

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

REVENUE BUDGET AMENDMENT - INDEPENDENT

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 £3.432 million in 2024/25 in this Revenue Budget Amendment.
- 9 To approve an additional contribution to Reserves of £516,000 in 2025/26 in this Revenue Budget Amendment.
- 10 To approve an additional contribution to Reserves of £94,000 in 2026/27 in this Revenue Budget Amendment.
- 11 To approve the Council Tax bases of 73,718 for 2024/25, 74,577 for 2025/26 and 75,228 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 the adjustments listed 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.
- 15 To approve a provision for the non-collection of Council Tax of 2.0% in 2024/25, 2025/26 and 2026/27.

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- 16 To approve the 2024/25 Final Revenue Budget of £467.822 million resulting in a Band D Council Tax of £1,403.69 in 2024/25 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 £463.882 million resulting in an indicative Band D Council Tax of £1,445.80 in 2025/26 as summarised in Appendix (vi) of this Revenue Budget Amendment. This represents an indicative 3% increase from the Council Tax Band D figure for 2024/25.

- 18 To approve the 2026/27 Provisional Revenue Budget of £467.970 million resulting in an indicative Band D Council Tax of £1,489.17 in 2026/27 as summarised in Appendix (vii) of this Revenue Budget Amendment. This represents an indicative 3.0% increase from the Council Tax Band D figure for 2025/26.

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EXPENDITURE PRESSURES REJECTED	Reference Report No. 24/63	24/25	25/26	26/27
	Page No.	£'000	£'000	£'000
Tackling climate change and supporting sustainable places				
4 Slippage in Schools	47	386		
11 Central Children Families and Justice	48	80	5	
12 Client travel (partial)	48	33	2	2
Organised to Deliver / Transformation				
5 Corporate Health & Safety	54	25		
TOTAL EXPENDITURE PRESSURES REJECTED		524	7	2

REVENUE BUDGET AMENDMENT - INDEPENDENT

APPENDIX (ii)

	Reference Report No. 24/63 Page No.	24/25 £'000	25/26 £'000	26/27 £'000
BUDGET REDUCTIONS REJECTED				
Tackling Poverty				
2 Full removal of Food Initiative Budget (partial) - reject the removal of food grant payments to community food projects	57	53		
Tackling climate change and supporting sustainable places				
2 Planning & Development - Climate Change (partial) - reject the reduction to energy consultancy and energy efficiency advice	61	30		
Developing a resilient, stronger and greener local economy				
1 Removal of funding for mobile toilets	62	26		
2 Reduce Grant Funding to Pitlochry Festival Theatre	63			24
3 Business & Place Development Team: Economic Development Events	64	220		
5 Business & Place Development: Perth & Kinross Heritage Trust (partial) - reject part of proposed cut to effectively deliver a 50% cut to full budget	66		20	
Enabling our children and young people to achieve their full potential				
2 Increase in Charges (smooth school meals) (partial)	72	350	(260)	
6 Full removal of the School Crossing Patroller (SCP) Service	76	61	28	
7 Removal of Primary Swimming Lessons	77	40	20	
8 Reduction in Parent Council funding.	78	20		
10 Rationalisation of Minibus Provision	80		39	
14 Closure of Loss Making Breakfast Clubs	85		61	37
15 Reductions to Devolved School Management Budgets (DSM)	86	52		
16 Rationalisation of Education staff across the service	87			4,359
Protecting and caring for our most vulnerable people				
1 Housing and Homeless Support - Contract and Commissioning	92		66	
2 Housing and Homeless Support - Service Level Agreements with Providers (partial)	93			48
5 Housing Service - Care and Repair Service (partial) - reject 50% of proposed cut	98		150	50
6 Housing and Homeless Support - Reduce Floating Housing Support Contract by 10%	99			125
8 Reduction to Criminal Justice Support (CJS)	102		42	43

REVENUE BUDGET AMENDMENT - INDEPENDENT

APPENDIX (ii)

	Reference Report No. 24/63 Page No.			
		24/25 £'000	25/26 £'000	26/27 £'000
BUDGET REDUCTIONS REJECTED				
Working in partnership with our communities				
1 Adult Learning SLA	106		92	
3 Community Learning and Development - Further Reductions - accelerate part of saving to year 1	108	(60)	60	
5 Public Transport - Local Bus Services	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		
11 Community Greenspace - Maintenance	117	51	52	117
12 Community Greenspace - Infrastructure	119	65		
13 Street Cleansing - Reduction in Activity	120	168	168	
14 Operations Training	121			48
Regulatory Services	123	10	144	83
17 Roads Maintenance Partnership - Reactive Maintenance	125		128	59
18 Traffic & Road Safety	127	50	48	48
TOTAL BUDGET REDUCTIONS REJECTED		2,571	858	5,041

