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Council Building  
2 High Street  
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5 March 2021

A special meeting of **Perth and Kinross Council** will be held virtually on **Wednesday, 10 March 2021 at 09:30.**

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

**BARBARA RENTON**  
Interim Chief Executive

***Those attending the meeting are requested to ensure that all notifications are silent on their device and other devices are in silent mode.***

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

**Members:**

Provost D Melloy  
All Councillors



**Perth and Kinross Council**

**Wednesday, 10 March 2021**

**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 REVENUE BUDGET 2021/22** **5 - 148**  
Report by Head of Finance (copy herewith 21/33)
- 4 RESERVES STRATEGY** **149 - 176**  
Report by Head of Finance (copy herewith 21/34)

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**PERTH & KINROSS COUNCIL**

**10 MARCH 2021**

**REVENUE BUDGET 2021/22**

**Report by Head of Finance (Report No. 21/33)**

**PURPOSE OF REPORT**

This report recommends setting the 2021/22 Final Revenue Budget.

**1. BACKGROUND**

- 1.1 On 30 September 2020, the Council agreed to set a one-year Final Revenue Budget for 2021/22. This is a temporary departure from existing practice whereby the Council sets both a final budget for the coming year and provisional budgets for the following two years. It is, however, considered a pragmatic, prudent and cautious approach in a situation where Council resources are currently diverted both to maintaining essential services and responding to Covid-19. Significant uncertainty also remains over the full extent of the impact of Covid-19 on Council services and local communities.
- 1.2 The Council's Corporate Plan 2018-2023 sets out the Council's commitment to the vision of the Community Planning Partnership for our area: -
- 'Creating a confident, ambitious and fairer Perth and Kinross, for all who live and work here'*
- 1.3 The agreed strategic objectives to support the delivery of this vision are: -
- *Giving every child the best start in life*
  - *Developing educated, responsible and informed citizens*
  - *Promoting a prosperous, inclusive and sustainable economy*
  - *Supporting people to lead independent, healthy and active lives*
  - *Creating a safe and sustainable place for future generations*
- 1.4 The 2021/22 Provisional Revenue Budget, which is summarised in Appendix B includes expenditure pressures and savings proposals relating to each of these strategic objectives as set out in Appendix D.
- 1.5 For clarity, Appendix D only includes new expenditure pressures and savings proposals identified since the Budget was last considered by Council in March 2020, on the basis that decisions taken previously are already included within the 2021/22 Provisional Revenue Budget.
- 1.6 On 20 February 2019, the Council first set a balanced Provisional Revenue Budget for 2021/22 (Report No. 19/49 refers). On 6 March 2020, the Council approved an updated 2021/22 Provisional Revenue Budget (Report No. 20/57 refers). The updated 2021/22 Provisional Revenue Budgets was approved on the basis that further savings of **£3.006 million** had still to be identified.

- 1.7 An indicative Council Tax increase of 4.28% for 2021/22 was also approved in March 2020.
- 1.8 As is normal practice, the updated Provisional Revenue Budget and indicative Council Tax assumption is the starting point for the Council setting a Final Revenue Budget and Council Tax for 2021/22.
- 1.9 On 30 September 2020, the Council approved the updated Medium-Term Financial Plan (MTFP) (Report No. 20/174 refers). Recognising the significant impact of Covid on the Council's finances, the Council approved the setting of a Revenue Budget for 2021/22 only, with the intention of returning to medium term budget setting at the earliest opportunity.
- 1.10 The September 2020 update of the Medium-Term Financial Plan built upon 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.
- 1.11 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 September 2020 covered the six years to financial year 2026/27.
- 1.12 The Medium-Term Financial Plan included the latest assumptions in relation to potential adjustments to Scottish Government grant funding and increases in pay awards.
- 1.13 The Council endorsed the "mid-range" level savings requirement to 2026/27, which is summarised in Table 1 below.

**Table 1: Estimated Savings Requirement (September 2020)**

	21/22	22/23	23/24	24/25	25/26	26/27	TOTAL
	£m	£m	£m	£m	£m	£m	£m
<b>Estimated Savings Requirement</b>	<b>16.4</b>	<b>17.7</b>	<b>11.4</b>	<b>6.7</b>	<b>2.3</b>	<b>5.6</b>	<b>60.1</b>

- 1.14 On 24 February 2021, the Council agreed to the terms of the 2021/22 Draft Scottish Budget, including agreeing to a Council Tax freeze for 2021/22 (Report No. 21/25 refers). The 2021/22 Provisional Revenue Budget has been updated to reflect this Council Tax position and the associated compensation within the Local Government Finance Settlement which is available following this decision and results in a net pressure of £1.174 million. (Reduced Council Tax income of £3.991 million, partially offset by compensation for freezing Council Tax of £2.817 million).
- 1.15 The Scottish Government have provided funding information for 2021/22 only. It remains critical, however, that the Council continues to plan over the medium term, to allow sufficient lead in time to identify and deliver the savings that are likely to be necessary in future years. By continuing to plan for the medium term, the Council provides authority for officers to roll out the programme of significant change encompassed within the Perth and Kinross Offer.

1.16 The Council also approved the 2022/23 Provisional Revenue Budget in March 2020. At that point the Budget was out of balance by £2.482 million. Work will continue on the delivery of the approved 2022/23 Provisional Revenue Budget (Report No. 20/57 refers) including the identification of additional savings. This will require to be addressed prior to finalising the 2022/23 Final Revenue Budget.

## **2. UNITED KINGDOM BUDGET**

2.1 The Chancellor of the Exchequer presented the 2021 Budget to the UK Parliament on 3 March 2021. The Budget was delayed from November 2020, due to the uncertainties caused by the Covid-19 global pandemic and its impact on the economy and public finances over the short, medium and longer term.

2.2 The Budget set out the United Kingdom's ongoing response to the impact of the Covid-19 pandemic, the UK Government's proposals for economic recovery and proposals for changes to taxation. The Budget was informed by updated forecasts for the economy by the Office of Budget Responsibility (OBR).

- Economy shrunk by 10% in 2020/21 but OBR forecast for economic growth is 4% in 2021; 7.3% in 2022 and 1.7% in 2023.
- Forecast for peak unemployment is revised down to 6.5%
- OBR forecast for Government borrowing in 2020/21 is a record £355 billion (17% of Gross Domestic Product (GDP)). Forecast borrowing in 2021/22 is £234 billion (10.3% of GDP) then 4.5% of GDP in 2022/23 and 3.5% in 2023/24. Underlying debt is forecast at 93.8% of GDP in 2021/22, peaking at 97.1% in 2023/24 then reducing to 96.8% by 2025/26.
- Furlough scheme and support for self-employed extended until the end of September
- £65 billion package of additional economic support measures
- Total Covid-19 support package, this year and next, of £352 billion.
- Personal tax thresholds uplifted to planned levels in April 2021 then frozen to 2026
- Corporation Tax rate on company profits increased to 25% from April 2023 but with protection for small businesses and tax incentives for investment.
- Barnett consequentials of budget measures increase funding for devolved administrations by £1.2 billion in Scotland; £740 million in Wales and £410 million in Northern Ireland.

2.3 On 19 February 2021, the Office for Budget Responsibility published "Commentary on the Public Sector Finances: December 2020". This update highlighted the ongoing fiscal cost of the Covid-19 pandemic. The main headlines which will impact on the UK Budget were as follows:

- Public Sector Net Borrowing totalled £8.8 billion in January 2021. In the period January to October 2020, £270.6 billion of borrowing was undertaken.

- HM Revenue & Customs cash receipts were 12.1% less than a year earlier.
- Central Government Spending is 29.2% higher than a year earlier.
- Net debt rose by 14.7% of Gross Domestic Product on the previous year to reach 97.9% in January.

### **3. SCOTTISH BUDGET – 28 JANUARY 2021**

- 3.1 The publication of the Scottish Government's Budget Bill would normally take place in December followed by a period of parliamentary scrutiny by Committees and Parliament. However, this was delayed due to the postponement of the UK Budget in November 2020.
- 3.2 The Scottish Budget for 2021/22 was announced on 28 January 2021. The publication of the Scottish Budget is normally the start of a period of parliamentary scrutiny by Committees and the Parliament along with negotiations between political parties before the vote on final tax and spend proposals.
- 3.3 The Stage 2 and 3 debates on the Scottish Budget will take place on 8 and 9 March 2021 respectively.
- 3.4 The final size of the devolved budget for Scotland in 2021/22 will not be known until after the UK budget is announced on 3 March 2021.

### **4. LOCAL GOVERNMENT FINANCE CIRCULAR 1/2021**

- 4.1 Local Government Finance Circular 1/2021 was issued by the Scottish Government on 1 February 2021 and includes the provisional financial settlement for 2021/22 at an individual Council level. As anticipated, the Settlement included information for 2021/22 only. The Circular is attached at Appendix A (i). The Cabinet Secretary for Finance also wrote to COSLA on 28 January 2021 providing further detail and this is attached at Appendix A(ii).
- 4.2 The Circular provides details of the provisional total Revenue and Capital funding allocations for 2021/22, as well as the latest information on current known funding redeterminations for 2020/21. The Circular also provides details on a range of business rates measures, including the 2021/22 Non-Domestic Rates poundage.
- 4.3 The details of the Finance Circular were also included in the report to Council on 24 February 2021 (Report No 21/25 refers).
- 4.4 As has been the case in previous years, Finance Circular 1/2021 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 - £35.369 million
- Gaelic - £0.163 million
- Customer First Top-Up - £1.410 million
- School Child Burials - £600,000

4.5 Based on Finance Circular 1/2021, the total Revenue funding being made available by the Scottish Government to Perth & Kinross Council in 2021/22 is £281.271 million (see Table 2 below).

**Table 2: Scottish Government Grant Funding – Perth & Kinross Council**

	2021/22	2020/21
	£m	£m
General Revenue Funding	217.645	198.921
Non-Domestic Rates	43.889	56.569
Council Tax Freeze	2.817	-
Ring-Fenced Grants	16.920	15.499
<b>TOTAL REVENUE FUNDING</b>	<b>281.271</b>	<b>270.989</b>

Source: Finance Circular 1/2021 – 1 February 2021

- 4.6 Based upon the latest information, the 2021/22 Scottish Government provisional funding allocation of £281.271 million represents a £10.282 million increase in absolute cash terms than the allocation for 2020/21, as set out in Finance Circular 1/2020 (issued March 2020).
- 4.7 The 2021/22 provisional funding allocation includes £4.940 million which is either ring-fenced by the Scottish Government towards meeting specific initiatives (most notably for Early Learning and Childcare), or where there is an expectation or requirement for the Council to apply funding for a stated purpose (e.g. health & social care or carers act).
- 4.8 The 2021/22 provisional funding allocation also includes £2.817 million to compensate Councils who choose to freeze Council Tax at 2020/21 levels.
- 4.9 Therefore, on a like for like basis, the provisional Scottish Government funding allocation for 2021/22, represents a **£2.525 million** cash increase (0.9%) over the equivalent position for 2020/21 as set out in Finance Circular 1/2020. A like for like comparison is provided to illustrate the movement in Scottish Government funding over which the Council has direct control in determining its own budget priorities.
- 4.10 Table 3 below summarises the movements in the total funding package from the Scottish Government to facilitate a comparison of the 2021/22 provisional allocation with the current year on a comparable basis.

**Table 3: Cash Movements between 2020/21 and 2021/22  
(on a comparable basis)**

	£m
2020/21 – Finance Circular 1/2020 (updated 26/2/20)	<b>270.989</b>
2021/22 – Finance Circular 1/2021	<b>281.271</b>
<b>Year on year cash increase in funding</b>	<b>10.282</b>
<b>Year on year % increase in cash funding</b>	<b>3.8%</b>
Less:	
- funding directed to service delivery	(4.940)
- Council Tax compensation	(2.817)
<b>£ Cash Increase (on a comparable basis)</b>	<b>2.525</b>
<b>% Cash Increase</b>	<b>0.9%</b>

- 4.11 The cash increase set out above of 0.9% does not take account of the additional impact of inflation or growth in service need.
- 4.12 The Finance Circular and subsequent update does not contain any funding information beyond 2021/22. The 2022/23 Provisional Revenue Budget, as approved by Council on 6 March 2020, remains in place (Report No. 20/57 refers) and this will be the starting point for setting the 2022/23 Final Revenue Budget in February / March 2022.

#### **Implications for the 2021/22 Capital Budget**

- 4.13 Finance Circular 1/2021 also includes provisional Capital Grant allocations for 2021/22. The consequences on these allocations will be considered in more detail in future updates of the Capital Budget scheduled for later in 2021.

#### **Non-Domestic Rates**

- 4.14 Finance Circular 1/2021 notes the Non-Domestic Basic Rate poundage for 2021/22 of 49p (49.8p in 2020/21), a reduction of 1.6%. Two additional rates are levied on properties with a rateable value over £51,000 (50.3 pence) and £95,000 (51.6 pence) respectively.
- 4.15 The Scottish Budget for 2021/22 also introduces the following policies:
- The rateable value upper threshold in order to qualify for Fresh Start Relief will be increased from £65,000 to £95,000 to match the Higher Property Rate threshold.

- 100% relief for at least three months for properties in the retail, hospitality, leisure and aviation sectors which will now be application-based, in order to ensure that this support goes only to those who require it.
- Business Growth Accelerator (BGA) relief will be expanded to property improvements where there has been a concurrent change of use to incentivise the re-use of existing assets.
- 100% BGA relief in relation to unoccupied new-builds, which is currently available until 12 months after the property is first occupied regardless of how long it is unoccupied, will continue to be available for up to three years on those properties from the point at which it is first received.
- 100% Day Nursery Relief for all standalone nurseries in the public, private and charitable sectors will be extended to 30 June 2023.
- Other announcements relating to Small Scale Hydro Plant & Machinery District Heating.

4.16 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 2020/21 scheme):

**Table 4: Small Business Bonus Scheme 2021/22**

Combined Rateable Value of all Properties	2021/22
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

## 5. 2021/22 UPDATED PROVISIONAL REVENUE BUDGET

5.1 In setting the 2021/22 Provisional Revenue Budget in February 2019 and subsequently updating it in March 2020, the Council agreed expenditure pressures and savings (Report Nos 19/46 and 20/57 refer) which are summarised in Table 5 below.

**Table 5: Summary of 2021/22 Provisional Budget Decisions**

	Feb 19	Mar 20	Total
	£'000	£'000	£'000
Total Expenditure Pressures	2,624	2,926	5,550
Total Savings	(1,340)	(1,608)	2,948

5.2 At the point that the 2021/22 Provisional Revenue Budget was updated and approved in March 2020 (Report No. 20/57 refers), the budget was out of balance by **£3.006 million**. This is made up of the excess of pressures and savings identified in Table 5 above as well as decisions taken by Council on 6 March 2020. This information was also included in the Medium-Term Financial Plan approved on 30 September 2020, where it was agreed officers would bring forward proposals to balance the Budget (Report No. 20/174 refers).

- 5.3 With the Council having taken decisions on the 2021/22 Provisional Revenue Budget in February 2019 and March 2020, any changes to the previously agreed pressures or savings will result in the funding gap being adjusted.

Process for Updating the 2021/22 Provisional Revenue Budget

- 5.4 The process for updating the Provisional Revenue Budget for 2021/22 commenced in October 2020, which is consistent with previous years.
- 5.5 Updated Revenue Budget submissions or “Executive Summaries” for 2021/22 have been prepared on a thematic basis in line with the Council’s approved strategic objectives. The Executive Summaries set out movements to the 2021/22 Provisional Revenue Budgets (approved in March 2020).
- 5.6 The process of updating the Executive Summaries has identified additional expenditure pressures of **£1.439 million** and savings proposals of **£677,000** which means that 2021/22 is further out of balance by **£762,000**. This increases the “gap” in the 2021/22 Provisional Revenue Budget. The Executive Summaries are attached at Appendix D to this report and the movements are summarised in Table 6 below. This adds to the gap of £3.006 million included in the 2021/22 Provisional Revenue Budget approved in March 2020.

**Table 6: Summary of 2021/22 Provisional Revenue Budget Submissions**  
(see Appendix D)

	<b>2021/22</b>
	<b>£'000</b>
Additional Expenditure Pressures	1,439
Additional Savings Proposals	(677)
<b>Excess of Pressures over Savings</b>	<b>762</b>

- 5.7 The updating of the 2021/22 Provisional Revenue Budget also included the identification of a number of non-recurring budgetary pressures which are set out in more detail below and in Appendix C.
- 5.8 The 2021/22 Updated Provisional Revenue Budget is predicated on maintaining the same level of service delivery reflected in the Budget approved by Council in March 2020 (Report No. 20/57 refers), with the exception of the specific issues identified within this report or in the Revenue Budget Executive Summaries contained at Appendix D.
- 5.9 The Provisional Revenue Budget submissions have been subject to scrutiny by Elected Member Budget Review Groups which commenced in November 2020. The detailed analysis of these expenditure pressures and savings proposals are set out in Appendix D.

- 5.10 The 2021/22 Provisional Revenue Budget has 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 Council officers and has been reviewed by the Executive Officer Team. There is, however, a significant risk, given the impact Covid-19 may have upon the Council's finances going forward, that these assumptions may require to be revised in due course as part of the ongoing monitoring of Council expenditure and income. This analysis and review is consistent with previous years and will be reported to elected members throughout 2021/22.
- 5.11 The potential workforce implications identified within the Executive Summaries include vacant posts and will be influenced by turnover. 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.
- 5.12 The updated Executive Summaries also include an assessment of 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.
- 5.13 Equality and Fairness Impact Assessments for individual expenditure pressures and savings proposals were prepared and considered by the Strategic Equalities Forum in January 2020. This facilitated the preparation of a cumulative impact assessment which was distributed to all Elected Members in advance of the Council meeting in March 2020.
- 5.14 There is only one new substantive saving included in Appendix D which has been equality impact assessed.

#### Non-Recurring Budgetary Pressures and Funding Proposals

- 5.15 Throughout the current financial year, elected members have been advised of emerging budgetary pressures impacting on 2020/21, predominantly associated with or resulting from Covid-19. It is likely that many of the issues identified in 2020/21 will be replicated in 2021/22. However, in order to minimise the immediate impact on recurring budgets, the 2021/22 Provisional Revenue Budget has been constructed on the basis that these budgetary pressures are **non-recurring**. This will provide more time to fully understand the longer-term impact on the Council.

5.16 Budgetary pressures of **£8.575 million** have been identified and these are set out in detail in Appendix C. Within Appendix C, the budgetary pressures have been categorised as follows:

- Impact on Approved Expenditure – these pressures have predominantly arisen due to delays in taking forward approved projects due to the impact of Covid-19 on capacity. This will ensure that the funding is carried forward to allow these projects to be completed.
- Impact on Approved Savings – there are several approved savings that have been delayed as capacity has been diverted to the Covid-19 response. While it is currently still the intention to deliver these savings, this will be subject to review during 2021/22.
- Impact on Income – this is the anticipated impact on budgeted income targets due to Covid-19. There is a risk that restrictions are in place for an extended period and that these projections require to be revised. This includes funding to reduce the budgeted Council Tax collection rate from 98% to 96% in 2021/22.
- Other – mixture of increased demand and essential service developments.

5.17 These non-recurring budgetary pressures are reflected within the 2021/22 Provisional Revenue Budget and set out in detail at Appendix C to the report. It is proposed that these pressures are funded from the Covid-19 earmarked Reserve

5.18 **ACTION: The Council is requested to approve the non-recurring budget pressures of £8.575 million set out in Appendix C to this report to be funded from the Covid-19 earmarked Reserve.**

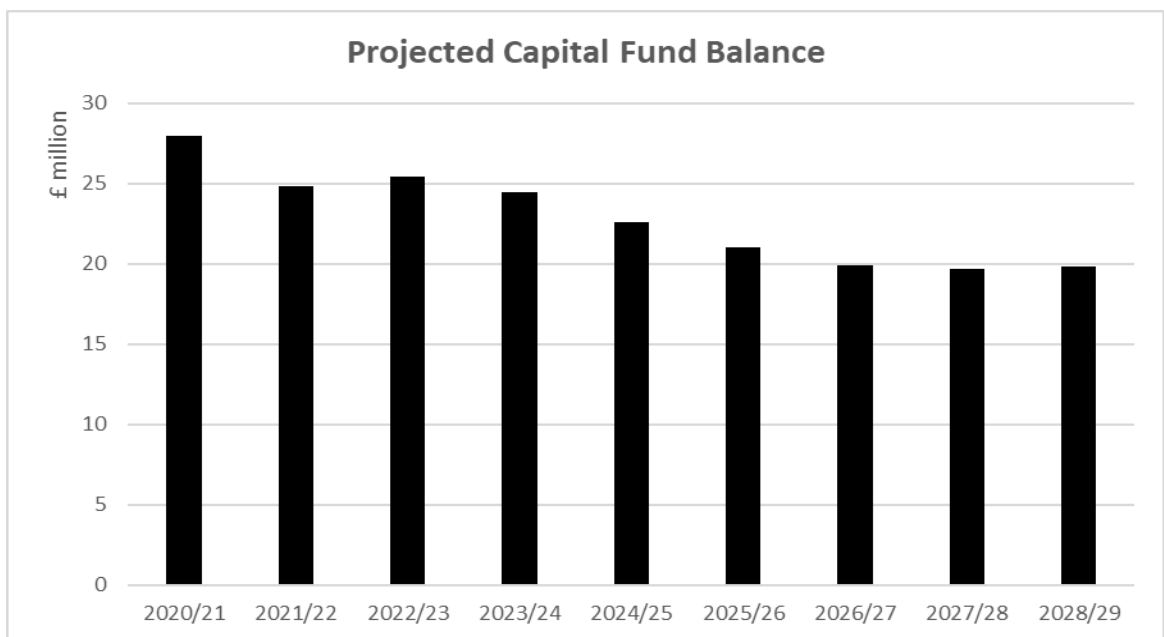
5.19 The Council has previously endorsed a pro-active approach to dealing with these non-recurring budgetary pressures by approving the creation of a Covid-19 earmarked Reserve and agreeing that, in the event the Council should under spend in 2020/21, this will contribute to the earmarked Reserve.

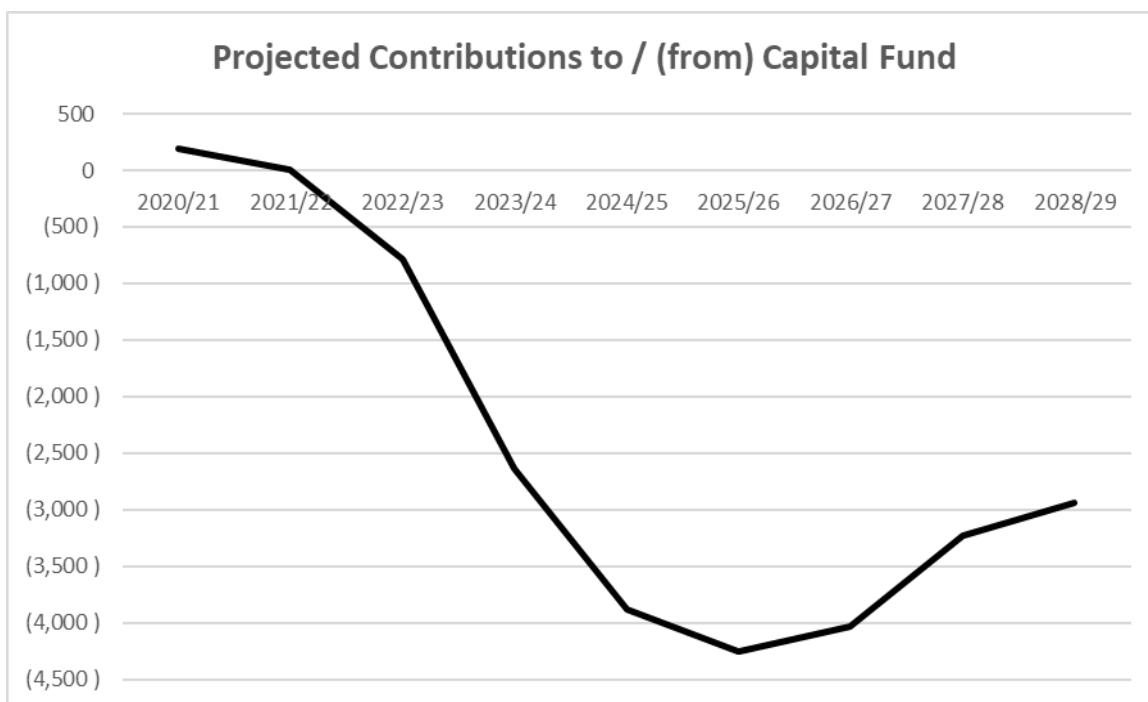
5.20 Further non-recurring funding proposals have been identified, which will be transferred into the Covid-19 earmarked Reserve, and are set out below.

5.21 In accordance with approved policy, and as has been the case for a number of years, the Council has adopted the practice of transferring any over or under spends on Capital Financing Costs and Interest on Revenue Balances to the Capital Fund to manage Capital expenditure over future years. However, it is up to the Council to allocate this and therefore the previous approach can be adjusted as required to help support the current situation in these exceptional circumstances.

5.22 In order to provide a further contribution to the Covid-19 earmarked Reserve, it is proposed that the budgeted contributions in 2020/21 and 2021/22 are not transferred to the Capital Fund. This will result in contributions to the Covid-19 earmarked Reserve of **£1.668 million** and **£1.957 million** in 2020/21 and 2021/22 respectively.

- 5.23 The Capital Fund may also be applied to meet annual principal repayments on borrowing for the core Capital programme. This is similar to the loans fund holiday that is included within the fiscal flexibilities offered by the Scottish Government but without incurring additional interest costs from delaying the repayment of debt in subsequent years.
- 5.24 By utilising the Capital Fund to make principal repayments, resources of **£3.432 million** are available in 2020/21 with a further **£2.965 million** in 2021/22. This allows a non-recurring reduction in borrowing costs for the core Capital programme which can be applied to the Covid-19 earmarked Reserve.
- 5.25 The projected balance on the Capital Fund has been remodelled based on these proposals. Due to a downward revision in the estimated cost of future borrowing, these proposals do not impact upon the affordability of the currently approved Capital Budget 2020 – 2029. The following graphs set out the projected Capital Fund balance over the period of the approved Capital Budget 2020 – 2029 assuming the approval of the recommendation set out below and the planned contribution to and from the fund over the same period.





5.26 The managed use of the Capital Fund underpins the Council's current and future Capital financing strategy. The projected balance on the Capital Fund and future recommendations on its use will require to reflect:

- The Council's determination of future Capital investment priorities in considering the interim Capital Investment Blueprint and Capital Budget later in the current year.
- Any update on forecast future borrowing costs.
- The outcome of current discussions between Scottish Government officials; COSLA and the Directors of Finance section on the proposed review of Loans Fund accounting which has been linked to the granting of fiscal flexibilities by the Scottish Government.
- The Council's ongoing Revenue Budget position and any rebalancing of capacity between the Revenue and Capital Budgets which may be required.

5.27 In light of the above uncertainties and until the Council has determined its future Capital priorities these adjustments are viewed as non-recurring and no further proposals are made beyond 2021/22

5.28 Table 7 below summarises the proposed transfers to the Covid-19 earmarked Reserve resulting in total resources of **£10.022 million** over 2020/21 and 2021/22.



**Table 7: Contributions to Covid-19 Earmarked Reserve**

	2020/21	2021/22	Total
	£million	£million	£million
Implications of not making Contribution to Capital Fund	1.668	1.957	3.625
Implications of making principal repayments from the Capital Fund	3.432	2.965	6.397
<b>T/f to Covid-19 Earmarked Reserve</b>	<b>5.100</b>	<b>4.922</b>	<b>10.022</b>

- 5.29 **ACTION: The Council is requested to approve the non-recurring funding proposals and the transfer of these funds to the Covid-19 earmarked Reserve as set out in paragraphs 5.22 and 5.24 and summarised in Table 7 above.**

Updated 2021/22 Provisional Revenue Budget

- 5.30 There are several adjustments to the 2021/22 Provisional Revenue Budget set out earlier in this report which are summarised in Table 8 below and cumulatively mean that the Budget is unbalanced by **£2.417 million**.

**Table 8: Adjustments to 2021/22 Provisional Revenue Budget**

	£ million
“Gap” approved in setting 2021/22 Provisional Revenue Budget (March 2020) – para. 5.2	3.006
Appendix D – expenditure pressures in excess of savings proposals – para 5.7	0.762
Additional Scottish Government Funding – para. 4.11	(2.525)
Council Tax Freeze compensation – para 1.13	(2.817)
Loss of Council Tax income – para 1.13 (based on indicative Council Tax increase of 4.28% assumed in Provisional Budget)	3.991
<b>Updated Funding Gap</b>	<b>2.417</b>

- 5.31 Subject to Council approval of the proposed budget pressures and savings, there is a recurring funding “gap” in the 2021/22 Provisional Revenue Budget of £2.417 million which is identified in Table 8 above.
- 5.32 It is proposed that resources are applied from the Covid-19 earmarked Reserve in 2021/22 in order to set a balanced, lawful budget. All things being equal this leaves £4.797 million in the Covid-19 earmarked Reserve to support future Covid-19 expenditure / income pressures and other priorities that will be determined by elected members.
- 5.33 **ACTION: The Council is asked to approve the application of £2.417 million from the Covid-19 earmarked Reserve to meet the recurring funding gap within the Updated 2021/22 Provisional Revenue Budget.**

- 5.34 As described at paragraph 5.18, the Council has previously approved the creation of a Covid-19 earmarked Reserve. Currently, this earmarked Reserve has the capacity by 2021/22 to fund the non-recurring budgetary pressures identified in Appendix C as well as the “gap” identified in Table 8 above. This is set out in Table 9 below and shows that after the transfers in and out of the Covid-19 earmarked Reserve, £4.797 million remains.

**Table 9 – Covid-19 Earmarked Reserve as at 31 March 2021**

	<b>2020/21</b>	<b>2021/22</b>	<b>Total</b>
	<b>£million</b>	<b>£million</b>	<b>£million</b>
Implications of not making Contribution to Capital Fund	1.668	1.957	3.625
Implications of making principal repayments from the Capital Fund	3.432	2.965	6.397
Projected 2020/21 Under spend (per Reserves Strategy)	2.062	-	2.062
Redesignation of unearmarked Reserves (per Reserves Strategy)	1.261	-	1.261
Transfer in excess of 2% (per Reserves Strategy)	2.444	-	2.444
<b>T/f to Covid-19 Earmarked Reserve</b>	<b>10.867</b>	<b>4.922</b>	<b>15.789</b>
Funding of non-recurring budgetary pressures – Appendix C			(8.575)
Funding of 2021/22 “Gap”			(2.417)
<b>Amount Remaining to support Covid-19 response</b>			<b>4.797</b>

- 5.35 Together with the use of the Reserve to meet non-recurring pressures, this would bring the total application of the Covid reserve in setting the Updated 2021/22 Provisional Revenue Budget to £10.992 million. There also remains the possibility of further funding from the Scottish Government in the near future. Should additional funding be received, and dependent upon the amount, it is proposed that the Covid-19 earmarked Reserve is reinstated with the £2.417 million identified at paragraph 5.30 above.
- 5.36 The Council is recognised for its prudent approach to financial management. Should additional funding in excess of £2.417 million be received, elected members may wish to be prudent and cautious in its application. Given the level of uncertainty over the short to medium term in relation to additional expenditure and reduced income, and the unknown impact of Covid-19 on Council services, local communities and the local economy, elected members may wish to retain this financial capacity for determination through 2021/22 and therefore, adopt a cautious and prudent approach towards the application of remaining funds within the Covid-19 earmarked Reserve.

- 5.37 Should the Council agree this course of action, elected members will have the opportunity to apply the Covid-19 earmarked Reserve to meet additional expenditure and reduced income or to fund the Council's recovery and renewal approach such as the Economic Wellbeing Plan and other priority areas.
- 5.38 **ACTION: The Council is asked to approve that, in the event of additional funding being received from the Scottish Government the Covid-19 earmarked Reserve is reinstated.**
- 5.39 The Council is reminded that the 2021/22 Provisional Revenue Budget, as set out in Appendix B, is based upon the assumption that all the expenditure pressures and all the savings proposals within the Executive Summaries attached as Appendix D are approved.
- 5.40 **ACTION: The Council is asked to approve the Updated 2021/22 Provisional Revenue Budget as set out in Appendix B.**
- 5.41 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 Motion / Amendments may require a commensurate increase in staffing capacity to deliver them.

#### 2021/22 Fees and Charges

- 5.42 The savings proposals set out in Appendix D contain details of proposed increases to existing levels of charges in 2021/22. Full details of recommended charges in 2021/22 are set out in Appendix E.
- 5.43 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.
- 5.44 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 10 below.

**Table 10: 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 contribute 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.

#### Medium Term Financial Plan

- 5.45 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. 20/174 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 consideration.
- 5.46 The MTFP is designed to inform the direction of travel of the Council for financial planning purposes. As detailed budget proposals are developed, the broad assumptions included within 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 updated 2021/22 Provisional Revenue Budget.
- 5.47 The key elements of the Medium-Term Financial Plan, in addition to the General Fund Revenue Budget, are summarised below.

#### Composite Capital Budget

- 5.48 In setting the 2021/22 Final Revenue Budget, the Council is approving the amount available to support current and future borrowing.
- 5.49 The interim Capital Investment Blueprint and Capital Budget will be considered by elected members later this year.

### General Fund Reserves Strategy

- 5.50 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. 21/34 refers).
- 5.51 Within the Reserves Strategy, it is recommended that the Council's uncommitted General Fund Reserves are maintained at a level of at least 2% of the Net Provisional Revenue Budget. It is currently anticipated that at the end of financial year 2020/21, the Council will hold uncommitted Reserves of 2%. The application of Reserves should only be considered on a non-recurring basis or where there is a sustainable proposal to take forward an initiative.

### Housing Revenue Account

- 5.52 The final Housing Revenue Account (HRA) Revenue Budget for 2021/22 and Five-Year Capital Investment Programme and Rent Strategy to 2025/26 were approved by the Housing & Communities Committee on 3 February 2021 (Report No. 21/15 refers). The Committee approved the recommendation of an average weekly rent increase for 2021/22 of 1% or £0.71 per week in accordance with the requirements of the Council's approved Housing Business Plan including supporting investment in new council housing.
- 5.53 Traditionally, the HRA hold a Reserve of £1 million which is carried forward in the Annual Accounts. The latest revenue monitoring, that will be presented to Council in March will set out a positive movement from the previously reported position of approximately £1.350 million. This is a result of a better than anticipated position in relation to bad debt and voids income, along with less expenditure than anticipated on planned maintenance as a result of the lockdown arrangements from 26 December 2020. Ordinarily any over or under spends within the Housing Revenue Account are managed through Capital Financed from Current Revenue leading to either an increase or reduction in borrowing.
- 5.54 Given the uncertainty over how Covid-19 may impact on the Housing Revenue Account in terms of additional costs and reduced income, it is proposed that the final movement on the Housing Revenue Account in 2020/21 (currently projected at £1.350 million) is transferred to an earmarked Covid-19 Reserve (HRA) which is consistent with the approach adopted by the General Fund. This will be available to be drawn down over future financial years, if required, to support the Covid-19 response.
- 5.55 **ACTION: The Council approve that the final movement in the Housing Revenue Account in 2021/22 is transferred to a Covid-19 earmarked Reserve (HRA).**

## 6. PERTH AND KINROSS INTEGRATION JOINT BOARD

- 6.1 In December 2020, Perth & Kinross Integration Joint Board (P&KIJB) agreed to the development of a 2021/22 Budget based on the Provisional Budget agreed by P&KIJB in March 2020.

### Cost and Demand Pressures

- 6.2 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. Recurring expenditure pressures of £4.189 million and additional income and savings proposals of £3.733 million have been identified for 2021/22 which are set out in Table 11 below.

**Table 11: Analysis of Social Care Expenditure Pressures**

	<b>2021/22</b>
	£'m
<b>Expenditure Pressures</b>	
• Pay/Price Pressure	2.266
• Demand Pressure	1.780
• Essential Service Developments	0.143
Total Expenditure Pressures	<b>4.189</b>
<b>Savings Proposals</b>	
Savings	(0.955)
Income	
• Social Care Allocation – Scottish Government	(2.503)
• Resource Transfer – NHS Tayside	(0.275)
Total Savings Proposals	<b>(3.733)</b>
<b>Recurring Gap</b>	<b>456</b>

### Cost Pressures

- 6.3 Pay/Price Pressures relate to pay uplifts for Perth & Kinross Council employees and Scottish Government commitments towards the Living Wage, Free Personal Care, the National Care Home Contract and the Carers Act.
- 6.4 Demand pressures largely reflect the impact of demographic growth on demand for social care services including Care Home Placements and Care at Home as well as care packages for very complex Mental Health and Learning Disability needs.
- 6.5 Essential Service Developments include support to discharge from hospital aimed at shifting the balance of care and investment in strategic leadership capacity.

- 6.6 The impact of Covid 19 and the associated expenditure pressures are not included in the recurring position and have been considered as part of the non-recurring pressures and savings below. It is too early to predict the level of expenditure which may be required to support Covid 19 on a long-term recurring basis.

### **Savings**

- 6.7 As part of a 3 Year Plan to deliver financial balance across health and social care services, significant transformation and efficiency plans were identified and included in the 2021/22 Provisional Revenue Budget. These have been reviewed and all are deliverable, notwithstanding any delays anticipated in 2021/22 due to ongoing Covid Response and Remobilisation included in the non-recurring pressures section below. The savings proposals include £708,000 of income anticipated in 2021/22 from Perth & Kinross Council's review of the Contributions Policy for Adult Social Work and Social Care.

### **Income**

- 6.8 The Scottish Government Budget Settlement announced on 28 January 2021, included £72.6 million for social care. P&KIJB's share of this funding is £2.503 million and this is being passed on in full by the Council.
- 6.9 The Scottish Government Settlement included an uplift on Health Budgets of 1.5%, which was less than the 3% uplift anticipated within the 2021/22 Perth & Kinross Health & Social Care Partnership (PKHSCP) Provisional Revenue Budget. For Social Care, this has resulted in a £274,000 reduction in the level of uplift for Resource Transfer.
- 6.10 In overall terms, the lower than anticipated level of social care funding from the Scottish Government and the lower than anticipated level of uplift being provided to NHS Boards have both directly impacted on the increase in the PKHSCP recurring deficit to **£456,000**.

