	Approved Budget 30-Nov-22 2022/23 (£'000)	Proposed Budget Adjustment Report 3 2022/23 (£'000)	Revised Budget Report 3 2022/23 (£'000)	Actuals to 31-Dec-22 2022/23 (£'000)	Projected Outturn 2022/23 (£'000)		Approved Budget 30-Nov-22 2023/24 (£'000)	Proposed Budget Adjustment Report 3 2023/24 (£'000)	Revised Budget Report 3 2023/24 (£'000)	3	Approved Budget i0-Nov-22 2024/25 (£'000)	Proposed Budget Adjustment Report 3 2024/25 (£'000)	Revised Budget Report 3 2024/25 (£'000)
EDUCATION AND CHILDREN'S SERVICES	55,317	(25,146)	30,171	13,485	30,171		41,818	14,387	56,205		49,290	7,159	56,449
COMMUNITIES	77,620	(2,352)	75,268	37,211	75,268		112,861	(7,758)	105,103		87,712	3,701	91,413
HEALTH AND SOCIAL CARE	1,332	0	1,332	278	1,332		1,532	0	1,532		1,303	0	1,303
CORPORATE AND DEMOCRATIC SERVICES	11,532	(737)	10,795	4,358	10,795		10,329	(1,117)	9,212		8,327	841	9,168
TOTAL NET EXPENDITURE (NET OF GRANTS, REVENUE AND 3RD PARTY CONTRIBUTIONS, AND RING FENCED RECEIPTS)	145,801	(28,235)	117,566	55,332	117,566	-	166,540	5,512	172,052	_	146,632	11,701	158,333
GENERAL CAPITAL GRANT	(14,639)	(100)	(14,739)	(13,455)	(14,739)		(13,128)	0	(13,128)		(16,371)	0	(16,371)
DEVELOPER CONTRIBUTIONS	(1,549)	0	(1,549)	0	(1,549)		(2,100)	0	(2,100)		(2,300)	0	(2,300)
CAPITAL RECEIPTS	(629)	240	(389)	(5)	(389)		(1,842)	(45)	(1,887)		(567)	(308)	(875)
ANNUAL BORROWING REQUIREMENT	128,984	(28,095)	100,889	41,872	100,889	-	149,470	5,467	154,937		127,394	11,393	138,787
CAPITAL RECEIPTS BROUGHT FORWARD CAPITAL RECEIPTS CARRIED FORWARD	(2,556) 2,274	0	(2,556) 2,274	(2,556) 2,484	(2,556) 2,274		(2,274) 2,277	0 (195)	(2,274) 2,082		(2,277) 2,594	195 113	(2,082) 2,707
TOTAL NET BORROWING REQUIREMENT	128,702	(28,095)	100,607	41,800	100,607	_	149,473	5,272	154,745		127,711	11,701	139,412

	Approved Budget 30-Nov-22 2025/26 (£'000)	Proposed Budget Adjustment Report 3 2025/26 (£'000)	Revised Budget Report 3 2025/26 (£'000)	Approved Budget 30-Nov-22 2026/27 (£'000)	Proposed Budget Adjustment Report 3 2026/27 (£'000)	Revised Budget Report 3 2026/27 (£'000)	3	Approved Budget 80-Nov-22 2027/28 (£'000)	Proposed Budget Adjustment Report 3 2027/28 (£'000)	Revised Budget Report 3 2027/28 (£'000)
EDUCATION AND CHILDREN'S SERVICES	28,600	7,300	35,900	9,704	7,800	17,504		6,823	0	6,823
COMMUNITIES	40,559	1,860	42,419	36,592	778	37,370		27,253	68	27,321
HEALTH AND SOCIAL CARE	1,303	0	1,303	1,303	0	1,303		1,319	0	1,319
CORPORATE AND DEMOCRATIC SERVICES	6,978	754	7,732	6,562	350	6,912		6,305	(91)	6,214
TOTAL NET EXPENDITURE (NET OF GRANTS, REVENUE AND 3RD PARTY CONTRIBUTIONS, AND RING FENCED RECEIPTS)	77,440	9,914	87,354	54,161	8,928	63,089	_	41,700	(23)	41,677
GENERAL CAPITAL GRANT	(13,007)	0	(13,007)	(12,265)	0	(12,265)		(12,265)	0	(12,265)
DEVELOPER CONTRIBUTIONS	(2,367)	0	(2,367)	(2,600)	0	(2,600)		(2,600)	0	(2,600)
CAPITAL RECEIPTS	(558)	0	(558)	(250)	0	(250)		(250)	0	(250)
ANNUAL BORROWING REQUIREMENT	61,508	9,914	71,422	39,046	8,928	47,974	_	26,585	(23)	26,562
CAPITAL RECEIPTS BROUGHT FORWARD CAPITAL RECEIPTS CARRIED FORWARD	(2,594) 2,902	(113) 113	(2,707) 3,015	(2,902) 2,902	(113) 113	(3,015) 3,015		(2,902) 2,902	(113) 113	(3,015) 3,015
TOTAL NET BORROWING REQUIREMENT	61,816	9,914	71,730	39,046	8,928	47,974	_	26,585	(23)	26,562

	Revised Budget
	Report 3
	(£'000)
EDUCATION AND CHILDREN'S SERVICES	203,052
COMMUNITIES	378,894
HEALTH AND SOCIAL CARE	8,092
CORPORATE AND DEMOCRATIC SERVICES	50,033
TOTAL NET EXPENDITURE	640,071
(NET OF GRANTS, REVENUE AND 3RD PARTY CONTRIBUTIONS, AND RING FENCED RECEIPTS)	
GENERAL CAPITAL GRANT	(81,775)
DEVELOPER CONTRIBUTIONS	(13,516)
CAPITAL RECEIPTS	(4,209)

540,571

(2,556) 3,015

541,030

ANNUAL BORROWING REQUIREMENT

CAPITAL RECEIPTS BROUGHT FORWARD CAPITAL RECEIPTS CARRIED FORWARD

TOTAL NET BORROWING REQUIREMENT

#### PERTH AND KINROSS COUNCIL COMPOSITE CAPITAL PROGRAMME SUMMARY OF CAPITAL RESOURCES AND EXPENDITURE 2022/23 to 2027/28

