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Council Building  
2 High Street  
Perth  
PH1 5PH

13 February 2019

A Meeting of the **Perth and Kinross Council** will be held in the **Council Chamber, 2 High Street, Perth, PH1 5PH** on **Wednesday, 20 February 2019** at **11:00**.

If you have any queries please contact Committee Services on (01738) 475000 or email [Committee@pkc.gov.uk](mailto:Committee@pkc.gov.uk).

**KAREN REID**  
Chief Executive

***Those attending the meeting are requested to ensure that all electronic equipment is in silent mode.***

***Please note that the meeting will be recorded and will be publicly available on the Council's website following the meeting.***



**Perth and Kinross Council**

**Wednesday, 20 February 2019**

**AGENDA**

***MEMBERS ARE REMINDED OF THEIR OBLIGATION TO DECLARE ANY FINANCIAL OR NON-FINANCIAL INTEREST WHICH THEY MAY HAVE IN ANY ITEM ON THIS AGENDA IN ACCORDANCE WITH THE COUNCILLORS' CODE OF CONDUCT.***

- 1 WELCOME AND APOLOGIES**
- 2 DECLARATIONS OF INTEREST**
- 3 NOTICE OF MOTION IN TERMS OF STANDING ORDER 39 5 - 6**  
(copy herewith)
- 4 REVENUE BUDGET 2019/20; 2020/21 & 2021/22 - REPORT NO. 7 - 140**  
**2**  
Report by Head of Finance (copy herewith 19/46)
- 5 COMPOSITE CAPITAL BUDGET 2019-2029 141 - 164**  
Report by Head of Finance (copy herewith 19/47)
- 6 RESERVES STRATEGY 165 - 190**  
Report by Head of Finance (copy herewith 19/48)

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### **Notice of Motion in terms of Standing Order 39**

Motion by Councillors X McDade and S Donaldson

The Council agrees that in the interests of transparency, unless exceptional circumstances apply, it is inappropriate for Committees of the Council to make material financial decisions which may impact upon, undermine or appear to predetermine the budget setting process, within the six week period preceding the date of the Council meeting to agree and set the budget. This motion does not extend to or curtail the programmed revenue, capital and treasury budget monitoring and reporting activity or the Housing Revenue Account rent setting process which may fall within the specified six week period. The Council therefore requests that the Head of Legal & Governance Services make the necessary changes to Council's governance documents as she considers appropriate.



# PERTH & KINROSS COUNCIL

20 February 2019

## REVENUE BUDGET 2019/20; 2020/21 & 2021/22 – REPORT NO. 2

Report by the Head of Finance (Report No. 19/46)

### PURPOSE OF REPORT

This report recommends setting the Final Revenue Budget for 2019/20, updating the 2020/21 Provisional Revenue Budget and setting the 2021/22 Provisional Revenue Budget. The report also recommends that the Council determines the Final Council Tax for 2019/20 and indicative levels of Council Tax for 2020/21 and 2021/22.

### 1. BACKGROUND

- 1.1 On 22 February 2018 the Council set Provisional Revenue Budgets for 2019/20 and 2020/21 (Report No. 18/47 refers). These Provisional Revenue Budgets are the starting point for the Council setting a Final Revenue Budget for 2019/20 and Updated Provisional Revenue Budget for 2020/21.
- 1.2 On 3 October 2018 the Council approved the Medium Term Financial Plan for the period 2019 – 2024 (Report No. 18/326 refers). This update built on previously approved Plans and considered future funding levels, increasing costs and rising demand over the short to medium term insofar as they may impact on Perth & Kinross Council. The report approved the development of the 2019/20 Final Revenue Budget and Provisional Revenue Budgets for 2020/21 and 2021/22 including corporate savings targets. The report also provided an update on the Capital budget including the top slicing of resources for 2028/29, the Housing Revenue Account and Reserves position.
- 1.3 The Medium Term Financial Plan is intended to outline the broad “direction of travel” for the Council’s financial management and the update approved in October 2018 covered the five years to financial year 2023/24.
- 1.4 The Council endorsed the “mid-range” level of savings to 2023/24, which are summarised in Table 1 below.

**Table 1: Estimated Savings Requirement (October 2018)**

	19/20	20/21	21/22	22/23	23/24	TOTAL
	£m	£m	£m	£m	£m	£m
<b>Estimated Savings Requirement</b>	<b>16.5</b>	<b>9.1</b>	<b>9.8</b>	<b>9.0</b>	<b>7.9</b>	<b>52.3</b>

- 1.5 This report focuses on the first three years of the Medium Term Financial Plan.

- 1.6 On 19 December 2018 the Council considered Revenue Budget 2019/20, 2020/21 & 2021/22 – Report No. 1 (Report No. 18/422 refers). The report to Council in December included limited commentary on the content of Local Government Finance Circular 8/2018 which was issued by the Scottish Government on 17 December 2018. Therefore, a verbal update was also provided at the meeting. This report provides more detailed commentary on the contents of Local Government Finance Circular 8/2018 as well as providing an update on developments in the intervening period.
- 1.7 At the Council meeting on 19 December 2018, the Council was advised of the initial implications of the provisional Local Government Finance settlement for 2019/20 and of the excess of budget pressures over identified savings reflected within Service submissions at that stage as follows.

**Table 2: Summary of Revenue Budget Submissions  
(as at 12 December 2018)**

	2019/20	2020/21	2021/22	Total
	£'000	£'000	£'000	£'000
Total Pressures	15,180	7,766	8,792	31,738
Total Savings Proposals	(7,856)	(5,416)	(6,236)	(19,508)
<b>Total “Gap” (as at 12/12/18)</b>	<b>7,324</b>	<b>2,350</b>	<b>2,556</b>	<b>12,230</b>

## **2. LOCAL GOVERNMENT FINANCE CIRCULAR 8/2018**

- 2.1 Local Government Finance Circular 8/2018 was issued by the Scottish Government on 17 December 2018 and included the financial settlement for 2019/20 at an individual Council level. As anticipated, the Settlement included information for 2019/20 only with no information from the Scottish Government for 2020/21 and beyond.
- 2.2 The Circular provides details of the provisional total revenue and capital funding allocations for 2019/20, as well as the latest information on current known funding redeterminations for 2018/19. The Circular also provides details on a range of business rates measures, including the 2019/20 Non-Domestic Rates poundage and proposed changes to certain reliefs.
- 2.3 The provisional total funding allocations form the basis for the annual consultation between the Scottish Government and Convention of Scottish Local Authorities (COSLA) ahead of the Local Government Finance (Scotland) Order 2019 being presented to the Scottish Parliament, which is currently scheduled for the end of February 2019.
- 2.4 The Cabinet Secretary also wrote to the COSLA President on 12 December 2018 to confirm the details of the local government finance settlement for 2019/20.

2.5 Both the Finance Circular and the letter to COSLA set out £11.071 billion of funding for local government which includes the following –

- “Baselining from 2019/20 of the full £170 million additional revenue investment announced earlier this year at Stage 1 of the Budget Bill for 2018/19;
- An additional £210 million revenue and £25 million capital to support the expansion in funded Early Learning and Childcare (ELC) entitlement to 1,140 hours by August 2020;
- For 2019/20 local authorities will continue to have the flexibility to increase Council Tax by up to a maximum of 3%, which could potentially generate around £80 million to support services;
- In addition to the £66 million baselined provision from 2018/19, a further £40 million is included to extend Free Personal and Nursing Care for under 65s, as set out in the Programme for Government, and continued implementation of the Carers (Scotland) Act 2016;
- £120 million to be transferred from the health portfolio to Local Authorities in-year for investment in integration, this includes £12 million for school counselling services;
- Taken together, the total additional funding of £160 million allocated to Health and Social Care and Mental Health is to be additional to each Council’s 2018/19 recurrent spending on social care and not substitutional. It means that Local Authority social care budgets for allocation to Integration Authorities (plus those retained for non-delegated social care functions) and funding for school counselling services must be £160 million greater than 2018/19 recurrent budgets;
- Continue to commit an overall funding package of £88 million in the local government finance settlement to support both maintaining the pupil teacher ratio at a national level and ensuring that places are provided for all probationers who require one under the teacher induction scheme. It is recognised that discussions on teachers’ pay are on-going through the tripartite Scottish Negotiating Committee for Teachers and any additional allocation to fund a negotiated agreement will require to be agreed;
- An indicative allocation of £3.3 million for Barclay implementation costs;
- Repayment in full of the reprofiled £150 million capital funding; and
- A new £50 million Town Centre Fund to enable local authorities to stimulate and support place-based economic improvements and inclusive growth through a wide range of investments which contribute to the regeneration and sustainability of town centres”.

2.6 Finance Circular 8/2018 also contained information on revenue funding which has still to be distributed. The following list outlines this undistributed funding and how much is available nationally.

- Teachers’ Induction Scheme - £37.600 million
- Discretionary Housing Payments - £63.200 million
- 1 + 2 Languages – £3.000 million
- Free Personal Care under 65 - £30.000 million
- Mental Health (School Counselling Services) - £12.000 million
- Gaelic - £0.128 million

- Scottish Assessors – Barclay Review - £3.300 million
- Customer First Top-Up - £1.540 million

- 2.7 Based on Finance Circular 8/2018, the total revenue funding being made available by the Scottish Government to Perth & Kinross Council in 2019/20 as reported to Council in December 2018 is £250.919 million (see Table 3 below).

**Table 3: Scottish Government Grant Funding – Perth & Kinross Council**

	<b>2019/20</b>
	<b>£m</b>
General Revenue Funding	183.798
Non-Domestic Rates	56.590
Ring-Fenced Grants	10.531
<b>TOTAL REVENUE FUNDING</b>	<b>250.919</b>

Source: Finance Circular 8/2018 – 17 December 2018

- 2.8 In the December budget report, the Council was advised that, on a like for like basis, this represented a cash reduction in funding of 3.06%. This figure does not take account of the additional impact of inflation, which could be significant in future years or demand growth resulting in a real terms cut of around 5.5% (using CPI as the inflationary uplift).
- 2.9 The Finance Circular does not contain any funding information beyond 2019/20 and the assumptions on levels of funding included in the 2020/21 and 2021/22 Provisional Revenue Budgets remain based on the Medium Term Financial Plan approved by Council on 3 October 2018 (Report No. 18/326 refers).
- 2.10 The Scottish Government have, however, committed to bringing forward a three year funding settlement for local government from the 2020/21 budget onwards.
- 2.11 By continuing to plan for the medium term the Council provides authority for officers to roll out the programme of significant change (including transformation) which will seek to protect front line services for the communities within Perth and Kinross.

### **Implications for 2019/20 Provisional Revenue Budget**

- 2.12 The Medium Term Financial Plan approved by Council on 3 October 2018 assumed Scottish Government funding reductions in 2019/20 in cash terms of £5,582,000 or 2.3% (Report 18/326 refers). The provisional Scottish Government funding allocation for 2019/20 was, therefore, £1,989,000 lower than the Council's planning assumption.

## Implications for the 2019/20 Capital Budget

- 2.13 Finance Circular 8/2018 also included provisional Capital Grant allocations for 2019/20. These adjustments are included in the Capital Budget report which is on the agenda for today's special meeting of the Council.

### Non-Domestic Rates

- 2.14 Finance Circular 8/2018 provisionally set the Non Domestic Rate poundage for 2019/20 at 49.0p (48.0p in 2018/19), an increase of 2.1%, and the Large Business Supplement at 2.6p, which is unchanged since 2018/19. The threshold for the supplement is applicable only to properties with a rateable value over £51,000, which is also unchanged since 2018/19.
- 2.15 Transitional arrangements (including transitional relief) are proposed to continue in 2019/20 to 2021/22 for hospitality properties (with a rateable value of up to £1,500,000 in 2019/20). The level of the cap on annual bill increases will continue to be 12.5% in real terms for eligible properties. (equivalent to 14.84% in cash terms). Eligibility is subject to compatibility with European Union State Aid rules.
- 2.16 The Small Business Bonus Scheme threshold for 100% relief remains at £15,000, so that the overall scheme is applicable as per Table 4 below (which is consistent with the 2018/19 scheme):

**Table 4: Small Business Bonus Scheme 2019/20**

Combined Rateable Value of all Properties	2019/20
Up to £15,000	100%
£15,001 to £18,000	25%
£18,001 to £35,000	25% on individual property each with rateable value up to £18,000

## 3. UPDATES SINCE COUNCIL MEETING – 19 DECEMBER 2018

- 3.1 On 19 December the Council were advised of a total funding gap of £14,219,000 which is set out in Table 5 below (Report No. 18/422 refers).

**Table 5: Summary of Service Provisional Revenue Budget Submissions (as at 19 December 2018)**

	2019/20	2020/21	2021/22	Total
	£'000	£'000	£'000	£'000
Total Pressures	15,180	7,766	8,792	31,738
Total Savings Proposals	(7,856)	(5,416)	(6,236)	(19,508)
Further Funding Reduction	1,989	-	-	1,989
<b>"Gap"</b>	<b>9,313</b>	<b>2,350</b>	<b>2,556</b>	<b>14,219</b>

- 3.2 There have been a number of updates to the information presented to Council on 19 December 2018 and these are described in more detail below.

#### Pressures in Excess of Savings

- 3.3 Services have reviewed their expenditure pressures and savings proposals to reflect the most up to date information and identify additional savings that are now reflected within the Provisional Revenue Budget. These movements are summarised in Table 6 below.

**Table 6: Movement in Service Revenue Budget Submissions**

	<b>2019/20</b>	<b>2020/21</b>	<b>2021/22</b>	<b>Total</b>
	£'000	£'000	£'000	£'000
Pressures in Excess of Savings (December 18)	7,324	2,350	2,556	12,230
Additional Savings	(536)	(235)	(100)	(871)
<b>Revised "Gap"</b>	<b>6,788</b>	<b>2,115</b>	<b>2,456</b>	<b>11,359</b>

#### Pay Award Assumptions

- 3.4 As at 12 February 2019 the final pay award for 2018/19 has yet to be agreed. It is anticipated that the final pay award will be in excess of the levels budgeted in setting the 2018/19 Final Revenue Budget in February 2018. Going forward, this means that the Council's base budget for employee costs is understated by the amount in excess of that budgeted which is currently estimated at £1,000,000.
- 3.5 This estimate should be regarded as indicative as the final figure will be dependent upon the outcome of the pay negotiations and the extent to which the Scottish Government provides additional funding towards the additional costs of teachers' pay increases.

#### Employers Superannuation Contributions - Teachers

- 3.6 The Scottish Teachers' Superannuation Scheme, which is administered by the Scottish Public Pensions Agency, has been impacted by changes to discount rates included in two recent UK Budgets.
- 3.7 In the Chancellor's budget statement on 16 March 2016, the UK Government announced changes to the Discount Rate which is used for financing purposes in non-funded public service pension schemes including the Teachers' Pension Scheme. The discount rate was reduced from 3% above CPI per annum to 2.8% above CPI per annum, with a resulting impact on certain actuarial factors used in the schemes. In the budget on 29 October 2018 the UK Government announced further changes to the Discount Rate from 2.8% above CPI per annum to 2.4% above CPI per annum.



- 3.8 These changes result in a 30% increase in employers' contributions to the teachers' pension scheme from 1 April 2019 which equates to a £3,000,000 recurring expenditure pressure for Perth & Kinross Council.
- 3.9 On 31 January 2019, the Cabinet Secretary for Finance, Economy & Fair Work provided an update on the funding for this additional cost pressure. The Scottish Government has noted its intention to pass to local government the Barnett consequential of any UK Treasury funding for this cost pressure. The letter advised that Council's should expect to receive 79% of this cost pressure. A revised cost pressure of approximately £630,000 and assumed funding of approximately £2,370,000 has, therefore, been assumed in 2019/20. Further information on UK Treasury funding for this cost pressure is expected to be included in the Spring budget statement. No information is available on how this funding will be provided.

#### Revised Funding Assumptions

- 3.10 On 19 December 2018 the Council was advised that the provisional Scottish Government funding allocation for 2019/20 was £1,989,000 lower than the Council's planning assumption included within the Medium Term Financial Plan approved by Council on 3 October 2018.
- 3.11 On 31 January 2019, the Cabinet Secretary for Finance, Economy & Fair Work advised that, subject to parliamentary approval in the final stages of the Budget Bill and Local Government Finance (Scotland) Order 2019, an extra £90 million of General Revenue Grant would be allocated to local government in 2019/20.
- 3.12 The Council has been notified that its share of this additional funding amounts to £2,477,000 and will be available to the Council to spend at its own discretion in 2019/20. In line with the COSLA position, this report has been prepared on the assumption that this additional Scottish Government revenue funding is recurring. The letter to Council Leaders, issued by the Cabinet Secretary for Finance, Economy and Fair Work on 31 January 2019 is attached at Appendix A.
- 3.13 Finance Circular 4/2018 (March 2018) included Scottish Government funding of £247,768,000 for 2018/19. The level of funding in 2019/20 is anticipated to be £253,396,000, therefore on a cash basis there is a funding increase of £5,628,000. However, these figures are not directly comparable due to the specific allocation of resources by the Scottish Government.
- 3.14 Based on the updated information issued by the Scottish Government, the total revenue funding being made available to Perth & Kinross Council in 2019/20 is £253,396,000 (see Table 7 below). This latest adjustment to the amount of Scottish Government funding results in a cash reduction of £5,094,000 or 2.1% in 2019/20 (on a like for like comparison with the Council's 2018/19 allocation).
- 3.15 Further funding will be provided by the Scottish Government for a number of initiatives including Teacher's pay and Free Personal Care <65's and these

will be reported to the Strategic Policy & Resources Committee as information becomes available.

**Table 7: Scottish Government Grant Funding 2019/20 – Perth & Kinross Council**

(Finance Circular 8/2018 – 17 December 2018 and 31 January 2019)

	<b>Total</b>
	£m
General Revenue Funding	186.275
Ring Fenced Grants	56.590
Non-Domestic Rates Income	10.531
<b>Total: Revenue Funding</b>	<b>253.396</b>

#### Health & Social Care Funding

- 3.16 In preparing their Revenue Budget, Perth & Kinross Integration Joint Board had assumed funding from the Scottish Government of c£1,841,000 towards health and social, care provision in 2019/20 (excluding Free Personal Care for under 65s which has still to be distributed). Finance Circular 8/2018, issued on 17 December 2018, included actual additional funding of £3,465,000 for health and social care, an increase of £1,624,000 from the original assumptions. As set out in section 4 below, the Health and Social Care Revenue Budget submission reflects a significant funding gap between expenditure pressures and savings proposals; therefore the £1,624,000 provides additional resources to support the delivery of health & social care.

#### Workforce Management

- 3.17 As set out at paragraphs 3.4 and 3.5 above, the Council is likely to face an additional cost pressure in the order of £1,000,000 following the final outcome of national pay negotiations in 2018/19. The final cost to the Council will be dependent on the final pay deal and the level of funding provided by the Scottish Government towards additional teachers' pay costs.
- 3.18 In order to fund this cost pressure, it is proposed that Services increase their internal slippage targets in 2019/20 to deliver the required level of savings. This will require Services to proactively delay the filling of vacancies in order to generate this saving which, in turn, is likely to impact upon service delivery.

#### Treasury Management

- 3.19 All local authorities are required to manage their internal treasury activities (Capital borrowing; Repayments etc.) through a statutory Loans Fund. The operation of the loans fund is governed by regulation and proper accounting practice.

- 3.20 The Council receives approximately £14,000,000 of general Capital Grant funding from the Scottish Government each year for Capital expenditure (excluding funding towards flood protection schemes). However, for accounting purposes, Council's 'repay' Capital grant over a number of years within their Loans Fund. Perth & Kinross Council currently repays Capital grant within the Loans Fund over the average useful life of Capital expenditure funded by borrowing. This is currently 40 years.
- 3.21 The Council's borrowing is also supported by a substantial Capital Fund which has been built up over a number of years through a proactive approach to Treasury Management. The estimated balance on the Capital Fund is currently approximately £30,000,000 at 31 March 2019. The Capital Fund will be applied in meeting loan charges in future years.
- 3.22 Following a review of Treasury Management Policy, Capital grant will now be applied over a 15 year period in terms of our Loans Fund accounting. This creates the opportunity to reduce our Revenue Budget for loan charges by £5,000,000 on a recurring basis.
- 3.23 This approach remains prudent. Modelling indicates that at the current level of investment in the 10 year Capital programme *and* reducing Capital Financing costs by £5,000,000, the Council can maintain a sustainable strategy for funding its Capital budget over the lifetime of the current programme and into the longer term. The separate report on the Composite Capital Budget to this meeting of the Council (Report 19/47 refers) provides indicative projections of the Council's Loans Fund and Capital Fund over the period 2018/19 to 2049/50.
- 3.24 This change does not increase the cost of the Council's external borrowing (debt) nor does it require the Council to incur less than the £12,000,000 of new borrowing each year assumed in the current 10 year Capital Budget.
- 3.25 The Scottish Government have not provided any funding information beyond 2019/20 and, therefore, the assumptions on levels of funding included in the 2020/21 and 2021/22 Provisional Revenue Budgets are based on the assumptions set out in the Medium Term Financial Plan approved by Council on 3 October 2018 (Report No. 18/326 refers).

#### **4. 2019/20, 2020/21 & 2021/22 PROVISIONAL REVENUE BUDGETS**

##### 2019/20 & 2020/21 Provisional Revenue Budget – February 2018

- 4.1 The Council agreed Provisional Revenue Budgets and indicative Council Tax levels for 2019/20 and 2020/21 on 22 February 2018 (Report No. 18/47 refers). Table 8 below sets out the total expenditure pressures and savings for 2019/20 and 2020/21 approved by the Council in February 2018.

**Table 8: Pressures and Savings – February 2018**

	<b>2019/20</b>	<b>2020/21</b>	<b>Total</b>
	<b>£'000</b>	<b>£'000</b>	<b>£'000</b>
Expenditure Pressures	9,195	4,246	13,441
Service Savings	(3,791)	(3,031)	(6,822)

Process for Preparing the Provisional Revenue Budgets for 2019/20, 2020/21 & 2021/22

- 4.2 The process for updating the Provisional Revenue Budget for 2019/20 & 2020/21 and preparing the new Provisional Revenue Budget for 2021/22 was summarised in the Medium Term Financial Plan report considered by Council on 3 October 2018 (Report No. 18/326 refers) and Revenue Budget 2019/20, 2020/21 & 2021/22 – Report No. 1 to Council on 19 December 2018 (Report No. 18/422 refers).
- 4.3 Each Service has prepared a Revenue Budget submission or “Executive Summary” for 2019/20, 2020/21 & 2021/22. The submissions set out movements to the 2019/20 & 2020/21 Provisional Revenue Budgets (approved in February 2018) and new expenditure pressures and savings proposals for 2021/22.
- 4.4 In addition, Services were asked to contribute towards an updated corporate savings target for 2019/20 & 2020/21 and new target for 2021/22 to fund corporate pressures such as anticipated reductions in Scottish Government funding and pay award assumptions. The submissions are attached at Appendix D to this report.
- 4.5 The Provisional Revenue Budgets for 2019/20, 2020/21 & 2021/22 are predicated on maintaining the same levels of service delivery reflected in the Provisional Revenue Budget approved in February 2018 (Report No. 18/47 refers) with the exception of the specific issues identified within this report or in the Revenue Budget Executive Summaries contained at Appendix D.
- 4.6 In updating Executive Summaries, Services were required to assess and document the potential impact of expenditure pressures (where applicable) and savings proposals against the following criteria:
- Fairness – including the potential socio-economic impact on vulnerable individuals and groups.
  - Workforce – including information on numbers of employees affected, vacancies, staff turnover and fixed term contracts.
  - Customers – including information on the effect on all customers /stakeholders (both external and internal).
  - Equalities/Diversity – ensuring that any statutory equalities issues are considered.
  - Outcome & Performance – identifying any significant impact on the Local Outcomes Improvement Plan and/or Service Business Management and Improvement Plans.

- 4.7 In addition, Services completed Equality and Fairness Impact Assessments for individual expenditure pressures and savings proposals. This facilitated the preparation of a cumulative impact assessment which was distributed to all Elected Members in advance of this special meeting of the Council.
- 4.8 The Provisional Revenue Budgets for 2019/20, 2020/21 & 2021/22 are set out in detail in Appendix B to this report. This includes confirmation of £1,847,000 of resources which are available to either reinstate savings proposals in 2019/20, 2020/21 and 2021/22 or fund additional expenditure pressures (on either a recurring or non-recurring basis).
- 4.9 Elected Members are advised that there may be delays in the implementation of any additional expenditure proposals as arrangements are put in place and some of the activity may slip into future financial years. Elected members should also be aware that additional projects introduced through the Revenue Budget may require a commensurate increase in staffing capacity to deliver them.
- 4.10 The Council is reminded that the Provisional Revenue Budgets, as set out in Appendix B are based upon the assumption that all of the expenditure pressures and all of the savings proposals within the Executive Summaries attached as Appendix D are approved.
- 4.11 **ACTION: The Council is asked to approve the Updated Provisional Revenue Budgets for 2019/20 & 2020/21 and the new Provisional Revenue Budget for 2021/22 as set out in Appendix B.**
- 4.12 The Provisional Revenue Budgets have been prepared based upon the information currently available, both in terms of financial resources and anticipated Service delivery pressures. The analysis reflects the judgement of the Council Officers concerned and has been reviewed by the Council's Executive Officer Team. There is, however, a risk that these assumptions may require to be revised in due course as part of the ongoing monitoring of Council expenditure and income.
- 4.13 The potential workforce implications identified within the Executive Summaries include vacant posts and will be influenced by turnover, including voluntary severance. The Council's positive and proactive approach to workforce management is designed to mitigate the impact on its people, including investment in skills for the future, retraining, support to take on new job roles, career coaching and building resilience.

#### 2019/20 Fees and Charges

- 4.14 The savings proposals set out in Appendix D contain details of proposed increases to existing levels of charges in 2019/20. Specific increases in future years will be considered in setting Final Revenue Budgets at that time. Full details of 2019/20 charges are set out in Appendix E with commentary on individual Services below.

- 4.15 The annual review of charges considers a number of factors including an assessment of previous year's income levels, trends in user demand, inflationary pressures, savings targets, alternative charging structures and the potential impact on vulnerable groups.
- 4.16 All fees and charges should be set in line with the approved individual charging policy and fall into one of the following categories set out in Table 9 below.

**Table 9: Charging Categories**

<b>Charging Strategy</b>	<b>Objective</b>
Commercial Charges	The Council aims to cover the cost of providing the service and make a surplus.
Full Cost Recovery	The Council aims to cover the cost of providing the service from those who use it.
Subsidised	The Council wishes users of the service to make a contribution to the costs of providing it. This might meet a service objective or allow competition with other providers.
Free	The Council chooses to make the service available at no charge to meet a service objective.
Statutory	Charges are determined in line with legal requirements.

- 4.17 Full details of Council charges for 2019/20 are set out in Appendix E which are included in the 2019/20 Provisional Revenue Budget.

#### Revenue Budget Flexibility

- 4.18 The Council has an approved Revenue Budget Flexibility Scheme (Report No. 01/306 refers) which allows certain Service under and over spends from one financial year to be carried forward to future financial years subject to Council approval.
- 4.19 The proposed use of Revenue Budget Flexibility (£3,591,000) is reflected within the Provisional Revenue Budget for 2019/20 & 2020/21 and set out in detail at Appendix C to the report.
- 4.20 **ACTION: The Council is requested to approve the use of Revenue Budget Flexibility as set out in Appendix C to the report.**

## **Perth and Kinross Integration Joint Board**

### **Cost and Demand Pressures**

- 4.21 The following is based upon the assessment of current Health & Social Care budgetary pressures undertaken by the Integration Board Chief Officer and Chief Financial Officer. An analysis of expenditure pressures has been undertaken across Core Hospital and Social Care Services. Pressures of £21,600,000 have been identified with £11,300,000 of pressures anticipated in 2019/20 as set out in Table 10 below.

**Table 10: Analysis of IJB Expenditure Pressures**

	<b>2019/20</b>	<b>2020/21</b>	<b>2021/22</b>	<b>Total</b>
	£'m	£'m	£'m	£'m
Expenditure Pressures B/F	2.2	-	-	2.2
Pay/Price Pressure	4.3	3.0	3.2	10.5
Demand Pressure	3.9	1.7	1.7	7.3
Essential Service Developments	0.9	0.7	-	1.6
<b>Total Pressures</b>	<b>11.3</b>	<b>5.4</b>	<b>4.9</b>	<b>21.6</b>

- 4.22 In 2019/20, approximately £9,200,000 of the expenditure pressures relate to the provision of adult social care.
- 4.23 Expenditure pressures brought forward also reference the use of non-recurring Reserves and the non-achievement of savings in 2018/19.
- 4.24 Pay/Price Pressures relate to pay uplifts for Perth & Kinross Council employees and Scottish Government commitments towards the Living Wage; Free Personal Care over 65; the National Care Home Contract Uplift; Free Personal Care under 65 and the Carers Act.
- 4.25 Demand Pressures reflect the impact of demographic growth on demand for social care services in 2018/19; the stepped increase in the demand for Care at Home; the demand for Occupational Therapy Equipment and the numbers and complexity of the care packages required for people with very complex Mental Health and Learning Disability needs. Going forward, there are further anticipated expenditure pressures from Care at Home, Care Home Placements and Learning Disability and Mental Health Care Packages.
- 4.26 Essential Service Developments include a £1,400,000 investment in enhanced community support (over three years) - predominantly increased health professional capacity in teams to keep people at home for longer and shift the balance from expensive bed-based care. The 2019/20 pressures therefore include £900,000 of essential investment which is fundamental to a wider 3 year 'Invest to Save' strategy that will enable a re-profiling of bed based care in 2020/21, 2021/22 and thereafter and deliver significant savings.

## Savings Proposals

- 4.27 Significant work has been undertaken to identify transformation and efficiency plans to respond to the level of pressures whilst in parallel delivering the core Strategic aims of the Integration Joint Board (IJB). Table 11 below sets out the 3 Year savings that have been identified.

**TABLE 11: 3 YEAR SAVINGS PROGRAMME**

	<b>2019/20</b>	<b>2020/21</b>	<b>2021/22</b>	<b>Total</b>
	£'m	£'m	£'m	£'m
Older People and Unscheduled Care	1.7	1.8	1.3	4.8
Mental Health and Wellbeing	0.9	0.6	0.8	2.3
Other Partnership Wide	-	-	-	-
<b>Total Savings</b>	<b>2.6</b>	<b>2.4</b>	<b>2.1</b>	<b>7.1</b>

- 4.28 The development of savings and transformation proposals has been led by the Perth & Kinross Health & Social Care Partnership Executive Management Team, supported by each of the Strategic Programme Boards.
- 4.29 For Older People and Unscheduled Care, the savings proposals are part of a 3 year invest to save strategy which through upfront investment in community based teams will deliver a fundamental shift in the balance of care with a reprofiling of beds and a delivery of significant savings in 2020/21 & 2021/22.
- 4.30 For Mental Health and Wellbeing, the savings proposals focus on a radical redesign of the Learning Disability Community Care Service Models. In addition, a review of care pathways and community investment will lead to a shift from bed based models within Learning Disabilities and General Adult Psychiatry.
- 4.31 The IJB has also undertaken a review of all other partnership wide budgets and identified a number of further opportunities for efficiency from corporate management and commissioned services.

### Recommended Funding for Perth & Kinross Integration Joint Board

- 4.32 Based upon the above assessment, the Revenue Budget submission from Perth & Kinross Integration Joint Board includes expenditure pressures which exceed savings proposals by £8,656,000 over the period 2019/20, to 2021/22. This is significantly higher than that reported in other areas of Council Service delivery for the reasons set out above.
- 4.33 The Chief Executive and current Health & Social Care Partnership Chief Officer have been in discussion throughout the preparation of the Revenue budget on appropriate measures to ensure that the Council's funding for Health & Social Care remains sufficient to meet service demand but



sustainable in the medium to longer term. This is underlined by the significant movement in projected expenditure on adult social care in the current financial year 2018/19 which has necessitated the implementation of agreed recovery plan savings as reported to the Strategic Policy & Resources Committee through the Revenue monitoring process (Report No. 19/36 refers).

- 4.34 The Chief Executive and Executive Officer Team have, therefore, undertaken to work with the incoming Health & Social Care Chief Officer in supporting the development of a range of transformational approaches to service provision aimed at building on best practice in health & social care provision. This may include future Capital investment in areas such as telecare and supported housing.
- 4.35 To ensure that this approach to adult social care remains financially sustainable for Perth & Kinross Council, the Provisional Revenue Budget assumes an efficiency savings target of £2,000,000 for 2019/20 with a further £1,000,000 and £2,000,000 for 2020/21 and 2021/22 respectively.
- 4.36 The Scottish Government has provided an additional £160,000,000 of earmarked funding for health & social care in 2019/20, of which £108,000,000 is included within the provisional grant settlement. Local authorities are required to allocate this funding toward investment in social care and mental health services. Perth & Kinross Council's share of the additional £108,000,000 for social care within the provisional settlement is £3,243,000 which is fully reflected within the recommended funding for Perth & Kinross Integration Board in 2019/20.
- 4.37 In recognising the pressure on local authority expenditure, the Cabinet Secretary's letter of 31 January 2019 (attached at Appendix A), however, provides local authorities with "the flexibility to offset their adult social care allocations to Integration Authorities in 2019-20 by 2.2% compared to 2018-19."
- 4.38 The Council's 2018/19 recurring Revenue Budget for health and social care is £47,087,000. The 2019/20 Provisional Revenue Budget includes an allocation of £51,804,000 for health and social care which represents a cash uplift of £4,717,000 or 10%.
- 4.39 **ACTION: The Council is requested to approve the contribution to Perth & Kinross Integration Joint Board of £51,804,000 in the 2019/20 Provisional Revenue Budget.**

#### Medium Term Financial Plan

- 4.40 The Council's Medium Term Financial Plan (MTFP) places the development of budgetary strategy in the context of delivering the Council's key outcomes and considers the financial and process risks considered in the management of the Council's finances (Report No. 18/326 refers). The Medium Term Financial Plan is subject to regular review and the updated plan will be submitted, in due course, to a future meeting of the Council for further consideration.

- 4.41 The MTFP is designed to inform the direction of travel of the Council for financial planning purposes. As individual Services develop detailed budget proposals the broad assumptions included in the MTFP will be superseded by more detailed analysis of individual cost pressures and the identification of savings options. The refinement of these assumptions is included in the Provisional Revenue Budgets for 2019/20, 2020/21 and 2021/22.
- 4.42 The key elements of the Medium Term Financial Plan, in addition to the General Fund Revenue Budget, are summarised below.

#### Composite Capital Budget

- 4.43 In setting the 2019/20 Final Revenue Budget and 2020/21 & 2021/22 Provisional Revenue Budgets, the Council is approving the amount available to support current and future borrowing
- 4.44 The Composite Capital Budget 2019/20 to 2027/28 was the subject of a report to the Strategic Policy and Resources Committee on 6 February 2019 (Report No. 19/37 refers). In addition the Council will also consider proposals in relation to the Composite Capital Budget for financial years 2019/20 to 2028/29 at this special meeting of the Council (Report No. 19/47 refers). Specifically the report outlines proposals to maintain a ten year programme.

#### General Fund Reserves Strategy

- 4.45 The strategy under-pinning the use of the Council's General Fund Revenue Reserves is an integral part of the development of both the Revenue and the Composite Capital Budget. The Reserves Strategy is the subject of a separate report to this special meeting of the Council (Report No. 19/48 refers).

#### Housing Revenue Account

- 4.46 The final Housing Revenue Account (HRA) Revenue Budget for 2019/20 and Five Year Capital Investment Programme and Rent Strategy to 2023/24 were approved by the Housing & Communities Committee on 23 January 2019 (Report No. 19/12 refers). The Committee approved the recommendation of an average weekly rent increase for 2019/20 of 1.5% or £1.02 per week in accordance with the requirements of the Council's approved Housing Business Plan including supporting investment in new council housing.

### **5. COUNCIL TAX**

#### Council Tax Collection Rate

- 5.1 It is recommended that the current budgeted collection rate of 98% be maintained in determining the 2019/20 Final Revenue Budget and 2020/21 and 2021/22 Provisional Revenue Budgets. This target, whilst challenging, is supported by the Council's collection performance over recent years and represents a realistic budgeted collection rate.

- 5.2 The level of Council Tax recovered in the year of billing was 97.3% in 2017/18 (the latest audited statistics), but it takes on average a further 5 years to reach or exceed a collection level of 98%. The Council remains committed to sustaining and improving performance in respect of all of its income recovery activities.
- 5.3 It should, however, be noted that there remains a risk of reduced collection levels due to increases in the level of the tax, the economic environment; changes in legislation in relation to debt recovery and welfare reform.
- 5.4 **ACTION: The Council is asked to agree a Council Tax collection rate of 98% in 2019/20, 2020/21 & 2021/22.**

#### Council Tax Base

- 5.5 The number of chargeable band D equivalent dwellings for Council Tax purposes, the Council Tax base (after adjusting for assumed non-collection of 2%), is estimated to be 69,753 in 2019/20, 70,430 in 2020/21 and 70,941 in 2021/22.
- 5.6 The Council's tax base is regularly reviewed, based upon an analysis of recent trends, and adjusted for anticipated growth in the number of dwellings as well as increases in the number of discounts and exempt dwellings.
- 5.7 **ACTION: The Council is asked to approve a Council Tax base of 69,753 in 2019/20; 70,430 in 2020/21; and 70,941 in 2021/22.**

#### Council Tax Rate

- 5.8 The Medium Term Financial Plan and Provisional Revenue Budgets for 2019/20, 2020/21 and 2021/22 assume an increase in the Council Tax rate of 3% each year.
- 5.9 In the letter from the Cabinet Secretary for Finance, Economy & Fair Work of 31 January, Councils were advised that they were being provided with "*the flexibility to increase the Council Tax by 3% in real terms, which equates to 4.79% next year*".

#### Scottish Water Charges

- 5.10 The Council has received notification from Scottish Water that water and wastewater charges for 2019/20 will increase by 1.6%. This results in a band D equivalent charge in 2019/20 for water and wastewater from Scottish Water of £444.24, an increase of £6.84 (£437.40 in 2018/19).
- 5.11 Scottish Water charges for water and wastewater will continue to be charged using the multiplier that was in place prior to 1 April 2017.

## **6. WORKFORCE PLANNING**

- 6.1 The Council has reduced the size of its workforce over the last five years. This has been achieved using workforce planning measures which include vacancy management, fixed term contracts and the non-filling of vacancies arising from turnover, including retirements and voluntary severance. These measures are now well-embedded within the Council and will continue.
- 6.2 The Council continues to transform and modernise its services as part of the public service reform agenda and to meet the challenges associated with reduced funding and growing service demand. The Council has updated its Transformation Programme and each transformation project incorporates an assessment of the workforce implications of any changes in service delivery which, in turn, will shape our workforce planning and management measures in future.
- 6.3 A new Corporate Workforce Plan for 2018-21 was approved by the Council on 7 March 2018 (Report No. 18/69 refers). The Plan recognises the importance of a flexible and agile workforce in meeting the evolving skills requirements. The implementation of job families and supporting procedures across the workforce facilitates the deployment of staff to meet changing requirements and provides visibility of career paths and job security for employees. Retraining programmes under the banner “Learn To ....” are facilitating the movement of staff to areas of growth and skill shortage, and have proven to be cost effective tools in managing workforce reduction in certain areas.
- 6.4 The Council’s employment package was modernised as part of the single status agreement in 2007, with the rationalisation of allowances and other terms. Policies and procedures and terms and conditions of employment are kept under review to ensure they remain fit for purpose in attracting and retaining staff, rewarding staff fairly and equitably and ensuring value for money.

## **7. BUDGET CONSULTATION EXERCISES**

- 7.1 The Council undertook a budget consultation exercise with local residents between 23 January 2019 and 3 February 2019. The consultation web page received 521 unique views by the public (not including internal staff views) – an increase from the 382 views in last year’s consultation. Overall, there were 1,085 completed surveys which is a significant increase on previous years (2018 – 736; 2017 – 332; 2016 – 91) and indicates a growing public interest in how the Council budgets for services.
- 7.2 Appendix F includes a report summarising the findings of the consultation exercise.
- 7.3 There was also meeting of the Equalities Strategic Forum on 13 February 2019 to consider budget themes. The output from this session was shared with Elected Members following the meeting.

## 8. RISK ASSESSMENT

- 8.1 Determining the Revenue Budget requires consideration of the strategic, operational and financial risks potentially facing the Council. Both the uncertainty of future events and resource constraints make it impractical to mitigate against all potential risks. In developing its medium term financial plan, the Council must also be aware of the sustainability of its expenditure proposals. Significant risks, which are of relevance in determining the Revenue Budget, are outlined below.
- 8.2 The General Fund Reserves Strategy is integral to supporting the Council's approach to the management of financial risk. The following comments on the most significant risks identified in preparing the Revenue Budget require to be considered in conjunction with the Reserves Strategy which is the subject of a separate report to this special meeting of the Council (Report No. 19/48 refers).

### Local Government Funding Beyond 2019/20

- 8.3 The Council has no information on funding levels from the Scottish Government beyond 2019/20. This presents a significant risk to the Provisional Revenue Budgets for 2020/21 and 2021/22. There is also uncertainty as to whether the additional Scottish Government revenue funding of £2,477,000 announced on 31 January 2019 is recurring or non-recurring. In the absence of confirmation, at this time, this report and the 2019/20 Provisional Revenue Budget have been prepared in line with the CoSLA assumption that this funding is recurring.
- 8.4 It is very difficult to estimate Scottish Government future funding scenarios with certainty. The magnitude of any potential future funding reductions will be influenced by many aspects of the wider economic climate and UK and Scottish Government policies. There is also the increasing influence of negotiations in the Scottish Parliament over the budget on the ultimate level of funding available for local government. Scottish Local Government has experienced reductions in funding that are greater than most other parts of the Scottish public sector. The 2020/21 and 2021/22 Provisional Revenue Budgets has been constructed on the basis of projections on levels of Scottish Government funding (General Revenue Grant and Non-Domestic Rates) from the Fraser of Allander Institute issued in Autumn 2018. There is a real risk that these assumptions may prove to be too optimistic placing further pressure on future year's Revenue Budgets.
- 8.5 The Scottish Government has, however, committed to *"bringing forward a three year funding settlement for local government from 2020/21 budget onwards; and to develop a rules based framework for local government funding in partnership with CoSLA that would be introduced in the next Parliament."*
- 8.6 The potential for cash and real terms reductions in future funding beyond financial year 2019/20 is therefore considered to represent a risk in the management of the budget over the medium term.

- 8.7 Once inflation and demand is included these factors may result in further significant real terms reductions in funding to the Council over the medium term at a time of rising demand for Council services.
- 8.8 In view of this, the Council is advised to consider a prudent approach in applying unallocated budgeted resources towards recurring expenditure proposals in the 2019/20, 2020/21 and 2021/22 Provisional Revenue Budgets.
- 8.9 In addition there is no information on the possible sanctions which may be attached to the local government finance settlement beyond 2019/20. There are particular risks around the assumptions included in the 2020/21 and 2021/22 Provisional Revenue Budgets in relation to teacher numbers, the funding of future Living Wage rates and increases in Council Tax.

#### Scottish Government Budget 2019/20

- 8.10 At this time (12 February 2018) the Scottish Parliament has not yet formally approved the budget for 2019/20 – this is expected to take place on 21 February 2019. There is a risk that the final budget approved by the Scottish Parliament alters the funding available to local government which would have an impact on the Council.

#### Corporate Transformation Projects

- 8.11 There are a number of corporate transformation projects (including property asset management, procurement / mobile working and PKC MyAccount) which are included in the 2019/20, 2020/21 and 2021/22 Provisional Revenue Budgets. There is inevitably a degree of uncertainty about the ability of the Council to achieve significant savings in the short to medium term as these projects are implemented.

#### Service Transformation Projects

- 8.12 All Services include projected Revenue Budget savings from previously approved Service specific transformation projects. In line with the corporate projects, more certainty on these savings will materialise as the projects are progressed.

#### Number of Band D properties

- 8.13 The 2019/20, 2020/21 and 2021/22 Provisional Revenue Budgets assume growth in the number of band D equivalent properties. These assumptions are consistent with the Medium Term Financial Plan and are based on levels of growth currently being experienced. If the levels of growth in the number of properties do not continue there is a risk to the budgeted level of Council Tax income.

### Implementation of Welfare Reform

- 8.14 At this time it is still not possible to fully estimate the potential financial impact on Council Services and budgets of Welfare Reform with any accuracy.
- 8.15 In June 2018, Full Service Universal Credit (UC) was rolled out throughout the whole of Perth and Kinross to all new claimants. Despite the fact that ongoing changes have been made/planned to be made by the DWP in respect of UC, a number of the well documented challenges and issues remain for both customers and Local Authorities. The latest information regarding Managed Migration to UC (for those working age claimants currently on legacy benefits) is that it will take place between July 2019 and 2023, commencing with a pilot of up to 10,000 claimants and this will last until 2020; there is no rollout timetable or any other information available at this time.

### Pay Award Assumptions

- 8.16 The 2018/19 Provisional Revenue Budget includes pay award assumptions in line with the statement of the Cabinet Secretary for Finance and the Constitution on 14 December 2017. This statement suggested pay awards of 3% (up to £36,500), 2% (between £36,501 and £80,000) and a flat rate of £1,600 (£80,001 and above). At this time the 2018/19 pay award has still to be agreed. The 2018/19 offer is part of a proposed multi year pay settlement through to 2020/21.
- 8.17 The 2019/20, 2020/21 & 2021/22 Provisional Revenue Budgets assume a 3% increase for all three years.
- 8.18 There is a risk that the final outcome of national pay negotiations in 2018/19, 2019/20, 2020/21 and 2021/22 differs from the Council's assumptions which could have a significant financial impact upon the Council.

### Expenditure Pressures in 2020/21 and 2021/22

- 8.19 There is a risk that the assumptions in relation to the expenditure pressures in the 2020/21 and 2021/22 Provisional Revenue Budgets differ from what actually happens and that this has an impact on setting Final Revenue Budgets in those years.

### Inflation

- 8.20 There is a risk that levels of Service specific inflation exceed budgeted provisions and that levels of general inflation cannot be contained within existing resources as is currently assumed within the Provisional Revenue Budgets. This risk is enhanced by the continued implementation of the National Living Wage, pressure to enhance wage rates paid by service providers and suppliers and the impact of the European Union referendum result and global uncertainty on the value of Sterling.

### Current Economic Climate

- 8.21 There is a risk that both the Council's capacity to generate income, and the expenditure it incurs in meeting demand for its Services, may be less predictable in the current volatile economic climate.
- 8.22 In terms of income generation, there is a continued risk that Council Tax collection levels, commercial rental income and other areas of income generated by the Council may be further affected.
- 8.23 The economic climate may also increase demand for and expenditure on Council services. This risk will require to be managed within the Council's available resources.

