

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

**REVENUE BUDGET AMENDMENT - SCOTTISH LABOUR 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 £1.133 million in 2024/25 in this Revenue Budget Amendment.
- 9 To approve an additional contribution from Reserves of £986,000 in 2025/26 in this Revenue Budget Amendment.
- 10 To approve an additional contribution to Reserves of £182,000 in 2026/27 in this Revenue Budget Amendment.
- 11 To approve the Council Tax bases of 73,838 for 2024/25, 74,817 for 2025/26 and 75,468 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 £465.692 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 £467.727 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 £470.292 million resulting in an indicative Band D Council Tax of £1,516.37 in 2026/27 as summarised in Appendix (vii) of this Revenue Budget Amendment. This represents an indicative 2.98% increase from the Council Tax Band D figure for 2025/26.

REVENUE BUDGET AMENDMENT - SCOTTISH LABOUR GROUP

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				
1 Property Maintenance (partial)	54			125
<b>TOTAL EXPENDITURE PRESSURES REJECTED</b>		<b>0</b>	<b>0</b>	<b>125</b>

REVENUE BUDGET AMENDMENT - SCOTTISH LABOUR GROUP

	Reference Report No. 24/63 Page No.	24/25 £'000	25/26 £'000	26/27 £'000
<b>SAVINGS REJECTED</b>				
<b>Tackling Poverty</b>				
1 Period Dignity (partial)	56	10		
2 Food Initiative Budget	57	53	67	
<b>Tackling climate change and supporting sustainable places</b>				
1 Grounds Maintenance	59			100
<b>Developing a resilient, stronger and greener local economy</b>				
2 Grant funding to Pitlochry Festival Theatre	63			24
3 Business & Place Development Team: Events (partial)	64	110		
4 Business & Place Development Team: City & Town Centre Management (partial)	65	48		
<b>Enabling our children and young people to achieve their full potential</b>				
2 Increase in charges - school meals (partial)	72	370		
5 Reduction in Education Psychology Capacity	75		86	
6 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		
12 Reduction in Teacher numbers	82	190		
13 33 Week Period in Secondary Schools	83			437
14 Closure of Loss Making Breakfast Clubs	85		61	37
20 Standardisation of School Meal Offer	91	400		
<b>Protecting and caring for our most vulnerable people</b>				
1 Housing and Homeless Support - Contract and Commissioning	92		66	
2 Housing and Homeless Support - Service Level Agreements with Providers	93			117
3 Housing and Homeless Support - Private Sector Housing Team	94		88	
4 Housing and Homeless Support - Housing Service	96		88	
5 Housing Service - Care and Repair Service (accelerate)	98	(300)	200	100
6 Housing and Homeless Support - Reduce Floating Housing Support Contract by 10%	99			125
7 Review of SLA Payments	101		130	
8 Reduction to Criminal Justice Support (CJS)	102		42	43
<b>Working in partnership with our communities</b>				
1 Adult Learning SLA	106		92	
2 Community Learning and Development - Adult Literacy	107	28	152	
3 Community Learning and Development - Further Reductions	108		119	
4 Community Planning - Reduced Capacity (accelerate)	110	(42)	42	
5 Public Transport - Local Bus Services	111	775		
8 Winter Maintenance	114	110		
10 Winter Maintenance - Increase route gritting times to 3 hours across all Category 1 routes.	116	100		
17 Roads Maintenance Partnership - Reactive Maintenance	125		128	59
18 Traffic and Road Safety	127	50	48	48

REVENUE BUDGET AMENDMENT - SCOTTISH LABOUR GROUP

	Reference Report No. 24/63 Page No.	24/25 £'000	25/26 £'000	26/27 £'000
<b>SAVINGS REJECTED</b>				
<b>Organised to Deliver / Transformation</b>				
1 Customer Service Centre Efficiencies (accelerate)	131	(72)	(10)	82
<b>TOTAL SAVINGS REJECTED</b>		<b><u>1,951</u></b>	<b><u>1,447</u></b>	<b><u>1,172</u></b>

**REVENUE BUDGET AMENDMENT - SCOTTISH LABOUR GROUP**

<b>ADDITIONAL SAVINGS PROPOSALS</b>	<b>24/25</b>	<b>25/26</b>	<b>26/27</b>
	<b>£'000</b>	<b>£'000</b>	<b>£'000</b>
<b>Tackling climate change and supporting sustainable places</b>			
Increased target for landfill reduction through public education campaigns, building on the previous successful work in this area		50	
<b>Developing a resilient, stronger and greener economy</b>			
Removal of budget for city centre business intelligence and support	100		
<b>Enabling our children and young people to achieve their full potential</b>			
School meal additional increases in years 2 and 3 (9% total)		80	81
Reduction in Tayside Contracts Contract fee	100		
<b>Working in partnership with our communities</b>			
Closure of Inveralmond Recycling Centre		50	
Charge for Broxden Park and Ride - to promote more turnaround of the spaces and help make sure spaces are available when people need them.	200		
Allow purchase of permits for more than 2 garden waste bins, some residents wish for more than 1 garden waste bin, we as a council will be open to providing that service (subject to availability)	35	10	
Community asset transfer - one off	100	(100)	
<b>Organised to Deliver / Transformation</b>			
Property maintenance		125	
Contingency		1,395	2,003
Sell ES1 number plate (one off)	150	(150)	
Lease cost saving from withdrawal Pullar House			1,600
<b>TOTAL ADDITIONAL SAVINGS PROPOSALS</b>		<b>735</b>	<b>1,410 3,684</b>