APPENDIX II

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	Revised	Proposed	Revised	Actual	Projected	Revised	Proposed	Revised									
	Budget	Budget	Budget	to	Outturn	Budget	Budget	Budget									
		Adjustment		31-Dec-22			Adjustment			Adjustment			Adjustment			Adjustment	
	Report 2	Report 3	Report 3			Report 2	Report 3	Report 3	Report 2	Report 3	Report 3	Report 2	Report 3	Report 3	Report 2	Report 3	Report 3
	2022/23	2022/23	2022/23	2022/23	2022/23	2023/24	2023/24	2023/24	2024/25	2024/25	2024/25	2025/26	2025/26	2025/26	2026/27	2026/27	2026/27
EDUCATION AND CHILDREN'S SERVICES	(£'000)	(£'000)	(£'000)	(£'000)	(£'000)	(£'000)	(£'000)	(£'000)	(£'000)	(£'000)	(£'000)	(£'000)	(£'000)	(£'000)	(£'000)	(£'000)	(£'000)
MIS - Procurement & Integration	55		55	57	55	49		49	0		0	0		0	0		0
Blairgowrie Recreation Centre - Replacement	9,868		9,868	102	9,868	8,435		8,435	6,600		6,600	0		0	0		0
	2,222		-,		-,	5,		-,	-,		2,000						
Schools Modernisation Programme																	
Investment in the Learning Estate	795	180	975	959	975	5,084	(180)	4,904	10,413	600	11,013	6,650		6,650	6,650		6,650
Free School Meal Expansion Programme	913		913		913	0		0	0		0	0		0	0		0
Methven Primary School Refurbishment	311		311	218	311	0		0	250		250	0		0	0		0
Kirkmichael Primary School Upgrades	98		98	91	98	0		0	0		0	0		0	0		0
Capital Receipt (ring-fenced)	(100)		(100)		(100)	0		0	0		0	0		0	0		0
Early Learning & Childcare	638	(600)	38	34	38	0		0	0		0	0		0	0		0
- Letham Primary School Upgrade Project	19		19		19	0		0	0		0	0		0	0		0
- Rattray Primary School Upgrade Project	1,345		1,345	1,369	1,345	470		470	0		0	0		0	0		0
North/West Perth - New Primary School	100		100		100	1,000		1,000	7,500		7,500	15,000		15,000	400		400
Riverside Primary New School	12,018		12,018	7,922	12,018	2,635		2,635	0		0	0		0	0		0
Technology Upgrades	145	(100)	45	15	45	700	100	800	586		586	0		0	0		0
Perth Academy - Refurbishment	1,018	350	1,368	1,336	1,368	2,162	(350)	1,812	2,500		2,500	2,150		2,150	2,150		2,150
Perth Grammar School - Upgrade Programme Phase 3	561	(200)	361	350	361	1,500	200	1,700	1,500		1,500	1,500		1,500	504		504
Perth High School - Internal Services & Refurbishment	21		21	9	21	0		0	0		0	0		0	0		0
Perth High School - New School Investment	26,412	(24,776)	1,636	1,023	1,636	15,683	14,617	30,300	19,941	6,559	26,500	3,300	7,300	10,600	0	7,800	7,800
Harris Academy/Invergowrie - Extension	1,100		1,100		1,100	4,100		4,100	0		0	0		0	0		0
<u> </u>																	
TOTAL: EDUCATION AND CHILDREN'S SERVICES	55,317	(25,146)	30,171	13,485	30,171	41,818	14,387	56,205	49,290	7,159	56,449	28,600	7,300	35,900	9,704	7,800	17,504
COMMUNITIES																	
Traffic & Road Safety																	
Road Safety Initiatives (20mph Zones etc)	0		0		0	512		512	335		335	200		200	200		200
Additional Road Safety - Pedestrian Crossings	0		0		0	175		175	175		175	175		175	0		0
Schools Road Safety Measures	440		440	215	440	106		106	0		0	0		0	0		0
20mph Signage Programme - Schools	111 0		111	18	111 0	89 76		89 76	0		0	0		0	0		0
20mph Signage Programme Cycling Walking & Safer Routes (CWSR)	1,078		0 1,078	310	1,078	200		200	200		200	200		200	200		200
Scottish Government Grant - CWSR	(973)		(973)	(171)	(973)	(200)		(200)	(200)		(200)	(200)		(200)	(200)		(200)
Third Party Contribution (TACTRAN)	(105)		(105)	(17.1)	(105)	0		0	0		0	0		0	0		0
Car Parking Investment	95	(50)	45	12	45	227	50	277	0		0	0		0	0		0
Car Parking Investment - Pitlochry	0	(,	0		0	150		150	0		0	0		0	0		0
Strathmore Cycle Network	0		0		0	84		84	0		0	0		0	0		0
Sub-Total -	646	(50)	596	384	596	1,419	50	1,469	510	0	510	375	0	375	200	0	200
·																	
Asset Management - Roads & Lighting																	
Structural Maintenance	13,399	371	13,770	9,202	13,770	9,541		9,541	9,593		9,593	9,593		9,593	9,800		9,800
Third Party Contribution (Forestry Commission Timber Routes)	. ,	(371)	(1,316)	(172)	(1,316)	0		0	0		0	0		0	0		0
Traffic Signal Renewals - Upgrading	199		199	101	199	0		0	0		0	0		0	0		0
Third Party Contributions	(3)		(3)	405	(3)	0		0	0		0	0		0	0		0
Footways Third Porty Contributions	524 0		524	435	524	435 0		435 0	435 0		435 0	435 0		435 0	435		435
Third Party Contributions Investment in Local Footpaths	0		0	(2)	0	100		100	100		100	0		0	0		0
Road Safety Barriers	10		10	11	10	23		23	0		0	0		0	0		0
Sub-Total	13,184	0	13,184	9,575	13,184	10,099	0	10,099	10,128	0	10,128	10,028	0	10,028	10,235	0	10,235
<u> </u>	,		,	5,5.5	,			10,000		<u> </u>	,			10,020			10,200
Asset Management - Bridges																	
Bridge Refurbishment Programme	839	(151)	688	260	688	2,506	(194)	2,312	2,046	(575)	1,471	1,091	250	1,341	1,191	555	1,746
Dalhenzean Culvert	20	23	43		43	287	(23)	264	0		0	0		0	0		0
Dunkeld Golf Course	20	7	27		27	0		0	226	(7)	219	0		0	0		0
Vehicular Bridge Parapets Programme - Assess & Upgrade	29	(29)	0		0	0	29	29	0		0	0		0	0		0
Old Perth Bridge - Strengthening	10		10		10	180		180	10		10	2,369		2,369	0		0
Perth Queens Bridge - Strengthening	0		0		0	385		385	10		10	70		70	2,153		2,153
Culteuchar Culvert	68	(26)	42	1	42	331	26	357	0		0	0		0	0		0
Glendevon Bridge	235		235	210	235	0		0	0		0	0		0	0		0
Tullyfergus Bridge	0	(470)	0	4=4	0	134	(400)	134	0	(500)	0	0	050	0	0		0
Sub-Total	1,221	(176)	1,045	471	1,045	3,823	(162)	3,661	2,292	(582)	1,710	3,530	250	3,780	3,344	555	3,899

