

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

REVENUE BUDGET MOTION - SCOTTISH NATIONAL PARTY

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 Motion.
- 7 To approve the additional expenditure proposals as set out in Appendix (iv) of this Revenue Budget Motion.
- 8 To approve an additional contribution from Reserves of £2.350 million in 2024/25 in this Revenue Budget Motion.
- 9 To approve an additional contribution from Reserves of £354,000 in 2025/26 in this Revenue Budget Motion.
- 10 To approve an additional contribution to Reserves of £2.384 million in 2026/27 in this Revenue Budget Motion.
- 11 To approve the Council Tax bases of 74,004 for 2024/25, 74,866 for 2025/26 and 75,518 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.

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

REVENUE BUDGET MOTION - SCOTTISH NATIONAL PARTY

- 15 To approve a provision for the non-collection of Council Tax of 1.75% in 2024/25, 2025/26 and 2026/27.

- 16 To approve the 2024/25 Final Revenue Budget of £467.142 million resulting in a Band D Council Tax of £1,403.69 in 2024/25 as summarised in Appendix (v) of this Revenue Budget Motion. 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 £467.167 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 Motion. 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 £470.300 million resulting in an indicative Band D Council Tax of £1,544.62 in 2026/27 as summarised in Appendix (vii) of this Revenue Budget Motion. This represents an indicative 4.9% increase from the Council Tax Band D figure for 2025/26.

	Reference			
	Report No.	24/25	25/26	26/27
	24/63			
	Page No.	£'000	£'000	£'000
REVENUE BUDGET MOTION - SCOTTISH NATIONAL PARTY				
EXPENDITURE PRESSURES REJECTED				
Enabling our children and young people to achieve their full potential				
4 Slippage in Schools	47	386		
TOTAL EXPENDITURE PRESSURES REJECTED		386	0	0

REVENUE BUDGET MOTION - SCOTTISH NATIONAL PARTY BUDGET REDUCTIONS REJECTED	Reference Report No.	24/25	25/26	26/27
	24/63 Page No.	£'000	£'000	£'000
Tackling climate change and supporting sustainable places				
2 Food Initiative Budget (partial)	57		67	
Developing a resilient, stronger and greener local economy				
1 Funding for Mobile Toilets	62	26		
3 Business & Place Development Team: Economic Development Events	64	220		
4 Business & Place Development Team: 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 Reject increase in primary schools and rephase increase in secondary over three years	72	420	(170)	(75)
5 Educational Psychology Capacity	75		86	
6 School Crossing Patroller Service - accept vacancies (partial)	76	42	28	
7 Primary Swimming Lessons	77	40	20	
14 Closure of Loss Making Breakfast Clubs	85		61	37
Protecting and caring for our most vulnerable people				
1 Housing and Homeless Support - Contract & Commissioning (partial)	92		34	
2 Housing and Homeless Support - SLAs with Providers	93			117
3 Housing and Homeless Support - Private Sector Housing Team	94		88	
4 Housing and Homeless Support - Housing Service Team (partial)	96		44	
8 Criminal Justice Support (CJS)	102		42	43
Working in partnership with our communities				
1 Adult Learning SLA	106		92	
5 Public Transport - Local Bus Services	111	775		
7 Community Greenspace Nursery	113	21		
8 Winter Maintenance	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		
13 Street Cleansing Activity	120	168	168	
14 Operations Training	121			48
16 Regulatory Services	123	10	144	83
17 Road Maintenance Partnership - Reactive Maintenance	125		128	59
18 Traffic and Road Safety	127	50	48	48
Organised to Deliver / Transformation				
3 Regulation - Corporate Health & Safety	133		35	35
TOTAL SAVINGS REJECTED		2,577	915	395

REVENUE BUDGET MOTION - SCOTTISH NATIONAL PARTY

	24/25	25/26	26/27
	£'000	£'000	£'000
ADDITIONAL SAVINGS PROPOSALS			
Working in partnership with our communities			
Additional income from sale of recyclates	30		
Protecting and caring for our most vulnerable people			
Increase in income target from PK Lets	20		
Organised to Deliver / Transformation			
Leadership	100		
Use of Contingency Budget		1,395	2,003
TOTAL ADDITIONAL SAVINGS PROPOSALS	150	1,395	2,003

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

REVENUE BUDGET MOTION - SCOTTISH NATIONAL PARTY

CORPORATE PLAN 2023 - 2028

24/25 25/26 26/27
£'000 £'000 £'000

ADDITIONAL EXPENDITURE PROPOSALS

TACKLING POVERTY

Think Yes - Child Poverty Fund

75

Funding to enable front line workers to make instant decisions and one-off payments for the purchase of goods and services to resolve a problem for a child or family affected by poverty (non-recurring)