### **Non-Recurring Proposals**

- 6.11 Consistent with the Council's position, a number of non-recurring pressures have been identified, along with non-recurring solutions which are set out in Table 12 below

**TABLE 12: Non-Recurring Proposals**

	<b>2021/22</b>
	<b>£'m</b>
Recurring Gap (see Table 11)	0.456
Covid -19 Costs	3.231
Slippage in savings delivery	1.019
Delay in Review of Contributions Policy	0.708
Transformation Support	0.393
<b>Total Non-Recurring Pressures</b>	<b>5.807</b>
IJB Covid 19 Reserve	(2.960)
SG Covid Funding 2021/22	(0.271)
IJB General Reserve (2020/21 Under spend)	(1.738)
Perth & Kinross Council Non-recurring funding	(0.838)
<b>Total Non-Recurring Solutions</b>	<b>(5.807)</b>
<b>Surplus / Shortfall</b>	<b>0.000</b>

**Non-Recurring Pressures**

- 6.12 Forecasted Covid-19 costs to support ongoing response and remobilisation during 2021/22 include provider sustainability payments to care providers, additional staffing, loss of income, service management capacity and PPE.
- 6.13 Unachieved savings include slippage in both 2020/21 and in 2021/22 in relation to Complex Care Transformation and Redesign of Older Peoples Services including Care at Home and Care Home Placements.
- 6.14 The Covid 19 Pandemic has impacted significantly on progress in reviewing the Adult Social Work and Social Care Contributions Policy. It is therefore proposed that the review is delayed and implemented from 1 April 2022. The additional income anticipated as part of the IJB 2021/22 Provisional Budget can be offset by Perth & Kinross Council through the allocation of non-recurring funding (see below).
- 6.15 ACTION: The Council is asked to delay implementation of the review of the Adult Social Work and Social Care Contributions Policy to 1 April 2022.**



- 6.16 Transformation support includes essential funding to support the transformation of complex care; the establishment of a project team to develop the Integrated Resource Framework aimed at considering inequalities in the consumption of resources across localities to support future investment, and disinvestment decisions.

### **Non-Recurring Solutions**

- 6.17 In 2020/21, the Scottish Government allocation to PKIJB for Covid-19 Social Care Costs is £3.978 million higher than forecast. This will be carried forward as an earmarked IJB Reserve and used to support 2021/22 Covid Costs in line with Scottish Government guidance.
- 6.18 The projected £2.163 million under spend on core Social Care Services in 2020/21 will be carried forward in an IJB reserve in order to offset future year non-recurring pressures. For 2021/22, £1.738m of this will be required to deliver break-even in 2021/22, with the balance held to meet unforeseen costs.
- 6.19 The Council's 2021/22 Provisional Revenue Budget includes £708,000 of non-recurring support to recognise the delay in progressing the Review of Contributions Policy. The provision of non-recurring support at this stage assumes that the revised Contributions Policy will be in place by 1<sup>st</sup> April 2022 which may be subject to revision following the Scottish Government's consideration of the Feeley report.
- 6.20 In addition, a further £131,000 is anticipated to support the transformation of Complex Care.

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

- 6.21 The Executive Officer Team have continued to work with the Health & Social Care Partnership in supporting the development of a range of transformational approaches to service provision aimed at building on best practice in health & social care provision.
- 6.22 The 2021/22 Provisional Revenue Budget includes an allocation of £63.685 million for health and social care. Of this allocation £60.671 million relates to IJB related activities and £3.014 million to non-IJB related activities). This level of funding represents a cash uplift of £3.531 million or 5.8% including the Council's share of £72.6 million additional income received from the Scottish Government ring fenced for Social Care to meet a number of Scottish Government Commitments and toward wider service pressures.
- 6.23 **ACTION: The Council is requested to approve the contribution to Perth & Kinross Integration Joint Board of £63.685 million in the 2021/22 Provisional Revenue Budget.**

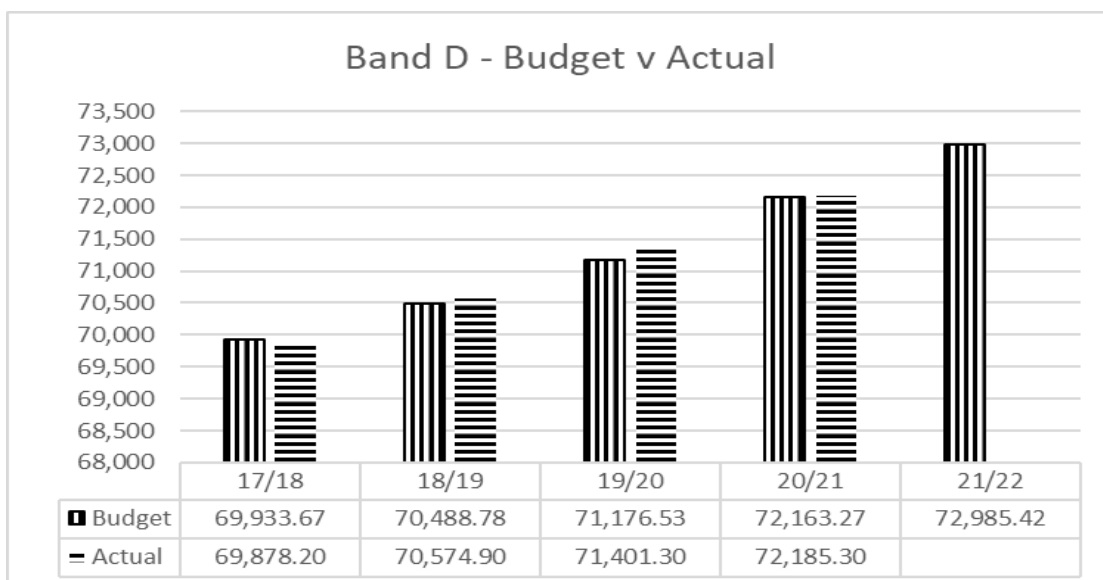
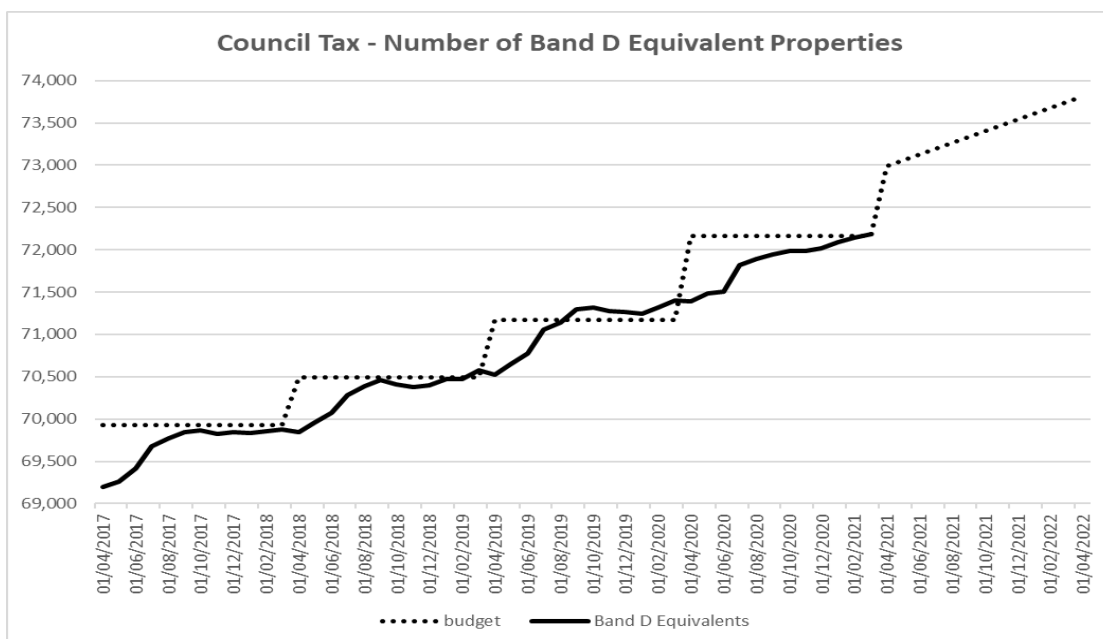
## 7. COUNCIL TAX

### Council Tax Collection Rate

- 7.1 In previous financial years, the Council has budgeted for a Council Tax collection rate of 98%. This target, whilst challenging, was supported by the Council's collection performance over recent years and represents a realistic budgeted collection rate.
- 7.2 Elected members have been regularly advised of Council Tax collection performance throughout the current financial year. The latest performance information shows a reduction of approximately 1.5% in collection performance in comparison to 2019/20 against a target of 98%. Therefore, it is recommended that the budgeted collection rate for 2021/22 be reduced to 96% in setting the 2021/22 Final Revenue Budget. This is recommended as a one-year non-recurring adjustment to allow time to assess the longer-term impact of Covid-19 on Council Tax collection. The impact of this adjustment is included within the non-recurring expenditure pressures described in Section 5 and Appendix C.
- 7.3 The level of Council Tax recovered in the year of billing was 97.1% in 2019/20 (the latest audited statistics), but it usually 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 its income recovery activities.
- 7.4 It should, however, also be noted that there remains a risk of reduced collection levels due to the economic environment; changes in legislation in relation to debt recovery and welfare reform. Covid-19 and its impact on household incomes may also have a significant impact.
- 7.5 **ACTION: The Council is asked to agree a Council Tax collection rate of 96% in 2021/22.**

### Council Tax Base

- 7.6 The number of chargeable band D equivalent dwellings for Council Tax purposes, the Council Tax base (after adjusting for assumed non-collection of 4%), is estimated to be 70,067 in 2021/22 (100% equals 72,985 which is included in the graphs below).
- 7.7 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. Historic trend information is included in the following graphs.



**7.8 ACTION: The Council is asked to approve a Council Tax base of 70,067 in 2021/22.**

#### Scottish Water Charges

7.9 The Council has received notification from Scottish Water that domestic water and wastewater charges for 2021/22 will increase by 2.5%. This results in a band D equivalent charge in 2021/22 for water and wastewater from Scottish Water of £459.18, an increase of £11.07 (£448.11 in 2020/21). The split between water and wastewater is set out in Table 13 below.

**TABLE 13: BAND D WATER & WASTEWATER CHARGES FOR 2021/22**

	Water	Wastewater	Total
Band D	£212.49	£246.69	£459.18

7.10 Scottish Water charges for water and wastewater continue to be charged using the multiplier that was in place prior to 1 April 2017.

## **8. WORKFORCE PLANNING**

8.1 The Council's Corporate Workforce Plan 2018-21 recognises the pace of change is increasing and the world of work is evolving as public services continue to transform and people's expectations from both an employee and customer perspective change too. Throughout the response to the COVID-19 pandemic, Council staff have regularly demonstrated their skills, dedication and passion to ensure delivery of essential services to the people, businesses and communities of Perth and Kinross. The Corporate Workforce Plan is being reviewed to ensure that it supports the development and delivery of the Perth and Kinross Offer, using the experiences and learning from our response to the pandemic and focussing on multi-disciplinary teams, integrated working and more locality-based decision-making. Investment in building the capability and capacity in the workforce through learning and development opportunities, boosting productivity, encouraging innovation and creativity, promoting fair work, embracing digital technology and promoting wellbeing and resilience are key to our future approach.

8.2 A range of enabling projects are already underway to prepare employees and the organisation for the future – digital skills, mobile/remote working, positive career choices, job families, building resilience and promoting positive mental health and wellbeing, along with the Organisational Development (OD) Plan which was included in an update to the Council meeting on 7 October 2020. Leadership development, coaching skills and a collaborative leadership development programme with neighbouring Councils are all in place. The Council continues to invest in training and development opportunities for young people via its Modern Apprenticeship and Graduate Programmes. Together, these initiatives help develop and nurture talent to meet future requirements and are even more important at a time when employment opportunities have reduced because of the impact of COVID-19.

8.3 Within the 2019/20 Audited Annual Accounts, there is an earmarked Reserve to support future Workforce Management and Organisational Development. This sum is also available, in part, to help reshape and upskill our workforce to ensure we have the skills and capacity to deliver agreed priorities.

## **9. BUDGET CONSULTATION EXERCISES**

9.1 The Council undertook an online budget consultation exercise with residents between 9 November and 9 December 2020. The consultation web page received 5,744 unique views by the public (not including 868 internal staff unique views). Overall, however there were 642 completed surveys which is an increase of 158 on last year. This was circulated to all elected members in January 2021.

9.2 Appendix F includes a report summarising the findings of the consultation exercise.



## **10. RISK ASSESSMENT**

- 10.1 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.
- 10.2 Elected members will be kept up to date on the impact of these risks through revenue monitoring reports to the Strategic Policy & Resources Committee and / or Council.
- 10.3 The General Fund Reserves Strategy is integral to supporting the Council's approach to the management of financial risk. The following comments upon the most significant risks identified in preparing the Revenue Budget. The risks 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. 21/34 refers).

### Impact of Covid-19

- 10.4 Undoubtedly, Covid-19 will have a significant impact on Council resources over the medium term. It is likely that the Council will incur additional expenditure as the Covid response continues as well as seeing further pressure on income streams from both Council Tax and fees & charges due to the impact of the pandemic on the local economy. In addition, as capacity is diverted to supporting the Covid response, there is a risk that approved savings and future transformation is delayed.
- 10.5 At its meeting on 27 January 2021, the Council approved the adoption of a proactive approach to managing this risk through the creation of an earmarked Reserve for Covid-19. Furthermore, the Council also agreed to transfer the 2020/21 final under spends to this earmarked Reserve to support activity in future years (Report No 21/8 refers).
- 10.6 Elected members will be kept up to date with developments through the revenue and capital monitoring updates that will be provided throughout the financial year.

### Local Government Funding

- 10.7 There is a risk that there are changes to the 2021/22 Scottish Budget at the Stage 2 and 3 debates within the Scottish Parliamentary process. At this time (4 March 2021) the Scottish Parliament has not yet formally approved the budget for 2020/21 – this is expected to take place on 9 March 2021. There is therefore, a risk that the final budget approved by the Scottish Parliament alters the funding available to local government which in turn impacts on the Council. In addition, there is a risk that the assumptions made by the Scottish Government differ from the final UK Budget and this requires in year adjustments to the Council's 2021/22 Final Revenue Budget.

- 10.8 There is also no confirmation on whether the additional Scottish Government revenue funding of £2.817 million for Councils that choose to freeze Council Tax levels is recurring or non-recurring
- 10.9 The Council has no information on funding levels from the Scottish Government beyond 2021/22 which presents a risk to the 2022/23 Provisional Revenue Budget.
- 10.10 It is very difficult to estimate Scottish Government future funding scenarios. The magnitude of any potential future funding reduction will be influenced by many aspects of the wider economic climate and UK and Scottish Government policies. The 2022/23 Provisional Revenue Budget has been constructed on the basis that the Council receives funding (General Revenue Grant and Non-Domestic Rates) consistent with 2021/22. There is a real risk that these assumptions may prove to be too optimistic placing further pressure on future year's Revenue Budgets.
- 10.11 The potential for cash and real terms reductions in future funding beyond financial year 2021/22 is, therefore, considered to represent a risk in the management of the budget over the medium term. Once inflation and demand are included these factors may result in further significant real terms reductions in funding to the Council over the medium term at a time of increasing need for Council services.
- 10.12 In view of this, a prudent approach in applying any unallocated budgeted resources towards expenditure proposals in the 2021/22 Provisional Revenue Budget should be considered.

#### 2022/23 Provisional Revenue Budget

- 10.13 The 2022/23 Provisional Revenue Budget that was approved in March 2020 was not in balance by £2.526 million. The full year impact of the proposal to reinstate secondary teachers is £234,000 in 2022/23. If no additional funding is received as part of the 2021/22 settlement, then the application of £2.417 million from Reserves will have to be addressed in 2022/23. Finally, there is no information on whether the Council Tax freeze compensation will be baselined which puts a further potential pressure on 2022/23. Cumulatively this results in a potential pressure of £7.991 million will require to be addressed prior to setting the 2022/23 Final Revenue Budget which is set out in the following Table 14 below.

	<b>£m</b>
2022/23 Provisional Revenue Budget (March 20) – current gap	2.526
Secondary Teachers	0.234
Reserves – balancing budget for 2021/22	2.417
Council Tax freeze compensation – not baselined	2.817
<b>TOTAL</b>	<b>7.991</b>

### Arms-Length External Organisations

- 10.14 All three of the Council's Arms-Length External Organisations, Live Active Leisure, Culture Perth and Kinross and Horsecross Arts Ltd, have been impacted by the Covid-19 pandemic. Public facing activity all but ceased for Live Active Leisure and Horsecross Arts Ltd. throughout 2020/21.
- 10.15 During 2020/21, the Job Retention Scheme provided financial assistance to all three organisations. All three also secured additional funding from other UK Government / Scottish Government sources with Horsecross Arts Ltd securing by far the largest amounts from the Performing Arts Relief Fund and other sources totalling over £1 million. These are non-recurring grants but stabilised Horsecross Arts Ltd.'s financial position at a critical point.
- 10.16 There are a number of unknowns that ALEOs are facing into 2021/22. The impact of the extension of the Job Retention Scheme announced by the Chancellor on 3 March 2021 needs to be understood for all three organisations. Furthermore, if restrictions remain in place which limits the capacity of the organisations to generate income and no external funding is available, Live Active Leisure Ltd. and Horsecross Arts Ltd, in particular, are likely to experience significant financial challenges which may require support from the Council. All three organisations have been asked to look at contingency/alternative delivery plans for Quarter 2 in 2021/22 onwards assuming easing of lockdown restrictions in line with the Scottish Government announcements on 22 February 2021. It is important to note some service changes were already in discussion prior to Covid, for example digital services and community self-management arrangements; Covid has however increased the need to progress these changes.

### Number of Band D properties

- 10.17 The 2021/22 and 2022/23 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.

### Welfare Reform

- 10.18 It is still not possible to fully estimate the potential financial impact on Council Services and budgets of Welfare Reform with any accuracy. However, it is evident that this continues to impact upon customers, front-line services and our budgets.



### Pay Award Assumptions

- 10.19 Collective national negotiations for the 2021/22 pay awards have yet to formally commence. The 2021/22 and 2022/23 Provisional Revenue Budgets include assumptions in line with the Medium-Term Financial Plan. There is a risk that the outcome of national pay negotiations in future financial years differs from the Council's assumptions which could have a significant financial impact upon the Council.
- 10.20 The 2021/22 Provisional Revenue Budget includes an allowance for a pay award of 3% for all staff groups.

### Expenditure Pressures in 2022/23

- 10.21 There is a risk that the assumptions in relation to the expenditure pressures in the 2022/23 Provisional Revenue Budget differs from what actually happens and that this has an impact on setting the Final Revenue Budgets.

### Inflation

- 10.22 There is a risk that levels of Service specific inflation exceed budgeted provisions including energy and construction and that levels of general inflation cannot be contained within existing resources as is currently assumed within the Provisional Revenue Budgets. Future increases in the National Living Wage, pressure to enhance wage rates paid by service providers and suppliers and the impact of the leaving the European Union and global uncertainty on the value of Sterling may also create inflationary pressures.

### Current Economic Climate

- 10.23 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.
- 10.24 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.
- 10.25 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.
- 10.26 The economy has also been impacted on an unprecedented level by Covid-19 and this will undoubtedly put further pressure on public finances as tax revenues are reduced and expenditure rises.

## 11. CONCLUSION AND RECOMMENDATIONS

11.1 The Council remains committed to medium term financial planning. However, in recognition of the uncertainties of the full impact of Covid-19, the Council agreed to set a one-year final Revenue Budget for 2021/22 and adopt a prudent and cautious approach. It would be the intention to return to multi-year budgets at the earliest opportunity.

11.2 The Council is requested to:

- i) approve the non-recurring budget pressures of £8.575 million set out in Appendix C to this report to be funded from the Covid-19 earmarked Reserve – see paragraph 5.18.
- ii) approve the non-recurring funding proposals and the transfer of these funds to the Covid-19 earmarked Reserve set out in paragraphs 5.22 and 5.24 – see paragraph 5.28.
- iii) approve the application of £2.417 million from the Covid-19 earmarked Reserve in 2021/22 to meet the recurring funding gap within the Updated 2021/22 Provisional Revenue Budget – see paragraph 5.33.
- iv) approve that, in the event of additional funding being received from the Scottish Government, the Covid-19 earmarked Reserve is reinstated – see paragraph 5.38.
- v) approve the Updated 2021/22 Provisional Revenue Budget as set out in Appendix B to the report – see para 5.40.
- vi) approve that the final movement in the Housing Revenue Account in 2021/22 is transferred to a Covid-19 earmarked Reserve (HRA) – see paragraph 5.55.
- vii) approve the delay in implementing of the review of the Adult Social Work and Social Care Contributions Policy to 1 April 2022 – see paragraph 6.15.
- viii) approve the contribution to Perth & Kinross Integration Joint Board of £63.685 million that is included in the 2021/22 Provisional Revenue Budget – see paragraph 6.23.
- ix) approve a Council Tax collection rate of 96% in 2021/22 and 2022/23 – see paragraph. 7.5.
- x) approve Council Tax base of 70,066 in 2021/22 – see paragraph 7.8.
- xi) determine the 2021/22 Final Revenue Budget 2021/22.

**Author(s)**

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**Approved**

<b>Name</b>	<b>Designation</b>	<b>Date</b>
Stewart Mackenzie	Head of Finance	4 March 2021
Karen Donaldson	Chief Operating Officer	4 March 2021

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## 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

#### 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.

## Asset Management (land, property, IT)

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

## **3 Assessments**

### Equality Impact Assessment

- 3.1 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.
- 3.2 The Revenue Budget Executive Summaries have been subject to an equalities assessment where appropriate.

### Strategic Environmental Assessment

- 3.3 The Environmental Assessment (Scotland) Act 2005 places a duty on the Council to identify and assess the environmental consequences of its proposals.
- 3.4 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.

### Sustainability

- 3.5 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.
- 3.6 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**

### Internal

- 4.1 The Interim Chief Executive and Executive Officer Team have been consulted in the preparation of the updated 2021/22 Provisional Revenue Budget.

## **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 A (i) – Finance Circular 1/2021
- Appendix A (ii) – Letter from the Cabinet Secretary from Finance dated 28 January 2021.
- Appendix B – 2021/22 Provisional Revenue Budget.
- Appendix C – 2021/22 Non-Recurring Budgetary Pressures.
- Appendix D – 2021/22 Recurring Expenditure Pressures and Savings.
- Appendix E – Fees and Charges – 2021/22.
- Appendix F – Budget Consultation Summary Report.









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## Local Government Finance Circular No 1/2021

Chief Executives and Directors of Finance of  
Scottish Local Authorities

Chief Executive, Convention of Scottish Local  
Authorities (COSLA)

Our ref: A31631414  
1 February 2021

Dear Chief Executive/Director of Finance

### **1. LOCAL GOVERNMENT FINANCE SETTLEMENT 2021-22** **2. NON-DOMESTIC RATES**

1. This Local Government Finance Circular provides details of the provisional total revenue and capital funding allocations for 2021-22, as well as the latest information on current known redeterminations for 2020-21. This Circular also provides details on a range of Non-Domestic Rates measures, including the proposed 2021-22 poundage and changes to certain reliefs.
2. The provisional total funding allocations form the basis for the annual consultation between the Scottish Government and COSLA ahead of the Local Government Finance (Scotland) Order 2021 being presented to the Scottish Parliament, which is currently scheduled for 10 March 2021.
3. We expect local authorities to inform COSLA, and for COSLA in turn to inform the Scottish Government by no later than 12 February 2021, if they think there are any discrepancies or changes required to these provisional allocations. Redistribution(s) to address any agreed discrepancies or changes will be undertaken within the total settlement allocations set out in this Circular and not through the provision of any additional resources by the Scottish Government. The allocations are therefore only provisional at this stage, with the final allocations not being confirmed until after the end of the consultation period and the publication of the Local Government Finance Circular which will follow the approval of the Local Government Finance (Scotland) Order 2021.
4. The Cabinet Secretary for Finance wrote to the COSLA President, copied to all Council Leaders on 28 January 2021, confirming the package of measures that make up the settlement to be provided to local government in return for the provisional funding allocations set out in this Circular. This Circular should be read in conjunction with that letter. The terms of this settlement have been negotiated through COSLA on behalf of all 32 of its member councils.

5. The Scottish Government will work in partnership with local government to implement the budget and the joint priorities in return for the full funding package worth £11.6 billion and includes;
  - £59 million revenue to support the final tranche of increased funding for the expansion in funded Early Learning and Childcare (ELC) entitlement to 1,140 hours;
  - £90 million to compensate councils who choose to freeze council tax levels;
  - In addition to the £100 million available in 2020-21, a further £72.6 million to be transferred from the health portfolio to the Local Authorities in-year for investment in health and social care and mental health services that are delegated to Integration Authorities under the Public Bodies (Joint Working) (Scotland) Act 2014. This brings the total transferred from the health portfolio to support health and social care integration to £883.6 million in 2021-22. The additional £72.6 million for local government comprises a contribution to continued delivery of the real Living Wage (£34 million), uprating of free personal and nursing care payments (£10.1 million), implementation of the Carers Act in line with the Financial Memorandum of the Carers Bill (£28.5 million);
  - The ongoing £88 million to maintain the pupil:teacher ratio nationally and secure places for all probationers who require one under the teacher induction scheme;
  - Continued provision in support of Teachers Pay (£156 million) and Pensions (£97 million);
  - An additional £7.7 million support for inter-island ferries bringing the total to £19.2 million
  - £5.3 million for Barclay implementation costs; and
  - £10 million additional capital funding for Flood Risk schemes.
6. In addition to the funding set out in this Circular it should be noted that there are a number of further revenue and capital funding streams outwith the local government finance settlement for particular policy initiatives which benefit local government services. Table 5.15 in the Scottish Government's "Budget Document: 2021-22", which was published on 28 January 2021, provides further details of these funding streams.
7. The allocations have been arrived at using the standard agreed needs-based distribution methodology and updated indicators. We will share a separate note providing a full reconciliation of the changes between the 2020-21 and 2021-22 Budgets and between the 2021-22 Budget and the figures in this Circular. We will also provide full details of all the general revenue allocations.
8. The various parts and annexes to this Circular, listed below, provide more of the detail behind the calculations.

Part A: Local Government Finance Settlement – Revenue: 2021-22 and changes in 2020-21;  
 Part B: Local Government Finance Settlement – Capital: 2021-22;  
 Part C: Non-Domestic Rates for 2021-22.

The various Annexes included in this Circular are as follows:

Annex A: All Scotland Aggregated Funding Totals 2020-22;  
 Annex B: Individual Revenue Allocations for 2021-22;  
 Annex C: Revised Individual Revenue Allocations for 2020-21;  
 Annex D: Explanatory Notes on the Revenue Distribution;  
 Annex E: Estimates of Ring-Fenced Grant Revenue Funding for 2021-22;  
 Annex F: Floor calculation for 2021-22;  
 Annex G: Redeterminations of Individual Revenue funding for 2020-21;  
 Annex H: 2008-22 Changes Column;  
 Annex I: General Capital Grant and Specific Capital Grants 2021-22;  
 Annex J: General Capital Grant – Flood Allocations Per Local Authority 2021-22;  
 Annex K: Total Local Government Funding Settlement 2021-22.

## **Part A: Local Government Finance Settlement - Revenue: 2021-22 and changes in 2020-21**

9. This Finance Circular sets out the provisional distribution of revenue funding allocations for 2021-22. **Annex A** of this Circular sets out the all-Scotland aggregate totals for 2020-22.
10. **Annexes B** and **C** set out the distribution of the total revenue funding allocation between councils and the allocation of the different elements (General Revenue Funding, Non-Domestic Rate Income and Ring-Fenced Revenue Grants) for each council for 2021-22 and 2020-21. The basis behind the grant distribution methodology is as recommended in the report from the Settlement and Distribution Group (SDG) and as agreed by COSLA Leaders and Scottish Ministers. The explanatory notes contained in **Annex D** explain the basis behind the calculation of the individual council grant allocations.
11. **Annex E** gives a breakdown of the provisional individual council shares of all the ring-fenced revenue grant allocations for 2021-22.
12. The calculation and effects of the main floor adjustment for 2021-22, which provided councils with a minimum increase in the funding used in the calculation of the main floor of 1.73%, is set out in **Annex F** of this Circular. The setting of the floor is in line with the revised arrangements agreed following the SDG review of the floor methodology during 2019.
13. This Circular confirms the continuation of the **85% funding floor** for 2021-22. The methodology compares total revenue funding plus local authorities estimated council tax income and any council whose total support under this method falls below 85% will be topped up to ensure that all councils receive 85% of the Scottish average total revenue support per head.
14. This Local Government Finance Circular provides details of current known 2020-21 redeterminations at **Annex G** for the General Revenue Grant, both core settlement and COVID-19 related. It should be noted that only the core settlement additions have been included in the revised 2020-21 settlement set out in Annex A. The COVID-19 related additional funding is a constantly changing position however the redetermination allocations for 2020-21 as at the end of February will be included in the Local Government Finance (Scotland) Order 2021. The distribution of the additional COVID-19 consequentials of £200 million for the lost income scheme in 2020-21 and £259 million for 2021-22 for general ongoing pandemic pressures will be included in the Local Government Finance (Scotland) Order 2021 and the accompanying Local Government Finance Circular once they have been agreed with COSLA.
15. **Annex H** summarises the column within the settlement titled 2008-22 Changes Column.

## **Part B: Local Government Finance Settlement – Capital Grants 2021-22**

16. In 2021-22 the Local Government Settlement provides capital grants totalling £617 million. This is made up of General Capital Grant totalling £478 million and Specific Grants totalling £139 million.
17. **Annex I** sets out the provisional distribution of the Settlement for capital per local authority for 2021-22. Capital grants which remain undistributed are identified as such. The methodologies used to calculate these provisional allocations have been agreed with COSLA.
18. The provisional distribution for the General Capital Grant includes allocations for flood schemes. The allocations for these schemes is set out in **Annex J**. Where schemes have slipped and the grant paid in a prior year exceeds the grant due the scheme will show a negative value which will reduce the total General Capital Grant payable to that Council.
19. **Annex K** summarises the Local Government Finance Settlement for 2021-22.

## **Part C: Non-Domestic Rates for 2021-22**

20. The Distributable Amount of Non-Domestic Rates Income for 2021-22 has been provisionally set at £2,631 million. This figure uses the latest forecast of net income from non-domestic rates in 2021-22 and also draws on council estimates of the amounts they will contribute to the Non-Domestic Rating Account (the 'Pool') in 2020-21. The figure incorporates the Scottish Fiscal Commission's estimate of the contributable amount and includes a calculation of gross income; expected losses from appeals; estimated expenditure on mandatory and other reliefs; write-offs and provision of bad debt together; and estimated changes due to prior year adjustments. The distribution of Non-Domestic Rates Income for 2021-22 has been based on the amount each Council estimates it will collect (based on the 2020-21 mid-year estimates provided by councils). General Revenue Grant provides the guaranteed balance of funding. This method of allocation provides a clear presentation of the Non-Domestic Rates Income per council and transparency in the make-up of council funding.
21. The 2021-22 Non-Domestic Basic Property Rate ('poundage') is provisionally set at 49 pence, which will deliver the lowest poundage rate anywhere in the UK. Two additional rates are levied on properties with a rateable value over £51,000 (50.3 pence) and £95,000 (51.6 pence) respectively.
22. The Scottish Budget 2021-22 also introduces the following policies:
  - The rateable value upper threshold in order to qualify for Fresh Start Relief will be increased from £65,000 to £95,000 to match the Higher Property Rate threshold. This relief encourages the re-use of empty property by offering 100% relief for up to twelve months to properties that have been empty for six months or more;
  - 100% relief for at least three months for properties in the retail, hospitality, leisure (RHL) and aviation sectors. This will be application-based in order to ensure that this support goes only to those who require it.
  - Business Growth Accelerator (BGA) relief will be expanded to property improvements where there has been a concurrent change of use to incentivise the re-use of existing assets. This component of BGA ensures that any increases in NDR due to improvements to or the expansion of existing properties will not take effect until 12 months after those changes are made to the property;
  - 100% BGA relief in relation to unoccupied new-builds, which is currently available until 12 months after the property is first occupied regardless of how long it is unoccupied, will continue to be available for up to three years on those properties from the point at which it is first received;

- 100% Day Nursery Relief for all standalone nurseries in the public, private and charitable sectors will be extended to 30 June 2023;
- The current 60% hydro relief, in order to provide investor certainty and respond to the findings of the Tretton Review of Small Scale Hydro Plant and Machinery will be time-limited to 31 March 2032 as will the 50% District heating Relief; and
- Where district heating networks are powered by renewables, as part of the Heat in Building Strategy, the District Heating Relief will be expanded to offer 90% relief instead of 50% for new District Heating networks. This will be available to 31 March 2024.

23. The Scottish Budget 2021-22 maintains the following reliefs which are set annually:

- Small Business Bonus Scheme relief, which has lifted over 117,000 properties out of rates altogether as at 1 July 2020; and
- Transitional Relief, which caps annual rates bill increases at 12.5% in real terms for Aberdeen City and Aberdeenshire offices and for all but the very largest hospitality properties across Scotland.

24. The following reliefs will also be maintained: charitable rates relief, disabled rates relief, empty property relief, Enterprise Areas relief, hardship relief, mobile masts relief, new fibre relief, renewable energy relief, reverse vending machine relief, rural relief, sports club relief and stud farms relief. Discretionary sports club relief will be subject to statutory guidance, subject to parliament, from 1 April 2021, to ensure that it supports affordable community-based facilities, as recommended by the independent Barclay Review of non-domestic rates.

25. The Barclay Review recommended that: “To counter a known avoidance tactic for second homes, owners or occupiers of self-catering properties must prove an intention let for 140 days in the year and evidence of actual letting for 70 days.” Due to COVID-19 however, the implementation of this policy has been delayed to 1 April 2022 at which point 70 days of letting will have to be evidenced in the previous financial year (i.e. the first year this will apply will be 2021-22). Councils will have discretion in the event of exceptional and unforeseen circumstances to vary this number of days.

26. NDR reliefs, like other subsidy or support measures, may be subject to the conditions set out in the EU-UK Trade and Cooperation Agreement, which in certain cases limits sectoral public subsidisation to 325,000 Special Drawing Rights (equivalent to approximately £350,000) over any period of three fiscal years. This will apply to the reliefs that would previously have been covered by the EU State aid *de minimis* rules. RHL relief is provisionally being awarded as ‘no aid’ although this, and the position in relation to the Aviation relief, will be confirmed following the conclusion of the UK Budget. The final policy design will take into account the UK Government’s own position on any RHL relief and related Barnett consequential payments accruing to the Scottish Government.

