

# **SPECIAL MEETING OF PERTH AND KINROSS COUNCIL**

Minute of special hybrid meeting of Perth and Kinross Council held in the Council Chamber, 2 High Street, Perth on Wednesday 28 February 2024 at 10.30am.

Present: Provost X McDade, Depute Provost A Parrott, Bailies C Ahern, A Bailey, R Brock, C McLaren and M Williamson, Councillors K Allan, H Anderson, L Barrett, P Barrett, B Brawn, S Carr, A Chan, D Cuthbert, S Donaldson, E Drysdale, J Duff, A Forbes, M Frampton, N Freshwater, K Harvey, D Illingworth, I James, N Khogali, G Laing, B Leishman, I MacPherson, I Massie, S McCole, T McEwan, J Rebeck, C Reid, W Robertson, C Shiers, F Smith, C Stewart, G Stewart, R Watters and J Welch.

In Attendance: T Glen, Chief Executive; L Simpson, Strategic Lead - Legal and Governance; B Renton, Executive Director (Communities); S Devlin, Strategic Lead – Education and Learning; J Pepper, Director/Chief Officer, Perth and Kinross Health & Social Care Partnership; S MacKenzie, Head of Finance; C Mailer, Director – Strategy, People and Resources; S Walker, Strategic Lead – Finance and Business Support; K Donaldson, Chief Operating Officer; A Williams, Director – Economy, Place and Learning; F Crofts, Strategic Lead – Environment and Infrastructure, D Littlejohn, Strategic Lead – Economy, Development and Planning; L Brady, K Fraser, A O'Brien, N Sutherland, S Hendry, K Molley, A Brown and M Pasternak (all Strategy, People and Resources).

Provost X McDade, Presiding.

## **1. WELCOME AND APOLOGIES**

Provost McDade welcomed all those present to the meeting.

## **2. DECLARATIONS OF INTEREST**

There were no Declarations of Interests in terms of the Councillors' Code of Conduct.

## **3. STRATEGIC PLANNING UPDATE 2024/25 TO 2026/27 AND GENERAL FUND REVENUE BUDGET**

There was submitted a joint report by the Chief Executive and the Strategic Lead – Finance and Business Support (24/63) (1) providing an update on the how the Council's approach to organisational transformation and budget planning activity mitigates, as far as possible, the impact of the financial challenges facing the Council; (2) presenting the 2024/25 and 2025/26 updated provisional General Fund Revenue Budgets, based on decisions taken by Council on 1 March 2023 and presenting the 2026/27 provisional General Fund Revenue Budget; (3) seeking the Council's approval to set the indicative Council Tax level for 2026/27; (4) providing an update on and seeking approval of the Council's Reserves Strategy and (5) providing an update on the financial risks facing the Council over the medium term, including significant inflationary and pay pressures, uncertainty over future funding levels and potential challenges for partners.

## **Motion (Councillors G Laing and E Drysdale)**

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.
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.

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

**APPENDIX (i)**

Reference Report No. 24/63 Page No.	24/25 £'000	25/26 £'000	26/27 £'000
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**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		
<b>TOTAL EXPENDITURE PRESSURES REJECTED</b>		<b>386</b>	<b>0</b>	<b>0</b>

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

**APPENDIX (ii)**

Reference Report No. 24/63 Page No.	24/25 £'000	25/26 £'000	26/27 £'000
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**REVENUE BUDGET MOTION - SCOTTISH NATIONAL PARTY BUDGET REDUCTIONS REJECTED**

**Tackling climate change and supporting sustainable places**

2 Food Initiative Budget (partial)	57	67		
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**Developing a resilient, stronger and greener local economy**

1 Funding for Mobile Toilets	62	26		
Business & Place Development Team: Economic Development				
3 Events	64	220		
Business & Place Development Team: City & Town Centre				
4 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
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**TOTAL SAVINGS REJECTED**

**2,577 915 395**

**PERTH & KINROSS COUNCIL**

**28 FEBRUARY 2024**

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

**APPENDIX (iii)**

**REVENUE BUDGET MOTION - SCOTTISH NATIONAL PARTY**

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

**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)

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**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)

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**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)

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**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)

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**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)

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**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)

