

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

REVENUE BUDGET AMENDMENT - LIBERAL DEMOCRAT 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.
- 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 (i).
- 6 To approve the additional budget reductions / additional income as set out in Appendix (ii) of this Revenue Budget Amendment.
- 7 To approve the additional expenditure proposals as set out in Appendix (iii) of this Revenue Budget Amendment.
- 8 To approve an additional contribution from Reserves of £2.627 million in 2024/25 in this Revenue Budget Amendment.
- 9 To approve an additional contribution to Reserves of £1.181 million in 2025/26 in this Revenue Budget Amendment.
- 10 To approve an additional contribution to Reserves of £2.531 million in 2026/27 in this Revenue Budget Amendment.
- 11 To approve the Council Tax bases of 73,768 for 2024/25, 74,627 for 2025/26 and 75,278 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 (iv), (v) and (vi).
- 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 £467.803 million resulting in a Band D Council Tax of £1,500.54 in 2024/25 as summarised in Appendix (iv) of this Revenue Budget Amendment. This represents a 6.9% increase from the Council Tax Band D figure for 2023/24.

- 17 To approve the 2025/26 Provisional Revenue Budget of £467.664 million resulting in an indicative Band D Council Tax of £1,590.56 in 2025/26 as summarised in Appendix (v) of this Revenue Budget Amendment. This represents an indicative 6.0% increase from the Council Tax Band D figure for 2024/25.

- 18 To approve the 2026/27 Provisional Revenue Budget of £473.996 million resulting in an indicative Band D Council Tax of £1,686.00 in 2026/27 as summarised in Appendix (vi) of this Revenue Budget Amendment. This represents an indicative 6.0% increase from the Council Tax Band D figure for 2025/26.

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	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	57	53	67	
Tackling climate change and supporting sustainable places				
1 Grounds Maintenance	59			100
Developing a resilient, stronger and greener local economy				
3 Business & Place Development Team: Economic Development Events (partial)	64	165		
4 Business & Place Development Team: City & Town Centre Management	65	95		
Enabling our children and young people to achieve their full potential				
2 Increase in charges - phased implementation	72	300	(300)	
3 Reintroduce charges for Central Groups and full cost recovery for Music Camps	73	48		
4 School Based Music Instruction	74	13	116	70
5 Reduction in Education Psychology Capacity	75		86	
6 Full removal of the School Crossing Patroller (SCP) Service	76	61	28	
7 Removal of Primary Swimming Lessons	77	40	20	
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 (partial)	87			2,000
17 Young People with emotional and behavioural difficulties in Residential Care (partial)	88	200		
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	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	98		300	100
6 Housing and Homeless Support - Reduce Floating Housing Support Contract	99			125
8 Reduction to Criminal Justice Support (CJS)	102		42	43
9 Reduction in Children Family and Justice Service workforce	103			464

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Reference
 Report No.
 24/63
 Page No. 24/25 25/26 26/27
 £'000 £'000 £'000

BUDGET REDUCTIONS REJECTED

Working in partnership with our communities

1 Adult Learning SLA	106		92	
2 Community Learning and Development - Adult Literacy	107	28	152	
3 Community Learning and Development - Further Staff Reductions	108		119	
4 Community Planning - Reduced Capacity	110		42	
5 Public Transport - Local Bus Services (partial)	111	650		
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	85		
13 Street Cleansing - Reduction in Activity	120	168	168	
14 Operations Training	121			48
15 Operations Management and Supervisory	122			131
16 Regulatory Services	123	10	144	83
18 Traffic and Road Safety	127	50	48	48

TOTAL BUDGET REDUCTIONS REJECTED

2,619 1,479 3,483

REVENUE BUDGET AMENDMENT - LIBERAL DEMOCRAT GROUP

	24/25	25/26	26/27
	£'000	£'000	£'000
ADDITIONAL SAVINGS PROPOSALS			
Organised to Deliver / Transformation			
Contingency		1,395	2,003
TOTAL ADDITIONAL SAVINGS PROPOSALS	0	1,395	2,003

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CORPORATE PLAN 2023 - 2028 **24/25** **25/26** **26/27**
£'000 **£'000** **£'000**

Additional Expenditure Proposals

TACKLING POVERTY

Scottish Welfare Fund Augmentation	650		
To provide an emergency safety net and support independent living through crisis and community care grants to those in need (non-recurring)			
Financial Insecurity Fund	350		
To assist residents struggling with the cost of living(non-recurring)			
Welfare Rights Team	44		
Add 1FTE to reduce pressure on staff and assist in swift provision of advice and distribution of Scottish Welfare Fund and Financial Insecurity Fund (recurring)			
Housing Private Sector Tenancy Sustainment	80		
Continue to deliver early intervention and prevention to support private sector tenants, administered by frontline homelessness team, to find solutions to avoid homelessness (recurring)			
Housing - Intensive Housing Support		140	140
To continue successful outreach service to support people with complex needs experiencing homelessness. High fidelity approach delivered by lead/ peer support practitioners with specialist alcohol and substance misuse training skills to more people into tenancies with intensive support to sustain their home and maintain positive relationships with neighbours (non-recurring)			

TACKLING CLIMATE CHANGE AND SUPPORTING SUSTAINABLE PLACES

Think Yes fund for Community Resilience Groups	50		
for swift response to Community Resilience Groups to invest in equipment and training to help residents and businesses to protect themselves from the impact of severe weather events (non-recurring)			