27. Councils may also offer their own local reliefs under the Community Empowerment (Scotland) Act 2015.

28. Details on the Business Rates Incentivisation Scheme (BRIS) will be confirmed shortly.

### **Enquiries relating to this Circular**

29. It should be noted that figures in this Circular may be marginally different due to roundings. Local authorities should note that if they have any substantive specific enquiries relating to this Circular these should, in the first instance, be addressed through COSLA. We have given an undertaking to respond to these queries as quickly as possible. Contact details for COSLA are:

Sarah Watters  
0131 474 9329 [Sarah@cosla.gov.uk](mailto:Sarah@cosla.gov.uk)

Any other queries should be addressed to the following:

Local Government Revenue Settlement and BRIS.  
Bill Stitt [Bill.Stitt@gov.scot](mailto:Bill.Stitt@gov.scot)

Local Government Finance Settlement (Capital)  
Craig Inglis [Craig.Inglis@gov.scot](mailto:Craig.Inglis@gov.scot)

Non-Domestic Rates  
Ian Storrie [Ian.Storrie@gov.scot](mailto:Ian.Storrie@gov.scot)

30. This Circular, along with the supporting tables will be made available through the Local Government section of the Scottish Government website at:  
<https://www.gov.scot/publications/local-government-finance-circulars-index/>

Yours faithfully



**Brenda Campbell**  
Deputy Director, Local Government & Analytical Services Division

	<b>2020-21</b> <b>£ million</b>	<b>2021-22</b> <b>£ million</b>
<b>Revenue Funding</b>		
General Resource Grant	8,099.439	7,596.311
Non Domestic Rate Income	1,868.030	2,631.000
Specific Revenue Grants	709.750	776.081
<b>Total Revenue</b>	<b>10,677.219</b>	<b>11,003.392</b>
<i>less</i> Teachers' Induction Scheme	0.000	37.600
<i>less</i> Discretionary Housing Payments	11.949	35.369
<i>less</i> Mental Health Officer Shortfall (paid direct)	0.500	0.000
<i>less</i> Gaelic	0.014	0.163
<i>less</i> Barclay Implementation	0.378	0.000
<i>less</i> Customer First Top-up	0.446	1.410
<i>less</i> Support for Ferries	0.046	0.000
<i>less</i> School Child Burials	0.000	0.600
Distributable Revenue Funding	<b>10,663.886</b>	<b>10,928.250</b>
<b>Capital Funding</b>		
General Capital Grant	467.937	467.937
Specific Capital Grants	294.877	133.777
Distributed to SPT	15.327	15.327
<b>Total Capital</b>	<b>778.141</b>	<b>617.041</b>
<b>Total Funding</b>	<b>11,455.360</b>	<b>11,620.433</b>
<b>2020-21 RECONCILIATION FROM FINANCE CIRCULAR 4/2020</b>		
<b>General Resource Grant Circular 4/2020</b>	<b>8,090.033</b>	
Teachers Induction Scheme	6.967	
Dundee to Stanstead Airlink	1.267	
Spatial Planning - Improvement Service	0.120	
Education Psychologists payment	0.252	
EU Brexit Funding	0.800	
<b>Revised General Resource Grant Circular 1/2021</b>	<b>8,099.439</b>	

£million	Expenditure					Funding							
	1	2	3	4	5	6	7	8	9	10	11	12	13
	Updated Service Provision	2008-22 Changes	Loan Charges/ PPP/ LPFS	Main Floor	Total Estimated Expenditure	Assumed Council Tax contribution	Total Ring-fenced Grants	Non Domestic Rates	General Revenue Funding	Total	85% floor	Council Tax Freeze	Revised Total
£m	£m	£m	£m	£m	£m	£m	£m	£m	£m	£m	£m	£m	£m
Aberdeen City	431.819	15.667	18.624	-0.354	465.755	93.989	32.243	255.450	84.072	371.766	0.000	4.206	375.972
Aberdeenshire	552.794	21.301	19.474	-7.332	586.237	111.729	34.455	132.012	308.040	474.508	0.000	4.715	479.223
Angus	251.361	9.637	11.591	-3.419	269.170	43.972	13.854	24.883	186.460	225.198	0.000	1.727	226.925
Argyll & Bute	218.644	7.854	9.313	15.222	251.033	39.450	12.302	31.559	167.722	211.583	0.000	1.762	213.345
Clackmannanshire	116.207	4.088	4.747	-0.594	124.449	19.547	7.444	17.184	80.274	104.902	0.000	0.829	105.731
Dumfries & Galloway	345.789	12.974	15.653	-2.800	371.616	59.355	16.943	48.881	246.437	312.261	0.000	2.364	314.625
Dundee City	349.600	12.222	5.967	5.215	373.004	47.379	24.863	33.763	266.999	325.625	0.000	2.123	327.748
East Ayrshire	281.196	10.120	10.101	-3.872	297.545	42.537	18.747	22.093	214.168	255.008	0.000	1.903	256.911
East Dunbartonshire	245.700	9.176	4.100	-2.425	256.550	50.689	13.291	16.812	175.758	205.861	0.000	2.153	208.014
East Lothian	228.708	8.550	3.813	-1.947	239.123	46.349	14.743	27.286	150.745	192.774	0.000	1.948	194.722
East Renfrewshire	221.436	8.667	9.164	-1.799	237.469	43.195	8.506	9.107	176.662	194.274	0.000	1.802	196.076
Edinburgh, City of	967.534	34.955	23.755	10.499	1,036.743	222.915	61.959	237.666	514.203	813.828	8.409	9.615	831.852
Eilean Siar	83.975	3.383	7.071	16.347	110.776	9.544	4.497	7.751	88.984	101.232	0.000	0.372	101.604
Falkirk	344.523	12.761	19.582	-4.157	372.709	59.394	24.798	76.507	212.010	313.315	0.000	2.358	315.673
Fife	808.837	30.195	31.534	-11.004	859.562	140.079	51.131	170.905	497.447	719.483	0.000	5.829	725.312
Glasgow City	1,424.373	49.479	90.881	4.170	1,568.903	215.650	94.552	281.746	976.955	1,353.253	0.000	9.671	1,362.924
Highland	549.019	20.526	31.353	-1.010	599.889	97.845	33.620	134.656	333.769	502.044	0.000	4.231	506.275
Inverclyde	188.198	6.603	10.359	3.047	208.207	27.533	12.454	15.130	153.090	180.674	0.000	1.198	181.872
Midlothian	204.928	7.449	6.450	-0.001	218.826	36.786	16.548	23.680	141.812	182.040	0.000	1.663	183.703
Moray	199.853	7.609	8.484	-2.731	213.215	34.539	13.091	51.912	113.673	178.676	0.000	1.482	180.158
North Ayrshire	324.672	11.468	6.918	8.508	351.567	49.870	20.980	35.902	244.814	301.697	0.000	2.182	303.879
North Lanarkshire	775.679	28.097	10.197	-10.308	803.665	117.132	51.025	106.283	529.225	686.533	0.000	4.640	691.173
Orkney Islands	82.784	3.090	5.824	-1.204	90.493	8.146	10.593	12.321	59.432	82.347	0.000	0.319	82.666
Perth & Kinross	324.050	12.303	12.247	-4.225	344.375	65.922	16.920	43.889	217.645	278.453	0.000	2.817	281.271
Renfrewshire	399.881	14.284	7.979	-3.013	419.131	70.931	28.742	102.801	216.656	348.200	0.000	3.019	351.219
Scottish Borders	260.105	9.809	12.894	-3.539	279.268	47.999	15.168	33.571	182.531	231.269	0.000	1.955	233.224
Shetland Islands	89.690	3.347	7.162	4.984	105.183	8.234	14.307	33.598	49.043	96.949	0.000	0.323	97.272
South Ayrshire	254.407	9.373	9.199	-3.381	269.597	48.033	13.388	29.404	178.772	221.564	0.000	2.102	223.666
South Lanarkshire	705.958	26.119	10.285	3.745	746.107	125.178	43.734	401.967	175.228	620.929	0.000	4.882	625.811
Stirling	209.668	7.703	11.112	-2.572	225.911	38.914	14.233	34.188	138.576	186.997	0.000	1.690	188.687
West Dunbartonshire	223.057	7.648	3.726	5.350	239.780	33.812	14.097	102.481	89.390	205.968	0.000	1.423	207.391
West Lothian	394.024	14.854	12.669	-5.401	416.147	65.519	22.689	75.611	252.327	350.628	0.000	2.699	353.327
<b>Scotland</b>	<b>12,058.469</b>	<b>441.310</b>	<b>452.228</b>	<b>0.000</b>	<b>12,952.007</b>	<b>2,122.166</b>	<b>775.918</b>	<b>2,631.000</b>	<b>7,422.923</b>	<b>10,829.841</b>	<b>8.409</b>	<b>90.000</b>	<b>10,928.250</b>



£million	Expenditure					Funding						
	1	2	3	4	5	6	7	8	9	10	11	12
	Updated Service Provision	2008-21 Changes	Loan Charges/ PPP/ LPFS	Main Floor	Total Estimated Expenditure	Assumed Council Tax contribution	Total Ring-fenced Grants	Non Domestic Rates	General Revenue Funding	Total	85% floor	Revised Total
£m	£m	£m	£m	£m	£m	£m	£m	£m	£m	£m	£m	£m
Aberdeen City	427.617	7.175	19.356	4.104	458.252	92.923	29.712	164.415	171.202	365.329	0.000	365.329
Aberdeenshire	547.316	9.812	20.110	-4.905	572.333	111.237	31.314	80.112	349.670	461.096	0.000	461.096
Angus	250.425	4.440	11.864	-2.303	264.426	43.727	12.732	17.768	190.199	220.699	0.000	220.699
Argyll & Bute	219.689	3.655	9.589	15.399	248.332	39.424	11.710	23.284	173.914	208.908	0.000	208.908
Clackmannanshire	116.419	1.899	4.899	-0.228	122.989	19.424	6.765	10.757	86.043	103.565	0.000	103.565
Dumfries & Galloway	347.897	6.042	16.180	-3.241	366.878	59.097	15.684	35.659	256.438	307.781	0.000	307.781
Dundee City	352.397	5.671	10.101	1.485	369.654	47.386	23.007	32.888	266.373	322.268	0.000	322.268
East Ayrshire	281.056	4.651	10.492	-2.614	293.585	42.374	17.494	17.651	216.066	251.211	0.000	251.211
East Dunbartonshire	247.723	4.252	4.239	-0.453	255.761	50.351	12.093	15.238	178.079	205.410	0.000	205.410
East Lothian	227.863	3.939	3.942	-0.243	235.501	45.393	13.474	18.274	158.360	190.108	0.000	190.108
East Renfrewshire	225.095	4.029	9.308	-0.764	237.668	42.848	7.783	9.961	177.076	194.820	0.000	194.820
Edinburgh, City of	962.124	15.963	24.345	11.100	1,013.532	220.931	56.996	238.922	496.683	792.601	8.400	801.001
Eilean Siar	83.591	1.566	7.318	17.044	109.519	9.527	4.348	5.562	90.082	99.992	0.000	99.992
Falkirk	346.485	5.906	20.046	-3.102	369.335	59.070	22.958	46.281	241.026	310.265	0.000	310.265
Fife	805.910	13.910	32.471	-7.390	844.901	138.906	47.392	111.709	546.894	705.995	0.000	705.995
Glasgow City	1,433.729	22.844	100.918	-4.806	1,552.685	214.097	88.125	238.445	1,012.018	1,338.588	0.000	1,338.588
Highland	554.257	9.688	32.451	-5.254	591.142	97.121	30.701	92.297	371.023	494.021	0.000	494.021
Inverclyde	190.456	3.057	10.725	1.784	206.022	27.503	11.524	13.118	153.877	178.519	0.000	178.519
Midlothian	204.732	3.431	9.589	-1.790	215.962	36.145	15.145	19.587	145.085	179.817	0.000	179.817
Moray	197.517	3.482	8.774	-1.587	208.186	34.269	11.933	29.008	132.976	173.917	0.000	173.917
North Ayrshire	330.596	5.405	10.637	0.428	347.066	49.583	19.587	25.017	252.879	297.483	0.000	297.483
North Lanarkshire	778.115	12.988	10.540	-6.944	794.699	116.408	47.369	71.360	559.562	678.291	0.000	678.291
Orkney Islands	79.365	1.429	6.043	-0.502	86.335	8.069	8.005	7.019	63.242	78.266	0.000	78.266
Perth & Kinross	321.334	5.625	12.641	-2.841	336.759	65.424	15.515	37.876	217.944	271.335	0.000	271.335
Renfrewshire	402.450	6.662	8.254	-3.511	413.855	69.989	26.453	73.841	243.572	343.866	0.000	343.866
Scottish Borders	257.051	4.490	13.384	-2.266	272.659	47.965	13.888	23.388	187.418	224.694	0.000	224.694
Shetland Islands	84.260	1.586	7.765	4.634	98.245	8.210	8.199	17.182	64.654	90.035	0.000	90.035
South Ayrshire	254.744	4.300	9.494	-1.638	266.900	48.135	12.384	28.601	177.780	218.765	0.000	218.765
South Lanarkshire	710.505	12.160	10.630	3.349	736.644	123.887	40.140	226.179	346.438	612.757	0.000	612.757
Stirling	210.286	3.583	11.430	-1.890	223.409	38.774	13.039	28.626	142.970	184.635	0.000	184.635
West Dunbartonshire	227.127	3.594	3.851	2.588	237.160	33.400	13.138	55.963	134.659	203.760	0.000	203.760
West Lothian	394.956	6.885	13.047	-3.643	411.245	64.554	21.083	52.042	273.566	346.691	0.000	346.691
<b>Scotland</b>	<b>12,073.085</b>	<b>204.119</b>	<b>484.433</b>	<b>0.000</b>	<b>12,761.637</b>	<b>2,106.151</b>	<b>709.690</b>	<b>1,868.030</b>	<b>8,077.766</b>	<b>10,655.486</b>	<b>8.400</b>	<b>10,663.886</b>

The explanation of each of the columns within the tables at Annex B is as follows:

**Column 1** – represents the updated on-going service provision and includes the following combined information: (i) the updated Grant Aided Expenditure (GAE) assessments; (ii) the revised Special Islands Needs Allowance (SINA); (iii) each council's individual share of the on-going revenue grants which have been rolled up into the core local government finance settlement; (iv) each council's share of all the baselined redeterminations since Spending Review 2007; and the previous loan charge adjustment.

**Column 2** – is the new combined total, non-ring-fenced, changes in general provision resulting from Spending Reviews 2007, 2010, 2011, 2013, 2015 and budget revisions for 2016 - 2021 allocated pro-rata to each council's share of GAE plus SINA.

**Column 3** – represents the updated share of the loan charges support for outstanding debt and the same level of on-going PPP level playing field support. The methodology for calculating Loan Charge Support (LCS) and support for Public Private Partnership (PPP) projects (level playing field projects only (LPFS) is set out on Annex H of Finance Circular 2/2011.

**Column 4** – is the main floor adjustment which has been calculated using the revised methodology agreed following the 2018 review.

**Column 5** – this is the net revenue expenditure recognised by the Scottish Government and represents the sum of columns 1 to 4.

**Column 6** – is the assumption of the amount of Total Estimated Expenditure to be funded from the council tax. Any changes are as a result of buoyancy or projected numbers of properties, as well as the estimated additional council tax income to be collected and retained by each local authority as a result of the changes to bands E to H.

**Column 7** – is each council's estimated share of the on-going Ring-Fenced Grants for Gaelic, Pupil Equity Fund, Criminal Justice Social Work, Early Learning and Childcare, and Inter-Island Ferries.

**Column 8** – is each council's share of the estimated non-domestic rate income which has been distributed proportionately on the basis of council's 2020-21 mid-year income.

**Column 9** – is the balance of funding provided by means of general revenue funding and is calculated by deducting columns 6, 7 and 8 from the Total Estimated Expenditure in column 5.

**Column 10** – represents the total revenue funding available to each council in 2021-22.

**Column 11** – is the 85% floor adjustment which has been calculated to meet the Scottish Government's commitment to ensure that no Local Authority receives less than 85% of the Scottish average per head in terms of revenue support.

**Columns 12** – is the funding available to compensate councils who choose to freeze their council tax at 2020-21 levels.

**Column 13** - is the revised total funding including all the changes and the 85% funding floor adjustments.

Local Authority	Gaelic	Pupil Equity Fund	Criminal Justice Social Work	Early Learning and Childcare Expansion	Support for Ferries
	£m	£m	£m	£m	£m
Aberdeen City	0.088	3.051	3.953	25.151	0.000
Aberdeenshire	0.000	2.854	2.817	28.785	0.000
Angus	0.022	2.142	1.628	10.062	0.000
Argyll & Bute	0.365	1.305	0.984	9.093	0.554
Clackmannanshire	0.002	1.498	1.117	4.827	0.000
Dumfries & Galloway	0.000	2.815	2.521	11.607	0.000
Dundee City	0.000	4.971	3.551	16.341	0.000
East Ayrshire	0.144	3.435	2.108	13.059	0.000
East Dunbartonshire	0.066	1.632	0.791	10.802	0.000
East Lothian	0.008	1.512	1.068	12.154	0.000
East Renfrewshire	0.013	1.327	0.614	6.551	0.000
Edinburgh, City of	0.320	7.125	7.984	46.529	0.000
Eilean Siar	0.965	0.287	0.294	2.951	0.000
Falkirk	0.014	3.589	2.684	18.510	0.000
Fife	0.010	9.690	6.105	35.327	0.000
Glasgow City	0.540	21.773	15.519	56.720	0.000
Highland	0.905	3.931	3.239	25.545	0.000
Inverclyde	0.070	2.350	1.300	8.734	0.000
Midlothian	0.008	2.167	1.251	13.122	0.000
Moray	0.000	1.368	1.291	10.432	0.000
North Ayrshire	0.090	4.215	2.662	14.013	0.000
North Lanarkshire	0.260	8.935	5.345	36.485	0.000
Orkney Islands	0.000	0.233	0.235	2.270	7.855
Perth & Kinross	0.105	1.666	1.831	13.317	0.000
Renfrewshire	0.000	4.276	2.583	21.883	0.000
Scottish Borders	0.001	1.764	1.256	12.146	0.000
Shetland Islands	0.000	0.223	0.252	3.048	10.784
South Ayrshire	0.015	2.352	1.729	9.292	0.000
South Lanarkshire	0.170	8.103	4.412	31.049	0.000
Stirling	0.115	1.391	1.239	11.488	0.000
West Dunbartonshire	0.015	3.105	1.631	9.346	0.000
West Lothian	0.008	4.913	2.455	15.313	0.000
<b>Scotland</b>	<b>4.319</b>	<b>120.000</b>	<b>86.450</b>	<b>545.956</b>	<b>19.193</b>

Note: These figures are provisional and represent the current best estimates.

The actual allocation of these specific revenue grants will be notified to the relevant local authorities in due course by the relevant Policy Team

Local Authority	Grant Without Floor	Change Without Floor	Floor Change	Grant With Floor	Change With Floor
	£m	%	£m	£m	%
Scottish Borders	204.621	5.02%	-3.539	201.083	3.20%
Aberdeenshire	423.946	4.94%	-7.332	416.614	3.12%
Orkney	69.631	4.69%	-1.204	68.427	2.88%
Moray	157.884	4.64%	-2.731	155.154	2.83%
Perth & Kinross	244.272	4.49%	-4.225	240.047	2.69%
Fife	636.224	4.32%	-11.004	625.221	2.52%
Angus	197.679	4.04%	-3.419	194.260	2.24%
North Lanarkshire	596.004	3.92%	-10.308	585.696	2.13%
East Ayrshire	223.851	3.88%	-3.872	219.980	2.08%
West Lothian	312.272	3.78%	-5.401	306.871	1.98%
South Ayrshire	195.506	3.58%	-3.381	192.125	1.78%
Aberdeen City	317.734	1.85%	-0.354	317.379	1.73%
Falkirk	265.309	3.35%	-4.157	261.152	1.73%
Renfrewshire	297.654	2.77%	-3.013	294.641	1.73%
Dumfries & Galloway	273.818	2.78%	-2.800	271.018	1.73%
Stirling	160.788	3.39%	-2.572	158.216	1.73%
East Dunbartonshire	178.940	3.13%	-2.425	176.515	1.73%
East Lothian	168.231	2.92%	-1.947	166.284	1.73%
East Renfrewshire	171.384	2.81%	-1.799	169.586	1.73%
Highland	439.138	1.97%	-1.010	438.129	1.73%
Clackmannanshire	89.127	2.41%	-0.594	88.533	1.73%
Midlothian	150.383	1.73%	-0.001	150.382	1.73%
Inverclyde	150.696	-0.28%	3.047	153.743	1.73%
South Lanarkshire	529.587	1.02%	3.745	533.332	1.73%
Glasgow City	1,163.299	1.37%	4.170	1,167.468	1.73%
Shetland	75.885	-4.54%	4.984	80.869	1.73%
Dundee City	269.927	-0.20%	5.215	275.142	1.73%
West Dunbartonshire	167.306	-1.42%	5.350	172.656	1.73%
North Ayrshire	250.762	-1.61%	8.508	259.270	1.73%
Edinburgh, City of	677.794	0.18%	10.499	688.293	1.73%
Argyll & Bute	165.416	-6.84%	15.222	180.638	1.73%
Eilean Siar	75.790	-16.46%	16.347	92.137	1.73%
<b>Scotland</b>	<b>9,300.860</b>	<b>1.98%</b>	<b>0.000</b>	<b>9,300.860</b>	<b>1.98%</b>

The annual change in the Grant for Floor Funding was 1.98% and as a result of the floor being set at -0.25 below this annual change the minimum increase in the Grant for floor was set at 1.73%

REDETERMINATIONS OF INDIVIDUAL REVENUE FUNDING 2020-21 - GENERAL

ANNEX G

<b>GENERAL</b>	Teachers for Ethnic Minorities Correction	Rapid Rehousing Transition Grant Correction	Customer First - Additional Funding	Dundee to Stansted	Education Psychologists payment	Teacher Induction Scheme	EU Brexit Funding	Spatial Planning - Improvement Service	<b>Total</b>
	£m	£m	£m	£m	£m	£m	£m	£m	£m
Aberdeen City	-0.015	0.002	0.000	0.000	0.009	0.732	0.025	0.000	0.753
Aberdeenshire	-0.004	-0.006	0.000	0.000	0.018	0.873	0.025	0.000	0.906
Angus	-0.001	-0.004	0.000	0.000	0.009	0.486	0.025	0.000	0.515
Argyll & Bute	-0.002	-0.002	0.000	0.000	0.000	0.112	0.025	0.000	0.133
Clackmannanshire	0.004	-0.005	0.000	0.000	0.000	0.535	0.025	0.000	0.559
Dumfries & Galloway	0.000	0.000	0.000	0.000	0.000	0.995	0.025	0.000	1.020
Dundee City	0.002	0.011	0.000	1.267	0.009	0.866	0.025	0.000	2.180
East Ayrshire	0.001	-0.001	0.000	0.000	0.009	1.250	0.025	0.000	1.284
East Dunbartonshire	-0.001	-0.001	0.000	0.000	0.009	3.231	0.025	0.000	3.263
East Lothian	-0.003	-0.010	0.000	0.000	0.000	0.857	0.025	0.000	0.869
East Renfrewshire	0.001	-0.002	0.000	0.000	0.009	3.505	0.025	0.000	3.538
Edinburgh, City of	-0.007	0.024	0.000	0.000	0.035	1.348	0.025	0.000	1.425
Eilean Siar	-0.003	0.000	0.000	0.000	0.000	0.160	0.025	0.000	0.182
Falkirk	0.004	-0.025	0.000	0.000	0.009	2.031	0.025	0.000	2.044
Fife	0.031	-0.009	0.000	0.000	0.018	3.541	0.025	0.000	3.606
Glasgow City	-0.003	0.033	0.000	0.000	0.018	5.410	0.025	0.000	5.483
Highland	-0.001	0.006	0.000	0.000	0.009	0.975	0.025	0.000	1.014
Inverclyde	0.002	-0.001	0.000	0.000	0.009	0.884	0.025	0.000	0.919
Midlothian	0.002	0.003	0.000	0.000	0.009	0.859	0.025	0.000	0.898
Moray	0.000	-0.008	0.000	0.000	0.000	0.329	0.025	0.000	0.346
North Ayrshire	0.000	0.001	0.000	0.000	0.009	0.747	0.025	0.000	0.782
North Lanarkshire	-0.008	-0.019	0.964	0.000	0.009	4.111	0.025	0.120	5.202
Orkney	0.000	0.000	0.000	0.000	0.000	0.059	0.025	0.000	0.084
Perth & Kinross	0.001	0.002	0.000	0.000	0.009	0.293	0.025	0.000	0.330
Renfrewshire	-0.001	0.004	0.000	0.000	0.009	1.945	0.025	0.000	1.982
Scottish Borders	0.002	0.005	0.000	0.000	0.000	0.631	0.025	0.000	0.663
Shetland	0.001	0.000	0.000	0.000	0.001	0.048	0.025	0.000	0.075
South Ayrshire	0.001	0.004	0.000	0.000	0.000	1.338	0.025	0.000	1.368
South Lanarkshire	0.000	0.013	0.000	0.000	0.009	2.355	0.025	0.000	2.402
Stirling	0.000	-0.008	0.000	0.000	0.009	1.154	0.025	0.000	1.180
West Dunbartonshire	0.001	-0.005	0.000	0.000	0.009	0.727	0.025	0.000	0.757
West Lothian	-0.004	-0.002	0.000	0.000	0.009	2.182	0.025	0.000	2.210
<b>Scotland</b>	<b>0.000</b>	<b>0.000</b>	<b>0.964</b>	<b>1.267</b>	<b>0.252</b>	<b>44.567</b>	<b>0.800</b>	<b>0.120</b>	<b>47.970</b>

<b>COVID-19</b>	Associated with COVID 19	Local Authority Hardship Fund	Scottish Welfare Fund Top Up	Food Fund	Registrars of Death	Community Justice CPP Transitional Funding Extra	Council Tax Reduction Scheme Additional Support	Extra Environmental Health Officers	Test & Protect Combined	Winter Plan - RRTP
	£m	£m	£m	£m	£m	£m	£m	£m	£m	£m
Aberdeen City	5.448	1.758	0.596	0.802	0.025	0.013	0.630	0.044	0.095	0.223
Aberdeenshire	7.452	2.404	0.497	1.023	0.029	0.013	0.920	0.059	0.114	0.155
Angus	3.372	1.088	0.383	0.602	0.013	0.012	0.340	0.024	0.064	0.100
Argyll & Bute	2.776	0.895	0.293	0.440	0.009	0.012	0.490	0.043	0.047	0.065
Clackmannanshire	1.444	0.465	0.243	0.312	0.006	0.012	0.280	0.019	0.027	0.072
Dumfries & Galloway	4.588	1.480	0.579	0.890	0.016	0.013	0.730	0.046	0.089	0.112
Dundee City	4.308	1.389	0.809	1.152	0.016	0.013	0.900	0.026	0.095	0.175
East Ayrshire	3.532	1.139	0.631	0.838	0.013	0.013	0.650	0.020	0.075	0.089
East Dunbartonshire	3.228	1.042	0.251	0.436	0.012	0.012	0.390	0.019	0.043	0.061
East Lothian	2.992	0.965	0.334	0.447	0.012	0.012	0.380	0.019	0.048	0.105
East Renfrewshire	3.060	0.987	0.221	0.348	0.010	0.012	0.330	0.019	0.036	0.045
Edinburgh, City of	12.121	3.910	1.531	1.651	0.057	0.013	2.430	0.103	0.201	0.563
Eilean Siar	1.189	0.384	0.094	0.147	0.003	0.012	0.060	0.019	0.016	0.018
Falkirk	4.484	1.447	0.615	0.878	0.018	0.013	0.480	0.024	0.081	0.132
Fife	10.564	3.407	1.514	2.254	0.041	0.013	1.190	0.063	0.210	0.335
Glasgow City	17.348	5.596	4.076	4.799	0.069	0.013	5.090	0.123	0.407	0.772
Highland	7.356	2.373	0.738	1.199	0.026	0.013	1.180	0.090	0.124	0.187
Inverclyde	2.320	0.749	0.447	0.565	0.009	0.012	0.290	0.019	0.049	0.028
Midlothian	2.605	0.840	0.326	0.446	0.010	0.012	0.280	0.019	0.044	0.085
Moray	2.644	0.853	0.261	0.448	0.011	0.012	0.330	0.023	0.046	0.058
North Ayrshire	4.104	1.324	0.785	1.038	0.015	0.013	0.690	0.024	0.086	0.130
North Lanarkshire	9.864	3.181	1.744	2.114	0.038	0.013	1.710	0.046	0.188	0.290
Orkney	1.084	0.350	0.049	0.099	0.002	0.012	0.100	0.019	0.011	0.017
Perth & Kinross	4.272	1.378	0.410	0.621	0.017	0.013	0.350	0.043	0.070	0.133
Renfrewshire	5.060	1.632	0.782	1.063	0.020	0.013	1.240	0.044	0.097	0.116
Scottish Borders	3.408	1.100	0.365	0.576	0.013	0.012	0.550	0.038	0.061	0.105
Shetland	1.204	0.388	0.044	0.104	0.003	0.012	0.050	0.019	0.013	0.017
South Ayrshire	3.264	1.053	0.474	0.625	0.012	0.012	0.340	0.024	0.062	0.110
South Lanarkshire	9.233	2.978	1.389	1.937	0.035	0.013	1.310	0.048	0.177	0.282
Stirling	2.720	0.878	0.275	0.417	0.010	0.012	0.260	0.027	0.044	0.069
West Dunbartonshire	2.728	0.880	0.532	0.684	0.010	0.012	0.270	0.019	0.058	0.156
West Lothian	5.228	1.687	0.712	1.045	0.020	0.013	0.760	0.029	0.096	0.195
Undistributed	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000
<b>Scotland</b>	<b>155.000</b>	<b>50.000</b>	<b>22.000</b>	<b>30.000</b>	<b>0.600</b>	<b>0.400</b>	<b>25.000</b>	<b>1.200</b>	<b>2.872</b>	<b>5.000</b>

REDETERMINATIONS OF INDIVIDUAL REVENUE FUNDING 2020-21 - COVID

ANNEX G (Continued)

Additional UKG Consequentials (Confirmed)	Children and young people's mental health	Business Support Grant Admin	Education Recovery Funding	Additional Education - Teachers	Additional Education - Digital inclusion	Additional Education - Home Learning Support Fund	Winter Hardship £100 payments & admin (80% of £16m)	January Free School Meal provision	<b>Total</b>	Lost Income Scheme
£m	£m	£m	£m	£m	£m	£m	£m	£m	£m	£m
1.722	0.576	0.464	0.605	0.785	0.209	0.302	0.317	0.174	14.787	0.000
2.356	0.791	0.628	1.257	1.190	0.599	0.304	0.342	0.187	20.319	0.000
1.066	0.326	0.256	0.478	0.528	0.211	0.204	0.224	0.123	9.414	0.000
0.877	0.246	0.458	0.390	0.369	0.179	0.135	0.132	0.072	7.927	0.000
0.456	0.139	0.080	0.176	0.238	0.092	0.110	0.131	0.072	4.373	0.000
1.450	0.433	0.484	0.684	0.697	0.367	0.296	0.336	0.184	13.473	0.000
1.361	0.445	0.279	0.490	0.732	0.311	0.304	0.560	0.307	13.671	0.000
1.116	0.332	0.215	0.444	0.599	0.301	0.289	0.372	0.204	10.873	0.000
1.021	0.268	0.116	0.424	0.555	0.133	0.125	0.172	0.094	8.401	0.000
0.946	0.294	0.180	0.403	0.482	0.196	0.181	0.169	0.092	8.257	0.000
0.967	0.261	0.087	0.426	0.542	0.101	0.122	0.139	0.076	7.788	0.000
3.832	1.343	1.095	1.307	1.700	0.387	0.596	0.641	0.351	33.832	0.000
0.376	0.089	0.134	0.172	0.125	0.072	0.036	0.034	0.018	2.997	0.000
1.418	0.419	0.255	0.569	0.774	0.269	0.302	0.402	0.220	12.801	0.000
3.339	1.047	0.671	1.356	1.821	0.753	0.789	1.044	0.572	30.983	0.000
5.484	1.737	1.305	1.917	2.881	1.285	1.669	2.345	1.285	58.200	0.000
2.326	0.712	0.960	1.162	1.086	0.562	0.400	0.421	0.231	21.146	0.000
0.734	0.202	0.115	0.263	0.401	0.177	0.139	0.316	0.173	7.007	0.000
0.824	0.248	0.145	0.352	0.450	0.165	0.163	0.200	0.110	7.325	0.000
0.836	0.275	0.246	0.371	0.404	0.200	0.156	0.144	0.079	7.396	0.000
1.297	0.370	0.255	0.497	0.672	0.256	0.320	0.399	0.219	12.495	0.000
3.118	0.938	0.493	1.242	1.770	0.661	0.773	0.985	0.540	29.710	0.000
0.343	0.070	0.124	0.135	0.105	0.058	0.034	0.023	0.013	2.647	0.000
1.350	0.414	0.462	0.592	0.602	0.291	0.230	0.187	0.103	11.539	0.000
1.599	0.454	0.472	0.599	0.850	0.293	0.307	0.466	0.255	15.363	0.000
1.078	0.329	0.406	0.506	0.497	0.253	0.205	0.180	0.099	9.781	0.000
0.381	0.083	0.113	0.165	0.119	0.072	0.023	0.028	0.015	2.851	0.000
1.032	0.283	0.255	0.398	0.505	0.214	0.203	0.244	0.134	9.244	0.000
2.919	0.841	0.507	1.206	1.624	0.603	0.579	0.891	0.488	27.059	0.000
0.860	0.293	0.285	0.380	0.430	0.183	0.138	0.144	0.079	7.504	0.000
0.863	0.233	0.143	0.327	0.493	0.200	0.204	0.361	0.198	8.371	0.000
1.653	0.511	0.313	0.708	0.974	0.347	0.362	0.531	0.291	15.476	0.000
0.000	0.000	0.000	0.000	0.000	0.000	0.000	3.120	0.000	3.120	200.000
<b>49.000</b>	<b>15.000</b>	<b>12.000</b>	<b>20.000</b>	<b>25.000</b>	<b>10.000</b>	<b>10.000</b>	<b>16.000</b>	<b>7.058</b>	<b>456.130</b>	<b>200.000</b>

Local Authority	2021-22 GAE plus SINA	Percentage Shares	2008-22 Changes	2008-21 Changes	Movement in Changes
	£m	£m	£m	£m	£m
Aberdeen City	306.743	3.55	15.667	7.175	8.492
Aberdeenshire	417.049	4.83	21.301	9.812	11.489
Angus	188.678	2.18	9.637	4.440	5.197
Argyll & Bute	153.775	1.78	7.854	3.655	4.199
Clackmannanshire	80.047	0.93	4.088	1.899	2.189
Dumfries & Galloway	254.015	2.94	12.974	6.042	6.932
Dundee City	239.296	2.77	12.222	5.671	6.551
East Ayrshire	198.135	2.29	10.120	4.651	5.469
East Dunbartonshire	179.653	2.08	9.176	4.252	4.924
East Lothian	167.396	1.94	8.550	3.939	4.611
East Renfrewshire	169.700	1.96	8.667	4.029	4.638
Edinburgh, City of	684.383	7.92	34.955	15.963	18.992
Eilean Siar	66.234	0.77	3.383	1.566	1.817
Falkirk	249.848	2.89	12.761	5.906	6.855
Fife	591.193	6.84	30.195	13.910	16.285
Glasgow City	968.754	11.21	49.479	22.844	26.635
Highland	401.885	4.65	20.526	9.688	10.838
Inverclyde	129.282	1.50	6.603	3.057	3.546
Midlothian	145.843	1.69	7.449	3.431	4.018
Moray	148.978	1.72	7.609	3.482	4.127
North Ayrshire	224.540	2.60	11.468	5.405	6.063
North Lanarkshire	550.112	6.37	28.097	12.988	15.109
Orkney	60.490	0.70	3.090	1.429	1.661
Perth & Kinross	240.883	2.79	12.303	5.625	6.678
Renfrewshire	279.667	3.24	14.284	6.662	7.622
Scottish Borders	192.047	2.22	9.809	4.490	5.319
Shetland	65.522	0.76	3.347	1.586	1.761
South Ayrshire	183.506	2.12	9.373	4.300	5.073
South Lanarkshire	511.379	5.92	26.119	12.160	13.959
Stirling	150.814	1.75	7.703	3.583	4.120
West Dunbartonshire	149.743	1.73	7.648	3.594	4.054
West Lothian	290.836	3.37	14.854	6.885	7.969
<b>Scotland</b>	<b>8640.426</b>	<b>100.000</b>	<b>441.310</b>	<b>204.119</b>	<b>237.191</b>



2021-22 £m	Capital Settlement 2021-22			Specific grants to be paid in 2021-22				
	General Capital Grant	Specific Grants	Total Capital Grants	Strathclyde Partnership	Vacant and Derelict Land	TMDF	Cycling Walking & Safer Streets	Total
Aberdeen City	18.519	1.001	19.520	0.000	0.000	0.000	1.001	1.001
Aberdeenshire	23.028	1.144	24.172	0.000	0.000	0.000	1.144	1.144
Angus	10.625	0.509	11.134	0.000	0.000	0.000	0.509	0.509
Argyll & Bute	9.937	0.376	10.313	0.000	0.000	0.000	0.376	0.376
Clackmannanshire	4.322	0.226	4.548	0.000	0.000	0.000	0.226	0.226
Dumfries & Galloway	15.147	0.652	15.799	0.000	0.000	0.000	0.652	0.652
Dundee City	13.847	0.654	14.501	0.000	0.000	0.000	0.654	0.654
East Ayrshire	10.759	0.534	11.293	0.000	0.000	0.000	0.534	0.534
East Dunbartonshire	7.508	0.476	7.984	0.000	0.000	0.000	0.476	0.476
East Lothian	8.494	0.469	8.963	0.000	0.000	0.000	0.469	0.469
East Renfrewshire	5.655	0.418	6.073	0.000	0.000	0.000	0.418	0.418
Edinburgh, City of	38.490	30.249	68.739	0.000	0.000	27.950	2.299	30.249
Eilean Siar	6.412	0.117	6.529	0.000	0.000	0.000	0.117	0.117
Falkirk	24.154	0.705	24.859	0.000	0.000	0.000	0.705	0.705
Fife	25.013	3.087	28.100	0.000	1.451	0.000	1.636	3.087
Glasgow City	49.884	69.227	119.111	0.000	2.159	64.295	2.773	69.227
Highland	24.884	1.033	25.917	0.000	0.000	0.000	1.033	1.033
Inverclyde	6.326	0.341	6.667	0.000	0.000	0.000	0.341	0.341
Midlothian	7.190	0.405	7.595	0.000	0.000	0.000	0.405	0.405
Moray	8.224	0.420	8.644	0.000	0.000	0.000	0.420	0.420
North Ayrshire	-1.861	1.910	0.049	0.000	1.320	0.000	0.590	1.910
North Lanarkshire	20.730	3.433	24.163	0.000	1.938	0.000	1.495	3.433
Orkney Islands	5.119	0.098	5.217	0.000	0.000	0.000	0.098	0.098
Perth & Kinross	25.311	0.665	25.976	0.000	0.000	0.000	0.665	0.665
Renfrewshire	12.126	0.784	12.910	0.000	0.000	0.000	0.784	0.784
Scottish Borders	31.643	0.506	32.149	0.000	0.000	0.000	0.506	0.506
Shetland Islands	5.191	0.100	5.291	0.000	0.000	0.000	0.100	0.100
South Ayrshire	8.539	0.493	9.032	0.000	0.000	0.000	0.493	0.493
South Lanarkshire	21.480	2.141	23.621	0.000	0.737	0.000	1.404	2.141
Stirling	8.380	0.413	8.793	0.000	0.000	0.000	0.413	0.413
West Dunbartonshire	1.023	0.389	1.412	0.000	0.000	0.000	0.389	0.389
West Lothian	11.838	0.802	12.640	0.000	0.000	0.000	0.802	0.802
Undistributed	10.000	0.000	10.000	0.000	0.000	0.000	0.000	0.000
<b>Councils Total</b>	<b>477.937</b>	<b>123.777</b>	<b>601.714</b>	<b>0.000</b>	<b>7.605</b>	<b>92.245</b>	<b>23.927</b>	<b>123.777</b>
Strathclyde Partnership for Transport		15.327	15.327	15.327	0.000	0.000	0.000	15.327
<b>Grand Total</b>	<b>477.937</b>	<b>139.104</b>	<b>617.041</b>	<b>15.327</b>	<b>7.605</b>	<b>92.245</b>	<b>23.927</b>	<b>139.104</b>

<b>Council</b>	<b>Flood Scheme</b>	<b>Total 2021-22</b>
		<b>£m</b>
Aberdeenshire Council	Stonehaven	1.246
Aberdeenshire Council	Huntly	0.000
Angus Council	Arbroath	0.259
Argyll & Bute Council	Campbeltown	0.125
Comhairle nan Eilean Siar	South Fords	0.000
Dumfries & Galloway Council	Dumfries/ River Nith/ Whitesands FPS	-0.036
Dumfries & Galloway Council	Stranraer work item 4 &6	0.120
Dumfries & Galloway Council	Langholm	-0.006
Dumfries & Galloway Council	Newton Stewart/ River Cree	-0.016
Dundee City Council	Broughty Ferry	0.000
Dundee City Council	Dundee	0.000
East Ayrshire Council	New Cumnock	0.991
East Dunbartonshire Council	Park Burn	0.000
East Lothian Council	Musselburgh	0.359
East Lothian Council	Haddington	0.023
Falkirk Council	Grangemouth FPS	13.783
Fife Council	Kinness Burn	0.192
Glasgow City Council	White Cart Water Phase 3	0.000
Glasgow City Council	Camlachie Burn	0.000
Highland Council	Smithton and Culloden	-2.213
Highland Council	Caol and Lochyside	1.095
Highland Council	Drumnadrochit	0.661
Inverclyde Council	Inverclyde FPS - Glenmosston Burn	0.000
Inverclyde Council	Inverclyde FPS - Coves Burn	0.000
Inverclyde Council	Inverclyde FPS - Bouverie Burn	0.000
Inverclyde Council	Quarrier's Village	0.000
Moray Council	Newmill	0.000
North Ayrshire Council	Millport Coastal	-9.613
North Ayrshire Council	Upper Garnock FPS	-0.782
North Ayrshire Council	Mill Burn Millport	-0.733
Orkney Islands Council	Kirkwall	0.000
Perth & Kinross Council	Comrie	10.945
Perth & Kinross Council	Milnathort	1.416
Perth & Kinross Council	South Kinross	0.123
Perth & Kinross Council	Scone	0.419
Scottish Borders Council	Hawick	20.588
Stirling Council	Bridge of Allan	0.515
Stirling Council	Stirling	-0.007
Stirling Council	Callander	-0.093
West Dunbartonshire Council	Gruggies Burn	-5.760
	<b>Total</b>	<b>33.601</b>

Local Authority	Ring-Fenced Grants	Non Domestic Rates	General Revenue Funding	Total 2021-22 Revenue	General Capital Grant	Specific Grant	Total 2021-22 Capital	2021-22 Local Government Finance Settlement
	£m	£m	£m	£m	£m	£m	£m	£m
Aberdeen City	32.243	255.450	88.278	375.972	18.519	1.001	19.520	395.492
Aberdeenshire	34.455	132.012	312.756	479.223	23.028	1.144	24.172	503.395
Angus	13.854	24.883	188.187	226.925	10.625	0.509	11.134	238.059
Argyll & Bute	12.302	31.559	169.485	213.345	9.937	0.376	10.313	223.658
Clackmannanshire	7.444	17.184	81.103	105.731	4.322	0.226	4.548	110.279
Dumfries & Galloway	16.943	48.881	248.801	314.625	15.147	0.652	15.799	330.424
Dundee City	24.863	33.763	269.122	327.748	13.847	0.654	14.501	342.249
East Ayrshire	18.747	22.093	216.071	256.911	10.759	0.534	11.293	268.204
East Dunbartonshire	13.291	16.812	177.911	208.014	7.508	0.476	7.984	215.998
East Lothian	14.743	27.286	152.694	194.722	8.494	0.469	8.963	203.685
East Renfrewshire	8.506	9.107	178.464	196.076	5.655	0.418	6.073	202.149
Edinburgh, City of	61.959	237.666	532.227	831.852	38.490	30.249	68.739	900.591
Eilean Siar	4.497	7.751	89.356	101.604	6.412	0.117	6.529	108.133
Falkirk	24.798	76.507	214.368	315.673	24.154	0.705	24.859	340.532
Fife	51.131	170.905	503.275	725.312	25.013	3.087	28.100	753.412
Glasgow City	94.552	281.746	986.626	1,362.924	49.884	69.227	119.111	1,482.035
Highland	33.620	134.656	338.000	506.275	24.884	1.033	25.917	532.192
Inverclyde	12.454	15.130	154.288	181.872	6.326	0.341	6.667	188.539
Midlothian	16.548	23.680	143.475	183.703	7.190	0.405	7.595	191.298
Moray	13.091	51.912	115.155	180.158	8.224	0.420	8.644	188.802
North Ayrshire	20.980	35.902	246.996	303.879	- 1.861	1.910	0.049	303.928
North Lanarkshire	51.025	106.283	533.865	691.173	20.730	3.433	24.163	715.336
Orkney	10.593	12.321	59.752	82.666	5.119	0.098	5.217	87.883
Perth & Kinross	16.920	43.889	220.462	281.271	25.311	0.665	25.976	307.247
Renfrewshire	28.742	102.801	219.676	351.219	12.126	0.784	12.910	364.129
Scottish Borders	15.168	33.571	184.485	233.224	31.643	0.506	32.149	265.373
Shetland	14.307	33.598	49.366	97.272	5.191	0.100	5.291	102.563
South Ayrshire	13.388	29.404	180.874	223.666	8.539	0.493	9.032	232.698
South Lanarkshire	43.734	401.967	180.110	625.811	21.480	2.141	23.621	649.432
Stirling	14.233	34.188	140.266	188.687	8.380	0.413	8.793	197.480
West Dunbartonshire	14.097	102.481	90.813	207.391	1.023	0.389	1.412	208.803
West Lothian	22.689	75.611	255.026	353.327	11.838	0.802	12.640	365.967
Undistributed	0.163	0.000	74.979	75.142	10.000	0.000	10.000	85.142
Strathclyde Passenger Transport	0.000	0.000	0.000	0.000	0.000	15.327	15.327	15.327
<b>Scotland</b>	<b>776.081</b>	<b>2,631.000</b>	<b>7,596.311</b>	<b>11,003.392</b>	<b>477.937</b>	<b>139.104</b>	<b>617.041</b>	<b>11,620.433</b>



Rùnaire a' Chaibineit airson Ionmhas  
Ceit Fhoirbheis BPA  
Cabinet Secretary for Finance  
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Councillor Alison Evison  
COSLA President  
Verity House  
19 Haymarket Yards  
Edinburgh  
EH12 5BH

Copy to: The Leaders of all Scottish local authorities

28 January 2021

Dear Alison,

Today I set out the Scottish Government's proposed Budget, including tax and public sector pay policies for 2021-22 and introduced the associated Budget Bill to Parliament. Further to the announcement I write now to confirm the details of the local government finance settlement.