## **9. CONCLUSION AND RECOMMENDATIONS**

- 9.1 The Council is committed to medium term financial planning and as such has prepared Provisional Revenue Budgets for 2019/20, 2020/21 and 2021/22 during a period of significant financial challenge and uncertainty and against a backdrop of ongoing public sector reform.
- 9.2 The Council is requested to:
  - 9.2.1 Approve the 2019/20, 2020/21 and 2021/22 Provisional Revenue Budgets as set out in **Appendix B** to the report – see para 4.11.
  - 9.2.2 Approve the carry forward of resources from 2018/19 into 2019/20 and future years under the terms of the Revenue Budget Flexibility scheme as set out in **Appendix C** to the report – see para 4.20.
  - 9.2.3 Approve the contribution to Perth & Kinross Integration Joint Board of £51,804,000 that is included in the 2019/20 Provisional Revenue Budget – see para 4.39
  - 9.2.4 Approve a Council Tax collection rate of 98% in 2019/20, 2020/21 and 2021/22 – see para. 5.4.
  - 9.2.5 The Council is asked to approved Council Tax base of 69,753 in 2019/20, 70,430 in 2020/21 and 70,941 in 2021/22 – see para 5.7.
  - 9.2.6 Determine the Final Revenue Budget and Council Tax for financial year 2019/20.
  - 9.2.7 Determine the Updated Provisional Revenue Budget and Indicative Council Tax level for 2020/21.
  - 9.2.8 Determine the Provisional Revenue Budget and Indicative Council Tax level for 2021/22.



**Author(s)**

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Scott Walker	Chief Accountant	<a href="mailto:chxfinance@pkc.gov.uk">chxfinance@pkc.gov.uk</a>

**Approved**

<b>Name</b>	<b>Designation</b>	<b>Date</b>
Stewart Mackenzie	Head of Finance	12 February 2019
Jim Valentine	Depute Chief Executive and Chief Operating Officer	12 February 2019

## ANNEX

### 1. IMPLICATIONS, ASSESSMENTS, CONSULTATION AND COMMUNICATION

<b>Strategic Implications</b>	<b>Yes / None</b>
Community Plan / Single Outcome Agreement	None
Corporate Plan	Yes
<b>Resource Implications</b>	
Financial	Yes
Workforce	Yes
Asset Management (land, property, IST)	Yes
<b>Assessments</b>	
Equality Impact Assessment	Yes
Strategic Environmental Assessment	Yes
Sustainability (community, economic, environmental)	Yes
Legal and Governance	None
Risk	None
<b>Consultation</b>	
Internal	Yes
External	None
<b>Communication</b>	
Communications Plan	None

#### 1. Strategic Implications

##### 1.1. Corporate Plan

1.1.1. The Council's Corporate Plan 2018 – 2023 lays out five outcome focussed strategic objectives which provide clear strategic direction, inform decisions at a corporate and service level and shape resources allocation. They are as follows:

- (i) Giving every child the best start in life;
- (ii) Developing educated, responsible and informed citizens;
- (iii) Promoting a prosperous, inclusive and sustainable economy;
- (iv) Supporting people to lead independent, healthy and active lives; and
- (v) Creating a safe and sustainable place for future generations.

1.1.2 This report relates to all of these objectives.

#### 2. Resource Implications

##### 2.1. Financial

2.1.1. There are no direct financial implications arising from this report other than those reported within the body of the main report.

## 2.2. Workforce

2.2.1. There are no direct workforce implications arising from this report other than those reported within the body of the main report.

## 2.3. Asset Management (land, property, IT)

2.3.1. There are no direct asset management implications arising from this report other than those reported within the body of the main report.

## 3. **Assessments**

### 3.1. Equality Impact Assessment

3.1.1. Under the Equality Act 2010, the Council is required to eliminate discrimination, advance equality of opportunity, and foster good relations between equality groups. Carrying out Equality Impact Assessments for plans and policies allows the Council to demonstrate that it is meeting these duties.

3.1.2. The Revenue Budget Executive Summaries have been subject to an equalities assessment where appropriate.

### 3.2 Strategic Environmental Assessment

3.2.1 The Environmental Assessment (Scotland) Act 2005 places a duty on the Council to identify and assess the environmental consequences of its proposals.

3.2.2 The information contained within this report has been considered under the Act. However, no action is required as the Act does not apply to the matters presented in this report.

### 3.3 Sustainability

3.3.1 Under the provisions of the Local Government in Scotland Act 2003 the Council has to discharge its duties in a way which contributes to the achievement of sustainable development. In terms of the Climate Change Act, the Council has a general duty to demonstrate its commitment to sustainability and the community, environmental and economic impacts of its actions.

3.3.2 The information contained within this report has been considered under the Act. However, no action is required as the Act does not apply to the matters presented in this report.

## **4. Consultation**

### **4.1 Internal**

- 4.1.1 The Chief Executive, Executive Officer Team and Corporate Human Resources Manager have been consulted in the preparation of the Provisional Revenue Budgets for 2019/20, 2020/21 and 2021/22.

## **2. BACKGROUND PAPERS**

- 2.1 No background papers, as defined by Section 50D of the Local Government (Scotland) Act 1973 (other than any containing confidential or exempt information) were relied on to any material extent in preparing the above report.

## **3. APPENDICES**

Appendix A –	Letter from the Cabinet Secretary for Finance, Economy & Fair Work dated 31 January 2019.
Appendix B –	Provisional Revenue Budgets for 2019/20, 2020/21 and 2021/22.
Appendix C –	Revenue Budget Flexibility Scheme – Proposed Carry Forwards from 2018/19
Appendix D –	Expenditure Pressures and Savings
Appendix E –	Fees and Charges – 2019/20: <ul style="list-style-type: none"><li>i. Housing &amp; Environment</li><li>ii. Education &amp; Children’s Services</li><li>iii. Corporate &amp; Democratic Services</li><li>iv. Health &amp; Social Care</li></ul>
Appendix F –	Budget Consultation Summary Report

Cabinet Secretary for Finance, Economy & Fair Work  
Derek Mackay MSP



Scottish Government  
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Councillor Alison Evison,  
COSLA President  
Verity House  
19 Haymarket Yards  
Edinburgh  
EH12 5BH

Copy to: Leaders of all Scottish local authorities

31 January 2019

Dear Alison,

I have listened carefully to the points you and other Leaders have raised with me following our consultation, and most recently in our meeting on 30 January, on the terms of the local government settlement and the issues you have sought to resolve as being important to you. The Scottish Greens have also raised many similar points in my discussions with them to secure support for the Budget.

In the Budget Bill Stage 1 debate in Parliament today I announced a package of further measures covering local taxation and local government finance which I consider will be the biggest empowerment of local authorities since devolution. I write now to confirm the details.

The Scottish Government has committed to make a number of changes to local government taxation between now and the end of this Parliament and clearly COSLA will have a key role as that works unfolds. These potential changes include:

- To consult, in 2019, on the principles of a locally determined tourist tax, prior to introducing legislation to permit local authorities to introduce a **transient visitor levy**, if it is appropriate for local circumstances;
- To support an agreed amendment from the Scottish Greens to the Transport (Scotland) Bill that would enable those local authorities who wish to use such a power, to introduce a **workplace parking levy**. Scottish Government support will be contingent on the exclusion of hospitals and NHS properties; and
- To devolve Non-Domestic Rates **Empty Property Relief** to local authorities in time for the next revaluation.

Both the Scottish Government and the Greens also supported the recommendation of the Commission on Local Tax Reform, which was co-chaired by the then COSLA President, that the present council tax system must end.

In order to make progress the Scottish Government will convene cross-party talks on its replacement with a view to publishing legislation, should cross-party agreement on a replacement be reached, by the end of this Parliament, with that legislation taken forward in the following Parliament.

While the Scottish Government maintains the position that money for education, social care and early learning and child care are core functions of local government, we have listened to the arguments that local government requires increased funding and flexibility for the 'core' local government settlement.

I have, therefore, agreed to make the following changes:

- An increase in the core resource local government settlement of £90 million;
- Continue to provide an earmarked £160 million from the Scottish Government for health and social care investment to support social care and mental health services – including those under the direction of Integration Authorities– whilst, as part of this package, allowing local authorities the flexibility to offset their adult social care allocations to Integration Authorities in 2019-20 by 2.2% compared to 2018-19, i.e. by up to £50 million across all local authorities to help them manage their own budgets
- Provide, as you have requested, local authorities with the flexibility to increase the Council tax by 3% in real terms, which equates to 4.79% next year.
- Bringing forward a three year funding settlement for local government from 2020-21 budget onwards; and to develop a rules based framework for local government funding in partnership with COSLA that would be introduced for the next Parliament.

Taken together, this enhanced package offers up to £187 million of increased funding and flexibility to local authorities.

In addition to this, and subject to the successful outcome of negotiations with teachers, the Scottish Government will fully fund its contribution to the cost of the Teachers' Pay deal, providing local authorities with the additional funding required to meet our share of the pay offer.

At our meeting on 30 January I also undertook to follow up and confirm the position on two further points.

Firstly, Local authorities, along with other public bodies, will face increased costs as a result of changes made by the UK Government to employer contributions for public sector pensions, including for Teacher pensions. The UK Government has committed to part fund these costs.

Local authorities were assuming a shortfall of 33% in the funding for these costs. Scottish Government analysis is that this shortfall is likely to be closer to 21%. This difference amounts to around £15 million for local authorities which they should no longer have to budget for.

We will not have formal confirmation of the impact of these changes to the Scottish Budget until the UK Spring Statement on 13 March 2019. However, we are committed to continue to press the UK Government to meet the full cost of these changes to avoid damaging impacts on the delivery of public services across Scotland. The Scottish Government will, however, commit to pass on to local government the consequential that we receive towards the employers' cost increase for local government Teachers' Pension schemes.

Secondly, I can confirm that I intend to bring forward as early as I can (early in the new financial year) changes to legislation which will allow Councils to vary loans fund repayments for advances made before 1 April 2016. Changes to repayments must be based on prudent principles and we will work with COSLA and Audit Scotland to reach a solution.

Throughout the Budget negotiations, I have endeavoured to engage constructively and openly with COSLA. As a result of the continuing UK austerity cuts forced upon us I know local authorities, along with the rest of the public sector, are still facing some difficult financial challenges, but I hope that you can recognise and welcome the significant package of additional measures I have confirmed today, which I truly do consider will be the biggest empowerment of local authorities since devolution.

Set out in the Appendix to this letter are details of the additional allocations to individual local authorities, through the normal formula distribution for the additional £90 million, to be spent at the discretion of individual councils. Subject to Parliamentary approval in the final stages of the Budget Bill, these sums will be added to the Local Government Finance (Scotland) Order 2019 to be presented to Parliament later in February.



**DEREK MACKAY**

<b>Local Authority</b>	<b>Additional Stage 1 Allocation: Core Grant</b>
	£m
Aberdeen City	3.161
Aberdeenshire	4.352
Angus	1.967
Argyll & Bute	1.626
Clackmannanshire	0.834
Dumfries & Galloway	2.678
Dundee City	2.503
East Ayrshire	2.051
East Dunbartonshire	1.874
East Lothian	1.719
East Renfrewshire	1.787
Edinburgh, City of	7.038
Eilean Siar	0.691
Falkirk	2.600
Fife	6.165
Glasgow City	9.969
Highland	4.228
Inverclyde	1.355
Midlothian	1.493
Moray	1.543
North Ayrshire	2.398
North Lanarkshire	5.702
Orkney	0.637
Perth & Kinross	2.477
Renfrewshire	2.941
Scottish Borders	1.990
Shetland	0.719
South Ayrshire	1.890
South Lanarkshire	5.388
Stirling	1.585
West Dunbartonshire	1.576
West Lothian	3.063
<b>Scotland</b>	<b>90.000</b>



**PROVISIONAL REVENUE BUDGET**

	2019/20 £000	2020/21 £000	2021/22 £000
Education & Children's Services	179,221	179,538	183,056
Housing & Environment	67,762	64,482	64,854
Corporate & Democratic Services	30,438	28,305	27,687
Health & Social Care Partnership	51,804	51,374	50,582
<b>Sub-Total: Service Budgets</b>	<b>329,225</b>	<b>323,699</b>	<b>326,179</b>
<b><u>Corporate Budgets</u></b>			
Contribution to Valuation Joint Board	1,171	1,171	1,171
Capital Financing Costs	12,725	12,801	12,881
Interest on Revenue Balances	(200)	(200)	(200)
Contribution to/(from) Capital Fund	1,626	1,626	1,626
Contribution to Insurance fund	200	200	200
Tayside Contracts Surplus	(350)	(350)	(350)
Support Service External Income	(1,888)	(1,888)	(1,888)
Unfunded Pension Costs	1,595	1,595	1,595
Discretionary Relief	150	150	150
Apprenticeship Levy	680	680	680
Council Tax Reduction Scheme	6,200	6,200	6,200
<b>Sub-Total: Corporate Budgets</b>	<b>21,909</b>	<b>21,985</b>	<b>22,065</b>
<b>Net Expenditure (General Fund)</b>	<b>351,134</b>	<b>345,684</b>	<b>348,244</b>
<b><u>Financed By:</u></b>			
Council Tax	(87,331)	(90,784)	(94,139)
Council Tax Second Home / Long Term Empty Properties	(1,300)	(1,300)	(1,300)
Total Revenue Funding	(253,396)	(253,340)	(253,340)
Capital Grants	(1,600)	(1,600)	(1,600)
Budget Flexibility (see Appendix C)	(3,232)	(359)	0
Balances	(6,122)	(148)	288
<b>Surplus Resources</b>	<b>(1,847)</b>	<b>(1,847)</b>	<b>(1,847)</b>



**Perth and Kinross Council**  
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**Revenue Budget Flexibility Scheme - Proposed Carry Forwards from 2018/19**

	<b>Under Spend to be Carried Forward from 2018/19 £'000</b>	<b>Proposed Utilisation of Resources in 2019/20 £'000</b>	<b>Proposed Utilisation of Resources in Future Years £'000</b>
<b><u>Education &amp; Children's Service</u></b>			
<b>Proposed Carry Forward of 2018/19 Savings</b>	<b>1,450</b>		
<b>Rephasing of Approved Savings</b> There has been a rephasing of two savings associated with the transformation projects including the Review of Catering Services and Reduction in Tayside Contracts Facility Management of Schools. This budget flexibility proposals provides the Service with time required to implement the approved savings proposals.		<b>437</b>	<b>249</b>
<b>Getting it Right For Every Child (GIRFEC)</b> The Scottish Government provided non-recurring funding to provide staff development and training on relevant aspects of the Children & Young People (Scotland) Act 2014. This training requires to be delivered to all relevant staff as each new piece of the legislation is finalised.		<b>77</b>	
<b>Digital Learning Strategy &amp; Virtual Campus</b> The development of the Digital Learning Strategy and the roll out of the Virtual Campus requires to be rephased over the next two financial years to allow the smooth implementation of these two developments.		<b>172</b>	<b>88</b>
<b>Transformation Projects</b> Additional resources are required to ensure delivery of the transformation project in relation to "Securing of the School Estate" - one off staff costs to support further phases of this project.		<b>120</b>	

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	<b>Under Spend to be Carried Forward from 2018/19</b>	<b>Proposed Utilisation of Resources in 2019/20</b>	<b>Proposed Utilisation of Resources in Future Years</b>
<b>Breakfast Clubs</b> The Scottish Government is due to consult on a national framework for Out of School Care which is due to report in Summer 2019. By carrying forward funding this will allow the Service to review the closures of Breakfast Clubs in line with the national review.		75	
<b>Bertha Park High School</b> Funding for ICT staff to support fitting out of IT equipment within Bertha Park High School.		50	
<b>Early Years Programme</b> Funding to allow staff to complete career pathway training into Early Learning & Childcare.		34	
<b>Support for Young Carers - Educational Attainment</b> Carry forward funds to support young carers due to slippage in implementing.		50	
<b>Advocacy Support</b> Carry forward funds for Service Level Agreement with Children 1st.		19	
<b>Wider Achievement</b> Carry forward funds to support Career Ready Programme.		15	
<b>Instrumental Music Service</b> Carry forward funds due to low uptake of Instrumental Music Service - Promoting Access scheme in current year, Education & Children's Services will review and implement an alternative delivery model for this funding.		34	

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**Revenue Budget Flexibility Scheme - Proposed Carry Forwards from 2018/19**

	Under Spend to be Carried Forward from 2018/19	Proposed Utilisation of Resources in 2019/20	Proposed Utilisation of Resources in Future Years
<b>Child Abuse Cases Review</b> Carry forward due to delay in completion of independent review due to legal processes. This also includes funding to comply with requirements of the Scottish Child Abuse Inquiry.		30	

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**Revenue Budget Flexibility Scheme - Proposed Carry Forwards from 2018/19**

	<b>Under Spend to be Carried Forward from 2018/19</b>	<b>Proposed Utilisation of Resources in 2019/20</b>	<b>Proposed Utilisation of Resources in Future Years</b>
<b><u>Housing &amp; Environment</u></b>			
<b>Proposed Carry Forward of 2018/19 Savings</b>	<b>1,762</b>		
<b>Rural Micro Enterprise Fund</b> Carry forward of non-recurring budget to provide funding for local business expansion, by allowing communities to create or expand communal work spaces to assist small businesses to take the next step.		<b>124</b>	
<b>Perthshire &amp; Kinross-shire Events</b> Carry forward of non-recurring budget to allow groups in our rural communities to apply for start-up funding for recurring events that will attract visitors from outside the immediate area.		<b>86</b>	
<b>International Events</b> Carry forward of non-recurring funding for international events being held in 2019.		<b>120</b>	
<b>Perthshire &amp; Kinross-shire Tourist Routes</b> Carry forward of non-recurring budget to establish "Heart of Scotland" touring routes around Perth and Kinross that link into existing road, cycle and rail routes and promote the historical, cultural and environmental attractions across the area.		<b>50</b>	
<b>Small Town Retail Façade</b> Carry forward of non-recurring budget to encourage business in small towns, to ensure that the frontages of their premises are updated, welcoming and say 'We're open for business' to encourage local and visitor spend.		<b>100</b>	

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**Revenue Budget Flexibility Scheme - Proposed Carry Forwards from 2018/19**

	Under Spend to be Carried Forward from 2018/19	Proposed Utilisation of Resources in 2019/20	Proposed Utilisation of Resources in Future Years
<b>Town Centre Management</b> Carry forward of non-recurring budget to enhance the economic potential of rural towns by providing a point of contact for local businesses and partnership forums.		100	
<b>Road Safety Measures</b> Carry forward of non-recurring budget to implement new 20mph limits and zones.		150	
<b>Footpaths &amp; Cycle Networks</b> Carry forward of non-recurring budget to help fund the development and expansion of rural footpaths and cycle networks.		150	
<b>Tulloch Community Centre</b> Carry forward of non-recurring budget to undertake feasibility study for Tulloch Community Centre.		25	
<b>Creative Exchange</b> Carry forward of external funding towards delivery of the Creative Exchange project.		60	
<b>Traffic Project Officer</b> Carry forward of traffic staff budget to provide match-funding with Sustrans for a joint project officer post from 2019/20.		40	
<b>Flood Studies</b> Carry forward of flood studies budget to realign with planned programme of Local Flood Risk Management Plans to be completed by SEPA deadline of December 2019.		255	

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**Revenue Budget Flexibility Scheme - Proposed Carry Forwards from 2018/19**

	<b>Under Spend to be Carried Forward from 2018/19</b>	<b>Proposed Utilisation of Resources in 2019/20</b>	<b>Proposed Utilisation of Resources in Future Years</b>
<b>Rural Broadband</b> Carry forward of funding to align with Scottish Government R100 programme to deliver superfast broadband to 100% of premises by 2021.		136	
<b>Smart City Operations</b> Carry forward of match funding for CCTV City Operations Centre project in line European Regional Development Fund (ERDF) funding.		120	
<b>Energy Conservation Project</b> Rephasing of energy conservation budget to complete Waste Water Recycling Project at Friarton.		16	
<b>Digital Inclusion Supporting Transformation</b> Support people to become digitally included, especially in relation to the roll out of Universal Credit, and the recommendations of the Fairness Commission in relation to Digital Inclusion.		44	
<b>Northgate System Development - Northgate Public Services Online</b> This module will enable staff to directly enter application data into the system avoiding the need for paper forms. This would free up capacity within the Housing Options & Support team to be redirected to support elements of the Rapid Rehousing approach.		32	
<b>Rapid Rehousing Officer</b> The Council's Rapid Rehousing Transition Plan (RRTP) submitted to the Scottish Government in December 2018, proposes a number of initiatives to further develop our successful Home First approach. This funding provides staff capacity to further minimise the impact and duration of homelessness.		31	



**Revenue Budget Flexibility Scheme - Proposed Carry Forwards from 2018/19**

	<b>Under Spend to be Carried Forward from 2018/19</b>	<b>Proposed Utilisation of Resources in 2019/20</b>	<b>Proposed Utilisation of Resources in Future Years</b>
<b>SCARF (Home Energy Advice Funding)</b> Extension of the SCARF free and impartial advice on any aspect of domestic energy efficiency and fuel poverty alleviation to all residential tenures, residents. The service is currently funded by the HRA budget, so only available for Council Housing tenants. This funding could potentially double the number of home visits carried out		30	
<b>Personal Budgeting</b> To fund the cost of an additional 300 budget cards for the most financially vulnerable people of Perth & Kinross to become more financially aware and less susceptible to payday loans. This card will allow the credit union to accept the payment of all benefits and universal credit into the individual's account and are then, as instructed by the individual, to pay the critical bills such as rent, council tax, and energy bills with the remainder of their money being available on a budget card. This scheme currently has 362 people supported through the use of this card.		32	
<b>Business Improvements</b> Support to Business Improvement in Housing to develop performance management frameworks, team plans and supporting the Service's contribution to Corporate performance reporting.		36	
<b>Community Environmental Challenge Fund</b> Carry forward of funding to promote and support community initiatives in 2019 related to the environment, equalities, economy, innovation and sport.		25	

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**Revenue Budget Flexibility Scheme - Proposed Carry Forwards from 2018/19**

	<b>Under Spend to be Carried Forward from 2018/19</b>	<b>Proposed Utilisation of Resources in 2019/20</b>	<b>Proposed Utilisation of Resources in Future Years</b>
<b><u>Corporate &amp; Democratic Services</u></b>			
<b>Proposed Carry Forward of 2018/19 Savings</b>	<b>379</b>		
<b>Cash Receipting System</b> The Council requires the system to be upgraded to ensure that additional securities that are required for Payment Card Industry Data Security Standard (PCIDSS) are included within the version of the system in use.		<b>12</b>	
<b>Making Tax Digital</b> There is a legislative requirement to submit the Council's VAT return electronically from Oct 2019. This is a change from the current process and our systems will require some development to facilitate this.		<b>25</b>	
<b>Payment Card Industry Data Security Standard Qualified Security Assessor</b> As the Council moves towards compliance it is recognised that this is a specialist area and a qualified assessor should review the self assessment questionnaire prior to submission to the bank.		<b>5</b>	
<b>Digital Office Extension</b> Commitment from the council to fund a further two years at existing levels.		<b>22</b>	<b>22</b>
<b>Cultural Trust Review</b> Due to the rephasing of the Cultural Trust review it is proposed to fund the approved saving in 2019/20 to allow more time to review all options available for the delivery of the Cultural offer within Perth & Kinross.		<b>70</b>	

**Perth and Kinross Council**  
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	<b>Under Spend to be Carried Forward from 2018/19</b>	<b>Proposed Utilisation of Resources in 2019/20</b>	<b>Proposed Utilisation of Resources in Future Years</b>
<b>Area Action Partnerships</b> To provide administration support to the partnerships it is proposed to appoint a full time Administration Officer for 1 year.		<b>24</b>	
<b>Area Action Partnerships</b> To provide grant administration support for Year 2 of the Community Investment Fund; provide additional resource for Action Partnerships including online resources to reduce administrative burdens on the Communities Service team.		<b>20</b>	
<b>Legal &amp; Governance Services</b> With the transfer of a number of functions from Democratic Services to Legal a 0.5FTE post is required across the service to support all areas.		<b>13</b>	
<b>Legal Services</b> The Council has a statutory requirement to complete a Common Good Register and it is proposed to appoint a post to complete this task within a year.		<b>29</b>	
<b>Digital Innovation</b> In order to fulfil the Council's ambitions of becoming a Digital Council, we need to invest time and budget into investigating how Digital Innovation and new technologies can help us shape future operating models for service delivery. To appoint 2 posts that would be dedicated to researching, scoping, experimenting and progressing opportunities enabling the Council to adopt new ways of delivering services and fulfil our ambitions to take forward digital innovation.		<b>109</b>	

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**Revenue Budget Flexibility Scheme - Proposed Carry Forwards from 2018/19**

	Under Spend to be Carried Forward from 2018/19	Proposed Utilisation of Resources in 2019/20	Proposed Utilisation of Resources in Future Years
<b>Window 10 upgrade</b> To appoint 1 Development Technician to assist in the window 10 upgrade.		28	
<b><u>TOTAL</u></b>	3,591	3,232	359



## **2019 – 2022 REVENUE BUDGET**

### **Expenditure Pressures & Savings**



# PERTH & KINROSS COUNCIL

## REVENUE BUDGET: 2019/20, 2020/21 & 2021/22

### SUMMARY OF PRESSURES & SAVINGS

	2019/20 Expenditure Pressures £'000	2020/21 Expenditure Pressures £'000	2021/22 Expenditure Pressures £'000	2019/20 Net Savings £'000	2020/21 Net Savings £'000	2021/22 Net Savings £'000
Education & Children's Services	2,165	1,743	2,673	1,486	676	845
Housing & Environment	1,958	1,385	1,707	2,158	1,545	1,807
Corporate & Democratic Services	598	406	323	325	178	824
<b>TOTAL</b>	<b>4,721</b>	<b>3,534</b>	<b>4,703</b>	<b>3,969</b>	<b>2,399</b>	<b>3,476</b>





	EDUCATION AND CHILDREN'S SERVICES	Expenditure Pressures		
		19/20 £'000	20/21 £'000	21/22 £'000
<b>1</b>	<b>Corporate Savings Target</b>  These targets are in addition to those approved in the 2019/20 & 2020/21 Provisional Revenue Budgets in February 2018.  Pay Award Assumptions: £687,000 (2019/20), £687,000 (2020/21), £2,061,000 (2021/22) Increments: £191,000 (2021/22) Reinstated Efficiency Target: £115,000 (2020/21) Additional Council Tax Income: -£1,250,000 (2021/22) Update of Funding Assumptions: further reduction of £458,000 (2019/20), £458,000 (2020/21).	<b>1,145</b>	<b>1,260</b>	<b>1,002</b>
<b>2</b>	<b>Bertha Park High School</b>  As part of the plans to grow Perth City the Council has approved a new secondary school at Bertha Park which will be operational from August 2019. The expenditure pressure is aimed at addressing outlays for initial staffing, provision of an appropriate, incremental digital infrastructure and learning resources to enable the school to operate smoothly.  This pressure is made up of school running costs for teachers, support staff, supplies and services and property costs excluding utilities (these are included within the Housing & Environment submission), home to school transport and unitary charge including lifecycle and hard facilities maintenance costs.	<b>0</b>	<b>0</b>	<b>292</b>
<b>3</b>	<b>Inflation on Investment In Learning Programme (IIL)</b>  IIL is the shorthand reference used for the 6 community campuses across Perth and Kinross. There is an annual inflationary increase in the operational costs of the programme. Pressure is revised based on 3.31% (2019/20) a 0.81% increase from last years budget and 2.5% (2021/22) Retail Price Index inflation (RPI).  The current budget for the IIL contract is £16.6m and there is a risk that RPI inflation could be higher than estimated, for example a 0.5% increase would add an additional pressure of £83,000.	<b>129</b>	<b>0</b>	<b>435</b>
<b>4</b>	<b>Increase in Property Costs</b>  Estimated Inflation in Property Costs – Rates (3% annually), Cleaning (3% annually) and Landfill (2.3%).  The total budget for Property Costs is currently £9.6m.	<b>91</b>	<b>37</b>	<b>306</b>

	EDUCATION AND CHILDREN'S SERVICES	Expenditure Pressures		
		19/20 £'000	20/21 £'000	21/22 £'000
5	<b>Home to School Transport</b>  The provision of Home to School Transport is the statutory responsibility of ECS where pupils live more than the prescribed distance from school. Pressure is revised based on 4.37% (2019/20) a 0.87% increase from last years budget and 2.1% (2021/22).  The current budget for Home to School Transport is approximately £7.2m.	481	0	173
6	<b>Pupil School Meal Subsidy</b>  ECS currently charge £2.15 (primary) and £2.25 (secondary) for school meals, the actual cost of a school meal from Tayside Contracts is £2.86. The difference is the amount the council subsidises parents/guardians and will increase over this budget by the amounts shown based on Tayside Contracts estimated food (5%) and labour (3%) inflation for the period.	249	276	287
7	<b>The Carers (Scotland) Act 2016</b>  Increase in Scottish Government funding to support the roll out of the Carers Act implemented in April 2018. This funding provides unpaid carers with new rights to an assessment of their needs on request, and to support for eligible needs including short break/respite.	70	170	178
<b>TOTAL EXPENDITURE PRESSURES</b>		<b>2,165</b>	<b>1,743</b>	<b>2,673</b>

	Education & Children's Services	Net Saving			Staffing Implications		
		19/20 £'000	20/21 £'000	21/22 £'000	19/20 £'000	20/21 £'000	21/22 £'000
1	<b>The Carers (Scotland) Act 2016</b>  Increase in Scottish Government funding to support the roll out of the Carers Act implemented in April 2018. This funding provides unpaid carers with new rights to an assessment of their needs on request, and to support for eligible needs.  (Links to Pressure No 7)  <u>Impact Analysis and Risk Assessment</u> <b>Promote Fairness/Reduce Inequality/Address Socio Economic Disadvantage:</b> No impact. <b>Workforce:</b> No impact. <b>Customer:</b> No impact. <b>Equalities/Diversity:</b> No impact. <b>Outcome and Performance:</b> No impact.	120	170	178	0.0	0.0	0.0
2	<b>Reduced Pressure on Continuing Care Budget</b>  Current projections highlight that the current pressure within the Continuing Care budget is not fully required. This position will be closely monitored in the future.  <u>Impact Analysis and Risk Assessment</u> <b>Promote Fairness/Reduce Inequality/Address Socio Economic Disadvantage:</b> No impact. <b>Workforce:</b> No impact. <b>Customer:</b> No impact. <b>Equalities/Diversity:</b> No impact. <b>Outcome and Performance:</b> No impact.	80	85	0	0.0	0.0	0.0

	Education & Children's Services	Net Saving			Staffing Implications		
		19/20 £'000	20/21 £'000	21/22 £'000	19/20 £'000	20/21 £'000	21/22 £'000
3	<b>Efficiencies leading to a reduction in Central Supplies and Services Budgets within Business and Resources Services and the Change and Improvement Teams.</b>  Savings have been identified within the supplies and services budget through reviewing work practices and service delivery, targeting areas where new working practices (e.g. Hybrid Mail) have allowed for a reduction in supplies and services expenditure.  <u>Impact Analysis and Risk Assessment</u> <b>Promote Fairness/Reduce Inequality/Address Socio Economic Disadvantage:</b> No impact. <b>Workforce:</b> No impact. <b>Customer:</b> No impact. <b>Equalities/Diversity:</b> No impact. <b>Outcome and Performance:</b> No impact.	50	0	0	0.0	0.0	0.0
4	<b>Reduction in Loan Charges.</b>  The Council has agreed to extend the repayment period of its Composite Capital Programme and this has reduced the annual repayments.  <u>Impact Analysis and Risk Assessment</u> <b>Promote Fairness/Reduce Inequality/Address Socio Economic Disadvantage:</b> No impact. <b>Workforce:</b> No impact. <b>Customer:</b> No impact. <b>Equalities/Diversity:</b> No impact. <b>Outcome and Performance:</b> No impact.	220	9	9	0.0	0.0	0.0
5	<b>Management / Administrative Fee to all External Grants</b>  The Government recognises that there may be additional corporate costs such as Finance, Administration, HR and ICT;- which can reasonably be reflected within costs of the projects funded by grant income.  <u>Impact Analysis and Risk Assessment</u> <b>Promote Fairness/Reduce Inequality/Address Socio Economic Disadvantage:</b> No impact. <b>Workforce:</b> No impact. <b>Customer:</b> No impact. <b>Equalities/Diversity:</b> No impact. <b>Outcome and Performance:</b> No impact.	180	0	0	0.0	0.0	0.0

	Education & Children's Services	Net Saving			Staffing Implications		
		19/20 £'000	20/21 £'000	21/22 £'000	19/20 £'000	20/21 £'000	21/22 £'000
6	<b>Reduction in the Foster Carer Budget</b>  Within services for Children Young People and Families there has been a reduction in the number of external placements of young people, due in part to the success of the Family Based Care Transformation Project. This has enabled us to recruit more of our own Foster Carers to provide this service, rather than require agency carers.  <u>Impact Analysis and Risk Assessment</u> <b>Promote Fairness/Reduce Inequality/Address Socio Economic Disadvantage:</b> No impact. <b>Workforce:</b> No impact. <b>Customer:</b> No impact. <b>Equalities/Diversity:</b> No impact. <b>Outcome and Performance:</b> No impact.	250	0	0	0.0	0.0	0.0
7	<b>Cashless School Office</b>  Parent Pay has been implemented in all of our schools. This allows parents and guardians to make online payments for all school purchases. Cashless offices are already a feature in some schools and they are seeing benefits through creating efficiencies in a pressurised school office environment. It is proposed that all school offices will no longer take cash from August 2020. Processes will be put in place to ensure families without bank accounts or access to digital platforms are provided with an alternative way of paying. The saving is achievable by stopping the contract for cash uplifts.  <u>Impact Analysis and Risk Assessment</u> <b>Promote Fairness/Reduce Inequality/Address Socio Economic Disadvantage:</b> Processes will be put in place to ensure all parents/guardians can still pay for school meals etc. through Pay Point. <b>Workforce:</b> No impact. <b>Customer:</b> No impact as another method to Parent Pay will be available to parents/guardians to make payments to schools. <b>Equalities/Diversity:</b> No impact. <b>Outcome and Performance:</b> Will provide time saving efficiencies within school offices.	0	25	15	0.0	0.0	0.0

	Education & Children's Services	Net Saving			Staffing Implications		
		19/20 £'000	20/21 £'000	21/22 £'000	19/20 £'000	20/21 £'000	21/22 £'000
8	<b>Catering Services - Central Kitchen</b>  Perth & Kinross Council in partnership with Angus Council, Dundee City Council and Tayside Contracts are currently investigating the possible efficiencies that can be achieved from a Central Kitchen to provide primary and nursery meals. Latest financial proposals indicates a further saving in excess of the £200,000 already approved for this project. The most up to date data from Tayside Contracts projects an overall saving of £426,000 to ECS, therefore the savings have been increased by £226,000.  <u>Impact Analysis and Risk Assessment</u> <b>Promote Fairness/Reduce Inequality/Address Socio Economic Disadvantage:</b> No impact. <b>Workforce:</b> Subject to review, any impact will be on Tayside Contracts staff and expected to be achieved through natural turnover. <b>Customer:</b> Perception of the quality of a frozen meal service. <b>Equalities/Diversity:</b> No impact. <b>Outcome and Performance:</b> Centralised production of most meals generating significant financial efficiency.	0	0	226	0.0	0.0	0.0
9	<b>Securing the Future of the School Estate</b>  Our communities are changing and the school estate needs to adapt to this change efficiently and effectively. Over the long term, new schools will be required as part of the drive to grow the economy of Perth and Kinross.  This review proposes a 'rebalancing' of the school estate to help achieve what is articulated above. This may include: <ul style="list-style-type: none"> <li>• Catchment reviews</li> <li>• New builds and extensions</li> <li>• Reconfiguration of accommodation</li> <li>• Shared Headships</li> <li>• Closures</li> </ul> <u>Impact Analysis and Risk Assessment</u> <b>Promote Fairness/Reduce Inequality/Address Socio Economic Disadvantage:</b> Every school review is subject to a specific socio economic review. <b>Workforce:</b> TBC. <b>Customer:</b> Pupils may have greater travel distances to get to/from school. More modern learning environments. <b>Equalities/Diversity:</b> EQIA will be undertaken on a case by case basis. <b>Outcome and Performance:</b> Improved condition and suitability of the school estate. Improved occupancy rates contributing to a more efficient school estate.	0	0	350	0.0	0.0	tbc

	Education & Children's Services	Net Saving			Staffing Implications		
		19/20 £'000	20/21 £'000	21/22 £'000	19/20 £'000	20/21 £'000	21/22 £'000
10	<b>Full Cost Recovery for Instrumental Music Service (including Central Groups &amp; Camps)</b>  Charges for Instrumental Music service tuition would be increased to recover the full cost of this service. Full cost recovery is one of the key principles within the Council's Corporate Charging Policy (Report 15/401 refers). This would increase the annual charge from £295.00 to £817.00 per pupil. This level of charging is comparable with that of private tutors. There would likely be a significant reduction in the number of young people engaging in additional music tuition. There is already an inherent inequality in the take up of music lessons from across all areas of Perth and Kinross. Currently young people from more deprived areas are less likely to be able to participate. Work is underway to extend the reach of the service.  <u>Impact Analysis and Risk Assessment</u> <b>Promote Fairness/Reduce Inequality/Address Socio Economic Disadvantage:</b> This will affect fee-paying parents. There are limited numbers of young people engaging in instrumental music instruction from areas of deprivation. <b>Workforce:</b> Potential reduction in music instruction take up could lead to reduction in staffing levels. <b>Customer:</b> Increased costs to access additional instrumental music tuition. <b>Equalities/Diversity:</b> There is already an inherent inequality issue relating to those who are able to access this service. <b>Outcome and Performance:</b> Reduced achievement for those who cease to receive tuition. Reputational risk to Council.	197	195	0	0.0	0.0	0.0

	Education & Children's Services	Net Saving			Staffing Implications		
		19/20 £'000	20/21 £'000	21/22 £'000	19/20 £'000	20/21 £'000	21/22 £'000
11	<b>Remove School Crossing Patrollers (SCP)</b>  Lifelong Learning Committee approved the transfer of Facility Management Services (including SCP) to Tayside Contracts on 2 November 2016. There is currently an approved budget saving of £463,000 for Facility Management services contracted through Tayside Contracts. A saving through the rationalising of SCP is part of this amount.  This proposal, in addition to the above rationalisation, would result in the full removal of the School Crossing Patrollers (SCP) service which is a non-statutory function.  It is the parents' responsibility to get their children to and from school and Council staff will continue to work with parents in respect of safe school travel planning.  <u>Impact Analysis and Risk Assessment</u> <b>Promote Fairness/Reduce Inequality/Address Socio Economic Disadvantage:</b> No Impact. <b>Workforce:</b> Redundancy of staff within Tayside Contracts workforce. <b>Customer:</b> Parents have the responsibility to ensure the safe arrival and collection of their children to school. <b>Equalities/Diversity:</b> Mainly older employees in low paid posts. <b>Outcome and Performance:</b> Reputational risk to the Council.	0	112	67	0.0	0.0	0.0
12	<b>Reduction to Parent Council Funding</b>  Reduction in annual grants to support the operation of Parent Councils by 50%. This funding supports the running of Parent Councils and covers the cost of employing a Clerk and administration costs for Parent Councils to operate. There is a statutory requirement for Local Authorities to provide financial assistance to Parent Councils. The remaining funds (i.e. £20k) held centrally cover the cost of Public Liability insurance cover required for all Parent Councils and group membership of the Scottish Parent Teacher Council Association.  <u>Impact Analysis and Risk Assessment</u> <b>Promote Fairness/Reduce Inequality/Address Socio Economic Disadvantage:</b> No impact. <b>Workforce:</b> None. <b>Customer:</b> Parent Councils may see the reduction in funding as a lack of support for Parent Councils from the Council. <b>Equalities/Diversity:</b> None. <b>Outcome and Performance:</b> Reduced capacity for Parent Councils to engage with parents. Parental Involvement is one of the key drivers of the National Improvement Framework.	20	0	0	0.0	0.0	0.0



	Education & Children's Services	Net Saving			Staffing Implications		
		19/20 £'000	20/21 £'000	21/22 £'000	19/20 £'000	20/21 £'000	21/22 £'000
13	<b>Removal of Primary Swimming Lessons</b>  It is not a statutory requirement to provide swimming lessons to pupils. Transport costs amount to £35,000 of this saving.  <u>Impact Analysis and Risk Assessment</u> <b>Promote Fairness/Reduce Inequality/Address Socio Economic Disadvantage:</b> Families on low incomes may not be able to afford to take their children swimming. <b>Workforce:</b> No impact on PKC staff, may impact on Live Active Leisure staff. <b>Customer:</b> Children in rural areas will benefit from less time out of the classroom as transport times can be significant. <b>Equalities/Diversity:</b> Children from low income families may not access swimming lessons out with school. <b>Outcome and Performance:</b> Reputational risk to the Council.	40	20	0	0.0	0.0	0.0
14	<b>Skills for Work - Remove Service Level Agreement with Perth College</b>  This would impact on the skills for work development and the employability strategy. This would remove access to a wide range of vocational courses and foundation apprenticeship opportunities for school age pupils.  Schools offer a wide range of academic and vocational courses as part of the Senior Phase (S4-S6). Removing access to Perth College UHI would restrict the scope of the courses available to schools. Skills for Work courses delivered to S3 pupils would no longer run. Schools would still offer some vocational courses delivered by school staff in the Senior Phase.  <u>Impact Analysis and Risk Assessment</u> <b>Promote Fairness/Reduce Inequality/Address Socio Economic Disadvantage:</b> Less opportunities and a narrowing of the curriculum, particularly in the area of skills for work and vocational learning. <b>Workforce:</b> No impact. <b>Customer:</b> Fewer vocational/skills courses available for pupils. May lead to pupils leaving school earlier than previously might have been expected. <b>Equalities/Diversity:</b> Some impact on those who would most benefit from a vocational pathways. <b>Outcome and Performance:</b> Opportunities for wider achievement will be diminished. The narrowing of the Senior Phase curriculum would affect outcomes for pupils.	0	60	0	0.0	0.0	0.0

	Education & Children's Services	Net Saving			Staffing Implications		
		19/20 £'000	20/21 £'000	21/22 £'000	19/20 £'000	20/21 £'000	21/22 £'000
15	<b>Reduction in Devolved School Management (DSM) Budgets for Primary &amp; Secondary Schools</b>  It would be a matter for each Headteacher to decide on the best approach to managing a reduced budget within each school, but options are limited. The savings are likely to be in funding school resources, training budgets and in the case of Secondary schools it could also be administrative and clerical support staff. £216,000 (Secondary) and £193,000 (Primary) was taken from these budgets in 2016/17. This will have a disproportionate impact on smaller primary schools.  <u>Impact Analysis and Risk Assessment</u> <b>Promote Fairness/Reduce Inequality/Address Socio Economic Disadvantage:</b> Less scope to support those facing equality challenges. <b>Workforce:</b> Possible reduction in school staff other than teachers. <b>Customer:</b> Fewer resources available to be provided for children and young people. <b>Equalities/Diversity:</b> No impact. <b>Outcome and Performance:</b> Potential for significant reductions in resources and support available.	177	0	0	0.0	0.0	0.0
16	<b>Full removal of School Supply contingency budget</b>  The budget for this in 2013/14 was £1,131,000; £979,000 was removed over the period 2013/14 to 2015/16. This proposal would remove the remaining £152,000. Schools will not be given funding to support overspends in their school supply budgets and this would need to be managed individually by each school.  <u>Impact Analysis and Risk Assessment</u> <b>Promote Fairness/Reduce Inequality/Address Socio Economic Disadvantage:</b> No impact. <b>Workforce:</b> Fewer supply teachers will be able to be employed. This will have a significant impact on the smaller schools that have pro-rata smaller budgets to cover absent teachers. <b>Customer:</b> Learning and Teaching may become compromised. If insufficient supply budget is available classes may have to be sent home and possibly schools closed. <b>Equalities/Diversity:</b> No impact. <b>Outcome and Performance:</b> There may be an impact on educational progress.	152	0	0	0.0	0.0	0.0
	<b>TOTAL SAVINGS PROPOSALS</b>	<b>1,486</b>	<b>676</b>	<b>845</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>

	HOUSING & ENVIRONMENT SERVICE	Expenditure Pressures		
		19/20 £'000	20/21 £'000	21/22 £'000
<b>1</b>	<b>Corporate Savings Target</b>  These targets are in addition to those approved in the 2019/20 & 2020/21 Provisional Revenue Budgets in February 2018.  Pay Award Assumptions: £403,000 (2019/20), £403,000 (2020/21), £1,210,000 (2021/22) Increments: £112,000 (2021/22) Reinstated Efficiency Target: £66,000 (2020/21) Additional Council Tax Income: -£738,000 (2021/22) Update of Funding Assumptions: further reduction of £269,000 (2019/20), £269,000 (2020/21).	<b>672</b>	<b>738</b>	<b>584</b>
<b>2</b>	<b>Corporate Procurement Savings Target</b>  Appointment of a fixed-term resource for 2 years to focus on delivering the remaining £340,000 of the original £1,400,000 procurement savings target allocated to the former TES Service. Procurement savings arising directly from price without compromising quality of goods or services have largely been exhausted therefore efforts will be directed towards contract specifications and contract management arrangements to secure the remaining procurement savings target.	<b>50</b>	<b>0</b>	<b>0</b>

	HOUSING & ENVIRONMENT SERVICE	Expenditure Pressures		
		19/20 £'000	20/21 £'000	21/22 £'000
3	<p><b>Housing Rapid Rehousing Transition Plan (Rapid Rehousing Officer and Tenancy Ready Fund)</b></p> <p>The Council's Rapid Rehousing Transition Plan (RRTP), to be submitted to the Scottish Government in December 2018, will propose a number of initiatives to further develop its successful Home First approach.</p> <p>Through the RRTP, the Council will aim to further minimise the impact and duration of homelessness where preventative intervention has been unsuccessful. This will mean more applicants will be rapidly rehoused into settled tenancies. Whilst this is generally a positive outcome, the Council will need to ensure that it is supporting people to maintain their tenancies. Two proposals being submitted to the Scottish Government are:-</p> <ul style="list-style-type: none"> <li>• Rapid Re-Housing Officer</li> <li>• Tenancy Ready Fund</li> </ul> <p>It should be noted that as this proposal will form part of the Council's RRTP, it will be aiming to secure funding from the £19M that the Scottish Government has advised will be available for the implementation of RRTPs. At this stage however, the guidance on the funding has not been made available but it is known that the initial scrutiny of the RRTPs will not happen until early 2019.</p> <p>This pressure is linked to saving number 4.</p>	96	0	0

	HOUSING & ENVIRONMENT SERVICE	Expenditure Pressures		
		19/20 £'000	20/21 £'000	21/22 £'000
4	<p><b>Housing Rapid Rehousing Transition Plan (Housing Private Sector Team Officers)</b></p> <p>The Council's Rapid Rehousing Transition Plan (RRTP), to be submitted to the Scottish Government in December 2018, will propose a number of initiatives to further develop its successful Home First approach.</p> <p>Through the RRTP, the Council will aim to further minimise the impact and duration of homelessness where preventative intervention has been unsuccessful. This will mean more applicants will be rapidly rehoused into settled tenancies. Whilst this is generally a positive outcome, the Council will need to ensure that it is supporting people to maintain their tenancies.</p> <p>The Private Sector Team is responsible for delivering private sector access initiatives including the Rent Bond Guarantee Scheme, PKC Lets and the Empty Homes Initiative. These initiatives are key components of the Council's Housing Options approach and contribute to improving housing outcomes for people.</p> <p>The current permanent structure of the Team includes a Co-ordinator and 2.0FTE Private Sector Officers (TAS6). In addition to this, an additional 2.6FTE staff have been employed, on a fixed term basis, over the last 3-4 years funded by Transformation Monies (Home First) and budget flexibility.</p> <p>This proposal seeks to make the staff that have been funded by temporary monies over the last 4 years permanent.</p> <p>It should be noted that as this proposal will form part of our RRTP, the Council will be aiming to secure funding from the £19M that the Scottish Government has advised will be available for the implementation of RRTPs. At this stage however, the guidance on the funding has not been made available but it is known that the initial scrutiny of the RRTPs will not happen until early 2019.</p> <p>This pressure is linked to saving number 5 below.</p>	90	0	0

