

**PERTH & KINROSS COUNCIL**  
**28 FEBRUARY 2024**  
**REVENUE BUDGET 2024/25, 2025/26 & 2026/27**

**REVENUE BUDGET AMENDMENT - SCOTTISH CONSERVATIVE & UNIONIST GROUP**

The Council agrees:

- 1 To approve the 2024/25 Provisional Revenue Budget of £462.700 million as set out in Appendix B of Report No. 24/63.
- 2 To approve the 2025/26 Provisional Revenue Budget of £464.697 million as set out in Appendix B of Report No. 24/63.
- 3 To approve the 2026/27 Provisional Revenue Budget of £469.549 million as set out in Appendix B of Report No. 24/63.
- 4 To approve the expenditure pressures as set out in Appendix C of Report No. 24/63 with the exception of those listed in Appendix (i).
- 5 To approve the budget reductions / additional income as set out in Appendix C of Report No. 24/63 with the exception of those listed in Appendix (ii).
- 6 To approve the additional budget reductions / additional income as set out in Appendix (iii) of this Revenue Budget Amendment.
- 7 To approve the additional expenditure proposals as set out in Appendix (iv) of this Revenue Budget Amendment.
- 8 To approve an additional contribution from Reserves of £2.797 million in 2024/25 in this Revenue Budget Amendment.
- 9 To approve an additional contribution from Reserves of £908,000 in 2025/26 in this Revenue Budget Amendment.
- 10 To approve an additional contribution to Reserves of £804,000 in 2026/27 in this Revenue Budget Amendment.
- 11 To approve the Council Tax bases of 73,818 for 2024/25, 74,677 for 2025/26 and 75,328 for 2026/27.
- 12 To approve the contribution to Perth & Kinross Integration Joint Board of £87.438 million which is included in the 2024/25 Provisional Revenue Budget.
- 13 To approve the earmarked general fund balances set out in Table 10 with the exception of those included in Appendices (v), (vi) and (vii).
- 14 To approve that uncommitted Reserves are maintained at a minimum of 2% to 4% of the 2024/25 Provisional Revenue Budget which equates to £9.254 million to £18.508 million.

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- 15 To approve a provision for the non-collection of Council Tax of 2.0% in 2024/25, 2025/26 and 2026/27.
- 16 To approve the 2024/25 Final Revenue Budget of £467.328 million resulting in a Band D Council Tax of £1,403.69 in 2023/24 as summarised in Appendix (v) of this Revenue Budget Amendment. This represents a 0% increase from the Council Tax Band D figure for 2023/24.
- 17 To approve the 2025/26 Provisional Revenue Budget of £467.443 million resulting in an indicative Band D Council Tax of £1,472.47 in 2025/26 as summarised in Appendix (vi) of this Revenue Budget Amendment. This represents an indicative 4.9% increase from the Council Tax Band D figure for 2024/25.
- 18 To approve the 2026/27 Provisional Revenue Budget of £470.588 million resulting in an indicative Band D Council Tax of £1,531.37 in 2026/27 as summarised in Appendix (vii) of this Revenue Budget Amendment. This represents an indicative 4.0% increase from the Council Tax Band D figure for 2025/26.

REVENUE BUDGET AMENDMENT - SCOTTISH CONSERVATIVE & UNIONIST GROUP

EXPENDITURE PRESSURES REJECTED	Reference	24/25	25/26	26/27
	Report No. 24/63	£'000	£'000	£'000
Enabling our children and young people to achieve their full potential				
4 Slippage in schools (partial) - revised target of 3.25%	47	245		
<b>TOTAL EXPENDITURE PRESSURES REJECTED</b>		<b>245</b>	<b>0</b>	<b>0</b>

REVENUE BUDGET AMENDMENT - SCOTTISH CONSERVATIVE & UNIONIST GROUP

Reference  
Report No.  
24/63

Page No. 24/25 25/26 26/27  
£'000 £'000 £'000

**BUDGET REDUCTIONS REJECTED**

**Tackling climate change and supporting sustainable places**

1	Grounds Maintenance	59			100
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**Developing a resilient, stronger and greener local economy**

1	Removal of funding for mobile toilets	62	26		
3	Business & Place Development Team - Economic Development Events	64	220		
4	Business & Place - City & Town Centre Management	65	95		
8	Business & Place - Business Tourism	69	50		

**Enabling our children and young people to achieve their full potential**

2	Increase in charges (partial) - school lets	72	1	1	1
5	Reduction of Education psychology capacity	75		86	
6	Full Removal of the School Crossing Patroller Service	76	61	28	
7	Removal of Primary Swimming Lessons	77	40	20	
12	Reduction in Teacher Capacity	82	190		
15	Reductions to Devolved School Management Budgets (DSM)	86	52		