The intention is that details of the indicative allocations to individual local authorities for 2021-22 will be published on Monday 1 February in a Local Government Finance Circular which will begin the statutory consultation period on the settlement.

COVID-19 has taken a heavy toll on our society, communities and lives. While the local impacts have undoubtedly been severe in many areas, our communities have also shown an enduring resolve in a time of great crisis. I am indebted to local authorities in continuing to support their communities and to deliver vital public services and for the central role in administering financial support to our businesses under the most significant of pressures.

The physical and mental ill-health caused by COVID-19, together with the economic impacts, including loss of businesses and jobs, have in turn impacted people's standards of living and put many more on the cusp of financial insecurity, with the risks of poverty and homelessness that brings. There have been significant consequences for education and our communities have felt the economic impacts sharply in how we travel, live, work, and shop. Our Budget responds to those challenges.

The total non-COVID-19 revenue funding to be provided through the settlement for 2021-22 will be £11,003.4 million, which includes distributable non-domestic rates incomes of £2,631 million.

The Capital settlement has been set at £617 million.

The total funding which the Scottish Government will provide to local government in 2021 -22 through the settlement is therefore £11,620.4 million, and includes;

- £59 million revenue to support the final tranche of increased funding for the expansion in funded Early Learning and Childcare entitlement to 1,140 hours;
- In addition to the £100 million available in 2020-21, a further £72.6 million to be transferred from the health portfolio to the Local Authorities in-year for investment in adult health and social care and mental health services that are delegated to Integration Authorities under the Public Bodies (Joint Working) (Scotland) Act 2014. This brings the total transferred from the health portfolio to support health and social care integration to £883.6 million in 2021-22. The additional £72.6 million for local government includes a contribution to continued delivery of the real Living Wage (£34 million), uprating of free personal and nursing care payments (£10.1 million), continued implementation of the Carers Act in line with the Financial Memorandum of the Carers Bill (£28.5 million);
- The ongoing £88 million to maintain the pupil:teacher ratio nationally and secure places for all probationers who require one under the teacher induction scheme;
- Continued provision in support of Teachers Pay (£156 million) and Pensions (£97 million);
- An increase of £7.7 million in the specific grant support for Inter-Island Ferries bringing the total to £19.2 million;
- £5.3 million for Barclay implementation costs; and
- The capital settlement includes an uplift in provision for flood risk schemes of £10 million.

In recognition of the unique pressures created by the pandemic the settlement also includes an additional £90 million available to compensate councils who choose to freeze their council tax at 2020-21 levels, helping to protect household incomes. This additional allocation provides compensation to support services and equates to an increase in council tax of around 3%.

Including the additional funding to compensate for a council tax freeze the revenue allocation delivers an increase for local government for 2021-22 compared to 2020-21 of £335.6 million or 3.1% to support services.

I can also confirm local government will be allocated a further £259 million of non-recurring COVID-19 funding for 2021-22. The distribution of this funding, which will be provided as general revenue grant, will be discussed and agreed with COSLA.

Local authorities will again, in return for this settlement, be expected to deliver further certain specific commitments.

This year, we will again work with local government to agree a small number of deliverable outcomes to help ensure Integration Authorities use total resources to focus on delivery of key areas for improvement, including: reducing delayed discharges; improving availability of, and access to, community-based health and social care services; and ensuring more people are

supported to stay at home. We will also wish to ensure that the social care workforce is supported and sustained during and following the challenges of the Covid pandemic. We will provide support and challenge by working with local government to agree a shared national and local approach to accountability for delivery, building upon existing shared mechanisms for routine reporting of expenditure, activity and outcomes across Scotland.

The funding allocated to Integration Authorities should be additional and not substitutional to each Council's 2020-21 recurring budgets for adult social care services that are delegated. This means that, when taken together, Local Authority adult social care budgets for allocation to Integration Authorities must be £72.6 million greater than 2020-21 recurring budgets.

The Scottish Government, in partnership with local authorities, retains the ambition of empowering schools to make key decisions over areas such as the curriculum, budgets and staffing while continuing to deepen collaboration across the education sector. In recognising that teachers are central to achieving our ambition of delivering excellence and equity in Scottish education we will 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.

We will continue to invest in the Attainment Scotland Fund to deliver the Scottish Attainment Challenge. This will see each local authority area continue to benefit from over £120 million in Pupil Equity Funding (PEF), which will go directly to headteachers to provide additional support to help close the poverty-related attainment gap and overcome barriers to learning linked to poverty. This is in addition to the £62 million in Attainment Scotland Funding allocated to LAs outwith the local government finance settlement. This funding will continue to provide authorities and schools with additional means to provide targeted literacy, numeracy and health and wellbeing support for children and young people most impacted by poverty.

On non-domestic rates, the Scottish Budget commits, within the fiscal limitations of the devolved settlement, to extending the 100% Retail, Hospitality and Leisure (RHL) and aviation relief for at least three months. We hope that this interim measure will provide a degree of certainty in the absence of any clarity from UK Government over both the future of their equivalent RHL relief and other macroeconomic support measures such as the furlough scheme. Should the UK Government bring forward an extension to their equivalent RHL relief that generates consequential funding, Ministers will match the extension period as part of a tailored package of business support measures. In addition, our decision to reduce the Basic Property Rate ('poundage') to 49 pence, the same as in 2019-20, will deliver savings for Scottish businesses compared with previously published plans. Notwithstanding the limitations of the devolved settlement we are fully committed to doing all we can to prioritise support for businesses and this unprecedented step will ensure that properties' gross rates liabilities are no higher than they were prior to the pandemic, all else being equal.

In coming to the decisions announced in the Scottish Budget I have listened carefully to the representations that COSLA made on behalf of local government over the unprecedented pressures and challenges they are facing and this is recognised in the decisions taken on the level of funding to be delivered through the local government finance settlement.

The Scottish Government and COSLA worked together to agree the details of a lost income scheme to compensate councils for the loss of income from sales, fees and charges due to the pandemic in 2020-21. The scheme was worth an estimated £90 million for 2020-21 but was subject to confirmation of the consequentials from the UK Government. While that confirmation is still awaited, I can also confirm that I am increasing the allocation to £200

million, which when added to the previously committed £49 million of consequential that could also be used to support lost income for council Arm's Length Organisations will provide an extra £249 million of allocated funding to support councils losses due to the pandemic. While I appreciate that confirmation of this additional funding is coming late in the financial year it will allow councils to manage the costs of COVID-19 and subsequently support continued financial sustainability. I can reaffirm my commitment that if there are any further consequential that accrue to the Scottish Budget for this purpose in 2021-22, I will pass these on in full to Scottish local authorities.



**KATE FORBES**



## APPENDIX B

**PROVISIONAL REVENUE BUDGET**

2021/22

£000

Education &amp; Children's Services 204,418

Communities 67,390

Corporate &amp; Democratic Services 34,175

Health &amp; Social Care Partnership 63,685

**Sub-Total: Service Budgets** 369,668Corporate Budgets

Contribution to Valuation Joint Board 1,319

Capital Financing Costs 12,699

Interest on Revenue Balances (141)

Contribution to/(from) Capital Fund (2,965)

Contribution to Insurance fund 200

Tayside Contracts Surplus (550)

Support Service External Income (2,153)

Contribution to Tayside pension fund 1,565

Discretionary Relief 150

Apprenticeship Levy 775

Council Tax Reduction Scheme 6,200

Sub-Total: Corporate Budgets 17,099**Net Expenditure (General Fund)** 386,767Financed By:

Council Tax (92,348)

Council Tax Second Home / Long Term Empty Properties (1,300)

Total Revenue Funding (281,271)

Capital Grants (1,600)

Budget Flexibility (125)

Balances (10,123)

**Break-even** 0



**2021/22 NON-RECURRING BUDGETARY PRESSURES**

	£'000
<b><u>Rephasing of Approved Expenditure</u></b>	
<b>Securing the Future of the School Estate</b> Project will continue into 2021/22, therefore funding still required.	92
<b>Scottish Child Abuse Enquiry - Section 21 Notice</b> Ongoing requirement of allocated budget.	20
<b>Senior Phase Wider Developments</b> Carry forward budget due to Covid-19 delay.	90
<b>Instrumental Music Service</b> Carry forward due to Covid-19 delay - funding required to implement Pipe & Drumming.	81
<b>Digital Learning Strategy</b> Carry forward due to Covid -19 delay, to roll out the AV Wifi Programme.	110
<b>Perth High School and North Muirton/Balhousie Primary School replacement schools</b> Carry forward due to Covid-19 delay. Business Change Resource required to take forward these three major projects.	100
<b>Learn to Teach Programme</b> Funding required to run the programme in 2021/22.	30
<b>Men's Service (CJS)</b> Project has progressed but full implementation has been delayed due to COVID-19.	25
<b>Vehicle Activated Signs and 20mph Zones</b> Carry forward of non-recurring budget to continue investment in road safety measures and current programme of installing vehicle activated signs and 20mph zones.	300
<b>Public Realm</b> Carry forward of non-recurring budget to support environmental enhancements in Crieff in relation to townscape maintenance, town signage and public arts commissioning.	45
<b>Eating Well/ Living Well and Community Food Initiative</b> Carry forward of funding to support the Food Share Network that will redistribute quality surplus food in Perth and Kinross.	145
<b>North Inch Golf Course</b> Carry forward of project improvements works budget to support NIGC business plan.	117
<b>Events</b> Carry forward of international and rural events funds.	115

**2021/22 NON-RECURRING BUDGETARY PRESSURES**

	<b>£'000</b>
<b>Micro Loans Fund</b> Carry forward of non-recurring budget relating to the provision of microfinance to small businesses for start-up or expansion costs, such as the purchase of equipment or website development.	40
<b>Rural Employment Incentive Grant</b> Carry forward of funding which supports the recruitment of unemployed people into jobs.	50
<b>Care &amp; Repair</b> Carry forward of funding to meet continued demand for major adaptations to support people living at home.	270
<b>Visitor Monitoring</b> Carry forward of funding to support the visitor monitoring process across rural locations.	30
<b>Community Safety</b> Carry forward of funding to support the co-ordination and improvement of the CCTV infrastructure across Perth and Kinross assets.	60
<b>Operational Assets</b> Carry forward of funding to support the cost of an asset management review of operational assets.	60
<b>Climate Change</b> Carry forward of funding to support the PKC Climate Change agenda.	65
<b>Transformation of Complex Care</b> Support for the Transformation of Complex Care to allow for investment in TEC, organisational development and training.	130

**2021/22 NON-RECURRING BUDGETARY PRESSURES**

	£'000
<b><u>Rephasing of Approved Savings</u></b>	
<b>Securing the Future of the School Estate</b> Rephasing of the approved revenue savings to be achieved from the new school project replacing North Muirton and Balhousie Primary Schools.	177
<b>Strategic Review of Catering Services</b> Covid-19 pandemic has led to delays in agreeing the scope of this project.	150
<b>Targeted reduction in energy consumption within ECS establishments</b> Covid-19 pandemic has led to a delay in the engagement with Heads of Establishments on delivering the saving. In addition the challenges around energy usage and ventilation to combat the risks around Covid-19 in schools will not currently allow consumption to be reduced.	180
<b>Breakfast Clubs Closures</b> Delay due to Covid-19.	75
<b>Property Asset Management Review</b> Delivery of this additional Council wide saving has been delayed and requires time to follow up on further opportunities to deliver the savings.	100
<b>Traffic and Network Workforce Reduction</b> Savings target deferred due to focus on delivery of the Spaces for People and Cycling, Walking, Safer Routes funding.	160
<b>Review of Regulatory Services Workforce Reduction</b> Delay in review due to focus on COVID related activities.	40
<b>Single Culture Trust</b> Delivery of this saving to create a single cultural trust has been delayed.	150
<b>Live Active Leisure</b> Delivery of this savings target is delayed in order to consider the impact of Covid-19.	58
<b>Support Services Review</b> Delivery of this Council wide savings target has been delayed due to Covid-19.	250

**2021/22 NON-RECURRING BUDGETARY PRESSURES**

	<b>£'000</b>
<b><u>Adjustment to Income Targets</u></b>	
<b>School Meals - Price Increase</b> 10p school meal price approved from April 2021 to be delayed due to Covid-19 impact on meal numbers.	64
<b>2021/22 School Income</b> School Meals; School Lets; Kids Clubs and Instrumental Music Tuition April to June 2021.	400
<b>Planning &amp; Building Warrants</b> Projected reduction on income as a result of the ongoing impact of Covid-19 into 2021/22.	125
<b>Commercial Rent</b> Projected reduction on income as a result of the ongoing impact of COVID into 2021/22.	30
<b>Car Parking Account</b> Projected reduction on income as a result of the ongoing impact of COVID into 2021/22.	450
<b>Bus Departure Charges</b> Projected reduction on income as a result of the ongoing impact of COVID into 2021/22.	15
<b>Commercial Waste</b> Projected reduction on income as a result of the ongoing impact of Covid-19 into 2021/22.	115
<b>Sale of Recyclates</b> Projected reduction on income as a result of the ongoing impact of Covid-19 into 2021/22.	20
<b>Public Conveniences</b> Projected reduction on income as a result of the ongoing impact of Covid-19 into 2021/22.	20
<b>North Inch Golf Course / Events / Hanging Baskets</b> Projected reduction on income as a result of the ongoing impact of Covid-19 into 2021/22.	30
<b>Shortfall In Staff Recharge to Capital projects</b> Projected reduction as a result of the ongoing impact of Covid-19 on capital project delivery in 2021/22 and re-tasking.	90
<b>Licensing / Registrars</b> Anticipated reduction in income due to Covid-19 restrictions (weddings, ceremonies, licensed premises etc.)	200

**2021/22 NON-RECURRING BUDGETARY PRESSURES**

	<b>£'000</b>
<b>Council Tax Collection Rate</b> Based on current year data, and in anticipation of a scaling back in the Job Retention Scheme, a reduction in Council Tax is anticipated - this proposal reduces the budgeted collection rate from 98% to 96% in 2021/22 only.	1,900
<b>Contributions Policy</b> This proposal would facilitate a delay in the roll out of the Contributions Policy. The delay recognises the impact of Covid-19 on capacity and the possible implications of external announcements.	708

**2021/22 NON-RECURRING BUDGETARY PRESSURES**

	<b>£'000</b>
<b><u>Other Pressures</u></b>	
<b>Home to School Transport – Demand for Additional Support Needs (ASN)</b> The cost of home to school transport is currently more than the approved budget. The Inclusive Practice Review is currently working to reduce ASN home to school transport costs as part of the review and to bring the budget back on line for 2022/2023.	445
<b>Perth &amp; Kinross Offer</b> Funding to support delivery of the P&K Offer.	200
<b>Electronic Data Management System (EDMS)</b> This project was expanded to include schools and there have been delays due to Covid-19. This funding will allow completion of the roll out of the corporate EDMS solution	180
<b>Projected Non Achievement of Slippage</b> Levels of staff turnover have reduced over the last ten months. It is considered unlikely that the target in 2021/22 will be achieved.	200
<b>Local Taxes</b> Additional resources for Local Taxes to carry out tasks associated with maximising income due to the Council and providing tailored advice and support to customers.	68
<b>TOTAL</b>	<b>8,575</b>



## PERTH & KINROSS COUNCIL

### REVENUE BUDGET 2021/22

#### SUMMARY OF PRESSURES & SAVINGS

	Feb '21 Proposed 2021/22 Expenditure Pressures £'000	Feb '21 Proposed 2021/22 Net Savings £'000
Giving Every Child the Best Start in Life	0	0
Developing Educated, Responsible and Informed Citizens	622	437
Promoting a Prosperous, Inclusive and Sustainable Economy	345	55
Supporting People to Lead Independent, Healthy and Active Lives (Including Health and Social Care)	155	10
Creating a Safe and Sustainable Place for Future Generations	35	175
Organised to Deliver	282	0
<b>TOTAL</b>	<b>1,439</b>	<b>677</b>

<b>Giving Every Child the Best Start in Life</b>	<b>New Pressures 2021/22</b>
	<b>£'000</b>
No new pressures for Giving Every Child the Best Start in Life	
<b>Total New Pressures for 2021/22</b>	<b>0</b>

<b>Developing Educated, Responsible and Informed Citizens</b>	<b>New Pressures 2021/22</b>
	<b>£'000</b>
<p><b>Securing the Future of the School Estate</b></p> <p>Our communities are changing and the school estate needs to adapt to this change efficiently and effectively. Over the long term, new schools and refurbishments or extensions will be required as part of the drive to grow the economy of Perth and Kinross.</p> <p>This review proposes a ‘rebalancing’ of the school estate to help achieve what is articulated above. This may include:</p> <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> <p>The projected saving in 2021/22 will not be met by £99,000.</p>	99
<p><b>Home to School Transport</b></p> <p>The provision of Home to School Transport is the statutory responsibility of ECS where pupils live more than the prescribed distance from school.</p> <p>Demand pressures (£133,000) within Additional Support Needs and Looked after Children.</p>	133

Developing Educated, Responsible and Informed Citizens	New Pressures 2021/22
	£'000
<p><b>Teacher Numbers in Secondary Schools</b></p> <p>Included in the 2021/22 Provisional Revenue Budget that was at Council in March 2020, a saving to reduce the number of Secondary Teachers in schools across PKC was agreed as follows:</p> <ul style="list-style-type: none"> <li>•<i>Reduction to Teacher numbers in Secondary Schools. All schools currently have a budget which would allow for class sizes of 20 in English and Maths. This reduction would mean that all schools would have a revised budget to support class sizes of maximum of 30 except in agreed practical subjects.</i></li> </ul> <p>Since that time, the COVID-19 pandemic has affected all of our lives in ways we could not have imagined. There is clear evidence that time out of school and childcare has had, and continues to have a detrimental effect on children and young people's wellbeing and attainment, including impacts on their development and mental health.</p> <p>Previous recent savings in staffing in secondary schools have resulted in a reduction of 11.8FTE teachers and a total of £1.063m savings from Devolved School Management, staffing and supply cover budgets.</p> <p>Given this, officers in Education &amp; Children's Services propose that instead of further reducing teachers in secondary schools by an additional 11.5FTE and making a saving to the budget of £390,000 (2021/22) and £234,000 (2022/23) that funding would be redirected to provide long-term teaching support to the most vulnerable children in secondary schools.</p>	390
<b>Total New Pressures for 2021/22</b>	<b>622</b>

<b>Promoting a Prosperous, Inclusive and Sustainable Economy</b>	<b>New Pressures 2021/22</b>
	<b>£'000</b>
<p><b>Arms Length External Organisations - Contract Management</b></p> <p>Perth &amp; Kinross Council commissions services from 3 Arms Length External Organisations (ALEOs) with a total value of £8 million. Resources were applied, on a non-recurring basis, to support statutory Best Value and Following the Public Pound duties and allow for the coordination of contract performance monitoring and compliance. Additional ALEO scrutiny and oversight has been necessary in light of Covid impacts and the ongoing improvement work within Horsecross Arts following financial difficulties in 2019/20.</p>	36
<p><b>Building Standards</b></p> <p>Reinstatement of previously approved saving in recognition of increased workload, including the Edinburgh Schools Review requiring a greater number of physical inspections. Perth &amp; Kinross Council also has one of highest caseload ratios in Scotland impacting on resilience and capacity.</p>	47
<p><b>Employability</b></p> <p>Reinstatement of previously approved saving within Employability in response to current economic climate.</p>	62
<p><b>Events Income</b></p> <p>This target was introduced a number of years ago and has increased since then to a target of £150k from 2021/22. In light of the Covid-19 global pandemic it is highly unlikely that this will be achievable over the medium term.</p>	150

<b>Promoting a Prosperous, Inclusive and Sustainable Economy</b>	<b>New Pressures 2021/22</b>
	<b>£'000</b>
<b>Local Full Fibre Network</b>  Ongoing commitment to the Local Full Fibre Network project that will roll out high speed internet connectivity across Perth and Kinross. Increased revenue funding is required to enable improved connection speeds and overlapping connections / contracts until 2025.	50
<b>Total New Pressures for 2021/22</b>	<b>345</b>

<b>Supporting People to Lead Independent, Healthy and Active Lives</b>	<b>New Pressures 2021/22</b>
	<b>£'000</b>
<p><b>Welfare Rights / Scottish Welfare Fund</b></p> <p>Additional resources to support the significant increase in demand for the Welfare Rights and the Scottish Welfare Fund</p> <p>The number of Crisis Grant applications to the Scottish Welfare Fund has increased by around 30% in the last 4 years (3,572 in 2016/17 to 4,611 in 2019/20) and the increase in Crisis Grant applications is 33% to the end December 2020 compared with the same point last year. This demand is unlikely to reduce to pre Covid-19 levels due to a number of factors such as redundancy, reduced household incomes etc. Similarly, Community Care Grant applications have increased by 14% over the last 4 years.</p> <p>The Covid-19 response has heightened awareness and access to the Welfare Fund and Welfare Rights support. This has increased the contacts to Welfare Rights by 50%. These contacts range from maximising benefits to supporting families that are experiencing debt.</p>	155
<b>Total New Pressures for 2021/22</b>	<b>155</b>

<b>Creating a Safe and Sustainable Place for Future Generations</b>	<b>New Pressures 2021/22</b>
	<b>£'000</b>
<b>Non-Statutory/Discretionary Charges</b> Reversal of the proposal to increase charges for Bereavement Services, Regulatory Services and Pitches.	35
<b>Total New Pressures for 2021/22</b>	<b>35</b>



<b>Organised to Deliver</b>	<b>New Pressures 2021/22</b>
	<b>£'000</b>
<p><b>Local Government Digital Office</b></p> <p>Contribution to national scheme to fund the Local Government Digital Office (LGDO). The LGDO delivers a national Digital Programme Office for all 32 local authorities and provides a collaboration space for sharing best practice as well as leading activities across research, planning and commonality of approach.</p>	25
<p><b>Corporate Procurement</b></p> <p>Maintain existing capacity within Corporate Procurement to support Services in ensuring the Council's procurement activity is legally compliant; market aware; maximises the level of community benefits available and is focused on securing best value. This function also support procurement on both Revenue and Capital expenditure.</p>	97
<p><b>Support for Digital</b></p> <p>Continuation of funding to support the roll out of Digital Workplace including homeworking and Office 365. This will deliver the digital skills support needed to ensure our staff have the confidence and know-how required to exploit digital change and will provide continued support for Live Event meetings.</p>	160
<p><b>Total New Pressures for 2021/22</b></p>	<b>282</b>

Giving Every Child the Best Start in Life	New Savings 2021/22	Staffing Implication 2021/22
	£'000	FTE
No new savings for Giving Every Child the Best Start in Life		
<b>Total New Savings for 2021/22</b>	0	0.0

Developing Educated, Responsible and Informed Citizens	New Savings 2021/22	Staffing Implication 2021/22
	£'000	FTE
<p><b>Property Energy</b></p> <p>Provision for energy prices reduced based on up to date Scottish Procurement predictions net of energy efficiency measures. Total budget £4.6m</p> <p><b>Impact Analysis and Risk Assessment</b>  <b>Promote Fairness/Reduce Inequality/Address Socio Economic Disadvantage:</b> None  <b>Workforce:</b> None  <b>Customer:</b> None  <b>Equalities/Diversity:</b> None  <b>Outcome and Performance:</b> None</p>	150	0.0
<p><b>Property Maintenance</b></p> <p>Provision for contract inflation of 1.6% decreased from 2.5% across planned and reactive maintenance contracts. Total budget £4m.</p> <p><b>Impact Analysis and Risk Assessment</b>  <b>Promote Fairness/Reduce Inequality/Address Socio Economic Disadvantage:</b> None  <b>Workforce:</b> None  <b>Customer:</b> None  <b>Equalities/Diversity:</b> None  <b>Outcome and Performance:</b> None</p>	35	0.0

Developing Educated, Responsible and Informed Citizens	New Savings 2021/22	Staffing Implication 2021/22
	£'000	FTE
<p><b>Inflation on Investment In Learning Programme (IIL)</b></p> <p>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.</p> <p>Projected RPI inflation for 2021/22 is 1.9% decreased from 2.5% (£99,000 reduction).</p> <p><b><u>Impact Analysis and Risk Assessment</u></b>  <b>Promote Fairness/Reduce Inequality/Address Socio Economic Disadvantage:</b> None  <b>Workforce:</b> None  <b>Customer:</b> None  <b>Equalities/Diversity:</b> None  <b>Outcome and Performance:</b> None</p>	99	0.0
<p><b>Property Costs</b></p> <p>The total budget for Property Costs is currently £9.6m.</p> <p>Revised inflation rates for Rates 2% decreased from 3% and Ground Maintenance 1.6% decreased from 2.3% resulting in a (£72,000) reduction.</p> <p><b><u>Impact Analysis and Risk Assessment</u></b>  <b>Promote Fairness/Reduce Inequality/Address Socio Economic Disadvantage:</b> None  <b>Workforce:</b> None  <b>Customer:</b> None  <b>Equalities/Diversity:</b> None  <b>Outcome and Performance:</b> None</p>	72	0.0

Developing Educated, Responsible and Informed Citizens	New Savings 2021/22	Staffing Implication 2021/22
	£'000	FTE
<p><b>Home to School Transport</b></p> <p>The provision of Home to School Transport is the statutory responsibility of ECS where pupils live more than the prescribed distance from school.</p> <p>The current budget for Home to School Transport is approximately £8m.</p> <p>Inflation is estimated at 1.6% decreased from 2.1% for 2021/22 (£61,000) reduction.</p> <p><b><u>Impact Analysis and Risk Assessment</u></b>  <b>Promote Fairness/Reduce Inequality/Address Socio Economic Disadvantage:</b> None  <b>Workforce:</b> None  <b>Customer:</b> None  <b>Equalities/Diversity:</b> None  <b>Outcome and Performance:</b> None</p>	61	0.0

Developing Educated, Responsible and Informed Citizens	New Savings 2021/22	Staffing Implication 2021/22
	£'000	FTE
<p><b>Review of Service Level Agreements - Adult Learning</b></p> <p>Proposed reduction is across an £88,000 budget of Service Level Agreements with partners including Fife College, Perth College, Church Action for the Homeless.</p> <p><b>Impact Analysis and Risk Assessment</b></p> <p><b>Promote Fairness/Reduce Inequality/Address Socio Economic Disadvantage:</b> This funding supports adult learners to develop the literacy skills required to find and retain employment.</p> <p><b>Workforce:</b> There are no workforce implications</p> <p><b>Customer:</b> Whilst a budget reduction is proposed, the SLA review will enable a stronger shared focus across partners on priority target groups, and specifically Perth and Kinross residents, who require learning support in an economic context where job opportunities will be scarcer.</p> <p><b>Equalities/Diversity:</b> An EQIA will be completed as part of the SLA review to ensure priority target groups are clearly identified and new SLAs clearly defined to support these priority groups.</p> <p><b>Outcome and Performance:</b> New SLA performance targets will be agreed with partners including evaluation to assess the long-term impact on adult learners in finding and retaining employment. A Commissioning Panel will oversee performance monitoring and determine annual SLA targets.</p>	20	0.0
<b>Total New Savings for 2021/22</b>	<b>437</b>	<b>0.0</b>

Promoting a Prosperous, Inclusive and Sustainable Economy	New Savings 2021/22	Staffing Implication 2021/22
	£'000	FTE
<p><b>Public Transport - Tendered Services</b></p> <p>Provision for contract inflation for 2021/22 of 1.6% decreased from 3.5% on subsidised local bus service contracts. Total budget £2.1m.</p> <p><b>Impact Analysis and Risk Assessment</b></p> <p><b>Promote Fairness/Reduce Inequality/Address Socio Economic Disadvantage:</b> None</p> <p><b>Workforce:</b> None</p> <p><b>Customer:</b> None</p> <p><b>Equalities/Diversity:</b> None</p> <p><b>Outcome and Performance:</b> None</p>	55	0.0
<b>Total New Savings for 2021/22</b>	<b>55</b>	<b>0.0</b>

Supporting People to Lead Independent, Healthy and Active Lives	New Savings 2021/22	Staffing Implication 2021/22
	£'000	FTE
<p><b>Community Greenspace - Contract Inflation</b></p> <p>Provision for contract inflation of 1.6% from 2.5% on community greenspace planned and reactive maintenance contracts. Total maintenance budget £1m.</p> <p><b>Impact Analysis and Risk Assessment</b>  <b>Promote Fairness/Reduce Inequality/Address Socio Economic Disadvantage:</b> None  <b>Workforce:</b> None  <b>Customer:</b> None  <b>Equalities/Diversity:</b> None  <b>Outcome and Performance:</b> None</p>	10	0.0
<b>Total New Savings for 2021/22</b>	<b>10</b>	<b>0.0</b>



Creating a Safe and Sustainable Place for Future Generations	New Savings 2021/22	Staffing Implication 2021/22
	£'000	FTE
<p><b>Operations - Fuel</b></p> <p>Remove provision for fuel price increase previously 5% in 2021/22 across all activities. Total budget £1.1m.</p> <p><b><u>Impact Analysis and Risk Assessment</u></b>  <b>Promote Fairness/Reduce Inequality/Address Socio Economic Disadvantage:</b> None  <b>Workforce:</b> None  <b>Customer:</b> None  <b>Equalities/Diversity:</b> None  <b>Outcome and Performance:</b> None</p>	50	0.0
<p><b>Winter Maintenance - Contract Inflation</b></p> <p>Provision for contract inflation reduced to 1.6% from 2.5% in 2021/22. Total budget £3.7m.</p> <p><b><u>Impact Analysis and Risk Assessment</u></b>  <b>Promote Fairness/Reduce Inequality/Address Socio Economic Disadvantage:</b> None  <b>Workforce:</b> None  <b>Customer:</b> None  <b>Equalities/Diversity:</b> None  <b>Outcome and Performance:</b> None</p>	30	0.0

Creating a Safe and Sustainable Place for Future Generations	New Savings 2021/22	Staffing Implication 2021/22
	£'000	FTE
<p><b>Waste Disposal - Contract Inflation</b></p> <p>Provision for contract inflation reduced to 1.6% from 2.5% on waste disposal contracts and 3% from 3.5% on Landfill Tax rates in line with Government projections. Total budget £5.5m.</p> <p><b>Impact Analysis and Risk Assessment</b>  <b>Promote Fairness/Reduce Inequality/Address Socio Economic Disadvantage:</b> None  <b>Workforce:</b> None  <b>Customer:</b> None  <b>Equalities/Diversity:</b> None  <b>Outcome and Performance:</b> None</p>	50	0.0
<p><b>Roads, Structures, Traffic &amp; Network - Contract Inflation</b></p> <p>Provision for contract inflation reduced to 1.6% from 2.5% across all roads related planned and reactive maintenance contracts. Total maintenance budget £3.2m.</p> <p><b>Impact Analysis and Risk Assessment</b>  <b>Promote Fairness/Reduce Inequality/Address Socio Economic Disadvantage:</b> None  <b>Workforce:</b> None  <b>Customer:</b> None  <b>Equalities/Diversity:</b> None  <b>Outcome and Performance:</b> None</p>	25	0.0

Creating a Safe and Sustainable Place for Future Generations	New Savings 2021/22	Staffing Implication 2021/22
	£'000	FTE
<b>Pullar House</b>  Provision for contract inflation reduced to 1.6% from 2.5% in Pullar House PFI contract. Total budget £2.4m.  <u>Impact Analysis and Risk Assessment</u> <b>Promote Fairness/Reduce Inequality/Address Socio Economic Disadvantage:</b> None <b>Workforce:</b> None <b>Customer:</b> None <b>Equalities/Diversity:</b> None <b>Outcome and Performance:</b> None	20	0.0
<b>Total New Savings for 2021/22</b>	<b>175</b>	<b>0.0</b>

Organised to Deliver	New Savings 2021/22	Staffing Implication 2021/22
	£'000	FTE
No new savings for Organised to Deliver		
<b>Total New Savings for 2021/22</b>	<b>0</b>	<b>0.0</b>