	<b>HOUSING &amp; ENVIRONMENT SERVICE</b>	<b>Expenditure Pressures</b>		
		<b>19/20 £'000</b>	<b>20/21 £'000</b>	<b>21/22 £'000</b>
<b>5</b>	<b>Housing Support - Living Wage</b>  The Scottish Government considers the implementation of the Living Wage to be a significant indicator of an employer's commitment to Fair Work practices. In 2016/17 the Scottish Government provided funding to support the range of fair work practices including implementation of the Foundation Living Wage and funded an inflationary increase in 2017/18. An allowance for an inflationary increase for 2019/20 and 2020/21 was approved by Council in February 2018. The pressure for 2021/22 relates to an inflationary increase based on the inflation assumptions within the Medium Term Financial Plan which is 3%.  This pressure is linked to saving number 6.	<b>0</b>	<b>0</b>	<b>49</b>
<b>6</b>	<b>Operations – Living Wage</b>  Provision for impact of National Living Wage (mandatory) on agency contracts and Scottish Living Wage (discretionary) as a result of retendering exercise. The pressure for 2021/22 relates to an inflationary increase based on the inflation assumptions within the Medium Term Financial Plan which is 3% for staff costs.	<b>0</b>	<b>0</b>	<b>44</b>
<b>7</b>	<b>Fleet Management - Review of Vehicle Workshop Terms &amp; Conditions</b>  Provision for review of terms and conditions of Vehicle Maintenance Workshop technicians due to continuing difficulties with recruitment and retention as highlighted in the Corporate Workforce Plan. This is set in a local context where demand is outstripping supply for suitably qualified HGV technicians resulting in competition for staff and increased salary costs both in the public and private sectors. In-house provision of services remains the most cost effective option.	<b>60</b>	<b>0</b>	<b>0</b>
<b>8</b>	<b>Refuse Collection - Additional crew due to increased number of households</b>  Refuse Collection Driver and 2 Loaders - 3 FTE With the increase in households since the last expenditure pressure in 2016 there is no capacity to accommodate any further demands on the service. Another crew is required to provide additional refuse collection capacity for new housing development. This is to meet both current and future demand.	<b>75</b>	<b>0</b>	<b>0</b>

	<b>HOUSING &amp; ENVIRONMENT SERVICE</b>	<b>Expenditure Pressures</b>		
		<b>19/20 £'000</b>	<b>20/21 £'000</b>	<b>21/22 £'000</b>
<b>9</b>	<b>Waste Disposal - Additional Recycling Centre Operatives due to Health &amp; Safety Issues and Increased Demand</b>  Due to the increase in customer demand at Kinross, Crieff and Blairgowrie Recycling Centres there is a requirement for additional staff at these sites to ensure compliance with Health and Safety requirements.	<b>70</b>	<b>72</b>	<b>0</b>
<b>10</b>	<b>Estates - Audit Support</b>  The Council's external auditors (KPMG) recommended in their 2017/18 Annual Audit report that an external valuation provider is procured to sample high risk property valuations and review and challenge existing valuations.  It is proposed to engage an external valuer to undertake the samples of higher risk valuations and arrange oversight by an internal Senior Valuer to ensure asset valuation also complies with RICS requirements.	<b>50</b>	<b>0</b>	<b>0</b>
<b>11</b>	<b>Transformation - Underachievement of Sponsorship of Council Assets Income Target</b>  Following 3 years of work exploring income generation potential from the sponsorship of Council's assets including the use of specialised 3rd party agents, it is projected that a more realistic recurring income target for the initiative is set at £50,000 (original income target £150,000).	<b>100</b>	<b>0</b>	<b>0</b>
<b>12</b>	<b>Public Transport - Tendered Services</b>  Expenditure pressure of £100,000 for 2019/20 to reflect under-provision in tendered services budget. Provision for contract inflation in 2021/22 of 2.5% on subsidised local bus service contracts. Total budget £2m.	<b>135</b>	<b>0</b>	<b>50</b>
<b>13</b>	<b>Waste Disposal Residual Waste Contract Biodegradable Ban to Landfill</b>  The Council's landfill contractor secured through the Scottish Materials Brokerage Service are bringing their pre-treatment solution on-line in late 2019 to meet the requirements of the Scottish Government's biodegradable ban to landfill.  The pre-treatment options track the rate of landfill tax and gate fee and will involve a cost increase in treatment over and above inflationary pressure, estimated at £6.90 per tonne for c40,000 tonnes.	<b>0</b>	<b>275</b>	<b>0</b>

	<b>HOUSING &amp; ENVIRONMENT SERVICE</b>	<b>Expenditure Pressures</b>		
		<b>19/20 £'000</b>	<b>20/21 £'000</b>	<b>21/22 £'000</b>
<b>14</b>	<b>Operations - Fuel</b>  Expenditure pressure of £50,000 for 2019/20 to reflect higher than estimated price increase in fuel. Provision for fuel price increase of 5% in 2021/22 across all activities. Total budget £1.1m.	<b>50</b>	<b>0</b>	<b>50</b>
<b>15</b>	<b>Winter Maintenance - Contract Inflation</b>  Provision for contract inflation of 2.5% in 2021/22. Total budget £3.6m.	<b>90</b>	<b>90</b>	<b>90</b>
<b>16</b>	<b>Waste Disposal - Contract Inflation</b>  Provision for contract inflation of 2.5% on waste disposal contracts and 3.5% on Landfill Tax rates in line with Government projections. Total budget £5.3m.	<b>0</b>	<b>0</b>	<b>200</b>
<b>17</b>	<b>Community Greenspace - Contract Inflation</b>  Provision for contract inflation of 2.5% on community greenspace planned and reactive maintenance contracts. Total maintenance budget £1m.	<b>0</b>	<b>0</b>	<b>25</b>
<b>18</b>	<b>Roads, Structures, Traffic &amp; Network - Contract Inflation</b>  Provision for contract inflation of 2.5% across all roads related planned and reactive maintenance contracts. Total maintenance budget £3.2m.	<b>0</b>	<b>0</b>	<b>80</b>
<b>19</b>	<b>European Social Fund (ESF) Employability Programme</b>  Extension of 50% match funding to support the Employability Programme from 2019 to 2023. The match funding will be used to extend fixed term employment contracts for 3 staff in the Programme Management Office.	<b>70</b>	<b>0</b>	<b>0</b>
<b>20</b>	<b>Parking Services</b>  Increased provision for investment in car parking infrastructure. This is linked to a 10% increase in parking charges. Total income budget £2.4m (excluding Penalty Charge Notices).	<b>100</b>	<b>0</b>	<b>100</b>
	<b>TOTAL EXPENDITURE PRESSURES</b>	<b>1,708</b>	<b>1,175</b>	<b>1,272</b>



	HOUSING & ENVIRONMENT SERVICE	Net Saving			Staffing Implications		
		19/20 £'000	20/21 £'000	21/22 £'000	19/20 £'000	20/21 £'000	21/22 £'000
1	<b>Loan Charges</b>  The Council previously approved the review of Loans Fund policies (Report No. 17/414 refers) in relation to asset lives and the repayment basis to be applied. This included increasing the maximum repayment period from 30 years up to a maximum of 50 years in line with underlying life of the asset being funded. Accordingly, a review of the repayment periods used within the Prudential Borrowing programme has now been completed. This has resulted in a reduction in the annual estimated Loan Charges of various Prudential Borrowing schemes where the assets have a useful life in excess of 30 years.  <u>Impact Analysis and Risk Assessment</u> <b>Promote Fairness/Reduce Inequality/Address Socio Economic Disadvantage:</b> No significant impact identified. <b>Workforce:</b> No significant impact identified. <b>Customer:</b> No significant impact identified. <b>Equalities/Diversity:</b> No significant impact identified. <b>Outcome and Performance:</b> No significant impact identified.	174	25	0	0.0	0.0	0.0
2	<b>Council Tax Second Home Discount Reserve to Mitigate Existing Pressures</b> Paragraph 3 of the Guidance on Local Authority Discretion to Reduce Council Tax Discount on Second and Long-term unoccupied homes, and apply an increase to Long-term unoccupied homes issued to Local Authorities, issued on 21 May 2013 states:- "This income is not ring fenced and can be used as the local authority sees fit on housing or other priorities".  This would release a recurring budget saving whilst still delivering corporate priorities. This arrangement would be similar to the situation with the funding for the Housing Strategy Team which was approved by Council in February 2016.  <u>Impact Analysis and Risk Assessment</u> <b>Promote Fairness/Reduce Inequality/Address Socio Economic Disadvantage:</b> No significant impact identified. <b>Workforce:</b> No significant impact identified. <b>Customer:</b> No significant impact identified. <b>Equalities/Diversity:</b> No significant impact identified. <b>Outcome and Performance:</b> The income from Council Tax Second Homes allows the Council to deliver recurring savings whilst maintaining capacity to plan for the future delivery of social housing.	590	0	0	0.0	0.0	0.0

	HOUSING & ENVIRONMENT SERVICE	Net Saving			Staffing Implications		
		19/20 £'000	20/21 £'000	21/22 £'000	19/20 £'000	20/21 £'000	21/22 £'000
3	<b>Council Tax Second Home Discount Reserve to Fund Private Sector Team Officers</b>  Paragraph 3 of the Guidance on Local Authority Discretion to Reduce Council Tax Discount on Second and Long-term unoccupied homes, and apply an increase to Long-term unoccupied homes issued to Local Authorities, issued on 21 May 2013 states:- “This income is not ring fenced and can be used as the local authority sees fit on housing or other priorities”.  This would release a recurring budget saving whilst still delivering the work of the Private Sector Team in relation to Empty Homes Initiative, RBGS and PKC Lets. This arrangement would be similar to the situation with the funding for the Housing Strategy Team which was approved by Council in February 2016.  <u>Impact Analysis and Risk Assessment</u> <b>Promote Fairness/Reduce Inequality/Address Socio Economic Disadvantage:</b> No significant impact identified. <b>Workforce:</b> No significant impact identified. <b>Customer:</b> No significant impact identified. <b>Equalities/Diversity:</b> No significant impact identified. <b>Outcome and Performance:</b> The income from Council Tax Second Homes allows the Council to deliver recurring savings whilst maintaining capacity to plan for the future delivery of social housing	111	0	0	0.0	0.0	0.0
4	<b>SG Funding For Rapid Rehousing Team &amp; Tenancy Ready Fund</b>  This saving proposes that the Rapid Re-Housing Officer and the Tenancy Ready Fund are funded from the Rapid Re-Housing Transition Plan fund from the Scottish Government (see pressure number 3). If this is unsuccessful the Council will not progress the proposed initiative and the associated works.  <u>Impact Analysis and Risk Assessment</u> <b>Promote Fairness/Reduce Inequality/Address Socio Economic Disadvantage:</b> This will deliver better outcomes for people facing homelessness. <b>Workforce:</b> No significant impact identified. <b>Customer:</b> No significant impact identified. <b>Equalities/Diversity:</b> No significant impact identified. <b>Outcome and Performance:</b> No significant impact identified.	96	0	0	0.0	0.0	0.0

	HOUSING & ENVIRONMENT SERVICE	Net Saving			Staffing Implications		
		19/20 £'000	20/21 £'000	21/22 £'000	19/20 £'000	20/21 £'000	21/22 £'000
5	<b>SG Funding For Private Sector Officers</b>  This saving proposes that the additional Private Sector Officers are funded from Rapid Re-Housing Transition Plan fund from the Scottish Government (see pressure no 4). If this is unsuccessful then it is proposed to fund this pressure from the Council Tax Second Homes reserve.  <u>Impact Analysis and Risk Assessment</u> <b>Promote Fairness/Reduce Inequality/Address Socio Economic Disadvantage:</b> This will deliver better outcomes for people facing homelessness. <b>Workforce:</b> No significant impact identified. <b>Customer:</b> No significant impact identified. <b>Equalities/Diversity:</b> No significant impact identified. <b>Outcome and Performance:</b> No significant impact identified.	90	0	0	0.0	0.0	0.0
6	<b>Inflationary Increase in Living Wage - Income from Scottish Government</b>  Pressure number 5 sets out the cost of the inflationary increase in the Living Wage. It is expected that this will be fully funded by the Scottish Government via the financial settlement. If this is not the case the Council will need to consider how to fund the increase in rates.  <u>Impact Analysis and Risk Assessment</u> <b>Promote Fairness/Reduce Inequality/Address Socio Economic Disadvantage:</b> Allows providers to pay staff the Living Wage. <b>Workforce:</b> None. <b>Customer:</b> Anticipated to have a positive impact on recruitment and retention of the third sector workforce. <b>Equalities/Diversity:</b> No significant impact identified. <b>Outcome and Performance:</b> This affects all client groups, and it is anticipated that the payment of a living wage should hopefully improve the quality and flexibility of Housing Support services commissioned externally.	0	0	49	0.0	0.0	0.0

	HOUSING & ENVIRONMENT SERVICE	Net Saving			Staffing Implications		
		19/20 £'000	20/21 £'000	21/22 £'000	19/20 £'000	20/21 £'000	21/22 £'000
7	<b>Street Lighting Energy</b>  Energy costs lower than anticipated due to positive impact of LED replacement programme.  <u>Impact Analysis and Risk Assessment</u> <b>Promote Fairness/Reduce Inequality/Address Socio Economic Disadvantage:</b> No significant impact identified. <b>Workforce:</b> No significant impact identified. <b>Customer:</b> No significant impact identified. <b>Equalities/Diversity:</b> No significant impact identified. <b>Outcome and Performance:</b> No significant impact identified.	50	160	0	0.0	0.0	0.0
8	<b>Roads Maintenance - Capitalise 'First Time Fix' for Potholes</b>  Reduce the budget available for reactive repairs to potholes by 50%, in recognition of the changes to method of work as a result of recent change in policy. Permanent fixes would be funded from the Capital allocation as they are improving the road condition long term.  <u>Impact Analysis and Risk Assessment</u> <b>Promote Fairness/Reduce Inequality/Address Socio Economic Disadvantage:</b> No significant impact identified. <b>Workforce:</b> No significant impact identified. <b>Customer:</b> No significant impact identified. <b>Equalities/Diversity:</b> No significant impact identified. <b>Outcome and Performance:</b> No significant impact identified.	300	0	0	0.0	0.0	0.0

	HOUSING & ENVIRONMENT SERVICE	Net Saving			Staffing Implications		
		19/20 £'000	20/21 £'000	21/22 £'000	19/20 £'000	20/21 £'000	21/22 £'000
9	<b>Waste Collection And Disposal</b>  Additional income from commercial waste activities and sale of recyclates (predominantly metals and textiles) based on current price and volume projections.  <u>Impact Analysis and Risk Assessment</u> <b>Promote Fairness/Reduce Inequality/Address Socio Economic Disadvantage:</b> No significant impact identified. <b>Workforce:</b> No significant impact identified. <b>Customer:</b> No significant impact identified. <b>Equalities/Diversity:</b> No significant impact identified. <b>Outcome and Performance:</b> The recyclates market is subject to national and international market forces and as such the demand for recyclate commodities can fluctuate significantly, often at short notice. The commercial waste market is subject to local and regional competition and can vary depending on the business approach adopted by competitors. There is therefore an element of risk associated with the sustainability of these income streams.	175	0	0	0.0	0.0	0.0
10	<b>Estates</b>  Additional income from commercial rent based on current portfolio and tenancy agreements along with new commercial units at the Food & Drink Park.  <u>Impact Analysis and Risk Assessment</u> <b>Promote Fairness/Reduce Inequality/Address Socio Economic Disadvantage:</b> No significant impact identified. <b>Workforce:</b> No significant impact identified. <b>Customer:</b> No significant impact identified. <b>Equalities/Diversity:</b> No significant impact identified. <b>Outcome and Performance:</b> No significant impact identified.	125	0	0	0.0	0.0	0.0

	HOUSING & ENVIRONMENT SERVICE	Net Saving			Staffing Implications		
		19/20 £'000	20/21 £'000	21/22 £'000	19/20 £'000	20/21 £'000	21/22 £'000
11	<b>Non-Statutory/Discretionary Charges</b>  Increase non-statutory/discretionary charges across H&E by 3% per annum. Bereavement Services – 3% per annum (Total income budget £1.2m) Regulatory Services – 3% per annum Pitches & Park events – 3% per annum Road Network Commercial Charges – 3% per annum  <u>Impact Analysis and Risk Assessment</u> <b>Promote Fairness/Reduce Inequality/Address Socio Economic Disadvantage:</b> No significant impact identified. <b>Workforce:</b> No significant impact identified. <b>Customer:</b> No significant impact identified. <b>Equalities/Diversity:</b> The increases in bereavement charges may have an impact on increasing the number of public health funerals. <b>Outcome and Performance:</b> The latest published benchmarking information in 2017 shows Perth & Kinross Council levied the 6th highest charge for burials and the 3rd highest charge for local authority operated crematoria in Scotland. Taking privately operated and local authority facilities together, the Council had the 12th highest cremation charges. The Council did not increase bereavement charges in 2016 or 2017 whereas cremation charges across Scotland increased by an average of 17% over the last 3 years.	0	0	40	0.0	0.0	0.0
12	<b>Refuse Collection - Garden Waste Permit Charge</b>  Increase charge by £5 to £40 in 2021/22.  <u>Impact Analysis and Risk Assessment</u> <b>Promote Fairness/Reduce Inequality/Address Socio Economic Disadvantage:</b> No significant impact identified. <b>Workforce:</b> No significant impact identified. <b>Customer:</b> No significant impact identified. <b>Equalities/Diversity:</b> No significant impact identified. <b>Outcome and Performance:</b> There is a risk that there may be a drop-off in the customer base as a result of this further increase.	0	0	175	0.0	0.0	0.0

	HOUSING & ENVIRONMENT SERVICE	Net Saving			Staffing Implications		
		19/20 £'000	20/21 £'000	21/22 £'000	19/20 £'000	20/21 £'000	21/22 £'000
13	<b>Parking Services</b>  Increase parking charges by 10% for on-street and off-street parking. This provides investment and maintenance funding for car parks. Total income budget £2.4m (excluding Penalty Charge Notices).  <u>Impact Analysis and Risk Assessment</u> <b>Promote Fairness/Reduce Inequality/Address Socio Economic Disadvantage:</b> No significant impact identified. <b>Workforce:</b> No significant impact identified. <b>Customer:</b> Potential resistance from customers and business community. <b>Equalities/Diversity:</b> No significant impact identified. <b>Outcome and Performance:</b> Potential that customer base will drop off resulting in no real increase in income generated.	100	0	100	0.0	0.0	0.0
14	<b>Refuse Collection - Implementation of Household Waste &amp; Recycling Charter (4th bin)</b>  Saving from the implementation of a Household Waste and Recycling Charter compliant system where separate containers for (1) paper/card and (2) metals, plastics and cartons are used compared to the current blue-lidded bin for dry mixed recycle. Glass will continue to be collected through recycling points.  The expenditure for processing the materials in the fourth bin (plastics, metals and cartons) will be dependent on the materials accepted through the forthcoming deposit return scheme.  There may be an opportunity to collect a wider range of plastics in the fourth bin as technology develops. This may also assist with public acceptance of the scheme.  <u>Impact Analysis and Risk Assessment</u> <b>Promote Fairness/Reduce Inequality/Address Socio Economic Disadvantage:</b> No significant impact identified. <b>Workforce:</b> No significant impact identified. <b>Customer:</b> Public acceptance of an additional household recycling bin and further segregation of recycling materials. The frequency of bin collections will change, but not the day of collection, with updated collection information sent to householders. <b>Equalities/Diversity:</b> No significant impact identified. <b>Outcome and Performance:</b> Dependent on the scope of the Deposit Return Scheme the Council's duties in relation to the Waste Scotland Regulations 2012 and the Household Waste and Recycling Charter may change. Saving cannot be achieved until 2021/22 as the current dry mixed recycle contract runs until October 2021. The income received for the paper and cardboard will be subject to market fluctuations.	0	0	125	0.0	0.0	0.0

	HOUSING & ENVIRONMENT SERVICE	Net Saving			Staffing Implications		
		19/20 £'000	20/21 £'000	21/22 £'000	19/20 £'000	20/21 £'000	21/22 £'000
15	<b>Waste Disposal - Increased Recycling Performance at Recycling Centres</b>  Appointment of 6FTE Recycling Centre Performance Officers, primarily to improve the recycling performance at the Council's Recycling Centres and in turn generate net revenue savings through avoided landfill disposal costs.  Recycling Centre Performance Officers will also be able to closely monitor commercial use of the sites with the potential to increase income through enforcing use of relevant Recycling Permits and vouchers.  <u>Impact Analysis and Risk Assessment</u> <b>Promote Fairness/Reduce Inequality/Address Socio Economic Disadvantage:</b> No significant impact identified. <b>Workforce:</b> Additional 6 FTE. <b>Customer:</b> Public acceptance of being asked to further segregate their waste. <b>Equalities/Diversity:</b> No significant impact identified. <b>Outcome and Performance:</b> Assists the Council and its contractors in complying with the biodegradable ban to landfill which comes into force on 01 January 2021. Saving is dependent on diverting 3,000 tonnes of waste from landfill, net saving £120,000 per annum and achieving a recycling rate of 80% at the sites.	0	120	0	0.0	(6.0)	0.0
16	<b>Safer Communities: Review of Non Staff Budgets</b>  Review of non-staff budgets (staff and property) within the Safer Communities Team arising from ongoing underspends - Other staff costs £13,000 and Property Costs £9,000.  <u>Impact Analysis and Risk Assessment</u> <b>Promote Fairness/Reduce Inequality/Address Socio Economic Disadvantage:</b> No significant impact identified. <b>Workforce:</b> No significant impact identified. <b>Customer:</b> No significant impact identified. <b>Equalities/Diversity:</b> No significant impact identified. <b>Outcome and Performance:</b> No significant impact identified.	22	0	0	0.0	0.0	0.0



	HOUSING & ENVIRONMENT SERVICE	Net Saving			Staffing Implications		
		19/20 £'000	20/21 £'000	21/22 £'000	19/20 £'000	20/21 £'000	21/22 £'000
17	<b>Review of Floating Support Services</b>  There are a range of organisations currently providing outreach support to individuals in their own home who have been homeless. It is proposed to review these services and recommission more appropriate services that better meet the needs of these vulnerable individuals. This saving is closely linked to the outcomes of the Homefirst transformation project. This saving represents approximately 1.5% of the total budget.  <u>Impact Analysis and Risk Assessment</u> <b>Promote Fairness/Reduce Inequality/Address Socio Economic Disadvantage:</b> No significant impact identified. <b>Workforce:</b> No significant impact identified. <b>Customer:</b> No significant impact identified. <b>Equalities/Diversity:</b> No significant impact identified. <b>Outcome and Performance:</b> This saving will deliver a more efficient service with no detrimental impact on service provision.	0	15	0	0.0	0.0	0.0
18	<b>Corporate Procurement Savings Target</b>  Deletion of fixed-term resource recruited in 2019/20 to focus on delivering the remaining £340,000 of the original £1.4m procurement savings target allocated to the former TES Service.  <u>Impact Analysis and Risk Assessment</u> <b>Promote Fairness/Reduce Inequality/Address Socio Economic Disadvantage:</b> No significant impact identified. <b>Workforce:</b> Deletion of 2 year fixed term post 1FTE <b>Customer:</b> No significant impact identified. <b>Equalities/Diversity:</b> No significant impact identified. <b>Outcome and Performance:</b> No significant impact identified.	0	0	50	0.0	0.0	1.0

	HOUSING & ENVIRONMENT SERVICE	Net Saving			Staffing Implications		
		19/20 £'000	20/21 £'000	21/22 £'000	19/20 £'000	20/21 £'000	21/22 £'000
19	<b>Regulation - Supplies and Services Budget</b>  Cease issue of free dog bags (£15,000) and subscription to Lexis Nexis Trading Standards law database (£10,000).  <u>Impact Analysis and Risk Assessment</u> <b>Promote Fairness/Reduce Inequality/Address Socio Economic Disadvantage:</b> No significant impact identified. <b>Workforce:</b> No significant impact identified. <b>Customer:</b> No significant impact identified. <b>Equalities/Diversity:</b> No significant impact identified. <b>Outcome and Performance:</b> No significant impact identified.	25	0	0	0.0	0.0	0.0
20	<b>Community Greenspace - 50% reduction in Play Areas budget</b>  50% reduction in play area maintenance budget for general repair and maintenance of play equipment. Total budget £50,000.  <u>Impact analysis and risk assessment</u> <b>Promote Fairness/Reduce Inequality/Address Socio Economic Disadvantage:</b> Reduced access to play facilities which promote healthy and active lives. <b>Workforce:</b> No significant impact identified. <b>Customer:</b> Risk of more complaints due to less maintenance. Some play equipment items may need to be removed if not maintained properly. <b>Equalities/Diversity:</b> No significant impact identified. <b>Outcome and Performance:</b> Reductions would see a further decline in the management of greenspace assets and a poorer quality of environment. Impact on asset management due to reduced proactive maintenance. Reduced number of play equipment items and potential closure of some play areas.	0	25	0	0.0	0.0	0.0

	HOUSING & ENVIRONMENT SERVICE	Net Saving			Staffing Implications		
		19/20 £'000	20/21 £'000	21/22 £'000	19/20 £'000	20/21 £'000	21/22 £'000
21	<b>Community Greenspace - 50% reduction in Planned Maintenance budget</b>  50% reduction in planned maintenance activities for general repair and maintenance in public parks and open spaces (benches, fencing, groundworks etc.). Total budget £120,000. Gross saving of £60,000, less site decommissioning costs estimated at £40,000 per annum - 2 sites per annum @ £20,000 each.  <u>Impact analysis and risk assessment</u> <b>Promote Fairness/Reduce Inequality/Address Socio Economic Disadvantage:</b> Reduced access to safe public parks and open spaces which promote healthy and active lives. <b>Workforce:</b> No significant impact identified. <b>Customer:</b> Risk of more complaints arising from reduced amenity of sites. <b>Equalities/Diversity:</b> No significant impact identified. <b>Outcome and Performance:</b> Loss in environmental quality of public space. Decline in the management of greenspace assets and a poorer quality of environment. Impact on asset management due to reduced proactive maintenance.	0	20	0	0.0	0.0	0.0
22	<b>Waste Management - Replace Recycling Centres with Recycling Points</b>  Introduction of Recycling Points in Auchterarder, Aberfeldy and Bankfoot to replace existing Recycling Centres (3 from 9).  These recycling centres have the lowest tonnage throughput (less than 1,000 tonnes p/a) and/or the lowest recycling performance (60% or lower). The closest alternative provision for these customers will be available at Pitlochry, Crieff or North Perth Recycling Centre at Inveralmond.  The saving is made up of and removal of 1 vehicle (£45,000), reduction in fuel costs (£13,000) and 2.5 FTE reduction in staff (£52,000).  <u>Impact analysis and risk assessment</u> <b>Promote Fairness/Reduce Inequality/Address Socio Economic Disadvantage:</b> No significant impact identified. <b>Workforce:</b> Reduction of 2.5 FTE <b>Customer:</b> Facilities for recycling the majority of recyclates (e.g. glass, textiles, paper/cardboard) will be retained while the depositing of bulky waste will be available at the remaining Recycling Centres. <b>Equalities/Diversity:</b> No significant impact identified. <b>Outcome and Performance:</b> No significant impact identified.	0	110	0	0.0	2.5	0.0

	HOUSING & ENVIRONMENT SERVICE	Net Saving			Staffing Implications		
		19/20 £'000	20/21 £'000	21/22 £'000	19/20 £'000	20/21 £'000	21/22 £'000
23	<b>Flooding</b> 12.5% reduction in the budget available for carrying out revenue works identified in the published Local Flood Risk Management Plans. Total budget £398,000  <u>Impact Analysis and Risk Assessment</u> <b>Promote Fairness/Reduce Inequality/Address Socio Economic Disadvantage:</b> No significant impact identified. <b>Workforce:</b> No significant impact identified.. <b>Customer:</b> No significant impact identified. <b>Equalities/Diversity:</b> No significant impact identified. <b>Outcome and Performance:</b> The Council will have less capacity to carry out its functions in relation to statutory duties and the actions set out in the current Local Flood Risk Management Plans.	0	0	50	0.0	0.0	0.0
24	<b>Public Transport</b>  33% reduction in Tendered Services budget. The total budget is £2m and the saving could be anything up to this figure.  <u>Impact Analysis and Risk Assessment</u> <b>Promote Fairness/Reduce Inequality/Address Socio Economic Disadvantage:</b> Access to transport is a key issue raised by the Fairness Commission in terms of employment, education and healthcare. <b>Workforce:</b> No significant impact identified. <b>Customer:</b> Significant impact on public transport travel opportunities, not just in rural areas, but also in parts of Perth City. <b>Equalities/Diversity:</b> Reduced local bus service timetables will have an impact in terms of increased social exclusion, particularly in rural areas. <b>Outcome and Performance:</b> Will result in contraction of the bus network, including some peak services, thus impacting on routes serving work, education and health related needs. Only skeleton Sunday and evening services are likely to remain on some corridors.	0	675	0	0.0	0.0	0.0

	HOUSING & ENVIRONMENT SERVICE	Net Saving			Staffing Implications		
		19/20 £'000	20/21 £'000	21/22 £'000	19/20 £'000	20/21 £'000	21/22 £'000
25	<b>Public Conveniences - Change in Provision to Comfort Schemes</b>  Seasonal opening of public toilets in Dunkeld, Blairgowrie and Pitlochry supported by comfort schemes to cover out of season provision.  <u>Impact Analysis and Risk Assessment</u> <b>Promote Fairness/Reduce Inequality/Address Socio Economic Disadvantage:</b> No significant impact identified. <b>Workforce:</b> Reduction of 3 FTE <b>Customer:</b> Potential impact if alternative provision through Comfort Schemes cannot be secured. <b>Equalities / Diversity:</b> Potential impact on people with medical conditions or disabilities if Comfort Schemes cannot be sourced. <b>Outcome &amp; Performance:</b> Perceived loss of amenity and risk of impact on tourism.	0	0	40	0.0	0.0	3.0
26	<b>Grounds Maintenance - Remove provision for the service at peak summer</b>  Remove staff cover for peak summer workload tasks such as vegetation cutting on rights of way, summer bedding planting and watering, along with holiday cover.  <u>Impact Analysis and Risk Assessment</u> <b>Promote Fairness/Reduce Inequality/Address Socio Economic Disadvantage:</b> No significant impact identified. <b>Workforce:</b> No significant impact identified directly for PKC. 11 agency staff employed for 15 week period. <b>Customer:</b> Impact on residents' and visitors' perceptions of our green spaces with a likely increase in complaints at the peak of the growing season. <b>Equalities/Diversity:</b> No significant impact identified. <b>Outcome and Performance:</b> During the summer period there will be an impact on summer bedding planting, grass cutting and holiday cover. Likely increase levels of public complaints due to reduction in service delivery, reduction in Land Asset Management System score.	0	70	0	0.0	0.0	0.0

	HOUSING & ENVIRONMENT SERVICE	Net Saving			Staffing Implications		
		19/20 £'000	20/21 £'000	21/22 £'000	19/20 £'000	20/21 £'000	21/22 £'000
27	<b>Winter Maintenance</b>  Remove all out of normal hours treatment to footway network with the exception of Perth City Centre as carried out by Direct Services under 7 day working.  Footways will only be treated during working hours Monday to Friday. To offset this reduction in service, consideration can be given to recruiting self help in the community to treat footways, with plant supplied by the Council. Standby savings =£33,000, operational cost saving = £22,000.  <u>Impact Analysis and Risk Assessment</u> <b>Promote Fairness/Reduce Inequality/Address Socio Economic Disadvantage:</b> No significant impact identified. <b>Workforce:</b> Fewer staff required to drive footway gritters as currently on a 1 in 3 rota but still required to drive during normal hours. <b>Customer:</b> Potential increase in complaints. Start routes Mon-Fri at 8am so all routes currently gritted by 07:30 will not be gritted prior to school/work travel. <b>Equalities/Diversity:</b> No significant impact identified. <b>Outcome and Performance:</b> Potential increase in accident / casualty rate before 8am. Reduced resilience in times of severe weather.	0	55	0	0.0	0.0	0.0
28	<b>Roads Maintenance</b>  Cease ditch maintenance. Total budget £80,000.  <u>Impact Analysis and Risk Assessment</u> <b>Promote Fairness/Reduce Inequality/Address Socio Economic Disadvantage:</b> No significant impact identified. <b>Workforce:</b> No significant impact identified. <b>Customer:</b> This could have an impact on road users in the terms of safety as there will be more incidences of standing water <b>Equalities/Diversity:</b> No significant impact identified. <b>Outcome and Performance:</b> This budget was previously reduced and would remove the total budget. Potential impact on road safety and risk of deterioration in condition of the road network.	20	60	0	0	0.0	0.0

	HOUSING & ENVIRONMENT SERVICE	Net Saving			Staffing Implications		
		19/20 £'000	20/21 £'000	21/22 £'000	19/20 £'000	20/21 £'000	21/22 £'000
29	<b>Winter Maintenance</b>  Remove 60% of treatment to priority footway network carried out during normal working hours.  Treatment would be prioritised to footways surrounding schools and in Perth city and larger town centres. Community resilience would be supported through providing Council equipment to communities to treat their own footways. The saving comprises £55,000 in standing charges and £130,000 in operational charges.  The proposed savings would result in the Council routinely treating an estimated 19.6% of the local footway network (246km of a total footway network of 1,253km)  <u>Impact Analysis and Risk Assessment</u> <b>Promote Fairness/Reduce Inequality/Address Socio Economic Disadvantage:</b> No significant impact identified. <b>Workforce:</b> Impact on Tayside Contracts workforce. <b>Customer:</b> Significant reduction in the coverage and frequency of winter maintenance treatment on the Council footways. The service could be supported through community resilience but would be dependent upon the willingness of local communities to take an increased role in winter maintenance. <b>Equalities/ Diversity:</b> Potential impact for elderly and non-ambulant citizens. <b>Outcome and Performance:</b> The proposals would potentially result in increased complaints and less resilience to severe weather events. The most recent benchmarking information for 22 Scottish local authorities indicates that Perth & Kinross Council currently provides winter maintenance treatment for 49% of the local footway network (11th highest performance).	0	0	185	0	0.0	0.0

	HOUSING & ENVIRONMENT SERVICE	Net Saving			Staffing Implications		
		19/20 £'000	20/21 £'000	21/22 £'000	19/20 £'000	20/21 £'000	21/22 £'000
30	<b>Winter Maintenance - Reduce Road Network Coverage by 20%</b>  The length of road network currently receiving Winter Maintenance treatment is 910km. Reducing this by 20% to 728km would require all category 1 routes to be reviewed to remove less critical sections of road. Reducing this by 20% would result in savings in operational costs of approximately £250k (20% of £1.25 million current budget) plus £100,000 in standing charges for 4 gritters and £20,000 of standby charges.  <u>Impact Analysis and Risk Assessment</u> <b>Promote Fairness/Reduce Inequality/Address Socio Economic Disadvantage:</b> No significant impact identified. <b>Workforce:</b> No significant impact for PKC staff. Estimated 12 FTE Tayside Contracts staff. <b>Customer:</b> Increased public complaints and likely increased accident/casualty rate. <b>Equalities/Diversity:</b> No significant impact identified. <b>Outcome and Performance:</b> Many routes will no longer receive any treatment. Reduced resilience in times of severe weather.	0	0	370	0.0	0.0	0.0
31	<b>Review of Safer Communities Team</b>  A review covering the Community Wardens and Safer Communities Investigators to ensure a greater locality focus on priority issues and outcomes.  <u>Impact Analysis and Risk Assessment</u> <b>Promote Fairness/Reduce Inequality/Address Socio Economic Disadvantage:</b> Risk of impact on vulnerable groups, however will aim to mitigate this through the review. <b>Workforce:</b> Total Staff 20.0 fte, Vacancies 0.0 fte, Fixed term contracts 0.0 fte, Known retirals 0.0 fte. <b>Customer:</b> Potential reduction in visible community safety presence. <b>Equalities/Diversity:</b> No significant impact identified. <b>Outcome and Performance:</b> The Safer Communities Team is not a statutory function, they work with local residents to improve their safety and living standards. This review will look at the efficiency and effectiveness of the service.	0	0	148	0.0	0.0	6.0



	HOUSING & ENVIRONMENT SERVICE	Net Saving			Staffing Implications		
		19/20 £'000	20/21 £'000	21/22 £'000	19/20 £'000	20/21 £'000	21/22 £'000
32	<b>Workforce Management</b>  Reduction in headcount arising from a Service wide workforce management review.  Impact Analysis and Risk Assessment <b>Promote Fairness/Reduce Inequality/Address Socio Economic Disadvantage:</b> No significant impact identified. <b>Workforce:</b> Reduction of 2 FTE. <b>Customer:</b> Potential impact on level of service associated with the area(s) of workforce reduction. <b>Equalities/Diversity:</b> No significant impact identified. <b>Outcome and Performance:</b> Reduced capacity to support Service delivery.	0	0	70	0.0	0.0	2.0
	<b>TOTAL SAVINGS PROPOSALS</b>	<b>1,878</b>	<b>1,335</b>	<b>1,402</b>	<b>0.0</b>	<b>(3.5)</b>	<b>12.0</b>

	<b>HOUSING &amp; ENVIRONMENT SERVICE - PROPERTY DIVISION</b>	<b>Expenditure Pressures</b>		
		<b>19/20 £'000</b>	<b>20/21 £'000</b>	<b>21/22 £'000</b>
<b>1 Corporate Savings Target</b>		<b>190</b>	<b>210</b>	<b>170</b>
<p>These targets are in addition to those approved in the 2019/20 &amp; 2020/21 Provisional Revenue Budgets in February 2018.</p> <p>Pay Award Assumptions £114,000 (2019/20), £114,000 (2020/21), £341,000 (2021/22)</p> <p>Increments £31,000 (2021/22)</p> <p>Reinstated Efficiency Target £20,000 (2020/21)</p> <p>Additional Council Tax Income -£202,000 (2021/22)</p> <p>Update of Funding Assumptions: further reduction of £76,000 (2019/20), £76,000 (2020/21).</p>				
<b>2 Letham Hub - Property Costs</b>		<b>60</b>	<b>0</b>	<b>0</b>
<p>Energy, water and maintenance costs associated with Letham Hub. No existing budget provision (formerly leased to Live Active Leisure).</p>				
<b>3 Property Energy</b>		<b>0</b>	<b>0</b>	<b>100</b>
<p>Provision for energy price increase based on Scottish Procurement predictions for 2021/22. Total budget £3.9m.</p>				
<b>4 Pullar House</b>		<b>0</b>	<b>0</b>	<b>60</b>
<p>Provision for contract inflation of 2.5% in Pullar House PFI contract. Total budget £2.3m.</p>				
<b>5 Property Maintenance.</b>		<b>0</b>	<b>0</b>	<b>100</b>
<p>Provision for contract inflation of 2.5% across planned and reactive maintenance contracts. Total budget £4m.</p>				
<b>6 Property Energy</b>		<b>0</b>	<b>0</b>	<b>5</b>
<p>Energy costs associated with electric vehicle charging points.</p>				
	<b>TOTAL EXPENDITURE PRESSURES</b>	<b>250</b>	<b>210</b>	<b>435</b>

	HOUSING & ENVIRONMENT SERVICE - PROPERTY DIVISION	Net Saving			Staffing Implications		
		19/20 £'000	20/21 £'000	21/22 £'000	19/20 £'000	20/21 £'000	21/22 £'000
1	<b>Property Energy</b>  Energy price increase not as high as originally anticipated (was 2019/20 £220,000, 2020/21 £450,000, now 2019/20 £0, 2020/21 £240,000). Total budget £3.9m.	220	210	0	0.0	0.0	0.0
2	<b>Premises Management - Closure of corporate buildings in Perth at 6pm on weekdays</b>  Close Pullar House, 2 High Street, 1-5 High Street and Carpenter House to office staff at 6pm weekdays and have no weekend opening for staff and elected members. Maintain same level of caretaking cover (8 FTE) – but have reduced shift cover costs. Cleaning regime amended for all buildings but assumed no net cost saving in cleaning.  <u>Impact Analysis and Risk Assessment</u> <b>Promote Fairness/Reduce Inequality/Address Socio Economic Disadvantage:</b> No significant impact identified. <b>Workforce:</b> Reduced shift allowance for existing staff. <b>Customer:</b> No significant impact identified. <b>Equalities/Diversity:</b> No significant impact identified. <b>Outcome and Performance:</b> Reflect the Council's approach to agile working and increased digitisation.	0	0	30	0.0	0.0	0.0
3	<b>Energy</b>  Energy Policy change to 18c for all buildings except nurseries and care homes  <u>Impact Analysis and Risk Assessment</u> <b>Promote Fairness/Reduce Inequality/Address Socio Economic Disadvantage:</b> No significant impact identified. <b>Workforce:</b> No significant impact identified. <b>Customer:</b> No significant impact identified. <b>Equalities/Diversity:</b> Potential impact on vulnerable groups. <b>Outcome and Performance:</b> No significant impact identified.	60	0	0	0.0	0.0	0.0

	HOUSING & ENVIRONMENT SERVICE - PROPERTY DIVISION	Net Saving			Staffing Implications		
		19/20 £'000	20/21 £'000	21/22 £'000	19/20 £'000	20/21 £'000	21/22 £'000
4	<b>Property Maintenance</b>  Reduction in planned and reactive maintenance budget. Total budget £4m.  Impact Analysis and Risk Assessment <b>Promote Fairness/Reduce Inequality/Address Socio Economic Disadvantage:</b> No significant impact identified. <b>Workforce:</b> No significant impact identified. <b>Customer:</b> Reduction in reactive or planned maintenance, school DSM, DDA works and cyclical maintenance. Potential increase in complaints. Likely to have more unplanned building failures - e.g. schools. No decoration, flooring etc. unless critical. <b>Equalities/Diversity:</b> Potential reduction in DDA works. <b>Outcome and Performance:</b> Greater risk of building failure and reduced customer/client satisfaction. Approved Property Asset Management transformation programme already assumes a level of reduction in property maintenance budget on the basis of a rationalised estate. Bulk of maintenance budget currently funding schools so impact will be reduction in non priority works - already do this but no improvements, purely reactive small repairs and statutory maintenance. Overall school condition rating and suitability ratings will decrease. SPI ratings will decrease. Much maintenance is used to support correct operation of building systems and heating - side effect will be heating costs could increase. Compliance budgets will be maintained.	0	0	375	0.0	0.0	0.0
	<b>TOTAL SAVINGS PROPOSALS</b>	<b>280</b>	<b>210</b>	<b>405</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>

	<b>Corporate &amp; Democratic Services</b>	<b>Expenditure Pressures</b>		
		<b>19/20 £'000</b>	<b>20/21 £'000</b>	<b>21/22 £'000</b>
<b>1</b>	<b>Corporate Savings Target</b>  These targets are in addition to those approved in the 2019/20 & 2020/21 Provisional Revenue Budgets in February 2018.  Pay Award Assumptions: £221,000 (2019/20), £221,000 (2020/21), £664,000 (2021/22) Increments: £62,000 (2021/22) Reinstated Efficiency Target: £37,000 (2020/21) Additional Council Tax Income: -£403,000 (2021/22) Update of Funding Assumptions: further reduction of £148,000 (2019/20), £148,000 (2020/21).	<b>369</b>	<b>406</b>	<b>323</b>
<b>2</b>	<b>Letham Hub</b> The building is no longer occupied by a charity therefore relief from Non Domestic Rates has been removed.	<b>30</b>	<b>0</b>	<b>0</b>
<b>3</b>	<b>Equalities Post</b> To assist the Council in meeting its statutory requirements, including the new duty to tackle socio economic disadvantage. The post also supports the implementation of the Fairer Futures report recommendations.	<b>54</b>	<b>0</b>	<b>0</b>
<b>4</b>	<b>Procurement &amp; ALEO Contract Management</b> The current permanent establishment within the Procurement team is 2.4FTE. Additional staff resources are required to ensure a sustainable team is maintained in advance of the collaborative model and an officer is also required to reduce single person dependency for the Contract Management of the ALEO's.	<b>145</b>	<b>0</b>	<b>0</b>
	<b>TOTAL EXPENDITURE PRESSURES</b>	<b>598</b>	<b>406</b>	<b>323</b>

	Corporate & Democratic Services	Net Saving			Staffing Implications		
		19/20 £'000	20/21 £'000	21/22 £'000	19/20 FTE	20/21 FTE	21/22 FTE
1	<b>Procurement &amp; ALEO Contract Management</b>  This is the removal of the additional Procurement resources applied in pressure 4 which were appointed on a temporary basis. This will mean that the permanent establishment within the Procurement Team reverts to 2.4FTE. Collaboration may bring additional capacity to this function.  <u>Impact Analysis and Risk Assessment</u> <b>Promote Fairness/Reduce Inequality/Address Socio Economic Disadvantage:</b> None identified at this stage. <b>Workforce:</b> None identified at this stage. <b>Customer:</b> None identified at this stage. <b>Equalities/Diversity:</b> No issues identified. <b>Outcome and Performance:</b> None at this stage.	0	0	145	0.0	0.0	3.5
2	<b>Supplies &amp; Services Efficiency Savings</b> Savings have been identified within the Supplies and Services budget through reviewing work practices and service delivery, targeting areas where new working practices have allowed for a reduction in supplies and services expenditure. These include the following:  A reduction in the Audit Fee budget of £2k; A reduction in the Occupational Health budget of £4k due to undertaking a tendering exercise; A reduction in the budget for the Corporate Network (this relates to connections between locations across the council's wide area network) of £40k due to undertaking a tendering exercise in a more competitive market; A reduction in the budget for the Council's Custom Relationship Management system of £30k. The services will transfer to a corporate system and the licence cost will be removed.  <u>Impact Analysis and Risk Assessment</u> <b>Promote Fairness/Reduce Inequality/Address Socio Economic Disadvantage:</b> None identified at this stage. <b>Workforce:</b> None identified at this stage. <b>Customer:</b> None identified at this stage. <b>Equalities/Diversity:</b> No issues identified. <b>Outcome and Performance:</b> None at this stage.	22	24	30	0.0	0.0	0.0