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**Residents Parking**

5

No increase in residents car parking permits

Funded by the Car Park Trading Account

(5)

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**Rural Business Support**

100

Funding for Growbiz to expand coverage including rural social care providers (non-recurring)

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**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)

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**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)

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**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)

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**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)

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**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)

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

30

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

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**Women's Aid**

30

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

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<b>Care at Home</b>	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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<b>SUPPORTING AND PROMOTING PHYSICAL AND MENTAL WELLBEING</b>			
<b>Free Pitch Hire</b>	20		
To encourage use of our grass pitches throughout Perth and Kinross for organised / pre-booked matches (non-recurring)			
<hr/>			
<b>Library Review</b>	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)			
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<b>WORKING IN PARTNERSHIP WITH OUR COMMUNITIES</b>			
<b>Flood Schemes</b>	50		
Investment of <b>£1 million</b> to carry out the flood schemes at Dunkeld and Buckie Braes to protect our communities (recurring)			
<hr/>			
<b>Waste Strategy</b>	80	30	
Reintroduction of funding to enhance capacity in the Waste Team to support procurement, contract management and waste minimisation initiatives (recurring)			
<hr/>			
<b>Investment in local communities</b>	400		
Via the <b>Local Action Partnerships (£100,000)</b> and <b>Community Investment Fund (£300,000)</b> , to fund projects aimed at helping our communities deal with the cost of living crisis for a better future (non-recurring)			
<hr/>			
<b>Visitor Ranger Service</b>	200		
Bridge funding to allow officers time to bring forward a proposal to modernise the way the service is delivered. (non recurring)			
<hr/>			
<b>Grounds Maintenance</b>	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)			
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<b>TOTAL ADDITIONAL EXPENDITURE PROPOSALS</b>	<b>2,401</b>	<b>374</b>	<b>83</b>

**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**

	<b>2024/25</b>	
	<b>£'000</b>	<b>£'000</b>
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/>	<hr/>
		4,442
2024/25 Updated Provisional Revenue Budget		467,142
<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 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**

	<b>2025/26</b>	
	<b>£'000</b>	<b>£'000</b>
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	
	<hr/>	(106)
2025/26 Updated Provisional Revenue Budget		<hr/> 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)	
	<hr/>	(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		<hr/> <hr/> £ 1,472.47
INCREASE (2024/25 FINAL BAND D COUNCIL TAX £1,403.69)		<hr/> <hr/> £ 68.78
PERCENTAGE INCREASE		<hr/> <hr/> 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**

	<b>2026/27</b>	
	<b>£'000</b>	<b>£'000</b>
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/>
2026/27 Updated Provisional Revenue Budget		(1,525) 470,300
<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	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/> <hr/> £ 1,544.62
INCREASE (2025/26 FINAL BAND D COUNCIL TAX £1,472.47)		<hr/> <hr/> £ 72.15
PERCENTAGE INCREASE		<hr/> <hr/> 4.9%

Excluding Water and Waste Water charges determined by Scottish Water.

## 1st Amendment (Councillors J Duff and C Reid)

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.
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

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

Enabling our children and young people to achieve their full potential

4 Slippage in schools (partial) - revised target of 3.25%	47	245		
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TOTAL EXPENDITURE PRESSURES REJECTED

245	0	0
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REVENUE BUDGET AMENDMENT - SCOTTISH CONSERVATIVE & UNIONIST GROUP

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

### TOTAL BUDGET REDUCTIONS REJECTED

**2,501 1,260 471**

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

APPENDIX (iii)

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

### ADDITIONAL SAVINGS PROPOSALS

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

### Tackling climate change and supporting sustainable places

Climate Change - Energy efficiency

25

**Organised to Deliver / Transformation**

Delete Contingency budget

1,395 2,003

**TOTAL ADDITIONAL SAVINGS PROPOSALS****25 1,395 2,003****APPENDIX (iv)****PERTH & KINROSS COUNCIL**

28 FEBRUARY 2024

REVENUE BUDGET 2024/25, 2025/26 &amp; 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