**2021/22**  
**REVENUE BUDGET**

**Fees and Charges**

<b>PERTH &amp; KINROSS COUNCIL</b>						
<b>COMMUNITIES - ENVIRONMENT CHARGES</b>						
<b>CHARGES EFFECTIVE 1ST APRIL 2021 - VAT @ 20%</b>						
	Charge 20/21	VAT	Total Charge 20/21 (Inc VAT)	Charge 21/22	VAT	Total Charge 21/22 (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	£3.40	£0.00	£3.40	£3.40	£0.00	£3.40
240 ltr	£5.00	£0.00	£5.00	£5.00	£0.00	£5.00
330 ltr	£5.85	£0.00	£5.85	£5.85	£0.00	£5.85
360 ltr	£6.20	£0.00	£6.20	£6.20	£0.00	£6.20
500 ltr	£8.80	£0.00	£8.80	£8.80	£0.00	£8.80
660 ltr	£10.85	£0.00	£10.85	£10.85	£0.00	£10.85
770 ltr	£12.25	£0.00	£12.25	£12.25	£0.00	£12.25
1000 ltr	£15.15	£0.00	£15.15	£15.15	£0.00	£15.15
1100 ltr	£16.40	£0.00	£16.40	£16.40	£0.00	£16.40
1280 ltr	£18.70	£0.00	£18.70	£18.70	£0.00	£18.70
<b>RECYCLING SERVICES (PER CONTAINER/PER UPLIFT)</b>						
<u>Glass:</u>						
180 ltr Mixed Glass (Only available to existing customers)	£3.00	£0.00	£3.00	£3.00	£0.00	£3.00
180 ltr Segregated Clear Glass (Only available to existing customers)	£2.00	£0.00	£2.00	£2.00	£0.00	£2.00
180 ltr Segregated Brown Glass (Only available to existing customers)	£2.00	£0.00	£2.00	£2.00	£0.00	£2.00
180 ltr Segregated Green Glass (Only available to existing customers)	£2.00	£0.00	£2.00	£2.00	£0.00	£2.00
240 ltr Mixed Glass	£3.00	£0.00	£3.00	£3.00	£0.00	£3.00
240 ltr Segregated Clear Glass	£2.00	£0.00	£2.00	£2.00	£0.00	£2.00
240 ltr Segregated Brown Glass	£2.00	£0.00	£2.00	£2.00	£0.00	£2.00
240 ltr Segregated Green Glass	£2.00	£0.00	£2.00	£2.00	£0.00	£2.00
<u>Dry Mixed Recyclate:</u>						
120 ltr (Only available to existing customers)	£2.40	£0.00	£2.40	£2.40	£0.00	£2.40
140 ltr	£2.50	£0.00	£2.50	£2.50	£0.00	£2.50
240 ltr	£2.90	£0.00	£2.90	£2.90	£0.00	£2.90
360 ltr	£3.30	£0.00	£3.30	£3.30	£0.00	£3.30
500 ltr	£4.80	£0.00	£4.80	£4.80	£0.00	£4.80
660 ltr	£5.40	£0.00	£5.40	£5.40	£0.00	£5.40
770 ltr	£5.70	£0.00	£5.70	£5.70	£0.00	£5.70
1100 ltr	£7.00	£0.00	£7.00	£7.00	£0.00	£7.00
1280 ltr	£7.70	£0.00	£7.70	£7.70	£0.00	£7.70

	Charge 20/21	VAT	Total Charge 20/21 (Inc VAT)	Charge 21/22	VAT	Total Charge 21/22 (Inc VAT)
<b>Paper &amp; Cardboard</b>						
120 ltr (Only available to existing customers)	£2.35	£0.00	£2.35	£2.35	£0.00	£2.35
140 ltr	£2.35	£0.00	£2.35	£2.35	£0.00	£2.35
240 ltr	£2.50	£0.00	£2.50	£2.50	£0.00	£2.50
360 ltr	£3.50	£0.00	£3.50	£3.50	£0.00	£3.50
500 ltr	£3.60	£0.00	£3.60	£3.60	£0.00	£3.60
660 ltr	£3.75	£0.00	£3.75	£3.75	£0.00	£3.75
770 ltr	£5.00	£0.00	£5.00	£5.00	£0.00	£5.00
1100 ltr	£6.80	£0.00	£6.80	£6.80	£0.00	£6.80
1280 ltr	£6.80	£0.00	£6.80	£6.80	£0.00	£6.80
<b>Garden Waste:</b>						
240 ltr	£3.70	£0.00	£3.70	£3.70	£0.00	£3.70
360 ltr	£4.70	£0.00	£4.70	£4.70	£0.00	£4.70
<b>Food Waste:</b>						
120 ltr (Only available to existing customers)	£4.70	£0.00	£4.70	£4.70	£0.00	£4.70
140 ltr	£4.90	£0.00	£4.90	£4.90	£0.00	£4.90
180 ltr (Only available to existing customers)	£5.40	£0.00	£5.40	£5.40	£0.00	£5.40
<b>Front End Loader:</b>						
General Waste	£105.00	£0.00	£105.00	£105.00	£0.00	£105.00
Cardboard Waste	£30.00	£0.00	£30.00	£30.00	£0.00	£30.00
FEL Excess Weight Charge for General Waste (Per Kg)	£0.14	£0.00	£0.14	£0.14	£0.00	£0.14
<b>Bells:</b>						
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
Waste Transfer Note - Annual Charge (For all commercial uplift customers; covers general waste and recycling waste)	£25.00	£0.00	£25.00	£25.00	£0.00	£25.00
<b>MISCELLANEOUS</b>						
Trade Waste Sacks ( x 50)	£82.00	£0.00	£82.00	£82.00	£0.00	£82.00
Trade Waste Sack Delivery Charge	£5.00	£0.00	£5.00	£5.00	£0.00	£5.00
Trade Waste Labels ( x 50)	£82.00	£0.00	£82.00	£82.00	£0.00	£82.00
Green Cardboard Labels ( x 50)	£54.00	£0.00	£54.00	£54.00	£0.00	£54.00
Pink Refuse Sack (x 50)	£2.67	£0.53	£3.20	£2.67	£0.53	£3.20
Bulky Uplift (allows for up to 5 bulky items)	£35.00	£0.00	£35.00	£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

	Charge 20/21	VAT	Total Charge 20/21 (Inc VAT)	Charge 21/22	VAT	Total Charge 21/22 (Inc VAT)
Domestic Garden Waste - Annual Permit/Per Bin (Max. 2 x 240 ltr bins per household)	£35.00	£0.00	£35.00	£40.00	£0.00	£40.00
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 15)	£1.25	£0.25	£1.50	£1.33	£0.27	£1.60
DMR Sack ( x 15)	£15.90	£0.00	£15.90	£15.90	£0.00	£15.90
Compostable Caddy Liners ( x 26)	£1.04	£0.21	£1.25	£1.04	£0.21	£1.25
240L Clear Liners (x100)				£20.83	£4.17	£25.00
Continental Container Purchase/Delivery/Handling:						
140 ltr	£20.96	£4.19	£25.15	£20.96	£4.19	£25.15
240 ltr	£24.08	£4.82	£28.90	£24.08	£4.82	£28.90
360 ltr	£40.00	£8.00	£48.00	£40.00	£8.00	£48.00
360 ltr (lockable)	£70.00	£14.00	£84.00	£70.00	£14.00	£84.00
500 ltr	£314.58	£62.92	£377.50	£314.58	£62.92	£377.50
660 ltr	£303.88	£60.77	£364.65	£303.88	£60.77	£364.65
770 ltr	£303.88	£60.77	£364.65	£303.88	£60.77	£364.65
1100 ltr	£317.79	£63.56	£381.35	£317.79	£63.56	£381.35
1280 ltr	£375.46	£75.09	£450.55	£375.46	£75.09	£450.55
Slam Locks	£25.92	£5.18	£31.10	£25.92	£5.18	£31.10
<b>* Note: Prices for customers outwith Perth &amp; Kinross local authority area may vary from above and be subject to change</b>						
<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	£33.15 + £3.90/tonne	Applied as appropriate	£33.15 + £3.90/tonne	£33.15 + £6.90/tonne	Applied as appropriate	£33.15 + £6.90/tonne
2 - Between 5 & 20 miles from Friarton	£87.55 + £3.90/tonne	Applied as appropriate	£87.55 + £3.90/tonne	£87.55 + £6.90/tonne	Applied as appropriate	£87.55 + £6.90/tonne
3 - Over 20 miles from Friarton but within PKC boundary	£185.90 + £3.90/tonne	Applied as appropriate	£185.90 + £3.90/tonne	£185.90 + £6.90/tonne	Applied as appropriate	£185.90 + £6.90/tonne
<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	£33.15 + £24.40/tonne	Applied as appropriate	£33.15 + £24.40/tonne	£33.15 + £24.40/tonne	Applied as appropriate	£33.15 + £24.40/tonne
2 - Between 5 & 20 miles from Friarton	£87.55 + £24.40/tonne	Applied as appropriate	£87.55 + £24.40/tonne	£87.55 + £24.40/tonne	Applied as appropriate	£87.55 + £24.40/tonne
3 - Over 20 miles from Friarton but within PKC boundary	£185.90 + £24.40/tonne	Applied as appropriate	£185.90 + £24.40/tonne	£185.90 + £24.40/tonne	Applied as appropriate	£185.90 + £24.40/tonne



	Charge 20/21	VAT	Total Charge 20/21 (Inc VAT)	Charge 21/22	VAT	Total Charge 21/22 (Inc VAT)
<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	£33.15 + £0.00/tonne	Applied as appropriate	£33.15 + £0.00/tonne	£33.15 + £0.00/tonne	Applied as appropriate	£33.15 + £0.00/tonne
2 - Between 5 & 20 miles from Friarton	£87.55 + £0.00/tonne	Applied as appropriate	£87.55 + £0.00/tonne	£87.55 + £0.00/tonne	Applied as appropriate	£87.55 + £0.00/tonne
3 - Over 20 miles from Friarton but within PKC boundary	£185.90 + £0.00/tonne	Applied as appropriate	£185.90 + £0.00/tonne	£185.90 + £0.00/tonne	Applied as appropriate	£185.90 + £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	£33.15 + £34.45/tonne	Applied as appropriate	£33.15 + £34.45/tonne	£33.15 + £34.85/tonne	Applied as appropriate	£33.15 + £34.85/tonne
2 - Between 5 & 20 miles from Friarton	£87.55 + £34.45/tonne	Applied as appropriate	£87.55 + £34.45/tonne	£87.55 + £34.85/tonne	Applied as appropriate	£87.55 + £34.85/tonne
3 - Over 20 miles from Friarton but within PKC boundary	£185.90 + £34.45/tonne	Applied as appropriate	£185.90 + £34.45/tonne	£185.90 + £34.85/tonne	Applied as appropriate	£185.90 + £34.85/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	£43.60 + £3.90/tonne	Applied as appropriate	£43.60 + £3.90/tonne	£43.60 + £6.90/tonne	Applied as appropriate	£43.60 + £6.90/tonne
2 - Between 5 & 20 miles from Friarton	£115.60 + £3.90/tonne	Applied as appropriate	£115.60 + £3.90/tonne	£115.60 + £6.90/tonne	Applied as appropriate	£115.60 + £6.90/tonne
3 - Over 20 miles from Friarton but within PKC boundary	£245.55 + £3.90/tonne	Applied as appropriate	£245.55 + £3.90/tonne	£245.55 + £6.90/tonne	Applied as appropriate	£245.55 + £6.90/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	£43.60 + £24.40/tonne	Applied as appropriate	£43.60 + £24.40/tonne	£43.60 + £24.40/tonne	Applied as appropriate	£43.60 + £24.40/tonne
2 - Between 5 & 20 miles from Friarton	£115.60 + £24.40/tonne	Applied as appropriate	£115.60 + £24.40/tonne	£115.60 + £24.40/tonne	Applied as appropriate	£115.60 + £24.40/tonne
3 - Over 20 miles from Friarton but within PKC boundary	£245.55 + £24.40/tonne	Applied as appropriate	£245.55 + £24.40/tonne	£245.55 + £24.40/tonne	Applied as appropriate	£245.55 + £24.40/tonne
<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	£43.60 + £0.00/tonne	Applied as appropriate	£43.60 + £0.00/tonne	£43.60 + £0.00/tonne	Applied as appropriate	£43.60 + £0.00/tonne
2 - Between 5 & 20 miles from Friarton	£115.60 + £0.00/tonne	Applied as appropriate	£115.60 + £0.00/tonne	£115.60 + £0.00/tonne	Applied as appropriate	£115.60 + £0.00/tonne
3 - Over 20 miles from Friarton but within PKC boundary	£245.55 + £0.00/tonne	Applied as appropriate	£245.55 + £0.00/tonne	£245.55 + £0.00/tonne	Applied as appropriate	£245.55 + £0.00/tonne

	Charge 20/21	VAT	Total Charge 20/21 (Inc VAT)	Charge 21/22	VAT	Total Charge 21/22 (Inc VAT)
<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	£43.60 + £34.45/tonne	Applied as appropriate	£43.60 + £34.45/tonne	£43.60 + £34.85/tonne	Applied as appropriate	£43.60 + £34.85/tonne
2 - Between 5 & 20 miles from Friarton	£115.60 + £34.45/tonne	Applied as appropriate	£115.60 + £34.45/tonne	£115.60 + £34.85/tonne	Applied as appropriate	£115.60 + £34.85/tonne
3 - Over 20 miles from Friarton but within PKC boundary	£245.55 + £34.45/tonne	Applied as appropriate	£245.55 + £34.45/tonne	£245.55 + £34.85/tonne	Applied as appropriate	£245.55 + £34.85/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	£33.15 + £124.80/tonne	£0.00	£33.15 + £124.80/tonne	£33.15 + £124.80/tonne	£0.00	£33.15 + £124.80/tonne
2 - Between 5 & 20 miles from Friarton	£87.55 + £124.80/tonne	£0.00	£87.55 + £124.80/tonne	£87.55 + £124.80/tonne	£0.00	£87.55 + £124.80/tonne
3 - Over 20 miles from Friarton but within PKC boundary	£185.90 + £124.80/tonne	£0.00	£185.90 + £124.80/tonne	£185.90 + £124.80/tonne	£0.00	£185.90 + £124.80/tonne
<b>HOUSEHOLD SKIP HIRE (12 CUBE - MAX CAPACITY 4 TONNES)</b>						
<u>Zone</u>						
1 - Less than 5 miles from Friarton	£33.15 + £124.80/tonne	£0.00	£33.15 + £124.80/tonne	£33.15 + £124.80/tonne	£0.00	£33.15 + £124.80/tonne
2 - Between 5 & 20 miles from Friarton	£87.55 + £124.80/tonne	£0.00	£87.55 + £124.80/tonne	£87.55 + £124.80/tonne	£0.00	£87.55 + £124.80/tonne
3 - Over 20 miles from Friarton but within PKC boundary	£185.90 + £124.80/tonne	£0.00	£185.90 + £124.80/tonne	£185.90 + £124.80/tonne	£0.00	£185.90 + £124.80/tonne
<b>HOUSEHOLD SKIP HIRE (16 CUBE - MAX CAPACITY 5 TONNES)</b>						
<u>Zone</u>						
1 - Less than 5 miles from Friarton	£33.15 + £124.80/tonne	£0.00	£33.15 + £124.80/tonne	£33.15 + £124.80/tonne	£0.00	£33.15 + £124.80/tonne
2 - Between 5 & 20 miles from Friarton	£87.55 + £124.80/tonne	£0.00	£87.55 + £124.80/tonne	£87.55 + £124.80/tonne	£0.00	£87.55 + £124.80/tonne
3 - Over 20 miles from Friarton but within PKC boundary	£185.90 + £124.80/tonne	£0.00	£185.90 + £124.80/tonne	£185.90 + £124.80/tonne	£0.00	£185.90 + £124.80/tonne
<b>COMMERCIAL SKIP HIRE (UP TO 16 CUBE)</b>						
<u>Zone</u>						
1 - Up to 5 miles from Friarton	£33.15 + £124.80/tonne	£0.00	£33.15 + £124.80/tonne	£33.15 + £124.80/tonne	£0.00	£33.15 + £124.80/tonne
2 - Between 5 & 20 miles from Friarton	£87.55 + £124.80/tonne	£0.00	£87.55 + £124.80/tonne	£87.55 + £124.80/tonne	£0.00	£87.55 + £124.80/tonne
3 - Over 20 miles from Friarton but within PKC boundary	£185.90 + £124.80/tonne	£0.00	£185.90 + £124.80/tonne	£185.90 + £124.80/tonne	£0.00	£185.90 + £124.80/tonne

	Charge 20/21	VAT	Total Charge 20/21 (Inc VAT)	Charge 21/22	VAT	Total Charge 21/22 (Inc VAT)
<b>COMMERCIAL SKIP HIRE (35 &amp; 40 CUBE)</b>						
<u>Zone</u>						
1 - Up to 5 miles from Friarton	£43.60 + £124.80/tonne	£0.00	£43.60 + £124.80/tonne	£43.60 + £124.80/tonne	£0.00	£43.60 + £124.80/tonne
2 - Between 5 & 20 miles from Friarton	£115.60 + £124.80/tonne	£0.00	£115.60 + £124.80/tonne	£115.60 + £124.80/tonne	£0.00	£115.60 + £124.80/tonne
3 - Over 20 miles from Friarton but within PKC boundary	£245.55 + £124.80/tonne	£0.00	£245.55 + £124.80/tonne	£245.55 + £124.80/tonne	£0.00	£245.55 + £124.80/tonne
<b>GENERAL WASTE TIPPING AT RECYCLING CENTRES</b>						
Category 1 - Light Van - Part Load	£26.79	£5.36	£32.15	£26.83	£5.37	£32.20
Category 1 - Light Van - Full Load	£53.68	£10.72	£64.40	£53.67	£10.73	£64.40
Category 2 - Panel Van or Small Trailer (up to 1/2 tonne) - Part Load	£39.92	£7.98	£47.90	£39.96	£7.99	£47.95
Category 2 - Panel Van or Small Trailer (up to 1/2 tonne) - Full Load	£79.83	£15.97	£95.80	£79.92	£15.98	£95.90
Category 3 - Large Trailer (over 1/2 tonne) - Part Load	£43.68	£8.72	£52.40	£43.71	£8.74	£52.45
Category 3 - Large Trailer (over 1/2 tonne) - Full Load	£87.33	£17.47	£104.80	£87.42	£17.48	£104.90
<b>GARDEN WASTE TIPPING AT RECYCLING CENTRES</b>						
Category 1 - Light Van - Part Load	£7.04	£1.41	£8.45	£7.17	£1.43	£8.60
Category 1 - Light Van - Full Load	£14.08	£2.82	£16.90	£14.33	£2.87	£17.20
Category 2 - Panel Van or Small Trailer (up to 1/2 tonne) - Part Load	£9.46	£1.89	£11.35	£9.63	£1.92	£11.55
Category 2 - Panel Van or Small Trailer (up to 1/2 tonne) - Full Load	£18.96	£3.79	£22.75	£19.21	£3.84	£23.05
Category 3 - Large Trailer (over 1/2 tonne) - Part Load	£14.46	£2.89	£17.35	£14.67	£2.93	£17.60
Category 3 - Large Trailer (over 1/2 tonne) - Full Load	£28.96	£5.79	£34.75	£29.29	£5.86	£35.15
<b>INERT WASTE TIPPING AT RECYCLING CENTRES</b>						
Category 1 - Light Van - Part Load	£8.21	£1.64	£9.85	£8.21	£1.64	£9.85
Category 1 - Light Van - Full Load	£16.33	£3.27	£19.60	£16.33	£3.27	£19.60
Category 2 - Panel Van or Small Trailer (up to 1/2 tonne) - Part Load	£11.21	£2.24	£13.45	£11.25	£2.25	£13.50
Category 2 - Panel Van or Small Trailer (up to 1/2 tonne) - Full Load	£22.46	£4.49	£26.95	£22.46	£4.49	£26.95
Category 3 - Large Trailer (over 1/2 tonne) - Part Load	£12.46	£2.49	£14.95	£12.46	£2.49	£14.95
Category 3 - Large Trailer (over 1/2 tonne) - Full Load	£24.88	£4.97	£29.85	£24.92	£4.98	£29.90
<b>TIMBER WASTE TIPPING AT RECYCLING CENTRES</b>						
Category 1 - Light Van - Full Load	£0.00	£0.00	£0.00	£1.71	£0.34	£2.05
Category 2 - Panel Van or Small Trailer (up to 1/2 tonne) - Full Load	£0.00	£0.00	£0.00	£3.46	£0.69	£4.15
Category 3 - Large Trailer (over 1/2 tonne) - Full Load	£0.00	£0.00	£0.00	£6.92	£1.38	£8.30
<b>FRIARTON WEIGHBRIDGE (PER TONNE)</b>						
Inert Waste	£24.40/tonne	£4.88/tonne	£29.28/tonne	£24.42/tonne	£4.88/tonne	£29.30/tonne
Garden Waste	£34.45/tonne	£6.89/tonne	£41.34/tonne	£34.83/tonne	£6.97/tonne	£41.80/tonne
General Waste	£124.80/tonne	£24.96/tonne	£149.76/tonne	£124.79/tonne	£24.96/tonne	£149.75/tonne
Timber Waste	£0.00/tonne	£0.00/tonne	£0.00/tonne	£6.92/tonne	£1.38/tonne	£8.30/tonne

	Charge 20/21	VAT	Total Charge 20/21 (Inc VAT)	Charge 21/22	VAT	Total Charge 21/22 (Inc VAT)
<b>DRY MIXED RECYCLATE COMMERCIAL SKIP HIRE (UP TO 16 CUBE)</b>						
<u>Zone</u>						
1 - Up to 5 miles from Friarton	£33.15 + £43.25/tonne	£0.00	£33.15 + £43.25/tonne	£33.15 + £43.15/tonne	£0.00	£33.15 + £43.15/tonne
2 - Between 5 & 20 miles from Friarton	£87.55 + £43.25/tonne	£0.00	£87.55 + £43.25/tonne	£87.55 + £43.15/tonne	£0.00	£87.55 + £43.15/tonne
3 - Over 20 miles from Friarton but within PKC boundary	£185.90 + £43.25/tonne	£0.00	£185.90 + £43.25/tonne	£185.90 + £43.15/tonne	£0.00	£185.90 + £43.15/tonne
<b>COMMERCIAL FOOD WASTE COMMERCIAL SKIP HIRE (UP TO 16 CUBE)</b>						
<u>Zone</u>						
1 - Up to 5 miles from Friarton	£33.15 + £20.10/tonne	£0.00	£33.15 + £20.10/tonne	£33.15 + £20.40/tonne	£0.00	£33.15 + £20.40/tonne
2 - Between 5 & 20 miles from Friarton	£87.55 + £20.10/tonne	£0.00	£87.55 + £20.10/tonne	£87.55 + £20.40/tonne	£0.00	£87.55 + £20.40/tonne
3 - Over 20 miles from Friarton but within PKC boundary	£185.90 + £20.10/tonne	£0.00	£185.90 + £20.10/tonne	£185.90 + £20.40/tonne	£0.00	£185.90 + £20.40/tonne
<b>2: NORTH INCH GOLF COURSE CHARGES</b>						
<b>FULL SEASON TICKET (7 DAY TICKET) - 1ST APRIL - 31ST MARCH</b>						
Adult	£379.00	£0.00	£379.00	£379.00	£0.00	£379.00
Senior/Concession	£329.00	£0.00	£329.00	£329.00	£0.00	£329.00
Youth (18 - 21yrs)	£85.00	£0.00	£85.00	£85.00	£0.00	£85.00
Intermediate (22 - 25yrs)	£139.00	£0.00	£139.00	£139.00	£0.00	£139.00
Young Adult (26 -29yrs)	£229.00	£0.00	£229.00	£229.00	£0.00	£229.00
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)	£379.00	£0.00	£379.00	£379.00	£0.00	£379.00
Senior/Concession (1st November each year)	£329.00	£0.00	£329.00	£329.00	£0.00	£329.00
Young Adult (1st November each year)	£229.00	£0.00	£229.00	£229.00	£0.00	£229.00
Intermediate (1st November each year)	£139.00	£0.00	£139.00	£139.00	£0.00	£139.00
Youth (1st November each year)	£85.00	£0.00	£85.00	£85.00	£0.00	£85.00
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	£125.00	£0.00	£125.00	£125.00	£0.00	£125.00
Corporate Golf Season Ticket - golf day for up to 20 players plus 50 green fee vouchers	£1,000.00	£200.00	£1,200.00	£1,000.00	£200.00	£1,200.00
Par-3 Course Season Ticket	£65.00	£0.00	£65.00	£65.00	£0.00	£65.00

	Charge 20/21	VAT	Total Charge 20/21 (Inc VAT)	Charge 21/22	VAT	Total Charge 21/22 (Inc VAT)
<b>SUMMER 18 HOLE ROUNDS 1ST APRIL TO 31ST OCT</b>						
Adult (weekday)	£20.00	£0.00	£20.00	£20.00	£0.00	£20.00
Adult (weekend)	£24.00	£0.00	£24.00	£24.00	£0.00	£24.00
Adult 10 round ticket	£180.00	£0.00	£180.00	£180.00	£0.00	£180.00
One Week Multi Play Ticket	£50.00	£0.00	£50.00	£50.00	£0.00	£50.00
One Month Multi Play Ticket	£100.00	£0.00	£100.00	£100.00	£0.00	£100.00
Senior/Concession (weekday)	£19.00	£0.00	£19.00	£19.00	£0.00	£19.00
Senior/Concession (weekend)	£23.00	£0.00	£23.00	£23.00	£0.00	£23.00
Senior/Concession 10 round ticket	£170.00	£0.00	£170.00	£170.00	£0.00	£170.00
Members Guest (any day)	£14.00	£0.00	£14.00	£14.00	£0.00	£14.00
Twilight (weekday after 5.30pm)	£17.00	£0.00	£17.00	£17.00	£0.00	£17.00
Twilight (weekend after 3pm)	£19.00	£0.00	£19.00	£19.00	£0.00	£19.00
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/Senior/Concession Round	£6.00	£0.00	£6.00	£6.00	£0.00	£6.00
Short Course Junior Round	£3.00	£0.00	£3.00	£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	£14.00	£0.00	£14.00	£14.00	£0.00	£14.00
Adult weekend	£16.00	£0.00	£16.00	£16.00	£0.00	£16.00
Senior/Concession weekday	£12.00	£0.00	£12.00	£12.00	£0.00	£12.00
Senior/Concession weekend	£14.00	£0.00	£14.00	£14.00	£0.00	£14.00
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)	£15.00	£0.00	£15.00	£15.00	£0.00	£15.00
Senior/Concession (any day)	£15.00	£0.00	£15.00	£15.00	£0.00	£15.00
Members Guest (any day)	£8.00	£0.00	£8.00	£8.00	£0.00	£8.00
Junior (17 yrs and under any day)	£5.00	£0.00	£5.00	£5.00	£0.00	£5.00
Winter Greens (all categories)	£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

	Charge 20/21	VAT	Total Charge 20/21 (Inc VAT)	Charge 21/22	VAT	Total Charge 21/22 (Inc VAT)
<b>GROUP DISCOUNT (SUMMER ONLY)</b>						
All categories (weekday -min 8 required)	£18.00	£0.00	£18.00	£18.00	£0.00	£18.00
All categories (weekend -min 8 required)	£20.00	£0.00	£20.00	£20.00	£0.00	£20.00
Online Adult Off Peak weekday 4 ball deal (11am-2pm)	£68.00	£0.00	£68.00	£68.00	£0.00	£68.00
Online Adult Off Peak weekday 2 ball deal (11am-2pm)	£36.00	£0.00	£36.00	£36.00	£0.00	£36.00
Online Adult Off Peak weekend 4 ball deal (11am-2pm)	£76.00	£0.00	£76.00	£76.00	£0.00	£76.00
Online Adult Off Peak weekend 2 ball deal (11am-2pm)	£42.00	£0.00	£42.00	£42.00	£0.00	£42.00
<b>MICELLANEOUS</b>						
Trolley Hire	£3.33	£0.67	£4.00	£3.33	£0.67	£4.00
Buggy Hire	£13.33	£2.67	£16.00	£13.33	£2.67	£16.00
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>						

	Charge 20/21	VAT	Total Charge 20/21 (Inc VAT)	Charge 21/22	VAT	Total Charge 21/22 (Inc VAT)
<b>3: FOOTBALL/RUGBY PITCHES &amp; PARKS EVENTS CHARGES</b>						
<b><u>PERTH FOOTBALL/RUGBY PITCHES</u></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><u>OUTWITH PERTH FOOTBALL/RUGBY PITCHES</u></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
<b><u>PARKS EVENTS</u></b>						
Commercial Bookings Per Day (North Inch, South Inch & Lesser South Inch)	£345.00	£0.00	£345.00	£355.00	£0.00	£355.00
Commercial Bookings Per Day (Other parks & opens spaces across Perth & Kinross)	£142.00	£0.00	£142.00	£146.00	£0.00	£146.00
Commercial Bookings Refundable Deposit (subject to recovery of any costs incurred)	£515.00	£0.00	£515.00	£530.00	£0.00	£530.00
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)	£57.00	£0.00	£57.00	£59.00	£0.00	£59.00
Non Commercial Bookings (501 to 1000 expected attendees)	£85.00	£0.00	£85.00	£88.00	£0.00	£88.00
Non Commercial Bookings (1000+ expected attendees)	£114.00	£0.00	£114.00	£117.00	£0.00	£117.00
Balloon Flights	£23.00	£0.00	£23.00	£24.00	£0.00	£24.00
Small Enterprise Commercial Bookings	£58.00	£0.00	£58.00	£60.00	£0.00	£60.00
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	£20.00	£0.00	£20.00	£21.00	£0.00	£21.00
<b>Note: Football Pitches - 20% discount will be given for Season bookings if paid in one payment by specified cut-off date.</b>						
<b>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.</b>						
<b>Note: Event Bookings - late bookings will incur a surcharge:</b>						
<b>Non-commercial bookings = £25</b>						
<b>Commercial bookings = 25% of booking fee</b>						

	Charge 20/21	VAT	Total Charge 20/21 (Inc VAT)	Charge 21/22	VAT	Total Charge 21/22 (Inc VAT)
<b>4: MISCELLANEOUS CHARGES</b>						
Caravan Rallies - Outwith Caravan Parks Per Van Per Night	£6.67	£1.33	£8.00	£7.50	£1.50	£9.00
Liberation of Pigeons - Per vehicle	£22.50	£4.50	£27.00	£23.33	£4.67	£28.00
Purchase of Hanging Basket - including delivery & installation	£41.67	£8.33	£50.00	£43.33	£8.67	£52.00
Purchase of Hanging Basket - including delivery, installation & watering	£81.67	£16.33	£98.00	£84.17	£16.83	£101.00
Purchase of Memorial Bench (with plaque) - New Glen Almond Bench	£540.00	£108.00	£648.00	£680.83	£136.17	£817.00
Purchase of Memorial Bench (with plaque) - New Glen Clova Bench	£760.00	£152.00	£912.00	£870.83	£174.17	£1,045.00
Purchase of Memorial Bench (with plaque) - Greenspace Bench	£342.50	£68.50	£411.00	£601.67	£120.33	£722.00
Purchase of Memorial Bench (with plaque) - Pheonix Recycled Plastic Bench	£540.00	£108.00	£648.00	£640.83	£128.17	£769.00
Purchase of Plaque - For Existing Bench (includes plaque, fitting and contribution to cost of bench)	£158.33	£31.67	£190.00	£166.67	£33.33	£200.00
<i>Note: Purchase of a memorial bench covers the life of the bench only</i>						
<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) *	£907.00	£0.00	£907.00	£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) *	£453.00	£0.00	£453.00	£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	£37.50	£0.00	£37.50	£37.50	£0.00	£37.50
<b>INTERMENT FEES</b>						
Young Person (under 21yrs)	£0.00	£0.00	£0.00	£0.00	£0.00	£0.00
Adult (21yrs & over) *	£946.00	£0.00	£946.00	£946.00	£0.00	£946.00
Cremated Remains (Casket Burial) *	£218.00	£0.00	£218.00	£218.00	£0.00	£218.00
Scattered Ashes (under turf) *	£71.00	£0.00	£71.00	£71.00	£0.00	£71.00
Muslim Burial (Where additional requirements apply)	Cost Recovery	Cost Recovery	Cost Recovery	Cost Recovery	Cost Recovery	Cost Recovery
Exhumation	Cost Recovery	Cost Recovery	Cost Recovery	Cost Recovery	Cost Recovery	Cost Recovery
Excavation of Foundation for Erecting Headstone (New/On Request) *	£154.17	£30.83	£185.00	£154.17	£30.83	£185.00
Marking Grave for Placement of Small Memorial/ Grave Location Request *	£72.50	£14.50	£87.00	£72.50	£14.50	£87.00
Memorial Mason Registration - Annual Charge	£175.00	£0.00	£175.00	£175.00	£0.00	£175.00
Memorial Mason Registration - Charge Per Visit	£36.00	£0.00	£36.00	£36.00	£0.00	£36.00
Memorial Levy	£72.00	£0.00	£72.00	£72.00	£0.00	£72.00



	Charge 20/21	VAT	Total Charge 20/21 (Inc VAT)	Charge 21/22	VAT	Total Charge 21/22 (Inc VAT)
Purchase of Memorial Bench (includes installation) - Glen Isla Bench	£525.00	£105.00	£630.00	£645.83	£129.17	£775.00
Bench Memorial Plaque (includes installation) - Up to 50 Letters				£125.00	£25.00	£150.00
Bench Memorial Plaque Additional Letters - For each 3 added letters				£0.83	£0.17	£1.00
Search Fee - Per half hour charge	£26.00	£0.00	£26.00	£26.00	£0.00	£26.00
<p><i>* No charge for young person under 21yrs and for PKC resident under 26yrs who are entitled to after care services.</i></p> <p><i>* Exhumation is VAT Exempt if for burial at another site, otherwise it is Standard Rate VAT.</i></p> <p><i>* Excavation of Foundation for Headstone is Standard Rate VAT, unless required to carry out interment or burial but where that is required PKC do not charge separately as that service is included within the overall Interment Fee.</i></p> <p><i>* Marking Grave for Memorials or location requests is Standard Rate VAT. Grave marking required for interment/burials is Exempt for VAT - PKC include this service within the overall Interment Fee.</i></p> <p><i>* Purchase of a memorial bench and plaque covers the life of the bench only. Specific bench type cannot be guaranteed, dependent on availability of supply.</i></p>						
<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) *	£688.00	£0.00	£688.00	£688.00	£0.00	£688.00
Direct Cremation (9.00am/No Service) *	£503.00	£0.00	£503.00	£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) *	£25.00	£0.00	£25.00	£25.00	£0.00	£25.00
Scattering of Ashes (Service at External Crematorium) *	£61.00	£0.00	£61.00	£61.00	£0.00	£61.00
Scattering of Ashes (Under turf) *	£71.00	£0.00	£71.00	£71.00	£0.00	£71.00
Extended Service	£100.00	£0.00	£100.00	£175.00	£0.00	£175.00
Service - Use of Crematorium Webcam				£50.00	£10.00	£60.00
Webcam Recording				£20.00	£4.00	£24.00
Service - Use of Personal USB	£20.83	£4.17	£25.00	£25.00	£5.00	£30.00
<p><i>* No charge for young person under 21yrs and for PKC resident under 26yrs who are entitled to after care services.</i></p>						

	Charge 20/21	VAT	Total Charge 20/21 (Inc VAT)	Charge 21/22	VAT	Total Charge 21/22 (Inc VAT)
<b>MEMORIAL OPTIONS</b>						
Book of Remembrance (2 line entry)	£49.17	£9.83	£59.00	£49.17	£9.83	£59.00
Book of Remembrance (5 line entry)	£79.17	£15.83	£95.00	£79.17	£15.83	£95.00
Book of Remembrance (8 line entry)	£110.83	£22.17	£133.00	£110.83	£22.17	£133.00
Miniature Books of Remembrance (2 line entry)	£88.33	£17.67	£106.00	£88.33	£17.67	£106.00
Miniature Books of Remembrance (5 line entry)	£117.50	£23.50	£141.00	£117.50	£23.50	£141.00
Miniature Books of Remembrance (8 line entry)	£152.50	£30.50	£183.00	£152.50	£30.50	£183.00
Memorial Cards (2 line entry)	£61.67	£12.33	£74.00	£61.67	£12.33	£74.00
Memorial Cards (5 line entry)	£100.00	£20.00	£120.00	£100.00	£20.00	£120.00
Memorial Cards (8 line entry)	£125.00	£25.00	£150.00	£125.00	£25.00	£150.00
Memorial Cards (Photograph)	£61.67	£12.33	£74.00	£61.67	£12.33	£74.00
Memorial Cards (Family Crest)	£61.67	£12.33	£74.00	£61.67	£12.33	£74.00
Memorial Cards (Floral Motif)	£61.67	£12.33	£74.00	£61.67	£12.33	£74.00
Memorial Cards (Coat of Arms)	£61.67	£12.33	£74.00	£61.67	£12.33	£74.00
Caskets	£60.00	£12.00	£72.00	£60.00	£12.00	£72.00
<b>LEASE OF MEMORIALS</b>						
Granite Tower Plaque - 10 year lease	£132.00	£0.00	£132.00	£132.00	£0.00	£132.00
Granite Tower Plaque - 20 year lease	£205.00	£0.00	£205.00	£205.00	£0.00	£205.00
Grey Granite Kerb - 10 year lease	£283.00	£0.00	£283.00	£283.00	£0.00	£283.00
Grey Granite Kerb - 20 year lease	£409.00	£0.00	£409.00	£409.00	£0.00	£409.00
Red Granite Flower Kerb - 10 year lease	£283.00	£0.00	£283.00	£283.00	£0.00	£283.00
Red Granite Flower Kerb - 20 year lease	£409.00	£0.00	£409.00	£409.00	£0.00	£409.00
Black Granite Flower Kerb - 10 year lease	£283.00	£0.00	£283.00	£283.00	£0.00	£283.00
Black Granite Flower Kerb - 20 year lease	£409.00	£0.00	£409.00	£409.00	£0.00	£409.00
Granite Mother of Pearl - 10 year lease	£437.00	£0.00	£437.00	£437.00	£0.00	£437.00
Granite Mother of Pearl - 20 year lease	£656.00	£0.00	£656.00	£656.00	£0.00	£656.00
Upright Granite Memorial - 10 year lease	£251.00	£0.00	£251.00	£251.00	£0.00	£251.00
Upright Granite Memorial - 20 year lease	£387.00	£0.00	£387.00	£387.00	£0.00	£387.00
Octagonal Wall Plaque - 10 year lease	£158.00	£0.00	£158.00	£158.00	£0.00	£158.00
Octagonal Wall Plaque - 20 year lease	£268.00	£0.00	£268.00	£268.00	£0.00	£268.00
Granite Columbarium Tower - Single - 10 year lease	£264.00	£0.00	£264.00	£264.00	£0.00	£264.00
Granite Columbarium Tower - Double - 10 year lease	£523.00	£0.00	£523.00	£523.00	£0.00	£523.00
Granite Columbarium Tower - Single - 20 year lease	£378.00	£0.00	£378.00	£378.00	£0.00	£378.00
Granite Columbarium Tower - Double - 20 year lease	£751.00	£0.00	£751.00	£751.00	£0.00	£751.00
Children's Granite Bench Plaque - 20 year lease	£253.00	£0.00	£253.00	£253.00	£0.00	£253.00
Red Granite Boulder - 10 year lease	£221.00	£0.00	£221.00	£221.00	£0.00	£221.00
Red Granite Boulder - 20 year lease	£353.00	£0.00	£353.00	£353.00	£0.00	£353.00