	Corporate & Democratic Services	Net Saving			Staffing Implications		
		19/20 £'000	20/21 £'000	21/22 £'000	19/20 FTE	20/21 FTE	21/22 FTE
3	<b>Workforce Management</b>  All areas of activity are under continuous review within Corporate and Democratic Services which will produce a reduction in staff of 5.5FTE. This will be achieved by the re-prioritisation of existing workloads; a reallocation of duties; the non-filling of posts as post holders retire and the deletion of vacant posts/hours.  The negative £14,000 is related to a post leaving in 19/20 that was originally identified as an approved saving in 20/21.  In addition to the above a further 23 FTE posts have previously been approved to be removed from Corporate and Democratic Services by 20/21.  <u>Impact Analysis and Risk Assessment</u> <b>Promote Fairness/Reduce Inequality/Address Socio Economic Disadvantage:</b> None identified at this stage. <b>Workforce:</b> Net reduction of 5.5FTE posts leaving by the following methods: 4.3 FTE are vacant; 0.2 FTE not filling fixed term posts; 1 FTE reduction due to restructuring. <b>Customer:</b> There may be delays in completing tasks as the workforce reduces and experienced staff leave. <b>Equalities/Diversity:</b> There are no identified equality or diversity issues. <b>Outcome and Performance:</b> As above.	125	-14	86	3.8	-0.4	2.1
4	<b>Reduction in contract fees Horsecross Arts (HXA)</b>  The total contract expenditure on HXA is £1.156M. As part of the new contract renegotiation process an 8.1% reduction over 3 years will be expected (this includes a reduction in contract fee approved in February 18).  <u>Impact Analysis and Risk Assessment</u>  <b>Promote Fairness/Reduce Inequality/Address Socio Economic Disadvantage:</b> No impact. <b>Workforce:</b> Reductions in existing service levels will also be required to achieve these savings. <b>Customer:</b> This will initially mean a reduction in Creative Learning and community programmes and potential reduction in opening hours. <b>Equalities/Diversity:</b> None. <b>Outcome and Performance:</b> The Trusts' ability to maintain user numbers and generate income will be impacted.	21	21	14	0.0	0.0	0.0

	Corporate & Democratic Services	Net Saving			Staffing Implications		
		19/20 £'000	20/21 £'000	21/22 £'000	19/20 FTE	20/21 FTE	21/22 FTE
5	<b>Reduction in contract fees Culture Perth and Kinross (CPK)</b>  The total contract expenditure on CPK is £3.314M. As part of the new contract renegotiation process, an 8.1% reduction over 3 years will be expected (this includes a reduction in contract fee approved in February 18). Culture Perth & Kinross has more limited opportunities to raise income than other Trusts because a large part of its business is libraries which is a universally free statutory service.  <u>Impact Analysis and Risk Assessment</u>  <b>Promote Fairness/Reduce Inequality/Address Socio Economic Disadvantage:</b> No impact. <b>Workforce:</b> Reductions in existing service levels will also be required to achieve these savings. <b>Customer:</b> Further savings may result in a reduced service to the public and require building closures in smaller community buildings and/or mobile reductions. <b>Equalities/Diversity:</b> None. <b>Outcome and Performance:</b> The Trusts' ability to maintain user numbers and generate income will be impacted.	60	59	41	0.0	0.0	0.0
6	<b>Reduction in contract fees Live Active Leisure (LAL)</b>  The total Contract expenditure on LAL is £4.679M. As part of the new contract renegotiation process an 8.1% reduction over 3 years will be expected (this includes a reduction in contract fee approved in February 18).  <u>Impact Analysis and Risk Assessment</u>  <b>Promote Fairness/Reduce Inequality/Address Socio Economic Disadvantage:</b> No impact. <b>Workforce:</b> Possible redundancies within LAL's workforce. <b>Customer:</b> Possible reduction in venues and opening hours. <b>Equalities/Diversity:</b> None. <b>Outcome and Performance:</b> LAL's ability to build and increase customer numbers and income generation may be impacted. Increasing the percentage reduction from the negotiated contractual agreement may lead to facilities operating on restricted hours or closing.	86	84	58	0.0	0.0	0.0



	Corporate & Democratic Services	Net Saving			Staffing Implications		
		19/20 £'000	20/21 £'000	21/22 £'000	19/20 FTE	20/21 FTE	21/22 FTE
7	<b>Increase Charges</b>  It is proposed to charge Culture Perth & Kinross a fee for the support the council currently provides for IT. The fee proposed is substantially lower than the actual costs incurred for these services but reflects some of the work undertaken in these areas.  Recharge to the Common Good Fund for services undertaken within the Communities Team as agreed in the Common Good budget.  <u>Impact Analysis and Risk Assessment</u> <b>Promote Fairness/Reduce Inequality/Address Socio Economic Disadvantage:</b> None identified at this stage. <b>Workforce:</b> None identified at this stage. <b>Customer:</b> None identified at this stage. <b>Equalities/Diversity:</b> No issues identified. <b>Outcome and Performance:</b> None identified at this stage.	11	4	0	0.0	0.0	0.0

	Corporate & Democratic Services	Net Saving			Staffing Implications		
		19/20 £'000	20/21 £'000	21/22 £'000	19/20 FTE	20/21 FTE	21/22 FTE
8	<b>Collaboration</b>  The Service will take forward collaboration opportunities that will aim to deliver financial savings whilst striving to maintain performance. The opportunities may involve external collaboration with partner organisations or internally through service redesign. Savings will be achieved by identifying further efficiencies / economies of scale and potentially, centralisation of functions.  The functions that may benefit from this approach are - - Digital, Customer Service Centre, Payroll, Revenues & Benefits, Procurement, Customer Service Centre, Finance, Corporate Debt, Communications, Performance, Business Support, Contract Management, Communities Learning and Development  <u>Impact Analysis and Risk Assessment</u> <b>Promote Fairness/Reduce Inequality/Address Socio Economic Disadvantage:</b> None identified at this stage. <b>Workforce:</b> As services are identified for redesign across boundaries – economies of scale may be achieved – for example workforce could be reduced or management structures streamlined. As reviews are completed and teams are redesigned to create efficiencies, processes will be standardised and leaner management structures adopted. The workforce will require additional support to meet the change in job roles. <b>Customer:</b> It may be that there is less of a local presence and more transactions are undertaken on a digital basis, however EQIAs would need to be undertaken and data sharing agreements / DPIAs in place to support the business change. There may be delays in completing tasks as the workforce reduces and experienced staff leave, also aligning teams with a similar core functions will take time for the structures to settle. <b>Equalities/Diversity:</b> See above under customer section. There may also be some impact on front line service users as support services reduce but that these would be fully explored as projects progress. <b>Outcome and Performance:</b> None identified at this stage.	0	0	450	0.0	0.0	14.5
	<b>TOTAL SAVINGS PROPOSALS</b>	<b>325</b>	<b>178</b>	<b>824</b>	<b>3.8</b>	<b>-0.4</b>	<b>20.1</b>



# **2019 – 2022 REVENUE BUDGET**

## **Fees and Charges – 2019/20**



**PERTH & KINROSS COUNCIL**

**HOUSING AND ENVIRONMENT - ENVIRONMENT CHARGES**

**CHARGES EFFECTIVE 1ST APRIL 2019 - VAT @ 20%**

	Charge 18/19	VAT	Total Charge 18/19 (Inc VAT)	Charge 19/20	VAT	Total Charge 19/20 (Inc VAT)
<b>1: COMMERCIAL &amp; DOMESTIC WASTE CHARGES</b>						
<b>GENERAL WASTE COLLECTION &amp; DISPOSAL CHARGES (PER CONTAINER/PER UPLIFT)</b>						
<u>Bin Size</u>						
140 ltr				£3.30	£0.00	£3.30
240 ltr	£4.15	£0.00	£4.15	£4.55	£0.00	£4.55
330 ltr	£5.20	£0.00	£5.20	£5.65	£0.00	£5.65
360 ltr	£5.60	£0.00	£5.60	£6.00	£0.00	£6.00
500 ltr	£7.90	£0.00	£7.90	£8.50	£0.00	£8.50
660 ltr	£9.80	£0.00	£9.80	£10.50	£0.00	£10.50
770 ltr	£10.90	£0.00	£10.90	£11.85	£0.00	£11.85
1100 ltr	£15.10	£0.00	£15.10	£15.90	£0.00	£15.90
1280 ltr	£17.25	£0.00	£17.25	£18.10	£0.00	£18.10
<b>RECYCLING SERVICES (PER CONTAINER/PER UPLIFT)</b>						
<u>Glass:</u>						
240 ltr Mixed Glass	£2.50	£0.00	£2.50	£2.20	£0.00	£2.20
240 ltr Segregated Clear Glass	£1.50	£0.00	£1.50	£1.30	£0.00	£1.30
240 ltr Segregated Brown Glass	£1.50	£0.00	£1.50	£1.30	£0.00	£1.30
240 ltr Segregated Green Glass	£1.50	£0.00	£1.50	£1.30	£0.00	£1.30
<u>Dry Mixed Recyclate:</u>						
140 ltr	£1.70	£0.00	£1.70	£2.00	£0.00	£2.00
240 ltr	£2.00	£0.00	£2.00	£2.30	£0.00	£2.30
360 ltr	£2.40	£0.00	£2.40	£2.70	£0.00	£2.70
500 ltr	£3.45	£0.00	£3.45	£3.90	£0.00	£3.90
660 ltr	£3.90	£0.00	£3.90	£4.40	£0.00	£4.40
770 ltr	£4.20	£0.00	£4.20	£4.65	£0.00	£4.65
1100 ltr	£5.25	£0.00	£5.25	£5.75	£0.00	£5.75
1280 ltr	£5.80	£0.00	£5.80	£6.30	£0.00	£6.30
<u>Garden Waste:</u>						
240 ltr	£3.20	£0.00	£3.20	£3.55	£0.00	£3.55
360 ltr	£4.20	£0.00	£4.20	£4.55	£0.00	£4.55
<u>Food Waste:</u>						
140 ltr	£2.75	£0.00	£2.75	£2.85	£0.00	£2.85
180 ltr	£3.00	£0.00	£3.00	£3.10	£0.00	£3.10

	Charge 18/19	VAT	Total Charge 18/19 (Inc VAT)	Charge 19/20	VAT	Total Charge 19/20 (Inc VAT)
Bells:						
Clear Glass	£0.00	£0.00	£0.00	£0.00	£0.00	£0.00
Brown Glass	£0.00	£0.00	£0.00	£0.00	£0.00	£0.00
Green Glass	£0.00	£0.00	£0.00	£0.00	£0.00	£0.00
Mixed Glass	£0.00	£0.00	£0.00	£0.00	£0.00	£0.00
DMR	£27.00	£0.00	£27.00	£27.00	£0.00	£27.00
<b>MISCELLANEOUS</b>						
Trade Waste Sacks ( x 50)	£72.50	£0.00	£72.50	£80.00	£0.00	£80.00
Trade Waste Sack Delivery Charge	£5.00	£0.00	£5.00	£5.00	£0.00	£5.00
Trade Waste Labels ( x 50)	£72.50	£0.00	£72.50	£80.00	£0.00	£80.00
Green Cardboard Labels ( x 50)	£37.90	£0.00	£37.90	£43.00	£0.00	£43.00
Pink Refuse Sack (x 50)	£2.50	£0.50	£3.00	£2.67	£0.53	£3.20
Wheeled Bin Liners ( x 5)	£0.83	£0.17	£1.00	£0.83	£0.17	£1.00
Bulky Uplift (allows for up to 5 bulky items)	£30.00	£0.00	£30.00	£35.00	£0.00	£35.00
Special Uplift Service - Quote on Request	QUOTE ON REQUEST	£0.00	QUOTE ON REQUEST	QUOTE ON REQUEST	£0.00	QUOTE ON REQUEST
Contaminated Bin Uplift	£5.00	£0.00	£5.00	£5.00	£0.00	£5.00
Domestic Garden Waste - Annual Permit/Per Bin (Max. 2 x 240 ltr bins per household)	£25.00	£0.00	£25.00	£30.00	£0.00	£30.00
Internal Food Bin (30 ltr)	£37.21	£7.44	£44.65	£37.21	£7.44	£44.65
Internal Food Bin (60 ltr)	£57.58	£11.52	£69.10	£57.58	£11.52	£69.10
Food Waste Recycling Sacks ( x 20)	£1.21	£0.24	£1.45	£1.33	£0.27	£1.60
DMR Sack ( x 20)	£14.60	£0.00	£14.60	£16.70	£0.00	£16.70
Compostable Caddy Liners ( x 26)	£1.04	£0.21	£1.25	£1.04	£0.21	£1.25
Continental Container Purchase/Delivery/Handling:						
140 ltr				£20.96	£4.19	£25.15
240 ltr	£23.25	£4.65	£27.90	£24.08	£4.82	£28.90
360 ltr	£46.67	£9.33	£56.00	£40.00	£8.00	£48.00
360 ltr (lockable)				£69.50	£13.90	£83.40
500 ltr	£290.42	£58.08	£348.50	£294.17	£58.83	£353.00
660 ltr	£295.54	£59.11	£354.65	£303.88	£60.78	£364.66
750/770 ltr	£300.54	£60.11	£360.65	£298.67	£59.73	£358.40
1100 ltr	£304.46	£60.89	£365.35	£308.92	£61.78	£370.70
1280 ltr	£326.67	£65.33	£392.00	£375.46	£75.09	£450.55
Slam Locks	£29.25	£5.85	£35.10	£25.92	£5.18	£31.10
<b>PUBLIC CONVENIENCES</b>						
Charge per visit	£0.50	£0.00	£0.50	£0.50	£0.00	£0.50
<b>COMMERCIAL AND DOMESTIC SKIP HIRE CHARGES FOR RECYCLABLE AND COMPOSTABLE WASTE IN (8, 10, 12 &amp; 16 CUBE)</b>						
<b>Timber</b>						
<u>Zone</u>						
1 - Up to 5 miles from Friarton	£31.00 + £4.50/tonne	Applied as appropriate	£31.00 + £4.50/tonne	£29.05 + £3.60/tonne	Applied as appropriate	£29.05 + £3.60/tonne
2 - Between 5 & 20 miles from Friarton	£62.00 + £4.50/tonne	Applied as appropriate	£62.00 + £4.50/tonne	£78.05 + £3.60/tonne	Applied as appropriate	£78.05 + £3.60/tonne
3 - Over 20 miles from Friarton but within PKC boundary	£125.00 + £4.50/tonne	Applied as appropriate	£125.00 + £4.50/tonne	£166.05 + £3.60/tonne	Applied as appropriate	£166.05 + £3.60/tonne

	Charge 18/19	VAT	Total Charge 18/19 (Inc VAT)	Charge 19/20	VAT	Total Charge 19/20 (Inc VAT)
<b>COMMERCIAL AND DOMESTIC SKIP HIRE CHARGES FOR RECYCLABLE AND COMPOSTABLE WASTE IN (8, 10, 12 &amp; 16 CUBE)</b>						
<b>Inert</b>						
<u>Zone</u>						
1 - Up to 5 miles from Friarton	£31.00 + £20.00/tonne	Applied as appropriate	£31.00 + £20.00/tonne	£29.05 + £19.45/tonne	Applied as appropriate	£29.05 + £19.45/tonne
2 - Between 5 & 20 miles from Friarton	£62.00 + £20.00/tonne	Applied as appropriate	£62.00 + £20.00/tonne	£78.05 + £19.45/tonne	Applied as appropriate	£78.05 + £19.45/tonne
3 - Over 20 miles from Friarton but within PKC boundary	£125.00 + £20.00/tonne	Applied as appropriate	£125.00 + £20.00/tonne	£166.05 + £19.45/tonne	Applied as appropriate	£166.05 + £19.45/tonne
<b>COMMERCIAL AND DOMESTIC SKIP HIRE CHARGES FOR RECYCLABLE AND COMPOSTABLE WASTE IN (8, 10, 12 &amp; 16 CUBE)</b>						
<b>Metals</b>						
<u>Zone</u>						
1 - Up to 5 miles from Friarton	£31.00 + £0.00/tonne	Applied as appropriate	£31.00 + £0.00/tonne	£29.05 + £0.00/tonne	Applied as appropriate	£29.05 + £0.00/tonne
2 - Between 5 & 20 miles from Friarton	£62.00 + £0.00/tonne	Applied as appropriate	£62.00 + £0.00/tonne	£78.05 + £0.00/tonne	Applied as appropriate	£78.05 + £0.00/tonne
3 - Over 20 miles from Friarton but within PKC boundary	£125.00 + £0.00/tonne	Applied as appropriate	£125.00 + £0.00/tonne	£166.05 + £0.00/tonne	Applied as appropriate	£166.05 + £0.00/tonne
<b>COMMERCIAL AND DOMESTIC SKIP HIRE CHARGES FOR RECYCLABLE AND COMPOSTABLE WASTE IN (8, 10, 12 &amp; 16 CUBE)</b>						
<b>Garden</b>						
<u>Zone</u>						
1 - Up to 5 miles from Friarton	£31.00 + £38.40/tonne	Applied as appropriate	£31.00 + £38.40/tonne	£29.05 + £33.05/tonne	Applied as appropriate	£29.05 + £33.05/tonne
2 - Between 5 & 20 miles from Friarton	£62.00 + £38.40/tonne	Applied as appropriate	£62.00 + £38.40/tonne	£78.05 + £33.05/tonne	Applied as appropriate	£78.05 + £33.05/tonne
3 - Over 20 miles from Friarton but within PKC boundary	£125.00 + £38.40/tonne	Applied as appropriate	£125.00 + £38.40/tonne	£166.05 + £33.05/tonne	Applied as appropriate	£166.05 + £33.05/tonne
<b>COMMERCIAL AND DOMESTIC SKIP HIRE CHARGE FOR RECYCLABLE AND COMPOSTABLE WASTE IN (35 &amp; 40 CUBE)</b>						
<b>Timber</b>						
<u>Zone</u>						
1 - Up to 5 miles from Friarton	£50.00 + £4.50/tonne	Applied as appropriate	£50.00 + £4.50/tonne	£40.55 + £3.60/tonne	Applied as appropriate	£40.55 + £3.60/tonne
2 - Between 5 & 20 miles from Friarton	£100.00 + £4.50/tonne	Applied as appropriate	£100.00 + £4.50/tonne	£111.05 + £3.60/tonne	Applied as appropriate	£111.05 + £3.60/tonne
3 - Over 20 miles from Friarton but within PKC boundary	£200.00 + £4.50/tonne	Applied as appropriate	£200.00 + £4.50/tonne	£236.70 + £3.60/tonne	Applied as appropriate	£236.70 + £3.60/tonne
<b>COMMERCIAL AND DOMESTIC SKIP HIRE CHARGE FOR RECYCLABLE AND COMPOSTABLE WASTE IN (35 &amp; 40 CUBE)</b>						
<b>Inert</b>						
<u>Zone</u>						
1 - Up to 5 miles from Friarton	£50.00 + £20.00/tonne	Applied as appropriate	£50.00 + £20.00/tonne	£40.55 + £19.45/tonne	Applied as appropriate	£40.55 + £19.45/tonne
2 - Between 5 & 20 miles from Friarton	£100.00 + £20.00/tonne	Applied as appropriate	£100.00 + £20.00/tonne	£111.05 + £19.45/tonne	Applied as appropriate	£111.05 + £19.45/tonne
3 - Over 20 miles from Friarton but within PKC boundary	£200.00 + £20.00/tonne	Applied as appropriate	£200.00 + £20.00/tonne	£236.70 + £19.45/tonne	Applied as appropriate	£236.70 + £19.45/tonne

	Charge 18/19	VAT	Total Charge 18/19 (Inc VAT)	Charge 19/20	VAT	Total Charge 19/20 (Inc VAT)
<b>COMMERCIAL AND DOMESTIC SKIP HIRE CHARGE FOR RECYCLABLE AND COMPOSTABLE WASTE IN (35 &amp; 40 CUBE)</b>						
<b>Metals</b>						
<u>Zone</u>						
1 - Up to 5 miles from Friarton	£50.00 + £0.00/tonne	Applied as appropriate	£50.00 + £0.00/tonne	£40.55 + £0.00/tonne	Applied as appropriate	£40.55 + £0.00/tonne
2 - Between 5 & 20 miles from Friarton	£100.00 + £0.00/tonne	Applied as appropriate	£100.00 + £0.00/tonne	£111.05 + £0.00/tonne	Applied as appropriate	£111.05 + £0.00/tonne
3 - Over 20 miles from Friarton but within PKC boundary	£200.00 + £0.00/tonne	Applied as appropriate	£200.00 + £0.00/tonne	£236.70 + £0.00/tonne	Applied as appropriate	£236.70 + £0.00/tonne
<b>COMMERCIAL AND DOMESTIC SKIP HIRE CHARGE FOR RECYCLABLE AND COMPOSTABLE WASTE IN (35 &amp; 40 CUBE)</b>						
<b>Garden</b>						
<u>Zone</u>						
1 - Up to 5 miles from Friarton	£50.00 + £38.40/tonne	Applied as appropriate	£50.00 + £38.40/tonne	£40.55 + £33.05/tonne	Applied as appropriate	£40.55 + £33.05/tonne
2 - Between 5 & 20 miles from Friarton	£100.00 + £38.40/tonne	Applied as appropriate	£100.00 + £38.40/tonne	£111.05 + £33.05/tonne	Applied as appropriate	£111.05 + £33.05/tonne
3 - Over 20 miles from Friarton but within PKC boundary	£200.00 + £38.40/tonne	Applied as appropriate	£200.00 + £38.40/tonne	£236.70 + £33.05/tonne	Applied as appropriate	£236.70 + £33.05/tonne
<p><i>* Note: Commercial skip hire charges will be Outwith Scope for VAT</i></p> <p><i>* Note: Domestic/Household skip hire charges will be liable for Standard Rate VAT charge</i></p> <p><i>* Note: Daily charge will be applied for excess hire over 7 days (Small skips £1 per day / Large skips £2 per day)</i></p>						
<b>HOUSEHOLD SKIP HIRE (8 &amp; 10 CUBE - MAX CAPACITY 2.5 TONNES)</b>						
<u>Zone</u>						
1 - Less than 5 miles from Friarton	£31.00 + £115.00/tonne	£6.20 + £23.00/tonne	£37.20 + £138.00/tonne	£29.05 + £118.25/tonne	£0.00	£29.05 + £118.25/tonne
2 - Between 5 & 20 miles from Friarton	£62.00 + £115.00/tonne	£12.40 + £23.00/tonne	£74.40 + £138.00/tonne	£78.05 + £118.25/tonne	£0.00	£78.05 + £118.25/tonne
3 - Over 20 miles from Friarton but within PKC boundary	£125.00 + £115.00/tonne	£25.00 + £23.00/tonne	£150.00 + £138.00/tonne	£166.05 + £118.25/tonne	£0.00	£166.05 + £118.25/tonne
<b>HOUSEHOLD SKIP HIRE (12 CUBE - MAX CAPACITY 4 TONNES)</b>						
<u>Zone</u>						
1 - Less than 5 miles from Friarton	£31.00 + £115.00/tonne	£6.20 + £23.00/tonne	£37.20 + £138.00/tonne	£29.05 + £118.25/tonne	£0.00	£29.05 + £118.25/tonne
2 - Between 5 & 20 miles from Friarton	£62.00 + £115.00/tonne	£12.40 + £23.00/tonne	£74.40 + £138.00/tonne	£78.05 + £118.25/tonne	£0.00	£78.05 + £118.25/tonne
3 - Over 20 miles from Friarton but within PKC boundary	£125.00 + £115.00/tonne	£25.00 + £23.00/tonne	£150.00 + £138.00/tonne	£166.05 + £118.25/tonne	£0.00	£166.05 + £118.25/tonne



	Charge 18/19	VAT	Total Charge 18/19 (Inc VAT)	Charge 19/20	VAT	Total Charge 19/20 (Inc VAT)
<b>HOUSEHOLD SKIP HIRE (16 CUBE - MAX CAPACITY 5 TONNES)</b>						
<u>Zone</u>						
1 - Less than 5 miles from Friarton	£31.00 + £115.00/tonne	£6.20 + £23.00/tonne	£37.20 + £138.00/tonne	£29.05 + £118.25/tonne	£0.00	£29.05 + £118.25/tonne
2 - Between 5 & 20 miles from Friarton	£62.00 + £115.00/tonne	£12.40 + £23.00/tonne	£74.40 + £138.00/tonne	£78.05 + £118.25/tonne	£0.00	£78.05 + £118.25/tonne
3 - Over 20 miles from Friarton but within PKC boundary	£125.00 + £115.00/tonne	£25.00 + £23.00/tonne	£150.00 + £138.00/tonne	£166.05 + £118.25/tonne	£0.00	£166.05 + £118.25/tonne
<b>COMMERCIAL SKIP HIRE (UP TO 16 CUBE)</b>						
<u>Zone</u>						
1 - Up to 5 miles from Friarton	£31.00 + £115.00/tonne	£0.00	£31.00 + £115.00/tonne	£29.05 + £118.25/tonne	£0.00	£29.05 + £118.25/tonne
2 - Between 5 & 20 miles from Friarton	£62.00 + £115.00/tonne	£0.00	£62.00 + £115.00/tonne	£78.05 + £118.25/tonne	£0.00	£78.05 + £118.25/tonne
3 - Over 20 miles from Friarton but within PKC boundary	£125.00 + £115.00/tonne	£0.00	£125.00 + £115.00/tonne	£166.05 + £118.25/tonne	£0.00	£166.05 + £118.25/tonne
<b>COMMERCIAL SKIP HIRE (35 &amp; 40 CUBE)</b>						
<u>Zone</u>						
1 - Up to 5 miles from Friarton	£50.00 + £115.00/tonne	£0.00	£50.00 + £115.00/tonne	£40.55 + £118.25/tonne	£0.00	£40.55 + £118.25/tonne
2 - Between 5 & 20 miles from Friarton	£100.00 + £115.00/tonne	£0.00	£100.00 + £115.00/tonne	£111.05 + £118.25/tonne	£0.00	£111.05 + £118.25/tonne
3 - Over 20 miles from Friarton but within PKC boundary	£200.00 + £115.00/tonne	£0.00	£200.00 + £115.00/tonne	£236.70 + £118.25/tonne	£0.00	£236.70 + £118.25/tonne
<b>COMMERCIAL TIPPING AT RECYCLING CENTRES</b>						
Category 1 - Light Van - Part Load				£25.42	£5.08	£30.50
Category 1 - Light Van - Full Load	£28.75	£5.75	£34.50	£50.83	£10.17	£61.00
Category 2 - Panel Van or Small Trailer (up to 1/2 tonne) - Part Load				£37.83	£7.57	£45.40
Category 2 - Panel Van or Small Trailer (up to 1/2 tonne) - Full Load	£57.50	£11.50	£69.00	£75.67	£15.13	£90.80
Category 3 - Large Trailer (over 1/2 tonne) - Part Load				£41.42	£8.28	£49.70
Category 3 - Large Trailer (over 1/2 tonne) - Full Load	£115.00	£23.00	£138.00	£82.75	£16.55	£99.30
<b>GARDEN WASTE TIPPING AT RECYCLING CENTRES</b>						
Category 1 - Light Van - Part Load				£6.79	£1.36	£8.15
Category 1 - Light Van - Full Load	£9.58	£1.92	£11.50	£13.54	£2.71	£16.25
Category 2 - Panel Van or Small Trailer (up to 1/2 tonne) - Part Load				£9.08	£1.82	£10.90
Category 2 - Panel Van or Small Trailer (up to 1/2 tonne) - Full Load	£19.17	£3.83	£23.00	£18.21	£3.64	£21.85
Category 3 - Large Trailer (over 1/2 tonne) - Part Load				£13.92	£2.78	£16.70
Category 3 - Large Trailer (over 1/2 tonne) - Full Load	£38.42	£7.68	£46.10	£27.75	£5.55	£33.30
<b>INERT WASTE TIPPING AT RECYCLING CENTRES</b>						
Category 1 - Light Van - Part Load				£6.50	£1.30	£7.80
Category 1 - Light Van - Full Load				£13.04	£2.61	£15.65
Category 2 - Panel Van or Small Trailer (up to 1/2 tonne) - Part Load				£8.83	£1.77	£10.60
Category 2 - Panel Van or Small Trailer (up to 1/2 tonne) - Full Load				£17.92	£3.58	£21.50
Category 3 - Large Trailer (over 1/2 tonne) - Part Load				£9.92	£1.98	£11.90
Category 3 - Large Trailer (over 1/2 tonne) - Full Load				£19.83	£3.97	£23.80
<b>TIMBER WASTE TIPPING AT RECYCLING CENTRES</b>						
Category 1 - Light Van - Full Load	£1.12	£0.23	£1.35	£0.00	£0.00	£0.00
Category 2 - Panel Van or Small Trailer (up to 1/2 tonne) - Full Load	£2.25	£0.45	£2.70	£0.00	£0.00	£0.00
Category 3 - Large Trailer (over 1/2 tonne) - Full Load	£4.50	£0.90	£5.40	£0.00	£0.00	£0.00

	Charge 18/19	VAT	Total Charge 18/19 (Inc VAT)	Charge 19/20	VAT	Total Charge 19/20 (Inc VAT)
<b>FRIARTON WEIGHBRIDGE (PER TONNE)</b>						
Inert Waste	20.00/tonne	£4.00/tonne	£24.00/tonne	£19.46/tonne	£3.90/tonne	£23.36/tonne
Garden Waste	38.42/tonne	£7.68/tonne	£46.10/tonne	£33.04/tonne	£6.61/tonne	£39.65/tonne
General Waste	115.00/tonne	£23.00/tonne	138.00/tonne	£118.25/tonne	£23.65/tonne	£141.90/tonne
Timber Waste	£4.50/tonne	£0.90/tonne	£5.40/tonne	£0.00/tonne	£0.00/tonne	£0.00/tonne
<b>DRY MIXED RECYCLATE COMMERCIAL SKIP HIRE (UP TO 16 CUBE)</b>						
<u>Zone</u>						
1 - Up to 5 miles from Friarton	£31.00 + £42.76/tonne	£0.00	£73.76/tonne	£29.05 + £43.22/tonne	£0.00	£29.05 + £43.22/tonne
2 - Between 5 & 20 miles from Friarton	£62.00 + £42.76/tonne	£0.00	£104.76/tonne	£78.05 + £43.22/tonne	£0.00	£78.05 + £43.22/tonne
3 - Over 20 miles from Friarton but within PKC boundary	£125.00 + £42.76/tonne	£0.00	£167.76/tonne	£166.05 + £43.22/tonne	£0.00	£166.05 + £43.22/tonne
<b>COMMERCIAL FOOD WASTE COMMERCIAL SKIP HIRE (UP TO 16 CUBE)</b>						
<u>Zone</u>						
1 - Up to 5 miles from Friarton	£31.00 + £35.90/tonne	£0.00	£66.90/tonne	£29.05 + £19.95/tonne	£0.00	£29.05 + £19.95/tonne
2 - Between 5 & 20 miles from Friarton	£62.00 + £35.90/tonne	£0.00	£97.90/tonne	£78.05 + £19.95/tonne	£0.00	£78.05 + £19.95/tonne
3 - Over 20 miles from Friarton but within PKC boundary	£125.00 + £35.90/tonne	£0.00	£160.90/tonne	£166.05 + £19.95/tonne	£0.00	£166.05 + £19.95/tonne
<b>2: NORTH INCH GOLF COURSE CHARGES</b>						
<b>FULL SEASON TICKET (7 DAY TICKET) - 1ST APRIL - 31ST MARCH</b>						
Adult	£299.00	£0.00	£299.00	£339.00	£0.00	£339.00
Senior/Concession	£229.00	£0.00	£229.00	£289.00	£0.00	£289.00
Youth (18 - 21yrs)	£75.00	£0.00	£75.00	£75.00	£0.00	£75.00
Intermediate (22 - 25yrs)	£125.00	£0.00	£125.00	£125.00	£0.00	£125.00
Young Adult (26 - 29yrs)	£199.00	£0.00	£199.00	£199.00	£0.00	£199.00
Junior (17 yrs and under)	£20.00	£0.00	£20.00	£20.00	£0.00	£20.00
<b>17 MONTHS FOR THE PRICE OF 12</b>						
Adult (1st November each year)	£299.00	£0.00	£299.00	£339.00	£0.00	£339.00
Senior/Concession (1st November each year)	£229.00	£0.00	£229.00	£289.00	£0.00	£289.00
Young Adult (1st November each year)	£199.00	£0.00	£199.00	£199.00	£0.00	£199.00
Intermediate (1st November each year)	£125.00	£0.00	£125.00	£125.00	£0.00	£125.00
Youth (1st November each year)	£75.00	£0.00	£75.00	£75.00	£0.00	£75.00
Junior (1st November each year)	£20.00	£0.00	£20.00	£20.00	£0.00	£20.00
Family Membership - 1 free junior season ticket with purchase of Adult/Senior ticket	£0.00	£0.00	£0.00	£0.00	£0.00	£0.00
Get into Golf - Restricted times of play on full golf course - 2 year only before upgrading	£109.00	£0.00	£109.00	£109.00	£0.00	£109.00
Corporate Golf Season Ticket - golf day for up to 20 players plus 50 green fee vouchers				£1,000.00	£200.00	£1,200.00
Par-3 Course Season Ticket				£59.00	£0.00	£59.00

	Charge 18/19	VAT	Total Charge 18/19 (Inc VAT)	Charge 19/20	VAT	Total Charge 19/20 (Inc VAT)
<b>SUMMER 18 HOLE ROUNDS 1ST APRIL TO 31ST OCT</b>						
Adult (weekday)	£19.00	£0.00	£19.00	£19.00	£0.00	£19.00
Adult (weekend)	£22.00	£0.00	£22.00	£22.00	£0.00	£22.00
Adult 10 round ticket	£170.00	£0.00	£170.00	£170.00	£0.00	£170.00
Senior/Concession (weekday)	£16.00	£0.00	£16.00	£18.00	£0.00	£18.00
Senior/Concession (weekend)	£19.00	£0.00	£19.00	£21.00	£0.00	£21.00
Senior/Concession 10 round ticket	£140.00	£0.00	£140.00	£160.00	£0.00	£160.00
Members Guest (any day)	£12.00	£0.00	£12.00	£12.00	£0.00	£12.00
Twilight (weekday after 5.30pm)	£15.00	£0.00	£15.00	£16.00	£0.00	£16.00
Twilight (weekend after 3pm)	£18.00	£0.00	£18.00	£18.00	£0.00	£18.00
Junior (17 yrs and under weekday)	£5.00	£0.00	£5.00	£5.00	£0.00	£5.00
Junior (17 yrs and under weekend)	£5.00	£0.00	£5.00	£5.00	£0.00	£5.00
Short Course Adult Round	£3.80	£0.00	£3.80	£5.00	£0.00	£5.00
Short Course Junior/Senior/Concession Round	£2.80	£0.00	£2.80	£3.00	£0.00	£3.00
Family Ticket - 1 free junior greenfee with purchase of Adult / Senior greenfee	£0.00	£0.00	£0.00	£0.00	£0.00	£0.00
<b>SUMMER 9 HOLE ROUNDS 1ST APRIL TO 31ST OCT (1HR 45 MIN MAXIMUM PLAY)</b>						
Adult weekday	£12.00	£0.00	£12.00	£13.00	£0.00	£13.00
Adult weekend	£14.00	£0.00	£14.00	£15.00	£0.00	£15.00
Senior/Concession weekday	£10.00	£0.00	£10.00	£11.00	£0.00	£11.00
Senior/Concession weekend	£12.00	£0.00	£12.00	£13.00	£0.00	£13.00
Family Ticket - 1 free junior greenfee with purchase of Adult/Senior greenfee	£0.00	£0.00	£0.00	£0.00	£0.00	£0.00
<b>SUMMER 6 HOLE ROUNDS 1ST APRIL TO 31ST OCT (1HR 10MINS MAXIMUM PLAY)</b>						
Adult weekday	£8.00	£0.00	£8.00	£8.00	£0.00	£8.00
Adult weekend	£10.00	£0.00	£10.00	£10.00	£0.00	£10.00
Senior/Concession weekday	£7.00	£0.00	£7.00	£7.00	£0.00	£7.00
Senior/Concession weekend	£8.00	£0.00	£8.00	£8.00	£0.00	£8.00
Family Ticket - 1 free junior greenfee with purchase of Adult/Senior greenfee	£0.00	£0.00	£0.00	£0.00	£0.00	£0.00
<b>WINTER ROUNDS 1ST NOV TO 31ST MARCH</b>						
Adult (any day)	£12.00	£0.00	£12.00	£12.00	£0.00	£12.00
Senior/Concession (any day)	£12.00	£0.00	£12.00	£12.00	£0.00	£12.00
Members Guest (any day)	£6.00	£0.00	£6.00	£6.00	£0.00	£6.00
Junior (17 yrs and under any day)	£5.00	£0.00	£5.00	£5.00	£0.00	£5.00
Winter greens or reduced course (all categories)	£6.00	£0.00	£6.00	£6.00	£0.00	£6.00
Family Ticket - 1 free junior greenfee with purchase of Adult/Senior greenfee	£0.00	£0.00	£0.00	£0.00	£0.00	£0.00
<b>GROUP DISCOUNT (SUMMER ONLY)</b>						
All categories (weekday -min 8 required)	£14.00	£0.00	£14.00	£16.00	£0.00	£16.00
All categories (weekend -min 8 required)	£18.00	£0.00	£18.00	£19.00	£0.00	£19.00
Online Adult Off Peak weekday 4 ball deal (11am-2pm)	£55.00	£0.00	£55.00	£64.00	£0.00	£64.00
Online Adult Off Peak weekday 2 ball deal (11am-2pm)	£32.00	£0.00	£32.00	£34.00	£0.00	£34.00
Online Adult Off Peak weekend 4 ball deal (11am-2pm)	£70.00	£0.00	£70.00	£70.00	£0.00	£70.00
Online Adult Off Peak weekend 2 ball deal (11am-2pm)	£38.00	£0.00	£38.00	£39.00	£0.00	£39.00

	Charge 18/19	VAT	Total Charge 18/19 (Inc VAT)	Charge 19/20	VAT	Total Charge 19/20 (Inc VAT)
<b>MICELLANEOUS</b>						
Trolley Hire	£2.50	£0.50	£3.00	£3.33	£0.67	£4.00
Buggy Hire	£10.00	£2.00	£12.00	£12.50	£2.50	£15.00
Putting	£1.00	£0.00	£1.00	£1.00	£0.00	£1.00
Football	£0.83	£0.17	£1.00	£0.83	£0.17	£1.00
<b>FOOTGOLF ROUNDS 1ST APRIL TO 31ST MAR</b>						
Footgolf Adult 9 holes	£7.00	£0.00	£7.00	£7.00	£0.00	£7.00
Footgolf Adult 18 holes	£10.00	£0.00	£10.00	£10.00	£0.00	£10.00
Footgolf Senior/Concession 9 holes	£6.00	£0.00	£6.00	£6.00	£0.00	£6.00
Footgolf Senior/Concession 18 holes	£9.00	£0.00	£9.00	£9.00	£0.00	£9.00
Footgolf Junior 9 holes	£4.00	£0.00	£4.00	£4.00	£0.00	£4.00
Footgolf Junior 18 holes	£5.00	£0.00	£5.00	£5.00	£0.00	£5.00
Footgolf Family 9 holes (2x Adults & 2x Juniors)	£16.00	£0.00	£16.00	£16.00	£0.00	£16.00
Footgolf Family 18 holes (2x Adults & 2x Juniors)	£20.00	£0.00	£20.00	£20.00	£0.00	£20.00
<b>FOOTGOLF GROUPS AND PROMOTIONS 1ST APRIL TO 31ST MAR</b>						
Footgolf Adult 4 ball deal 9 holes	£22.00	£0.00	£22.00	£22.00	£0.00	£22.00
Footgolf Adult 4 ball deal 18 holes	£30.00	£0.00	£30.00	£30.00	£0.00	£30.00
Footgolf Adult Group 18 holes (min 8 required)	£7.00	£0.00	£7.00	£7.00	£0.00	£7.00
Footgolf Senior/Concession Group 18 holes (min 8 required)	£6.00	£0.00	£6.00	£6.00	£0.00	£6.00
Footgolf Junior Group 18 holes (min 8 required)	£4.00	£0.00	£4.00	£4.00	£0.00	£4.00
<b>NOTE: some flexibility may be applied in daily green fee rates depending on demand and capacity.</b>						
<b>3: FOOTBALL PITCHES &amp; PARKS EVENTS CHARGES</b>						
<b>PERTH FOOTBALL PITCHES</b>						
Adult (Season 11 a-side incl changing facilities where available & training)	£540.00	£0.00	£540.00	£540.00	£0.00	£540.00
Adult (Per Game 11 a-side)	£45.00	£0.00	£45.00	£45.00	£0.00	£45.00
Adult (Season 7 a-side)	£314.00	£0.00	£314.00	£314.00	£0.00	£314.00
Adult (Per Game 7 a-side)	£26.00	£0.00	£26.00	£26.00	£0.00	£26.00
Junior Under 18 Years (Season 11 a-side incl changing facilities where available & training)	£225.00	£0.00	£225.00	£225.00	£0.00	£225.00
Junior Under 18 Years (Per Game 11 a-side)	£18.00	£0.00	£18.00	£18.00	£0.00	£18.00
Junior Under 18 Years (Season 7 a-side)	£135.00	£0.00	£135.00	£135.00	£0.00	£135.00
Junior Under 18 Years (Per Game 7 a-side)	£11.00	£0.00	£11.00	£11.00	£0.00	£11.00
<b>OUTWITH PERTH FOOTBALL PITCHES</b>						
Adult (Season 11 a-side incl changing facilities where available & training)	£412.00	£0.00	£412.00	£412.00	£0.00	£412.00
Adult (Per Game 11 a-side)	£35.00	£0.00	£35.00	£35.00	£0.00	£35.00
Junior Under 18 Years (Season 11 a-side incl changing facilities where available & training)	£204.00	£0.00	£204.00	£204.00	£0.00	£204.00
Junior Under 18 Years (Per Game 11 a-side)	£17.00	£0.00	£17.00	£17.00	£0.00	£17.00
Junior Under 18 Years (Season 7 a-side)	£102.00	£0.00	£102.00	£102.00	£0.00	£102.00
Junior Under 18 Years (Per Game 7 a-side)	£8.50	£0.00	£8.50	£8.50	£0.00	£8.50

	Charge 18/19	VAT	Total Charge 18/19 (Inc VAT)	Charge 19/20	VAT	Total Charge 19/20 (Inc VAT)
<b>PARKS EVENTS</b>						
Commercial Bookings Per Day (North Inch, South Inch & Lesser South Inch)	£287.50	£57.50	£345.00	£287.50	£57.50	£345.00
Commercial Bookings Per Day (Other parks & opens spaces across Perth & Kinross)	£118.33	£23.67	£142.00	£118.33	£23.67	£142.00
Commercial Bookings Refundable Deposit (subject to recovery of any costs incurred)	£515.00	£0.00	£515.00	£515.00	£0.00	£515.00
Non Commercial Bookings (up to 100 expected attendees)	£0.00	£0.00	£0.00	£0.00	£0.00	£0.00
Non Commercial Bookings (101 to 500 expected attendees)	£47.50	£9.50	£57.00	£47.50	£9.50	£57.00
Non Commercial Bookings (501 to 1000 expected attendees)	£70.83	£14.17	£85.00	£70.83	£14.17	£85.00
Non Commercial Bookings (1000+ expected attendees)	£95.00	£19.00	£114.00	£95.00	£19.00	£114.00
Balloon Flights	£19.17	£3.83	£23.00	£19.17	£3.83	£23.00
Small Enterprise Commercial Bookings	£48.33	£9.67	£58.00	£48.33	£9.67	£58.00
Refundable Deposit For Large Events (Reinstatement Works)	£5,000.00	£0.00	£5,000.00	£5,000.00	£0.00	£5,000.00
Facilities Cleaning Recharge	Full Cost Recovery	Full Cost Recovery	Full Cost Recovery	Full Cost Recovery	Full Cost Recovery	Full Cost Recovery
Concession - Day Rate				£16.67	£3.33	£20.00
<i>Note: Football Pitches - 20% discount will be given for Season bookings if paid in one payment by specified cut-off date.</i>						
<i>Note: Event Parking - 25% of all parking charges levied by event organisers will be passed to the Council where vehicles have been parked on public greenspace.</i>						
<i>Note: Event Bookings - late bookings will incur a surcharge:</i> <i>Non-commercial bookings = £25</i> <i>Commercial bookings = 25% of booking fee</i>						
<b>4: MISCELLANEOUS CHARGES</b>						
Caravan Rallies - Outwith Caravan Parks Per Van Per Night	£6.67	£1.33	£8.00	£6.67	£1.33	£8.00
Liberation of Pigeons - Per vehicle	£21.67	£4.33	£26.00	£21.67	£4.33	£26.00
Purchase of Hanging Basket - including delivery & installation	£30.00	£6.00	£36.00	£41.67	£8.33	£50.00
Purchase of Hanging Basket - including delivery, installation & watering	£80.00	£16.00	£96.00	£80.00	£16.00	£96.00
<b>5: BEREAVEMENT SERVICES - BURIAL CHARGES</b>						
<b>SALE OF LAIRS</b>						
Full Lair - Young Person (under 21yrs)	£0.00	£0.00	£0.00	£0.00	£0.00	£0.00
Full Lair - Adult (21yrs & over) *	£881.00	£0.00	£881.00	£907.00	£0.00	£907.00
Half Lair (where available) - Young Person (under 21yrs)	£0.00	£0.00	£0.00	£0.00	£0.00	£0.00
Half Lair (where available) - Adult (21yrs & over) *	£440.00	£0.00	£440.00	£453.00	£0.00	£453.00
Quarter Lair (where available) - For Baby or NVF only - Young Person (under 21yrs)	£0.00	£0.00	£0.00	£0.00	£0.00	£0.00
Transfer of Lair Ownership	£36.67	£7.33	£44.00	£37.50	£7.50	£45.00

	Charge 18/19	VAT	Total Charge 18/19 (Inc VAT)	Charge 19/20	VAT	Total Charge 19/20 (Inc VAT)
<b>INTERMENT FEES</b>						
Young Person (under 21yrs)	£0.00	£0.00	£0.00	£0.00	£0.00	£0.00
Adult (21yrs & over) *	£918.00	£0.00	£918.00	£946.00	£0.00	£946.00
Cremated Remains (Casket Burial) *	£212.00	£0.00	£212.00	£218.00	£0.00	£218.00
Scattered Ashes (under turf) *	£69.00	£0.00	£69.00	£71.00	£0.00	£71.00
Exhumation	Cost Recovery	Cost Recovery	Cost Recovery	Cost Recovery	Cost Recovery	Cost Recovery
Excavation of Foundation for Headstone *	£150.00	£30.00	£180.00	£154.17	£30.83	£185.00
Marking Grave for Placement of Small Memorial *	£70.83	£14.17	£85.00	£72.50	£14.50	£87.00
Memorial Mason Registration - Annual Charge	£170.00	£0.00	£170.00	£175.00	£0.00	£175.00
Memorial Mason Registration - Charge Per Visit	£35.00	£7.00	£42.00	£35.83	£7.17	£43.00
Memorial Levy	£70.00	£14.00	£84.00	£71.67	£14.33	£86.00
Search Fee - Per half hour charge	£25.00	£5.00	£30.00	£25.83	£5.17	£31.00
* No charge for young person under 21yrs and for PKC resident under 26yrs who are entitled to after care services.						
<b>6: BEREAVEMENT SERVICES - CREMATION CHARGES</b>						
<b>CREMATION</b>						
Young Person (under 21yrs)	£0.00	£0.00	£0.00	£0.00	£0.00	£0.00
Adult (21yrs & under) *	£668.00	£0.00	£668.00	£688.00	£0.00	£688.00
Cremation (9.00am/No Service) *	£489.00	£0.00	£489.00	£503.00	£0.00	£503.00
Abatement Levy (excluding young person under 21yrs) *	£100.00	£0.00	£100.00	£100.00	£0.00	£100.00
Scattering of Ashes (Service at Perth) *	£24.00	£0.00	£24.00	£25.00	£0.00	£25.00
Scattering of Ashes (Service at External Crematorium) *	£59.00	£0.00	£59.00	£61.00	£0.00	£61.00
Scattering of Ashes (Under turf) *	£69.00	£0.00	£69.00	£71.00	£0.00	£71.00
* No charge for young person under 21yrs and for PKC resident under 26yrs who are entitled to after care services.						