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**REVENUE BUDGET AMENDMENT - SCOTTISH LABOUR GROUP**

**CORPORATE PLAN 2023 - 2028**

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

**Additional Expenditure Proposals**

**Tackling Poverty**

Further investment in staffing to support closing the poverty-related attainment gap (recurring)	383	187	
Child Poverty focussed top up for the Welfare fund (recurring) Provides 1 welfare rights officer and also school clothing for kids of £65k and £5k for infant formula and the rest as a discretionary fund for reasonable living expenses	170		
Warm Spaces (non-recurring)	200		
Letham4All - community fridge (non recurring), to support the continuation of this organisation's fantastic support for its community	13		

**Tackling climate change and supporting sustainable places**

Buses 2030 - funding for the development of a fully-costed business case for new models of public transport delivery (officer capacity) (non-recurring) Officer capacity to develop proposals for future public transport operation which restore public accountability by setting the needs of residents and the environment as top priority. To include franchising, public-interest, public-ownership, and other models as appropriate. Will complement the Mobility Strategy and review options for regional working with TACTRAN partners.	115	105	105
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**Community Transport Initiatives (non-recurring)**

50

**Developing a resilient, stronger and greener economy**

Borrowing cost to create a £3 million pot to contribute towards the construction costs of the Park and Choose facility at West Kinfauns/Walnut Grove		135	
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**Enabling our children and young people to achieve their full potential**

Creation of an additional child psychologist post (recurring) to further support ASN pupils	97		
Further investment in staffing to support ASN pupils in achieving their full potential (recurring)	313	187	

**Working in partnership with our communities**

Funding for localised road/footway drainage improvements where needed to alleviate localised flooding issues (non-recurring)	200		
Tulloch play facilities (non-recurring), to support the work already underway by Saints in the Community	35		
Equalities Fund (non-recurring), to be awarded to 3rd sector organisations seeking funding for projects that align with council's corporate plan including holiday activities for kids	200		
Funding to grow the council housing stock through more newbuilds or buybacks. Borrowing capacity to unlock £7.8 million of capital spending (recurring, subject to Ministerial Approval and Tenant Approval)			350

**Organised to Deliver / Transformation**

Funding to cover adaptations/additional office space after withdrawal from Pullar House (recurring)		200	
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**TOTAL ADDITIONAL EXPENDITURE PROPOSALS**

**1,776 814 455**

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**REVENUE BUDGET AMENDMENT - SCOTTISH LABOUR 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)	0	
Reject Savings (Appendix ii)	1,951	
Additional Savings Proposals (Appendix iii)	(735)	
Additional Expenditure Proposals (Appendix iv)	1,776	
	<hr/>	2,992
2024/25 Updated Provisional Revenue Budget		<hr/> 465,692
<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 from Reserves included in the Provisional Budget	(3,946)	
Contribution from Service Concession Scheme	(7,000)	
Contribution from earmarked reserves included in this Amendment	(2,956)	
Contribution to unearmarked Reserves included in this Amendment	1,823	
	<hr/>	<hr/> (362,046)
AMOUNT TO BE LEVIED FROM COUNCIL TAX		103,646
TAX BASE BAND D EQUIVALENT PROPERTIES (2.0% Non Collection)		73,838
FINAL 2024/25 BAND D COUNCIL TAX		<hr/> <b>£ 1,403.69</b> <hr/>
INCREASE (2023/24 FINAL BAND D COUNCIL TAX £1,403.69)		<hr/> <b>£ -</b> <hr/>
PERCENTAGE INCREASE		<hr/> <b>0.0%</b> <hr/>

Excluding Water and Waste Water charges determined by Scottish Water.



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**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		2,179
Adjustments:		
Reject Expenditure Pressures (Appendix i)	0	
Reject Savings (Appendix ii)	1,447	
Additional Savings Proposals (Appendix iii)	(1,410)	
Additional Expenditure Proposals (Appendix iv)	814	
	<hr/>	851
2025/26 Updated Provisional Revenue Budget		<hr/> 467,727
<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 unearmarked Reserves included in this Amendment	(986)	
	<hr/>	(357,561)
AMOUNT TO BE LEVIED FROM COUNCIL TAX		110,166
TAX BASE BAND D EQUIVALENT PROPERTIES (2.0% Non Collection)		74,817
FINAL 2025/26 BAND D COUNCIL TAX		<hr/> <hr/> <b>£ 1,472.47</b>
INCREASE (2024/25 FINAL BAND D COUNCIL TAX £1,403.69)		<hr/> <hr/> <b>£ 68.78</b>
PERCENTAGE INCREASE		<hr/> <hr/> <b>4.9%</b>

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 LABOUR GROUP**

**2026/27 COUNCIL TAX CALCULATION**

	2026/27	
	£'000	£'000
2026/27 Provisional Revenue Budget		469,549
Recurring impact of 2024/25 proposals		2,179
Recurring impact of 2025/26 proposals		746
Adjustments:		
Reject Expenditure Pressures (Appendix i)	(125)	
Reject Savings (Appendix ii)	1,172	
Additional Savings Proposals (Appendix iii)	(3,684)	
Additional Expenditure Proposals (Appendix iv)	455	
	<hr/>	<hr/>
		(2,182)
2026/27 Updated Provisional Revenue Budget		470,292
<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	182	
		<hr/>
		(355,855)
AMOUNT TO BE LEVIED FROM COUNCIL TAX		114,437
TAX BASE BAND D EQUIVALENT PROPERTIES (2.0% Non Collection)		75,468
FINAL 2026/27 BAND D COUNCIL TAX		<hr/>
		£ 1,516.37
INCREASE (2025/26 FINAL BAND D COUNCIL TAX £1,472.47)		<hr/>
		£ 43.90
PERCENTAGE INCREASE		<hr/>
		2.98%

Excluding Water and Waste Water charges determined by Scottish Water.