	Revised	Proposed	Revised	Actual	Projected	Revised	Proposed	Revised									
	Budget	Budget	Budget	to	Outturn	Budget											
	D 0	Adjustment	D 4 0	31-Dec-22		D 0	Adjustment	D 4 0	Domest 0	Adjustment	Dament 0	Dament 0	Adjustment	D	Domest 0	Adjustment	Damant 0
	Report 2 2022/23	Report 3 2022/23	Report 3 2022/23	2022/23	2022/23	Report 2 2023/24	Report 3 2023/24	Report 3 2023/24	Report 2 2024/25	Report 3 2024/25	Report 3 2024/25	Report 2 2025/26	Report 3 2025/26	Report 3 2025/26	Report 2 2026/27	Report 3 2026/27	Report 3 2026/27
	(£'000)	(£'000)	(£'000)	(£'000)	(£'000)	(£'000)	(£'000)	(£'000)	(£'000)	(£'000)	(£'000)	(£'000)	(£'000)	(£'000)	(£'000)	(£'000)	(£'000)
	(in the state)	(2000)	(2333)	(2333)	(2007)	(2007)	(2000)	(2333)	(2000)	(2007)	(2000)	(2.555)	(2000)	(a see)	(3333)	(2222)	(2000)
Improvement Schemes																	
A9/A85 Road Junction Improvements	359		359	39	359	0		0	0		0	0		0	0		0
Cross Tay Link Road (CTLR)	51,802		51,802	23,793	51,802	57,543		57,543	24,358		24,358	0		0	0		0
Scottish Government Grant	(20,000)		(20,000)	(10,000)	(20,000)	(15,000)		(15,000)	0		0	0		0	0		0
A977 Upgrades	20		20		20	170		170	0		0	0		0	0		0
Brioch Road, Crieff - Road Realignment & Safety Measures	0		0	42.000	0	31		31	0		0	0		0	0		0
Sub-Total	32,181	0	32,181	13,832	32,181	42,744	0	42,744	24,358	0	24,358	0	0	0	0	0	0
Rural Flood Protection Schemes																	
Almondbank Flood Protection Scheme	39		39	66	39	0		0	0		0	0		0	0		0
Perth Flood Protection Scheme (Pump Replacement)	25		25	19	25	136		136	0		0	0		0	0		0
Comrie Flood Protection Scheme	2,718	(622)	2,096	1,482	2,096	11,031	(3,833)	7,198	12,334	4,455	16,789	0		0	0		0
Milnathort Flood Protection Scheme	120	(8)	112	16	112	1,093	(1,041)	52	541	1,049	1,590	0		0	0		0
South Kinross Flood Protection Scheme	142	4	146	47	146	256	53	309	2,562	(1,444)	1,118	350	1,387	1,737	0		0
Scone Flood Protection Scheme	51		51		51	257		257	416		416	48		48	0		0
Coastal Change Adaptation	0		0		0	100		100	0		0	0		0	0		0
Sub-Total	3,095	(626)	2,469	1,630	2,469	12,873	(4,821)	8,052	15,853	4,060	19,913	398	1,387	1,785	0	0	0
Parth 0 Kinness Plans on 11																	
Perth & Kinross Place-making	40-		407		407	•		_	2			•			•		
Mill Street Environmental Improvements Perth, Place, People	127		127		127	0		0	0		0	0		0	0		0
· · · · · · · · · · · · · · · · · · ·	0		0 31		0 31	3,629 0		3,629	0 0		0	0		0	0		0
City Greening Perth & Kinross Lighting Action Plan	31 1,075		1,075	445	1,075	1,047		0 1,047	630		0 630	0		0	0		0
Sub-Total	1,075	0	1,075	445	1,075	4,676	0	4,676	630	0	630	0	0	0	0	0	0
Sub-Total	1,233	<u> </u>	1,233	443	1,233	4,070	<u> </u>	4,070		<u> </u>	030		<u> </u>	<u> </u>			
Other Planning Projects																	
Creative Exchange (former St. John's Primary School)	53		53		53	0		0	0		0	0		0	0		0
Town Centre - Regeneration & Economic Improvements	26		26		26	0		0	0		0	0		0	0		0
Scottish Government Grant	(26)		(26)		(26)	0		0	0		0	0		0	0		0
Local Full Fibre Network	198		198	55	198	0		0	0		0	0		0	0		0
Third Party Contribution - Tay Cities Deal	(198)		(198)	(195)	(198)	0		0	0		0	0		0	0		0
Low Carbon Transport & Active Travel Hub - Broxden EV Charger			864	695	864	130		130	0		0	0		0	0		0
Third Party Contribution - ERDF	(327)		(327)		(327)	(49)		(49)	0		0	0		0	0		0
Third Party Contribution - Tay Cities Deal	(536)		(536)		(536)	(81)		(81)	0		0	0		0	0		0
Perth Eco Innovation Park	6,889		6,889		6,889	10,661		10,661	3,536		3,536	0		0	0		0
Third Party Contributions - Tay Cities Deal	0		0		0	0		0	(990)		(990)	(1,899)		(1,899)	(550)		(550)
Other Third Party Contributions	0		0		0	0		0	U		0	(2,500)		(2,500)	(1,000)		(1,000)
Capital Receipts - Ring Fenced Land Disposals Nature Restoration	0 206		0 206	9	0 206	0		0	0		0	0		0	(550) 0		(550) 0
Sub-Total	7,149	0	7,149	564	7,149	10,661	0	10,661	2,546	0	2,546	(4,399)	0	(4,399)	(2,100)	0	(2,100)
	1,140		1,140	004	7,140	10,001	<u> </u>	10,001		<u> </u>	2,040	(4,000)		(4,000)	(2,100)		(2,100)
City Centre Developments - Cultural Attractions																	
Perth City Hall	9,229		9,229	7,660	9,229	3,781		3,781	0		0	0		0	0		0
Perth Museum & Art Gallery (PMAG)	12	100	112		112	3,304	(100)	3,204	0		0	0		0	0		0
Collections Centre	24		24		24	6,400		6,400	0		0	0		0	0		0
PH2O	500		500		500	3,500		3,500	26,000		26,000	25,000		25,000	20,000		20,000
Sub-Total	9,765	100	9,865	7,660	9,865	16,985	(100)	16,885	26,000	0	26,000	25,000	0	25,000	20,000	0	20,000
Community Planning																	
Community Planning Letham Community Wellheing Hub	2 552		2 552	1 697	2 552	4 247		1 217	0		0	0		0	^		0
Letham Community Wellbeing Hub Scottish Government Grant (Regeneration Fund)	2,552 (524)		2,552 (524)	1,687 (524)	2,552 (524)	1,317 0		1,317 0	0		0	U		0	0		0
Third Party Contribution (Letham4All)	(524) 0		(524) 0	(324)	(524) 0	(519)		(519)	0		0	O O		0	0		0
Revenue Contribution (Place Based Development Grant)	(735)		(735)		(735)	(313)		0	0		0	0		0	0		0
Sub-Total	1,293	0	1,293	1,163	1,293	798	0	798	0	0	0	0	0	0	0	0	0
		<u> </u>	.,=••	.,	- ,=		<u> </u>			<del></del>			<u> </u>			•	
Community Greenspace																	
Play Areas - Improvements Implementation Strategy	340	(248)	92	1	92	649	248	897	587		587	878		878	150		150
Third Party Contribution	(47)		(47)	(10)	(47)	0		0	0		0	0		0	0		0
Revenue Contribution (Developer Contribution Reserve)	(2)		(2)		(2)	0		0	0		0	0		0	0		0
3G Pitch, Blairgowrie	38		38	2	38	100		100	0		0	0		0	0		0
Settlement/Neighbourhood Parks	25		25		25	0		0	0		0	0		0	0		0
Countryside Sites	13	10	23	1	23	139		139	0		0	0		0	0		0
Community Greenspace Sites	0		0		0	562	(10)	552	532		532	532		532	532		532
Community Greenspace Bridges	33		33	14	33	31		31	0		0	0		0	0		0
Core Path Implementation	48		48	28	48	0		0	0		0	O O		0	0		0
Third Party Contribution	(60)		(60) 0		(60) 0	0		0	0		0	U		0	0		0
Alyth Environmental Improvements	U		U		U	U		U	U		U	U		U	U		0