	Charge 20/21	VAT	Total Charge 20/21 (Inc VAT)	Charge 21/22	VAT	Total Charge 21/22 (Inc VAT)
<b>SALE OF MEMORIALS (Sold in perpetuity - children's memorials only)</b>						
Granite Children's Mushroom Including Inscription*	£172.50	£34.50	£207.00	£172.50	£34.50	£207.00
Children's Butterfly Plaque Including Inscription*	£176.67	£35.33	£212.00	£176.67	£35.33	£212.00
Children's Tree of Life Memorial Plaque Including Inscription*	£220.83	£44.17	£265.00	£220.83	£44.17	£265.00
Inscription Per Letter	£2.00	£0.40	£2.40	£2.08	£0.42	£2.50
Renewal of all leases for further period = 75% of lease cost						
Purchase of Memorial Bench (includes installation) - Glen Isla Bench	£525.00	£105.00	£630.00	£645.83	£129.17	£775.00
Bench Memorial Plaque (includes installation) - Up to 50 Letters				£125.00	£25.00	£150.00
Bench Memorial Plaque Additional Letters - For each 3 added letters				£0.83	£0.17	£1.00
<p><i>* Lease of memorials is VAT Exempt, sale of memorials is Standard Rate VAT</i></p> <p><i>* Purchase of a memorial bench and plaque covers the life of the bench only. Specific bench type cannot be guaranteed, dependent on availability of supply.</i></p>						
<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>Training</b>						
CPC / Various	£51.67	£10.33	£62.00	£53.33	£10.67	£64.00
Midas - Standard	£72.50	£14.50	£87.00	£75.00	£15.00	£90.00
Midas - Accessible	£144.17	£28.83	£173.00	£148.33	£29.67	£178.00

	Charge 20/21	VAT	Total Charge 20/21 (Inc VAT)	Charge 21/22	VAT	Total Charge 21/22 (Inc VAT)
<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>						
<b>* Smoking, Health &amp; Social Care (Scotland) Act 2005</b>						

	Charge 20/21	VAT	Total Charge 20/21 (Inc VAT)	Charge 21/22	VAT	Total Charge 21/22 (Inc VAT)
<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>						
<b>10: ROAD NETWORK COMMERCIAL PERMIT CHARGES</b>						
Skip Permit (S85) - per week	£25.00	£0.00	£25.00	£30.00	£0.00	£30.00
Scaffolding Permit (S58)						
First Week	£50.00	£0.00	£50.00	£60.00	£0.00	£60.00
Subsequent charge for each week thereafter	£25.00	£0.00	£25.00	£30.00	£0.00	£30.00
Road Opening Permit (S56)	£120.00	£0.00	£120.00	£140.00	£0.00	£140.00
New Roads & Street Works Act (S109) - per utility, per street, per application	£640.00	£0.00	£640.00	£1,500.00	£0.00	£1,500.00
Annual Maintenance Charge	£60.00	£0.00	£60.00	£70.00	£0.00	£70.00
Road Closure - Posting of Notices (Temporary TRO)						
First Notice	£750.00	£0.00	£750.00	£800.00	£0.00	£800.00
Subsequent Notices	£230.00	£0.00	£230.00	£300.00	£0.00	£300.00
Emergency Road Closures	£370.00	£0.00	£370.00	£450.00	£0.00	£450.00
Temporary Traffic Signals						
First Application (3 way signals & above)	£80.00	£0.00	£80.00	£100.00	£0.00	£100.00
Subsequent extension requests	£45.00	£0.00	£45.00	£60.00	£0.00	£60.00
Charge per officer hour	£160.00	£0.00	£160.00	£165.00	£0.00	£165.00
Rechargeable Works - Minimum Charge	£104.00	£0.00	£104.00	£107.00	£0.00	£107.00

	Charge 20/21	VAT	Total Charge 20/21 (Inc VAT)	Charge 21/22	VAT	Total Charge 21/22 (Inc VAT)
<b>11: TRADING STANDARDS CHARGES</b>						
<b><u>WEIGHING &amp; MEASURING EQUIPMENT</u></b>						
Charge per officer hour	£143.00	£0.00	£143.00	£147.00	£0.00	£147.00
<b><u>PETROLEUM</u></b>						
Storage capacity						
Not exceeding 2,500 litres	£44.00	£0.00	£44.00	£45.00	£0.00	£45.00
2,500 to 50,000 litres	£60.00	£0.00	£60.00	£61.00	£0.00	£61.00
Exceeding 50,000 litres	£125.00	£0.00	£125.00	£128.00	£0.00	£128.00
<b><u>EXPLOSIVES (2014 REGS)</u></b>						
Explosives store licence - min separation distance > 0 metres (1 year's duration)	£185.00	£0.00	£185.00	£189.00	£0.00	£189.00
Explosives store licence - min separation distance > 0 metres (2 year's duration)	£243.00	£0.00	£243.00	£248.00	£0.00	£248.00
Explosives store licence - min separation distance > 0 metres (3 year's duration)	£304.00	£0.00	£304.00	£311.00	£0.00	£311.00
Explosives store licence - min separation distance > 0 metres (4 year's duration)	£374.00	£0.00	£374.00	£382.00	£0.00	£382.00
Explosives store licence - min separation distance > 0 metres (5 year's duration)	£423.00	£0.00	£423.00	£432.00	£0.00	£432.00
Renewal of store licence - min separation distance > 0 metres (1 year's duration)	£86.00	£0.00	£86.00	£88.00	£0.00	£88.00
Renewal of store licence - min separation distance > 0 metres (2 year's duration)	£147.00	£0.00	£147.00	£150.00	£0.00	£150.00
Renewal of store licence - min separation distance > 0 metres (3 year's duration)	£206.00	£0.00	£206.00	£211.00	£0.00	£211.00
Renewal of store licence - min separation distance > 0 metres (4 year's duration)	£266.00	£0.00	£266.00	£272.00	£0.00	£272.00
Renewal of store licence - min separation distance > 0 metres (5 year's duration)	£326.00	£0.00	£326.00	£333.00	£0.00	£333.00
Explosives store licence - no min separation distance or 0 metres (1 year's duration)	£109.00	£0.00	£109.00	£111.00	£0.00	£111.00
Explosives store licence - no min separation distance or 0 metres (2 year's duration)	£141.00	£0.00	£141.00	£144.00	£0.00	£144.00
Explosives store licence - no min separation distance or 0 metres (3 year's duration)	£173.00	£0.00	£173.00	£177.00	£0.00	£177.00
Explosives store licence - no min separation distance or 0 metres (4 year's duration)	£206.00	£0.00	£206.00	£211.00	£0.00	£211.00
Explosives store licence - no min separation distance or 0 metres (5 year's duration)	£238.00	£0.00	£238.00	£243.00	£0.00	£243.00
Renewal of store licence - no min separation distance or 0 metres (1 year's duration)	£54.00	£0.00	£54.00	£55.00	£0.00	£55.00
Renewal of store licence - no min separation distance or 0 metres (2 year's duration)	£86.00	£0.00	£86.00	£88.00	£0.00	£88.00
Renewal of store licence - no min separation distance or 0 metres (3 year's duration)	£120.00	£0.00	£120.00	£123.00	£0.00	£123.00
Renewal of store licence - no min separation distance or 0 metres (4 year's duration)	£152.00	£0.00	£152.00	£155.00	£0.00	£155.00
Renewal of store licence - no min separation distance or 0 metres (5 year's duration)	£185.00	£0.00	£185.00	£189.00	£0.00	£189.00
Varying, Transferring or Replacing licence	£35.00	£0.00	£35.00	£37.00	£0.00	£37.00

	Charge 20/21	VAT	Total Charge 20/21 (Inc VAT)	Charge 21/22	VAT	Total Charge 21/22 (Inc VAT)
Dangerous wild animals	Vets fee + £50.00 admin	£0.00	Vets fee + £50.00 admin	Vets fee + £53.00 admin	£0.00	Vets fee + £53.00 admin
Zoo licence	Vets fee + £50.00 admin	£0.00	Vets fee + £50.00 admin	Vets fee + £53.00 admin	£0.00	Vets fee + £53.00 admin
Pet shop licence	£113.00	£0.00	£113.00	£113.00	£0.00	£113.00
Registration under performing animals regulation (one off payment)	£40.00	£0.00	£40.00	£40.00	£0.00	£40.00
Animal boarding licence	£155.00	£0.00	£155.00	£163.00	£0.00	£163.00
Dog breeding licence	£105.00	£0.00	£105.00	£110.00	£0.00	£110.00
Riding establishments licence	Vets fee + £50.00 admin	£0.00	Vets fee + £50.00 admin	Vets fee + £53.00 admin	£0.00	Vets fee + £53.00 admin
Better Business Partnership	£50.00	£0.00	£50.00	£50.00	£0.00	£50.00
<b>12: ENVIRONMENTAL HEALTH CHARGES</b>						
<u>Regulated</u> Water Sampling Risk Assessment preparatory work and visit (Visit Charge £70 + Hourly Rate - maximum of 7 hours)	£70.00 + £23.00/hour	£0.00	£70.00 + £23.00/hour	£70.00 + £23.00/hour	£0.00	£70.00 + £23.00/hour
<u>Non-regulated</u> Water Sampling Risk Assessment	£0.00	£0.00	£0.00	£0.00	£0.00	£0.00
<b><u>NON-STATUTORY WATER SAMPLING (VAT APPLIES FOR NON-STATUTORY SAMPLING)</u></b>						
Routine Request (Visit and Analysis)*	£118.00	£23.60	£141.60	£118.00	£23.60	£141.60
B2 Basic Bacto Request*	£118.00	£23.60	£141.60	£118.00	£23.60	£141.60
Single Parameters (available upon request e.g. Aluminium, Copper, Iron etc)	£70.00 + Analysis Cost	20%	£70.00 + Analysis Cost	£70.00 + Analysis Cost	20%	£70.00 + Analysis Cost
Resample Charges	As Above Charges	20%	As Above Charges	As Above Charges	20%	As Above Charges
* Legislation limits maximum to £118 total charge (excluding VAT) per sample visit / analysis						
<b><u>STATUTORY WATER SAMPLING (NO VAT FOR STATUTORY SAMPLES)</u></b>						
Check Monitoring (Visit and Analysis)	£168.00	£0.00	£168.00	£168.00	£0.00	£168.00
Check and Audit Monitoring (Visit and Analysis)	£426.00	£0.00	£426.00	£426.00	£0.00	£426.00
Single Parameters (available upon request e.g. Aluminium, Copper, Iron etc)	Analysis Costs		Analysis Costs	Analysis Costs		Analysis Costs
Resample Charges	As Above Charges		As Above Charges	As Above Charges		As Above Charges
Certificate of Compliance - Street Traders	£100.00	£0.00	£100.00	£103.00	£0.00	£103.00
Cinema Licence - Per screen	£61.00	£0.00	£61.00	£61.00	£0.00	£61.00

	Charge 20/21	VAT	Total Charge 20/21 (Inc VAT)	Charge 21/22	VAT	Total Charge 21/22 (Inc VAT)
Export Health Certificate:-				Awaiting national charging structure		
Product Not of Animal Origin - Food Safety Premises Endorsement for Export Certificate				£0.00	£0.00	£0.00
Product Not of Animal Origin - Export Health Certificate				£0.00	£0.00	£0.00
Product of Animal Origin - Export Health Certificate				£0.00	£0.00	£0.00
Product of Animal Origin - Attestation				£0.00	£0.00	£0.00
Travel and Inspection Time				£0.00	£0.00	£0.00
Time to Research, Confirm and Produce Non-Standard Certificate				£0.00	£0.00	£0.00
Translation				£0.00	£0.00	£0.00
Correction / Re-Issue of a Certificate				£0.00	£0.00	£0.00
Copies of a Certificate				£0.00	£0.00	£0.00
Venison dealers licence	£191.00	£0.00	£191.00	£201.00	£0.00	£201.00
Mobile Residential Homes Licences*						
1 - 10 Residential Units - First Application	£300.00 - £500.00	£0.00	£300.00 - £500.00	£300.00 - £500.00	£0.00	£300.00 - £500.00
1 - 10 Residential Units - Renewal Application	£200.00 - £400.00	£0.00	£200.00 - £400.00	£200.00 - £400.00	£0.00	£200.00 - £400.00
11 - 20 Residential Units - First Application	£550.00 - £1,000.00	£0.00	£550.00 - £1,000.00	£550.00 - £1,000.00	£0.00	£550.00 - £1,000.00
11 - 20 Residential Units - Renewal Application	£440.00 - £800.00	£0.00	£440.00 - £800.00	£440.00 - £800.00	£0.00	£440.00 - £800.00
21 - 30 Residential Units - First Application	£1,050.00 - £1,500.00	£0.00	£1,050.00 - £1,500.00	£1,050.00 - £1,500.00	£0.00	£1,050.00 - £1,500.00
21 - 30 Residential Units - Renewal Application	£840.00 - £1,200.00	£0.00	£840.00 - £1,200.00	£840.00 - £1,200.00	£0.00	£840.00 - £1,200.00
31 - 40 Residential Units - First Application	£1,550.00 - £2,000.00	£0.00	£1,550.00 - £2,000.00	£1,550.00 - £2,000.00	£0.00	£1,550.00 - £2,000.00
31 - 40 Residential Units - Renewal Application	£1,240.00 - £1,600.00	£0.00	£1,240.00 - £1,600.00	£1,240.00 - £1,600.00	£0.00	£1,240.00 - £1,600.00
41 - 50 Residential Units - First Application	£2,050.00 - £2,500.00	£0.00	£2,050.00 - £2,500.00	£2,050.00 - £2,500.00	£0.00	£2,050.00 - £2,500.00
41 - 50 Residential Units - Renewal Application	£1,640.00 - £2,000.00	£0.00	£1,640.00 - £2,000.00	£1,640.00 - £2,000.00	£0.00	£1,640.00 - £2,000.00
51 - 60 Residential Units - First Application	£2,550.00 - £3,000.00	£0.00	£2,550.00 - £3,000.00	£2,550.00 - £3,000.00	£0.00	£2,550.00 - £3,000.00
51 - 60 Residential Units - Renewal Application	£2,040.00 - £2,400.00	£0.00	£2,040.00 - £2,400.00	£2,040.00 - £2,400.00	£0.00	£2,040.00 - £2,400.00
61 - 70 Residential Units - First Application	£3,050.00 - £3,500.00	£0.00	£3,050.00 - £3,500.00	£3,050.00 - £3,500.00	£0.00	£3,050.00 - £3,500.00
61 - 70 Residential Units - Renewal Application	£2,440.00 - £2,800.00	£0.00	£2,440.00 - £2,800.00	£2,440.00 - £2,800.00	£0.00	£2,440.00 - £2,800.00
71 - 80 Residential Units - First Application	£3,550.00 - £4,000.00	£0.00	£3,550.00 - £4,000.00	£3,550.00 - £4,000.00	£0.00	£3,550.00 - £4,000.00
71 - 80 Residential Units - Renewal Application	£2,840.00 - £3,200.00	£0.00	£2,840.00 - £3,200.00	£2,840.00 - £3,200.00	£0.00	£2,840.00 - £3,200.00
81 - 90 Residential Units - First Application	£4,050.00 - £4,500.00	£0.00	£4,050.00 - £4,500.00	£4,050.00 - £4,500.00	£0.00	£4,050.00 - £4,500.00
81 - 90 Residential Units - Renewal Application	£3,240.00 - £3,600.00	£0.00	£3,240.00 - £3,600.00	£3,240.00 - £3,600.00	£0.00	£3,240.00 - £3,600.00
91 - 100 Residential Units - First Application	£4,550.00 - £5,000.00	£0.00	£4,550.00 - £5,000.00	£4,550.00 - £5,000.00	£0.00	£4,550.00 - £5,000.00
91 - 100 Residential Units - Renewal Application	£3,640.00 - £4,000.00	£0.00	£3,640.00 - £4,000.00	£3,640.00 - £4,000.00	£0.00	£3,640.00 - £4,000.00
* First Apps are £50 per unit or minimum £300 - Renewal Apps are £40 per unit or minimum £200						
* Licence valid for 5 years - then renewal required						
** No VAT is chargeable where a sample is taken for statutory reasons.						



	Charge 20/21	VAT	Total Charge 20/21 (Inc VAT)	Charge 21/22	VAT	Total Charge 21/22 (Inc VAT)
<b>13: 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>14: PARKING CHARGES</b>						
<b><u>PERTH CITY PARKING</u></b>						
<b>Zone 1 - Inner City Centre</b>						
On-Street (Per Hour)		Max 1 hour	£1.30		Max 1 hour	£1.40
Off-Street (Per Hour)		Max 1 hour	£1.30		Max 1 hour	£1.40
<b>Zone 2 - City Centre</b>						
On-Street (Per Hour)		Max 4 hours	£1.30		Max 4 hours	£1.40
Off-Street (Per Hour)		Max 4 hours	£1.30		Max 4 hours	£1.40
<b>Zone 3 - Outer City Centre</b>						
<b><u>On-Street</u></b>						
1 Hour			£0.80			£0.90
2 Hours			£1.30			£1.40
3 Hours			£2.10			£2.30
4 Hours			£2.60			£2.90
6 Hours			£4.00			£4.40
Up to 10 Hours			£5.30			£5.80
<b>Thimblelow</b>						
1 Hour			£1.30			£1.40
2 Hours			£2.60			£2.90
3 Hours			£4.00			£4.40
4 Hours			£5.30			£5.80
6 Hours			£8.00			£8.80
Up To 10 Hours			£10.70			£11.80
Weekly Ticket (Monday - Saturday)			£59.00			£65.00
Monthly Permit (Monday - Friday)			£79.00			£87.00
Monthly Permit (Monday - Saturday)			£126.00			£139.00

	Charge 20/21	VAT	Total Charge 20/21 (Inc VAT)	Charge 21/22	VAT	Total Charge 21/22 (Inc VAT)
<b>Canal Street</b>						
1 Hour			£1.30			£1.40
2 Hours			£2.60			£2.90
3 Hours			£4.00			£4.40
4 Hours			£5.30			£5.80
6 Hours			£8.00			£8.80
Up To 10 Hours			£10.70			£11.80
Weekly Ticket (Monday - Saturday)			£59.00			£65.00
Monthly Permit (Monday - Friday)			£79.00			£87.00
Monthly Permit (Monday - Saturday)			£126.00			£139.00
<b>South Inch</b>						
1 Hour			£0.80			£0.90
2 Hours			£1.30			£1.40
3 Hours			£2.10			£2.30
4 Hours			£2.60			£2.90
6 Hours			£4.00			£4.40
Up To 10 Hours			£5.30			£5.80
Weekly Ticket (Monday - Saturday)			£26.00			£29.00
Monthly Permit (Monday - Friday)			£49.00			£54.00
Monthly Permit (Monday - Saturday)			£74.00			£81.00
<b>Norrie Miller/Riverside</b>						
1 Hour			£0.80			£0.90
2 Hours			£1.30			£1.40
3 Hours			£2.10			£2.30
4 Hours			£2.60			£2.90
6 Hours			£4.00			£4.40
Up To 10 Hours			£5.30			£5.80
Weekly Ticket (Monday - Saturday)			£26.00			£29.00
Monthly Permit (Monday - Friday)			£49.00			£54.00
Monthly Permit (Monday - Saturday)			£74.00			£81.00
<b>Victoria Street</b>						
1 Hour			£0.80			£0.90
2 Hours			£1.30			£1.40
3 Hours			£2.10			£2.30
4 Hours			£2.60			£2.90
6 Hours			£4.00			£4.40
Up To 10 Hours			£5.30			£5.80
Weekly Ticket (Monday - Saturday)			£26.00			£29.00
Monthly Permit (Monday - Friday)			£49.00			£54.00
Monthly Permit (Monday - Saturday)			£74.00			£81.00

	Charge 20/21	VAT	Total Charge 20/21 (Inc VAT)	Charge 21/22	VAT	Total Charge 21/22 (Inc VAT)
<b>Riverside Turning Head</b>						
1 Hour			£0.80			£0.90
2 Hours			£1.30			£1.40
3 Hours			£2.10			£2.30
4 Hours			£2.60			£2.90
6 Hours			£4.00			£4.40
Up To 10 Hours			£5.30			£5.80
Weekly Ticket (Monday - Saturday)			£26.00			£29.00
Monthly Permit (Monday - Friday)			£49.00			£54.00
Monthly Permit (Monday - Saturday)			£74.00			£81.00
<b>Gowrie Street</b>						
1 Hour			£0.80			£0.90
2 Hours			£1.30			£1.40
3 Hours			£2.10			£2.30
4 Hours			£2.60			£2.90
6 Hours			£4.00			£4.40
Up To 10 Hours			£5.30			£5.80
Weekly Ticket (Monday - Saturday)			£26.00			£29.00
Monthly Permit (Monday - Friday)			£49.00			£54.00
Monthly Permit (Monday - Saturday)			£74.00			£81.00
<b>Edinburgh Road</b>						
1 Hour			£0.80			£0.90
2 Hours			£1.30			£1.40
3 Hours			£2.10			£2.30
4 Hours			£2.60			£2.90
6 Hours			£4.00			£4.40
Up To 10 Hours			£5.30			£5.80
Weekly Ticket (Monday - Saturday)			£26.00			£29.00
Monthly Permit (Monday - Friday)			£49.00			£54.00
Monthly Permit (Monday - Saturday)			£74.00			£81.00
<b>Residents Permits - Perth City Only</b>						
Inner Zone - Annual (On & within Inner Ring Road)			£254.00			£279.00
Outer Zone - Annual			£145.00			£160.00
<b>CRIEFF TOWN CENTRE PARKING</b>						
On-Street (30 Mins)			£0.80			£0.90
On-Street (Per Hour)		Max 1 hour	£1.30		Max 1 hour	£1.40
Off-Street (Per Hour) - James Square		Max 1 hour	£1.30		Max 1 hour	£1.40
Residents Permits (Annual)			£159.00			£175.00

	Charge 20/21	VAT	Total Charge 20/21 (Inc VAT)	Charge 21/22	VAT	Total Charge 21/22 (Inc VAT)
<b><u>BLAIRGOWRIE TOWN CENTRE PARKING</u></b>						
<u>Off-Street</u>						
<b>Croft Lane, The Croft/Ericht Lane</b>						
1 Hour			£1.10			£1.20
2 Hours			£2.00			£2.20
Residents Permits (Annual)			£159.00			£175.00
<b>Leslie Street</b>						
1 Hour			£1.10			£1.20
2 Hours			£2.00			£2.20
4 Hours			£3.30			£3.60
10 Hours			£4.80			£5.30
Season Ticket (Annual)			£159.00			£175.00
<b><u>PITLOCHRY TOWN CENTRE PARKING</u></b>						
<u>Off-Street</u>						
<b>Atholl Road, Ferry Road &amp; Rie-Achan Road</b>						
1 Hour			£1.10			£1.20
2 Hours			£2.00			£2.20
4 Hours			£3.30			£3.60
10 Hours			£4.80			£5.30
Rie-Achan Road - Coaches per visit			£4.80			£5.30
Season Ticket (Annual)			£159.00			£175.00
<b><u>DUNKELD TOWN CENTRE PARKING</u></b>						
<u>Off-Street</u>						
<b>Atholl Street &amp; Tay Terrace</b>						
1 Hour			£1.10			£1.20
2 Hours			£2.00			£2.20
4 Hours			£3.30			£3.60
10 Hours			£4.80			£5.30
Season Ticket (Annual)			£159.00			£175.00
<b><u>PENALTY CHARGE NOTICES</u></b>						
When Issued			£60.00			£60.00
If paid within 14 days of issue (50% discount)			£30.00			£30.00
If not paid after 8 weeks increase by 50%			£90.00			£90.00
<b><u>BAY SUSPENSIONS</u></b>						
On Street - Per Bay Per Day			£14.50			£16.00
Off Street - Per Bay Per Day			£14.50			£16.00

	Charge 20/21	VAT	Total Charge 20/21 (Inc VAT)	Charge 21/22	VAT	Total Charge 21/22 (Inc VAT)
<b>LIVE ACTIVE LEISURE CAR PARKS</b>						
<u>Off-Street</u>						
<b>Rodney Pavilion</b>						
2 Hours			£0.80			£0.90
3 Hours			£3.30			£3.60
4 Hours			£4.80			£5.30
<b>Bells Sports Centre</b>						
2 Hours			£0.80			£0.90
5 Hours			£0.90			£1.00
6 Hours			£5.00			£5.50
9 Hours			£6.40			£7.00
<b>CHARGING FOR ALTERNATIVE USE OF CAR PARKING SPACES</b>						
1. Council events run by Perth & Kinross Council - No Charge						
2. Events funded / supported by Perth & Kinross Council - charge discounted initially as agreed by Sponsor (Head of Service / Executive Director). As the event becomes more established then charges will be introduced as determined by the Sponsor.						
3. Commercial Events - Normal charge with 50% discount applied for long term suspensions (>14 days)						
4. Charitable Events - No Charge						
<b>PARKING DISPENSATION</b>						
Per Vehicle Per Day (with prior approval from PKC Parking Services)						£25.00
<b>CHARGES FOR CONES &amp; NOTICES</b>						
Deployment & Collection of Cones/Notices						
First Hour (1 vehicle and 1 operative - max 90 cones)						£250.00
Additional Hours (per hour, per operative)						£120.00
Replacement of Lost/Damaged Equipment						
Per Cone						£20.00
Per Notice Board						£200.00
<b>Notes:</b>						
1. All 3 Perth City Zones (including Rodney Pavilion & Bells Sports Centre) & 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%)						
5. Bay Suspensions - discounted rates may be applied for extended periods for large events etc. See charging for Alternative Use of Car Parking Spaces above						
6. Parking Dispensations - the Council must be satisfied that parking in contravention is necessary before approval will be granted.						

	Charge 20/21	VAT	Total Charge 20/21 (Inc VAT)	Charge 21/22	VAT	Total Charge 21/22 (Inc VAT)
<b>15: PLANNING &amp; BUILDING STANDARDS CHARGES</b>						
<i>NB. This is not a comprehensive list of fees. If in doubt please contact Planning and Development</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 20/21	VAT	Total Charge 20/21 (Inc VAT)	Charge 21/22	VAT	Total Charge 21/22 (Inc VAT)
<b>The carrying out of any operations</b>						
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>						
<b>The change of use of a building to use as one or more separate dwelling houses</b>						
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
<b>The making of material change in the use of a building or land</b>						
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 <b>Article 4*</b> 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		
Retrospective / Priority Applications	TBC			TBC		
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

	Charge 20/21	VAT	Total Charge 20/21 (Inc VAT)	Charge 21/22	VAT	Total Charge 21/22 (Inc VAT)
<b>Certificates of Lawful Use or Development</b>						
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
High Hedge Applications	£310.00	£0.00	£310.00	£310.00	£0.00	£310.00
<b>Pre-Application Advice on Planning Applications</b>						
Local Applications (1-49 Houses)	£100.00 - £1,250.00	£20.00 - £250.00	£120.00 - £1,500.00	£100.00 - £1,250.00	£20.00 - £250.00	£120.00 - £1,500.00
Major Applications (50+ Houses)	£1,666.67	£333.33	£2,000.00	£1,666.67	£333.33	£2,000.00
Householder Applications (One House)	£41.66	£8.34	£50.00	£41.66	£8.34	£50.00
<b>Pre-Validation Checks for Planning Applications</b>						
Local Application	£50.00 - £625.00	£10.00 - £125.00	£60.00 - £750.00	£50.00 - £625.00	£10.00 - £125.00	£60.00 - £750.00
Major Applications	£833.33	£166.67	£1,000.00	£833.33	£166.67	£1,000.00
Housholder Applications (One House)	£20.83	£4.17	£25.00	£20.83	£4.17	£25.00
<b>Section 89 Applications</b>						
- Raised Platform or Stage <30m square	£150.00	£0.00	£150.00	£150.00	£0.00	£150.00
- Raised Platform or Stage <30m square with overhead gantry	£200.00	£0.00	£200.00	£200.00	£0.00	£200.00
- Raised Platform or Stage >30m square	£300.00	£0.00	£300.00	£300.00	£0.00	£300.00
- Raised Seating	£300.00	£0.00	£300.00	£300.00	£0.00	£300.00
- Out of hours Inspections - additional fee	£100.00	£0.00	£100.00	£100.00	£0.00	£100.00
- Late Applications - additional fee (within 14 days of event)	Application Fee + 50%	£0.00	Application Fee + 50%	Application Fee + 50%	£0.00	Application Fee + 50%
<b>Notes</b>						
<ol style="list-style-type: none"> <li>1. Duplicate applications made by the same applicant within 28 days</li> <li>2. The fees payable for deemed applications under Section 133(7) of the 1997 Town &amp; County Planning Act are double those payable for applications for planning permission.</li> <li>3. There is no provision in the regulations for the refund of fees paid to Planning Authorities in respect of applications.</li> <li>4. The area of the site must be clearly stated in hectares on the application form and the submitted plan.</li> <li>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).</li> <li>6. All applications must be accompanied by the appropriate fee.</li> <li>7. Pre-validation checks do not apply to householder applications which are free of charge.</li> <li>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.</li> <li>9. Section 89 Applications - Fees may be waived for charitable events and fees will be reduced by one third (33%) for repeat applications.</li> <li>10. Vehicular Access where Planning Permission is not required - fees are linked to Planning Application fees.</li> </ol>						
<b>* Article 4 - Direction order removing certain permitted development rights.</b>						



	Charge 20/21	VAT	Total Charge 20/21 (Inc VAT)	Charge 21/22	VAT	Total Charge 21/22 (Inc VAT)
<b>ADMINISTRATION</b>						
Copy of Planning Approval / Refusal Document	£29.17	£5.83	£35.00	£29.17	£5.83	£35.00
Copy of Certificate of Completion	£29.17	£5.83	£35.00	£29.17	£5.83	£35.00
Copy of Building Warrant / Refusal Decision Letter	£29.17	£5.83	£35.00	£29.17	£5.83	£35.00
Copy of Plans and Documents	By Arrangement with Communities Service			By Arrangement with Communities Service		
Local Development Plan	£50.00	£0.00	£50.00	£50.00	£0.00	£50.00
Search Fee (Planning search back 10 years)	£83.33	£16.67	£100.00	£83.33	£16.67	£100.00
Search Fee (Building Standards - 25 years)	£83.33	£16.67	£100.00	£83.33	£16.67	£100.00
Property Enquiries	£83.33	£16.67	£100.00	£83.33	£16.67	£100.00
Letter of Comfort where no Building Warrant obtained	£360.00	£0.00	£360.00	£360.00	£0.00	£360.00
Letter of Comfort with Building Warrant but no Certificate of Completion	£185.00	£0.00	£185.00	£185.00	£0.00	£185.00
Confirmation of Exemption	£82.00	£0.00	£82.00	£82.00	£0.00	£82.00
Confirmation of Compliance	£103.00	£0.00	£103.00	£106.09	£0.00	£106.09
<b>BUILDING STANDARDS (FEE LIST FOR BUILDING WARRANT &amp; ASS. PROCEDURES)</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

	Charge 20/21	VAT	Total Charge 20/21 (Inc VAT)	Charge 21/22	VAT	Total Charge 21/22 (Inc VAT)
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
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>						

	Charge 20/21	VAT	Total Charge 20/21 (Inc VAT)	Charge 21/22	VAT	Total Charge 21/22 (Inc VAT)
<b><u>LATE APPLICATION (WHERE WORK IS ALREADY STARTED)</u></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><u>COMPLETION CERTIFICATE SUBMITTED WHERE NO WARRANT IS OBTAINED</u></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 Communities Service - Planning</i>						
<b><u>16: STREET NAMING &amp; NUMBERING, ROAD CONSTRUCTION CONSENTS &amp; VEHICULAR ACCESS</u></b>						
<b><u>STREET NAMING &amp; PROPERTY NUMBERING/RENUMBERING</u></b>						
Naming a new street	£230.00	£0.00	£230.00	£230.00	£0.00	£230.00
Numbering / Renumbering Properties						
1 Property	£65.00	£0.00	£65.00	£65.00	£0.00	£65.00
2-5 Properties	£125.00	£0.00	£125.00	£125.00	£0.00	£125.00
6-10 Properties	£150.00	£0.00	£150.00	£150.00	£0.00	£150.00
11-25 Properties	£195.00	£0.00	£195.00	£195.00	£0.00	£195.00
26-50 Properties	£315.00	£0.00	£315.00	£315.00	£0.00	£315.00
51-100 Properties	£615.00	£0.00	£615.00	£615.00	£0.00	£615.00
101-150 Properties	£905.00	£0.00	£905.00	£905.00	£0.00	£905.00
151-200 Properties	£1,085.00	£0.00	£1,085.00	£1,085.00	£0.00	£1,085.00
201+ Properties	£1,200 + £5 per plot	£0.00	£1,200 + £5 per plot	£1,200 + £5 per plot	£0.00	£1,200 + £5 per plot
Numbering / Renumbering a New Development	As listed above less the street naming fees			As listed above less the street naming fees		
Registering an existing property or renaming a property	£65.00	£0.00	£65.00	£65.00	£0.00	£65.00
Additional Services						
Confirmation of an existing address - per address (solicitor or private enquires)	£40.00	£0.00	£40.00	£40.00	£0.00	£40.00
Status of Roads - Confirmation on status of sections of road (e.g. solicitors or agents) *	£40.00	£0.00	£40.00	£40.00	£0.00	£40.00
Road Construction Consent/Road Adoption - Charge Per Officer Hour	£67.00	£0.00	£67.00	£69.00	£0.00	£69.00
Vehicular Access where Planning Permission is not required *	£202.00	£0.00	£202.00	£202.00	£0.00	£202.00
<b>*Larger or more complex requests may incur additional charges</b>						

	Charge 20/21	VAT	Total Charge 20/21 (Inc VAT)	Charge 21/22	VAT	Total Charge 21/22 (Inc VAT)
<b>17: PERTH HARBOUR</b>						
Note - Perth Harbour fees and charges are administered and billed by CalMac. The charges listed below may not be comprehensive and do not detail requirements for discretionary authority of the Harbour Master, etc. For comprehensive information please refer to Perth Harbour Office.						
<b>Schedule A - Harbour Dues</b>						
All vessels to or from all destinations outwith the precincts of the River Tay	£0.37/tonne	£0.00	£0.37/tonne	£0.38/tonne	£0.00	£0.38/tonne
All vessels employed in the River Tay carrying goods and entering the precincts of the Port of Perth	£0.31/tonne	£0.00	£0.31/tonne	£0.32/tonne	£0.00	£0.32/tonne
All vessels employed in the River Tay only and carrying passengers (>12 passengers) and their luggage exclusively	£0.37/tonne	£0.00	£0.37/tonne	£0.38/tonne	£0.00	£0.38/tonne
<b>Schedule A - Conservancy Dues</b>						
Bouy dues on all vessels to or from any Port or beyond the River Tay	£0.37/tonne	£0.00	£0.37/tonne	£0.38/tonne	£0.00	£0.38/tonne
Bouy dues on all vessels to or from any Port or place within the River Tay	£0.31/tonne	£0.00	£0.31/tonne	£0.32/tonne	£0.00	£0.32/tonne
<b>Schedule B - Commodities (Imported or Exported)</b>						
All animal feed stuffs	£0.71/tonne	£0.00	£0.71/tonne	£0.72/tonne	£0.00	£0.72/tonne
Cement	£0.68/tonne	£0.00	£0.68/tonne	£0.69/tonne	£0.00	£0.69/tonne
Coal, coke and patent fuels	£0.69/tonne	£0.00	£0.69/tonne	£0.70/tonne	£0.00	£0.70/tonne
Corn and cereals	£0.73/tonne	£0.00	£0.73/tonne	£0.74/tonne	£0.00	£0.74/tonne
Chemicals	£0.74/tonne	£0.00	£0.74/tonne	£0.75/tonne	£0.00	£0.75/tonne
Fertilisers	£0.74/tonne	£0.00	£0.74/tonne	£0.75/tonne	£0.00	£0.75/tonne
General Cargo	£0.73/tonne	£0.00	£0.73/tonne	£0.74/tonne	£0.00	£0.74/tonne
Metals - iron and steel	£0.72/tonne	£0.00	£0.72/tonne	£0.73/tonne	£0.00	£0.73/tonne
Metals - scrap	£0.67/tonne	£0.00	£0.67/tonne	£0.68/tonne	£0.00	£0.68/tonne
Marble and granite chips	£0.62/tonne	£0.00	£0.62/tonne	£0.63/tonne	£0.00	£0.63/tonne
Ores, crude materials including barytes and road salt	£0.62/tonne	£0.00	£0.62/tonne	£0.63/tonne	£0.00	£0.63/tonne
Paper pulp and newsprint	£0.73/tonne	£0.00	£0.73/tonne	£0.74/tonne	£0.00	£0.74/tonne
Potatoes, onions and other vegetables	£0.60/tonne	£0.00	£0.60/tonne	£0.61/tonne	£0.00	£0.61/tonne
Timber and all Forest Products	£0.69/tonne	£0.00	£0.69/tonne	£0.70/tonne	£0.00	£0.70/tonne
Timber - Softwood for pulping	£0.65/tonne	£0.00	£0.65/tonne	£0.66/tonne	£0.00	£0.66/tonne
<b>Schedule C - Sundry Charges</b>						
Water Charge - Supply of fresh water to vessels (Minimum Charge £40.00)	£2.00 per cu. m.	£0.00	£2.00 per cu. m.	£2.00 per cu. m.	£0.00	£2.00 per cu. m.
Water Equipment - Miss use/Non-return	£50.00	£0.00	£50.00	£50.00	£0.00	£50.00
ISPS Charge - Implantation of ISPS (temporary restricted area)	£75.00	£0.00	£75.00	£75.00	£0.00	£75.00
ISPS Charge - Administration charge (all ISPS vessels)	£25.00	£0.00	£25.00	£25.00	£0.00	£25.00
Waste Charge - General Waste	£30.00 per vessel call	£0.00	£30.00 per vessel call	£40.00 per vessel call	£0.00	£40.00 per vessel call
Waste Charge - Special Waste (Oils, filters, paint)	Full Cost Recovery + 10%			Full Cost Recovery + 10%		
Waste Charge - Food Waste	Full Cost Recovery + 10%			Full Cost Recovery + 10%		