REVENUE BUDGET AMENDMENT - INDEPENDENT

	24/25	25/26	26/27
	£'000	£'000	£'000
ADDITIONAL SAVINGS PROPOSALS			
Tackling climate change and supporting sustainable places			
Reduction in tree-planting function	55		
Developing a resilient, stronger and greener economy			
Accelerate increase in EV charges	115	(115)	
Reduction to Development Plan function	200	200	
Enabling our children and young people to achieve their full potential			
Introduce charging from September for use of minibuses by schools and community groups	38	50	50
Redesign of central Education & Learning service		500	500
Increase breakfast club charge from £2 to £3	40		
Recharge 100% of SERCC annual fee to schools' DSM budget	20		
Partially absorb DSM underspend	200		
Perth Secondary School Estate Review			500
Tayside Contracts - further efficiency target	100		
Reduction to quality improvement/educational support function	100	100	
Working in partnership with our communities			
Expansion of Perth City parking permit zone - income to be applied to public transport costs		100	
Charge for Broxden Park and Ride (with a free ticket to City Centre) - income to be applied to public transport costs	200		
Removal of remainder of Community Learning and Development function	220	221	
Generate saving by combining parking warden, dog fouling, safer communities and visitor ranger roles		150	150
Community Greenspace - Infrastructure - accept 10% reduction in tree and woodland maintenance	20		
Allow purchase of permits for more than 2 garden waste bins	35	10	
Organised to Deliver / Transformation			
Closure of Pullar House		1,600	1,600
Contingency Budget		1,395	2,003
Cease membership of CoSLA		90	
Cease membership of Scotland Excel		115	
Sell ES1 number plate	150	(150)	
TOTAL ADDITIONAL SAVINGS PROPOSALS	1,493	4,266	4,803

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CORPORATE PLAN 2023 - 2028

24/25 25/26 26/27
£'000 £'000 £'000

ADDITIONAL EXPENDITURE PROPOSALS

Developing a resilient, stronger and greener local economy

Feasibility study into new Ballinluig/Stanley/Bertha Park Integrated Transport Hub - Railway Station/Bus Interchange/Park&Ride (non-recurring)	60		
Feasibility study to bring a rail line and station to Kinross (non-recurring)	50		
GrowBiz base funding of operations (recurring)	100		
Micro business grants scheme - restart of the successful scheme from previous years (non-recurring, funded from Covid reserve)	1,000		
Small business interest-free loans scheme - to be set up during 2024/25 to commence from April 2025, potentially administered by an external organisation (non-recurring)		1,000	
Adapt your property - continuation of the successful scheme from previous years (non-recurring)	500		
Additional investment in Pitlochry Festival Theatre (recurring)	23	23	
Enabling our children and young people to achieve their full potential			
Improve referral and diagnosis pathway in Educational Psychology service (non-recurring to be taken from Transformation Reserve)	100		
Expand breakfast and after-school clubs in areas where provision doesn't exist but could (recurring)	80		
Protecting and caring for our most vulnerable people			
Breast Buddies - expansion of the Breast Buddies programme to support best start in life and encourage positive parenting (recurring)	40		
Supporting and promoting physical and mental wellbeing			
CPK - To maintain library provision in Pitlochry as part of new Community Campus model (recurring)	20		
CPK - To maintain library provision in Comrie - with a view to reviewing location (recurring)	20		
LAL - Access to curling initiative (non-recurring)	25		
LAL - community halls support (non-recurring)	30		
Reject grass pitches and parks charges, and exempt farmers markets from road closure charges (recurring)	21		
Reduction of income targets for community campuses to increase uptake by local groups. This proposal may include a reduced rate for community-based organisations. (recurring)	24		
LAL - available to Live Active Leisure to maintain leisure provision within Pitlochry, initially in Live Active Atholl and then as part of the new Community Campus model. (recurring)	60		

