

Reserve details - see councils statement of accounts (link below) for further details on reserve descriptions.	2024 to 2025	2024 to 2025	2024 to 2025	2024 to 2025	2024 to 2025	2025 to 2026	2025 to 2026	2025 to 2026
	Forecast opening balance £	Budgeted contribution to reserve £	Budgeted contribution from reserve £	Budgeted reserve transfers £	Budgeted closing balance £	Budgeted contribution to reserve £	Budgeted contribution from reserve £	Budgeted closing balance £
<b>Strategic reserves</b>								
Strategic priorities and Medium Term Financial Strategy (MTFS) reserve - see also appendix 3a	2,589,679	3,046,110	(2,301,700)	0	3,334,089	1,756,110	(601,700)	4,488,499
Investing in our growth agenda reserve - see also appendix 3b	524,901	0	0	0	524,901	0	0	524,901
Business rates retention pilot: place-based reserve - see also appendix 3c	1,542,541	0	(1,280,149)	0	262,392	0	0	262,392
<b>Financial planning reserves</b>								
Invest to save reserve	5,000,066	0	0	0	5,000,066	0	0	5,000,066
Business rates retention equalisation reserve	7,414,463	4,616,790	0	(3,500,000)	8,531,253	0	0	8,531,253
Housing benefits equalisation reserve	397,396	0	0	0	397,396	0	0	397,396
Anglia Revenues Partnership (ARP) reserve	726,084	4,129	0	0	730,213	6,059	0	736,272
Capital project financing and interest equalisation reserve	9,509,753	675,000	(1,000,000)	(250,000)	8,934,753	270,000	(720,000)	8,484,753
Self insured reserve	376,602	20,000	(20,000)	0	376,602	20,000	(20,000)	376,602
Election reserve	243,978	70,000	0	0	313,978	70,000	0	383,978
Planning reserve	206,609	356,000	(466,000)	0	96,609	300,000	(188,000)	208,609
<b>Service delivery reserves</b>								
Computer equipment reserve	89,354	180,290	(180,290)	0	89,354	180,290	(180,290)	89,354
Office equipment reserve	270,057	45,000	(20,000)	0	295,057	45,000	(20,000)	320,057
Vehicle, plant and equipment reserve	2,225,438	1,007,798	(998,000)	0	2,235,236	1,007,798	(1,161,000)	2,082,034
Waste management reserve	136,728	173,600	(128,600)	0	181,728	128,600	(128,600)	181,728
Car park development reserve	763,567	550,080	(360,000)	0	953,647	550,080	(540,000)	963,727
Building repairs reserve - property - see also appendix 3d	4,632,140	1,700,000	(4,492,350)	3,750,000	5,589,790	1,700,000	(3,135,705)	4,154,085
Industrial unit service charge reserve	120,477	0	0	0	120,477	0	0	120,477
Industrial rent reserve	268,149	0	0	0	268,149	0	0	268,149
Building repairs reserve - leisure	125,372	300,000	(300,000)	0	125,372	300,000	(300,000)	125,372
Abbey gardens donation reserve	29,016	0	0	0	29,016	0	0	29,016
Newmarket Stallion statue reserve	20,809	0	0	0	20,809	0	0	20,809
Housing options reserve	1,901,740	1,306,540	(1,154,765)	0	2,053,515	1,232,805	(1,173,446)	2,112,874
<b>Section 106 reserves</b>								
Commuted maintenance reserve	1,296,392	0	(60,569)	0	1,235,823	0	(60,569)	1,175,254
Public Service Village (PSV) reserve	42,446	0	0	0	42,446	0	0	42,446
S106 monitoring officer reserve	0	24,000	(24,000)	0	0	24,000	(24,000)	0
S106 revenue reserve	80,287	0	0	0	80,287	0	0	80,287
<b>Other reserves</b>								
Gershom Parkington reserve	588,934	8,300	(6,163)	0	591,071	8,300	(6,286)	593,085
<b>Total budgeted reserves:</b>	<b>41,122,978</b>	<b>14,083,637</b>	<b>(12,792,586)</b>	<b>0</b>	<b>42,414,029</b>	<b>7,599,042</b>	<b>(8,259,596)</b>	<b>41,753,476</b>