	Charge 20/21	VAT	Total Charge 20/21 (Inc VAT)	Charge 21/22	VAT	Total Charge 21/22 (Inc VAT)
Harbour charge on the delivery of gas, oil or any other type of fuel for the propulsion of the vessel	£0.65 per cu. m.	£0.00	£0.65 per cu. m.	£0.65 per cu. m.	£0.00	£0.65 per cu. m.
Charge for berthage of any vessel in the Harbour remaining beyond a period of 24 hours after completing discharge	£1.05 per gross tonne per week or part thereof			£1.50 per gross tonne per week or part thereof		
Charge for berthage of vessels laid up within the Harbour presincts	£1.05 per gross tonne per week or part thereof			£1.50 per gross tonne per week or part thereof		
Charge for quay storage	Price on Application to Harbour Master			Price on Application to Harbour Master		
Washing of quays	£20.00 per hour + water rate + VAT			£20.00 per hour + water rate + VAT		
Passenger boarding/disembarking within the Perth Harbour jurisdiction	£0.50 per passenger	£0.00	£0.50 per passenger	£0.50 per passenger	£0.00	£0.50 per passenger
Passenger safety and security charge	Full Cost Recovery + 10% Administration Charge			Full Cost Recovery + 10% Administration Charge		
Boatman/mooring charge 0800 Monday to 1800 Friday (Two boatmen required)	£25.00 per boatman	£0.00	£25.00 per boatman	£30.00 per boatman	£0.00	£30.00 per boatman
Boatman/mooring charge 1800 Friday to 0800 Monday (Two boatmen required)	£35.00 per boatman	£0.00	£35.00 per boatman	£40.00 per boatman	£0.00	£40.00 per boatman
Tug Assistance for berthing	£200.00 per movement	£0.00	£200.00 per movement	£950.00 per movement	£0.00	£950.00 per movement
Tug Assistance - emergency call out	£1,000.00 per movement	£0.00	£1,000.00 per movement	£2,000.00 per movement	£0.00	£2,000.00 per movement
Overnight laydown of vehicles on site (Traffic Manangement)	Price on Application to Harbour Master			Price on Application to Harbour Master		
Staffing (Harbours) - includes consultation and projects	£35.00 per hour	£7.00 per hour	£42.00 per hour			
Pier Hand				£27.26	£5.45	£32.71
Supervisor				£37.16	£7.43	£44.59
Manager				£50.68	£10.14	£60.82
<b>Schedule D - Charges for registered passenger vessels carrying less than 12 passengers at the Port and Harbour of Perth:</b>						
Vessel Length 0m - 9.9m - Per Call	£15.93	£3.19	£19.12	£15.93	£3.19	£19.12
Vessel Length 0m - 9.9m - 1 month	£19.99	£4.00	£23.99	£19.99	£4.00	£23.99
Vessel Length 0m - 9.9m - 6 months	£86.63	£17.33	£103.96	£86.63	£17.33	£103.96
Vessel Length 0m - 9.9m - 12 months	£133.28	£26.66	£159.94	£133.28	£26.66	£159.94
Vessel Length 10m - 12.5m - Per Call	£18.63	£3.73	£22.36	£18.63	£3.73	£22.36
Vessel Length 10m - 12.5m - 1 month	£25.61	£5.12	£30.73	£25.61	£5.12	£30.73
Vessel Length 10m - 12.5m - 6 months	£110.99	£22.20	£133.19	£110.99	£22.20	£133.19
Vessel Length 10m - 12.5m - 12 months	£170.75	£34.15	£204.90	£170.75	£34.15	£204.90
<b>Schedule E</b>						
Charges for Pilotage Services engaged at the Port of Perth				£5.05 per meter	£0.00	£5.05 per meter
Pilot Charge L.O.A. (Length Overall) (charged per act)				£50.00	£0.00	£50.00
Transport charges (charged per act, to and from vessel)				50% of charge	£0.00	50% of charge
Late cancellation within 3 hours				25% of charge	£0.00	25% of charge
Late cancellation within 12 hours (arrival only)				£55.00	£0.00	£55.00
Detention on board (per hour or part thereof)				50% of length chrg + expense		
Berth Shift within Port				£55 per hour + expense	£11.00	£66.00 per hr + expense
Pilot Consultation Fee (Project) (per day or part thereof)						

<b>PERTH &amp; KINROSS COUNCIL</b>						
<b>EDUCATION &amp; CHILDRENS SERVICES</b>						
<b>CHARGES EFFECTIVE 2021/22</b>						
	Charge 20/21	VAT	Total Charge 20/21 (Inc VAT)	Charge 21/22	VAT	Total Charge 21/22 (Inc VAT)
<b>1: MUSIC INSTRUCTION &amp; CENTRAL GROUP</b>						
Music Instruction	£295.00	£0.00	£295.00	£295.00	£0.00	£295.00
Non SQA Study Charge	£295.00	£0.00	£295.00	£295.00	£0.00	£295.00
Central Groups	£97.25	£0.00	£97.25	£97.25	£0.00	£97.25
<i>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 18 August 2021.</i>						
<b>2: SCHOOL MEALS &amp; BREAKFAST CLUBS</b>						
Primary Pupils	£2.15	£0.00	£2.15	£2.25	£0.00	£2.25*
Secondary Pupils	£2.30	£0.00	£2.30	£2.40	£0.00	£2.40*
Adult Meals	£2.92	£0.58	£3.50	£3.12	£0.62	£3.74*
Breakfast Clubs	£2.00	£0.00	£2.00	£2.00	£0.00	£2.00
<i>The above prices are effective from 19 April 2021.</i>						
<i>* Includes 5p price increase delayed from 2020/21.</i>						
<b>3: CHILDCARE STRATEGY SERVICES</b>						
<b>KIDS CLUBS:</b>						
Term Time:						
One Child	£9.70	£0.00	£9.70	£9.70	£0.00	£9.70
Additional Child	£9.20	£0.00	£9.20	£9.20	£0.00	£9.20
Holidays and In-Service Days:						
Up to 5 Hours	£19.00	£0.00	£19.00	£19.00	£0.00	£19.00
Up to 7 Hours	£21.25	£0.00	£21.25	£21.25	£0.00	£21.25
7 Hours+	£23.50	£0.00	£23.50	£23.50	£0.00	£23.50
<i>N.B. There will be no change to the Registration Fee for Kids Clubs at £13 for a single child and £20 for families. The above prices are effective from 1 July 2021</i>						

	Charge 20/21	VAT	Total Charge 20/21 (Inc VAT)	Charge 21/22	VAT	Total Charge 21/22 (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	£10.00	£0.00	£10.00
Medium (Primary Hall / Specialist*) - Rate Per Hour	£15.00	£0.00	£15.00	£15.00	£0.00	£15.00
Large (Secondary Hall / Gym) - Rate Per Hour	£20.00	£0.00	£20.00	£20.00	£0.00	£20.00
Standard Junior: (Under 18)						
Small (Class Size) - Rate Per Hour	£6.00	£0.00	£6.00	£6.00	£0.00	£6.00
Medium (Primary Hall / Specialist*) - Rate Per Hour	£8.00	£0.00	£8.00	£8.00	£0.00	£8.00
Large (Secondary Hall / Gym) - Rate Per Hour	£12.00	£0.00	£12.00	£12.00	£0.00	£12.00
Concession:						
Small (Class Size) - Rate Per Hour	£8.00	£0.00	£8.00	£8.00	£0.00	£8.00
Medium (Primary Hall / Specialist*) - Rate Per Hour	£10.00	£0.00	£10.00	£10.00	£0.00	£10.00
Large (Secondary Hall / Gym) - Rate Per Hour	£16.00	£0.00	£16.00	£16.00	£0.00	£16.00
Concession Junior: (Under 18)						
Small (Class Size) - Rate Per Hour	£5.00	£0.00	£5.00	£5.00	£0.00	£5.00
Medium (Primary Hall / Specialist*) - Rate Per Hour	£6.00	£0.00	£6.00	£6.00	£0.00	£6.00
Large (Secondary Hall / Gym) - Rate Per Hour	£10.00	£0.00	£10.00	£10.00	£0.00	£10.00
Community Campus Meeting Packages:						
Bronze - Half Day (4 Hours)	£5.15	£0.00	£5.15	£5.15	£0.00	£5.15
Silver - Half Day (4 Hours)	£7.15	£0.00	£7.15	£7.15	£0.00	£7.15
Gold - Half Day (4 Hours)	£10.25	£0.00	£10.25	£10.25	£0.00	£10.25
Bronze - Full Day (8 Hours)	£8.20	£0.00	£8.20	£8.20	£0.00	£8.20
Silver - Full Day (8 Hours)	£14.35	£0.00	£14.35	£14.35	£0.00	£14.35
Gold - Full Day (8 Hours)	£18.45	£0.00	£18.45	£18.45	£0.00	£18.45
For performance bookings, or bookings where tickets are sold, a box office charge of 20% of sales may be considered as an alternative to the above charges.						
<b>ASTRO TURF:</b>						
Standard						
Junior - One Third Pitch (Per Hour)	£25.00	£5.00	£30.00	£25.00	£5.00	£30.00
Junior - Two Third Pitch (Per Hour)	£29.17	£5.83	£35.00	£29.17	£5.83	£35.00
Junior - Full Pitch (Per Hour)	£41.67	£8.33	£50.00	£41.67	£8.33	£50.00
Adult - One Third Pitch (Per Hour)	£29.17	£5.83	£35.00	£29.17	£5.83	£35.00
Adult - Two Third Pitch (Per Hour)	£37.50	£7.50	£45.00	£37.50	£7.50	£45.00
Adult - Full Pitch (Per Hour)	£50.00	£10.00	£60.00	£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	£10.00	£0.00	£10.00
Large (Hall) - Rate Per Hour	£20.00	£0.00	£20.00	£20.00	£0.00	£20.00

	Charge 20/21	VAT	Total Charge 20/21 (Inc VAT)	Charge 21/22	VAT	Total Charge 21/22 (Inc VAT)
<b>Standard Junior</b>						
Small (Meeting Room) - Rate Per Hour	£6.00	£0.00	£6.00	£6.00	£0.00	£6.00
Large (Hall) - Rate Per Hour	£12.00	£0.00	£12.00	£12.00	£0.00	£12.00
<b>Concession:</b>						
Small (Meeting Room / Outdoor Usage) - Rate Per Hour	£8.00	£0.00	£8.00	£8.00	£0.00	£8.00
Large (Hall) - Rate Per Hour	£16.00	£0.00	£16.00	£16.00	£0.00	£16.00
<b>Concession Junior: (Under 18)</b>						
Small (Meeting Room / Outdoor Usage) - Rate Per Hour	£5.00	£0.00	£5.00	£5.00	£0.00	£5.00
Large (Hall) - Rate Per Hour	£10.00	£0.00	£10.00	£10.00	£0.00	£10.00
<b>GEORGE DUNCAN ATHLETICS ARENA</b>						
Pay and Play - Junior	£1.10	£0.00	£1.10	£1.10	£0.00	£1.10
Pay and Play - Adult	£2.30	£0.00	£2.30	£2.30	£0.00	£2.30
<b>Exempt:</b> All Council Services Parent Councils / Elections Kids Club (Non Profit Making)  *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						
<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 & Charitable Organisations. Youth groups where instructor /club leader does not retain income. <b>Junior</b> = Under 18 Activities.  <b>Community Campuses:</b> Blairgowrie, Breadalbane, Glenearn, Loch Leven, North Inch, Strathearn The above prices are effective from 1 August 2021.						
<b>5: CONSULTANCY AND STAFF DEVELOPMENT</b>						
Charges for Authority Staff	£673.00	£0.00	£673.00	£673.00	£0.00	£673.00
<b>6: WELLBANK HOUSE - RENT</b>						
Rent (Weekly)	£60.68	£0.00	£60.68	£61.29	£0.00	£61.29
Eligible Rent (Weekly)	£169.16	£0.00	£169.16	£170.85	£0.00	£170.85
Ineligible Amenity Charge (Weekly)	£16.86	£0.00	£16.86	£17.03	£0.00	£17.03
Total Rent Charge (Weekly)	£246.70	£0.00	£246.70	£249.17	£0.00	£249.17



<b>PERTH &amp; KINROSS COUNCIL</b>						
<b>CORPORATE &amp; DEMOCRATIC SERVICES</b>						
<b>CHARGES EFFECTIVE 1ST APRIL 2021 - VAT @ 20%</b>						
	Charge 20/21		Total Charge 20/21 (Inc VAT)	Charge 21/22		Total Charge 21/22 (Inc VAT)
		VAT			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 20/21	VAT	Total Charge 20/21 (Inc VAT)	Charge 21/22	VAT	Total Charge 21/22 (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 20/21	VAT	Total Charge 20/21 (Inc VAT)	Charge 21/22	VAT	Total Charge 21/22 (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 20 February 2020 (Report No 20/51 refers) to increase charges from 1 April 2020 as detailed below.</i>						
<b>LICENCE FEES</b>						
Taxi/Private Hire Car Driver's Licence (New):						
1 Year	£143	£0	£143	£143	£0	£143
3 Years	£199	£0	£199	£199	£0	£199
Taxi/Private Hire Car Driver's Licence (Renewal):						
1 Year	£117	£0	£117	£117	£0	£117
3 Years	£173	£0	£173	£173	£0	£173
Taxi Operator's Licence:						
WAV	£71	£0	£71	£71	£0	£71
ULH	£138	£0	£138	£138	£0	£138
Car	£286	£0	£286	£286	£0	£286
Private Hire Operator's Licence:						
WAV	£61	£0	£61	£61	£0	£61
ULH	£117	£0	£117	£117	£0	£117
Car	£240	£0	£240	£240	£0	£240
Taxi Booking Office:						
1 Year	£199	£0	£199	£199	£0	£199
3 Years	£265	£0	£265	£265	£0	£265

	Charge 20/21	VAT	Total Charge 20/21 (Inc VAT)	Charge 21/22	VAT	Total Charge 21/22 (Inc VAT)
<b>Test Fee:</b>						
With Meter	£95.00	£0	£95.00	£95.00	£0	£95.00
Without Meter	£57.50	£0	£57.50	£57.50	£0	£57.50
<b>Vehicle Substitution:</b>						
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	£46	£0	£46	£46	£0	£46
<b>Taxi Plate &amp; Mounting:</b>						
With Mounting	£30	£0	£30	£30	£0	£30
Without Mounting	£15	£0	£15	£15	£0	£15
<b>Private Hire Plate mounting &amp; door stickers:</b>						
With Mounting	£35	£0	£35	£35	£0	£35
Without Mounting	£20	£0	£20	£20	£0	£20
Advertisement	£70	£0	£70	£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
<b>Window Cleaner:</b>						
1 Year	£112	£0	£112	£112	£0	£112
3 Years	£168	£0	£168	£168	£0	£168
<b>Street Trader:</b>						
1 Year	£168	£0	£168	£168	£0	£168
3 Years	£240	£0	£240	£240	£0	£240
Street Trader (Variation) - 1 Year	£107	£0	£107	£107	£0	£107
<b>Second Hand Motor Dealer:</b>						
1 Year	£209	£0	£209	£209	£0	£209
3 Years	£311	£0	£311	£311	£0	£311

	Charge 20/21	VAT	Total Charge 20/21 (Inc VAT)	Charge 21/22	VAT	Total Charge 21/22 (Inc VAT)
<b>Second Hand Dealer:</b>						
1 Year	£209	£0	£209	£209	£0	£209
3 Years	£311	£0	£311	£311	£0	£311
<b>Stamp Fairs - 1 Year</b>						
	£41	£0	£41	£41	£0	£41
<b>Stall (Antiques Fair) - 1 Year</b>						
	£66	£0	£66	£66	£0	£66
<b>Cabinet:</b>						
1 Year	£66	£0	£66	£66	£0	£66
3 Years	£158	£0	£158	£158	£0	£158
<b>Market Operator:</b>						
1 Year	£219	£0	£219	£219	£0	£219
3 Years	£291	£0	£291	£291	£0	£291
<b>Market Operator licence when a public entertainment licence is already in lace for the same premises:</b>						
1 Year	£105	£0	£105	£105	£0	£105
3 Years	£185	£0	£185	£185	£0	£185
<b>Late Hours Catering:</b>						
1 Year	£362	£0	£362	£362	£0	£362
3 Years	£418	£0	£418	£418	£0	£418
<b>Metal Dealer:</b>						
1 Year	£219	£0	£219	£219	£0	£219
3 Years	£291	£0	£291	£291	£0	£291
<b>Itinerant Metal Dealer:</b>						
1 Year	£128	£0	£128	£128	£0	£128
3 Years	£194	£0	£194	£194	£0	£194
<b>Indoor Sports Entertainment:</b>						
1 Year	£199	£0	£199	£199	£0	£199
3 Years	£270	£0	£270	£270	£0	£270
<b>Sex Shop Licence</b>						
	£1,250	£0	£1,250	£1,250	£0	£1,250

	Charge 20/21	VAT	Total Charge 20/21 (Inc VAT)	Charge 21/22	VAT	Total Charge 21/22 (Inc VAT)
<b>Skin Piercing and Tattooing Licence:</b>						
1 Year	£260	£0	£260	£260	£0	£260
3 Years	£321	£0	£321	£321	£0	£321
<b>Small Lotteries:</b>						
Licence	£40	£0	£40	£40	£0	£40
Renewal	£20	£0	£20	£20	£0	£20
<b>Material Change Civic</b>						
	£71	£0	£71	£71	£0	£71
<b>Knife Dealers:</b>						
1 Year	£260	£0	£260	£260	£0	£260
3 Years	£311	£0	£311	£311	£0	£311
<b>Knife Dealers (Fair)</b>						
	£66	£0	£66	£66	£0	£66
<b>PUBLIC ENTERTAINMENT</b>						
<b>Community/Village Halls:</b>						
1 Year	£189	£0	£189	£189	£0	£189
3 Years	£250	£0	£250	£250	£0	£250
<b>Capacity &lt; 200:</b>						
1 Year	£189	£0	£189	£189	£0	£189
3 Years	£250	£0	£250	£250	£0	£250
<b>Capacity 201 – 1500:</b>						
1 Year	£301	£0	£301	£301	£0	£301
3 Years	£367	£0	£367	£367	£0	£367
<b>Capacity 1501 – 5000:</b>						
1 Year	£729	£0	£729	£729	£0	£729
3 Years	£836	£0	£836	£836	£0	£836
<b>Capacity 5001 – 20000:</b>						
1 Year	£1,566	£0	£1,566	£1,566	£0	£1,566
3 Years	£2,086	£0	£2,086	£2,086	£0	£2,086
<b>Capacity &gt;20000:</b>						
1 Year	£3,126	£0	£3,126	£3,126	£0	£3,126
3 Years	£4,167	£0	£4,167	£4,167	£0	£4,167

	Charge 20/21	VAT	Total Charge 20/21 (Inc VAT)	Charge 21/22	VAT	Total Charge 21/22 (Inc VAT)
Funfair:						
1 Year	£311	£0	£311	£311	£0	£311
3 Years	£500	£0	£500	£500	£0	£500
Fun Fair/Inflatables with less than 5 kids rides at Community Event	£65	£0	£65	£65	£0	£65
<b><u>HOUSES IN MULTIPLE OCCUPATION - Housing (Scotland) Act 2006</u></b>						
Occupancy 3-5	£714	£0	£714	£714	£0	£714
Occupancy 6-20	£760	£0	£760	£760	£0	£760
Occupancy 21-75	£862	£0	£862	£862	£0	£862
Occupancy 76+	£954	£0	£954	£954	£0	£954
Variation to HMO	£71	£0	£71	£71	£0	£71
<p><i>The report "Review of Licence Fees" approved all amended fees under Civic Government (Scotland) Act 1982 (Report No. 12/173 refers).</i></p> <p>The fee to register as a private landlord is £67 + £15 per property. Late penalty fee is £133.</p>						
<b><u>PROFESSIONAL FEES</u></b>						
<p>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.</p>						
<b><u>PROPERTY SALES</u></b>						
<p>Any fee is agreed with Estates which is then deducted off the capital receipt.</p>						
<b><u>SECTION 75</u></b>						
<p>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.</p>						

	Charge 20/21	VAT	Total Charge 20/21 (Inc VAT)	Charge 21/22	VAT	Total Charge 21/22 (Inc VAT)
<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 / Provost Lounge (during office hours)	£65	£0	£65	£65	£0	£65
Extra fee payable for use of the Old Council Chambers / Civic Hall (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
<p><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></p> <p><i>The rate is still significantly less than the 2018 fees charged by neighbouring authorities.</i></p> <p><i>Should the Register General decide to increase the statutory charges during 2021/22 a further report will be presented to the Strategic Policy &amp; Resources Committee. Also, there is currently a review of charges for the Council Chambers and Civic Hall being undertaken and on completion of this review a report will be presented to the Strategic Policy &amp; Resources Committee.</i></p>						
<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
<p><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></p>						



	Charge 20/21	VAT	Total Charge 20/21 (Inc VAT)	Charge 21/22	VAT	Total Charge 21/22 (Inc VAT)
<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 arresments	£1 Per Employee			£1 Per Employee		
Payroll Service charge - This is inflated by RPI annually	£1.37 per item on payslip per employee			£1.41 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)		

<b>PERTH &amp; KINROSS COUNCIL</b>						
<b>COMMUNITY CARE CHARGES</b>						
<b>CHARGES EFFECTIVE 1ST APRIL 2021 - VAT @ 20%</b>						
	Charge		Total Charge	Charge		Total Charge
	2020/21	VAT	20/21 (Inc VAT)	2021/22	VAT	21/22 (Inc VAT)
<b>CARE AND SUPPORT SERVICES</b>						
<b>CARE AND SUPPORT SERVICES</b>						
Local Authority Residential Care (Per Week)			£941.79			£973.27
<b>OCCUPATIONAL THERAPY EQUIPMENT (NOT MEANS TESTED)</b>						
Delivery of Equipment (Per Episode of Care)			£21.15			£21.28
Fitting of Equipment (Per Episode of Care)			£31.73			£31.92
OT Maintenance - Stairlift (Annual Charge)			£159.00			£159.00
OT Maintenance - Through Floor Lift (Annual Charge)			£279.00			£279.00
OT Maintenance - Step Lift (Annual Charge)			£159.00			£159.00
OT Maintenance - Overhead Tracking Hoist (Annual Charge)			£178.00			£178.00
OT Maintenance - Closomat (Annual Charge)			£55.00			£55.00
OT Maintenance - Platform Lift (Annual Charge)			£159.00			£159.00
OT Maintenance - Stair Climber (Annual Charge)			£179.00			£179.00
<b>STAFF MEALS (PER MEAL)</b>						
Breakfast			£1.58			£1.59
Lunch			£3.15			£3.17
Tea/Supper			£1.27			£1.28
Snack			£0.86			£0.87

## **Budget consultation briefing – January 2021**

### **1. Introduction**

The Perth and Kinross Offer has been integral to our approach in terms of consultation and engagement with our citizens and communities over the past year. Working in collaboration with partners and communities' groups where possible to discuss impacts and issues that have arisen over the pandemic, we have adapted quickly, in these unique and uncertain times, to introduce virtual ways of working and engaging. As well as continuing to use surveys and questionnaires, we have introduced online platforms (like Zoom and MS Teams) as a way of gathering feedback and data as well as connecting with our communities on our social media channels.

We now know that 'everyone has something to offer' and we have witnessed this in action over the past year. Our communities have supported each other, shown neighbourliness and volunteered to support the most vulnerable in their areas all throughout the pandemic, highlighting the importance of developing the PK Offer approach further. Maintaining the strong partnership between our local areas and the many agencies and services that support them has never been more important.

This budget consultation briefing is intended to give all elected members a detailed breakdown of responses to the recent public budget consultation to help inform the budget setting process for 2021/22. It also contains a reminder of wider consultation feedback over the past year.

### **2. Consultation and Engagement Activity 2020/21**

Our consultation and engagement activity over the past year has centred around the impact of the pandemic on local neighbourhoods, communities (both geographical and of interest), families and individuals and how we can work together to build back an even better Perth & Kinross, using the PK Offer as a lever for change. A full report on the findings of our broad consultation exercise was submitted to P&K Council on 7 October (report no 20/181 refers).

In summary, many key themes have emerged which include the need for:

- increased volunteering and mobilisation of community groups
- growing and stronger sense of community with greater connections with neighbours and communities
- provision of support to those most vulnerable including the use of digital technology
- learning in different environments including online
- more reliance on our outdoor environment and maintenance of open spaces

Key feedback also re-emphasised the issues that have arisen or been exacerbated as a result of Covid, including:

- isolation, loneliness and mental wellbeing
- a decrease in household incomes leading to poverty
- communication challenges for some groups
- detrimental effect on businesses unable to keep trading and as a result, increased unemployment
- home schooling and caring, work responsibilities

Consultation and engagement with our communities will continue to be an iterative process, working together jointly to increase awareness and embed the principles of the PK Offer.

### **3. Budget Consultation response**

Like all local authorities, Perth & Kinross Council is preparing for very significant financial challenges ahead as well as some difficult budget decisions. Between 9 November and 9 December 2020, we carried out a specific consultation exercise to gauge residents' views on budget issues and priorities. The [Consultation](#) was published on the [Perth & Kinross Council Consultation Hub](#).

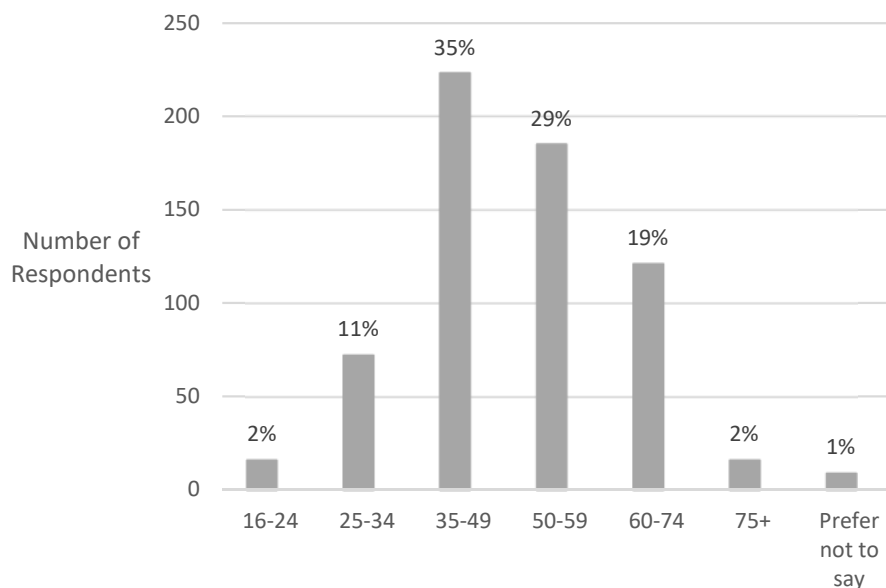
Content included some introductory information which aimed to improve our residents understanding of the challenges we currently face, where the Council gets its money from and restrictions on the areas where we can make savings. An online survey asked for feedback around what matters most to participants and what areas they think budgets should be focussed on. An additional question was asked to find out about people's personal priorities to help inform the PK Offer and reflect any changes as a result of the pandemic. Respondents were also asked for their opinions regarding new possibilities on how we deliver services.

The consultation was promoted via various channels including press releases and internal news bulletins. A social media campaign was launched on Twitter and Facebook with the aim to engage and inform the public and promote the consultation.

The PKC Budget Consultation page received **5,744** unique page views by the public (not including **868** internal staff unique page views). Overall, there were **642** completed surveys, an increase on last year (484 in 2020/21; 1085 in 2019/20, 736 in 2018/19, 332 in 2017/18, 91 in 2016/17).

As with any exercise of this type, results cannot be considered fully representative of all PKC residents but are indicative and influenced by the demographic of participants. 95% of respondents live in Perth and Kinross, and 36% of respondents study or work locally. Encouragingly, the age distribution of respondents is more balanced than is often seen in open consultations such as this (see Figure 1). 14% of respondents were under 35 years of age (compared to 25% being the proportion of the total adult population in the area), and 48% were under 50 years of age (compared to 46% for the area)

**Figure 1: Age breakdown of respondents**

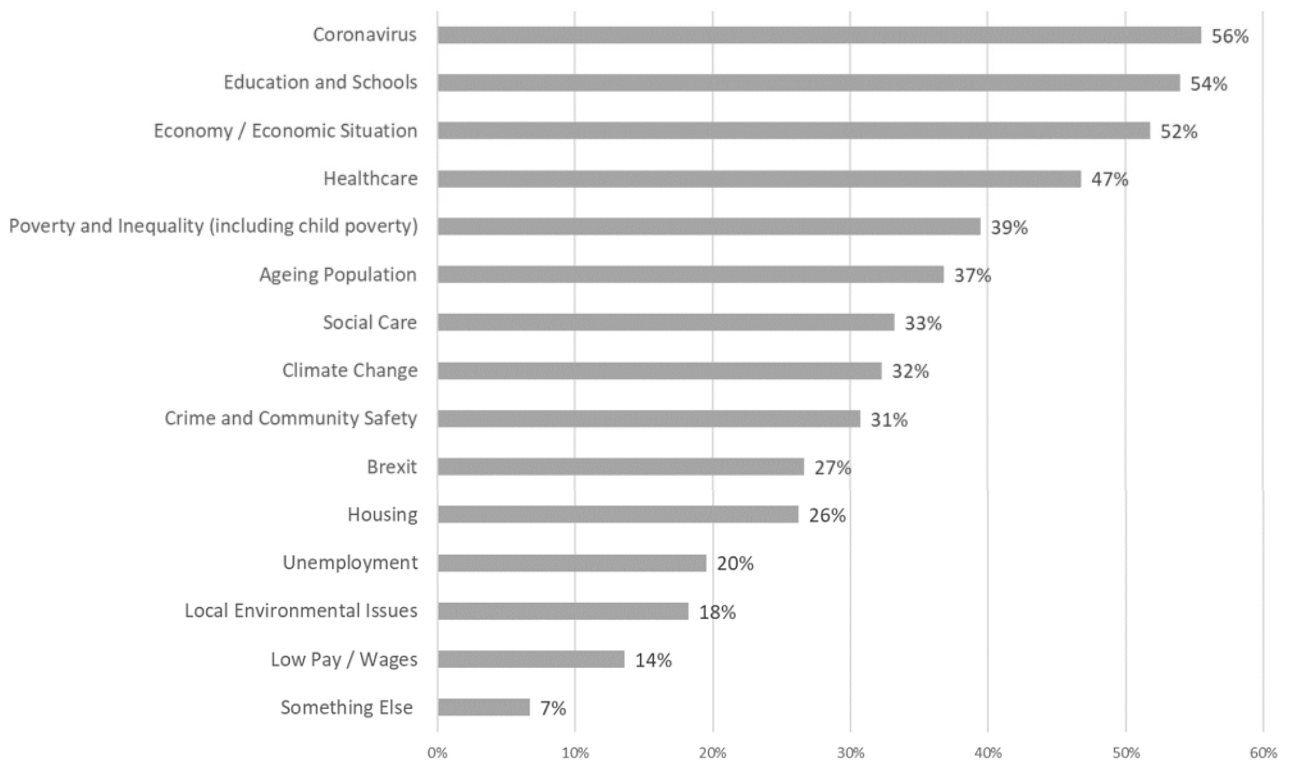


## 5. Results

### 5.1 Setting the Council Budget – Issues of Most Importance for Perth & Kinross

This question asked respondents to select the 5 most important issues facing Perth & Kinross today. These issues did not need to be ranked in order of importance but did limit selection to five issues. This replaced questions asked in previous years about the importance of the Council’s five strategic objectives (2020/21) and twelve service areas (previous years).

Figure 2. Percentage of Respondents Indicating an Issues as of Most Importance for Perth & Kinross Now (641 Responses)

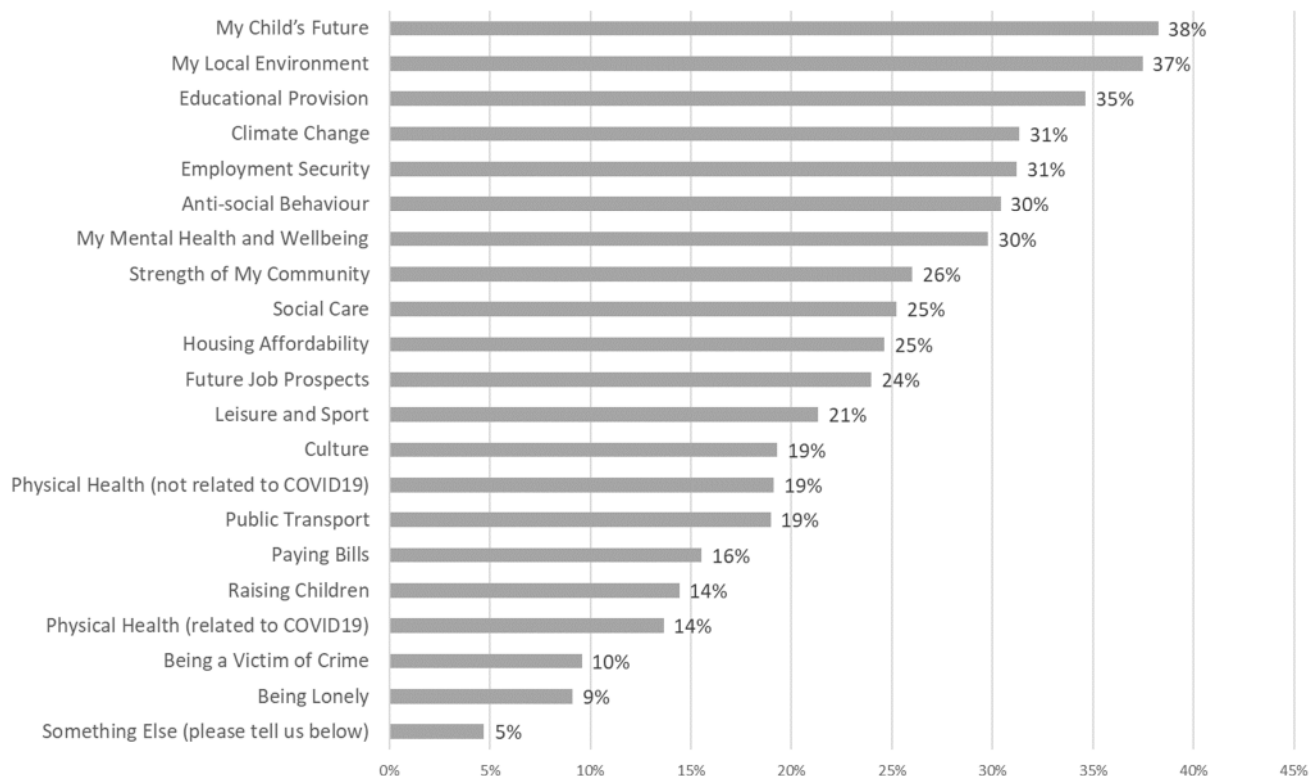


Over a half of respondents indicated that the coronavirus pandemic, education and schools and the economy/economic situation were of most importance at this time. In the previous two budget consultations, children and education have been identified as of most importance and so this is broadly reflected in the views this year. In last year's consultation, the theme of "promoting a prosperous, inclusive and sustainable economy" was identified as the least important of the Council's strategic objectives. This year's responses would suggest that the economy is now of much greater concern. Similarly, when compared to last year's consultation results, healthcare is an issue which is considered of greater importance at this time, with almost a half of people selecting this as a most important issue for Perth & Kinross, as the response to the coronavirus pandemic continues.

## 5.2 Setting the Council Budget – Issues of Most Importance for Individuals

This question asked respondents to select the 5 most important issues facing individual respondents personally. These issues did not need to be ranked in order of importance. This question was not asked in previous years but introduced to further inform the budget setting process from a different perspective. It will also take into consideration the impact of the coronavirus pandemic on individuals and their communities this year.

Figure 3. Percentage of Respondents Indicating an Issues as of Most Importance for Individuals Now (638 Responses)



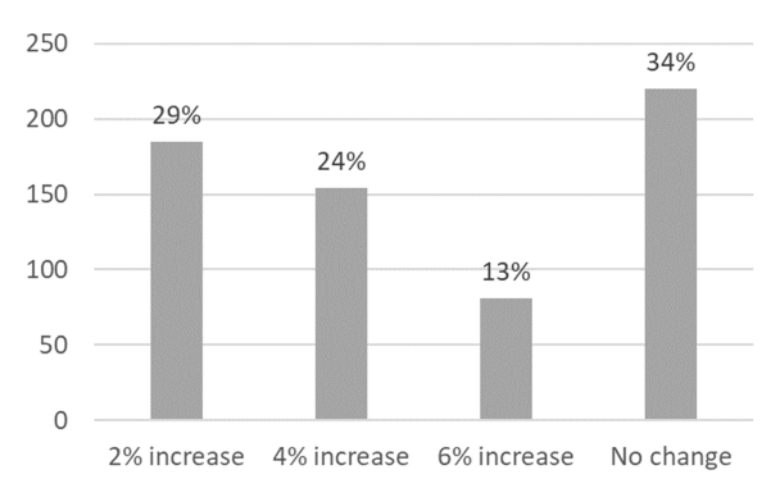
In reflection of the importance of education and schools for Perth & Kinross, educational provision and my child's future were indicated as of most importance for individuals, with over a third of respondents selecting these issues. Results suggest that climate change and environment are viewed as being of greater importance as a personal concern than as a concern/issue for Perth & Kinross. Other areas of most importance to individuals were employment security, anti-social behaviour and mental health and wellbeing, with around a third of respondents identifying these as issues on a personal level. The responses to both this question and the previous are important in understanding the nature and strength of issues felt by residents and others.

### 5.3 Change in Council Tax

Respondents were asked what percentage change in Council Tax was preferable (options of no change and 2%, 4% or 6% increases) – the survey highlighted that a 2% change in Band D Council Tax is equivalent to around 7p per day per household and a 6% change is around 22p per day per household. Respondents were unable to state a preference to reduce Council Tax.