**Protecting and caring for our most vulnerable people**

1	Housing and Homeless Support - Contract and Commissioning	92		66	
3	Housing and Homeless Support - Private Sector Housing Team	94		88	
4	Housing and Homeless Support - Housing Service Team	96		88	
5	Housing Service - Care and Repair Service	98		300	100
8	Reduction to Criminal Justice Support (CJS)	102		42	43

**Working in partnership with our communities**

1	Adult Learning SLA	106		92	
2	Community Learning and Development - Adult Literacy	107	28	152	
5	Public Transport - Local Bus Service	111	775		
8	Winter Maintenance - Out of Hours Treatment	114	110		
9	Winter Maintenance - Reduce Network Coverage by 20%	115	450		
10	Winter Maintenance - Increase route gritting times to 3 hours across all Category 1 routes.	116	100		
12	Community Greenspace - Infrastructure	119	85		
13	Street Cleansing - Reduction in Activity	120	168	168	
14	Operations Training	121			48
15	Operations - Management & Supervisory Capacity	122			131
17	Road Maintenance Partnership - Reactive Maintenance (partial) - retention of the budget for repairs to damaged bollards, potholes etc.	125		81	
18	Traffic and Road Safety	127	50	48	48

**TOTAL BUDGET REDUCTIONS REJECTED**

**2,501 1,260 471**

REVENUE BUDGET AMENDMENT - SCOTTISH CONSERVATIVE & UNIONIST GROUP

ADDITIONAL SAVINGS PROPOSALS	24/25 £'000	25/26 £'000	26/27 £'000
<b>Tackling climate change and supporting sustainable places</b>			
Climate Change - Energy efficiency	25		
<b>Organised to Deliver / Transformation</b>			
Delete Contingency budget		1,395	2,003
<b>TOTAL ADDITIONAL SAVINGS PROPOSALS</b>	<b>25</b>	<b>1,395</b>	<b>2,003</b>

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**REVENUE BUDGET 2024/25, 2025/26 & 2026/27**

**REVENUE BUDGET AMENDMENT - SCOTTISH CONSERVATIVE & UNIONIST GROUP**

**CORPORATE PLAN 2023 - 2028**

**24/25 25/26 26/27**  
**£'000 £'000 £'000**

**Additional Expenditure Proposals**

**TACKLING POVERTY**

**Welfare Rights** - Additional funding of £650,000 for financial insecurity including community care and crisis grants, to provide support for our residents experiencing financial difficulty (recurring). 650

**Community Kitchen** - funding of £50,000 to support Giraffe Perth to continue to develop their training programme to teach cooking skills, reduce food waste, build confidence and promote wellbeing to individuals and families in Perth and Kinross (non-recurring). 50

**TACKLING CLIMATE CHANGE AND SUPPORTING SUSTAINABLE PLACES**

**Roads and Gullies** - additional funding of £100,000 to support the process of gully, culvert and ditch cleaning to reduce flooding (non-recurring). 100

**DEVELOPING A RESILIENT, STRONGER AND GREENER LOCAL ECONOMY**

**Investment in Public Toilets** - £85,000 for the retention of the public toilets at Auchterarder, Blairgowrie, Crieff and Marshall Place, Perth in 2024/25 to allow further work on Community Asset Transfers or the removal of toilet attendants and implementation of controlled access (non-recurring). 85

**Perth & Kinross Business Partnership** - support of £10,000 for a new business partnership involving Perth Chamber of Commerce, Growbiz and Perthshire Local aimed at encouraging local business enterprise and development across Perth and Kinross (non-recurring). 10

**Growbiz Connected Hubs** - Funding of £20,000 towards the extension of community-based hubs across rural Perth and Kinross providing co-working space, hot-desking, meeting space, and access to advice and support such as enterprise and employability support, skills development and capacity building (non-recurring). 20

**ENABLING OUR CHILDREN AND YOUNG PEOPLE TO ACHIEVE THEIR FULL POTENTIAL**

**Pipes and Drums** - Funding of £36,000 to support the continuation and expansion of the successful programme of pipes and drums tuition in Perth and Kinross (non-recurring). 36

**School of Football** - Funding of £30,000 to extend the highly successful School of Football programme, currently in place within our East Perthshire Primary Schools, across Perth and Kinross (non-recurring). 30