	Revised Budget	Proposed Budget	Revised Budget	Actual to	Projected Outturn	Revised Budget	Proposed Budget	Revised Budget									
		Adjustment	go.	31-Dec-22			Adjustment	_ aaga	Junger	Adjustment	Zaagot	Juager	Adjustment	_uugu.	Junger	Adjustment	Jungon
	Report 2	Report 3	Report 3			Report 2	Report 3	Report 3	Report 2	Report 3	Report 3	Report 2	Report 3	Report 3	Report 2	Report 3	Report 3
	2022/23 (£'000)	2022/23 (£'000)	2022/23 (£'000)	2022/23 (£'000)	2022/23 (£'000)	2023/24 (£'000)	2023/24 (£'000)	2023/24 (£'000)	2024/25 (£'000)	2024/25 (£'000)	2024/25 (£'000)	2025/26 (£'000)	2025/26 (£'000)	2025/26 (£'000)	2026/27 (£'000)	2026/27 (£'000)	2026/27 (£'000)
Premier Parks	53	(14)	39	(2 000)	39	0	14	14	0	(2 000)	0	0	(2 000)	0	0	(2 000)	0
Auchterarder Public Park	263		263	175	263	0		0	0		0	0		0	0		0
Third Party Contribution	(140)		(140)		(140)	0		0	0		0	0		0	0		0
The Knock	24		24	7	24	0		0	0		0	0		0	0		0
Kinnoull Hill Cemetery Extensions	41 25		41 25	2 5	41 25	0 444		0 444	0 150		0 150	100		100	0 100		0 100
Sub-Total	654	(252)	402	225	402	1,925	252	2,177	1,269	0	1,269	1,510	0	1,510	782	0	782
		( - /		-	<u> </u>	,	-	,		-	,		-	,		-	
Waste Strategy																	
Recycling Improvement Fund	281		281	45	281	2,081		2,081	0		0	0		0	0		0
Scottish Government Grant	(281) 0		(281) 0	45	(281)	(2,081)		(2,081)	0		0	0	•	0	0	•	0
Sub-Total	U	0	U	45	0	0	0	U	U	0	U		0	U	0	0	0
Support Services																	
PC Replacement & IT Upgrades																	
Hardware	10		10	22	10	17		17	17		17	17		17	17		17
Licenses	35		35	20	35	120		120	120		120	120		120	120		120
Sub-Total	45	0	45	42	45	137	0	137	137	0	137	137	0	137	137	0	137
Commercial Property Investment Programme																	
North Muirton Industrial Estate - Site Servicing & Provision of Units	105		105	13	105	0		0	0		0	0		0	0		0
Western Edge, Kinross - Site Servicing	10		10		10	0		0	0		0	0		0	0		0
Additional Infrastructure Investment - Broxden	46		46		46	0		0	0		0	0		0	0		0
Broxden Drainage Mitigation Works	308		308	59	308	0		0	0		0	0		0	0		0
Third Party Contribution (Scottish Water)	(239)		(239)		(239)	0		0	0		0	0		0	0		0
Ruthvenfield Business Centre Third Party Contribution	510 (115)		510 (115)		510 (115)	1,145 0		1,145 0	0		0	0		0	0		0
North Muirton Industrial Estate Expansion Land - Servicing	0		0		0	0		0	0		0	0		0	0		0
Sub-Total	625	0	625	72	625	1,145	0	1,145	0	0	0	0	0	0	0	0	0
Prudential Borrowing Projects											000						
Wheeled Bin Replacement Programme - Domestic Bins Wheeled Bin Replacement Programme - Commercial Bins	265 39		265 39	222	265 39	200 20		200 20									
Recycling Containers, Oil Banks & Battery Banks Replacement Pr			111	28	111	65		65	65		65	65		65	65		65
Capital Receipts - Disposals	(4)		(4)	(4)	(4)	0		0	0		0	0		0	0		0
Litter Bins	25		25	25	25	25		25	50		50	50		50	50		50
Smart Cities - Smart Waste	305		305	130	305	0		0	0		0	0		0	0		0
Third Party Contribution (ERDF)	(118)		(118)		(118)	0		0	0		0	0		0	0		0
Vehicle Replacement Programme	2,902	(1,448)	1,454	280	1,454	4,700	(3,155)	1,545	3,000	300	3,300	3,000	300	3,300	3,000	300	3,300
Capital Receipts - Vehicle Disposals Crematorium - Abatement Works	(290) 9	100	(190) 9	(67)	(190) 9	(378) 0	178	(200) 0	(300) 0	(77)	(377) 0	(300) 0	(77)	(377) 0	(300) 0	(77)	(377) 0
Street Lighting Renewal - LED & Column Replacement	770		770	437	770	944		944	954		954	945		945	959		959
LED Traffic Signal Replacement	146		146	39	146	0		0	0		0	0		0	0		0
Almondbank Flood Protection Scheme	4		4		4	0		0	0		0	0		0	0		0
Land Purchase & Development (Hotel Development)	1,900		1,900		1,900	0		0	0		0	0		0	0		0
Technology & Innovation Incubator Units	0	(4.240)	0	4.000	0	0	(0.077)	0	3,989	000	0	0	223	0	0	223	0
Sub Total	6,064	(1,348)	4,716	1,090	4,716	5,576	(2,977)	2,599	3,989	223	4,212	3,980	223	4,203	3,994	223	4,217
Housing Projects																	
Gypsy Travellers Site Improvement Works	207		207	5	207	0		0	0		0	0		0	0		0
Additional Gypsy Traveller Site Improvement Works	225		225	8	225	0		0	0		0	0		0	0		0
Gypsy Traveller Site Community Improvement Works Sub Total	33 465	0	33 465	13	33 465	0	0	0	0	0	0	0	0	0	0	0	0
	400		400		400		<u> </u>			<u> </u>				J			
TOTAL: COMMUNITIES	77,620	(2,352)	75,268	37,211	75,268	112,861	(7,758)	105,103	87,712	3,701	91,413	40,559	1,860	42,419	36,592	778	37,370
	<u> </u>	· /		·	· · · · · · · · · · · · · · · · · · ·		· · /			·			·				
Health & Social Care																	
Occupational Therapy Equipment	250		250	167	250	250		250	250		250	250		250	250		250
Technology Enabled Telecare	1,000		1,000	111	1,000	1,000		1,000	1,000		1,000	1,000		1,000	1,000		1,000
Moving & Handling Office Refurbishment	29		29		29	0		0	0		0	0		0	0		0
Software Licences	53		53		53	53		53	53		53	53		53	53		53
Developing Supported Tenancies	0		0		0	229		229	0		0	0		0	0		0
TOTAL: HEALTH & SOCIAL CARE	1,332	0	1,332	278	1,332	1,532	0	1,532	1,303	0	1,303	1,303	0	1,303	1,303	0	1,303