	Charge 18/19	VAT	Total Charge 18/19 (Inc VAT)	Charge 19/20	VAT	Total Charge 19/20 (Inc VAT)
<b>MEMORIAL OPTIONS</b>						
Book of Remembrance (2 line entry)	£47.50	£9.50	£57.00	£49.17	£9.83	£59.00
Book of Remembrance (5 line entry)	£76.67	£15.33	£92.00	£79.17	£15.83	£95.00
Book of Remembrance (8 line entry)	£107.50	£21.50	£129.00	£110.83	£22.17	£133.00
Miniature Books of Remembrance (2 line entry)	£85.83	£17.17	£103.00	£88.33	£17.67	£106.00
Miniature Books of Remembrance (5 line entry)	£114.17	£22.83	£137.00	£117.50	£23.50	£141.00
Miniature Books of Remembrance (8 line entry)	£148.33	£29.67	£178.00	£152.50	£30.50	£183.00
Memorial Cards (2 line entry)	£60.00	£12.00	£72.00	£61.67	£12.33	£74.00
Memorial Cards (5 line entry)	£97.50	£19.50	£117.00	£100.00	£20.00	£120.00
Memorial Cards (8 line entry)	£121.67	£24.33	£146.00	£125.00	£25.00	£150.00
Memorial Cards (Photograph)	£60.00	£12.00	£72.00	£61.67	£12.33	£74.00
Memorial Cards (Family Crest)	£60.00	£12.00	£72.00	£61.67	£12.33	£74.00
Memorial Cards (Floral Motif)	£60.00	£12.00	£72.00	£61.67	£12.33	£74.00
Memorial Cards (Coat of Arms)	£60.00	£12.00	£72.00	£61.67	£12.33	£74.00
Caskets	£58.33	£11.67	£70.00	£60.00	£12.00	£72.00
<b>LEASE OF MEMORIALS</b>						
Granite Tower Plaque - 10 year lease	£127.50	£25.50	£153.00	£131.67	£26.33	£158.00
Granite Tower Plaque - 20 year lease	£199.17	£39.83	£239.00	£205.00	£41.00	£246.00
Grey Granite Kerb - 10 year lease	£274.17	£54.83	£329.00	£282.50	£56.50	£339.00
Grey Granite Kerb - 20 year lease	£397.50	£79.50	£477.00	£409.17	£81.83	£491.00
Red Granite Flower Kerb - 10 year lease	£274.17	£54.83	£329.00	£282.50	£56.50	£339.00
Red Granite Flower Kerb - 20 year lease	£397.50	£79.50	£477.00	£409.17	£81.83	£491.00
Black Granite Flower Kerb - 10 year lease	£274.17	£54.83	£329.00	£282.50	£56.50	£339.00
Black Granite Flower Kerb - 20 year lease	£397.50	£79.50	£477.00	£409.17	£81.83	£491.00
Granit Mother of Pearl - 10 year lease	£424.17	£84.83	£509.00	£436.67	£87.33	£524.00
Granit Mother of Pearl - 20 year lease	£636.67	£127.33	£764.00	£655.83	£131.17	£787.00
Upright Granite Memorial - 10 year lease	£243.33	£48.67	£292.00	£250.83	£50.17	£301.00
Upright Granite Memorial - 20 year lease	£375.83	£75.17	£451.00	£386.67	£77.33	£464.00
Octagonal Wall Plaque - 10 year lease	£154.17	£30.83	£185.00	£158.33	£31.67	£190.00
Octagonal Wall Plaque - 20 year lease	£260.83	£52.17	£313.00	£268.33	£53.67	£322.00
Granite Columbarium Tower - Single - 10 year lease	£256.67	£51.33	£308.00	£264.17	£52.83	£317.00
Granite Columbarium Tower - Double - 10 year lease	£508.33	£101.67	£610.00	£523.33	£104.67	£628.00
Granite Columbarium Tower - Single - 20 year lease	£366.67	£73.33	£440.00	£377.50	£75.50	£453.00
Granite Columbarium Tower - Double - 20 year lease	£729.17	£145.83	£875.00	£750.83	£150.17	£901.00
Granite Children's Mushroom Including Inscription	£167.50	£33.50	£201.00	£172.50	£34.50	£207.00
Children's Butterfly Plaque Including Inscription	£171.67	£34.33	£206.00	£176.67	£35.33	£212.00
Tree of Life Memorial Plaque Including Inscription	£214.17	£42.83	£257.00	£220.83	£44.17	£265.00
Children's Granite Bench Plaque - 20 year lease	£245.00	£49.00	£294.00	£252.50	£50.50	£303.00
Red Granite Boulder - 10 year lease	£214.58	£42.92	£257.50	£220.83	£44.17	£265.00
Red Granite Boulder - 20 year lease	£343.33	£68.67	£412.00	£353.33	£70.67	£424.00
Inscription Per Letter	£1.94	£0.39	£2.33	£2.00	£0.40	£2.40
Renewal of all leases for further period = 75% of lease cost						

	Charge 18/19	VAT	Total Charge 18/19 (Inc VAT)	Charge 19/20	VAT	Total Charge 19/20 (Inc VAT)
<b>7: FLEET CHARGES</b>						
<b>MOT</b>						
Class 4 - Car (Up to 8 passenger seats)	£54.85	£0.00	£54.85	£54.85	£0.00	£54.85
Class 5 (13-16 passenger seats)	£59.55	£0.00	£59.55	£59.55	£0.00	£59.55
Class 5 (More than 16 passenger seats)	£80.65	£0.00	£80.65	£80.65	£0.00	£80.65
Class 7 (Up to 3.5 tonnes)	£58.60	£0.00	£58.60	£58.60	£0.00	£58.60
<b>8: SMOKING CHARGES</b>						
Fixed Penalty Notice - issued to a person having the management or control of no-smoking premises, you permitted another person to smoke within those premises (Part 1, Section 1)*	£200.00	£0.00	£200.00	£200.00	£0.00	£200.00
If paid within 14 days from the day after this Notice was issued (Section 1 & 3)*	£150.00	£0.00	£150.00	£150.00	£0.00	£150.00
Fixed Penalty Notice - issued if you were smoking within no-smoking premises (Part 1, Section 2)*	£50.00	£0.00	£50.00	£50.00	£0.00	£50.00
If paid within 14 days from the day after this Notice was issued (Section 2)*	£30.00	£0.00	£30.00	£30.00	£0.00	£30.00
Fixed Penalty Notice - issued to a person having the management or control of no-smoking premises, you failed to conspicuously display appropriate warning notices in, on or near to those premises (Part 1 Section 3)*	£200.00	£0.00	£200.00	£200.00	£0.00	£200.00
<i>N.B. Failure to discharge payment within 28 days from the date after the Notice was served will result in Perth &amp; Kinross Council reporting the matter to the Procurator Fiscal or instigating proceedings to recover the amount of the Notice through the use of Sheriff Officers.</i>						
<i>* Smoking, Health &amp; Social Care (Scotland) Act 2005</i>						
<b>9: LITTER CHARGES</b>						
Fixed Penalty Notice - issued*	£80.00	£0.00	£80.00	£80.00	£0.00	£80.00
Fly-Tipping	£200.00	£0.00	£200.00	£200.00	£0.00	£200.00
If a fixed penalty is unpaid after the expiry of the period for paying Perth & Kinross Council will report the matter to the Procurator Fiscal.						
<i>*Environmental Protection Act 1990</i>						



	Charge 18/19	VAT	Total Charge 18/19 (Inc VAT)	Charge 19/20	VAT	Total Charge 19/20 (Inc VAT)
<b>10: PLANNING &amp; BUILDING STANDARDS CHARGES</b>						
<i>NB. This is not a comprehensive list of fees. If in doubt please contact The Environment Service - Planning</i>						
<b>PLANNING PERMISSION</b>						
Erection of Dwellinghouse - for each 0.1 hectare, subject to a maximum of £10,028	£401.00	£0.00	£401.00	£401.00	£0.00	£401.00
Other than outline planning permission - for each dwellinghouse to be created, subject to a maximum of £20,055	£401.00	£0.00	£401.00	£401.00	£0.00	£401.00
Erection of Buildings - for each 0.1 hectare, subject to maximum of £10,028	£401.00	£0.00	£401.00	£401.00	£0.00	£401.00
Erection of Buildings - other than outline planning permission -						
Where no floor space is to be created by the development	£202.00	£0.00	£202.00	£202.00	£0.00	£202.00
Where the area of gross floor space to be created does not exceed 40 sq mt	£202.00	£0.00	£202.00	£202.00	£0.00	£202.00
Where the area of gross floor space to be created exceeds 40 sq mt but not 74 sq mt	£401.00	£0.00	£401.00	£401.00	£0.00	£401.00
Where the gross floor space to be created by the development exceeds 75 sq mt, £401 for each 75sq mt, subject to a maximum of £10,028	£401.00/ 75 sq mt	£0.00	£401.00/ 75 sq mt	£401.00/ 75 sq mt	£0.00	£401.00/ 75 sq mt
The erection of land used for the purpose of agriculture, of buildings to be used for agricultural purposes						
For planning permission for each 0.1 hectare, subject to maximum of £10,028	£401.00	£0.00	£401.00	£401.00	£0.00	£401.00
Where the ground area to be covered exceeds 465 sq mtr but does not exceed 540 sq mt	£401.00	£0.00	£401.00	£401.00	£0.00	£401.00
Where the ground area to be covered by the development exceeds 540 sq mt, £401 for the first 540 sq mt and,	£401.00/ 75 sq mt	£0.00	£401.00/ 75 sq mt	£401.00/ 75 sq mt	£0.00	£401.00/ 75 sq mt
£401 for each 75 sq mt in excess of that figure, subject to a maximum of £20,055	£401.00/ 75 sq mt	£0.00	£401.00/ 75 sq mt	£401.00/ 75 sq mt	£0.00	£401.00/ 75 sq mt
The erection of glasshouses on land used for the purposes of agriculture						
Where the ground area to be covered by the development exceeds 465 sq mt	£2,321.00	£0.00	£2,321.00	£2,321.00	£0.00	£2,321.00
The erection, alteration or replacement of plant or machinery						
For each 0.1 hectare, subject to a maximum of £20,055	£401.00	£0.00	£401.00	£401.00	£0.00	£401.00
The enlargement, improvement or other alteration of existing dwellinghouse						
One dwelling	£202.00	£0.00	£202.00	£202.00	£0.00	£202.00
Two or more dwellinghouses	£401.00	£0.00	£401.00	£401.00	£0.00	£401.00
The carrying out of operations, including the erection of a building, within the curtilage of an existing dwellinghouse, for purposes ancillary to the enjoyment of the dwellinghouse	£202.00	£0.00	£202.00	£202.00	£0.00	£202.00
The erection or construction of gates, fences, walls or other means of enclosure along a boundary of the curtilage of an existing dwellinghouse	£202.00	£0.00	£202.00	£202.00	£0.00	£202.00
The construction of car parks, service roads and other means of access on land used for the purposes of a single undertaking, where the development is required for a purpose incidental to the existing use of the land	£202.00	£0.00	£202.00	£202.00	£0.00	£202.00

	Charge 18/19	VAT	Total Charge 18/19 (Inc VAT)	Charge 19/20	VAT	Total Charge 19/20 (Inc VAT)
The carrying out of any operations						
Connected with exploratory drilling for oil or natural gas, for each 0.1 hectare, subject to a maximum of £30,240	£401.00	£0.00	£401.00	£401.00	£0.00	£401.00
The winning & working of minerals, for each 0.1 hectare, subject to a maximum of £30,240	£202.00	£0.00	£202.00	£202.00	£0.00	£202.00
The winning and working of peat, for each hectare, subject to a maximum of £3,024	£202.00	£0.00	£202.00	£202.00	£0.00	£202.00
Any other purpose, for each 0.1 hectare of the site, subject to a maximum of £2,016	£202.00	£0.00	£202.00	£202.00	£0.00	£202.00
Bad Neighbour, S34 (advert)	£50.92	£10.18	£61.10	£50.92	£10.18	£61.10
Unable to identify adjoining property (advert)	£50.92	£10.18	£61.10	£50.92	£10.18	£61.10
<b>USES OF LAND</b>						
The change of use of a building to use as one or more separate dwelling houses						
For each additional dwellinghouse to be created, subject to a maximum of £20,055	£401.00	£0.00	£401.00	£401.00	£0.00	£401.00
For the purpose of refuse or waste materials for each 0.1 hectare, maximum of £30,240	£202.00	£0.00	£202.00	£202.00	£0.00	£202.00
The making of material change in the use of a building or land	£401.00	£0.00	£401.00	£401.00	£0.00	£401.00
Advertising - applications for the display of advertising	£202.00	£0.00	£202.00	£202.00	£0.00	£202.00
<b>CONCESSIONARY FEES AND EXEMPTIONS</b>						
Works to alter or extend an existing dwellinghouse or to carry out operations within curtilage	No Fee			No Fee		
Applications required by reason of an Article 4* direction	No Fee			No Fee		
Applications required because of the removal of permitted development rights by a condition attached to a planning permission.	No Fee			No Fee		
Application by Community Council (including advertisement applications)	Half the Normal Fee	£0.00		Half the Normal Fee	£0.00	
Revised application for development of the same character or description within 12 months of refusal or withdrawal of an earlier application.	No Fee			No Fee		
Revised or fresh application for development of the same character or description within 12 months of receiving permission	No Fee			No Fee		
Alternative Schemes	Highest of the fees applicable for each option and a sum equal to half the rest.			Highest of the fees applicable for each option and a sum equal to half the rest.		
Development crossing planning authority boundaries requiring several applications	Only one fee, paid to the authority having the larger site but calculated for whole scheme, and subject to special calling.			Only one fee, paid to the authority having the larger site but calculated for whole scheme, and subject to special calling.		
<b>PRIOR NOTIFICATION</b>						
Applications for determination as to whether the prior approval of the Authority is required:						
Agriculture	£78.00	£0.00	£78.00	£78.00	£0.00	£78.00
Forestry	£78.00	£0.00	£78.00	£78.00	£0.00	£78.00
Telecommunications	£300.00	£0.00	£300.00	£300.00	£0.00	£300.00
Certificates of Lawful Use or Development						
Section 150 (1)(a) or (b)	Amount in main table			Amount in main table		
Section 150 (1)(c)	£202.00	£0.00	£202.00	£202.00	£0.00	£202.00
Section 151 (1)(a & b)	Half the amount in main table			Half the amount in main table		
Section 150 (1)(a) - use as one or more dwellinghouses, £401 each dwelling, subject to a maximum of £20,055	£401.00	£0.00	£401.00	£401.00	£0.00	£401.00

	Charge 18/19	VAT	Total Charge 18/19 (Inc VAT)	Charge 19/20	VAT	Total Charge 19/20 (Inc VAT)
High Hedge Applications	£270.00	£0.00	£270.00	£300.00	£0.00	£300.00
Pre-Application Advice on Planning Applications						
Local Applications	£100.00	£20.00	£120.00	£100.00	£20.00	£120.00
Major Applications	£500.00	£100.00	£600.00	£500.00	£100.00	£600.00
Householder Applications				£41.66	£8.34	£50.00
Pre-Validation Checks for Planning Applications						
Local Application	£50.00	£10.00	£60.00	£50.00	£10.00	£60.00
Major Applications	£100.00	£20.00	£120.00	£100.00	£20.00	£120.00
Road Construction Consent/Road Adoption - Charge Per Officer Hour	£55.00	£0.00	£55.00	£65.00	£0.00	£65.00
Vehicular Access where Planning Permission is not required	£202.00	£0.00	£202.00	£202.00	£0.00	£202.00
<u>Notes</u> 1. Duplicate applications made by the same applicant within 28 days 2. The fees payable for deemed applications under Section 133(7) of the 1997 Town & County Planning Act are double those payable for applications for planning permission. 3. There is no provision in the regulations for the refund of fees paid to Planning Authorities in respect of applications. 4. The area of the site must be clearly stated in hectares on the application form and the submitted plan. 5. The additional gross floor space created by the development must be clearly indicated in sq metres on the application form and the submitted plan (n.b. External Measurements). 6. All applications must be accompanied by the appropriate fee. 7. Pre-validation checks do not apply to householder applications which are free of charge. 8. Pre-application advice and pre-validation checks may be offered by external planning consultants but may not adhere to advice and validation checks provided/accepted by Perth and Kinross Council.  * Article 4 - Direction order removing certain permitted development rights.						
<b>ADMINISTRATION</b>						
Copy of Planning Approval	£12.50	£2.50	£15.00	£25.00	£5.00	£30.00
Copy of Certificate of Completion	£12.50	£2.50	£15.00	£25.00	£5.00	£30.00
Copy of Building Warrant Decision	£12.50	£2.50	£15.00	£25.00	£5.00	£30.00
Copy of Plans and Documents	By Arrangement with the Environment Service			By Arrangement with Housing and Environment		
New Local Development Plan	£50.00	£0.00	£50.00	£50.00	£0.00	£50.00
Search Fee (Planning search back 10 years)	£50.00	£10.00	£60.00	£83.33	£16.67	£100.00
Search Fee (Building Standards - 25 years)	£50.00	£10.00	£60.00	£83.33	£16.67	£100.00
Property Enquiries	£80.00	£0.00	£80.00	£100.00	£0.00	£100.00

	Charge 18/19	VAT	Total Charge 18/19 (Inc VAT)	Charge 19/20	VAT	Total Charge 19/20 (Inc VAT)
Letter of Comfort where no Building Warrant obtained	£350.00	£0.00	£350.00	£350.00	£0.00	£350.00
Letter of Comfort with Building Warrant but no Certificate of Completion	£180.00	£0.00	£180.00	£180.00	£0.00	£180.00
Confirmation of Exemption	£80.00	£0.00	£80.00	£80.00	£0.00	£80.00
Confirmation of Compliance	£100.00	£0.00	£100.00	£100.00	£0.00	£100.00
<b><u>BUILDING STANDARDS (FEE LIST FOR BUILDING WARRANT &amp; ASS. PROCEDURES)</u></b>						
Value of Works (£) -						
0 - 5,000	£150.00	£0.00	£150.00	£150.00	£0.00	£150.00
5,001 - 5,500	£169.00	£0.00	£169.00	£169.00	£0.00	£169.00
5,501 - 6,000	£188.00	£0.00	£188.00	£188.00	£0.00	£188.00
6,001 - 6,500	£207.00	£0.00	£207.00	£207.00	£0.00	£207.00
6,501 - 7,000	£226.00	£0.00	£226.00	£226.00	£0.00	£226.00
7,001 - 7,500	£245.00	£0.00	£245.00	£245.00	£0.00	£245.00
7,501 - 8,000	£264.00	£0.00	£264.00	£264.00	£0.00	£264.00
8,001 - 8,500	£283.00	£0.00	£283.00	£283.00	£0.00	£283.00
8,501 - 9,000	£302.00	£0.00	£302.00	£302.00	£0.00	£302.00
9,001 - 9,500	£321.00	£0.00	£321.00	£321.00	£0.00	£321.00
9,501 - 10,000	£340.00	£0.00	£340.00	£340.00	£0.00	£340.00
10,001 - 11,000	£359.00	£0.00	£359.00	£359.00	£0.00	£359.00
11,001 - 12,000	£378.00	£0.00	£378.00	£378.00	£0.00	£378.00
12,001 - 13,000	£397.00	£0.00	£397.00	£397.00	£0.00	£397.00
13,001 - 14,000	£416.00	£0.00	£416.00	£416.00	£0.00	£416.00
14,001 - 15,000	£435.00	£0.00	£435.00	£435.00	£0.00	£435.00
15,001 - 16,000	£454.00	£0.00	£454.00	£454.00	£0.00	£454.00
16,001 - 17,000	£473.00	£0.00	£473.00	£473.00	£0.00	£473.00
17,001 - 18,000	£492.00	£0.00	£492.00	£492.00	£0.00	£492.00
18,001 - 19,000	£511.00	£0.00	£511.00	£511.00	£0.00	£511.00
19,001 - 20,000	£530.00	£0.00	£530.00	£530.00	£0.00	£530.00
20,001 - 30,000	£593.00	£0.00	£593.00	£593.00	£0.00	£593.00
30,001 - 40,000	£656.00	£0.00	£656.00	£656.00	£0.00	£656.00
40,001 - 50,000	£719.00	£0.00	£719.00	£719.00	£0.00	£719.00
50,001 - 60,000	£782.00	£0.00	£782.00	£782.00	£0.00	£782.00
60,001 - 70,000	£845.00	£0.00	£845.00	£845.00	£0.00	£845.00
70,001 - 80,000	£908.00	£0.00	£908.00	£908.00	£0.00	£908.00
80,001 - 90,000	£971.00	£0.00	£971.00	£971.00	£0.00	£971.00
90,001 - 100,000	£1,034.00	£0.00	£1,034.00	£1,034.00	£0.00	£1,034.00
100,001 - 120,000	£1,137.00	£0.00	£1,137.00	£1,137.00	£0.00	£1,137.00
120,001 - 140,000	£1,240.00	£0.00	£1,240.00	£1,240.00	£0.00	£1,240.00
140,001 - 160,000	£1,343.00	£0.00	£1,343.00	£1,343.00	£0.00	£1,343.00
160,001 - 180,000	£1,446.00	£0.00	£1,446.00	£1,446.00	£0.00	£1,446.00
180,001 - 200,000	£1,549.00	£0.00	£1,549.00	£1,549.00	£0.00	£1,549.00
200,001 - 220,000	£1,652.00	£0.00	£1,652.00	£1,652.00	£0.00	£1,652.00
220,001 - 240,000	£1,755.00	£0.00	£1,755.00	£1,755.00	£0.00	£1,755.00
240,001 - 260,000	£1,858.00	£0.00	£1,858.00	£1,858.00	£0.00	£1,858.00
260,001 - 280,000	£1,961.00	£0.00	£1,961.00	£1,961.00	£0.00	£1,961.00
280,001 - 300,000	£2,064.00	£0.00	£2,064.00	£2,064.00	£0.00	£2,064.00
300,001 - 320,000	£2,167.00	£0.00	£2,167.00	£2,167.00	£0.00	£2,167.00
320,001 - 340,000	£2,270.00	£0.00	£2,270.00	£2,270.00	£0.00	£2,270.00
340,001 - 360,000	£2,373.00	£0.00	£2,373.00	£2,373.00	£0.00	£2,373.00
360,001 - 380,000	£2,476.00	£0.00	£2,476.00	£2,476.00	£0.00	£2,476.00

	Charge 18/19	VAT	Total Charge 18/19 (Inc VAT)	Charge 19/20	VAT	Total Charge 19/20 (Inc VAT)
380,001 - 400,000	£2,579.00	£0.00	£2,579.00	£2,579.00	£0.00	£2,579.00
400,001 - 420,000	£2,682.00	£0.00	£2,682.00	£2,682.00	£0.00	£2,682.00
420,001 - 440,000	£2,785.00	£0.00	£2,785.00	£2,785.00	£0.00	£2,785.00
440,001 - 460,000	£2,888.00	£0.00	£2,888.00	£2,888.00	£0.00	£2,888.00
460,001 - 480,000	£2,991.00	£0.00	£2,991.00	£2,991.00	£0.00	£2,991.00
480,001 - 500,000	£3,094.00	£0.00	£3,094.00	£3,094.00	£0.00	£3,094.00
500,001 - 550,000	£3,272.00	£0.00	£3,272.00	£3,272.00	£0.00	£3,272.00
550,001 - 600,000	£3,450.00	£0.00	£3,450.00	£3,450.00	£0.00	£3,450.00
600,001 - 650,000	£3,628.00	£0.00	£3,628.00	£3,628.00	£0.00	£3,628.00
650,001 - 700,000	£3,806.00	£0.00	£3,806.00	£3,806.00	£0.00	£3,806.00
700,001 - 750,000	£3,984.00	£0.00	£3,984.00	£3,984.00	£0.00	£3,984.00
750,001 - 800,000	£4,162.00	£0.00	£4,162.00	£4,162.00	£0.00	£4,162.00
800,001 - 850,000	£4,340.00	£0.00	£4,340.00	£4,340.00	£0.00	£4,340.00
850,001 - 900,000	£4,518.00	£0.00	£4,518.00	£4,518.00	£0.00	£4,518.00
900,001 - 950,000	£4,696.00	£0.00	£4,696.00	£4,696.00	£0.00	£4,696.00
950,001 - 1,000,000	£4,874.00	£0.00	£4,874.00	£4,874.00	£0.00	£4,874.00
1,000,001 +	And for every £100,000 or part thereof over £1 million add £253			And for every £100,000 or part thereof over £1 million add £253		
Conversion only, without building work	£150.00	£0.00	£150.00	£150.00	£0.00	£150.00
Application for demolition only	£150.00	£0.00	£150.00	£150.00	£0.00	£150.00
<b>APPLICATION FOR AMENDMENT OF WARRANT (WARRANTS RECEIVED AFTER 1 MAY 2005)</b>						
Where estimated costs are less than original or is an increase of no more than £5,000	£100.00	£0.00	£100.00	£100.00	£0.00	£100.00
Where the new estimated costs increase by more than £5,000	Fee is the amount for a building warrant of the same value as the increase e.g. if increase is £20,000 the fee will be £530			Fee is the amount for a building warrant of the same value as the increase e.g. if increase is £20,000 the fee will be £530		
For demolition or conversion only	£100.00	£0.00	£100.00	£100.00	£0.00	£100.00
Application for extension of the duration of a Building Warrant (period 9 months)	£100.00	£0.00	£100.00	£100.00	£0.00	£100.00
<i>NB. Further extensions may be agreed at discretion of Verifier</i>						
<b>LATE APPLICATION (WHERE WORK IS ALREADY STARTED)</b>						
Late application for a building warrant for the construction of a building or the provision of services, fittings and equipment in connection with a building.	Fee is 200% of the fee in tables of fees above			Fee is 200% of the fee in tables of fees above		
Late application for demolition only	£200.00	£0.00	£200.00	£200.00	£0.00	£200.00
<b>COMPLETION CERTIFICATE SUBMITTED WHERE NO WARRANT IS OBTAINED</b>						
For the construction of a building or the provision of services, fittings and equipment in connection with a building (whether or not combined with an application for demolition)	Fee is the same as for a late application for building warrant of the same value of works, that is 300% of the fee in tables of fees above.			Fee is the same as for a late application for building warrant of the same value of works, that is 300% of the fee in tables of fees above.		
For the demolition of a building only	£300.00	£0.00	£300.00	£300.00	£0.00	£300.00
For conversion of a building only	£300.00	£0.00	£300.00	£300.00	£0.00	£300.00
<i>NB. This is not a comprehensive list of fees. If in doubt please contact The Environment Service - Planning</i>						

	Charge 18/19	VAT	Total Charge 18/19 (Inc VAT)	Charge 19/20	VAT	Total Charge 19/20 (Inc VAT)
<b>11: ROAD NETWORK COMMERCIAL PERMIT CHARGES</b>						
Skip Permit (\$85) - per week	£21.00	£0.00	£21.00	£22.00	£0.00	£22.00
Scaffolding Permit (\$58)						
First Week	£42.00	£0.00	£42.00	£44.00	£0.00	£44.00
Subsequent charge for each week thereafter	£21.00	£0.00	£21.00	£22.00	£0.00	£22.00
Road Opening Permit (\$56)	£105.00	£0.00	£105.00	£110.00	£0.00	£110.00
New Roads & Street Works Act (S109) - per utility, per street, per application	£580.00	£0.00	£580.00	£609.00	£0.00	£609.00
Annual Maintenance Charge				£53.00	£0.00	£53.00
Road Closure - Posting of Notices (Temporary TRO)						
First Notice	£680.00	£0.00	£680.00	£715.00	£0.00	£715.00
Subsequent Notices	£210.00	£0.00	£210.00	£220.00	£0.00	£220.00
Emergency Road Closures				£350.00	£0.00	£350.00
Temporary Traffic Signals						
First Application (3 way signals & above)	£73.00	£0.00	£73.00	£76.00	£0.00	£76.00
Subsequent extension requests	£37.00	£0.00	£37.00	£39.00	£0.00	£39.00
Temporary Bus Stop Relocation Notice	£52.00	£0.00	£52.00	£55.00	£0.00	£55.00
Charge per officer hour	£150.00	£0.00	£150.00	£150.00	£0.00	£150.00
Rechargeable Works - Minimum Charge	£104.00	£0.00	£104.00	£104.00	£0.00	£104.00
<b>12: STREET NAMING &amp; NUMBERING, ROAD CONSTRUCTION, CONSENTS &amp; VEHICULAR ACCESS</b>						
<b><u>STREET NAMING</u></b>						
1 Property	£49.17	£9.83	£59.00	£50.00	£10.00	£60.00
2-5 Properties	£92.50	£18.50	£111.00	£95.83	£19.17	£115.00
6-10 Properties	£110.83	£22.17	£133.00	£116.67	£23.33	£140.00
11-25 Properties	£145.83	£29.17	£175.00	£154.17	£30.83	£185.00
26-50 Properties	£238.33	£47.67	£286.00	£250.00	£50.00	£300.00
51-100 Properties	£362.50	£72.50	£435.00	£379.17	£75.83	£455.00
101-150 Properties	£680.83	£136.17	£817.00	£716.67	£143.33	£860.00
151-200 Properties	£817.50	£163.50	£981.00	£858.33	£171.67	£1,030.00
201+ Properties	£905.83	£181.17	£1,087.00	£950.00	£190.00	£1,140.00

	Charge 18/19	VAT	Total Charge 18/19 (Inc VAT)	Charge 19/20	VAT	Total Charge 19/20 (Inc VAT)
<b>STREET RENUMBERING</b> - New developments with confirmed & completed statutory SNN process						
1-10 Properties	£49.17	£9.83	£59.00	£50.00	£10.00	£60.00
11-25 Properties	£145.83	£29.17	£175.00	£154.17	£30.83	£185.00
26-50 Properties	£238.33	£47.67	£286.00	£250.00	£50.00	£300.00
51+ Properties	£362.50	£72.50	£435.00	£379.17	£75.83	£455.00
<b>STREET RENAMING</b>						
Naming a new street	£171.67	£34.33	£206.00	£179.17	£35.83	£215.00
Naming or renaming a property	£49.17	£9.83	£59.00	£50.00	£10.00	£60.00
Confirmation of existing address (e.g. solicitor or private enquiries)	£26.67	£5.33	£32.00	£29.17	£5.83	£35.00
Status of Roads - Confirmation on status of sections of road (e.g. solicitors or agents) *	£29.17	£5.83	£35.00	£29.17	£5.83	£35.00
<i>*Larger or more complex requests may incur additional charges</i>						
<b>13: TRADING STANDARDS CHARGES</b>						
<b>WEIGHING &amp; MEASURING EQUIPMENT</b>						
Charge per officer hour	£130.00	£0.00	£130.00	£136.00	£0.00	£136.00
<b>PETROLEUM</b>						
Storage capacity						
Not exceeding 2,500 litres	£44.00	£0.00	£44.00	£44.00	£0.00	£44.00
2,500 to 50,000 litres	£60.00	£0.00	£60.00	£60.00	£0.00	£60.00
Exceeding 50,000 litres	£125.00	£0.00	£125.00	£125.00	£0.00	£125.00
<b>EXPLOSIVES (2014 REGS)</b>						
Explosives store licence - min separation distance > 0 metres (1 year's duration)	£185.00	£0.00	£185.00	£185.00	£0.00	£185.00
Explosives store licence - min separation distance > 0 metres (2 year's duration)	£243.00	£0.00	£243.00	£243.00	£0.00	£243.00
Explosives store licence - min separation distance > 0 metres (3 year's duration)	£304.00	£0.00	£304.00	£304.00	£0.00	£304.00
Explosives store licence - min separation distance > 0 metres (4 year's duration)	£374.00	£0.00	£374.00	£374.00	£0.00	£374.00
Explosives store licence - min separation distance > 0 metres (5 year's duration)	£423.00	£0.00	£423.00	£423.00	£0.00	£423.00
Renewal of store licence - min separation distance > 0 metres (1 year's duration)	£86.00	£0.00	£86.00	£86.00	£0.00	£86.00
Renewal of store licence - min separation distance > 0 metres (2 year's duration)	£147.00	£0.00	£147.00	£147.00	£0.00	£147.00
Renewal of store licence - min separation distance > 0 metres (3 year's duration)	£206.00	£0.00	£206.00	£206.00	£0.00	£206.00
Renewal of store licence - min separation distance > 0 metres (4 year's duration)	£266.00	£0.00	£266.00	£266.00	£0.00	£266.00
Renewal of store licence - min separation distance > 0 metres (5 year's duration)	£326.00	£0.00	£326.00	£326.00	£0.00	£326.00
Explosives store licence - no min separation distance or 0 metres (1 year's duration)	£109.00	£0.00	£109.00	£109.00	£0.00	£109.00
Explosives store licence - no min separation distance or 0 metres (2 year's duration)	£141.00	£0.00	£141.00	£141.00	£0.00	£141.00
Explosives store licence - no min separation distance or 0 metres (3 year's duration)	£173.00	£0.00	£173.00	£173.00	£0.00	£173.00
Explosives store licence - no min separation distance or 0 metres (4 year's duration)	£206.00	£0.00	£206.00	£206.00	£0.00	£206.00
Explosives store licence - no min separation distance or 0 metres (5 year's duration)	£238.00	£0.00	£238.00	£238.00	£0.00	£238.00
Renewal of store licence - no min separation distance or 0 metres (1 year's duration)	£54.00	£0.00	£54.00	£54.00	£0.00	£54.00
Renewal of store licence - no min separation distance or 0 metres (2 year's duration)	£86.00	£0.00	£86.00	£86.00	£0.00	£86.00
Renewal of store licence - no min separation distance or 0 metres (3 year's duration)	£120.00	£0.00	£120.00	£120.00	£0.00	£120.00
Renewal of store licence - no min separation distance or 0 metres (4 year's duration)	£152.00	£0.00	£152.00	£152.00	£0.00	£152.00
Renewal of store licence - no min separation distance or 0 metres (5 year's duration)	£185.00	£0.00	£185.00	£185.00	£0.00	£185.00

	Charge 18/19	VAT	Total Charge 18/19 (Inc VAT)	Charge 19/20	VAT	Total Charge 19/20 (Inc VAT)
Explosives registration (one year's duration)	£105.00	£0.00	£105.00	£105.00	£0.00	£105.00
Renewal of registration (one year's duration)	£52.00	£0.00	£52.00	£52.00	£0.00	£52.00
Varying, Transferring or Replacing licence	£35.00	£0.00	£35.00	£35.00	£0.00	£35.00
Better Business Partnership - Annual Fee	£10.00	£0.00	£10.00	£50.00	£0.00	£50.00
<b>14: ENVIRONMENTAL HEALTH CHARGES</b>						
Water Sampling Risk Assessment and visit (Regulated)	£0.00	£0.00	£0.00	£0.00	£0.00	£0.00
Water Sampling Risk Assessment and visit (Non-regulated)	£0.00	£0.00	£0.00	£0.00	£0.00	£0.00
<b>NON-STATUTORY WATER SAMPLING (VAT APPLIES FOR NON-STATUTORY SAMPLING)</b>						
Routine Request (Visit and Analysis)	£124.17	£24.83	£149.00	£130.00	£26.00	£156.00
B2 Basic Bacto Request	£109.17	£21.83	£131.00	£114.17	£22.83	£137.00
Single Parameters (available upon request e.g. Aluminium, Copper, Iron etc)	From £2.45 to £42.53			From £2.59 to £44.67		From £3.10 to £53.60
<b>STATUTORY WATER SAMPLING (NO VAT FOR STATUTORY SAMPLES)</b>						
Check Monitoring (Visit and Analysis)	£152.00	£0.00	£152.00	£160.00	£0.00	£160.00
Check and Audit Monitoring - reduced parameters (Visit and Analysis)	£152.00	£0.00	£152.00	£160.00	£0.00	£160.00
Check and Audit Monitoring (Visit and Analysis)	£387.00	£0.00	£387.00	£406.00	£0.00	£406.00
Single Parameters (available upon request e.g. Aluminium, Copper, Iron etc)	From £2.37 to £41.45			From £2.50 to £43.50		
Cinema Licence - Per screen	£55.00	£0.00	£55.00	£58.00	£0.00	£58.00
Theatre Licence	£55.00	£0.00	£55.00	£58.00	£0.00	£58.00
Dangerous wild animals	Vets fee + £50.00 admin			Vets fee + £50.00 admin		
Zoo licence	Vets fee + £50.00 admin			Vets fee + £50.00 admin		
Pet shop licence	£103.00	£0.00	£103.00	£108.00	£0.00	£108.00
Registration under performing animals regulation (one off payment)	£36.00	£0.00	£36.00	£38.00	£0.00	£38.00
Animal boarding licence	£141.00	£0.00	£141.00	£148.00	£0.00	£148.00
Dog breeding licence	£96.00	£0.00	£96.00	£100.00	£0.00	£100.00
Riding establishments licence	£189.00	£0.00	£189.00	Vets fee + £50.00 admin		£0.00
Game dealer licence	£21.00	£0.00	£21.00	£22.00	£0.00	£22.00
Export certificate	£16.00	£0.00	£16.00	£26.00	£0.00	£26.00
Venison dealers licence	£173.00	£0.00	£173.00	£182.00	£0.00	£182.00
Mobile Residential Homes Licences				£0.00	£0.00	£0.00
				£0.00	£0.00	£0.00
* No VAT is chargeable where a sample is taken for statutory reasons.						



	Charge 18/19	VAT	Total Charge 18/19 (Inc VAT)	Charge 19/20	VAT	Total Charge 19/20 (Inc VAT)
<b>15: DOG FOULING CHARGES</b>						
Fixed Penalty Notice - issued*	£80.00	£0.00	£80.00	£80.00	£0.00	£80.00
If a fixed penalty is unpaid after the expiry of the period for paying, Perth & Kinross Council will report the matter to the Sheriff Officer.  <i>*Dog Fouling (Scotland) Act 2003</i>						
<b>16: PARKING CHARGES</b>						
<b>PERTH CITY PARKING</b>						
<b>Zone 1 - Inner City Centre</b>						
On-Street (Per Hour)		Max 1 hour	£1.10		Max 1 hour	£1.20
Off-Street (Per Hour)		Max 1 hour	£1.10		Max 1 hour	£1.20
<b>Zone 2 - City Centre</b>						
On-Street (Per Hour)		Max 4 hours	£1.10		Max 4 hours	£1.20
Off-Street (Per Hour)		Max 4 hours	£1.10		Max 4 hours	£1.20
<b>Zone 3 - Outer City Centre</b>						
<b>On-Street</b>						
1 Hour			£0.60			£0.70
2 Hours			£1.10			£1.20
3 Hours			£1.70			£1.90
4 Hours			£2.20			£2.40
6 Hours			£3.30			£3.60
Up to 10 Hours			£4.40			£4.80
<b>Thimble Row</b>						
1-4 Hours (Per Hour)			£1.10			£1.20
Up To 6 Hours			£6.60			£7.30
Up To 10 Hours			£8.80			£9.70
Monthly Season Ticket			£105.00			£115.00
<b>Canal Street</b>						
1-4 Hours (Per Hour)			£1.10			£1.20
Up To 6 Hours			£6.60			£7.30
Up To 10 Hours			£8.80			£9.70
Monthly Season Ticket			£105.00			£115.00
Monthly Season Ticket (Mon-Fri)			£66.00			£72.00

	Charge 18/19	VAT	Total Charge 18/19 (Inc VAT)	Charge 19/20	VAT	Total Charge 19/20 (Inc VAT)
<b>South Inch</b>						
1 Hour			£0.60			£0.70
2 Hours			£1.10			£1.20
3 Hours			£1.70			£1.90
4 Hours			£2.20			£2.40
6 Hours			£3.30			£3.60
Up To 10 Hours			£4.40			£4.80
Monthly Season Ticket			£66.00			£72.00
<b>Norrie Miller/Riverside</b>						
1 Hour			£0.60			£0.70
2 Hours			£1.10			£1.20
3 Hours			£1.70			£1.90
4 Hours			£2.20			£2.40
6 Hours			£3.30			£3.60
Up To 10 Hours			£4.40			£4.80
Monthly Season Ticket			£61.00			£67.00
<b>Residents Permits - Perth City Only</b>						
Inner Zone - Annual (On & within Inner Ring Road)			£210.00			£231.00
Outer Zone - Annual			£120.00			£132.00
<b><u>CRIEFF TOWN CENTRE PARKING</u></b>						
On-Street (30 Mins)			£0.60			£0.70
On-Street (Per Hour)		Max 1 hour	£1.10		Max 1 hour	£1.20
Off-Street (Per Hour) - James Square		Max 1 hour	£1.10		Max 1 hour	£1.20
Residents Permits (Annual)			£132.00			£145.00
<b><u>BLAIGOWRIE TOWN CENTRE PARKING</u></b>						
<u>Off-Street</u>						
<b>Croft Lane, The Croft/Ericht Lane</b>						
1 Hour			£0.90			£1.00
2 Hours			£1.60			£1.80
<b>Leslie Street</b>						
1 Hour			£0.90			£1.00
2 Hours			£1.60			£1.80
4 Hours			£2.70			£3.00
10 Hours			£4.00			£4.40
<b>Season Ticket (Annual)</b>			£132.00			£145.00
<b><u>PITLOCHRY TOWN CENTRE PARKING</u></b>						
<u>Off-Street</u>						
<b>Atholl Road, Ferry Road &amp; Rie-Achan Road</b>						
1 Hour			£0.90			£1.00
2 Hours			£1.60			£1.80
4 Hours			£2.70			£3.00
10 Hours			£4.00			£4.40

	Charge 18/19	VAT	Total Charge 18/19 (Inc VAT)	Charge 19/20	VAT	Total Charge 19/20 (Inc VAT)
Rie-Achan Road - Coaches per visit			£4.00			£4.40
Season Ticket (Annual)			£132.00			£145.00
<b><u>DUNKELD TOWN CENTRE PARKING</u></b>						
<b><u>Off-Street</u></b>						
<b>Atholl Street &amp; Tay Terrace</b>						
1 Hour			£0.90			£1.00
2 Hours			£1.60			£1.80
4 Hours			£2.70			£3.00
10 Hours			£4.00			£4.40
Season Ticket (Annual)			£132.00			£145.00
<b><u>PENALTY CHARGE NOTICES</u></b>						
When Issued			£60.00			£66.00
If paid within 14 days of issue (50% discount)			£30.00			£33.00
If not paid after 8 weeks increase by 50%			£90.00			£99.00
<b><u>BAY SUSPENSIONS</u></b>						
On Street - Per Bay Per Day			£12.00			£13.20
Off Street - Per Bay Per Day			£12.00			£13.20
<b><u>LIVE ACTIVE LEISURE CAR PARKS</u></b>						
<b><u>Off-Street</u></b>						
<b>Rodney Pavilion</b>						
2 Hours			£0.60			£0.70
3 Hours			£2.70			£3.00
4 Hours			£4.00			£4.40
<b>Bells Sports Centre</b>						
2 Hours			£0.60			£0.70
5 Hours			£0.70			£0.80
6 Hours			£4.10			£4.50
9 Hours			£5.30			£5.80
<b><u>Notes:</u></b>						
1. All 3 Perth City Zones and Rural Towns allow first 15 minutes of free parking						
2. All On & Off Street Charges Apply 8am To 6pm Monday To Saturday						
3. On-Street Parking charges exclude VAT (outwith scope)						
4. Off-Street Parking charges include VAT (standard rate 20%)						

## **EDUCATION & CHILDRENS SERVICES**

### **School / Community Campus / Astro Pitches Lets**

Benchmarking has been undertaken to review other councils' charging rates and categories along with community halls/similar providers and the prices proposed reflect rates being charged by others.

Perth and Kinross Council School Lets are considerably less than many other Councils and similiar providers. School Lets generate approximately £70,000 of annual income. The cost of providing School Lets (heating, customer bookings service, cleaning and janitorial support) currently exceeds the income levels generated. The proposed charges will increase income whilst the other proposals contained within the Lifelong Learning Report - Reduction in Facilities Management Costs in Schools (report No 19/35 refers) will help reduce costs.

In reviewing the 2019/2020 charges, it is proposed to remove the commercial rate as this has never been requested by applicants and to respond to potential requests from commercial organisations on a case by case basis.

A new Standard Rate is available for all groups which do not fall under concession criteria, for example where a fitness instructor receives the income.

And a new "small" category is being proposed where only a classroom in a school is being used.