<b>School of Football</b> - 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
<b>Development of Quiet Spaces in Schools</b> - 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
<b>Supply of iPads</b> - 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
<b>PROTECTING AND CARING FOR OUR MOST VULNERABLE PEOPLE</b>	
<b>RASAC Perth &amp; Kinross</b> - 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
<b>Women's Aid</b> - 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
<b>SUPPORTING AND PROMOTING PHYSICAL AND MENTAL WELLBEING</b>	
<b>Pitch Hire</b> - 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
<b>CulturePK</b> - 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
<b>CulturePK</b> - 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
<b>The Lighthouse</b> - 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
<b>Mental Health Community Groups</b> - £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
<b>Live Active Leisure</b> - 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
<b>WORKING IN PARTNERSHIP WITH OUR COMMUNITIES</b>	
<b>Visitor Rangers</b> - 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
<b>Community Investment Fund</b> - 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

<b>Bloom Groups and Friends of Cemeteries Groups etc</b> - 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		
<b>Verge cutting</b> - £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 <b>Redesign our Public Transport Service</b> (non-recurring)	75	100	25
Efficiency savings following re-design of the Public Transport Service (recurring)		(100)	(100)
<b>TOTAL EXPENDITURE PROPOSALS</b>	<b>2,397</b>	<b>0</b>	<b>(75)</b>

## APPENDIX (v)

### PERTH & KINROSS COUNCIL

28 FEBRUARY 2024

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

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

#### 2024/25 COUNCIL TAX CALCULATION

	2024/25	
	£'000	£'000
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	
		<u>4,628</u>
2024/25 Updated Provisional Revenue Budget		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)	
		<u>(363,710)</u>
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	<u>£ 1,403.69</u>
INCREASE (2023/24 FINAL BAND D COUNCIL TAX £1,403.69)	<u>£ -</u>
PERCENTAGE INCREASE	<u>0.00%</u>

Excluding Water and Waste Water charges determined by Scottish Water.

## APPENDIX (vi)

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

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

##### 2025/26 COUNCIL TAX CALCULATION

	2025/26	2025/26
	£'000	£'000
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
<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 Amendment	(100)	
Contribution from unearmarked Reserves included in this Amendment	(808)	
	<hr/>	<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	<u>£ 1,472.47</u>
INCREASE (2024/25 FINAL BAND D COUNCIL TAX £1,403.69)	<u>£ 68.78</u>
PERCENTAGE INCREASE	<u>4.90%</u>

Excluding Water and Waste Water charges determined by Scottish Water.

## APPENDIX (vii)

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

#### 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)	
		<u>(1,607)</u>
2026/27 Updated Provisional Revenue Budget		470,588

##### Funding

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

	<u>(355,233)</u>
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	<u>£ 1,531.37</u>
INCREASE (2025/26 FINAL BAND D COUNCIL TAX £1,472.47)	<u>£ 58.90</u>
PERCENTAGE INCREASE	<u>4.0%</u>

Excluding Water and Waste Water charges determined by Scottish Water.

## 2nd Amendment (Councillors C Stewart and D Cuthbert)

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.
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.

REVENUE BUDGET AMENDMENT - INDEPENDENT

	Reference Report No. 24/63 Page No.	24/25 £'000	25/26 £'000	26/27 £'000
<b>EXPENDITURE PRESSURES REJECTED</b>				
To approve the 2024/25 Provisional Revenue Budget of £462.700 million as set out in Appendix B of Report No. 24/63.				
<b>Tackling climate change and supporting sustainable places</b>				
4 To approve the 2025/26 Provisional Revenue Budget of £464.697 million as set out in Appendix B of Report No. 24/63.	47	386		
11 Central Children Families and Justice	48	80	5	
12 Client travel (partial)	48	33	2	2
<b>Organised to Deliver / Transformation</b>				
5 Corporate Health & Safety	54	25		
<b>TOTAL EXPENDITURE PRESSURES REJECTED</b>		<b>524</b>	<b>7</b>	<b>2</b>