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	Revised	Proposed	Revised	Actual	Projected	Revised	Proposed	Revised	Revised	Proposed	Revised	Revised	Proposed	Revised	Revised	Proposed	Revised
	Budget	Budget	Budget	to	Outturn	Budget	Budget	Budget	Budget	Budget	Budget	Budget	Budget	Budget	Budget	Budget	Budget
	Report 2	Adjustment	Bonort 2	31-Dec-22		Report 2	Adjustment	Banart 2	Bonort 2	Adjustment	Report 3	Bonort 2	Adjustment	Banart 2	Panart 2	Adjustment	Panart 2
	2022/23	Report 3 2022/23	Report 3 2022/23	2022/23	2022/23	2023/24	Report 3 2023/24	Report 3 2023/24	Report 2 2024/25	Report 3 2024/25	2024/25	Report 2 2025/26	Report 3 2025/26	Report 3 2025/26	Report 2 2026/27	Report 3 2026/27	Report 3 2026/27
	(£'000)	(£'000)	(£'000)	(£'000)	(£'000)	(£'000)	(£'000)	(£'000)	(£'000)	(£'000)	(£'000)	(£'000)	(£'000)	(£'000)	(£'000)	(£'000)	(£'000)
	(2 000)	(2 000)	(2 000)	(2 000)	(2 000)	(2 000)	(2 000)	(2 000)	(2 000)	(2 000)	(2 000)	(2 000)	(2 000)	(2 000)	(2 000)	(2 000)	(2 000)
CORPORATE AND DEMOCRATIC SERVICES																	
Property Services																	
DDA Adaptation & Alteration Works Programme	374	(200)	174	50	174	200	200	400	200		200	200		200	200		200
Property Compliance Works Programme	1,405	221	1,626	876	1,626	650	(221)	429	650		650	650		650	650		650
Capital Improvement Projects Programme	1,987		1,987	770	1,987	1,800		1,800	1,800		1,800	1,800		1,800	1,800		1,800
Pitlochry High School - Upgrade Programme	725	(90)	635	318	635	0	90	90	0		0	0		0	0		0
Community School of Auchterarder - Structural Improvements	736		736	705	736	0		0	0		0	0		0	0		0
CO2 Monitors for Schools Programme	81		81		81	0		0	0		0	0		0	0		0
Energy Efficiency Works - Various Properties	99	(99)	0		0	0	99	99	0		0	0		0	0		0
Revenue Contribution (Salix Reserve)	(99)	99	0		0	0	(99)	(99)	0		0	0		0	0		0
Energy Conservation & Carbon Reduction Programme (PB)	168		168	12	168	150		150	150		150	150		150	150		150
Information Systems & Technology																	
ICT Infrastructure & Replacement and Upgrade Programme	2,864	(447)	2,417	371	2,417	3,711	(1,407)	2,304	4,087	841	4,928	2,744	754	3,498	2,283	350	2,633
Data & Analytics	500	(85)	415	88	415	790	85	875	675		675	646		646	668		668
Supporting Digital	837	(137)	700	67	700	1,169	137	1,306	714		714	737		737	760		760
Software Licences (Revenues & Benefits)	51	1	52	52	52	51	(1)	50	51		51	51		51	51		51
School Audio-Visual (AV) Equipment Replacement Programme	1,400		1,400	806	1,400	526		526	0		0	0		0	0		0
Swift Social Work System Replacement	404		404	243	404	1,282		1,282	0		0	0		0	0		0
TOTAL: CORPORATE AND DEMOCRATIC SERVICES	11,532	(737)	10,795	4,358	10,795	10,329	(1,117)	9,212	8,327	841	9,168	6,978	754	7,732	6,562	350	6,912
		( - )	.,	,			( ) /			-	.,		-	, -			-,-
TOTAL COMPOSITE NET EXPENDITURE	145,801	(28,235)	117,566	55,332	117,566	166,540	5,512	172,052	146,632	11,701	158,333	77,440	9,914	87,354	54,161	8,928	63,089
(NET OF GRANTS, REVENUE AND 3RD PARTY CONTRIBUTIONS, AND RING FENCE	D RECEIPTS)																
CAPITAL RECEIPTS																	
General Capital Grant - Scottish Government	(14,639)	(100)	(14,739)	(13,455)	(14,739)	(13,128)		(13,128)	(16,371)		(16,371)	(13,007)		(13,007)	(12,265)		(12,265)
Developer Contributions	(1,549)		(1,549)		(1,549)	(2,100)		(2,100)	(2,300)		(2,300)	(2,367)		(2,367)	(2,600)		(2,600)
General Fund - Capital Receipts/Disposal	(286)	240	(46)	(5)	(46)	(694)	(240)	(934)	(250)	0	(250)	(250)	0	(250)	(250)	0	(250)
Commercial Property - Capital Receipts/Disposal	(343)	0	(343)	0	(343)	(1,148)	195	(953)	(317)	(308)	(625)	(308)	0	(308)	0	0	0
Total: Capital Receipts	(16,817)	140	(16,677)	(13,460)	(16,677)	(17,070)	(45)	(17,115)	(19,238)	(308)	(19,546)	(15,932)	0	(15,932)	(15,115)	0	(15,115)
Amount Commonite Romanian Requirement	400.004	(20,005)	400.000	44 070	400.000	440.470	E 407	454.007	407.004	44 202	400 707	C4 F00	0.044	74 400	20.040	0.000	47.074