**PERTH & KINROSS COUNCIL**  
**EDUCATION & CHILDRENS SERVICES**  
**CHARGES EFFECTIVE 2019/20**

	Charge 18/19	VAT	Total Charge 18/19 (Inc VAT)	Charge 19/20	VAT	Total Charge 19/20 (Inc VAT)
<b>1: MUSIC INSTRUCTION &amp; CENTRAL GROUP</b>						
Music Instruction	£295.00	£0.00	£295.00	£354.00	£0.00	£354.00
Non SQA Study Charge	£295.00	£0.00	£295.00	£354.00	£0.00	£354.00
Central Groups	£97.25	£0.00	£97.25	£116.70	£0.00	£116.70
<i>N.B. No tuition can be agreed if the parent or guardian has outstanding  A parent/guardian shall be liable for charges until the end of the term in which written  confirmation of cancellation has been received.  All Music Camp fees should be paid in full prior to the commencement of the camp.  The above prices are effective from 21 August 2019.</i>						
<b>2: SCHOOL MEALS &amp; BREAKFAST CLUBS</b>						
Primary Pupils	£2.15	£0.00	£2.15	£2.15	£0.00	£2.15
Secondary Pupils	£2.30	£0.00	£2.30	£2.30	£0.00	£2.30
Adult Meals	£2.92	£0.58	£3.50	£2.92	£0.58	£3.50
Breakfast Clubs	£2.00	£0.00	£2.00	£2.00	£0.00	£2.00
<i>The above prices are effective from 15 April 2019.</i>						
<b>3: CHILDCARE STRATEGY SERVICES</b>						
<b>KIDS CLUBS:</b>						
Term Time:						
One Child	£9.25	£0.00	£9.25	£9.25	£0.00	£9.25
Holidays and In-Service Days:						
Up to 5 Hours	£18.80	£0.00	£18.80	£18.80	£0.00	£18.80
Up to 7 Hours	£21.00	£0.00	£21.00	£21.00	£0.00	£21.00
7 Hours+	£23.20	£0.00	£23.20	£23.20	£0.00	£23.20
<b>WRAPAROUND CARE:</b>						
Session One	£9.75	£0.00	£9.75	£9.75	£0.00	£9.75
Session Two	£9.25	£0.00	£9.25	£9.25	£0.00	£9.25
Holidays and In-Service Days:						
Up to 5 Hours	£18.80	£0.00	£18.80	£18.80	£0.00	£18.80
Up to 7 Hours	£21.00	£0.00	£21.00	£21.00	£0.00	£21.00
7 Hours+	£23.20	£0.00	£23.20	£23.20	£0.00	£23.20
<b>PLAYSTART:</b>						
Additional Provision for Council Groups:						
Basic Charge (2 Hours with 2 Staff)	£69.50	£0.00	£69.50	£69.50	£0.00	£69.50
Additional Hours Over Basic	£33.60	£0.00	£33.60	£33.60	£0.00	£33.60
Per Additional Staff Member	£34.75	£0.00	£34.75	£34.75	£0.00	£34.75
<i>N.B. There will be no change to the Registration Fee for Wraparound Care and Kids Clubs for  £13 for a single child and £20 for families.  The above prices are effective from 1 July 2019</i>						

	Charge 18/19	VAT	Total Charge 18/19 (Inc VAT)	Charge 19/20	VAT	Total Charge 19/20 (Inc VAT)
<b>4: SCHOOL / COMMUNITY CAMPUS / ASTRO PITCHES LETS</b>						
<b>SCHOOL &amp; COMMUNITY CAMPUS:</b>						
Standard						
Small (Class Size) - Rate Per Hour				£10.00	£0.00	£10.00
Medium (Primary Hall / Specialist*) - Rate Per Hour				£15.00	£0.00	£15.00
Large (Secondary Hall / Gym) - Rate Per Hour				£20.00	£0.00	£20.00
Standard Junior: (Under 18)						
Small (Class Size) - Rate Per Hour				£6.00	£0.00	£6.00
Medium (Primary Hall / Specialist*) - Rate Per Hour				£8.00	£0.00	£8.00
Large (Secondary Hall / Gym) - Rate Per Hour				£12.00	£0.00	£12.00
Concession:						
Small (Class Size) - Rate Per Hour	£7.50	£0.00	£7.50	£8.00	£0.00	£8.00
Medium (Primary Hall / Specialist*) - Rate Per Hour	£7.50	£0.00	£7.50	£10.00	£0.00	£10.00
Large (Secondary Hall / Gym) - Rate Per Hour	£15.00	£0.00	£15.00	£16.00	£0.00	£16.00
Concession Junior: (Under 18)						
Small (Class Size) - Rate Per Hour	£4.00	£0.00	£4.00	£5.00	£0.00	£5.00
Medium (Primary Hall / Specialist*) - Rate Per Hour	£4.00	£0.00	£4.00	£6.00	£0.00	£6.00
Large (Secondary Hall / Gym) - Rate Per Hour	£8.50	£0.00	£8.50	£10.00	£0.00	£10.00
Community Campus Meeting Packages:						
Bronze - Half Day (4 Hours)	£5.00	£0.00	£5.00	£5.15	£0.00	£5.15
Silver - Half Day (4 Hours)	£7.00	£0.00	£7.00	£7.15	£0.00	£7.15
Gold - Half Day (4 Hours)	£10.00	£0.00	£10.00	£10.25	£0.00	£10.25
Bronze - Full Day (8 Hours)	£8.00	£0.00	£8.00	£8.20	£0.00	£8.20
Silver - Full Day (8 Hours)	£14.00	£0.00	£14.00	£14.35	£0.00	£14.35
Gold - Full Day (8 Hours)	£18.00	£0.00	£18.00	£18.45	£0.00	£18.45
Performance Bookings / Box Office on Ticket Sales: For performance bookings, or where bookings where tickets are sold, a box office charge of 20% of sales may be considered as an alternative to the above charges.						
<b>CAMPUS BIRTHDAY PACKAGES: (Minimum of 10 Children)</b>						
Sports Hall Party Per Child (Incl. Cold Part Box / Hot Party Platter)	£6.50 / £7.50	£0.00	£6.50 / £7.50	£6.65 / £7.70	£0.00	£6.65 / £7.70
Inflatable Party Per Child (Incl. Cold Part Box / Hot Party Platter)	£7.50 / £8.50	£0.00	£7.50 / £8.50	£7.70 / £8.70	£0.00	£7.70 / £8.70
Dance Party Per Child (Incl. Cold Part Box / Hot Party Platter)	£9.50 / £10.50	£0.00	£9.50 / £10.50	£9.75 / £10.75	£0.00	£9.75 / £10.75
Pool Party Per Child (Incl. Cold Part Box / Hot Party Platter)	£11.00 / £12.00	£0.00	£11.00 / £12.00	£11.25 / £12.30	£0.00	£11.25 / £12.30
<b>ASTRO TURF:</b>						
Standard						
Junior - One Third Pitch (Per Hour)	£22.00	£4.40	£26.40	£25.00	£5.00	£30.00
Junior - Two Third Pitch (Per Hour)	£28.00	£5.60	£33.60	£29.17	£5.83	£35.00
Junior - Full Pitch (Per Hour)	£38.00	£7.60	£45.60	£41.67	£8.33	£50.00
Adult - One Third Pitch (Per Hour)	£28.00	£5.60	£33.60	£29.17	£5.83	£35.00
Adult - Two Third Pitch (Per Hour)	£35.00	£7.00	£42.00	£37.50	£7.50	£45.00
Adult - Full Pitch (Per Hour)	£47.00	£9.40	£56.40	£50.00	£10.00	£60.00
<b>PERTH HIGH COMMUNITY SPORTS HUB:</b>						
Standard						
Small (Meeting Room) - Rate Per Hour				£10.00	£0.00	£10.00
Large (Hall) - Rate Per Hour				£20.00	£0.00	£20.00

	Charge 18/19	VAT	Total Charge 18/19 (Inc VAT)	Charge 19/20	VAT	Total Charge 19/20 (Inc VAT)
Standard Junior						
Small (Meeting Room) - Rate Per Hour				£6.00	£0.00	£6.00
Large (Hall) - Rate Per Hour				£12.00	£0.00	£12.00
Concession:						
Small (Meeting Room / Outdoor Usage) - Rate Per Hour	£7.50	£0.00	£7.50	£8.00	£0.00	£8.00
Large (Hall) - Rate Per Hour	£15.00	£0.00	£15.00	£16.00	£0.00	£16.00
Concession Junior: (Under 18)						
Small (Meeting Room / Outdoor Usage) - Rate Per Hour	£4.00	£0.00	£4.00	£5.00	£0.00	£5.00
Large (Hall) - Rate Per Hour	£8.50	£0.00	£8.50	£10.00	£0.00	£10.00
<p><b>Exempt:</b>  All Council Services  Parent Councils / Elections  Kids Club (Non Profit Making)</p> <p>*All Specialist rooms will have restricted access and require initial contact with the Campus Business Manager to confirm bookings.  *Please note that the above charges do not apply to Community Campus sports facilities managed by Live Active Leisure</p> <p><b>User Type:</b>  <b>Commercial</b> = Individuals or Commercial Groups/Organisations who are profit making - <b>Price on Request</b>  <b>Standard</b> = All groups that do not fall under the Concession criteria, groups where instructor retains income.  <b>Concession</b> = Non profit community benefit groups such as Adult Education Associations, MP/MSP/MEP, Religious Activities, Community Planning Partners, Local Voluntary &amp; Charitable Organisations. Youth groups where instructor /club leader does not retain income.  <b>Junior</b> = Under 18 Activities.</p> <p><b>Community Campuses:</b>  Blairgowrie, Breadalbane, Gleneam, Loch Leven, North Inch, Strathearn  The above prices are effective from 1 August 2019.</p>						
<b>5: CONSULTANCY AND STAFF DEVELOPMENT</b>						
Charges for Authority Staff	£637.50	£0.00	£637.50	£653.45	£0.00	£653.45
<b>6: WELLBANK HOUSE - RENT</b>						
Rent (Weekly)	£57.76	£0.00	£57.76	£58.63	£0.00	£58.63
Eligible Rent (Weekly)	£161.02	£0.00	£161.02	£163.44	£0.00	£163.44
Ineligible Amenity Charge (Weekly)	£16.05	£0.00	£16.05	£16.29	£0.00	£16.29
Total Rent Charge (Weekly)	£234.83	£0.00	£234.83	£238.36	£0.00	£238.36

**PERTH & KINROSS COUNCIL****CORPORATE & DEMOCRATIC SERVICES****CHARGES EFFECTIVE 1ST APRIL 2019 - VAT @ 20%**

	Charge 2018/19	VAT	Total Charge 18/19 (Inc VAT)	Charge 2019/20	VAT	Total Charge 19/20 (Inc VAT)
<b>1: PERTH &amp; KINROSS LICENSING BOARD</b>						
<b>FEES UNDER THE LICENSING (SCOTLAND) ACT 2005</b>						
<i>The charges listed below were approved at the Licensing Board on 2 September 2010. There has been no further report as the majority of charges have been set at statutory maximum which has not changed since 2010.</i>						
<b>PREMISES LICENCE APPLICATION</b>						
Category 1	£200	£0	£200	£200	£0	£200
Category 2	£800	£0	£800	£800	£0	£800
Category 3	£1,100	£0	£1,100	£1,100	£0	£1,100
Category 4	£1,300	£0	£1,300	£1,300	£0	£1,300
Category 5	£1,700	£0	£1,700	£1,700	£0	£1,700
Category 6	£2,000	£0	£2,000	£2,000	£0	£2,000
<b>PREMISES LICENCE ANNUAL FEE</b>						
Category 1	£180	£0	£180	£180	£0	£180
Category 2	£220	£0	£220	£220	£0	£220
Category 3	£280	£0	£280	£280	£0	£280
Category 4	£500	£0	£500	£500	£0	£500
Category 5	£700	£0	£700	£700	£0	£700
Category 6	£900	£0	£900	£900	£0	£900
<b>PROVISIONAL PREMISES LICENCE APPLICATION</b>						
(All categories)	£200	£0	£200	£200	£0	£200
<b>CONFIRMATION OF A PROVISIONAL PREMISES LICENCE</b>						
Category 1	£0	£0	£0	£0	£0	£0
Category 2	£600	£0	£600	£600	£0	£600
Category 3	£900	£0	£900	£900	£0	£900
Category 4	£1,100	£0	£1,100	£1,100	£0	£1,100
Category 5	£1,500	£0	£1,500	£1,500	£0	£1,500
Category 6	£1,800	£0	£1,800	£1,800	£0	£1,800



	Charge 2018/19	VAT	Total Charge 18/19 (Inc VAT)	Charge 2019/20	VAT	Total Charge 19/20 (Inc VAT)
<b>APPLICATION FOR TRANSFER UNDER SECTION 33</b>						
On its own	£50	£0	£50	£50	£0	£50
Including an application for minor variation under section 35(1)	£60	£0	£60	£60	£0	£60
<b>Including an application for variation (which is not a minor variation) under section 35(1)</b>						
Category 1	£75	£0	£75	£75	£0	£75
Category 2	£225	£0	£225	£225	£0	£225
Category 3	£300	£0	£300	£300	£0	£300
Category 4	£350	£0	£350	£350	£0	£350
Category 5	£450	£0	£450	£450	£0	£450
Category 6	£525	£0	£525	£525	£0	£525
<b>APPLICATION FOR TRANSFER UNDER SECTION 34</b>						
On its own	£50	£0	£50	£50	£0	£50
Including an application for minor variation under section 35(1)	£60	£0	£60	£60	£0	£60
<b>Including an application for variation (which is not a minor variation) under section 35(1)</b>						
Category 1	£75	£0	£75	£75	£0	£75
Category 2	£225	£0	£225	£225	£0	£225
Category 3	£300	£0	£300	£300	£0	£300
Category 4	£350	£0	£350	£350	£0	£350
Category 5	£450	£0	£450	£450	£0	£450
Category 6	£525	£0	£525	£525	£0	£525
<b>APPLICATION TO VARY UNDER SECTION 29</b>						
Minor variation	£20	£0	£20	£20	£0	£20
Variation under section 31(1) on its own or with a minor variation	£31	£0	£31	£31	£0	£31
<b>Other variations:</b>						
Category 1	£50	£0	£50	£50	£0	£50
Category 2	£200	£0	£200	£200	£0	£200
Category 3	£275	£0	£275	£275	£0	£275
Category 4	£325	£0	£325	£325	£0	£325
Category 5	£425	£0	£425	£425	£0	£425
Category 6	£500	£0	£500	£500	£0	£500

	Charge 2018/19	VAT	Total Charge 18/19 (Inc VAT)	Charge 2019/20	VAT	Total Charge 19/20 (Inc VAT)
<b>FEES UNDER THE LICENSING (SCOTLAND) ACT 2005</b>						
Application For Temporary Premises Licence	£150	£0	£150	£150	£0	£150
Personal Licence	£50	£0	£50	£50	£0	£50
Issuing Replacement Personal Licence	£10	£0	£10	£10	£0	£10
Occasional Licence	£10	£0	£10	£10	£0	£10
Extended Hours Application	£10	£0	£10	£10	£0	£10
Certified Copy Premises Licence	£10	£0	£10	£10	£0	£10
<i>All fees under the Licensing (Scotland) Act 2005 have been placed at the statutory maximum with exception of Applications for Transfer under section 33 and 34, categories 1 to 6 and Application to Vary under section 29 categories 1 to 6.</i>						
<b>2: AMENDED FEES UNDER CIVIC GOVERNMENT (SCOTLAND) ACT 1982</b>						
<i>A report was approved by the Licensing Committee on 18 February 2016 (Report No 16/63 refers) and 31 March 2016 (Report No 16/160 refers) for Civic Fees. It is proposed to put a report to the Licensing Committee on the 21 February 2019 to propose an increase in charges from 1 April 2019 as detailed below. A report was approved by the Licensing Committee on 10 January 2019 (Report No 19/1 refers ) that increased Taxi/ Private Hire Car Driver's Licence (New) - 1 &amp; 3 years as of 11 January 2019.</i>						
<b>LICENCE FEES</b>						
Taxi/Private Hire Car Driver's Licence (New):						
1 Year	£110	£0	£110	£140	£0	£140
3 Years	£165	£0	£165	£195	£0	£195
Taxi/Private Hire Car Driver's Licence (Renewal):						
1 Year	£110	£0	£110	£115	£0	£115
3 Years	£165	£0	£165	£170	£0	£170
Taxi Operator's Licence:						
WAV	£65	£0	£65	£70	£0	£70
ULH	£130	£0	£130	£135	£0	£135
Car	£275	£0	£275	£280	£0	£280

	Charge 2018/19	VAT	Total Charge 18/19 (Inc VAT)	Charge 2019/20	VAT	Total Charge 19/20 (Inc VAT)
Private Hire Operator's Licence:						
WAV	£55	£0	£55	£60	£0	£60
ULH	£110	£0	£110	£115	£0	£115
Car	£230	£0	£230	£235	£0	£235
Taxi Booking Office:						
1 Year	£190	£0	£190	£195	£0	£195
3 Years	£255	£0	£255	£260	£0	£260
Test Fee:						
With Meter	£95.00	£0	£95.00	£95.00	£0	£95.00
Without Meter	£57.50	£0	£57.50	£57.50	£0	£57.50
Vehicle Substitution:						
With Meter	£95.00	£0	£95.00	£95.00	£0	£95.00
Without Meter	£57.50	£0	£57.50	£57.50	£0	£57.50
Meter Test Only	£37.50	£0	£37.50	£37.50	£0	£37.50
Change of Vehicle Registration	£40	£0	£40	£40	£0	£40
Taxi Plate & Mounting:						
With Mounting	£30	£0	£30	£30	£0	£30
Without Mounting	£15	£0	£15	£15	£0	£15
Private Hire Plate mounting & door stickers:						
With Mounting	£35	£0	£35	£35	£0	£35
Without Mounting	£20	£0	£20	£20	£0	£20
Advertisement	£65	£0	£65	£70	£0	£70
Replacement Badge/Licence	£10	£0	£10	£10	£0	£10
Replacement Plate mounting	£15	£0	£15	£15	£0	£15
Replacement door stickers	£10	£0	£10	£10	£0	£10

	Charge 2018/19	VAT	Total Charge 18/19 (Inc VAT)	Charge 2019/20	VAT	Total Charge 19/20 (Inc VAT)
Window Cleaner:						
1 Year	£105	£0	£105	£110	£0	£110
3 Years	£160	£0	£160	£165	£0	£165
Street Trader:						
1 Year	£160	£0	£160	£165	£0	£165
3 Years	£230	£0	£230	£235	£0	£235
Street Trader (Variation) - 1 Year	£100	£0	£100	£105	£0	£105
Second Hand Motor Dealer:						
1 Year	£200	£0	£200	£205	£0	£205
3 Years	£300	£0	£300	£305	£0	£305
Second Hand Dealer:						
1 Year	£200	£0	£200	£205	£0	£205
3 Years	£300	£0	£300	£305	£0	£305
Stamp Fairs - 1 Year	£35	£0	£35	£40	£0	£40
Stall (Antiques Fair) - 1 Year	£60	£0	£60	£65	£0	£65
Cabinet:						
1 Year	£60	£0	£60	£65	£0	£65
3 Years	£150	£0	£150	£155	£0	£155
Market Operator:						
1 Year	£210	£0	£210	£215	£0	£215
3 Years	£280	£0	£280	£285	£0	£285
Market Operator licence when a public entertainment licence is already in lace for the same premises:						
1 Year	£100	£0	£100	£105	£0	£105
3 Years	£180	£0	£180	£185	£0	£185
Late Hours Catering:						
1 Year	£350	£0	£350	£355	£0	£355
3 Years	£400	£0	£400	£410	£0	£410

	Charge 2018/19	VAT	Total Charge 18/19 (Inc VAT)	Charge 2019/20	VAT	Total Charge 19/20 (Inc VAT)
Metal Dealer:						
1 Year	£210	£0	£210	£215	£0	£215
3 Years	£280	£0	£280	£285	£0	£285
Itinerant Metal Dealer:						
1 Year	£120	£0	£120	£125	£0	£125
3 Years	£185	£0	£185	£190	£0	£190
Indoor Sports Entertainment:						
1 Year	£190	£0	£190	£195	£0	£195
3 Years	£260	£0	£260	£265	£0	£265
Sex Shop Licence	£1,200	£0	£1,200	£1,225	£0	£1,225
Skin Piercing and Tattooing Licence:						
1 Year	£250	£0	£250	£255	£0	£255
3 Years	£310	£0	£310	£315	£0	£315
Small Lotteries:						
Licence	£40	£0	£40	£40	£0	£40
Renewal	£20	£0	£20	£20	£0	£20
Material Change Civic	£65	£0	£65	£70	£0	£70
Knife Dealers:						
1 Year	£250	£0	£250	£255	£0	£255
3 Years	£300	£0	£300	£305	£0	£305
Knife Dealers (Fair)	£60	£0	£60	£65	£0	£65
<b><u>PUBLIC ENTERTAINMENT</u></b>						
Community/Village Halls:						
1 Year	£180	£0	£180	£185	£0	£185
3 Years	£240	£0	£240	£245	£0	£245
Capacity < 200:						
1 Year	£180	£0	£180	£185	£0	£185
3 Years	£240	£0	£240	£245	£0	£245

	Charge 2018/19	VAT	Total Charge 18/19 (Inc VAT)	Charge 2019/20	VAT	Total Charge 19/20 (Inc VAT)
Capacity 201 – 1500:						
1 Year	£290	£0	£290	£295	£0	£295
3 Years	£350	£0	£350	£360	£0	£360
Capacity 1501 – 5000:						
1 Year	£700	£0	£700	£715	£0	£715
3 Years	£800	£0	£800	£820	£0	£820
Capacity 5001 – 20000:						
1 Year	£1,500	£0	£1,500	£1,535	£0	£1,535
3 Years	£2,000	£0	£2,000	£2,045	£0	£2,045
Capacity >20000:						
1 Year	£3,000	£0	£3,000	£3,065	£0	£3,065
3 Years	£4,000	£0	£4,000	£4,085	£0	£4,085
Funfair:						
1 Year	£300	£0	£300	£305	£0	£305
3 Years	£480	£0	£480	£490	£0	£490
<b>HOUSES IN MULTIPLE OCCUPATION - Housing (Scotland) Act 2006</b>						
Occupancy 3-5	£685	£0	£685	£700	£0	£700
Occupancy 6-20	£730	£0	£730	£745	£0	£745
Occupancy 21-75	£825	£0	£825	£845	£0	£845
Occupancy 76+	£915	£0	£915	£935	£0	£935
Variation to HMO	£65	£0	£65	£70	£0	£70
<i>The report "Review of Licence Fees" approved all amended fees under Civic Government (Scotland) Act 1982 (Report No. 12/173 refers).</i>						
The fee to register as a private landlord is £55 + £11 per property						
<b>PROFESSIONAL FEES</b>						
Fees are placed at a level which reflects the fact that the Council wants to attract business. The Council only recover fees where the transaction involves a third party (e.g. lease/servitude) and it is reasonable to recover them from the third party.						

	Charge 2018/19	VAT	Total Charge 18/19 (Inc VAT)	Charge 2019/20	VAT	Total Charge 19/20 (Inc VAT)
<b>PROPERTY SALES</b> Any fee is agreed with Estates which is then deducted off the capital receipt.						
<b>SECTION 75</b> The Council charge £500 which is broadly in line with other Councils. This is notified to the other party at the start of the transaction and recovered at the end of the transaction before the planning consent is issued.						
<b>3: DEMOCRATIC SERVICES CHARGES</b>						
<b>REGISTRATION FEES</b> Full or Abbreviated Extract:						
Purchased within one month of registration	£10	£0	£10	£10	£0	£10
Where the Registrar is given sight of a full or abbreviated extract	£10	£0	£10	£10	£0	£10
Purchased more than one month after the date of registration	£15	£0	£15	£15	£0	£15
Submission of marriage notice (per notice form)	£30	£0	£30	£30	£0	£30
For solemnisation of civil marriage/ civil partnership	£55	£0	£55	£55	£0	£55
Extra fee payable for more than 8 people in the Tay Suite (during office hours)	£65	£0	£65	£65	£0	£65
Extra fee payable for use of the Old Council Chambers (during office hours)	£140	£0	£140	£140	£0	£140
Extra fee payable for weekday ceremonies (outwith normal office hours)	£185	£0	£185	£185	£0	£185
Extra fee payable for weekend ceremonies	£210	£0	£210	£210	£0	£210
Naming Ceremony	£225	£0	£225	£225	£0	£225
Renewal of Vows	£225	£0	£225	£225	£0	£225
Particular Search	£5	£0	£5	£5	£0	£5
General Search	£15	£0	£15	£15	£0	£15
Individual Citizenship Ceremony	£80	£0	£80	£80	£0	£80
<i>A benchmarking exercise was undertaken examining fees charged by neighbouring authorities and other service providers. The charges ensure the Council remains competitive with neighbouring authorities and other service providers whilst maximising income generation.</i>  <i>The rate is still significantly less than the 2018 fees charged by neighbouring authorities.</i>  <i>Should the Register General decide to increase the statutory charges during 2019/20 a further report will be presented to the Strategic Policy &amp; Resources Committee.</i>						

	Charge 2018/19	VAT	Total Charge 18/19 (Inc VAT)	Charge 2019/20	VAT	Total Charge 19/20 (Inc VAT)
<b>DESIGN WORKS</b>						
Designer	£50 Per Hour	£10 Per Hour	£60 Per Hour	£50 Per Hour	£10 Per Hour	£60 Per Hour
Design Assistant	£35 Per Hour	£7 Per Hour	£42 Per Hour	£35 Per Hour	£7 Per Hour	£42 Per Hour
<i>Benchmarking was undertaken through Creative Exchange which is a group for all Scottish Local Authority Graphic Design Teams in 2013 and these charges reflect the rates applied at this time. Due to the limited capacity to undertake external works no further benchmarking has been undertaken.</i>						
<b>4: HUMAN RESOURCES CHARGES</b>						
Trade Union Commission - Subject to requirements of the Trade Union Bill	2.5% of gross deduction			2.5% of gross deduction		
Arrestment Income:						
Legislation allows the right on all employers to deduct a £1.00 administration fee from employees with salary arrestments	£1 Per Employee			£1 Per Employee		
Payroll Service charge - This is inflated by RPI annually	£1.29 per item on payslip per employee			£1.33 per item on payslip per employee		
Insurance Personal Accident	21.12% of total payment to insurer			21.12% of total payment to insurer		
Insurance Illness	10% of total payment per insurer			10% of total payment per insurer		
Consultancy:						
This is dependent on requirements and the level of the work involved	£100 per hour (Dependant on requirements)			£100 per hour (Dependant on requirements)		



**PERTH & KINROSS COUNCIL****COMMUNITY CARE CHARGES****CHARGES EFFECTIVE 1ST APRIL 2019 - VAT @ 20%**

	Charge 2018/19	VAT	Total Charge 18/19 (Inc VAT)	Charge 2019/20	VAT	Total Charge 19/20 (Inc VAT)
<b>CARE AND SUPPORT SERVICES</b>						
<b>CARE AND SUPPORT SERVICES</b>						
Local Authority Residential Care (Per Week)			£903.41			£962.72
<b>OCCUPATIONAL THERAPY EQUIPMENT (NOT MEANS TESTED)</b>						
Delivery of Equipment (Per Episode of Care)			£20.35			£20.80
Fitting of Equipment (Per Episode of Care)			£30.50			£31.20
<b>STAFF MEALS (PER MEAL)</b>						
Breakfast			£1.50			£1.55
Lunch			£3.00			£3.10
Tea/Supper			£1.20			£1.25
Snack			£0.80			£0.85



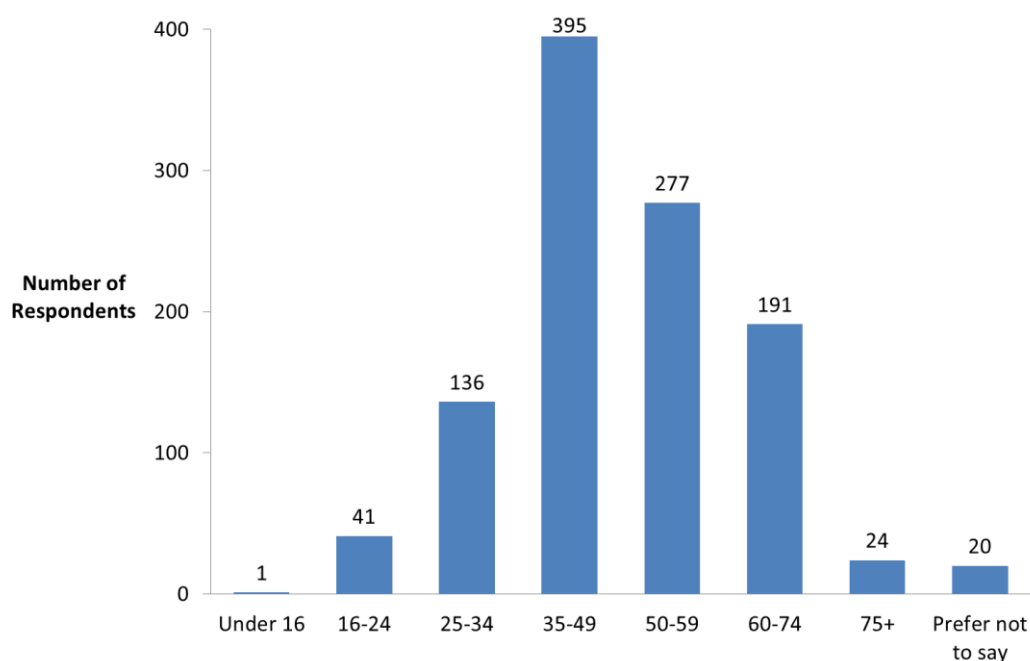
### **Background**

Like all local authorities, Perth and Kinross Council is preparing for very significant financial challenges ahead and budget decisions. To gauge residents' views on budget issues/ priorities, consultation was undertaken between 23 Jan 2019 and 3 Feb 2019. As well as visualisations to improve understanding of income and expenditure, a survey was made available on the Perth and Kinross Council website, and promoted via various channels.

### **Response**

The PKC Budget Consultation page received **521** unique page views by the public (not including internal staff views). This is an increase on last year (382). Overall, there were **1085** completed surveys, this shows a significant increase on previous years (736 in 2018, 332 in 2017, 91 in 2016) and indicates a growing public interest in how the Council budgets for services.

As with any exercise of this type, results are indicative and will be influenced by the demographic of those who choose to make a submission, and cannot be considered representative of all PKC residents. 93% of respondents live in Perth and Kinross, and 25% of respondents study or work locally. The age distribution of respondents has remained more balanced than is often seen in open consultations such as this (see Figure 1). 16% of respondents were under 35 years of age, and 53% were under 50 years of age.



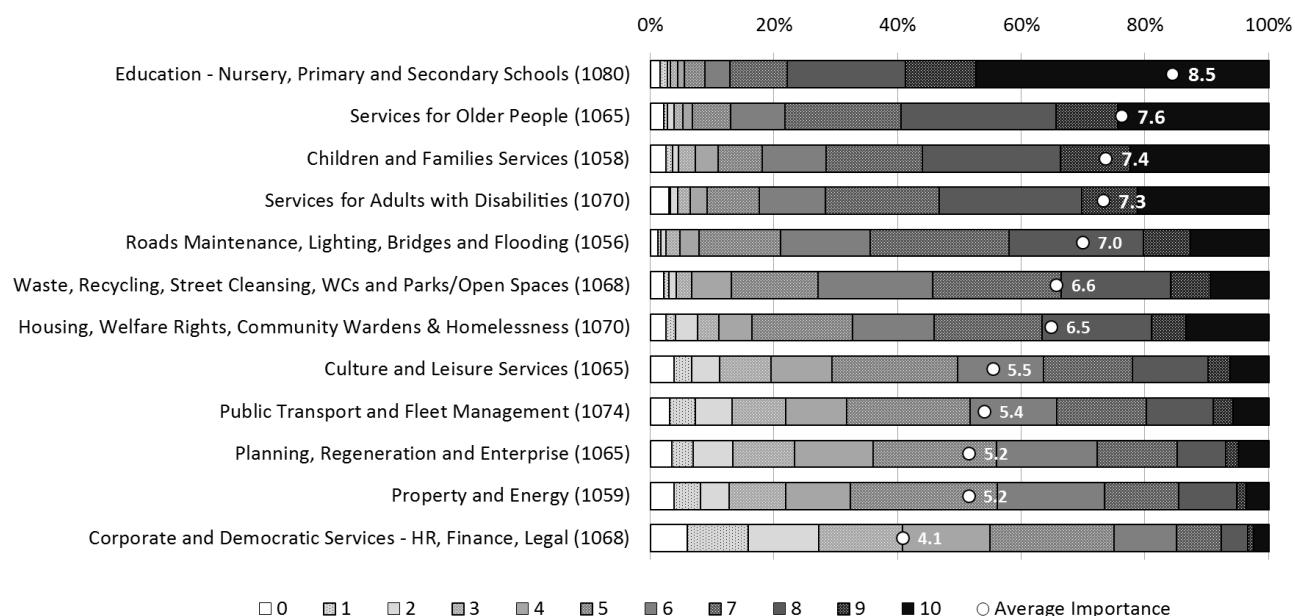
**Figure 1: Age breakdown of respondents**

### **Results**

#### **Setting the Council budget - Service area importance**

Question three asked respondents to rate the relative importance (within a budget setting context) of twelve identified service areas, where **10** signified 'greatest importance'. Not all respondents chose to complete this question for the twelve areas; the figure noted at the end of each service area indicates the number of people who responded (see Figure 2).

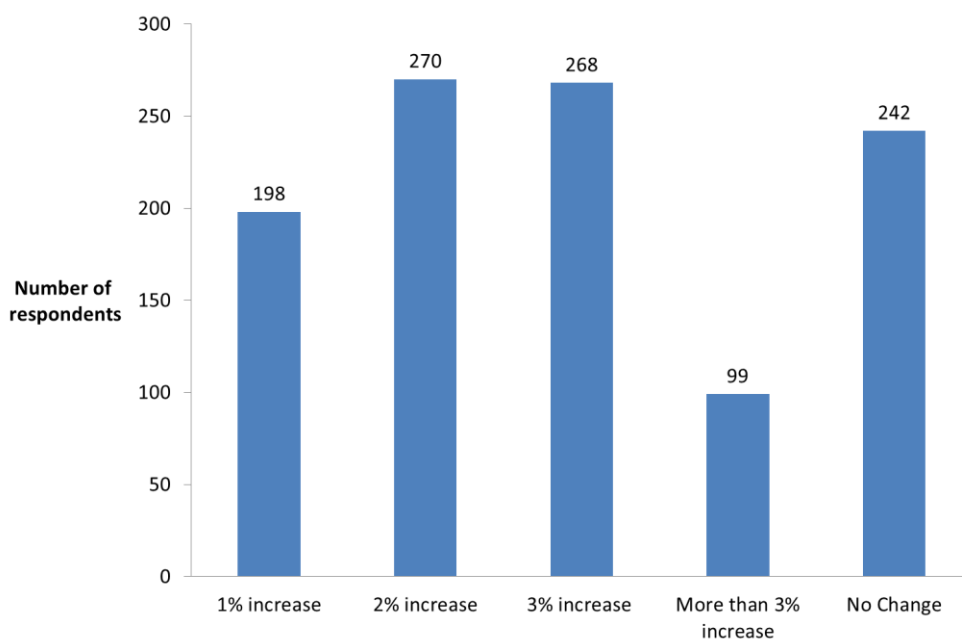
The results show that people favour Education; Services for Older People; Children & Families Services; Services for Adults with Disabilities; Roads, Waste and Housing Services over Corporate & Democratic Services; Property; Planning; Transport and Culture/ Leisure. These views mirror last years' survey results, with the same areas identified as being important/ less important.



**Figure 2: Overall importance of service areas**

### Change in Council Tax

Respondents were asked what percentage change in Council Tax was preferable – the survey highlighted that a 1% change would be equal to around £0.9M difference to Council income. Unlike in previous years respondents were unable to state a preference to reduce Council Tax. 78% of respondents opted for an increase in Council Tax rather than no change and a third would prefer an increase of 3% or more.

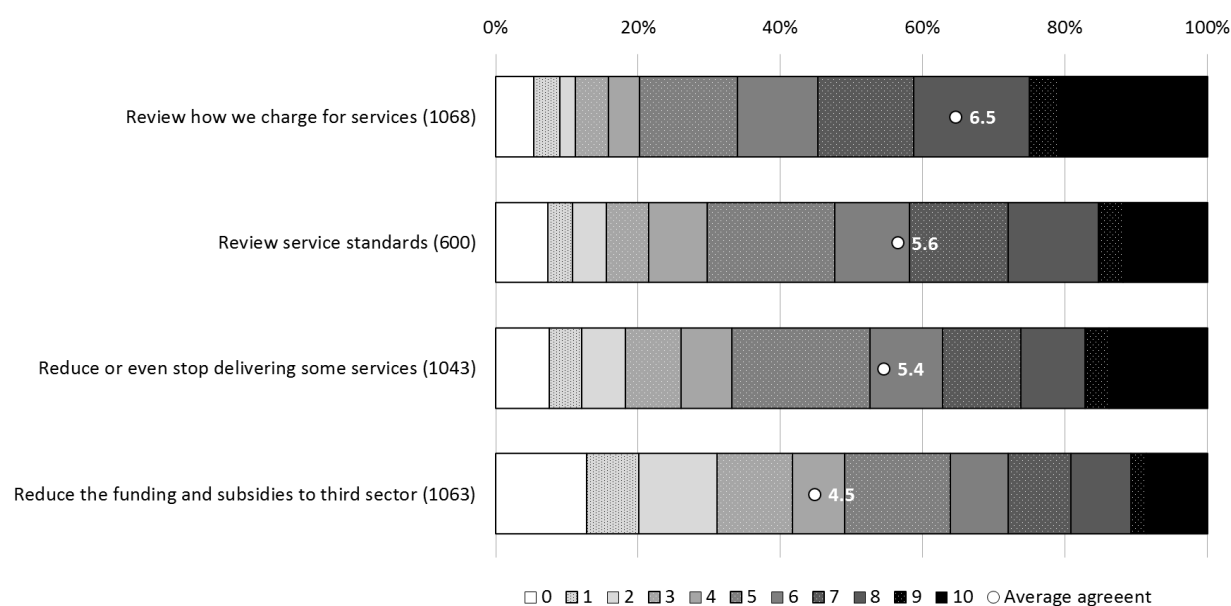


**Figure 3: Breakdown of preference on change in Council Tax**  
**Changes in how services are delivered**

Respondents were asked how much they agreed with four statements about how the Council provides services, with 10 indicating complete agreement.

- The Council should **review how it charges for services**, even if this means having to introduce or increase some charges to allow services to continue.
- The Council should **review its service standards**, even if this means that to continue the service, service levels are reduced and delivery times increased.
- The Council should **reduce or even stop delivering some services** to protect other services.
- The Council should **reduce the funding and subsidies** it provides to voluntary organisations and community groups to make savings. These organisations help deliver a range of essential services to vulnerable and other groups across our communities, working together with the Council and other bodies.

From the options available, results shown in Figure 4 indicate that the public were most in favour of changes to how the Council charges for services (average score 6.5 out of 10), even if this means having to introduce or increase some charges to allow services to continue. Respondents are least in favour of reducing funding or subsidies to voluntary organisations and community groups (4.5). Results showed little change in agreement when compared to last year's responses.

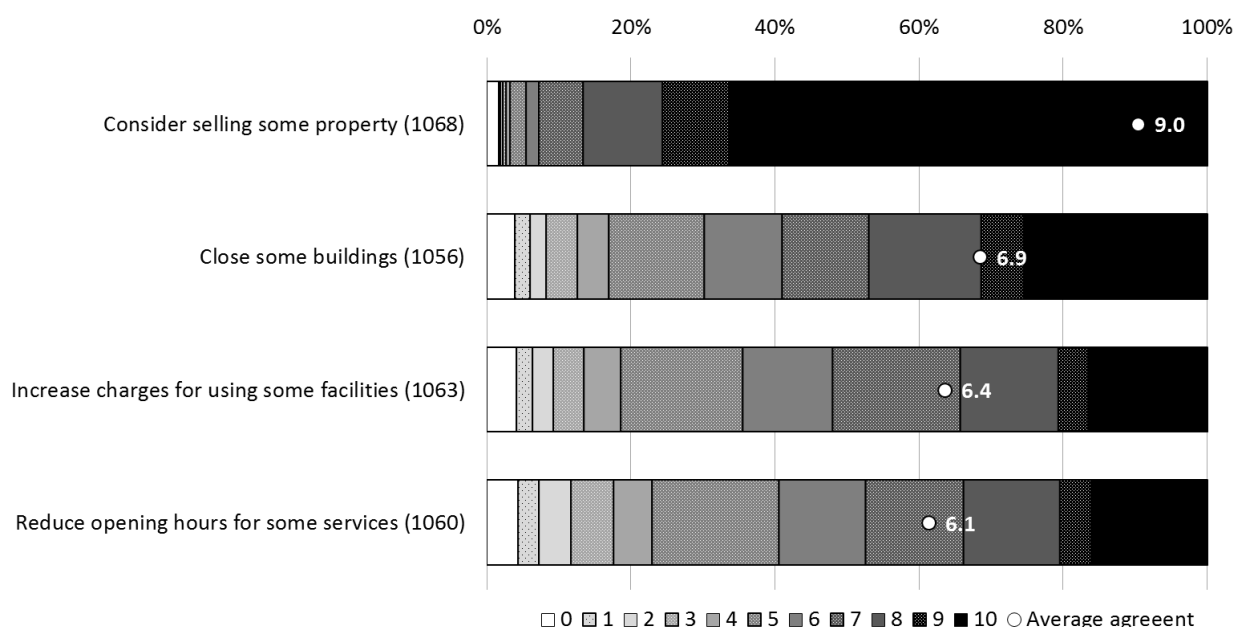


**Figure 4: Changes to Council spending and income**

Respondents were asked how much they agreed with a further four statements, with 10 representing complete agreement.

- The Council should change or **reduce opening hours** for some public services and facilities to reduce running costs.
- The Council should **close some buildings** in order to maintain others.
- The Council should **consider selling some of the property** it owns and no longer has a use for.
- The Council should **increase charges for the use of some facilities** to ensure they can continue to be provided.

Responses detailed in Figure 5 show that the public were most in favour of the Council considering selling some of the property it owns and no longer has a use for (average score 9.0 out of 10). They were less in favour of the possibility of increasing charges for the use of facilities (6.4) and reducing opening hours for some services (6.1). Selling property had almost 66% of respondents indicating full agreement; extremes of opinion were rarer for three statements. Results broadly mirror the findings from last year's consultation.



**Figure 5: Changes to Council spending and income**

### Comments

As with the overall response rate this year the number of people choosing to leave comments has also increased. When asked to share ideas that could help the Council save money or generate additional revenue **549** (51%) people chose to leave a comment (compared with 397 in 2019). Many respondents offered multiple suggestions for reducing expenditure, generating income or expressing which services should be protected.

Comments cover a range of themes, but largely fall into six main categories: Workforce; Service Delivery; Local Economy; Physical Assets; Charges and Business Processes. An initial trawl of comments indicates commonly recurring topics on a broad range of themes. These include:

- Charging for attendance at PKC events.
- Reducing spending on events and non-essentials to focus on delivering key services.
- Reducing PKC staff numbers (largely centred on making reductions from managerial positions, including Councillors).
- The value of volunteers and community groups in helping the Council deliver services
- Energy efficiency in PKC premises.
- A reduction in outsourcing of public services to private contractors.

A further **42** comments were also expressed to inform the development of the Council's budget.

**Social Media**

This year's budget consultation generated far more engagement via social media when compared to 2018. **129** comments were posted in response to the PKC Facebook post to promote the consultation (23<sup>rd</sup> January 2019). Only 6 comments were posted in 2018

In addition the Facebook promotion received 21 reactions and 38 shares (17 reactions and 17 shares in 2018).





# PERTH AND KINROSS COUNCIL

20 February 2019

## COMPOSITE CAPITAL BUDGET 2019 - 2029

Report by Head of Finance (Report No. 19/47)

### PURPOSE OF REPORT

This report outlines the proposed budget and funding for the Composite Capital Programme for the ten years from 2019/20 to 2028/29 totalling £619.767 million.

### 1. BACKGROUND

- 1.1 The Council set a ten year Capital Budget for 2018/19 to 2027/28 at its meeting on 20 June 2018 (Report No. 18/213 refers). Revisions to the budget for these years have subsequently been considered by the Strategic Policy & Resources Committee throughout the year.
- 1.2 This report seeks to set out proposals towards maintaining a ten year rolling budget up to 2028/29, as previously approved in the Medium Term Financial Plan 2019-2024 (Report No. 18/326 refers), to support the Council's strategic financial planning.

### 2. COMPOSITE CAPITAL RESOURCES 2028/29

- 2.1 In order to develop the Capital Budget it is proposed that the estimated level of Capital resources summarised in the table below are assumed to be available in 2028/29:

Composite Capital Resources	2028/29
	£'000
Composite Borrowing	12,000
General Capital Grant	14,000
Ring-Fenced Capital Grant	200
Developer Contributions	2,100
Capital Receipts	250
<b>Total Resources Available</b>	<b>28,550</b>

- 2.2 The level of new borrowing assumed and included in the programme is consistent with the amount assumed in the Council's approved Medium Term Financial Plan, and has been maintained at £12 million for each year in the current approved budget. Accordingly, this same amount has also been assumed in 2028/29.

- 2.3 The Scottish Government has not issued allocations for Capital Grants beyond 2019/20. Therefore, the above estimates of General and Ring-Fenced Capital Grants are subject to significant uncertainty. The assumed level of grant is reviewed each year when actual allocations become known and the amounts assumed at this stage are consistent with those used in previous years when setting the Capital Budget.
- 2.4 The Provisional Local Government Finance Settlement for 2019/20 issued by the Scottish Government on 17 December 2018 (Finance Circular 8/2018) includes General Capital Grant of £28,441,000 for Perth & Kinross Council. This includes £9,515,000 in respect of the Council's approved flood schemes, leaving £18,926,000 for general allocation. This compares to the previous estimate of £18,798,000 and represents an increase on previous assumptions of £128,000.
- 2.5 The flood element of the grant of £9,515,000 relates to the Council's approved Flood Protection Schemes, of which £9,359,000 has been accelerated from future years by the Scottish Government. As this is effectively a ring-fenced grant, a corresponding adjustment has been made to the amount of grant previously assumed to be received in future years. However, overall, there is an increase in Capital Grant for Flood Protection Schemes of £380,000.
- 2.6 There is also an increase of £5,000 in Specific Ring Fenced Grant for the Cycling Walking & Safer Streets programme in 2019/20. Proposals for allocating all the increased amounts of grant described above are discussed below in Sections 3.3 and 3.6 of the report.
- 2.7 The Medium Term Financial Plan assumes that some projects will be funded by Developer Contributions over the longer term and, therefore, an estimate of Developer Contributions has been included. The amounts estimated to be received from major housing developments, which are ring-fenced for Transport Infrastructure and Educational purposes, will be received by the Council in line with future house build rates. Accordingly, estimates of contributions to be received each year are based on anticipated house building rates and the agreed level of contribution.
- 2.8 A modest estimate of General Fund property disposal receipts each year has been included in the estimated resources and it is proposed that the same provision is included in 2028/29. This will be subject to ongoing review throughout the budget period.
- 2.9 As previously reported, the current Capital Programme has been updated to include the allocation of £10 million of UK Treasury funding, through the Tay Cities Deal, for the redevelopment of Perth City Hall and £40 million of Scottish Government funding for the Cross Tay Link Road (Report No. 19/37 refers). The profile of funding for these projects has yet to be confirmed and is currently assumed to be in line with planned expenditure on their delivery. As further projects develop from the resources being made available through the Tay Cities Deal they will be reported to the Strategic Policy & Resources

Committee for approval and incorporated into the Capital Programme as required.

- 2.10 A summary of all the resources for the proposed ten year Composite Capital Budget is shown at Appendix I.

### 3 CAPITAL BUDGET PROPOSALS 2019/20 TO 2028/29

- 3.1 When the Council set its ten year Capital Budget on 20 June 2018 (Report No. 18/213 refers), due to the limited capital resources available, it was decided to allocate resources to ongoing rolling programmes in order that they can continue into future years. Therefore, it is proposed to continue this practice by “top-slicing” resources for various ongoing annual programmes, including structural maintenance, footways, and various other infrastructure programmes, including expenditure previously transferred from the Revenue Budget.
- 3.2 In addition, it is proposed that the amount to be top-sliced for these programmes remains at broadly the same level as those applied in June 2018. However, some programmes have been rounded down in order to match the allocations with available resources. The list of all ongoing rolling programmes are summarised in the table below.

<b>Proposed Top-Sliced Resources</b>	<b>2028/29</b>
	£'000
Structural Maintenance	9,800
Footways	435
Bridges & Parapets	740
Road Safety	100
Traffic signals	100
Investment in the Learning Estate	4,500
Schools Audio-Visual Equipment	425
ICT Infrastructure	2,312
Property Capital Improvements	1,900
Property Compliance works	600
Property DDA Works	150
Community Greenspace	275
Play Parks	135
Cemetery Extensions	75
IT Replacements (HE)	120
OT Replacements	250
Software Licences (Housing)	70
Council Contact Centre	40
<b>Total - Top-Sliced Programmes</b>	<b>22,027</b>

- 3.3 The Cycling Walking Safer Streets programme is funded by a ring fenced Scottish Government grant and it is, therefore, proposed that this programme

is assumed to continue in 2028/29 at the assumed level of grant of £200,000. In addition, it is proposed to increase the 2019/20 Cycling Walking & Safer Street programme by £5,000 in line with the increased ring-fenced grant allocated by the Scottish Government within the 2019/20 settlement, as outlined at Section 2.6 above.

