

**2025/26 Revenue Budget**  
**Statement of Earmarked Reserves**

Reserve	Minimum Balance	Actual Balance 1/04/2024	Contributions to/(from) during 2024/25	Estimated Commitments at 1/04/2025	Estimated Uncommitted Balance at 1/04/2025	Decomit Balance of Current Reserve Strategy per Report 62/25 (Appendix A)	Proposed Use of Reserves Appendix A of Report 62/25	Proposed Reserve Strategy for 2025/26-2028/29 per Report 62/25 (Appendix A)	Estimated Uncommitted Balance at 1/04/2026
	£m	£m	£m	£m	£m	£m	£m	£m	£m
<b>General Fund</b>	n/a	60.703	0.000	(56.181)	4.522	13.773	(0.803)	(17.250)	0.242
<b>Memorandum Purposes</b>									
<b>Other Reserves included in the General Fund)</b>									
Car Parking Reserve	n/a	0.188	0.000	0.000	0.188	0.000	0.000	0.000	0.188
Arbroath Harbour Reserve	0.100	0.208	0.000	0.000	0.208	0.000	0.000	0.000	0.208
Devolved School Management	n/a	0.374	0.000	(0.374)	0.000	0.000	0.000	0.000	0.000
<b>Special Funds</b>									
<b>Renewal &amp; Repair Fund: -</b>									
Roads & Transportation	0.100	0.100	0.000	0.000	0.100	0.000	0.000	0.400	0.500
Property	0.150	0.272	0.000	(0.075)	0.197	0.000	0.000	0.400	0.597
Information Technology	0.100	0.088	0.000	0.000	0.088	0.000	0.000	0.000	0.088
Recreation (Angus Alive)	n/a	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000
Recreation (Parks)	0.015	0.016	0.000	0.000	0.016	0.000	0.000	0.200	0.216
<b>Capital Fund</b>	n/a	1.538	0.000	(1.538)	0.000	0.000	0.000	0.000	0.000
<b>Insurance Fund</b>	n/a	0.684	1.000	0.000	1.684	0.000	0.000	0.000	1.684

(Note 1)

**Note 1** - It should be noted that the IT Renewal & Repairs Fund has gone below the minimum balance.