Annual Composite Borrowing Requirement	128,984	(28,095)	100,889	41,872	100,889	149,470	5,467	154,937	127,394	11,393	138,787	61,508	9,914	71,422	39,046	8,928	47,974
CAPITAL RECEIPTS BROUGHT FORWARD	(2,556)	0	(2,556)	(2,556)	(2,556)	(2,274)	0	(2,274)	(2,277)	195	(2,082)	(2,594)	(113)	(2,707)	(2,902)	(113)	(3,015)
CAPITAL RECEIPTS CARRIED FORWARD	2,274	0	2,274	2,484	2,274	2,274)	(195)	2,082	2,594	113	2,707	2,902	113)	3,015	2,902	113)	3,015
ON THE RECEIL TO CANNED I CHAND	£,£1 <del>7</del>	J	2,217	2,707	2,217	۷,211	(193)	2,002	2,557	113	2,707	2,302	113	3,013	2,302	113	3,013
TOTAL NET COMPOSITE BORROWING REQUIREMEN	128.702	(28,095)	100,607	41,800	100,607	149,473	5,272	154,745	127,711	11,701	139,412	61,816	9,914	71,730	39,046	8,928	47,974
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	Revised Budget	Proposed Budget Adjustment	Revised Budget	Revised Budget
	Report 2 2027/28 (£'000)	Report 3 2027/28 (£'000)	Report 3 2027/28 (£'000)	Report 3 TOTAL (£'000)
EDUCATION AND CHILDREN'S SERVICES				
MIS - Procurement & Integration	0 0		0	104
Blairgowrie Recreation Centre - Replacement	U		U	24,903
Schools Modernisation Programme				
Investment in the Learning Estate	6,823		6,823	37,015
Free School Meal Expansion Programme	0		0	913
Methven Primary School Refurbishment Kirkmichael Primary School Upgrades	0 0		0	561 98
Capital Receipt (ring-fenced)	0		o	(100)
Early Learning & Childcare	0		0	38
- Letham Primary School Upgrade Project	0		0	19
- Rattray Primary School Upgrade Project	0		0	1,815
North/West Perth - New Primary School Riverside Primary New School	0 0		0	24,000 14,653
•				
Technology Upgrades	0		0	1,431
Perth Academy - Refurbishment Perth Grammar School - Upgrade Programme Phase 3	0 0		0	9,980 5,565
Perth High School - Internal Services & Refurbishment	0		Ö	21
Perth High School - New School Investment	0		0	76,836
Harris Academy/Invergowrie - Extension	0		0	5,200
TOTAL: EDUCATION AND CHILDREN'S SERVICES	6,823	0	6,823	203,052
COMMUNITIES				
Traffic & Road Safety				
Road Safety Initiatives (20mph Zones etc)	200		200	1,447
Additional Road Safety - Pedestrian Crossings	0		0	525
Schools Road Safety Measures 20mph Signage Programme - Schools	0 0		0	546 200
20mph Signage Programme	0		0	76
Cycling Walking & Safer Routes (CWSR)	200		200	2,078
Scottish Government Grant - CWSR	(200)		(200)	(1,973)
Third Party Contribution (TACTRAN)	0		0	(105)
Car Parking Investment Car Parking Investment - Pitlochry	0 0		0	322 150
Strathmore Cycle Network	0		0	84
Sub-Total	200	0	200	3,350
Asset Management - Roads & Lighting	7 500		7 500	E0 707
Structural Maintenance Third Party Contribution (Forestry Commission Timber Routes)	7,500 0		7,500 0	59,797 (1,316)
Traffic Signal Renewals - Upgrading	0		0	199
Third Party Contributions	0		0	(3)
Footways	435		435	2,699
Third Party Contributions	0		0	0
Investment in Local Footpaths Road Safety Barriers	0 0		0	200 33
Sub-Total	7,935	0	7,935	61,609
Asset Management - Bridges	1 201	115	1 406	0.064
Bridge Refurbishment Programme  Dalhenzean Culvert	1,291 0	115	1,406 0	8,964 307
Dunkeld Golf Course	0		0	246
Vehicular Bridge Parapets Programme - Assess & Upgrade	0		0	29
Old Perth Bridge - Strengthening	0		0	2,569
Perth Queens Bridge - Strengthening	0		0	2,618
Culteuchar Culvert Glendevon Bridge	0 0		0	399 235
Tullyfergus Bridge	0		0	134
Sub-Total	1,291	115	1,406	15,501
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	Revised	Proposed	Revised	Ì	Revised
	Budget	Budget Adjustment	Budget		Budget
	Report 2	Report 3	Report 3		Report 3
	2027/28	2027/28	2027/28		TOTAL
	(£'000)	(£'000)	(£'000)		(£'000)
Improvement Schemes					
A9/A85 Road Junction Improvements	0		0		359
Cross Tay Link Road (CTLR)	0		0		133,703
Scottish Government Grant	0		0		(35,000)
A977 Upgrades	0		0		190