- 3.4 After allowing for the proposed top-slicing of resources for ongoing programmes set out above and ring-fenced grant funding, the estimated remaining resources available for distribution in 2028/29, including the additional grant in 2019/20 outlined at Section 2.4, totals £6,451,000.
- 3.5 The Medium Term Financial Plan remitted the Executive Officer Team with reviewing the current Capital programme and bringing forward recommendations for consideration by Council in setting the 2028/29 Capital budget (Report No. 18/326 refers). The following recommendations for inclusion in the Composite Capital Budget are made by the Executive Officer Team based upon an assessment of the strategic and operational risks presented to the Council should the issues identified not be addressed.

#### Flood Protection Schemes (£47,000)

- 3.6 The Local Government Finance Settlement 2019/20 issued by the Scottish Government on 17 December 2018 includes Capital grant for the approved Flood Protection Schemes at Comrie, Milnathort, South Kinross and Scone. The total amount Perth and Kinross Council is estimated to receive has increased by £380,000. However, Scottish Government Flood Grant only accounts for 80% of the costs of the schemes. On current estimates, taking account of prior year settlements and costs, the Council requires an additional £427,000 overall for all of its planned Flood Scheme expenditure in the years 2019/20 to 2022/23. As £380,000 is included within the 2019/20 settlement, this leaves a further £47,000 for the Council to fund. Therefore, it is proposed that £47,000 is allocated to the Flood Schemes in line with the projected expenditure for each scheme over the years 2019/20 to 2022/23.

#### Comrie Flood Protection Scheme (£200,000)

- 3.7 In addition to the above, experience from the recent completion of significant projects highlights that the cost of acquiring land and the settlement of land compensation events has been higher than previously anticipated. Consequently, the provisions for land purchase and compensation within the Comrie Flood Protection scheme have been reviewed and it is considered necessary to increase the estimated budget by £1,000,000. As 80% of these eligible costs are grant-funded by the Scottish Government, it is proposed to allocate an additional £200,000 to the Comrie Flood Protection Scheme, representing the Council's 20% share of the anticipated increase in costs. Therefore, the proposed budget shown at Appendix II includes an additional £1,000,000 of expenditure on the scheme, together with an assumed increase in Capital Grant of £800,000.

### Perth Bridges (£5,204,000)

- 3.8 The Queen's Bridge and Old Perth Bridge both form part of the major transport network into the centre of Perth from outlying communities. Load capacity assessments were recently undertaken to determine their ongoing ability to continue to support traffic into Perth. These assessments highlighted that both bridges required improvement works to ensure that they can continue to meet future road and pedestrian traffic on the road network. Subsequent evaluation of the works required indicates that the bridges require estimated investment totalling £5,204,000, of which £2,575,000 is for the Old Perth Bridge and £2,629,000 is for the Queens Bridge. These works are currently anticipated to be undertaken over the period 2019/20 to 2021/22.

### Creative Exchange (£1,000,000)

- 3.9 The previously approved project to convert the former St. Johns Primary School building in Perth into a creative employment hub for new artistic crafts commenced in November 2018, with a total budget of £4,285,000. At the time of developing the project, it had been assumed that up to £1,000,000 of funding would come from the Tay Cities Deal. As this project was not ultimately included within the Heads of Terms agreement between the UK and Scottish Governments on the Tay Cities Deal, it is now proposed to meet the shortfall in funding from the estimated Capital Budget resources in 2028/29, with the budget rephased into 2019/20 in line with the anticipated delivery of the project.
- 3.10 The recommendations from the Executive Officer Team for additional and new expenditure with regard to the 2028/29 Capital Programme are summarised in the table below:

	<b>£'000</b>
Composite Capital Resources Available (Section 2.1)	28,550
Additional Capital Grant 2019/20 (Section 2.4)	128
<b>Total Available Resources for Allocation</b>	<b>28,678</b>
Expenditure Proposals:	
Top-sliced expenditure (Section 3.2)	22,027
Ring-Fenced Capital Grant (Section 3.3)	200
Flood Protection Schemes (Section 3.6)	47
Comrie Flood Protection Scheme (Section 3.7)	200
Perth Bridges (Section 3.8)	5,204
Creative Exchange (Section 3.9)	1,000
<b>Total Executive Officer Team Expenditure Proposals</b>	<b>28,678</b>

### Prudential Borrowing Programme

- 3.11 It is proposed that various annual replacement programmes, relating to Fleet Vehicles, Commercial and Domestic Wheeled Bins, Other Waste Containers, Litter Bins, Street Lighting LED & Column Replacements and Energy Efficiency continue to be funded by Prudential Borrowing. These projects either generate sufficient revenue savings to offset the associated investment costs or have their investment costs met through other revenue sources.
- 3.12 All the projects outlined above are included in the proposed Composite Capital Budget for 2019/20 to 2028/29 shown at Appendix II. This includes continuation of the Street Lighting LED & Column Replacements from 2021/22.
- 3.13 The Council's proposed total gross investment on the Composite Capital Programme in the ten years to 2028/29 amounts to £619.767 million. Many of the new resources in 2028/29 in the proposed Composite Capital programme are being applied in earlier years, resulting in an acceleration of the borrowing requirement over the 10-year budget. This is partly mitigated by the acceleration of the payment of Capital Grant in respect of the flood schemes in 2019/20. This position will be managed by the continuation of the Capital Fund strategy over the medium to long term.

### Affordability: Loans Fund and Capital Fund Projections.

- 3.14 All local authorities are required to manage their internal treasury activities (Capital Borrowing and Repayments) through a statutory Loans Fund. The Council has also previously established and built up a Capital Fund to assist in supporting its Capital expenditure.
- 3.15 Updated Loans Fund and Capital Fund projections, based on the proposed Composite Capital Budget, are shown at Appendix III to this report. This reflects the proposed £5 million reduction in the Council's borrowing cost or "Loan Charges" budget included within the separate Revenue Budget Report No 2 (Report No. 19/46 refers) to this meeting of the Council. The projections also assume that interest rates will rise steadily over the period covered by the Capital Budget. These indicate that, on current Loan Charge estimates and proposed Capital Budget provision, the Council's borrowing costs can be managed in the medium to long term.
- 3.16 The projections on the affordability of the Capital Budget in Appendix III will be kept under continuous review and updated in accordance with the Council's future Capital expenditure plans and in light of any changes in underlying assumptions. They will also be reviewed in the context of the "risks" to the Capital Programme set out in section 4 below.
- 3.17 Prudential Indicators, based on the Capital Budget approved at this meeting, will be included in the Treasury & Investment Strategy report to be considered by the Council at its next meeting on 27 February 2019.

## **4. RISKS**

- 4.1 There are a number of potential risks to the deliverability and affordability of the Capital Programme which may require to be considered and addressed over the course of the proposed Capital Programme. Examples of these risks include:

### Construction Inflation

- 4.2 The Capital Programme assumes a constant level of new external borrowing each year (£12 million) over the 10 year period of the budget. This will require to be addressed over time to ensure that there is sufficient spending capacity within the budget to mitigate against the likely impact of construction inflation.
- 4.3 As the proposed programme is front-weighted, with many of the most significant projects due to be completed over the next 5 years, there is also the risk that Brexit may have a more immediate impact upon the availability (and hence cost) of both specialist construction labour and materials.

### Complexity and Scale

- 4.4 The proposed Capital Programme encompasses the most significant and potentially complex Capital projects undertaken by Perth & Kinross Council to date. There are examples of major civil engineering projects such as the Cross Tay Link Road and Comrie Flood Protection Scheme; significant new build projects such as the replacement of Perth High School and the redevelopment of heritage assets such as Perth City Hall. There are also significant programmes of works such as the enabling works to the school estate required to deliver the Scottish Government's Early Learning and Childcare initiative.
- 4.5 Contingency provisions have been built into the estimated delivery costs of the most substantial and complex of the Council's schemes in accordance with best practice. There requires to be, however, recognition that the scale and complexity of delivering major projects may necessitate future adjustments to the Council's Capital budget.

## **5 RENEWAL & REPAIR FUND**

- 5.1 At its meeting on 12 September 2018, the Strategic Policy & Resources Committee approved the transfer of the remaining balance of £20,000 in the Renewal & Repair Fund as at 31 March 2018 to the Revenue Budget to fund expenditure on the Integrated Human Resources & Payroll system in 2018/19 (Report No. 18/285 refers). However, it is anticipated that the expenditure will now be incurred in 2019/20. Therefore, it is proposed to transfer the £20,000 back to the Renewal & Repair Fund in 2018/19 to meet this expenditure in 2019/20.

## 6. CONCLUSION AND RECOMMENDATIONS

- 6.1 This report outlines the estimated resources available for the Composite Capital Budget and makes proposals for the years 2019/20 to 2028/29.

The Council is requested to:

1. Approve the indicative available resources for 2028/29 outlined in Section 2.
2. Approve the expenditure proposals outlined in Section 3 and included in the proposed Composite Capital Budget at Appendix I and II for 2019/20 to 2028/29 totalling £619.767 million.
3. Note the Loans Fund and Capital Fund projections on the affordability of the proposed Capital Programme 2019/20 to 2028/29 at Appendix III, subject to any change in underlying assumptions.
4. Note the Risks to the deliverability and affordability of the Capital Programme outlined in Section 4.
5. Approve the transfer of £20,000 to the Renewal & Repair Fund in 2018/19 as outlined in Section 5.

### Author(s)

Name	Designation	Contact Details
John Jennings	Senior Accountant	<a href="mailto:CHXFinance@pkc.gov.uk">CHXFinance@pkc.gov.uk</a>

### Approved

Name	Designation	Date
Stewart MacKenzie	Head of Finance	12 February 2019
Jim Valentine	Depute Chief Executive (Chief Operating Officer)	12 February 2019

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You can also send us a text message on 07824 498145.

All Council Services can offer a telephone translation facility.



## 1. IMPLICATIONS, ASSESSMENTS, CONSULTATION AND COMMUNICATION

<b>Strategic Implications</b>	<b>Yes / None</b>
Community Plan / Single Outcome Agreement	
Corporate Plan	<b>Yes</b>
<b>Resource Implications</b>	
Financial	
Workforce	
Asset Management (land, property, IST)	
<b>Assessments</b>	
Equality Impact Assessment	<b>Yes</b>
Strategic Environmental Assessment	<b>Yes</b>
Sustainability (community, economic, environmental)	
Legal and Governance	
Risk	
<b>Consultation</b>	
Internal	
External	
<b>Communication</b>	
Communications Plan	

### 1. Strategic Implications

#### Corporate Plan

- 1.1 The Council's Corporate Plan 2018-2023 lays out five outcome focussed strategic objectives which provide clear strategic direction, inform decisions at a corporate and service level and shape resources allocation. They are as follows:

- (i) Giving every child the best start in life;
- (ii) Developing educated, responsible and informed citizens;
- (iii) Promoting a prosperous, inclusive and sustainable economy;
- (iv) Supporting people to lead independent, healthy and active lives; and
- (v) Creating a safe and sustainable place for future generations.

- 1.2 This report relates to all of these objectives.

### 2. Resource Implications

#### Financial

- 2.1 There are no direct financial implications arising from this report other than those reported within the body of the main report.

### Workforce

- 2.2 There are no direct workforce implications arising from this report other than those reported within the body of the main report.

## **3. Assessments**

### Equality Impact Assessment

- 3.1 The information presented in this report was considered under the Corporate Equalities Assessment Framework and the determination was made that the items summarised in this report do not require further assessment as they do not have a direct impact on people's wellbeing.

### Strategic Environmental Assessment

- 3.2 The Environmental Assessment (Scotland) Act 2005 places a duty on the Council to identify and assess the environmental consequences of its proposals.

The matters presented in this report were considered under the Act and no further action is required as it does not qualify as a PPS as defined by the Act and is therefore exempt.

## **4. Consultation**

The Chief Executive and the Executive Directors have been consulted in the preparation of this report.

## **2. BACKGROUND PAPERS**

No background papers, as defined by Section 50D of the Local Government (Scotland) Act 1973 (other than any containing confidential or exempt information) were relied on to any material extent in preparing the above report.

## **3. APPENDICES**

Appendix I – Composite Capital Budget Estimated Resources 2019/20 to 2028/29

Appendix II – Proposed Composite Capital Budget 2019/20 to 2028/29.

Appendix III – Loans Fund and Capital Fund Projections

**PERTH AND KINROSS COUNCIL**  
**COMPOSITE CAPITAL BUDGET 2019/20 TO 2028/29**  
**ESTIMATED RESOURCES**

**APPENDIX I**

	Capital Resources 2019/20 (£'000) Proposed Budget	Capital Resources 2020/21 (£'000) Proposed Budget	Capital Resources 2021/22 (£'000) Proposed Budget	Capital Resources 2022/23 (£'000) Proposed Budget	Capital Resources 2023/24 (£'000) Proposed Budget	Capital Resources 2024/25 (£'000) Proposed Budget	Capital Resources 2025/26 (£'000) Proposed Budget	Capital Resources 2026/27 (£'000) Proposed Budget	Capital Resources 2027/28 (£'000) Proposed Budget	Capital Resources 2028/29 (£'000) Proposed Budget	Total Capital Resources (£'000) Proposed Budget
<b><u>Capital Grants</u></b>											
General Capital Grant	26,841	25,638	17,483	14,452	14,000	14,000	14,000	14,000	14,000	14,000	168,414
Cycling, Walking & Safer Streets	247	200	200	200	200	200	200	200	200	200	2,047
Early Learning & Childcare	5,600	3,800	0	0	0	0	0	0	0	0	9,400
Total Capital Grants	32,688	29,638	17,683	14,652	14,200	14,200	14,200	14,200	14,200	14,200	179,861
<b><u>General Capital Receipts</u></b>											
General Fund - Capital Receipts/Disposal	639	487	93	550	250	250	250	250	250	250	3,269
General Fund - Housing Receipts	3	3	4	4	0	0	0	0	0	0	14
Ring Fenced Receipts - Vehicle Disposals	372	256	221	354	300	300	300	300	300	300	3,003
Total Capital Receipts	1,014	746	318	908	550	550	550	550	550	550	6,286
<b><u>Commercial Property Capital Receipts</u></b>											
Capital Receipts b/f	2,128	2,599	1,789	1,678	2,108	1,913	2,013	2,013	2,013	2,013	2,128
Commercial Property Capital Receipts	1,556	510	184	725	100	100	0	0	0	0	3,175
Capital Receipts c/f	(2,599)	(1,789)	(1,678)	(2,108)	(1,913)	(2,013)	(2,013)	(2,013)	(2,013)	(2,013)	(2,013)
Total Commercial Capital Receipts Applied	1,085	1,320	295	295	295	0	0	0	0	0	3,290
<b><u>Contributions</u></b>											
Third Party Contributions	5,526	16,000	29,000	0	0	0	0	0	0	0	50,526
Developer Contributions	1,810	1,810	2,010	2,020	2,100	2,100	2,100	2,100	2,100	2,100	20,250
Revenue Budget Contributions	264	0	0	0	0	0	0	0	0	0	264
Total Contributions	7,600	17,810	31,010	2,020	2,100	2,100	2,100	2,100	2,100	2,100	71,040
<b><u>Capital Borrowing Requirement</u></b>											
Corporate Borrowing Requirement	26,177	66,890	78,924	89,701	25,864	6,674	6,792	6,415	4,556	5,677	317,670
Prudential Net Borrowing Requirement	5,507	4,520	3,403	4,642	4,184	4,236	3,760	3,774	3,788	3,806	41,620
Total Capital Borrowing Requirement	31,684	71,410	82,327	94,343	30,048	10,910	10,552	10,189	8,344	9,483	359,290
<b>TOTAL CAPITAL RESOURCES/ GROSS BUDGET EXPENDITURE</b>	<b>74,071</b>	<b>120,924</b>	<b>131,633</b>	<b>112,218</b>	<b>47,193</b>	<b>27,760</b>	<b>27,402</b>	<b>27,039</b>	<b>25,194</b>	<b>26,333</b>	<b>619,767</b>



## PROPOSED COMPOSITE CAPITAL BUDGET 2019/20 to 2028/29

SUMMARY OF NET EXPENDITURE

SERVICE	Revised Budget 06-Feb-19  2018/19 (£'000)	Proposed Budget  2019/20 (£'000)	Proposed Budget  2020/21 (£'000)	Proposed Budget  2021/22 (£'000)	Proposed Budget  2022/23 (£'000)	Proposed Budget  2023/24 (£'000)	Proposed Budget  2024/25 (£'000)	Proposed Budget  2025/26 (£'000)	Proposed Budget  2026/27 (£'000)	Proposed Budget  2027/28 (£'000)	Proposed Budget  2028/29 (£'000)	Proposed Total Budget 2019/20- 2028/29 (£'000)
EDUCATION & CHILDREN'S SERVICES	3,216	16,795	43,237	51,980	27,260	13,450	4,650	4,650	4,650	4,823	4,500	175,995
HOUSING & ENVIRONMENT	48,949	34,781	40,873	43,290	79,955	29,124	19,001	18,525	18,539	16,253	18,236	318,577
HEALTH & SOCIAL CARE	572	340	340	370	320	320	320	320	320	320	320	3,290
CORPORATE & DEMOCRATIC SERVICES	4,252	10,146	16,218	6,572	4,129	3,799	3,289	3,407	3,030	3,298	2,777	56,665
<b>TOTAL NET BUDGET</b>	<b>56,989</b>	<b>62,062</b>	<b>100,668</b>	<b>102,212</b>	<b>111,664</b>	<b>46,693</b>	<b>27,260</b>	<b>26,902</b>	<b>26,539</b>	<b>24,694</b>	<b>25,833</b>	<b>554,527</b>

<b>EDUCATION &amp; CHILDREN'S SERVICES</b>	<b>Revised Budget 06-Feb-19</b>	<b>Proposed Budget</b>	<b>Proposed Budget</b>	<b>Proposed Budget</b>	<b>Proposed Budget</b>	<b>Proposed Budget</b>	<b>Proposed Budget</b>	<b>Proposed Budget</b>	<b>Proposed Budget</b>	<b>Proposed Budget</b>	<b>Proposed Budget</b>	<b>Proposed Total Budget 2019/20- 2028/29 (£'000)</b>
<b>PROJECT/NATURE OF EXPENDITURE</b>	<b>2018/19 (£'000)</b>	<b>2019/20 (£'000)</b>	<b>2020/21 (£'000)</b>	<b>2021/22 (£'000)</b>	<b>2022/23 (£'000)</b>	<b>2023/24 (£'000)</b>	<b>2024/25 (£'000)</b>	<b>2025/26 (£'000)</b>	<b>2026/27 (£'000)</b>	<b>2027/28 (£'000)</b>	<b>2028/29 (£'000)</b>	
Arts Strategy Phase 1 - Redevelopment of Perth Theatre	107	0	0	0	0	0	0	0	0	0	0	0
MIS - Procurement & Integration	507	49	49	74	0	0	0	0	0	0	0	172
Almondbank Cottages - REACH Project	100	0	0	0	0	0	0	0	0	0	0	0
Blairgowrie Recreation Centre - Replacement	50	1,233	8,400	5,000	0	0	0	0	0	0	0	14,633
<u>School Modernisation Programme</u>												
Investment in the Learning Estate	619	1,555	7,658	4,731	4,650	4,650	4,650	4,650	4,650	4,650	4,500	46,344
Third Party Contribution	(81)	0	0	0	0	0	0	0	0	0	0	0
Pitcairn Primary School Upgrade Project	900	700	0	0	0	0	0	0	0	0	0	700
Longforgan Primary School Upgrade Project	150	5,850	0	0	0	0	0	0	0	0	0	5,850
Early Learning & Childcare	70	1,997	1,435	0	0	0	0	0	0	0	0	3,432
Scottish Government Grant	(4,800)	(5,600)	(3,800)	0	0	0	0	0	0	0	0	(9,400)
Letham Primary School Upgrade Project	600	4,200	974	0	0	0	0	0	0	0	0	5,174
Oakbank Primary School Upgrade Project	42	550	59	0	0	0	0	0	0	0	0	609
St.Ninians Primary School Upgrade Project	18	650	32	0	0	0	0	0	0	0	0	682
Rattray Primary School Upgrade Project	150	2,700	731	0	0	0	0	0	0	0	0	3,431
Inchtute Primary School Upgrade Project	81	1,150	569	0	0	0	0	0	0	0	0	1,719
Alyth Primary School Upgrade Project	56	0	0	0	0	0	0	0	0	0	0	0
Blackford Primary School (Developer Contribution)	0	0	0	0	0	0	0	0	0	173	0	173
Kinross Primary School Upgrade Project	789	0	0	0	0	0	0	0	0	0	0	0
Tulloch Primary School Upgrade Project	1,328	0	0	0	0	0	0	0	0	0	0	0
North/West Perth - New Primary School	0	0	0	500	8,500	5,350	0	0	0	0	0	14,350
North Perth Primary School Replacement	0	750	5,000	10,250	0	0	0	0	0	0	0	16,000
Technology Upgrades	60	500	620	675	0	0	0	0	0	0	0	1,795
Perth Academy - New Sport Facilities	59	150	1,300	0	0	0	0	0	0	0	0	1,450
Perth Academy - Refurbishments	1,701	200	3,000	6,000	3,085	0	0	0	0	0	0	12,285
<b>TOTAL CARRIED FORWARD</b>	<b>2,506</b>	<b>16,634</b>	<b>26,027</b>	<b>27,230</b>	<b>16,235</b>	<b>10,000</b>	<b>4,650</b>	<b>4,650</b>	<b>4,650</b>	<b>4,823</b>	<b>4,500</b>	<b>119,399</b>

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<b>HOUSING &amp; ENVIRONMENT</b>	<b>Revised Budget 06-Feb-19</b>	<b>Proposed Budget</b>	<b>Proposed Budget</b>	<b>Proposed Budget</b>	<b>Proposed Budget</b>	<b>Proposed Budget</b>	<b>Proposed Budget</b>	<b>Proposed Budget</b>	<b>Proposed Budget</b>	<b>Proposed Budget</b>	<b>Proposed Budget</b>	<b>Proposed Total Budget 2019/20- 2028/29 (£'000)</b>
<b>PROJECT/NATURE OF EXPENDITURE</b>	<b>2018/19 (£'000)</b>	<b>2019/20 (£'000)</b>	<b>2020/21 (£'000)</b>	<b>2021/22 (£'000)</b>	<b>2022/23 (£'000)</b>	<b>2023/24 (£'000)</b>	<b>2024/25 (£'000)</b>	<b>2025/26 (£'000)</b>	<b>2026/27 (£'000)</b>	<b>2027/28 (£'000)</b>	<b>2028/29 (£'000)</b>	
<u>Traffic &amp; Road Safety</u>												
Road Safety Initiatives (20mph zones etc.)	165	493	150	150	150	200	200	200	200	200	100	2,043
Road Safety Initiatives	215	692	0	0	0	0	0	0	0	0	0	692
Vehicle Activation Signs	39	0	0	0	0	0	0	0	0	0	0	0
Cycling Walking & Safer Streets	225	247	200	200	200	200	200	200	200	200	200	2,047
Scottish Government Grant - Cycling Walking Safer Streets	(205)	(247)	(200)	(200)	(200)	(200)	(200)	(200)	(200)	(200)	(200)	(2,047)
Third Party Contribution	(20)	0	0	0	0	0	0	0	0	0	0	0
Car Parking Investment	148	354	0	0	0	0	0	0	0	0	0	354
Revenue Contribution	(18)	(84)	0	0	0	0	0	0	0	0	0	(84)
Car Parking Investment - Pitlochry	0	150	0	0	0	0	0	0	0	0	0	150
Strathmore Cycle Network	0	0	100	0	0	0	0	0	0	0	0	100
<u>Asset Management - Roads &amp; Lighting</u>												
Structural Maintenance	10,656	10,933	10,058	10,058	10,342	10,180	9,800	9,800	9,800	7,500	9,800	98,271
Third Party Contribution	(255)	0	0	0	0	0	0	0	0	0	0	0
Street Lighting - Renewals/Upgrading/Unlit Areas	158	161	150	0	0	0	0	0	0	0	0	311
Traffic Signals - Renewals/Upgrading	98	97	65	65	67	100	100	100	100	100	100	894
Unadopted Roads & Footways (Match Funding)	33	70	0	0	0	0	0	0	0	0	0	70
Third Party Contributions	(9)	(6)	0	0	0	0	0	0	0	0	0	(6)
Footways	587	435	435	435	435	435	435	435	435	435	435	4,350
Investment in Local Footpaths	0	0	100	100	0	0	0	0	0	0	0	200
Road Safety Barriers	92	45	40	0	0	0	0	0	0	0	0	85
Third Party Contribution	(32)	0	0	0	0	0	0	0	0	0	0	0
Pedestrian Gritters	20	30	0	0	0	0	0	0	0	0	0	30
<u>Asset Management - Bridges</u>												
Bridge Refurbishment Programme	0	162	690	690	690	690	690	690	690	690	740	6,422
West of Fearnan Culvert	42	0	0	0	0	0	0	0	0	0	0	0
Pitcur Culvert	15	0	0	0	0	0	0	0	0	0	0	0
<b>TOTAL CARRIED FORWARD</b>	<b>11,954</b>	<b>13,532</b>	<b>11,788</b>	<b>11,498</b>	<b>11,684</b>	<b>11,605</b>	<b>11,225</b>	<b>11,225</b>	<b>11,225</b>	<b>8,925</b>	<b>11,175</b>	<b>113,882</b>



<b>HOUSING &amp; ENVIRONMENT</b>	<b>Revised Budget 06-Feb-19</b>	<b>Proposed Budget</b>	<b>Proposed Budget</b>	<b>Proposed Budget</b>	<b>Proposed Budget</b>	<b>Proposed Budget</b>	<b>Proposed Budget</b>	<b>Proposed Budget</b>	<b>Proposed Budget</b>	<b>Proposed Budget</b>	<b>Proposed Budget</b>	<b>Proposed Total Budget 2019/20- 2028/29 (£'000)</b>
<b>PROJECT/NATURE OF EXPENDITURE</b>	<b>2018/19 (£'000)</b>	<b>2019/20 (£'000)</b>	<b>2020/21 (£'000)</b>	<b>2021/22 (£'000)</b>	<b>2022/23 (£'000)</b>	<b>2023/24 (£'000)</b>	<b>2024/25 (£'000)</b>	<b>2025/26 (£'000)</b>	<b>2026/27 (£'000)</b>	<b>2027/28 (£'000)</b>	<b>2028/29 (£'000)</b>	
<b>TOTAL BROUGHT FORWARD</b>	<b>11,954</b>	<b>13,532</b>	<b>11,788</b>	<b>11,498</b>	<b>11,684</b>	<b>11,605</b>	<b>11,225</b>	<b>11,225</b>	<b>11,225</b>	<b>8,925</b>	<b>11,175</b>	<b>113,882</b>
Dalhenzean Culvert	37	261	0	0	0	0	0	0	0	0	0	261
Dunkeld Golf Course	36	195	0	0	0	0	0	0	0	0	0	195
Vehicular Bridge Parapets Programme - Assess & Upgrade	36	50	35	38	0	0	0	0	0	0	0	123
<u>Improvement Schemes</u>												
New Rural Footways	21	0	0	0	0	0	0	0	0	0	0	0
A9/A85 Road Junction Improvements	12,548	0	0	0	0	0	0	0	0	0	0	0
Third Party Contribution	(5)	0	0	0	0	0	0	0	0	0	0	0
Perth Transport Futures	2,862	1,325	11,075	35,190	57,480	9,000	0	0	0	0	0	114,070
Third Party Contribution	0	0	(11,000)	(29,000)	0	0	0	0	0	0	0	(40,000)
A977 Upgrades	368	161	0	0	0	0	0	0	0	0	0	161
Brioch Road, Crieff - Road Realignment & Safety Measures	82	238	0	0	0	0	0	0	0	0	0	238
Third Party Contribution (Developers)	(82)	(113)	0	0	0	0	0	0	0	0	0	(113)
Third Party Contribution (Sustrans)	0	(60)	0	0	0	0	0	0	0	0	0	(60)
Old Perth Bridge - Strengthening	0	166	2,386	23	0	0	0	0	0	0	0	2,575
Perth Queens Bridge - Strengthening	0	377	76	2,176	0	0	0	0	0	0	0	2,629
<u>Rural Flood Mitigation Schemes</u>												
Almondbank Flood Prevention Scheme	4,488	0	0	0	0	0	0	0	0	0	0	0
Third Party Contribution	(11)	0	0	0	0	0	0	0	0	0	0	0
Comrie Flood Prevention Scheme	604	962	11,611	12,008	0	0	0	0	0	0	0	24,581
Milnathort Flood Prevention Scheme	107	84	1,659	10	0	0	0	0	0	0	0	1,753
South Kinross Flood Prevention Scheme	170	132	188	1,888	965	0	0	0	0	0	0	3,173
Scone Flood Prevention Scheme	96	73	524	30	0	0	0	0	0	0	0	627
<u>Planning Conservation</u>												
Conservation of Built Heritage	14	1,002	0	0	0	0	0	0	0	0	0	1,002
Third Party Contribution	0	(100)	0	0	0	0	0	0	0	0	0	(100)
<b>TOTAL CARRIED FORWARD</b>	<b>33,325</b>	<b>18,285</b>	<b>28,342</b>	<b>33,861</b>	<b>70,129</b>	<b>20,605</b>	<b>11,225</b>	<b>11,225</b>	<b>11,225</b>	<b>8,925</b>	<b>11,175</b>	<b>224,997</b>

<b>HOUSING &amp; ENVIRONMENT</b>	<b>Revised Budget 06-Feb-19</b>	<b>Proposed Budget</b>	<b>Proposed Budget</b>	<b>Proposed Budget</b>	<b>Proposed Budget</b>	<b>Proposed Budget</b>	<b>Proposed Budget</b>	<b>Proposed Budget</b>	<b>Proposed Budget</b>	<b>Proposed Budget</b>	<b>Proposed Budget</b>	<b>Proposed Total Budget 2019/20- 2028/29 (£'000)</b>
<b>PROJECT/NATURE OF EXPENDITURE</b>	<b>2018/19 (£'000)</b>	<b>2019/20 (£'000)</b>	<b>2020/21 (£'000)</b>	<b>2021/22 (£'000)</b>	<b>2022/23 (£'000)</b>	<b>2023/24 (£'000)</b>	<b>2024/25 (£'000)</b>	<b>2025/26 (£'000)</b>	<b>2026/27 (£'000)</b>	<b>2027/28 (£'000)</b>	<b>2028/29 (£'000)</b>	
<b>TOTAL BROUGHT FORWARD</b>	<b>33,325</b>	<b>18,285</b>	<b>28,342</b>	<b>33,861</b>	<b>70,129</b>	<b>20,605</b>	<b>11,225</b>	<b>11,225</b>	<b>11,225</b>	<b>8,925</b>	<b>11,175</b>	<b>224,997</b>
<u>Perth &amp; Kinross Place-making</u>												
- Mill Street Environmental Improvements	146	0	0	0	0	0	0	0	0	0	0	0
- St. Pauls Church	1,597	562	0	0	0	0	0	0	0	0	0	562
- Perth City Centre Golden Route (Rail Station)	10	487	0	0	0	0	0	0	0	0	0	487
- Green Network Routes	9	114	0	0	0	0	0	0	0	0	0	114
- City Greening	90	0	0	0	0	0	0	0	0	0	0	0
- Tay Street, Perth	0	170	500	1,200	0	0	0	0	0	0	0	1,870
- Mill Street, Perth (Phase 3) - Shared Space at Bus Station	0	50	550	0	0	0	0	0	0	0	0	600
- South Street, Perth - Transport Hub	0	0	0	200	740	0	0	0	0	0	0	940
Perth & Kinross Lighting Action Plan	616	1,316	1,075	649	453	0	0	0	0	0	0	3,493
<u>Other Planning Projects</u>												
Creative Exchange (former St. John's Primary School)	1,821	2,226	0	0	0	0	0	0	0	0	0	2,226
Third Party Contribution	(395)	(230)	0	0	0	0	0	0	0	0	0	(230)
<u>Community Greenspace</u>												
Play Areas - Improvements Implementation Strategy	928	368	150	150	150	150	150	150	150	150	135	1,703
Third Party Contribution	(172)	0	0	0	0	0	0	0	0	0	0	0
3G Pitch, Blairgowrie	0	0	0	0	0	500	0	0	0	0	0	500
Countryside Sites	9	156	0	0	0	0	0	0	0	0	0	156
Community Greenspace Sites	0	715	784	0	0	300	300	300	300	300	275	3,274
Small Parks	30	0	0	0	0	0	0	0	0	0	0	0
Community Greenspace Bridges	31	0	0	0	0	0	0	0	0	0	0	0
Core Path Implementation	85	0	0	0	0	0	0	0	0	0	0	0
Third Party Contribution	(45)	0	0	0	0	0	0	0	0	0	0	0
Pitlochry Recreation Park	6	0	0	0	0	0	0	0	0	0	0	0
Alyth Environmental Improvements	524	0	0	0	0	0	0	0	0	0	0	0
Third Party Contribution	(19)	0	0	0	0	0	0	0	0	0	0	0
Revenue Contribution	(20)	0	0	0	0	0	0	0	0	0	0	0
Air Quality Improvements	0	0	100	0	0	0	0	0	0	0	0	100
Premier Parks	75	0	0	0	0	0	0	0	0	0	0	0
The Knock	9	85	0	0	0	0	0	0	0	0	0	85
<b>TOTAL CARRIED FORWARD</b>	<b>38,660</b>	<b>24,304</b>	<b>31,501</b>	<b>36,060</b>	<b>71,472</b>	<b>21,555</b>	<b>11,675</b>	<b>11,675</b>	<b>11,675</b>	<b>9,375</b>	<b>11,585</b>	<b>240,877</b>

<b>HOUSING &amp; ENVIRONMENT</b>	<b>Revised Budget 06-Feb-19</b>	<b>Proposed Budget</b>	<b>Proposed Budget</b>	<b>Proposed Budget</b>	<b>Proposed Budget</b>	<b>Proposed Budget</b>	<b>Proposed Budget</b>	<b>Proposed Budget</b>	<b>Proposed Budget</b>	<b>Proposed Budget</b>	<b>Proposed Budget</b>	<b>Proposed Total Budget 2019/20- 2028/29 (£'000)</b>
<b>PROJECT/NATURE OF EXPENDITURE</b>	<b>2018/19 (£'000)</b>	<b>2019/20 (£'000)</b>	<b>2020/21 (£'000)</b>	<b>2021/22 (£'000)</b>	<b>2022/23 (£'000)</b>	<b>2023/24 (£'000)</b>	<b>2024/25 (£'000)</b>	<b>2025/26 (£'000)</b>	<b>2026/27 (£'000)</b>	<b>2027/28 (£'000)</b>	<b>2028/29 (£'000)</b>	
<b>TOTAL BROUGHT FORWARD</b>	<b>38,660</b>	<b>24,304</b>	<b>31,501</b>	<b>36,060</b>	<b>71,472</b>	<b>21,555</b>	<b>11,675</b>	<b>11,675</b>	<b>11,675</b>	<b>9,375</b>	<b>11,585</b>	<b>240,877</b>
Kinnoull Hill	9	105	0	0	0	0	0	0	0	0	0	105
Countryside Access	10	0	0	0	0	0	0	0	0	0	0	0
Cemetery Extensions	147	145	100	100	100	100	100	100	100	100	75	1,020
<u>Support Services</u>												
PC Replacement & IT Upgrades - Hardware	20	20	20	20	20	20	20	20	20	20	0	180
PC Replacement & IT Upgrades - Licenses	239	44	30	30	32	120	120	120	120	120	120	856
Corporate Programme Management System	43	0	0	0	0	0	0	0	0	0	0	0
Third Party Contribution (HRA)	(3)	0	0	0	0	0	0	0	0	0	0	0
<u>Property Division</u>												
DDA Adaptation & Alteration Works Programme	234	245	200	200	200	200	200	200	200	200	150	1,995
Property Compliance Works Programme	804	680	680	680	692	650	650	650	650	650	600	6,582
Capital Improvement Projects Programme	1,761	1,622	2,000	2,000	2,000	2,000	2,000	2,000	2,000	2,000	1,900	19,522
Fire Audit Work - Robert Douglas Memorial School	369	0	0	0	0	0	0	0	0	0	0	0
Pitlochry High School - Upgrade Programme	672	636	502	502	502	0	0	0	0	0	0	2,142
Salix Energy Efficiency Programme	40	0	0	0	0	0	0	0	0	0	0	0
Third Party Contribution (Salix)	(12)	0	0	0	0	0	0	0	0	0	0	0
Revenue Contribution (CEEF)	(28)	0	0	0	0	0	0	0	0	0	0	0
<u>Commercial Property Investment Programme</u>												
North Muirton Industrial Estate - Site Servicing & Provision of Units	316	468	1,023	0	0	0	0	0	0	0	0	1,491
Western Edge, Kinross - Site Servicing	20	0	0	0	0	0	0	0	0	0	0	0
Additional Infrastructure Investment - Broxden	50	0	0	0	0	0	0	0	0	0	0	0
Creative Industries Land/Advance Units	0	250	0	0	0	0	0	0	0	0	0	250
Rural Business Units Programme	0	367	297	295	295	295	0	0	0	0	0	1,549
<b>TOTAL CARRIED FORWARD</b>	<b>43,351</b>	<b>28,886</b>	<b>36,353</b>	<b>39,887</b>	<b>75,313</b>	<b>24,940</b>	<b>14,765</b>	<b>14,765</b>	<b>14,765</b>	<b>12,465</b>	<b>14,430</b>	<b>276,569</b>

<b><u>HOUSING &amp; ENVIRONMENT</u></b>	<b>Revised Budget 06-Feb-19</b>	<b>Proposed Budget</b>	<b>Proposed Budget</b>	<b>Proposed Budget</b>	<b>Proposed Budget</b>	<b>Proposed Budget</b>	<b>Proposed Budget</b>	<b>Proposed Budget</b>	<b>Proposed Budget</b>	<b>Proposed Budget</b>	<b>Proposed Budget</b>	<b>Proposed Total Budget 2019/20- 2028/29 (£'000)</b>
<b>PROJECT/NATURE OF EXPENDITURE</b>	<b>2018/19 (£'000)</b>	<b>2019/20 (£'000)</b>	<b>2020/21 (£'000)</b>	<b>2021/22 (£'000)</b>	<b>2022/23 (£'000)</b>	<b>2023/24 (£'000)</b>	<b>2024/25 (£'000)</b>	<b>2025/26 (£'000)</b>	<b>2026/27 (£'000)</b>	<b>2027/28 (£'000)</b>	<b>2028/29 (£'000)</b>	
<b>TOTAL BROUGHT FORWARD</b>	<b>43,351</b>	<b>28,886</b>	<b>36,353</b>	<b>39,887</b>	<b>75,313</b>	<b>24,940</b>	<b>14,765</b>	<b>14,765</b>	<b>14,765</b>	<b>12,465</b>	<b>14,430</b>	<b>276,569</b>
<u>Prudential Borrowing</u>												
Wheeled Bin Replacement Programme - Domestic Bins	199	200	200	200	200	200	200	200	200	200	200	2,000
Wheeled Bin Replacement Programme - Commercial Bins	8	7	12	12	18	20	20	20	20	20	20	169
Recycling Containers, Oil Banks & Battery Banks - Replacement Progra	75	76	56	60	62	65	65	65	65	65	65	644
Litter Bins	25	25	25	25	25	25	50	50	50	50	50	375
Smart Cities - Smart Waste	105	50	0	0	0	0	0	0	0	0	0	50
Third Party Contribution (EDRF)	(46)	(17)	0	0	0	0	0	0	0	0	0	(17)
Vehicle Replacement Programme	3,517	3,301	2,559	2,206	3,543	3,000	3,000	3,000	3,000	3,000	3,000	29,609
Capital Receipts - Vehicle Disposals	(340)	(372)	(256)	(221)	(354)	(300)	(300)	(300)	(300)	(300)	(300)	(3,003)
Energy Conservation & Carbon Reduction Programme	218	150	150	150	150	150	150	150	150	150	150	1,500
Canal Street Car Park Improvements	(35)	0	0	0	0	0	0	0	0	0	0	0
Crematorium - Memorial Garden Enhancement	39	15	0	0	0	0	0	0	0	0	0	15
Crematorium - Abatement Works	479	0	0	0	0	0	0	0	0	0	0	0
Street Lighting Renewal - LED & Column Replacement	730	752	774	971	998	1,024	1,051	575	589	603	621	7,958
Smart Cities - Intelligent Street Lighting	327	0	0	0	0	0	0	0	0	0	0	0
Third Party Contribution (EDRF)	(132)	0	0	0	0	0	0	0	0	0	0	0
Third Party Contribution (CIF)	(15)	0	0	0	0	0	0	0	0	0	0	0
Perth Harbour - Dredging	20	708	0	0	0	0	0	0	0	0	0	708
Land Purchase & Development	0	0	1,000	0	0	0	0	0	0	0	0	1,000
Technology & Innovation Incubator Units	0	1,000	0	0	0	0	0	0	0	0	0	1,000
<u>Housing Projects</u>												
Gypsy Travellers Site Improvement Works	61	0	0	0	0	0	0	0	0	0	0	0
Housing with Care - Communal Facilities	363	0	0	0	0	0	0	0	0	0	0	0
<b>TOTAL</b>	<b>48,949</b>	<b>34,781</b>	<b>40,873</b>	<b>43,290</b>	<b>79,955</b>	<b>29,124</b>	<b>19,001</b>	<b>18,525</b>	<b>18,539</b>	<b>16,253</b>	<b>18,236</b>	<b>318,577</b>

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<b><u>CORPORATE &amp; DEMOCRATIC SERVICES</u></b>	<b>Revised Budget 06-Feb-19</b>	<b>Proposed Budget</b>	<b>Proposed Budget</b>	<b>Proposed Budget</b>	<b>Proposed Budget</b>	<b>Proposed Budget</b>	<b>Proposed Budget</b>	<b>Proposed Budget</b>	<b>Proposed Budget</b>	<b>Proposed Budget</b>	<b>Proposed Budget</b>	<b>Proposed Total Budget 2019/20- 2028/29 (£'000)</b>
<b>PROJECT/NATURE OF EXPENDITURE</b>	<b>2018/19 (£'000)</b>	<b>2019/20 (£'000)</b>	<b>2020/21 (£'000)</b>	<b>2021/22 (£'000)</b>	<b>2022/23 (£'000)</b>	<b>2023/24 (£'000)</b>	<b>2024/25 (£'000)</b>	<b>2025/26 (£'000)</b>	<b>2026/27 (£'000)</b>	<b>2027/28 (£'000)</b>	<b>2028/29 (£'000)</b>	
<u>City Centre Developments - Cultural Attractions</u>												
Perth City Hall	1,096	10,151	10,753	500	0	0	0	0	0	0	0	21,404
Revenue Contribution	(90)	(180)	0	0	0	0	0	0	0	0	0	(180)
Perth Museum & Art Gallery (PMAG)	15	25	200	2,614	504	0	0	0	0	0	0	3,343
Collections Store	23	525	5,939	0	0	0	0	0	0	0	0	6,464
Third Party Contribution	0	(5,000)	(5,000)	0	0	0	0	0	0	0	0	(10,000)
<u>Community Planning</u>												
Letham Wellbeing Hub	14	1,236	0	0	0	0	0	0	0	0	0	1,236
<u>Information Systems and Technology</u>												
ICT Infrastructure & Replacement & Upgrade Programme	3,074	1,894	2,161	2,958	3,160	3,334	2,824	2,942	2,565	2,833	2,312	26,983
School Audio-Visual (AV) Equipment Replacement Programme	100	335	425	425	425	425	425	425	425	425	425	4,160
Swift Social Work System Replacement	0	1,000	1,700	0	0	0	0	0	0	0	0	2,700
Council Contact Centre	20	160	40	75	40	40	40	40	40	40	40	555
<b>TOTAL</b>	<b>4,252</b>	<b>10,146</b>	<b>16,218</b>	<b>6,572</b>	<b>4,129</b>	<b>3,799</b>	<b>3,289</b>	<b>3,407</b>	<b>3,030</b>	<b>3,298</b>	<b>2,777</b>	<b>56,665</b>

**PERTH AND KINROSS COUNCIL**  
**LOANS FUND AND CAPITAL FUND PROJECTIONS**

**LOANS FUND - Updated Projections**

(£'000)	2018/19	2019/20	2020/21	2021/22	2022/23	2023/24	2024/25	2025/26	2026/27	2027/28	2028/29	2029/30	2030/31	2031/32	2032/33	2033/34	2034/35	2035/36
Loans Fund Budget	13,973	12,725	12,801	12,881	12,967	13,058	13,149	13,240	13,331	13,422	13,422	13,422	13,422	13,422	13,422	13,422	13,422	13,422
Estimated General Fund Loan Charges*	13,999	10,879	11,345	12,862	15,366	16,471	16,688	16,276	15,758	14,742	14,080	13,509	12,402	11,232	13,718	14,337	17,399	20,093
Transfer To/(From) the Capital Fund	(26)	1,846	1,456	19	(2,399)	(3,413)	(3,539)	(3,036)	(2,427)	(1,320)	(658)	(87)	1,020	2,190	(296)	(915)	(3,977)	(6,671)
Loans Fund Budget Surplus/(Deficit)	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0

\* based on applying Statutory Guidance

Increase/(Decrease) in Loan Charge Budget (re Budget Motion - June 2018)	0	(4,926)	76	80	86	91	91	91	91	91	0	0	0	0	0	0	0	0
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Estimated CLF Interest Rate	2.98%	2.82%	2.87%	2.92%	3.02%	2.99%	2.99%	3.02%	3.04%	3.07%	3.09%	3.12%	3.14%	3.15%	3.16%	3.17%	3.16%	3.19%
New Composite Borrowing Included	33,560	26,177	66,890	78,924	89,701	25,864	6,674	6,792	6,415	4,556	5,677	12,000	12,000	12,000	12,000	12,000	12,000	12,000

(estimates for HRA and Prudential Borrowing have also been included in overall Loans Fund assumptions in all years)

**Notes:**

- 1 New borrowing estimates are per proposed Capital Budget to 2028/29 on the Core General Fund Programme.
- 2 Further new borrowing of **£12M** per annum assumed from 2029/30 for all subsequent years.
- 3 Assumes gently increasing interest rates over the next few years.