Please click the link below to access the council's Statement of Accounts webpage where further explanations of the purposes of these reserves can be found

[Statement of accounts \(westsuffolk.gov.uk\)](https://www.westsuffolk.gov.uk)

Reserve details - see councils statement of accounts (link below) for further details on reserve descriptions.	2026 to 2027	2026 to 2027	2026 to 2027	2026 to 2027	2027 to 2028	2027 to 2028	2027 to 2028
	Budgeted opening balance £	Budgeted contribution to reserve £	Budgeted contribution from reserve £	Budgeted closing balance £	Budgeted contribution to reserve £	Budgeted contribution from reserve £	Budgeted closing balance £
<b>Strategic reserves</b>							
Strategic priorities and Medium Term Financial Strategy (MTFS) reserve - see also appendix 3a	4,488,499	0	(501,700)	3,986,799	0	(501,700)	3,485,099
Investing in our growth agenda reserve - see also appendix 3b	524,901	0	0	524,901	0	0	524,901
Business rates retention pilot: place-based reserve - see also appendix 3c	262,392	0	0	262,392	0	0	262,392
<b>Financial planning reserves</b>							
Invest to save reserve	5,000,066	0	0	5,000,066	0	0	5,000,066
Business rates retention equalisation reserve	8,531,253	0	0	8,531,254	0	0	8,531,254
Housing benefits equalisation reserve	397,396	0	0	397,396	0	0	397,396
Anglia Revenues Partnership (ARP) reserve	736,272	1,100	0	737,372	1,100	0	738,472
Capital project financing and interest equalisation reserve	8,484,753	180,000	(120,000)	8,544,753	180,000	(120,000)	8,604,752
Self insured reserve	376,602	20,000	(20,000)	376,602	20,000	(20,000)	376,602
Election reserve	383,978	70,000	0	453,978	70,000	(240,000)	283,978
Planning reserve	208,609	300,000	(302,999)	205,610	300,000	(293,000)	212,610
<b>Service delivery reserves</b>							
Computer equipment reserve	89,354	180,290	(180,290)	89,354	180,290	(180,290)	89,354
Office equipment reserve	320,057	45,000	(20,000)	345,057	45,000	(20,000)	370,057
Vehicle, plant and equipment reserve	2,082,034	1,007,798	(948,000)	2,141,832	1,007,798	(1,407,000)	1,742,630
Waste management reserve	181,728	128,600	(128,600)	181,728	128,600	(128,600)	181,728
Car park development reserve	963,727	550,080	(80,000)	1,433,807	550,080	(80,000)	1,903,887
Building repairs reserve - property - see also appendix 3d	4,154,085	1,700,000	(3,160,810)	2,693,275	1,700,000	(3,074,215)	1,319,060
Industrial unit service charge reserve	120,477	0	0	120,477	0	0	120,477
Industrial rent reserve	268,149	0	0	268,149	0	0	268,149
Building repairs reserve - leisure	125,372	300,000	(300,000)	125,372	300,000	(300,000)	125,372
Abbey gardens donation reserve	29,016	0	0	29,016	0	0	29,016
Newmarket Stallion statue reserve	20,809	0	0	20,809	0	0	20,809
Housing options reserve	2,112,874	1,232,805	(1,192,127)	2,153,552	1,232,805	(1,210,808)	2,175,549
<b>Section 106 reserves</b>							
Commuted maintenance reserve	1,175,254	0	(60,569)	1,114,685	0	(60,569)	1,054,116
Public Service Village (PSV) reserve	42,446	0	0	42,446	0	0	42,446
S106 monitoring officer reserve	0	24,000	(24,000)	0	24,000	(24,000)	0
S106 revenue reserve	80,287	0	0	80,287	0	0	80,287
<b>Other reserves</b>							
Gershom Parkington reserve	593,085	8,300	(6,412)	594,973	8,300	(6,538)	596,735
<b>Total budgeted reserves:</b>	<b>41,753,476</b>	<b>5,747,973</b>	<b>(7,045,507)</b>	<b>40,455,942</b>	<b>5,747,973</b>	<b>(7,666,720)</b>	<b>38,537,194</b>

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