

General Fund Reserves Update

| | 31/3/23 £m | Contributions from / (to) Reserves | | | Proposals Included in Report £m | Commit- ments | Balance £m |
|--|-----------------|--|----------------|----------------|--|------------------|-----------------|
| | | 23/24 £m | 24/25 £m | 25/26 £m | | | |
| General Fund Balance | 70.046 | | | | | | |
| Balances Held Under Statute / Regulation | | | | | | | |
| - Revenue Grants | (16.270) | 10.078 | | | | | (6.192) |
| - Council Tax Income for affordable housing | (4.353) | (0.083) | (0.283) | (0.283) | 0.195 | | (4.807) |
| - Developers Contributions: Affordable Housing | (4.298) | | | | | | (4.298) |
| - Car Parking | (1.512) | | | | | | (1.512) |
| - Developers Contributions: Commuted Sums | (1.242) | | | | | | (1.242) |
| - Devolved School Management | (0.722) | 0.722 | | | | | 0.000 |
| Sub total | (28.397) | 10.717 | (0.283) | (0.283) | 0.195 | 0.000 | (18.051) |
| Balances Held for Specific (Previously Approved) Purposes | | | | | | | 0.000 |
| - Services for Children, Young People & Families | (2.139) | 1.858 | | | | | (0.281) |
| - Contribution to 2023/24 Revenue Budget | (1.699) | 1.699 | | | | | 0.000 |
| - Perth High School | (1.446) | 0.450 | 0.312 | | | | (0.684) |
| - Culture | (1.172) | 0.031 | | | | | (1.141) |
| - Learning Estate Decants | (0.700) | 0.700 | | | | | 0.000 |
| - 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) |
| - Bertha Park High School | (0.347) | 0.274 | | | | | (0.073) |
| - Modern Apprentice Scheme | (0.340) | 0.033 | | | | 0.307 | 0.000 |
| - Project Feasibility Fund (Covid-19) | (0.279) | 0.115 | | | 0.096 | | (0.068) |
| - Cemetery Walls | (0.271) | 0.026 | 0.126 | 0.119 | | | 0.000 |
| - Primary School at Bertha Park | (0.270) | | | | | | (0.270) |
| - Perth and Kinross Offer | (0.252) | 0.252 | | | | | 0.000 |
| - PH20 | (0.212) | 0.150 | | | | | (0.062) |

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|---|-----------------|--|--------------|----------------|--|------------------|-----------------|
| | | 23/24 £m | 24/25 £m | 25/26 £m | | | |
| - Working Smarter (Covid-19) | (0.194) | 0.040 | 0.120 | 0.034 | | | 0.000 |
| - UCI Cycling World Championships | (0.180) | 0.180 | | | | | 0.000 |
| - Climate Change | (0.153) | | | | 0.153 | | 0.000 |
| - Ventilation Measures | (0.114) | 0.090 | 0.024 | | | | 0.000 |
| - 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 | | | | (0.219) | | (0.219) |
| Sub total | (11.756) | 7.068 | 0.736 | 0.182 | 0.060 | 0.554 | (3.156) |
| Balances Held for Other Purposes | | | | | | | 0.000 |
| - Transformation & Workforce Management | (9.530) | 2.844 | 0.260 | 0.060 | | | (6.366) |
| - Covid-19 | (2.193) | 0.479 | 0.040 | | | | (1.674) |
| Sub total | (11.723) | 3.323 | 0.300 | 0.060 | 0.000 | 0.000 | (8.040) |
| Earmarked Reserves | (51.876) | 21.108 | 0.753 | (0.041) | 0.255 | 0.554 | (29.247) |
| Uncommitted General Fund Balance | 18.170 | | | | | | |
| Impact of Current Year Projected Outturn | (1.598) | | | | | | |
| Commitments from unearmarked Reserves | (2.383) | | | | | | |
| Updated Uncommitted General Fund Balance | 14.189 | | | | | | |
| Percentage of Net Revenue Budget | 3.0% | | | | | | |