Financial Insecurity Funding / Scottish Welfare Fund

500

The cost of living crisis has caused significant hardships for many. Now in 2024, with price inflation including food and clothing, rising mortgage rates and increasing energy costs, more and more families are struggling to make ends meet month to month. This funding will be available to residents feeling the impact of the cost of living crisis. (non-recurring)

The Big Hoose

35 35

The Big Hoose provides access to essential goods to support children and families in need. It is a hub where a number of organisations donate goods for recycling that would otherwise be sent to landfill. By far the largest donator is Amazon. There is currently a part-time post funded by Gannochy Trust. This proposal will provide match funding in order to increase the 3 day a week post to full time and also recruit a delivery driver.(non-recurring)

Buttons & Bows

15

Additional funding to support the inspirational work of this Buttons and Bows who provide a valuable service to our families (non recurring)

TACKLING CLIMATE CHANGE AND SUPPORTING SUSTAINABLE PLACES

Funding for Public Transport

120

Additional investment in local buses to provide free travel on one Saturday per month (non recurring)

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

REVENUE BUDGET MOTION - SCOTTISH NATIONAL PARTY

CORPORATE PLAN 2023 - 2028	24/25	25/26	26/27
	£'000	£'000	£'000
ADDITIONAL EXPENDITURE PROPOSALS			
DEVELOPING A RESILIENT, STRONGER AND GREENER LOCAL ECONOMY			
Market Development Grants	75		
Reinstatement of the budget for market development grant support in order to ensure that businesses are assisted to expand. This funding will also allow for the continuation of support for businesses to attend national / international trade fairs. (recurring)			
Residents Parking	5		
No increase in residents car parking permits			
Funded by the Car Park Trading Account			
	(5)		
Rural Business Support	100		
Funding for Growbiz to expand coverage including rural social care providers (non-recurring)			
Feasibility Study Funding	100	100	100
Additional investment to ensure that the Council is best placed to take full advantage of any national funding at both a UK and Scottish Government level (e.g. Levelling Up Fund, UK Shared Prosperity Fund, Community Renewal Fund, Learning Estate Investment Programme, Town Centre Fund, Regeneration Capital Grant Fund etc). This investment will allow feasibility studies to be developed in key areas of opportunity which fit with the Council's strategic objectives and outcomes and that the Council has 'shovel ready' projects to submit as and when funding opportunities arise. Initially this funding will be targeted at rail and bus hubs. The funding will sit in an earmarked Reserve and be drawn down through the Finance & Resources Committee (non-recurring)			
Investment in Economic Development	100		
Meet borrowing costs associated with a £2 million capital investment in economic development to provide serviced unit and land (recurring)			
Identification of Funding Opportunities	80		
Additional investment in our workforce to create capacity to identify opportunities to secure external funding and maximise current and future funding streams to augment both the Revenue and Capital Budgets and provide the level of investment needed to help Perth and Kinross recover and grow. (recurring)			

PERTH & KINROSS COUNCIL
28 FEBRUARY 2024
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REVENUE BUDGET MOTION - SCOTTISH NATIONAL PARTY

CORPORATE PLAN 2023 - 2028

24/25 25/26 26/27
£'000 £'000 £'000

ADDITIONAL EXPENDITURE PROPOSALS

ENABLING OUR CHILDREN AND YOUNG PEOPLE TO ACHIEVE THEIR FULL POTENTIAL

Promise Improvement Lead

59 33

Funding for 2025/26 and 2026/27 will allow the trial of this new role to run for the duration of the forthcoming Raising Attainment Strategy 2024-2027, maintaining a clear focus on improving outcomes for our care experienced young people in line with our commitment as a Council to Keeping The Promise. We have begun to make some good progress and are determined to do better still. (non-recurring)

Continue with the provision of Food and Fun activities during schools holiday periods 50

This fund will enable community and 3rd sector groups to bid for funds to operate food and fun activities for groups of children and young people during school holiday periods. (non-recurring)

PROTECTING AND CARING FOR OUR MOST VULNERABLE PEOPLE

RASAC

30

Further funding to support the vital work of this organisation (non-recurring)

Women's Aid

30

Further funding to support the vital work of this organisation (non-recurring)

Care at Home

200

Additional investment to transform the care at home service in order to deliver longer term efficiencies (non-recurring)

Increase in amount designated in earmarked Reserves (200)