REVENUE BUDGET AMENDMENT - INDEPENDENT

	Reference Report No. 24/63 Page No.	24/25 £'000	25/26 £'000	26/27 £'000
<b>BUDGET REDUCTIONS REJECTED</b>				
To approve the 2024/25 Provisional Revenue Budget of £462.700 million as set out in Appendix B of Report No. 24/63.				
<b>Tackling Poverty</b>				
2 To approve the 2025/26 Provisional Revenue Budget of £464.697 million as set out in Appendix B of Report No. 24/63.	57	53		
<b>Tackling climate change and supporting sustainable places</b>				
2 Planning & Development - Climate Change (partial) - reject the reduction to energy consultancy and energy efficiency advice	61	30		
<b>Developing a resilient, stronger and greener local economy</b>				
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

#### **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**

<b>2,571</b>	<b>858</b>	<b>5,041</b>
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**REVENUE BUDGET AMENDMENT - INDEPENDENT**

	<b>24/25</b>	<b>25/26</b>	<b>26/27</b>
	<b>£'000</b>	<b>£'000</b>	<b>£'000</b>
<b>ADDITIONAL SAVINGS PROPOSALS</b>			
To approve the 2024/25 Provisional Revenue Budget of £462.700 million as set out in Appendix B of Report No. 24/63.			
<b>Tackling climate change and supporting sustainable places</b>			
To approve the 2025/26 Provisional Revenue Budget of £464.697 million as set out in Appendix B of Report No. 24/63.	55		
<b>Developing a resilient, stronger and greener economy</b>			
Accelerate increase in EV charges	115	(115)	
Reduction to Development Plan function	200	200	
<b>Enabling our children and young people to achieve their full potential</b>			
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	
<b>Working in partnership with our communities</b>			
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	
<b>Organised to Deliver / Transformation</b>			
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)	
<b>TOTAL ADDITIONAL SAVINGS PROPOSALS</b>	<b>1,493</b>	<b>4,266</b>	<b>4,803</b>

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

**REVENUE BUDGET AMENDMENT - INDEPENDENT**

**CORPORATE PLAN 2023 - 2028**

To approve the  
 2024/25  
 Provisional  
 Revenue Budget of  
 £462.700 million as  
 set out in Appendix  
 B of Report No.  
 24/63.

**ADDITIONAL EXPENDITURE PROPOSALS**

To approve the  
 2025/26  
 Provisional  
 Revenue Budget of  
 £464.697 million as  
 set out in Appendix  
 B of Report No.  
 24/63.

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

**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 succesful 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

23

23

Additional investment in Pitlochry Festival Theatre (recurring)

**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

**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**

**APPENDIX (v)**

**PERTH & KINROSS COUNCIL**

**28 FEBRUARY 2024**

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

**REVENUE BUDGET AMENDMENT - INDEPENDENT**

To approve the 2024/25 Provisional Revenue Budget of £462.700 million as set out in Appendix B of Report No. 24/63.

**2024/25 COUNCIL TAX CALCULATION**

**2024/25**

To approve the 2025/26 Provisional Revenue Budget of £464.697 million as set out in Appendix B of Report No. 24/63.

**£'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

**5,122**

2024/25 Updated Provisional Revenue Budget

**467,822**

**Funding**

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)

	<u>(364,345)</u>
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	<u>£ 1,403.69</u>
INCREASE (2023/24 FINAL BAND D COUNCIL TAX £1,403.69)	<u>£ -</u>
PERCENTAGE INCREASE	<u>0.00%</u>

Excluding Water and Waste Water charges determined by Scottish Water.

#### APPENDIX (vi)

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

**REVENUE BUDGET AMENDMENT - INDEPENDENT**

To approve the 2024/25 Provisional Revenue Budget of £462.700 million as set out in Appendix B of Report No. 24/63.

**2025/26 COUNCIL TAX CALCULATION**

**2025/26**

To approve the 2025/26 Provisional Revenue Budget of £464.697 million as set out in Appendix B of Report No. 24/63.

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
	<u>(1,852)</u>

2025/26 Updated Provisional Revenue Budget

463,882

Funding

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

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(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

---

£ 1,445.80

INCREASE (2024/25 FINAL BAND D COUNCIL TAX £1,403.69)

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£ 42.11

PERCENTAGE INCREASE

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3.0%

Excluding Water and Waste Water charges determined by Scottish Water.