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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

Adapt your Property Fund

To continue the successful scheme facilitating conversion/ adaptation/ improvement of under-used/ vacant town and city centre commercial space for new commercial/ residential development (non-recurring)	300
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ENABLING OUR CHILDREN AND YOUNG PEOPLE TO ACHIEVE THEIR FULL POTENTIAL

Outreach Pupil Support Resource

Outreach support for experienced practitioners to work alongside pupil support assistant workforce across schools, sharing expertise and good practice and providing appropriate training. This will enhance support where it is most needed, resulting in more young people being able to maintain a full time class placement and reduced disruption for all pupils through distressed or challenging behaviours (non-recurring)	50
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PROTECTING AND CARING FOR OUR MOST VULNERABLE PEOPLE

RASAC Perth & Kinross

Additional Funding to support the vital work of this organisation (non-recurring)	30
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Perthshire Women's Aid

Additional Funding to support the vital work of this organisation (non-recurring)	30
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CORPORATE PLAN 2023 - 2028 24/25 25/26 26/27
£'000 £'000 £'000

Additional Expenditure Proposals

WORKING IN PARTNERSHIP WITH OUR COMMUNITIES

Severe weather resilience	100
Recognising the increased frequency and intensity of weather events, additional resources to ensure PKC can serve residents and communities in severe weather events (non-recurring)	
Visitor Rangers	200
Additional resource to retain Visitor Ranger services to enhance the experience of visitors and protect our environment (non-recurring)	
Community Investment Fund	400
Further funding for projects in our communities to help tackle our Council priorities in line with the Local Outcome Improvement Plans (non-recurring)	
Community Asset Transfer Support Fund	150
Funding to support community asset transfer of buildings, including Community Halls (through e.g. repairs, leverage matched/ external funding) to reduce burden of surplus buildings on the Council (non-recurring)	
Community transport	50
Support for communities to set up sustainable community transport arrangements in areas of need (non-recurring)	
TOTAL ADDITIONAL EXPENDITURE PROPOSALS	<u>2,484 140 140</u>

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2024/25 COUNCIL TAX CALCULATION

	2024/25	
	£'000	£'000
2024/25 Provisional Revenue Budget		462,700
Adjustments:		
Reject Savings (Appendix i)	2,619	
Additional Savings Proposals (Appendix ii)	0	
Additional Expenditure Proposals (Appendix iii)	2,484	
	<hr/>	<hr/>
2024/25 Updated Provisional Revenue Budget		5,103 467,803
<u>Funding</u>		
Total Revenue Funding	(338,338)	
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	(1,088)	
Contribution from unearmarked Reserves included in this Amendment	(1,539)	
	<hr/>	<hr/>
		(357,111)
AMOUNT TO BE LEVIED FROM COUNCIL TAX		110,692
TAX BASE BAND D EQUIVALENT PROPERTIES (2.0% Non Collection)		73,768
FINAL 2024/25 BAND D COUNCIL TAX		<hr/> <hr/> £ 1,500.54
INCREASE (2023/24 FINAL BAND D COUNCIL TAX £1,403.69)		<hr/> <hr/> £ 96.85
PERCENTAGE INCREASE		<hr/> <hr/> 6.90%

Excluding Water and Waste Water charges determined by Scottish Water.

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2025/26 COUNCIL TAX CALCULATION

	2025/26	
	£'000	£'000
2025/26 Provisional Revenue Budget		464,697
Recurring impact of 2024/25 proposals		2,743
Adjustments:		
Reject Savings (Appendix i)	1,479	
Additional Savings Proposals (Appendix ii)	(1,395)	
Additional Expenditure Proposals (Appendix iii)	140	
	<hr/>	224
2025/26 Updated Provisional Revenue Budget		<hr/> 467,664
<u>Funding</u>		
Total Revenue Funding	(338,338)	
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	1,181	
	<hr/>	<hr/> (348,965)
AMOUNT TO BE LEVIED FROM COUNCIL TAX		118,699
TAX BASE BAND D EQUIVALENT PROPERTIES (2.0% Non Collection)		74,627
FINAL 2025/26 BAND D COUNCIL TAX		<hr/> <u>£ 1,590.56</u>
INCREASE (2024/25 FINAL BAND D COUNCIL TAX £1,500.54)		<hr/> <u>£ 90.02</u>
PERCENTAGE INCREASE		<hr/> <u>6.00%</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		2,743
Recurring impact of 2025/26 proposals		84
Adjustments:		
Reject Savings (Appendix i)	3,483	
Additional Savings Proposals (Appendix ii)	(2,003)	
Additional Expenditure Proposals (Appendix iii)	140	
	<hr/>	<hr/>
2026/27 Updated Provisional Revenue Budget		1,620
		<hr/> 473,996
<u>Funding</u>		
Total Revenue Funding	(338,338)	
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	2,531	
	<hr/>	<hr/>
		(347,077)
AMOUNT TO BE LEVIED FROM COUNCIL TAX		126,919
TAX BASE BAND D EQUIVALENT PROPERTIES (2.0% Non Collection)		75,278
FINAL 2026/27 BAND D COUNCIL TAX		<hr/> <hr/> £ 1,686.00
INCREASE (2025/26 FINAL BAND D COUNCIL TAX £1,590.56)		<hr/> <hr/> £ 95.44
PERCENTAGE INCREASE		<hr/> <hr/> 6.00%

Excluding Water and Waste Water charges determined by Scottish Water.