**CAPITAL FUND - Updated Projections**

(£'000)	2018/19	2019/20	2020/21	2021/22	2022/23	2023/24	2024/25	2025/26	2026/27	2027/28	2028/29	2029/30	2030/31	2031/32	2032/33	2033/34	2034/35	2035/36
Balance b/f	25,060	30,351	33,616	36,859	38,985	39,013	38,279	37,593	38,181	39,947	43,078	46,981	51,587	57,339	64,034	68,445	72,369	73,349
Contribution from General Fund	5,446	1,626	1,626	1,626	1,626	1,626	1,626	1,626	1,626	1,626	1,626	1,626	1,626	1,626	1,626	1,626	1,626	1,626
Contribution (to)/from POP	(258)	(246)	(251)	(255)	(264)	(262)	(263)	86	452	467	483	498	398	0	0	0	0	0
Under/(Over)spend - Loans Fund	(26)	1,846	1,456	19	(2,399)	(3,413)	(3,539)	(3,036)	(2,427)	(1,320)	(658)	(87)	1,020	2,190	(296)	(915)	(3,977)	(6,671)
General Fund IORB Surplus/(Deficit)	39	(23)	240	455	670	730	820	1,160	1,160	1,160	1,160	1,160	1,160	1,160	1,160	1,160	1,160	1,160
IORB on Capital Fund balances	90	62	173	281	395	585	670	752	955	1,198	1,292	1,409	1,548	1,720	1,921	2,053	2,171	2,200
Balance c/f	30,351	33,616	36,859	38,985	39,013	38,279	37,593	38,181	39,947	43,078	46,981	51,587	57,339	64,034	68,445	72,369	73,349	71,664

**IORB to General Fund - Updated Projections**

£'000	2018/19	2019/20	2020/21	2021/22	2022/23	2023/24	2024/25	2025/26	2026/27	2027/28	2028/29	2029/30	2030/31	2031/32	2032/33	2033/34	2034/35	2035/36
General Fund IORB per Budget	271	200	200	200	200	200	200	200	200	200	200	200	200	200	200	200	200	200
Latest Estimated IORB	310	177	440	655	870	930	1,020	1,360	1,360	1,360	1,360	1,360	1,360	1,360	1,360	1,360	1,360	1,360
<b>Additional IORB</b>	<b>39</b>	<b>(23)</b>	<b>240</b>	<b>455</b>	<b>670</b>	<b>730</b>	<b>820</b>	<b>1,160</b>	<b>1,160</b>	<b>1,160</b>	<b>1,160</b>	<b>1,160</b>	<b>1,160</b>	<b>1,160</b>	<b>1,160</b>	<b>1,160</b>	<b>1,160</b>	<b>1,160</b>

**PERTH AND KINROSS COUNCIL**  
**LOANS FUND AND CAPITAL FUND PROJECTIONS**

**APPENDIX III**

**LOANS FUND - Updated Projection**

(£'000)	<u>2036/37</u>	<u>2037/38</u>	<u>2038/39</u>	<u>2039/40</u>	<u>2040/41</u>	<u>2041/42</u>	<u>2042/43</u>	<u>2043/44</u>	<u>2044/45</u>	<u>2045/46</u>	<u>2046/47</u>	<u>2047/48</u>	<u>2048/49</u>	<u>2049/50</u>
Loans Fund Budget	13,422	13,422	13,422	13,422	13,422	13,422	13,422	13,422	13,422	13,422	13,422	13,422	13,422	13,422
Estimated General Fund Loan Charges*	23,064	24,716	26,802	28,812	30,880	33,256	35,493	37,833	40,252	41,152	42,657	42,603	43,091	43,542
Transfer To/(From) the Capital Fund	(9,642)	(11,294)	(13,380)	(15,390)	(17,458)	(19,834)	(14,052)	(2,786)	(2,786)	(2,786)	(2,786)	(2,786)	(2,786)	(2,786)
Loans Fund Budget Surplus/(Deficit)	0	0	0	0	0	0	(8,018)	(21,625)	(24,044)	(24,944)	(26,449)	(26,395)	(26,883)	(27,334)

\* based on applying Statutory Guidance

Increase/(Decrease) in Loan Charge Budget (re Budget Motion - June 2018)	0	0	0	0	0	0	0	0	0	0	0	0	0	0
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Estimated CLF Interest Rate	3.21%	3.24%	3.25%	3.25%	3.24%	3.26%	3.26%	3.26%	3.25%	3.27%	3.24%	3.25%	3.26%	3.23%
New Composite Borrowing Included	12,000	12,000	12,000	12,000	12,000	12,000	12,000	12,000	12,000	12,000	12,000	12,000	12,000	12,000

(estimates for HRA and Prudential Borrowing have :

**Notes:**

- 1 New borrowing estimates are per propos
- 2 Further new borrowing of **£12M** per annu
- 3 Assumes gently increasing interest rates

**CAPITAL FUND - Updated Projecti**

(£'000)	<u>2036/37</u>	<u>2037/38</u>	<u>2038/39</u>	<u>2039/40</u>	<u>2040/41</u>	<u>2041/42</u>	<u>2042/43</u>	<u>2043/44</u>	<u>2044/45</u>	<u>2045/46</u>	<u>2046/47</u>	<u>2047/48</u>	<u>2048/49</u>	<u>2049/50</u>
Balance b/f	71,664	66,958	60,458	51,678	40,624	27,171	10,938	0	0	0	0	0	0	0
Contribution from General Fund	1,626	1,626	1,626	1,626	1,626	1,626	1,626	1,626	1,626	1,626	1,626	1,626	1,626	1,626
Contribution (to)/from POP	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Under/(Over)spend - Loans Fund	(9,642)	(11,294)	(13,380)	(15,390)	(17,458)	(19,834)	(14,052)	(2,786)	(2,786)	(2,786)	(2,786)	(2,786)	(2,786)	(2,786)
General Fund IORB Surplus/(Deficit)	1,160	1,160	1,160	1,160	1,160	1,160	1,160	1,160	1,160	1,160	1,160	1,160	1,160	1,160
IORB on Capital Fund balances	2,150	2,009	1,814	1,550	1,219	815	328	0	0	0	0	0	0	0
Balance c/f	66,958	60,458	51,678	40,624	27,171	10,938	0	0	0	0	0	0	0	0

**IORB to General Fund - Updated P**

£'000	<u>2036/37</u>	<u>2037/38</u>	<u>2038/39</u>	<u>2039/40</u>	<u>2040/41</u>	<u>2041/42</u>	<u>2042/43</u>	<u>2043/44</u>	<u>2044/45</u>	<u>2045/46</u>	<u>2046/47</u>	<u>2047/48</u>	<u>2048/49</u>	<u>2049/50</u>
General Fund IORB per Budget	200	200	200	200	200	200	200	200	200	200	200	200	200	200
Latest Estimated IORB	1,360	1,360	1,360	1,360	1,360	1,360	1,360	1,360	1,360	1,360	1,360	1,360	1,360	1,360
<b>Additional IORB</b>	<b>1,160</b>	<b>1,160</b>	<b>1,160</b>	<b>1,160</b>	<b>1,160</b>	<b>1,160</b>	<b>1,160</b>	<b>1,160</b>	<b>1,160</b>	<b>1,160</b>	<b>1,160</b>	<b>1,160</b>	<b>1,160</b>	<b>1,160</b>



# PERTH & KINROSS COUNCIL

20 February 2019

## RESERVES STRATEGY

Report by Head of Finance (Report No. 19/48)

### PURPOSE OF REPORT

This report recommends a strategy for managing the Council's Reserves (with the exception of the Housing Revenue Account balance) in the context of setting the Council's Final Revenue Budget for 2019/20 and Provisional Revenue Budgets for 2020/21 and 2021/22.

### 1. BACKGROUND

- 1.1 In accordance with the existing statutory and regulatory framework, the Head of Finance as Responsible Financial Officer (or "Proper Officer") is responsible for advising the Council on the level of Reserves it should hold. This report is intended to fulfil that remit except with regard to the Housing Revenue Account (HRA) balance, which was considered in a separate report to the Housing and Communities Committee on 23 January 2019 (Report No. 19/12 refers).
- 1.2 CIPFA Local Authority Advisory Panel Bulletin (LAAP) 99 published in July 2014 provides guidance on the establishment and maintenance of Reserves and Balances and has informed the preparation of this report.
- 1.3 In determining medium term financial plans and preparing budgets the Council needs to consider the establishment and maintenance of Reserves in accordance with its statutory powers. Reserves can be held for three main purposes:
  - Working balances to help cushion the impact of uneven cash flows and avoid unnecessary temporary borrowing – this forms part of General Reserves.
  - A contingency to cushion the impact of unexpected events or emergencies – this also forms part of General Reserves.
  - A means of building up funds often referred to as Earmarked Reserves, to meet known or predicted liabilities.
- 1.4 LAAP Bulletin 99 also provided guidance on the various categories of Earmarked Reserve that the Council is permitted to hold:
  - Sums set aside for major schemes, such as capital developments or asset purchases, or to fund major reorganisations

- Insurance reserves
- Reserves for trading and business units
- Reserves retained for service use
- Reserves for unspent revenue grants
- School balances

- 1.5 The audited 2017/18 Annual Accounts which were presented to the Council on 3 October 2018 (Report No. 18/306 refers), give an overview of the Reserves position as at 31 March 2018 which is summarised in the table below.

<b><u>Summary of Council Reserves as at 31 March 2018</u></b>	
	<b>£'000</b>
General Fund	51,099
Housing Revenue Account	1,000
Capital Fund	25,060
Renewal and Repair Fund	20
Insurance Fund	2,815
Capital Receipts Reserve	0
Capital Grants Unapplied	87
	<hr/>
	<b>80,081</b>

- 1.6 The above summary excludes the Revaluation Reserve; Capital Adjustments Account; the Financial Instruments Adjustment Account; the Pensions Reserve and the Employee Statutory Adjustment Account. These Reserves reflect proper accounting practice, but are not resource-backed and are, therefore, of limited relevance in determining the Council's Reserves and budget strategies.
- 1.7 The General Fund figure included above merits further consideration and is analysed in detail at Appendix 1 to this report. To assist in effective financial management, Housing Revenue Account balances are considered separately from the rest of the General Fund although for accounting purposes they are part of the General Fund. With regard to Appendix 1 it is important to note that although the General Fund balance as at 31 March 2018 totalled £52,099,000, once HRA balances (£1,000,000) and commitments (£38,991,000) are excluded, there was an uncommitted General Fund balance of £12,108,000. This represented 3.6% of the Council's net budgeted expenditure for 2017/18 (per Revenue Monitoring Report No.4 – considered by the Strategic Policy and Resources Committee on 18 April 2018 (Report No. 18/133 refers)).

- 1.8 The projected position as at 31 March 2019 for each of the relevant Reserves will now be considered in turn and recommendations made regarding future strategy.
- 2. GENERAL FUND (Excluding HRA): Proposals to earmark General Fund balances.**
- 2.1 Revenue Monitoring Report Number 3, as presented to the meeting of the Strategic Policy and Resources Committee on 6 February 2019 (Report No. 19/36 refers), detailed the projected outturn for the Council's 2018/19 General Fund Revenue Budget. The projections included in Revenue Monitoring Report Number 3 have been further refined to recognise a number of adjustments which are required in closing the Council's 2018/19 Annual Accounts.
- 2.2 The impact of these projections on the level of balances is summarised at Appendix 2 to this report, which indicates a projected General Fund (excluding HRA) balance of £43,799,000 at 31 March 2019. Of the projected balance as at 31 March 2019, £32,009,000 is earmarked for the specific purposes set out in the table below with a projected uncommitted balance of £11,790,000.
- 2.3 It should be understood that some areas of uncertainty remain about the projected level of balances at 31 March 2019. Significant issues which might impact on balances include expenditure in relation to any weather related events that occur during the remainder of the financial year.
- 2.4 Based on the Council's existing financial and policy commitments and the work undertaken in updating the Provisional Revenue Budgets, it is advised that significant amounts will require to be earmarked against the projected General Fund balance as follows:

<b>Projected Uncommitted General Fund Balance at 31 March 2019 (Excluding HRA)</b>		
	£'000	£'000
Projected General Fund Balance at 31 March 2019 (Per Appendix 2)		43,799
<u>Less: Proposed Amounts Earmarked Against Balances:</u>		
Transformation Programme (including Workforce Management and Organisational Change)	(8,741)	
Developer Contributions	(4,903)	
Affordable Housing	(4,482)	
Revenue Budget Flexibility 2019	(3,591)	
Secondary Schools	(1,799)	
REACH project	(1,598)	
Perth High School	(1,539)	
Works Maintenance	(1,250)	
Car Parking	(903)	
Devolved School Management Balances	(758)	
Community Investment Fund	(600)	
Revenue Grants	(522)	
Culture	(225)	
Planning Appeals and Public Enquiries	(197)	
Perth City Centre Projects	(180)	
Contaminated Land	(176)	
Financial Assistance	(136)	
Modern Apprentices / Graduate Trainees	(136)	
Central Energy Efficiency Fund	(123)	
Community Action Partnerships	(80)	
Elections	(53)	
Computer Information Security / Public Service Network	(17)	
		(32,009)
<b>Revised Projected Uncommitted Balance at 31 March 2019</b>		<b>11,790</b>

- 2.5 The Council is asked to endorse each of the proposals to earmark Reserves prior to agreeing an appropriate approach to determining the level of uncommitted Reserves held on the General Fund. Each of these proposals is, therefore, dealt with in more detail below.

**Transformation Programme (including Workforce Management and Organisational Change) - £8,741,000**

- 2.6 As outlined in the Medium Term Financial Plan, which was approved by the Council on 3 October 2018 (Report No. 18/326 refers), the Council faces a number of risks over the medium term in relation to future levels of funding and demand for Council services.
- 2.7 In response to this continuing financial challenge the Council has put in place a significant and ambitious Transformation Programme which requires initial non-recurring contributions from this earmarked Reserve in order to generate significant recurring savings. This earmarked Reserve is also in place to fund further workforce management costs that the Council may incur as it prepares for the challenges ahead.

- 2.8 During the year the Reserve has been used to fund £2,230,000 of expenditure on transformation projects as approved by the Strategic Policy & Resources Committee.
- 2.9 Beyond the current financial year there are likely to be significant calls on this funding. To the extent these calls have not yet been committed they are inevitably very difficult to quantify on an objective basis and the amounts outlined below are a broad indication of the possible demands on this resource:
- Transformation Programme – there are currently further commitments of £4,000,000 in terms of the Council's approved transformation programme.
  - Further workforce management measures for all groups of staff (which includes voluntary severance schemes) - £4,060,000. The 2019/20 to 2021/22 Provisional Revenue Budgets assume workforce reductions in each year. Further reductions are likely to be necessary beyond this period. This figure will be reviewed as part of the 2018/19 Unaudited Accounts process in light of the final outturn for the Council.
  - Further Transformation and Organisational Change - £681,000 – this is provision for future transformation which, although difficult to quantify at this point, may be required to deliver further savings. There is also provision for assisting in delivering a programme of cultural change and building capacity and capability across the organisation to deliver public service reform and transformation. This will involve supporting individuals within the organisation involved in delivering services in new and innovative ways.
- 2.10 The total estimated cost of these further initiatives is £8,741,000 as summarised below:

	£000
Transformation existing programme	4,000
Workforce management	4,060
Further Transformation and Organisational Change	681
<b>TOTAL</b>	<b>8,741</b>

- 2.11 Detailed monitoring information on the Transformation Programme will continue to be presented to the Strategic Policy and Resources Committee.
- 2.12 These resources will also be monitored as part of the revenue monitoring process and reported to the Strategic Policy and Resources Committee.

**Developer Contributions: Commuted Sums & Infrastructure and Affordable Housing - £4,903,000**

- 2.13 The Enterprise and Infrastructure Committee approved supplementary guidance on 3 September 2014 for developer contributions covering community greenspace, primary education, Auchterarder A9 junction

improvements, affordable housing and transport infrastructure (Report No. 14/370 refers).

- 2.14 Developer Contributions are held in the Council's Reserves until they are applied to relevant schemes. It is projected that approximately £1,669,000 of unapplied resources in relation to affordable housing will be held by the Council at 31 March 2019 and it is proposed to earmark the unapplied amount within General Fund Balances. Additionally it is proposed to earmark accumulated balances of £2,178,000 for the provision of education infrastructure and £111,000 for transport infrastructure. Contributions are also provided by developers towards the cost of maintaining areas of ground. These contributions are used to fund relevant expenditure over ten years. It is projected that approximately £945,000 of unapplied resources for tree planting, play areas, community allotments and sports grounds will be held by the Council at 31 March 2019 and it is proposed to earmark the unapplied amount within General Fund Balances for these purposes as follows.

	£000
Affordable Housing	1,669
Education Infrastructure	2,178
Transport Infrastructure	111
Environmental Infrastructure	945
<b>TOTAL</b>	<b>4,903</b>

- 2.15 These resources will be monitored as part of the revenue monitoring process and reported to the Strategic Policy and Resources Committee.

**Affordable Housing (Resources accrued from reduced Council Tax Discounts) - £4,482,000**

- 2.16 It is anticipated that by the end of the current financial year there will be a balance of approximately £4,482,000 in Reserves which has been generated as a result of the Council's policy of varying the level of Council Tax charged for long term empty properties and second homes.

- 2.17 These resources will be monitored as part of the revenue monitoring process and reported to the Strategic Policy and Resources Committee.

**Revenue Budget Flexibility 2019 - £3,591,000**

- 2.18 The Council operates a Revenue Budget Flexibility Scheme which, subject to approval, allows certain Service under and over spends from one financial year to be carried forward to future financial years (Report No. 01/306 refers) to allow the management of the Revenue Budget over the medium term. Revenue Budget flexibility proposals are reviewed annually with the earmarked amount utilised for the purposes approved by Council. The amount shown is in line with the proposals to utilise budget flexibility contained within Revenue Budget 2019/20; 2020/21 & 2021/22 – Report No. 2 on the agenda for the special meeting of the Council (Report No. 19/46

refers). The assumption underlying this report is that all of the budget flexibility proposals contained within the Revenue Budget report are approved.

- 2.19 These resources will be monitored as part of the revenue monitoring process and reported to the Strategic Policy and Resources Committee.

**Secondary Schools - £1,799,000**

- 2.20 £1,399,000 of these resources were originally earmarked as part of 2015/16 Revenue Monitoring Report No. 1 to the Strategic Policy and Resources Committee (Report No. 15/395 refers) which approved the proposal to earmark resources to equip the new school at Bertha Park. A further £400,000 was approved in 2017/18 Revenue Monitoring Report 3 to the Strategic Policy & Resources Committee (Report No 18/41 refers).
- 2.21 £1,799,000 is therefore earmarked to support the delivery of the new school at Bertha Park and this may be increased by further resources from Education and Children's Services as required.
- 2.22 These resources will be monitored as part of the revenue monitoring process and reported to the Strategic Policy and Resources Committee.

**REACH project - £1,598,000**

- 2.23 The Council meeting of 16 August 2017 approved the review and remodelling of residential care (children and young people) and the financial resources to fund this transformation project (Report No.17/262 refers). The Council approved £500,000 from transformation funding and £500,000 for uncommitted Reserves and up to £700,000 from the Education and Children Services budget. 2017/18 Revenue Monitoring Report 3 to the Strategic Policy & Resources Committee approved £300,000 to be transferred from Education and Children Services to this earmarked balance. (Report No.18/41 refers).
- 2.24 These resources will be monitored as part of the revenue monitoring process and reported to the Strategic Policy and Resources Committee.

**Perth High School - £1,539,000**

- 2.25 These resources were earmarked as part of 2016/17 Revenue Monitoring Report 1 to the Strategic Policy and Resources Committee (Report No. 16/400 refers) for future maintenance works at Perth High School.
- 2.26 These resources will be monitored as part of the revenue monitoring process and reported to the Strategic Policy and Resources Committee.

### **Works Maintenance - £1,250,000**

- 2.27 It is proposed that the Council continues to earmark the balance of £1,250,000 for future works maintenance approved as part of the 2018/19 – 2020/21 Revenue Budget.
- 2.28 These resources will be monitored as part of the revenue monitoring process and reported to the Strategic Policy and Resources Committee.

### **Car Parking - £903,000**

- 2.29 The car parking balance is an estimate of the accumulated surpluses from car parking operations at 31 March 2019. These surpluses are restricted in their application under the Road Traffic Regulation Act 1984 and any proposals to utilise these resources will require to be approved by the Strategic Policy and Resources Committee.
- 2.30 These resources will be monitored as part of the revenue monitoring process and reported to the Strategic Policy and Resources Committee.

### **Devolved School Management (DSM) - £758,000**

- 2.31 The earmarked amount shown above is an estimate of the accumulated sum available to be carried forward at 31 March 2019 under the approved scheme for managing these budgets. The purposes for which the earmarked amount can be used and the procedures for its management and control are detailed in the Council's approved DSM scheme (Report No. 15/507 refers).
- 2.32 These resources will be monitored as part of the revenue monitoring process and reported to the Strategic Policy and Resources Committee.

### **Community Investment Fund - £600,000**

- 2.33 It is proposed that the Council continues to earmark the balance of £600,000 for the Community Investment Fund approved as part of the 2018/19 – 2020/21 Revenue Budget.
- 2.34 These resources will be monitored as part of the revenue monitoring process and reported to the Strategic Policy and Resources Committee.

### **Revenue Grants - £522,000**

- 2.35 These grants are being carried forward in Reserves in accordance with proper accounting practice as the grant conditions have been met but the relevant expenditure has not yet been fully incurred. It is possible that further grants will be received in advance of the financial year end, which will augment the projected earmarked Reserve.



- 2.36 These resources will be monitored as part of the revenue monitoring process and reported to the Strategic Policy and Resources Committee.

**Culture - £225,000**

- 2.37 There is £225,000 earmarked for developing the cultural offer approved from an under spend in the 2018/19 Revenue Budget and approved for transfer to a cultural reserve as part of 2018/19 Revenue Monitoring Report 2 to the Strategic Policy & Resources Committee on 28 November 2018 (Report no. 18/384 refers).
- 2.38 These resources will be monitored as part of the revenue monitoring process and reported to the Strategic Policy and Resources Committee.

**Planning Appeals and Public Inquiries - £197,000**

- 2.39 The Council has previously earmarked resources for future planning appeals and public inquiries as they arise. As expenditure within this area is unpredictable these Reserves will be drawn down if and when they are required.
- 2.40 These resources will be monitored as part of the revenue monitoring process and reported to the Strategic Policy and Resources Committee.

**Perth City Centre Projects - £180,000**

- 2.41 It is proposed that the Council continues to earmark £180,000 for future City Centre development projects. This funding will contribute to the overall budget for the delivery of the Perth City Hall project and associated environmental improvements.
- 2.42 These resources will be monitored as part of the revenue monitoring process and reported to the Strategic Policy and Resources Committee.

**Contaminated Land - £176,000**

- 2.43 The Council has a statutory duty in relation to contaminated land to protect public health. In general terms, the Council has a duty to investigate the land in its area to determine whether any meets the statutory definition of contaminated land and, if so, to arrange for any necessary remediation work to be carried out. This remediation is done at the expense of the liable party or parties (under certain criteria). Where the source of the contamination cannot be traced, the Council may be required to fund the remediation work. There is a projected balance of £176,000 earmarked for this purpose.
- 2.44 These resources will be monitored as part of the revenue monitoring process and reported to the Strategic Policy and Resources Committee.

### **Financial Assistance - £136,000**

- 2.45 At its meeting on 9 February 2006 the Council approved the creation of a recurring budget of £20,000 to fund a potential contribution to a future hosting of the Mod (Report No. 06/79 refers). The projected accumulated balance available for this purpose at 31 March 2019 is £136,000.
- 2.46 These resources will be monitored as part of the revenue monitoring process and reported to the Strategic Policy and Resources Committee.

### **Modern Apprentices / Graduate Trainees - £136,000**

- 2.47 The Strategic Policy and Resources Committee approved the transfer of £150,000 during 2014/15 to fund future expenditure on modern apprentices and graduate trainees. The projected balance remaining at 31 March 2019 is £136,000 which will be utilised to offset the costs of modern apprentices and graduate and professional trainees in future years.
- 2.48 These resources will be monitored as part of the revenue monitoring process and reported to the Strategic Policy and Resources Committee.

### **Central Energy Efficiency Fund - £123,000**

- 2.49 The Central Energy Efficiency Fund is a means of pooling grant received from the former Scottish Executive together with savings achieved from the implementation of energy conservation and efficiency schemes to fund expenditure on further schemes of the same type.
- 2.50 It is projected that the balance on the Fund at 31 March 2019 will be approximately £123,000 and this amount is shown as being earmarked within General Fund Reserves.
- 2.51 These resources will be monitored as part of the revenue monitoring process and reported to the Strategic Policy and Resources Committee.

### **Community Action Partnerships - £80,000**

- 2.52 The amount shown is earmarked for Communities and is the balance of resources which were approved in 2017/18 Revenue Monitoring Report 3 by the Strategic Policy & Resources Committee (Report No.18/41 refers).
- 2.53 These resources will be monitored as part of the revenue monitoring process and reported to the Strategic Policy and Resources Committee

### **Elections - £53,000**

- 2.54 The Council's Revenue Budget contains a recurring contribution of £53,000 to fund local government elections. The projected balance at 31 March 2019 will be £53,000.

- 2.55 These resources will be monitored as part of the revenue monitoring process and reported to the Strategic Policy and Resources Committee.

### **Computer Information Security / Public Service Network - £17,000**

- 2.56 The Council achieved Public Service Network (PSN) accreditation in November 2015. Ongoing works are being undertaken and £17,000 of resources are projected to remain from the amount originally earmarked as at 31 March 2019. These will be drawn down from Reserves as required in 2019/20.
- 2.57 These resources will be monitored as part of the revenue monitoring process and reported to the Strategic Policy and Resources Committee.

## **3. GENERAL FUND: Proposed Approach to Managing Uncommitted General Fund Balances**

- 3.1 In order to assess the adequacy of unallocated general Reserves it is necessary to take account of the strategic, operational and financial risks facing the authority. The most significant risks are summarised below.

### **Capacity to Raise Balances**

- 3.2 In determining the Council's Reserves Strategy it should be noted that there are likely to be constraints on the Council's capacity to increase uncommitted Reserves in the future.
- 3.3 These constraints arise firstly from the tight budgetary environment anticipated over the medium term, which means that there will be limited opportunities to raise Reserves through taxation or savings. Secondly, the successful operation of the Council's approved Revenue Budget Flexibility Scheme means that there is a limited prospect of uncommitted Reserves being built up through Service under spends.
- 3.4 The application of Reserves, therefore, requires to be undertaken on a sustainable basis and the overall level of Reserves requires to reflect the difficulty likely to be experienced in reinstating them as and when they are applied.

### **Political, Economic, Social and Other Risks Facing the Council**

- 3.5 The Council faces significant challenges over the medium term. A more comprehensive list of the many risks facing the Council in the next few years which may impact on the budget is set out in the Revenue Budget 2019/20 to 2021/22 – Report Number 2 which is on the agenda for this special meeting of the Council (Report No. 19/46 refers). These include –
- Reliance on transformation across the Council to achieve significant budget reductions

- Assumptions in relation to the continued growth in the number of Band D equivalent properties
- Uncertainty over Scottish Government funding levels beyond 2019/20
- Voluntary Severance Schemes
- Implementation of Welfare Reform
- Pay award assumptions in 2019/20 and beyond
- Inflation
- Current Economic Climate including the United Kingdom's future relationship with the European Union.

### **Severe Weather**

- 3.6 The Provisional Revenue Budgets for 2019/20 to 2021/22 for winter maintenance include provision for the cost of an average winter. However a worse than average winter may have a significant adverse impact on the Reserves position.
- 3.7 The variable costs of service provision can increase substantially as a result of prolonged spells of colder than average weather or particularly severe winter weather. In the past there have been significant over spends on this activity, which were funded from Reserves.
- 3.8 The Council also has extensive experience of flood events in recent years and the potential for incurring unbudgeted costs as a result of these is significant. Once again, scenarios in which the Council could incur costs of several million pounds from one or more major events can be envisaged.
- 3.9 The Council's practice in respect of unbudgeted severe weather costs in recent years has been to fund them through savings against other (particularly maintenance) budgets as well as Reserves. It is anticipated that alternative savings would be sought where possible in the event of severe weather. Notwithstanding this, the probability and potential financial impact of severe weather is such that this risk must be a major consideration in developing the Reserves Strategy. The following table sets out final outturns on Winter Maintenance over the last ten years.

<b>Winter Maintenance Final Over / Underspend</b>	
2018/19 (Projected)	On budget
2017/18	Over spend of £1,350,000
2016/17	Underspend £540,000
2015/16	Over spend £59,000
2014/15	Over spend £260,000
2013/14	Under spend £531,000
2012/13	Over spend £1,411,000
2011/12	Over spend £785,000
2010/11	Over spend £3,160,000
2009/10	Over spend £2,044,000
2008/09	Over spend £656,000

### **Bellwin Scheme**

- 3.10 The Bellwin Scheme operates under Section 155(2) of the Local Government and Housing Act 1989. It allows Scottish Ministers to make additional revenue support available to local authorities to assist with the immediate and unforeseen costs of dealing with the aftermath of emergency incidents.
- 3.11 Currently Councils are expected to retain the equivalent of 0.2% of their annual Net Revenue Budget to deal with unforeseen emergencies (£660,174 in 2018/19 for Perth & Kinross Council).

### **Comparison with other authorities**

- 3.12 Audit Scotland's Financial Overview report for 2017/18, published in November 2018 makes a number of observations in terms of Council's useable Reserves. Their main observation was that 18 Councils drew on their usable Revenue and Capital Reserves during 2017/18 compared to 20 in 2016/17 with an overall reduction in Reserves of £18,000,000 across all Councils.
- 3.13 The report makes reference to signs that Councils are under financial pressure and are finding it increasingly difficult to identify and deliver savings and more have drawn on Reserves to fund change programmes and routine service delivery.
- 3.14 It is probable that a number of authorities are holding levels of uncommitted Reserves significantly below the levels that would normally be considered desirable as a result of pressures on their expenditure. Additionally, for reasons of geography many authorities do not face the same risks in relation to severe weather as Perth & Kinross Council.

### **Proposed Level of Uncommitted General Fund Reserves**

- 3.15 Taking account of all of the above factors and historical experience in Perth & Kinross since 1996, it is recommended that the targeted level of uncommitted non-HRA General Fund Reserves continues to be in the range of 2% to 4% of the Council's net revenue expenditure in the medium term. Based on the Net Provisional Revenue Budget for 2019/20 of £352,981,000 (including the application of unallocated resources) this would imply a level of uncommitted Reserves of between approximately £7,060,000 and £14,120,000 for 2019/20.
- 3.16 It has been recommended that the targeted level of uncommitted Reserves be maintained in the 2% to 4% range for a number of years. Whilst this range is still considered to be appropriate it should be noted that the level of risk involved in managing the Council's Revenue Budget is likely to remain significant. This reflects the fact that the local government settlements for the last few years have seen real terms reductions in funding and that future settlements are expected to be challenging; that there is currently no information from the Scottish Government on the level of settlement beyond

2019/20 and that many of the savings options included in the Revenue Budget Executive Summaries will be challenging to deliver.

- 3.17 In these circumstances it would be prudent to maintain the level of uncommitted Reserves towards the upper end of the range if this is at all possible. Inevitably determining the exact level of uncommitted Reserves within the recommended range will involve judgements in relation to the profile of risks faced by the Council and the options available in managing the Revenue Budget. Due to the continuing uncertainties and risks beyond 2019/20 it would not be imprudent to maintain uncommitted Reserves above 4% in the medium term.
- 3.18 A comparison with the forecast position set out above indicates that the Council's projected uncommitted reserves will be approximately £11,790,000 (prior to any budget decisions which have an effect on the Reserves position). This equates to 3.3% of the Net Provisional Revenue Budget for 2019/20. There are further total commitments against uncommitted reserves of £1,868,000 in the 2019/20 Provisional Revenue Budget and £401,000 in the 2020/21 Provisional Revenue Budget.
- 3.19 In view of the above, it is recommended that the uncommitted General Fund Reserves be maintained at a level of at least 2% of the Net Provisional Revenue Budget (approximately £7,060,000) in determining the 2019/20 Final Revenue Budget. In the event that any use of General Fund Reserves is made in determining the 2019/20 Revenue Budget this should only be done on the basis of a sustainable strategy, which ensures that future years' Revenue Budgets are not dependent on the continuing use of Reserves.
- 3.20 Appendix 3 illustrates the contributions to and from Reserves recommended in setting the Provisional Revenue Budget for 2019/20 and anticipated in 2020/21 and 2021/22.

#### **4. CAPITAL RECEIPTS RESERVE**

- 4.1 The Capital Receipts Reserve holds capital receipts from the disposal of assets, which have not yet been used to finance replacement assets or to redeem debt. At the end of the financial year it is anticipated that there will be £138,000 of capital receipts carried forward to 2019/20. The forecasts for unapplied capital receipts all relate to the Commercial Property Investment Programme and recommendations for utilising these resources will be reported to the Strategic Policy and Resources Committee.

#### **5. RENEWAL AND REPAIR FUND**

- 5.1 The Council operates a Renewal and Repair Fund in accordance with the Local Government (Scotland) Act 1975. The position of the Fund is monitored in the capital monitoring reports submitted to the Strategic Policy and Resources Committee.
- 5.2 The projected balance on the Fund at 31 March 2019 will be £20,000.

- 5.3 The Strategic Policy and Resources Committee have previously approved proposals to meet expenditure in future years on the Integrated Human Resources and Payroll System. The balance includes a final allocation of £20,000 towards this project.

## **6. INSURANCE FUND**

- 6.1 The Council operates an Insurance Fund in accordance with the provisions of the Local Government (Scotland) Act 1994. The Council's actuaries, Arthur J Gallagher undertook the triennial review of the Fund as at 31 March 2017 and concluded, in summary, that the balance of £2,844,000 excluding prepayments and provisions on the Fund was adequate and provides flexibility should the Council look to increase insurance excess levels. Any increase in excess levels would be balanced by premium savings relative to the additional risk.
- 6.2 The balance on the Fund at 31 March 2018 was £2,815,000 (excluding provisions for outstanding liabilities) and it is anticipated that the balance may reduce to approximately £2,719,000 by 31 March 2019 assuming no significant change in claims.
- 6.3 The 2019/20 Provisional Revenue Budget assumes that a budgeted contribution of £200,000 from the General Fund and £50,000 from the Housing Revenue Account is made to the Insurance Fund.
- 6.4 The current level of the Fund should provide both a degree of resilience in relation to self-insured risks and provide some capacity for flexibility in the future management of the Council's insurance arrangements. The most significant of these self-insured risks are in relation to property claims for which the excess per claim is £100,000, flooding claims for which the excess is £1,000,000 and the potential for claims in relation to the Limitation (Child Abuse) Act passed by the Scottish Parliament. For each insurance type e.g. public liability, there is a "stop loss" in place which limits the exposure in any one financial year e.g. property (excluding floods), maximum amount in claims is £800,000 in one year.

## **7. CAPITAL FUND**

- 7.1 The Council operates a Capital Fund in accordance with the Local Government (Scotland) Act 1975. The Fund can be used to meet the principal element of loan repayments or to defray capital expenditure. It is anticipated that the balance on the Fund at 31 March 2019 will be £30,357,000. The strategy for managing these resources will be considered as part of the Capital Budget which is the subject of a separate report to this special meeting of the Council (Report No.19/47 refers).

## **8. CAPITAL GRANTS UNAPPLIED**

- 8.1 The Capital Grants Unapplied Reserve holds capital grants which have been received by the Council for which the capital works have not yet been undertaken or completed. The current balance is £87,000 and this will be applied to the relevant projects as the works are completed.

## **9. CONCLUSIONS AND RECOMMENDATIONS**

- 9.1 This report sets out the proposed strategy for managing the Council's Reserves and Balances with the exception of the Housing Revenue Account Balance.
- 9.2 A number of proposals for earmarking General Fund Balances are outlined in section 2 above. In financial terms the most significant of these relate to the Transformation Programme (including Workforce Management), Developer Contributions, Affordable Housing, Revenue Budget Flexibility, Perth High School and Secondary Schools.
- 9.3 After taking account of the proposals for earmarking Reserves and based on an assessment of financial risks over the medium term, it is recommended that the Council retain a level of uncommitted General Fund Reserves in the range of 2% to 4% of the Net Revenue Budget in the medium term.
- 9.4 In view of this it is recommended that the Council's uncommitted General Fund Reserves be maintained at a level of at least 2% of the Net Provisional Revenue Budget or approximately £7,060,000 in determining the Final Revenue Budget for 2019/20. In the event that any use of General Fund Reserves is made in determining the 2019/20 Final Revenue Budget and the 2020/21 and 2021/22 Provisional Revenue Budget, this should only be done on the basis of a sustainable strategy, which ensures that future years' Revenue Budgets are not dependent on the continuing use of Reserves and recognising the commitments of £2,269,000 from reserves already approved in the Provisional 2019/20 and 2020/21 Revenue Budgets.
- 9.5 Recommendations for managing the Capital Receipts Reserve; the Renewal and Repair Fund; the Insurance Fund; the Capital Fund and Capital Grants Unapplied are also outlined. In essence these Reserves are either committed or require to be maintained at broadly current levels in view of the proposed budget strategies and the risks facing the Council.
- 9.6 Based upon the recommendations of this report, as part of preparing the Council's Unaudited 2018/19 Annual Accounts the Head of Finance will review the earmarked Reserves in light of the Council's actual financial performance. This will form part of the Unaudited Accounts which will be considered by the Audit Committee in June 2019.



9.7 It is recommended that the Council approves:

9.7.1 The proposals to earmark General Fund Reserves as set out in Section 2.

9.7.2 The proposed approach to managing uncommitted General Fund Reserves as set out in Section 3.

9.7.3 The proposed approaches to managing the Capital Receipts Reserve; Renewal and Repair Fund; Insurance Fund, Capital Fund and Capital Grants Unapplied Reserve as set out in Sections 4 to 8.

**Author(s)**

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**Approved**

<b>Name</b>	<b>Designation</b>	<b>Date</b>
Stewart Mackenzie	Head of Finance	12 February 2019
Jim Valentine	Depute Chief Executive and Chief Operating Officer	12 February 2019

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## ANNEX

### 1. IMPLICATIONS, ASSESSMENTS, CONSULTATION AND COMMUNICATION

<b>Strategic Implications</b>	<b>Yes / None</b>
Community Plan / Single Outcome Agreement	None
Corporate Plan	Yes
<b>Resource Implications</b>	
Financial	Yes
Workforce	Yes
Asset Management (land, property, IST)	Yes
<b>Assessments</b>	
Equality Impact Assessment	Yes
Strategic Environmental Assessment	Yes
Sustainability (community, economic, environmental)	Yes
Legal and Governance	None
Risk	None
<b>Consultation</b>	
Internal	Yes
External	None
<b>Communication</b>	
Communications Plan	None

#### 1. Strategic Implications

##### 1.1. Corporate Plan

1.1.1. The Council's Corporate Plan 2018 – 2023 lays out five outcome focussed strategic objectives which provide clear strategic direction, inform decisions at a corporate and service level and shape resources allocation. They are as follows:

- (i) Giving every child the best start in life;
- (ii) Developing educated, responsible and informed citizens;
- (iii) Promoting a prosperous, inclusive and sustainable economy;
- (iv) Supporting people to lead independent, healthy and active lives; and
- (v) Creating a safe and sustainable place for future generations.

#### 2. Resource Implications

##### 2.1. Financial

2.1.1. There are no direct financial implications arising from this report other than those reported within the body of the main report.

## 2.2. Workforce

- 2.2.1. There are no direct workforce implications arising from this report other than those reported within the body of the main report.

## 2.3. Asset Management (land, property, IT)

- 2.3.1. There are no direct asset management implications arising from this report other than those reported within the body of the main report.

## 3. **Assessments**

### 3.1. Equality Impact Assessment

- 3.1.1. Under the Equality Act 2010, the Council is required to eliminate discrimination, advance equality of opportunity, and foster good relations between equality groups. Carrying out Equality Impact Assessments for plans and policies allows the Council to demonstrate that it is meeting these duties.
- 3.1.2. The information contained within this report has been considered under the Corporate Equalities Impact Assessment process (EqIA) and has been assessed as **not relevant** for the purposes of EqIA.

### 3.2 Strategic Environmental Assessment

- 3.2.1 The Environmental Assessment (Scotland) Act 2005 places a duty on the Council to identify and assess the environmental consequences of its proposals.
- 3.2.2 The information contained within this report has been considered under the Act. However, no action is required as the Act does not apply to the matters presented in this report.

### 3.3 Sustainability

- 3.3.1 Under the provisions of the Local Government in Scotland Act 2003 the Council has to discharge its duties in a way which contributes to the achievement of sustainable development. In terms of the Climate Change Act, the Council has a general duty to demonstrate its commitment to sustainability and the community, environmental and economic impacts of its actions.
- 3.3.2 The information contained within this report has been considered under the Act. However, no action is required as the Act does not apply to the matters presented in this report.

#### **4. Consultation**

##### **4.1 Internal**

- 4.1.1 The Chief Executive and Executive Officer Team have been consulted in the preparation of this report.

#### **2. BACKGROUND PAPERS**

- 2.1 No background papers, as defined by Section 50D of the Local Government (Scotland) Act 1973 (other than any containing confidential or exempt information) were relied on to any material extent in preparing the above report.

#### **3. APPENDICES**

Appendix 1 – Summary of General Fund Balances at 31 March 2018

Appendix 2 – Projected General Fund Balance at 31 March 2019 (excluding the Housing Revenue Account)

Appendix 3 – Summary of the Projected Use of General Fund Revenue Balances 2019/20, 2020/21 and 2021/22

## APPENDIX 1

Summary of General Fund Balances at 31 March 2018			
	HRA	Other	Total
	Balances	General	General
	£'000	Fund	Fund
		Balances	Balances
		£'000	£'000
<b>General Fund Balance at 31 March 2018</b>	1,000	51,099	52,099
<u>Less Commitments Against Balances</u>			
Transformation programme (including Workforce Management and Organisational Change)		(10,971)	(10,971)
Developer Contributions: Commuted Sums & Infrastructure and Affordable Housing		(4,993)	(4,993)
Affordable Housing		(4,289)	(4,289)
Revenue Budget Flexibility		(3,738)	(3,738)
Health and Social Care Partnership		(2,824)	(2,824)
Perth High School		(1,989)	(1,989)
Secondary Schools		(1,799)	(1,799)
Remodelling of Residential Care (Reach Project)		(1,700)	(1,700)
Revenue Grants		(1,318)	(1,318)
Devolved School Management		(1,205)	(1,205)
Revenue Budget 2018/19 Commitment - RSG		(943)	(943)
Car Parking		(573)	(573)
Community Action Partnerships		(312)	(312)
Perth City Centre Projects		(270)	(270)
Bridge Feasibility Studies		(260)	(260)
Perth & Kinross Marketing & Promotional Scheme		(235)	(235)
Flood Prevention works		(225)	(225)
Planning Appeals & Public Inquiries		(205)	(205)
Energy and Water Management		(200)	(200)
Modern Apprentices / Graduate Trainees		(172)	(172)
Central Energy Efficiency Fund		(151)	(151)
Contaminated Land		(149)	(149)
Culture		(122)	(122)
Financial Assistance		(116)	(116)
Discretionary Non Domestic Rates Relief Scheme		(100)	(100)
Corporate Feasibility Studies		(55)	(55)
Public Service Network		(39)	(39)
Investment in Improvement Funds		(38)	(38)
<b>Uncommitted Balance at 31 March 2018</b>	<b>1,000</b>	<b>12,108</b>	<b>13,108</b>



## APPENDIX 2

**Projected General Fund Balance at 31 March 2019 (excl HRA)**

	£'000	£'000
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<b>Balance on General Fund at 1 April 2018 (Appendix 1)</b>		51,099
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**Budgeted Contributions to/(from) Balances (Approved February 2018)**

Budget Flexibility	(3,738)	
Budget Motion	1,000	
Culture	(107)	
Community Empowerment	(235)	
Devolved School Management	(859)	
Corporate Feasibility Studies	(55)	
Perth High School	(450)	
Flood	(225)	
Workforce	192	
Perth Office Programme repay reserves	378	
Financial Assistance	20	
Health & Social Care	(2,088)	
Elections	53	
Bridge Feasibility Studies	(260)	
Council Tax Second Home Discounts / Long Term Empty Property	1,019	
Communities	(232)	
Public Service Networks	(35)	
Community Investment Fund	600	
	<hr/>	(5,022)

**Approved Contributions to/(from) Balances since February 2018**

Devolved School Management	(346)	
Transformation	(2,892)	
Council Tax Second Home Discounts / Long Term Empty Property	(1,530)	
Kinnoull Primary	(400)	
Health and Social Care Transformation	(218)	
Revenue Grants	(1,318)	
Unhypothecated Revenue Grant	(943)	
Reach Project	(302)	
Angel Share	(38)	
Modern Apprentices / Graduate Trainees	(101)	
Culture	210	
Investment in Improvement Funds	(38)	
Elections	(45)	
Health & Social Care	(518)	
Modern Apprentices / Graduate Trainees	65	
Transformation	385	
Reach Project	200	
Health & Social Care overspend	(400)	
PSN	13	
City Centre projects	(90)	
Discretionary Non Domestic Rates Relief Scheme	(38)	
		(8,344)

**Projected Underspends**

Service Budgets	3,858	
Corporate Budgets	(7)	
	<hr/>	3,851

## APPENDIX 2

### Projected General Fund Balance at 31 March 2019 (excl HRA)

£'000      £'000

#### **Year End Accounting Adjustments:**

Devolved School Management: Projected Under spend	758
PEF Funding	522
Developer Contributions: Commuted Sums Net Income	614
Car Parking	330
Central Energy Efficiency Fund	(28)
Planning appeals	(8)
Contaminated Land	27
	<hr/>

2,215

#### **Projected Balance on General Fund at 31 March 2019**

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43,799



## APPENDIX 3

**Summary of the Projected Use of General Fund Revenue Balances**  
**2019/20, 2020/21 and 2021/22**

The following table only takes account of the use of Reserves where there are known commitments over the next three years. Where the timing of expenditure is unknown budgets will be updated as appropriate.

Summary of the Projected Use of General Fund Balances 2019/20 - 2021/22 (Based on 2019/20 Provisional Revenue Budget)

	<b>£'000</b>	<b>£'000</b>
<b>Projected General Fund Balance at 1 April 2019</b>		<b>43,799</b>

**Financial Year 2019/20**

**Additions to Balances during year**

Workforce management	905
Financial Assistance	20
Elections	53
Council tax 2nd homes	1,300
Community Investment Fund	600

**Use of Balances**

Budget flexibility 2019	(3,232)
Devolved School Management	(758)
Bertha Park	(1,300)
Public Service Network	(17)
Perth High School	(340)
City Centre projects	(180)
Revenue Grants (PEF)	(522)
REACH Project	(398)
Transformation	(2,385)
Acorn	(250)
Budget motion	(1,868)
Council tax 2nd homes - funding staff	(982)
	<u>(9,354)</u>
<b>Projected General Fund Balance at 31 March 2020</b>	<b>34,445</b>

**Financial Year 2020/21**

**Additions to Balances during year**

Workforce management	262
Financial Assistance	20
Elections	53
Council tax 2nd homes	1,300

**Use of Balances**

Council tax 2nd homes - funding staff	(982)
Budget motion	(401)
Budget flexibility 2019	(359)
Bertha Park	(200)
Perth High School	(200)
Transformation	(808)
	<u>(1,315)</u>
<b>Projected General Fund Balance at 31 March 2021</b>	<b>33,130</b>

**Summary of the Projected Use of General Fund Revenue Balances**  
**2019/20, 2020/21 and 2021/22**

**Financial Year 2021/22**

**Additions to Balances during year**

Workforce management	262
Financial Assistance	20
Elections	53
Council tax 2nd homes	1,300

**Use of Balances**

Council tax 2nd homes - funding staff	(982)
Bertha Park	(200)
Perth High School	(165)
Transformation	(807)
	(519)
<b>Projected General Fund Balance at 31 March 2022</b>	<b><u><u>32,611</u></u></b>