**APPENDIX (vii)**

**PERTH & KINROSS COUNCIL**

**28 FEBRUARY 2024**

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

**REVENUE BUDGET AMENDMENT - INDEPENDENT**

**2026/27 COUNCIL TAX CALCULATION**

To approve the 2024/25 Provisional Revenue Budget of £462.700 million as set out in Appendix B of Report No. 24/63.

**2026/27**

To approve the 2025/26 Provisional Revenue Budget of £464.697 million as

**£'000**

set out in Appendix  
B of Report No.  
24/63.

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	
		<u>776</u>
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	
		<u>(355,943)</u>
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.		

### 3rd Amendment (Councillor P Barrett and Bailie C McLaren)

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.
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.

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

**APPENDIX (i)**

**REVENUE BUDGET AMENDMENT - LIBERAL DEMOCRAT GROUP**

	Reference Report No. 24/63 Page No.	24/25 £'000	25/26 £'000	26/27 £'000
<b>BUDGET REDUCTIONS REJECTED</b>				
<b>Tackling poverty</b>				
2 Full removal of 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>				
3 Business & Place Development Team: Economic Development Events (partial)	64	165		
4 Business & Place Development Team: City & Town Centre Management	65	95		
<b>Enabling our children and young people to achieve their full potential</b>				
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		
<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	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
<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 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
<b>TOTAL BUDGET REDUCTIONS REJECTED</b>			<b>2,619</b>	<b>1,479</b>	<b>3,483</b>

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

**APPENDIX (ii)**

**REVENUE BUDGET AMENDMENT - LIBERAL DEMOCRAT GROUP**

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

**APPENDIX (iii)**

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

**REVENUE BUDGET AMENDMENT - LIBERAL DEMOCRAT GROUP**

<b>CORPORATE PLAN 2023 - 2028</b>	<b>24/25</b>	<b>25/26</b>	<b>26/27</b>
<b><u>Additional Expenditure Proposals</u></b>	<b>£'000</b>	<b>£'000</b>	<b>£'000</b>

**TACKLING POVERTY**



<b>Scottish Welfare Fund Augmentation</b>	650		
To provide an emergency safety net and support independent living through crisis and community care grants to those in need (non-recurring)			
<b>Financial Insecurity Fund</b>	350		
To assist residents struggling with the cost of living(non-recurring)			
<b>Welfare Rights Team</b>	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)			
<b>Housing Private Sector Tenancy Sustainment</b>	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)			
<b>Housing - Intensive Housing Support</b>		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**

<b>Think Yes fund for Community Resilience Groups</b>	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)			

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

<b>Adapt your Property Fund</b>	300		
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)			

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

<b>Outreach Pupil Support Resource</b>	50		
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)			

## PROTECTING AND CARING FOR OUR MOST VULNERABLE PEOPLE

<b>RASAC Perth &amp; Kinross</b>	30
Additional Funding to support the vital work of this organisation (non-recurring)	

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

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## WORKING IN PARTNERSHIP WITH OUR COMMUNITIES

<b>Severe weather resilience</b>	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)	

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<b>Visitor Rangers</b>	200
Additional resource to retain Visitor Ranger services to enhance the experience of visitors and protect our environment (non-recurring)	

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<b>Community Investment Fund</b>	400
Further funding for projects in our communities to help tackle our Council priorities in line with the Local Outcome Improvement Plans (non-recurring)	

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<b>Community Asset Transfer Support Fund</b>	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)	

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<b>Community transport</b>	50
Support for communities to set up sustainable community transport arrangements in areas of need (non-recurring)	

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<b>TOTAL ADDITIONAL EXPENDITURE PROPOSALS</b>	<b>2,484</b>	<b>140</b>	<b>140</b>
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**PERTH & KINROSS COUNCIL**  
**28 FEBRUARY 2024**  
**REVENUE BUDGET 2024/25, 2025/26 & 2026/27**

**REVENUE BUDGET AMENDMENT - LIBERAL DEMOCRAT 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 Savings (Appendix i)	2,619	
Additional Savings Proposals (Appendix ii)	0	
Additional Expenditure Proposals (Appendix iii)	2,484	
	<hr/>	5,103
2024/25 Updated Provisional Revenue Budget		<hr/> 467,803
<b><u>Funding</u></b>		
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.