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CORPORATE PLAN 2023 - 2028	24/25	25/26	26/27
	£'000	£'000	£'000
ADDITIONAL EXPENDITURE PROPOSALS			
Working with communities			
Community Investment Fund (non-recurring)	300		
New grit bins (non-recurring)	20		
New bus shelters (non-recurring)	60		
Unadopted roads (non-recurring)	100		
Budget to allow Property to adapt school and campus buildings to facilitate more community access and use (non-recurring)	100		
Grant to Crieff Community Trust for regeneration staffing (non-recurring)	40	40	40
Improving quality and provision of car parks (non-recurring from car park reserve)	500		
Repairs to roads, ie. potholes (non-recurring from car park reserve)	1,000		
Increase in Road Safety staff (recurring)	45		
Community transport initiatives (recurring)	50		
Visitor rangers (non-recurring)	200		
Organised to Deliver			
Apply additional money to the loan charges budget over and above the proposed 1% of council tax (non-recurring)		500	500
TOTAL ADDITIONAL EXPENDITURE PROPOSALS	4,568	1,563	540

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2024/25 COUNCIL TAX CALCULATION

	2024/25	
	£'000	£'000
2024/25 Provisional Revenue Budget		462,700
Adjustments:		
Reject Expenditure Pressures (Appendix i)	(524)	
Reject Savings (Appendix ii)	2,571	
Additional Savings Proposals (Appendix iii)	(1,493)	
Additional Expenditure Proposals (Appendix iv)	4,568	
	<hr/>	
		5,122
2024/25 Updated Provisional Revenue Budget		<hr/> 467,822
<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 to unearmarked Reserves included in this Amendment	684	
Contribution from earmarked Reserves included in this Amendment	(4,116)	
	<hr/>	
		<hr/> (364,345)
AMOUNT TO BE LEVIED FROM COUNCIL TAX		103,477
TAX BASE BAND D EQUIVALENT PROPERTIES (2.0% Non Collection)		73,718
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 AMENDMENT - INDEPENDENT

2025/26 COUNCIL TAX CALCULATION

	2025/26	
	£'000	£'000
2025/26 Provisional Revenue Budget		464,697
Recurring impact of 2024/25 proposals		1,037
Adjustments:		
Reject Expenditure Pressures (Appendix i)	(7)	_____
Reject Savings (Appendix ii)	858	_____
Additional Savings Proposals (Appendix iii)	(4,266)	_____
Additional Expenditure Proposals (Appendix iv)	1,563	_____
	_____	(1,852)
2025/26 Updated Provisional Revenue Budget		463,882
<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	392	
Contribution from Service Concession Scheme	(7,000)	
Contribution to unearmarked reserves included in this Amendment	516	
	_____	(356,059)
AMOUNT TO BE LEVIED FROM COUNCIL TAX		107,823
TAX BASE BAND D EQUIVALENT PROPERTIES (2.0% Non Collection)		74,577
FINAL 2025/26 BAND D COUNCIL TAX		<u>£ 1,445.80</u>
INCREASE (2024/25 FINAL BAND D COUNCIL TAX £1,403.69)		<u>£ 42.11</u>
PERCENTAGE INCREASE		<u>3.0%</u>

Excluding Water and Waste Water charges determined by Scottish Water.

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2026/27 COUNCIL TAX CALCULATION

	2026/27	
	£'000	£'000
2026/27 Provisional Revenue Budget		469,549
Recurring impact of 2024/25 proposals		1,037
Recurring impact of 2025/26 proposals		(3,392)
Adjustments:		
Reject Expenditure Pressures (Appendix i)	(2)	_____
Reject Savings (Appendix ii)	5,041	_____
Additional Savings Proposals (Appendix iii)	(4,803)	
Additional Expenditure Proposals (Appendix iv)	540	
	_____	776
2026/27 Updated Provisional Revenue Budget		467,970
<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 to unearmarked Reserves included in this Amendment	94	
	_____	(355,943)
AMOUNT TO BE LEVIED FROM COUNCIL TAX		112,027
TAX BASE BAND D EQUIVALENT PROPERTIES (2.0% Non Collection)		75,228
FINAL 2026/27 BAND D COUNCIL TAX		<u>£ 1,489.17</u>
INCREASE (2025/26 FINAL BAND D COUNCIL TAX £1,445.80)		<u>£ 43.37</u>
PERCENTAGE INCREASE		<u>3.0%</u>

Excluding Water and Waste Water charges determined by Scottish Water.