Overall, 66% of respondents opted for an increase in Council Tax rather than no change. The majority of respondents who would prefer an increase, opted for a 2% increase. In the 2020/21 Budget Consultation, where options of 1%, 2%, 3%, more than 3% and no change were presented, 81% opted for an increase, the lower figure this year may be influenced by the exclusion of a 1% option. This year 37% of people opted for a 4 or 6% increase and this mirrors 37% in 20/21 who opted for 3% or more than 3%.

**Figure 4: Breakdown of preference on change in Council Tax (640 respondents)**



#### 5.4 Changes in how services are delivered

Respondents were asked how much they agreed with the following four statements about how the Council provides services, with 10 indicating “strongly agree and 0 indicating “strongly disagree”;

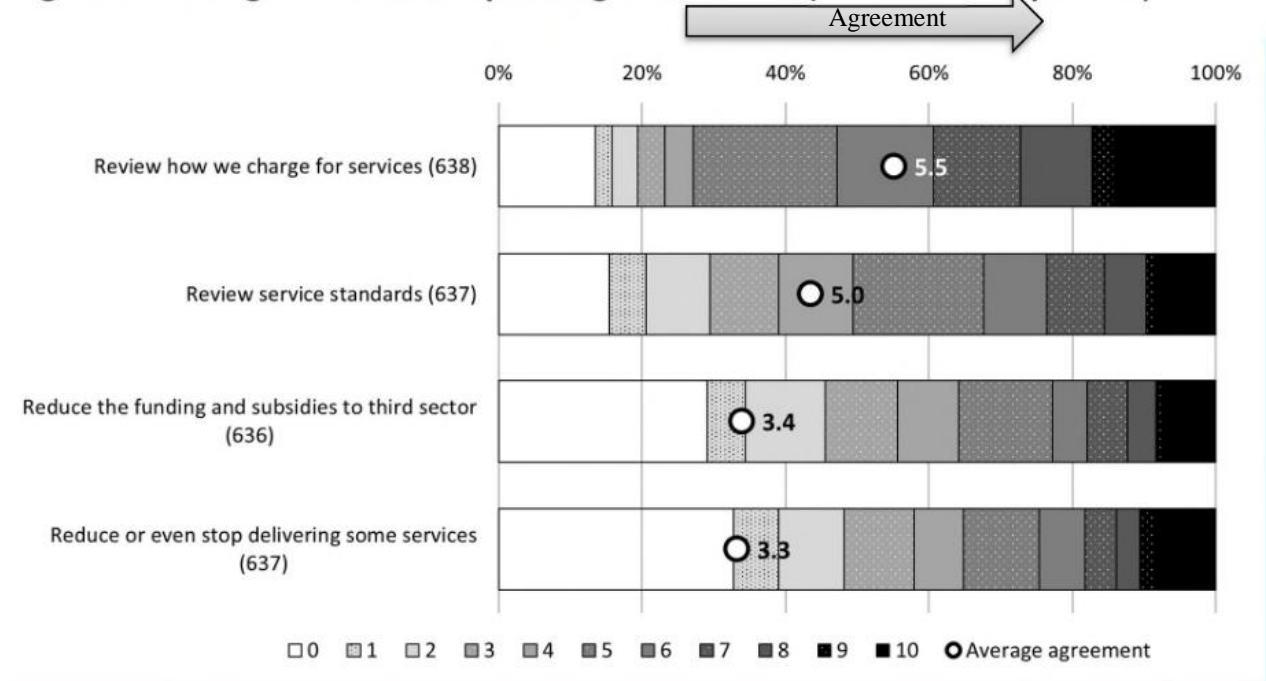
- The Council **reviews charges for services**, even if this means having to introduce or increase some charges to allow services to continue.
- The Council **reviews service standards**, even if this means that to continue the service, service levels are reduced, and delivery times increased.
- The Council **reduces or even stop delivering some services** to protect other services.
- The Council **reduces 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.



Results showed a fall in favour for reviewing how we charge for services and reducing or stopping delivering services when compared to last year. There was little change in response regarding the review of service standards and reducing funding to the third sector.

Results shown in Figure 5 indicate that the public are most in favour of changes to how the Council charges for services (average score 5.5; 6.2 in 2020/21), 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 (average score 3.4) and reducing or even stop delivering some services (average score 3.3; 4.8 in 2021).

**Figure 5: Changes to council spending and income (number of responses)**



### 5.5 Changes to spending and income

Respondents were asked how much they agreed with a further six statements, with 10 indicating “strongly agree and 0 indicating “strongly disagree”. 2 additional statements were added this year to reflect the Perth & Kinross Offer.

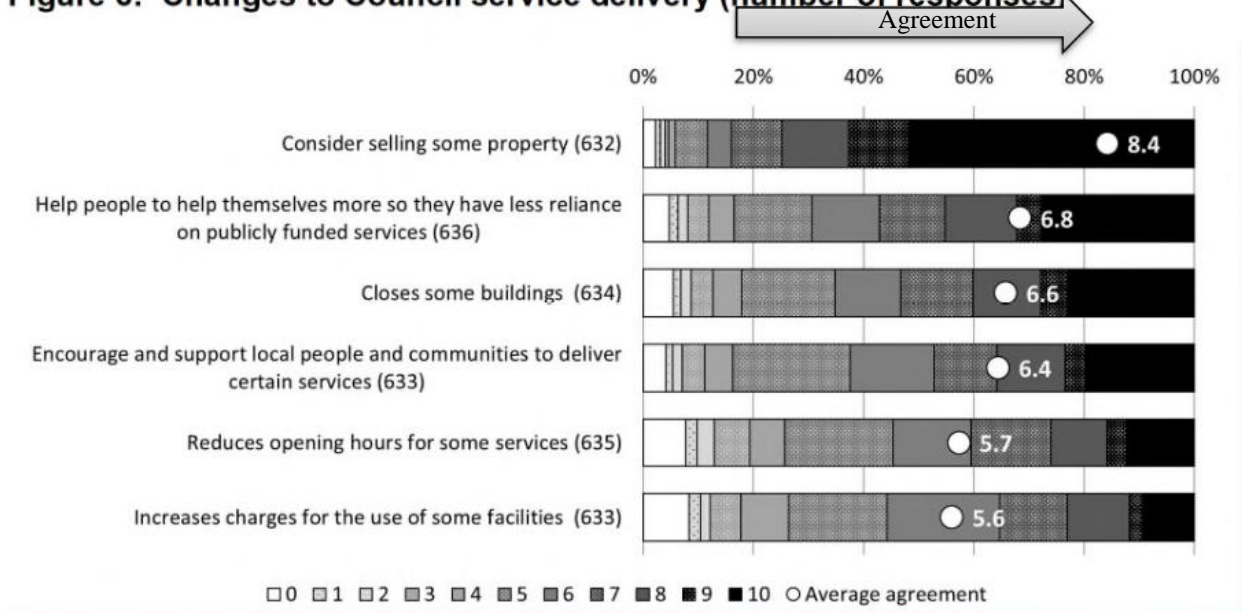
- The Council changes or **reduces opening hours** for some public services and facilities to reduce running costs.
- The Council **closes some buildings** in order to maintain others.
- The Council **considers selling some of the property** it owns and no longer has a use for.
-

- The Council **increase charges for the use of some facilities** to ensure they can continue to be provided.
- **Encourage and support local people and communities to deliver certain services.**
- **Help people to help themselves more so they have less reliance on publicly funded services.**

5.6 *Changes to council delivery*

Responses detailed in Figure 6 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 8.4 out of 10). Selling property has 51% of respondents indicating full agreement. Over a quarter of people strongly agreed that the Council should support people to be more independent. Respondents were less in favour of reducing opening hours for some services (average score 5.7) and the possibility of increasing charges for the use of facilities (average score 5.6). Results broadly mirror the findings from last year’s consultation but with an additional 2 options.

**Figure 6: Changes to Council service delivery (number of responses)**



## 6. Comments

When asked to share ideas that could help the Council save money or generate additional revenue **267** (41%) people chose to leave a comment (compared with 49% in 2020/21 Budget Consultation). Many respondents offered multiple suggestions and comments cover a wide variety of themes. Comments will be analysed and presented by theme in a subsequent report.

## 7. Social Media

This year's budget consultation generated more engagement via social media when compared to the 2020/21 Budget Consultation. Both Facebook and Twitter promotions included a series of quiz questions to find out how much people know about the Council Budget with answers posted and links to find out more and give views/consultation responses via the budget consultation homepage on the Consultation Hub.

- In response to Facebook promotion there were 21 comments, 11 reactions and 33 shares (the Budget Consultation 2020/21 generated 9 comments, 14 reactions and 22 shares)
- Promotion on Twitter generated 5 comments, 23 reactions and 11 retweets (the Budget Consultation 2020/21 generated 1 comment, 9 reactions and 23 retweets).

## 8. Next Steps

The response to our budget consultation 21/22 has increased from last year. This increase was achieved even with all engagement being carried out virtually and no face to face discussions taking place. We are aware that 2020 was a unique and uncertain year for everyone and this will impact upon the nature and number of responses received. However, the feedback is in keeping with our wider consultation and engagement themes and reflects the areas most important to people in Perth and Kinross.

We recognise the need to boost engagement in future years to ensure as many of our residents have the opportunity to comment and influence this important process. We will continue to benchmark with other local authorities to identify best practice, seek feedback from communities about their preferred methods of engagement and explore different formats and channels to improve engagement through our work to fully deliver the Perth and Kinross Offer.

Social media channels like Facebook and Twitter reached a different demographic and we will continue to explore them as a way of reaching those demographics like

younger people and communities of interest who do not always consult the PKC website regularly. In addition, our equalities team have been carrying out “quality conversations” with groups representing protected characteristics such as disability, race, religion and LGBTI. We will continue to expand on this work in the coming year.

## **9. Conclusion**

The Perth and Kinross Offer details our commitment to working together with the communities we serve. Continuous engagement and discussion will be key to its success and ensuring that we feedback on progress (you said, we did and we are doing) is critical to building trust and productive relationships. We will continue to build on our methods to involve communities who are seldom heard, benchmarking with our Community Planning Partners and local community groups to ensure that we understand the issues important to them.

The budget consultation 2021/22 and wider engagement feedback gives a picture of the themes and issues that are important to the communities and citizens, who have responded to our wide ranging consultation activities.

**PERTH & KINROSS COUNCIL****10 March 2021****RESERVES STRATEGY****Report by Head of Finance (Report No. 21/34)****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 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 3 February 2021 (Report No. 21/15 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 2019/20 Annual Accounts which were presented to the Audit Committee on 16 September 2020 (Report No. 20/162 refers), give an overview of the Reserves position as at 31 March 2020 which is summarised in the table below.

<b>Summary of Council Reserves as at 31 March 2020</b>	
	<b>£'000</b>
General Fund	49,296
Housing Revenue Account	1,000
Capital Fund	31,640
Insurance Fund	2,970
Capital Statutory Funds	2,648
Capital Grants Unapplied	2,189
	89,743

- 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 2020 totalled £50.296 million once HRA balances (£1 million) and commitments (£36.375 million) are excluded, there was an uncommitted General Fund balance of £12.921 million. This represented 3.7% of the Council's 2020/21 Revenue Budget approved in March 2020.
- 1.8 The projected position as at 31 March 2021 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 Budget 2020-21 Update No 3 as presented to the Council on 27 January 2021 (Report No. 21/8 refers), detailed the projected outturn for the Council's 2020/21 General Fund Revenue Budget. These projections have been further refined to recognise a number of adjustments which are required in closing the Council's 2020/21 Annual Accounts and are material changes in the projected outturn. This includes the expected receipt of £3.326 million of additional Scottish Government grant funding in 2020/21 in respect of the loss of income scheme.
- 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 £42.716 million at 31 March 2021. Of the projected balance as at 31 March 2021, £34.981 million is earmarked for the specific purposes set out in the table below at paragraph 2.5 with a projected uncommitted balance of £7.735 million.
- 2.3 There remains some areas of uncertainty in relation to the projected level of balances at 31 March 2021. 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 and the ongoing impact of COVID-19.
- 2.4 As part of the preparation of the Revenue Budget 2021/22 the Head of Finance and Executive Officer Team have reviewed all earmarked Reserves. The following balances are proposed to be un-earmarked to contribute to the COVID-19 Reserve.

Earmarked reserve	31.3.21 projection £000
Transformation	350
Energy Efficiency Fund	41
Contaminated Land	211
Planning Appeals & Public Inquiries	229
Culture	250
Health and Social Care	180
TOTAL	1,261

- 2.5 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 2021 (Excluding HRA)</b>		
	£'000	£'000
Projected General Fund Balance at 31 March 2021 (Per Appendix 2)		42,716
<u>Less: Proposed Amounts Earmarked Against Balances:</u>		
COVID-19	(10,867)	
Developer Contributions	(5,227)	
Workforce Management (including transformation programme)	(3,731)	
Revenue Grants	(3,413)	
Affordable Housing	(2,800)	
Perth High School	(1,408)	
Car Parking	(1,183)	
REACH project	(1,094)	
Devolved School Management Balances	(919)	
Secondary Schools	(813)	
School Counsellors	(574)	
Perth & Kinross Offer	(499)	
Culture	(418)	
Modern Apprentices / Graduate Trainees	(374)	
Community Investment Fund	(304)	
PH2O	(290)	
Works Maintenance	(200)	
Financial Assistance	(176)	
Elections	(159)	
Grounds maintenance	(150)	
Local Action Partnerships	(145)	
Revenue Budget Flexibility 2020	(125)	
Salix	(72)	
Public Sector Leadership	(40)	
		(34,981)
<b>Revised Projected Uncommitted Balance at 31 March 2021</b>		<b><u>7,735</u></b>

2.6 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.

#### **COVID-19 - £10.867 million**

2.7 The Council approved the creation of a COVID-19 Reserve on 27 January 2021 (Report 21/8 refers) to assist with addressing the ongoing impact of Covid-19 in future years. It also approved that the final under spend arising at 31 March 2021 would be earmarked within this Reserve.



- 2.8 The Council's Revenue Budget report being considered today (Report No. 21/33 refers) proposes a transfer to this earmarked Reserve from previously approved in year contributions to the Capital Fund in 2020/21 (and 2021/22) and from savings in principal loans fund repayments that can be funded from the Capital Fund in 2020/21 (and 2021/22). This is further detailed in the Revenue Budget report being considered today. This amounts to £5.1 million in 2020/21 that will be earmarked at 31 March 2021.
- 2.9 Given the unprecedented times that the Council is operating under, this Reserve will be utilised in helping to deal with the levels of uncertainty over expenditure pressures and loss of income in future years. It will also assist with Council initiatives such as economic wellbeing.
- 2.10 The Council's approved Reserves policy is to maintain a range of between 2% and 4% of unearmarked Reserves. Whilst this range is still considered to be appropriate, there needs to be a recognition of the uncertainty facing the Council's finances over the short to medium term. Therefore, it is proposed that the balance in excess of 2% is transferred to the Covid-19 earmarked Reserve in the short term. Over the medium to longer term it would be prudent for the Council in future to return to maintaining uncommitted Reserves in excess of 2%.
- 2.11 The following table sets out these proposed adjustments:

	£m
Unearmarked Reserves prior to transfer to Covid-19 earmarked Reserve (3.5%)	13.502
Unearmarked Reserves as at 31 March 2021 (2%)	7.735
Amount to be applied to Covid-19 earmarked Reserve	5.767

- 2.12 **ACTION: The Council is asked to approve that un-earmarked Reserves at 31 March 2021 be maintained at 2% and any resources over and above this level are earmarked in respect of Covid-19. The impact of this recommendation is to increase the Covid-19 earmarked reserve by a further £5.767 million.**
- 2.13 These resources will be monitored as part of the revenue monitoring process and the use of funding from the Covid-19 earmarked Reserve reported to and subject to approval by either the Strategic Policy & Resources Committee or Council.

**Developer Contributions: Commuted Sums & Infrastructure and Affordable Housing - £5.227 million**

- 2.14 The Enterprise & 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).

2.15 Developer Contributions are held in the Council's Reserves until they are applied to relevant schemes. It is projected that approximately £2.587 million of unapplied resources in relation to affordable housing will be held by the Council at 31 March 2021 and it is proposed to earmark the unapplied amount within General Fund Balances. Additionally, it is proposed to earmark accumulated balances of £1.192 million for the provision of education infrastructure and £171,000 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 a ten-year period. It is projected that approximately £1.277 million of unapplied resources for tree planting, play areas, community allotments and sports grounds will be held by the Council at 31 March 2021. In summary it is proposed to earmark the unapplied amount of developer contributions and commuted sums within General Fund Balances as follows:

	£000
Affordable Housing	2,587
Education Infrastructure	1,192
Transport Infrastructure	171
Environmental Infrastructure	1,277
<b>TOTAL</b>	<b>5,227</b>

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

**Workforce Management (including transformation programme) - £3.731 million**

2.17 Workforce management measures for all groups of staff (which includes voluntary severance schemes) can be funded from these earmarked resources.

2.18 Over a number of years, the Council has contributed significant resources to transformation projects. There continues to be a small amount earmarked for projects which are still operational.

2.19 The resources earmarked are as follows:

	£'000
Transformation existing programme	215
Workforce management	3,516
<b>TOTAL</b>	<b>3,731</b>

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

### **Revenue Grants - £3.413 million**

- 2.21 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.
- 2.22 These resources will be monitored as part of the revenue monitoring process and reported to the Strategic Policy & Resources Committee.

### **Affordable Housing (Resources accrued from reduced Council Tax Discounts) - £2.8 million**

- 2.23 It is anticipated that by the end of the current financial year, there will be a balance of approximately £2.8 million 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. The Housing and Communities Committee on 3 February 2021 (report No 21/17 refers) approved the use of £1.36 million for Affordable Housing projects in 2021/22.
- 2.24 These resources will be monitored as part of the revenue monitoring process and reported to the Strategic Policy & Resources Committee.

### **Perth High School - £1.408 million**

- 2.25 This is the remaining balance of £2.116 million originally 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. This is for works identified over and above those funded each year from the property maintenance budgets in future financial years.
- 2.26 These resources will be monitored as part of the revenue monitoring process and reported to the Strategic Policy & Resources Committee.

### **Car Parking - £1.183 million**

- 2.27 The Car Parking balance is estimated to be a similar level at 31 March 2021 as the previous year assuming that an element of the loss of income scheme compensates for the loss of car parking income. This surplus is restricted in its application under the Road Traffic Regulation Act 1984 and any proposals to utilise these resources will require to be approved by the Strategic Policy & Resources Committee.
- 2.28 These resources will be monitored as part of the revenue monitoring process and reported to the Strategic Policy & Resources Committee.

### **REACH Project - £1.094 million**

- 2.29 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 £700,000 from the Education and Children Services budget. The use of this Reserve was also approved by Council in September 2020 to fund additional Social Work capacity over a two year fixed period at a cost of £416,000 (report 20/173 refers). The balance of £1.094 million continues to be earmarked for these purposes.
- 2.30 These resources will be monitored as part of the revenue monitoring process and reported to the Strategic Policy & Resources Committee.

### **Devolved School Management (DSM) - £919,000**

- 2.31 The earmarked amount shown above is an estimate of the accumulated sum available to be carried forward at 31 March 2021 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 & Resources Committee.

### **Secondary Schools - £813,000**

- 2.33 There is £813,000 of resources remaining from the £1.799 million originally earmarked to equip the new school at Bertha Park which opened in August 2019. (Report Nos 15/395 and 18/41 refer).
- 2.34 These resources will be utilised in future years as the pupil intake increases to equip further classrooms.
- 2.35 These resources will be monitored as part of the revenue monitoring process and reported to the Strategic Policy & Resources Committee.

### **School Counsellors - £574,000**

- 2.36 Revenue Budget 2020-21 Update No 2 to the Strategic Policy & Resources Committee on 25 November 2020 (Report No. 20/225 refers) approved the earmarking of resources received from the Scottish Government in respect of counselling in schools which were not anticipated to be spent in 2020/21 due to school closure during the lockdown period. These resources will be applied in 2023/24 due to a three year contract being awarded.
- 2.37 These resources will be monitored as part of the revenue monitoring process and reported to the Strategic Policy & Resources Committee.

### **Perth & Kinross Offer - £499,000**

- 2.38 The Strategic Policy and Resources Committee in November 2020 approved the transfer of £262,000 from a budget of £350,000 as part of Revenue Budget 2020-21 Update No 2 to fund future expenditure on the Perth & Kinross Offer (Report No 20/22 refers). This was augmented by further resources in 2019/20. These resources will support the delivery of the Perth & Kinross Offer.
- 2.39 These resources will be monitored as part of the revenue monitoring process and reported to the Strategic Policy & Resources Committee.

### **Culture - £418,000**

- 2.40 There is £418,000 earmarked for developing the cultural offer originally approved from an under spend in the 2018/19 Revenue Budget and transferred 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). This was increased by a further £250,000 approved as part of the Revenue Budget 2020-21 Update No 3 to Council on 27 January 2021 (Report No. 21/8 refers).
- 2.41 These resources will be monitored as part of the revenue monitoring process and reported to the Strategic Policy & Resources Committee.

### **Modern Apprentices / Graduate Trainees - £374,000**

- 2.42 The Strategic Policy and Resources Committee originally 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 2021 is £374,000 which includes current and previous year underspends from an annual recurring budget of £450,000.
- 2.43 These resources will be monitored as part of the revenue monitoring process and reported to the Strategic Policy & Resources Committee.

### **Community Investment Fund - £304,000**

- 2.44 It is proposed that the Council continues to earmark the remaining balance of £304,000 of the Community Investment Fund approved as part of the 2018/19 – 2020/21 Revenue Budget.
- 2.45 These resources will be monitored as part of the revenue monitoring process and reported to the Strategic Policy & Resources Committee.

### **PH2O (Perth Leisure Vision) - £290,000**

- 2.46 The Strategic Policy and Resources Committee approved the transfer of £350,000 from a budget of £500,000 as part of 2019/20 Revenue Monitoring Report 3 to the Strategic Policy & Resources Committee to fund the future design and business operating model of the PH2O project (Report No 20/22 refers). The remaining balance of £290,000 will be utilised in future years on this project.
- 2.47 These resources will be monitored as part of the revenue monitoring process and reported to the Strategic Policy & Resources Committee.

### **Works Maintenance - £200,000**

- 2.48 It is proposed that the Council continues to earmark the balance of £200,000 for future works maintenance which remains from the £1.25 million approved as part of the 2018/19 – 2020/21 Revenue Budget.
- 2.49 These resources will be monitored as part of the revenue monitoring process and reported to the Strategic Policy & Resources Committee.

### **Financial Assistance - £176,000**

- 2.50 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). Following the Covid pandemic, An Comunn Gaidhealach has now approved the rescheduling of the Royal National Mod with the Mod now scheduled to be held in Perth in October 2022. The projected accumulated balance available for this purpose at 31 March 2021 is £176,000. This will be utilised in 2022/23.
- 2.51 These resources will be monitored as part of the revenue monitoring process and reported to the Strategic Policy & Resources Committee.

### **Elections - £159,000**

- 2.52 The Council's Revenue Budget contains a recurring contribution of £53,000 to fund local government elections. The projected balance at 31 March 2021 will be £159,000.
- 2.53 These resources will be monitored as part of the revenue monitoring process and reported to the Strategic Policy & Resources Committee.

### **Grounds Maintenance - £150,000**

- 2.54 The Strategic Policy and Resources Committee approved the transfer of £225,000 as part of 2018/19 Revenue Monitoring Report 4 to fund road safety measures around the A9/A85 project. (Report No 19/110 refers). The balance of £150,000 will be utilised over the next 2 financial years.

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

**Local Action Partnerships - £145,000**

- 2.56 The amount shown is earmarked for Local Action Partnerships 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). These resources are approved for payment to groups via application to one of the seven local action partnerships.
- 2.57 These resources will be monitored as part of the revenue monitoring process and reported to the Strategic Policy & Resources Committee.

**Revenue Budget Flexibility 2020/21 - £125,000**

- 2.58 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 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 the Revenue Budget 2020/21 approved at the special meeting of the Council (Report No. 20/57 refers). The budget for £125,000 is for the implementation of the Education and Children's Services digital learning strategy and virtual campus.
- 2.59 These resources will be monitored as part of the revenue monitoring process and reported to the Strategic Policy & Resources Committee.

**Salix - £72,000**

- 2.60 Salix Finance Ltd is a Government owned non-departmental public body which provides interest free loan funding for energy efficiency works. The loan is re-paid to the fund over a number of years and re-invested in future energy efficiency works.
- 2.61 It is projected that the balance on the Fund at 31 March 2021 will be approximately £72,000 and this amount is shown as being earmarked within General Fund Reserves.
- 2.62 These resources will be monitored as part of the revenue monitoring process and reported to the Strategic Policy & Resources Committee.

**Public Sector Leadership - £40,000**

- 2.63 Revenue Budget Report 2020/21 No 3 to the Council on 27 January 2021 approved the earmarking of resources of £40,000 in respect of participation in the public sector leadership programme being developed jointly with the Scottish Government and the Hunter Foundation.

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

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

3.1 In order to assess the adequacy of unallocated General Fund 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.

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 risks facing the Council in the next few years which may impact upon the Council's finances is set out in the separate report on the Revenue Budget 2021/22 which is on the agenda for this special meeting of the Council (Report No. 21/33 refers). These include –

- COVID-19 long term impact
- Uncertainty over Scottish Government funding levels beyond 2021/22
- The provisional 2022/23 revenue budget has a gap of £2.526m
- Future financial position of Arms Length External Organisations
- Assumptions in relation to the continued growth in the number of Band D equivalent properties
- Welfare Reform
- Pay award assumptions for 2021/22 and beyond
- Expenditure pressures in 2022/23
- Inflation assumptions
- Current Economic Climate



## Severe Weather

- 3.6 The 2021/22 Provisional Revenue Budget includes a provision for winter maintenance for the cost of an average winter. However, a worse than average winter may have a significant adverse impact on the Council's 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 both be envisaged and has been experienced.
- 3.9 The Council's practice in respect of unbudgeted severe weather costs in recent years has been to fund these 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>	
2020/21	Projected overspend £1.2 million
2019/20	Overspend £648,000
2018/19	Underspend £143,000
2017/18	Over spend of £1.35 million
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 million
2011/12	Over spend £785,000
2010/11	Over spend £3.16 million

## 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 (£743,000 in 2020/21 for Perth & Kinross Council) before being eligible for support through the Bellwin Scheme.

### **Comparison with other authorities**

- 3.12 Audit Scotland's Financial Overview report for 2019/20, published on 26 January 2021 makes a number of observations in terms of council's useable Reserves. Their main observation was that unlike 2018/19 where there was a net draw on reserves of £45 million with 16 Councils ending the year with lower reserves than at the start of the financial year, in 2019/20 more councils (22) added to their revenue reserves with a net increase of £65 million across all Councils.
- 3.13 The report makes reference to the different strategies that Councils are using to manage their funding position and reserves over time. The report highlights that if some Councils continue to use their General Fund Reserves at the rate of the previous 3 years that they would deplete them in around 4 years. Perth & Kinross Council is not in this position.
- 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 Budget in the medium term. Based on the Net Provisional Revenue Budget for 2021/22 of £386.767 million as detailed in Appendix B of the Budget Report being considered at Council today (report 21/33 refers) this would imply a level of uncommitted Reserves of between approximately £7.735 million and £15.470 million for 2021/22.
- 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 significant, particularly given the unprecedented circumstances presented by the Covid-19 pandemic. There is currently no confirmation of the Council's Scottish Government funding beyond 2021/22 and it is anticipated that Council services will continue to operate in a challenging financial environment in future years.

- 3.17 The recommendation to earmark resources over 2% into the Covid-19 Reserve is a temporary adjustment. Over the medium to longer term it would be prudent for the Council in future to return to maintaining uncommitted Reserves in excess of 2%.
- 3.18 A comparison with the forecast position set out above indicates that the Council's projected uncommitted reserves will be approximately £7.735 million (prior to any budget decisions which have an effect on the Reserves position). This equates to 2.0% of the Net Provisional Revenue Budget for 2021/22.
- 3.19 Subject to Council approval of the recommendations contained within this report, the level of uncommitted Reserves will reduce from 3.7% at 31 March 2020 to the projected level of 2.0% at 31 March 2021. This equates to a reduction in the level of uncommitted Reserves of approximately £5.186 million. It is, however, important to recognise that this position includes the recommended creation of a substantial Covid-19 earmarked reserve to support the Council in addressing both the immediate and longer-term impact of the pandemic upon its finances. The application of the Covid-19 earmarked reserve will be subject to elected member approval; the forecast balance kept under review and the level and ongoing requirement for the Covid-19 reserve considered as part of the Council's future Reserves Strategy.
- 3.20 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 £7.735 million) in determining the 2021/22 Final Revenue Budget. In the event that any use of General Fund Reserves is made in determining the 2021/22 Revenue Budget, this should only be done on the basis of a sustainable strategy, which ensures that future years' Revenue Budgets are not dependent upon the continuing use of Reserves.
- 3.21 Appendix 3 to the reports shows the contributions to and from Reserves recommended in setting the Provisional Revenue Budget for 2021/22 and anticipated in 2022/23 and 2023/24.

#### **4. CAPITAL STATUTORY FUND**

- 4.1 The Capital Statutory Fund 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 £2.672 million of capital receipts carried forward to 2021/22. The forecasts for unapplied capital receipts relate to the Commercial Property Investment Programme and recommendations for utilising these resources will be reported to the Strategic Policy and Resources Committee.

## **5. INSURANCE FUND**

- 5.1 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 million 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.
- 5.2 The balance on the Fund at 31 March 2020 was £2.97 million (excluding provisions for outstanding liabilities). It is anticipated that the balance may reduce to approximately £2.45 million by 31 March 2021 assuming no significant change in claims experience.
- 5.3 The 2021/22 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.
- 5.4 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 million and the potential for claims in relation to the Limitation (Child Abuse) Act passed by the Scottish Parliament. For the main classes of insurance e.g. Casualty or Property, there is an individual "stop loss" in place which limits the financial exposure to the Council in any one year. The maximum loss that the Council would be required to meet in any given year for these main classes is £1.3 million for Casualty and £800,000 for Property (excluding flooding).

## **6. CAPITAL FUND**

- 6.1 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 2021 will be £27.983 million subject to approval of the recommendation for use of the Capital Fund set out in paragraph 2.8 above. The strategy for managing these resources will be considered as part of the future Capital Budget, which the Council will consider later in 2021.

## **7. CAPITAL GRANTS UNAPPLIED**

- 7.1 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 £2.189 million and this will be applied to the relevant projects as the works are completed. This is mainly in respect of Capital projects supporting the expansion of nursery provision to 1140 hours.

## **8. CONCLUSIONS AND RECOMMENDATIONS**

- 8.1 This report sets out the proposed strategy for managing the Council's Reserves and Balances with the exception of the Housing Revenue Account Balance.
- 8.2 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 Covid-19, Developer Contributions, Workforce Management and Revenue Grants.
- 8.3 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 at 2% of the Net Revenue Budget in the medium term while addressing the implications of COVID-19.
- 8.4 The level of uncommitted General Fund Reserves has reduced from 3.7% at 31 March 2020 to the projected level of 2.0% at 31 March 2021 which represents a reduction of approximately £5.2 million.
- 8.5 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 £7.735 million in determining the Final Revenue Budget for 2021/22. In the event that any use of General Fund Reserves is made in determining the 2021/22 Final 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.
- 8.6 Recommendations for managing the Capital Statutory 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.
- 8.7 Based upon the recommendations within this report, as part of preparing the Council's Unaudited 2020/21 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 in June 2021.
- 8.8 It is recommended that the Council approves:
  - i) The proposals to earmark General Fund Reserves as set out in Section 2.

ii) The proposed approach to maintain uncommitted reserves at 2% of the Net Revenue Budget as a temporary measure with the forecast balance in excess of this amount transferred to the COVID-19 earmarked reserve as set out in paragraph 2.10 above.

iii) The proposed approaches to managing the Capital Statutory 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	4 March 2021
Karen Donaldson	Chief Operating Officer	4 March 2021

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## 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

#### 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.

### 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.

## Asset Management (land, property, IT)

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

## **3 Assessments**

### Equality Impact Assessment

- 3.1 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.
- 3.2 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.

### Strategic Environmental Assessment

- 3.3 The Environmental Assessment (Scotland) Act 2005 places a duty on the Council to identify and assess the environmental consequences of its proposals.
- 3.4 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.

### Sustainability

- 3.5 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.
- 3.6 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**

##### Internal

- 4.1 The Chief Executive and Executive Officer Team 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 1 – Summary of General Fund Balances at 31 March 2020
- Appendix 2 – Projected General Fund Balance at 31 March 2021 (excluding the Housing Revenue Account)
- Appendix 3 – Summary of the Projected Use of General Fund Revenue Balances 2021/22, 2022/23 and 2023/24

## APPENDIX 1

## Summary of General Fund Balances at 31 March 2020

	HRA Balances £'000	Other General Fund Balances £'000	Total General Fund Balances £'000
<b>General Fund Balance at 31 March 2020</b>	1,000	49,296	50,296
<u>Less Commitments Against Balances</u>			
Transformation programme (including Workforce Management and Organisational Change)		(5,322)	(5,322)
Affordable Housing		(5,822)	(5,822)
Developer Contributions: Commuted Sums & Infrastructure and Affordable Housing		(6,278)	(6,278)
Revenue Budget Flexibility		(2,407)	(2,407)
Revenue Grants		(6,044)	(6,044)
Secondary Schools		(1,013)	(1,013)
Perth High School		(1,608)	(1,608)
Remodelling of Residential Care (Reach Project)		(1,506)	(1,506)
Works maintenance		(400)	(400)
Devolved School Management		(1,224)	(1,224)
Car Parking		(1,183)	(1,183)
Culture		(418)	(418)
Modern Apprentices / Graduate Trainees		(309)	(309)
Planning Appeals & Public Inquiries		(211)	(211)
Contaminated Land		(203)	(203)
Central Energy Efficiency Fund		(174)	(174)
Financial Assistance		(156)	(156)
Local Action Partnerships		(230)	(230)
Local Government Elections		(106)	(106)
Community Improvement Fund		(4)	(4)
Bridge Feasibility Studies		(132)	(132)
Public Service Network		(17)	(17)
Perth & Kinross Offer		(499)	(499)
PH2O		(407)	(407)
Grounds maintenance		(225)	(225)
Health and Social Care Partnership		(180)	(180)
Events and Rural communities		(120)	(120)
Investment in North Inch golf course		(117)	(117)
Micro Loans fund		(60)	(60)
<b>Uncommitted Balance at 31 March 2020</b>	<b>1,000</b>	<b>13,623</b>	<b>14,623</b>



**Projected General Fund Balance at 31 March 2021 (excl HRA)**

	£'000	£'000
<b>Balance on General Fund at 1 April 2020 (Appendix 1)</b>		49,296
<b>Budgeted Contributions to/(from) Balances (Approved March 2020)</b>		
Budget Flexibility	(2,282)	
Secondary schools	(200)	
Devolved School Management	(670)	
Revenue Grants	(556)	
Reach Project	(360)	
Perth High School	(200)	
Works maintenance	(200)	
Grounds maintenance	(75)	
Financial Assistance	20	
Elections	53	
Events and rural communities	(120)	
Investment in North Inch golf course	(117)	
Council Tax Second Home Discounts / Long Term Empty Property	318	
PH2O	(350)	
Budget Motion	(857)	
Capitalisation projects	(2,500)	
By Election	<u>(50)</u>	
		(8,146)
<b>Approved Contributions to/(from) Balances since March 2020</b>		
Revenue grants	(2,528)	
Council Tax Second Home Discounts / Long Term Empty Property	(3,420)	
Devolved School Management	(554)	
Local Action Partnerships	(40)	
Public Service Network	(17)	
Bridge studies	(132)	
Transformation	(1,146)	
Reach (Social workers)	(52)	
School counsellors	574	
Rates rebate	668	
Micro Loans fund	(60)	
Community Investment Fund	300	
Culture	<u>250</u>	
		(6,157)

**Projected General Fund Balance at 31 March 2021 (excl HRA)**

	£'000	£'000
<b>Year End Accounting Adjustments:</b>		
Devolved School Management: Projected Under spend	919	
PEF Funding	450	
Public Sector Leadership	40	
Developer Contributions: Commuted Sums Net Income	(1,051)	
Central Energy Efficiency Fund	(61)	
Planning appeals	18	
Workforce management	(95)	
COVID-19	5,100	
Affordable Housing	80	
Contaminated land	8	
Local Action Partnerships	(45)	
PH20	233	
Modern apprentices	65	
Winter overspend	(1,200)	
Loss of Income scheme	<u>3,262</u>	
		7,723
<b>Projected Balance on General Fund at 31 March 2021</b>		<u><u>42,716</u></u>

**Summary of the Projected Use of General Fund Revenue Balances**  
**2021/22, 2022/23 and 2023/24**

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 2021/22 - 2023/24  
 (Based on 2021/22 Provisional Revenue Budget)

	<b>£'000</b>	<b>£'000</b>
<b>Projected General Fund Balance at 1 April 2021</b>		<b>42,716</b>

**Financial Year 2021/22**

**Additions to Balances during year**

Financial Assistance	20
Elections	53
Council tax 2nd homes	1,300
Budget motion	33
COVID-19	4,922

**Use of Balances**

Council tax 2nd homes - funding staff	(982)
Council tax 2nd homes	(1,360)
Bertha Park	(420)
Perth High School	(196)
Grounds maintenance	(75)
Budget Flexibility	(125)
DSM	(919)
PEF	(450)
Reach/Social Workers	(644)
Covid-19	(10,992)
Budget Motion	(413)
	<u>(10,248)</u>
<b>Projected General Fund Balance at 31 March 2022</b>	<b>32,468</b>

**Financial Year 2022/23**

**Additions to Balances during year**

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

**Use of Balances**

Council tax 2nd homes - funding staff	(982)
Bertha Park	(180)
Perth High School	(450)
Grounds maintenance	(75)
Budget Motion	(355)
Reach/Social Workers	(450)
	<u>(1,119)</u>
<b>Projected General Fund Balance at 31 March 2023</b>	<b>31,349</b>

**Summary of the Projected Use of General Fund Revenue Balances**  
**2021/22, 2022/23 and 2023/24**

**Financial Year 2023/24**

**Additions to Balances during year**

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

**Use of Balances**

Council tax 2nd homes - funding staff	(982)
School counsellors	(574)
Perth High School	(450)
Bertha Park	(213)

	(846)
<b>Projected General Fund Balance at 31 March 2024</b>	<b><u><u>30,503</u></u></b>