

General Fund Reserves Update

	31/3/23 £m	Contributions from / (to) Reserves			Proposals Included in Report	Proposals Included in Report	Commit- ments	Balance £m
		23/24 £m	24/25 £m	25/26 £m	23/24 £m	24/25 £m	£m	
General Fund Balance	70.046							
Balances Held Under Statute / Regulation								
- Revenue Grants	(15.947)	9.755						(6.192)
- Council Tax Income for affordable housing	(4.353)	0.112	0.157	(0.283)				(4.367)
- Developers Contributions: Affordable Housing	(4.298)							(4.298)
- Car Parking	(1.512)		0.120				0.250	(1.142)
- Developers Contributions: Commuted Sums	(1.242)							(1.242)
- Devolved School Management	(0.722)	0.722						0.000
Sub total	(28.074)	10.589	0.277	(0.283)	0.000	0.000	0.250	(17.241)
Balances Held for Specific (Previously Approved) Purposes								
- Services for Children, Young People & Families	(2.139)	1.858	0.281					0.000
- Contribution to 2023/24 Revenue Budget	(1.699)	1.699						0.000
- School Estate	(2.063)	0.724	1.589		(0.805)			(0.555)
- Learning Estate Decants	(0.700)	0.700						0.000
- Culture	(1.172)	0.091	0.370		0.236		0.204	(0.271)
- Financial Insecurity	(0.680)	0.680						0.000
- School Counsellors	(0.556)	0.227	0.227	0.102				0.000
- Works Maintenance	(0.400)	0.200						(0.200)
- Modern Apprentice Scheme	(0.340)	0.000				0.340		0.000
- Project Feasibility Fund (Covid-19)	(0.279)	0.211					0.040	(0.028)
- Cemetery Walls	(0.271)	0.009	0.126	0.119				(0.017)
- Perth and Kinross Offer	(0.252)	0.252						0.000
- PH20	(0.212)	0.150						(0.062)
- Working Smarter (Covid-19)	(0.194)	0.079				0.115		0.000
- UCI Cycling World Championships	(0.180)	0.180						0.000

General Fund Reserves Update

	31/3/23 £m	Contributions from / (to) Reserves			Proposals Included in Report	Proposals Included in Report	Commit- ments £m	Balance £m
		23/24 £m	24/25 £m	25/26 £m	23/24 £m	24/25 £m		
- Community Resilience	0.000	(0.175)						(0.175)
- Climate Change	(0.153)	0.153			(0.110)	0.110		0.000
- Ventilation Measures	(0.114)	0.090						(0.024)
- Salix	(0.113)	0.025					0.088	0.000
- Local Area Partnerships	(0.090)	0.030						(0.060)
- Community Investment Fund	(0.089)	0.051						(0.038)
- Grounds Maintenance (A9/A85)	(0.060)	0.060						0.000
- Local Government Elections	0.000	(0.053)	(0.053)	(0.053)			0.159	0.000
- Financial Assistance (Mod)	0.000	(0.020)	(0.020)	(0.020)				(0.060)
- Council Approved Expenditure	0.000	(0.653)	0.653		(0.474)	0.474		0.000
Sub total	(11.756)	6.568	3.173	0.148	(1.153)	1.039	0.491	(1.490)
Balances Held for Other Purposes								0.000
- Transformation & Workforce Management	(9.530)	2.528	0.356	0.060	0.056	1.182	1.000	(4.348)
- Anti - Poverty	(2.193)	0.529	0.575	0.035				(1.054)
Sub total	(11.723)	3.057	0.931	0.095	0.056	1.182	1.000	(5.402)
Earmarked Reserves	(51.553)	20.214	4.381	(0.040)	(1.097)	2.221	1.741	(24.133)
Uncommitted General Fund Balance	18.493							
Impact of Current Year Projected Outturn	1.373							
Commitments from unearmarked Reserves	(3.008)							
Updated Uncommitted General Fund Balance	16.858							
Percentage of Net Revenue Budget	3.7%							