**Development of Quiet Spaces in Schools** - Funding of £20,000 to support the development of comfortable, calming, quiet spaces for young people who exhibit higher levels of dysregulation, allowing 1-2-1 and small group learning which enables a more productive learning experience in an environment designed to meet their needs. (non-recurring). 20

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**CORPORATE PLAN 2023 - 2028**

**24/25 25/26 26/27**  
**£'000 £'000 £'000**

**Additional Expenditure Proposals**

**Supply of iPads** - Funding of £20,000 for digital technology to support the communication needs in Secondary Intensive Support Provisions. Having a range and sufficiency of digital devices, with appropriate software installed, will support a number of young people for whom communication can be challenging (non-recurring). 20

**PROTECTING AND CARING FOR OUR MOST VULNERABLE PEOPLE**

**RASAC Perth & Kinross** - additional funds of £40,000 in 2024/25 to support women and young people who have experienced sexual violence at any time in their lives (non-recurring). 40

**Women's Aid** - additional funding of £40,000 for Women' Aid in 2024/25 in recognition of the increased incidence of domestic abuse in Perth and Kinross (non-recurring). 40

**SUPPORTING AND PROMOTING PHYSICAL AND MENTAL WELLBEING**

**Pitch Hire** - Additional funding of £20,000 to maintain free grass pitch hire throughout Perth and Kinross for matches which are organised and pre-booked (non-recurring). 20

**CulturePK** - Investment of £191,000 in 2024/25 to keep the public libraries in Alyth, Comrie, Pitlochry, Auchterarder, Birnam and North Inch open (non-recurring). 191

**CulturePK** - Investment of £25,000 in 2024/25 to examine alternative ways to provide library facilities in the areas with the lowest footfall such as Open+ Libraries (Cambridgeshire County Council) (non-recurring). 25

**The Lighthouse** - Support of £100,000 for the vital work of The Lighthouse, Perth, a local non-profit service offering crisis support for anyone aged 12+ who is at risk of self-harm or suicide (non-recurring). 100

**Mental Health Community Groups** - £60,000 funding for Community Groups supporting better mental health in Perth and Kinross such as The Men's Shed, the Women's Wellbeing Club, Mindspace and Andy's Man Club (non-recurring). 60

**Live Active Leisure** - Funding of £90,000 during 2024/25 for Live Active Leisure to continue management of the Atholl Leisure Centre and the Community Halls while the Property Asset Transformation Review and opportunities for Community Asset Transfer or Community Management take place. (non-recurring). 90

**WORKING IN PARTNERSHIP WITH OUR COMMUNITIES**

**Visitor Rangers** - Further investment of £210,000 for the Visitor Ranger service to support communities with their response to visitor management issues such as littering, inconsiderate camping and illegal parking (non-recurring). 210

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CORPORATE PLAN 2023 - 2028

24/25 25/26 26/27  
 £'000 £'000 £'000

**Additional Expenditure Proposals**

**Community Investment Fund** - Further funding of £400,000 in 2024/25 for devolved decision making through the Community Investment Fund with the eligibility criteria to include inequalities, increased energy costs and tackling poverty projects (non-recurring). 400

**Bloom Groups and Friends of Cemeteries Groups etc** - Additional funding of £60,000 for the direct use of local Bloom Groups, Friends of Cemeteries Groups, Paths Groups and Litter Picking Groups (non-recurring). 60

**Verge cutting** - £65,000 to complete an additional verge cutting exercise in Perth and Kinross to improve road safety for walkers, cyclists and other road users (non-recurring). 65

Investment in capacity to **Redesign our Public Transport Service** (non-recurring) 75 100 25  
 Efficiency savings following re-design of the Public Transport Service (recurring) (100) (100)

**TOTAL EXPENDITURE PROPOSALS**

**2,397 0 (75)**



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**REVENUE BUDGET AMENDMENT - SCOTTISH CONSERVATIVE & UNIONIST GROUP**