Brioch Road, Crieff - Road Realignment & Safety Measures	0		0	_	31
Sub-Total	0	0	0		99,283
Rural Flood Protection Schemes					
Almondbank Flood Protection Scheme	0		0		39
Perth Flood Protection Scheme (Pump Replacement)	0		0		161
Comrie Flood Protection Scheme	0		0		26,083
Milnathort Flood Protection Scheme	0		0		1,754
South Kinross Flood Protection Scheme	0		0		3,310
Scone Flood Protection Scheme	0		0		772 100
Coastal Change Adaptation Sub-Total	0	0	0		32,219
Sub-Total					32,213
Perth & Kinross Place-making	•		•		407
Mill Street Environmental Improvements	0		0		127
Perth, Place, People	0		0		3,629 31
City Greening Perth & Kinross Lighting Action Plan	0		0		2,752
Sub-Total	0	0	0	İ	6,539
Other Planning Projects					
Other Planning Projects Creative Exchange (former St. John's Primary School)	0		0		53
Town Centre - Regeneration & Economic Improvements	0		0		26
Scottish Government Grant	0		0		(26)
Local Full Fibre Network	0		0		198
Third Party Contribution - Tay Cities Deal	0		0		(198)
Low Carbon Transport & Active Travel Hub - Broxden EV Charge	r <b>0</b>		0		994
Third Party Contribution - ERDF	0		0		(376)
Third Party Contribution - Tay Cities Deal	0		0		(617)
Perth Eco Innovation Park	0		0		21,086
Third Party Contributions - Tay Cities Deal	(505)		(505)		(3,944)
Other Third Party Contributions	(1,000)		(1,000)		(4,500)
Capital Receipts - Ring Fenced Land Disposals	(550)		(550)		(1,100)
Nature Restoration Sub-Total	(2,055)	0	(2,055)		206 11,802
	(7227	-	( ) = = = /		7
City Centre Developments - Cultural Attractions Perth City Hall	0		0		13,010
Perth Museum & Art Gallery (PMAG)	0		0		3,316
Collections Centre	0		0		6,424
PH2O	15,000		15,000		90,000
Sub-Total Sub-Total	15,000	0	15,000		112,750
Community Planning					
Letham Community Wellbeing Hub	0		0		3,869
Scottish Government Grant (Regeneration Fund)	0		0		(524)
Third Party Contribution (Letham4All)	0		0		(519)
Revenue Contribution (Place Based Development Grant)	0		0		(735)
Sub-Total Sub-Total	0	0	0		2,091
Community Greenspace					2,754
Play Areas - Improvements Implementation Strategy	150		150		
Play Areas - Improvements Implementation Strategy Third Party Contribution	0		0		(47)
Play Areas - Improvements Implementation Strategy Third Party Contribution Revenue Contribution (Developer Contribution Reserve)	0 0		0 0		(2)
Play Areas - Improvements Implementation Strategy Third Party Contribution Revenue Contribution (Developer Contribution Reserve) 3G Pitch, Blairgowrie	0 0 0		0 0 0		( <mark>2)</mark> 138
Play Areas - Improvements Implementation Strategy Third Party Contribution Revenue Contribution (Developer Contribution Reserve) 3G Pitch, Blairgowrie Settlement/Neighbourhood Parks	0 0 0		0 0 0		(2) 138 25
Play Areas - Improvements Implementation Strategy Third Party Contribution Revenue Contribution (Developer Contribution Reserve) 3G Pitch, Blairgowrie Settlement/Neighbourhood Parks Countryside Sites	0 0 0 0		0 0 0 0		(2) 138 25 162
Play Areas - Improvements Implementation Strategy Third Party Contribution Revenue Contribution (Developer Contribution Reserve) 3G Pitch, Blairgowrie Settlement/Neighbourhood Parks Countryside Sites Community Greenspace Sites	0 0 0 0 0 528		0 0 0 0 0 528		(2) 138 25 162 2,676
Play Areas - Improvements Implementation Strategy Third Party Contribution Revenue Contribution (Developer Contribution Reserve) 3G Pitch, Blairgowrie Settlement/Neighbourhood Parks Countryside Sites Community Greenspace Sites Community Greenspace Bridges	0 0 0 0 0 528 0		0 0 0 0 0 528		(2) 138 25 162 2,676 64
Play Areas - Improvements Implementation Strategy Third Party Contribution Revenue Contribution (Developer Contribution Reserve) 3G Pitch, Blairgowrie Settlement/Neighbourhood Parks Countryside Sites Community Greenspace Sites	0 0 0 0 0 528		0 0 0 0 0 528		(2) 138 25 162 2,676

