Appendix H: Earmarked Reserves

The table below shows the budgeted position on earmarked reserves.

Reserve	Balance 1st April 2020	Top Up 21/22	Used 21/22	Balance 1st April 2021	Budgeted Transfers	Budgeted Use 21/22	Budget Review Changes	Budgeted Use 22/23	Budgeted Use 23/24	Total
Invest to Save	(299)	(27)	153	(173)	0	0	0	0	0	(173)
Internal Audit	(20)	0	0	(20)	20	0	0	0	0	0
Training	(75)	0	0	(75)	0	0	0	0	0	(75)
Repairs	(127)	(214)	0	(341)	0	0	0	0	0	(341)
Highways	(523)	0	30	(493)	100	30	0	30	30	(303)
Public Health	(238)	(156)	0	(394)	0	0	100	0	0	(294)
Brexit	(266)	0	0	(266)	0	0	0	0	0	(266)
Tourism	(31)	0	0	(31)	0	0	0	0	0	(31)
Digital Rutland	(26)	0	0	(26)	0	0	0	0	0	(26)
Social Care Reserve	(1,365)	0	27	(1,338)	0	200	0	200	200	(738)
Legal & Insurance	(180)	0	0	(180)	80	0	0	0	0	(100)
Welfare Reserve	(162)	0	0	(162)	0	0	40	0	0	(122)
Better Care Fund	(427)	(527)	0	(954)	0	0	100	0	0	(854)
Pressure Reserve	(475)	0	0	(475)	300	175	0	0	0	0
Ash Die Back Reserve (i)	0	0	0	0	(500)	0	0	0	0	(500)
Budget Carry Forward	(337)	(595)	285	(647)	0	0	0	0	0	(647)
Rutland Adult Learning	(20)	(20)	0	(40)	0	0	0	0	0	(40)
Covid	(848)	(641)	0	(1,489)	0	848	0	0	0	(641)
Neighbourhood Plans	(12)	0	0	(12)	0	0	0	0	0	(12)

Culture Reserve	0	(6)	0	(6)	0	0	0	0	0	(6)
Sub Total	**(5,431)**	**(2,186)**	**495**	**(7,122)**	**0**	**1,253**	**240**	**230**	**230**	**(5,169)**
Commuted Sums	(394)	(43)	0	(437)	0	0	20	20	0	(397)
Collection Fund Reserve (ii)	(438)	(2,469)	139	(2,768)	0	0	0	2,768	0	0
Total	**(6,263)**	**(4,728)**	**634**	**(10,327)**	**0**	**1,253**	**260**	**3,018**	**230**	**(5,566)**

i) New reserve created as part of the budget setting process for 21/22.

The Collection Fund reserve position at the 31st March 21 reflects the adjustments as described in para 3.3.3 where a reserve is created to smooth the timing differences of the surplus deficit on both council tax and Business Rates. Currently the full reserve would be required in 22/23 to fund the deficit from 20/21. The exact timing/use of this reserve will become clear during the budget setting process for 22/23 when the Council has to complete returns on the expected position.