**2024/25 COUNCIL TAX CALCULATION**

	<b>2024/25</b>	
	<b>£'000</b>	<b>£'000</b>
2024/25 Provisional Revenue Budget		462,700
Adjustments:		
Reject Expenditure Pressures (Appendix i)	(245)	
Reject Savings (Appendix ii)	2,501	
Additional Savings Proposals (Appendix iii)	(25)	
Additional Expenditure Proposals (Appendix iv)	2,397	
	<hr/>	4,628
2024/25 Updated Provisional Revenue Budget		<hr/> 467,328
<u>Funding</u>		
Total Revenue Funding	(344,767)	
Council Tax Second Home / Long Term Empty Properties	(3,300)	
Capital Grants	(1,600)	
Council Tax Single Person Discount	(300)	
Net Contribution from Reserves included in the Provisional Budget	(3,946)	
Contribution from Service Concession Scheme	(7,000)	
Contribution from Earmarked Reserves included in this Amendment	(1,943)	
Contribution from unearmarked Reserves included in this Amendment	(854)	
	<hr/>	<hr/> (363,710)
AMOUNT TO BE LEVIED FROM COUNCIL TAX		103,618
TAX BASE BAND D EQUIVALENT PROPERTIES (2.0% Non Collection)		73,818
FINAL 2024/25 BAND D COUNCIL TAX		<hr/> <hr/> £ 1,403.69
INCREASE (2023/24 FINAL BAND D COUNCIL TAX £1,403.69)		<hr/> <hr/> £ -
PERCENTAGE INCREASE		<hr/> <hr/> 0.00%

Excluding Water and Waste Water charges determined by Scottish Water.

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**REVENUE BUDGET 2024/25, 2025/26 & 2026/27**

**REVENUE BUDGET AMENDMENT - SCOTTISH CONSERVATIVE & UNIONIST GROUP**

**2025/26 COUNCIL TAX CALCULATION**

	<b>2025/26</b>	
	<b>£'000</b>	<b>£'000</b>
2025/26 Provisional Revenue Budget		464,697
Recurring impact of 2024/25 proposals		2,881
Adjustments:		
Reject Expenditure Pressures (Appendix i)	0	
Reject Savings (Appendix ii)	1,260	
Additional Savings Proposals (Appendix iii)	(1,395)	
Additional Expenditure Proposals (Appendix iv)	0	
	<hr/>	(135)
2025/26 Updated Provisional Revenue Budget		<hr/> 467,443
<b><u>Funding</u></b>		
Total Revenue Funding	(344,767)	
Council Tax Second Home / Long Term Empty Properties	(3,300)	
Capital Grants	(1,600)	
Council Tax Single Person Discount	(300)	
Net Contribution to Reserves included in the Provisional Budget	392	
Contribution from Service Concession Scheme	(7,000)	
Contribution from Earmarked Reserves included in this Amendment	(100)	
Contribution from unearmarked Reserves included in this Amendment	(808)	
	<hr/>	(357,483)
AMOUNT TO BE LEVIED FROM COUNCIL TAX		109,960
TAX BASE BAND D EQUIVALENT PROPERTIES (2.0% Non Collection)		74,677
FINAL 2025/26 BAND D COUNCIL TAX		<hr/> <hr/> <u>£ 1,472.47</u>
INCREASE (2024/25 FINAL BAND D COUNCIL TAX £1,403.69)		<hr/> <hr/> <u>£ 68.78</u>
PERCENTAGE INCREASE		<hr/> <hr/> <u>4.90%</u>

Excluding Water and Waste Water charges determined by Scottish Water.

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**REVENUE BUDGET AMENDMENT - SCOTTISH CONSERVATIVE & UNIONIST GROUP**

**2026/27 COUNCIL TAX CALCULATION**

	2026/27	
	£'000	£'000
2026/27 Provisional Revenue Budget		469,549
Recurring impact of 2024/25 proposals		2,881
Recurring impact of 2025/26 proposals		(235)
Adjustments:		
Reject Expenditure Pressures (Appendix i)	0	
Reject Savings (Appendix ii)	471	
Additional Savings Proposals (Appendix iii)	(2,003)	
Additional Expenditure Proposals (Appendix iv)	(75)	
		(1,607)
2026/27 Updated Provisional Revenue Budget		470,588
<u>Funding</u>		
Total Revenue Funding	(344,767)	
Council Tax Second Home / Long Term Empty Properties	(3,300)	
Capital Grants	(1,600)	
Council Tax Single Person Discount	(300)	
Net Contribution to Reserves included in the Provisional Budget	930	
Contribution from Service Concession Scheme	(7,000)	
Contribution from Earmarked Reserves included in this Amendment	(25)	
Contribution to unearmarked Reserves included in this Amendment	829	
		(355,233)
AMOUNT TO BE LEVIED FROM COUNCIL TAX		115,355
TAX BASE BAND D EQUIVALENT PROPERTIES (2.0% Non Collection)		75,328
FINAL 2026/27 BAND D COUNCIL TAX		£ 1,531.37
INCREASE (2025/26 FINAL BAND D COUNCIL TAX £1,472.47)		£ 58.90
PERCENTAGE INCREASE		4.0%

Excluding Water and Waste Water charges determined by Scottish Water.