APPENDIX II

	Revised	Proposed	Revised	Revised
		-		
	Budget	Budget	Budget	Budget
		Adjustment		
	Report 2	Report 3	Report 3	Report 3
			-	<u>-</u>
	2027/28	2027/28	2027/28	TOTAL
	(£'000)	(£'000)	(£'000)	(£'000)
D : D !		(2000)		
Premier Parks	0		0	53
Auchterarder Public Park	0		0	263
Third Porty Contribution	0		0	(4.40)
Third Party Contribution				(140)
The Knock	0		0	24
Kinnoull Hill	0		0	41
Cemetery Extensions	100		100	919
Sub-Total	778	0	778	6,918
				· · ·
Waste Strategy				
Recycling Improvement Fund	0		0	2,362
, , ,				
Scottish Government Grant	0		0	(2,362)
Sub-Total	0	0	0	0
oub rotal				
Support Services				
• •				
PC Replacement & IT Upgrades				
Hardware	17		17	95
Licenses	120		120	635
Sub-Total	137	0	137	730
0 110 11 1 10				
Commercial Property Investment Programme				
North Muirton Industrial Estate - Site Servicing & Provision of Units	0		0	105
<u> </u>				
Western Edge, Kinross - Site Servicing	0		0	10
Additional Infrastructure Investment - Broxden	0		0	46
Broxden Drainage Mitigation Works	0		0	308
Third Party Contribution (Scottish Water)	0		0	(239)
Ruthvenfield Business Centre	0		0	1,655
Third Party Contribution	0		0	(115)
North Muirton Industrial Estate Expansion Land - Servicing	0		0	0
Sub-Total .	0	0	0	1,770
Sub-Total	U	U	U	1,770
Prudential Borrowing Projects				
			000	4 005
Wheeled Bin Replacement Programme - Domestic Bins	200		200	1,265
Wheeled Bin Replacement Programme - Commercial Bins	20		20	139
	65		CE.	426
Recycling Containers, Oil Banks & Battery Banks Replacement Pr			65	436
Capital Receipts - Disposals	0		0	(4)
Litter Bins	50		50	250
Smart Cities - Smart Waste	0		0	305
Third Party Contribution (ERDF)	0		0	(118)
				• •
Vehicle Replacement Programme	3,000		3,000	15,899
Capital Receipts - Vehicle Disposals	(300)	(47)	(347)	(1,868)
Crematorium - Abatement Works	0	` /	0	9
Street Lighting Renewal - LED & Column Replacement	932		932	5,504
LED Traffic Signal Replacement	0		0	146
- · · · · · · · · · · · · · · · · · · ·				
Almondbank Flood Protection Scheme	0		0	4
Land Purchase & Development (Hotel Development)	0		0	1,900
Technology & Innovation Incubator Units	0		0	0
Sub Total	3,967	(47)	3,920	23,867
	•	` '		
Housing Projects				
Housing Projects				
Gypsy Travellers Site Improvement Works	0		0	207
Additional Gypsy Traveller Site Improvement Works	0		0	225
Gypsy Traveller Site Community Improvement Works	0		0	33
Sub Total	0	0	0	465
- ···· <del> ···</del>	•	•	•	
TOTAL: COMMUNITIES	27,253	68	27,321	378,894
TOTAL COMMUNITIES	21,233	00	21,321	310,034
Health & Social Care				
	05-		055	4 5
Occupational Therapy Equipment	250		250	1,500
Technology Enabled Telecare	1,000		1,000	6,000
<del></del>	=		•	
Moving & Handling Office Refurbishment	0		0	29
Software Licences	69		69	334
	0		0	229
Developing Supported Tenancies				
TOTAL: HEALTH & SOCIAL CARE	1,319	0	1,319	8,092

	Revised	Proposed	Revised	Revised
	Budget	Budget	Budget	Budget
		Adjustment		
	Report 2	Report 3	Report 3	Report 3
	2027/28	2027/28	2027/28	TOTAL
	(£'000)	(£'000)	(£'000)	(£'000)
_	, ,	, , ,		
CORPORATE AND DEMOCRATIC SERVICES				
Property Services				
DDA Adaptation & Alteration Works Programme	200		200	1,374
Property Compliance Works Programme	650		650	4,655
	894		894	-
Capital Improvement Projects Programme	0		0	10,081 725
Pitlochry High School - Upgrade Programme			0	725
Community School of Auchterarder - Structural Improvements	0		0	736 81
CO2 Monitors for Schools Programme				
Energy Efficiency Works - Various Properties	0		0	99
Revenue Contribution (Salix Reserve)	0		0	(99)
Energy Conservation & Carbon Reduction Programme (PB)	150		150	918
Information Systems & Technology				
ICT Infrastructure & Replacement and Upgrade Programme	2,884	(91)	2,793	18,573
Data & Analytics	691		691	3,970
Supporting Digital	785		785	5,002
Software Licences (Revenues & Benefits)	51		51	306
School Audio-Visual (AV) Equipment Replacement Programme	0		0	1,926
Swift Social Work System Replacement	0		0	1,686
TOTAL: CORPORATE AND DEMOCRATIC SERVICES	6,305	(91)	6,214	50,033
TOTAL COMPOSITE NET EXPENDITURE	41,700	(23)	41,677	640,071
(NET OF GRANTS, REVENUE AND 3RD PARTY CONTRIBUTIONS, AND RING FENCEI				
CAPITAL RECEIPTS				
General Capital Grant - Scottish Government	(12,265)		(12,265)	(81,775)
Developer Contributions	(2,600)		(2,600)	(13,516)
General Fund - Capital Receipts/Disposal	(250)	0	(250)	(1,980)
Commercial Property - Capital Receipts/Disposal	0	0	0	(2,229)
Total: Capital Receipts	(15,115)	0	(15,115)	(99,500)
_	(10,110)	<u> </u>	(10,110)	(00,000)
Annual Composite Borrowing Requirement	26,585	(23)	26,562	540,571
Sampana Zanamig Naganaman	_0,500	(-0)		0.0,01
CAPITAL RECEIPTS BROUGHT FORWARD	(2,902)	(113)	(3,015)	(2,556)
CAPITAL RECEIPTS CARRIED FORWARD	2,902	113)	3,015	3,015
O ENEGER TO CARRIED I ORMAND	2,502	. 13	0,010	0,010
TOTAL NET COMPOSITE BORROWING REQUIREMEI	26,585	(23)	26,562	541,030