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

REVENUE BUDGET MOTION - SCOTTISH NATIONAL PARTY

CORPORATE PLAN 2023 - 2028	24/25	25/26	26/27
	£'000	£'000	£'000
ADDITIONAL EXPENDITURE PROPOSALS			
SUPPORTING AND PROMOTING PHYSICAL AND MENTAL WELLBEING			
Free Pitch Hire	20		
To encourage use of our grass pitches throughout Perth and Kinross for organised / pre-booked matches (non-recurring)			
Library Review	191		
Funding that will maintain rural library provision for one year to allow communities, CPK and the Council to work together to develop a sustainable community led model of library provision in localities (non-recurring)			
WORKING IN PARTNERSHIP WITH OUR COMMUNITIES			
Flood Schemes	50		
Investment of £1 million to carry out the flood schemes at Dunkeld and Buckie Braes to protect our communities (recurring)			
Waste Strategy	80	30	
Reintroduction of funding to enhance capacity in the Waste Team to support procurement, contract management and waste minimisation initiatives (recurring)			
Investment in local communities	400		
Via the Local Action Partnerships (£100,000) and Community Investment Fund (£300,000) , to fund projects aimed at helping our communities deal with the cost of living crisis for a better future (non-recurring)			
Visitor Ranger Service	200		
Bridge funding to allow officers time to bring forward a proposal to modernise the way the service is delivered. (non recurring)			
Grounds Maintenance	150	150	(50)
Reinvestment of funding in grounds maintenance to allow for a more managed reduction in levels of service. During this transition period, engagement will be undertaken with communities and partners to understand whether the service can be delivered differently. (recurring)			
TOTAL ADDITIONAL EXPENDITURE PROPOSALS	2,401	374	83

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

REVENUE BUDGET MOTION - SCOTTISH NATIONAL PARTY

2024/25 COUNCIL TAX CALCULATION

	2024/25	
	£'000	£'000
2024/25 Provisional Revenue Budget		462,700
Adjustments:		
Reject Expenditure Pressures (Appendix i)	(386)	
Reject Savings (Appendix ii)	2,577	
Additional Savings Proposals (Appendix iii)	(150)	
Additional Expenditure Proposals (Appendix iv)	2,401	
	<hr/>	4,442
2024/25 Updated Provisional Revenue Budget		<hr/> 467,142
<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 unearmarked Reserves included in this Motion	(1,225)	
Contribution from earmarked Reserves included in this Motion	(1,125)	
	<hr/>	<hr/> (363,263)
AMOUNT TO BE LEVIED FROM COUNCIL TAX		103,879
TAX BASE BAND D EQUIVALENT PROPERTIES (1.75% Non Collection)		74,004
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/> 0.0%

Excluding Water and Waste Water charges determined by Scottish Water.

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

REVENUE BUDGET MOTION - SCOTTISH NATIONAL PARTY

2025/26 COUNCIL TAX CALCULATION

	2025/26	
	£'000	£'000
2025/26 Provisional Revenue Budget		464,697
Recurring impact of 2024/25 proposals		2,576
Adjustments:		
Reject Expenditure Pressures (Appendix i)	0	
Reject Savings (Appendix ii)	915	
Additional Savings Proposals (Appendix iii)	(1,395)	
Additional Expenditure Proposals (Appendix iv)	374	
		(106)
2025/26 Updated Provisional Revenue Budget		467,167
<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 from earmarked Reserves included in this Motion	(35)	
Contribution from unearmarked Reserves included in this Motion	(319)	
		(356,929)
AMOUNT TO BE LEVIED FROM COUNCIL TAX		110,238
TAX BASE BAND D EQUIVALENT PROPERTIES (1.75% Non Collection)		74,866
FINAL 2025/26 BAND D COUNCIL TAX		£ 1,472.47
INCREASE (2024/25 FINAL BAND D COUNCIL TAX £1,403.69)		£ 68.78
PERCENTAGE INCREASE		4.9%

Excluding Water and Waste Water charges determined by Scottish Water.

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

REVENUE BUDGET MOTION - SCOTTISH NATIONAL PARTY

2026/27 COUNCIL TAX CALCULATION

	2026/27	
	£'000	£'000
2026/27 Provisional Revenue Budget		469,549
Recurring impact of 2024/25 proposals		2,576
Recurring impact of 2025/26 proposals		(300)
Adjustments:		
Reject Expenditure Pressures (Appendix i)	0	
Reject Savings (Appendix ii)	395	
Additional Savings Proposals (Appendix iii)	(2,003)	
Additional Expenditure Proposals (Appendix iv)	83	
	<hr/>	<hr/>
		(1,525)
2026/27 Updated Provisional Revenue Budget		470,300
<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 Motion	2,384	
	<hr/>	<hr/>
		(353,653)
AMOUNT TO BE LEVIED FROM COUNCIL TAX		116,647
TAX BASE BAND D EQUIVALENT PROPERTIES (1.75% Non Collection)		75,518
FINAL 2026/27 BAND D COUNCIL TAX		<hr/> <u>£ 1,544.62</u>
INCREASE (2025/26 FINAL BAND D COUNCIL TAX £1,472.47)		<hr/> <u>£ 72.15</u>
PERCENTAGE INCREASE		<hr/> <u>4.9%</u>

Excluding Water and Waste Water charges determined by Scottish Water.