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

**REVENUE BUDGET AMENDMENT - LIBERAL DEMOCRAT 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		2,743
Adjustments:		
Reject Savings (Appendix i)	1,479	
Additional Savings Proposals (Appendix ii)	(1,395)	
Additional Expenditure Proposals (Appendix iii)	140	
	<hr/>	<hr/>
2025/26 Updated Provisional Revenue Budget		224 467,664
<b><u>Funding</u></b>		
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/> <hr/> <b>£ 1,590.56</b>
INCREASE (2024/25 FINAL BAND D COUNCIL TAX £1,500.54)		<hr/> <hr/> <b>£ 90.02</b>
PERCENTAGE INCREASE		<hr/> <hr/> <b>6.00%</b>

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 AMENDMENT - LIBERAL DEMOCRAT GROUP**

**2026/27 COUNCIL TAX CALCULATION**

	<b>2026/27</b>	
	<b>£'000</b>	<b>£'000</b>
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/>	1,620
2026/27 Updated Provisional Revenue Budget		<hr/> 473,996
<b><u>Funding</u></b>		
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.

#### 4th Amendment (Bailie A Bailey and Councillor B Leishman)

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.
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.

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

**APPENDIX (i)**

**REVENUE BUDGET AMENDMENT - SCOTTISH LABOUR GROUP**

<b>EXPENDITURE PRESSURES REJECTED</b>	Reference Report No. 24/63 Page No.	24/25	25/26	26/27
		£'000	£'000	£'000
<b>Tackling climate change and supporting sustainable places</b>				
1 Property Maintenance (partial)	54			125
<b>TOTAL EXPENDITURE PRESSURES REJECTED</b>		<b>0</b>	<b>0</b>	<b>125</b>

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

**APPENDIX (ii)**

**REVENUE BUDGET AMENDMENT - SCOTTISH LABOUR GROUP**

<b>SAVINGS REJECTED</b>	Reference Report No. 24/63 Page No.	24/25	25/26	26/27
		£'000	£'000	£'000
<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	

### 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 (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

### 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 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

### Organised to Deliver / Transformation

1	Customer Service Centre Efficiencies (accelerate)	131	(72)	(10)	82
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### TOTAL SAVINGS REJECTED

<b>1,951</b>	<b>1,447</b>	<b>1,172</b>
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REVENUE BUDGET AMENDMENT - SCOTTISH LABOUR GROUP

ADDITIONAL SAVINGS PROPOSALS	24/25 £'000	25/26 £'000	26/27 £'000
<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	
<hr/>			
<b>Developing a resilient, stronger and greener economy</b>			
Removal of budget for city centre business intelligence and support	100		
<hr/>			
<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		
<hr/>			
<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)	
<hr/>			
<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
<hr/>			
<b>TOTAL ADDITIONAL SAVINGS PROPOSALS</b>	<b>735</b>	<b>1,410</b>	<b>3,684</b>

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

**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

**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

**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

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**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**

<b>1,776</b>	<b>814</b>	<b>455</b>
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**APPENDIX (v)**

**PERTH & KINROSS COUNCIL**

**28 FEBRUARY 2024**

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

**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/>	<hr/>
2024/25 Updated Provisional Revenue Budget		2,992 465,692

**Funding**

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	<u>£ 1,403.69</u>
INCREASE (2023/24 FINAL BAND D COUNCIL TAX £1,403.69)	<u>£ -</u>
PERCENTAGE INCREASE	<u>0.0%</u>
Excluding Water and Waste Water charges determined by Scottish Water.	

#### APPENDIX (vi)

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

**REVENUE BUDGET AMENDMENT - SCOTTISH LABOUR 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		2,179
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/>	<hr/>
2025/26 Updated Provisional Revenue Budget		851 467,727
<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)	

	<u>(357,561)</u>
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	<u>£ 1,472.47</u>
INCREASE (2024/25 FINAL BAND D COUNCIL TAX £1,403.69)	<u>£ 68.78</u>
PERCENTAGE INCREASE	<u>4.9%</u>
Excluding Water and Waste Water charges determined by Scottish Water.	

## APPENDIX (vii)

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

#### REVENUE BUDGET AMENDMENT - SCOTTISH LABOUR GROUP

##### 2026/27 COUNCIL TAX CALCULATION

	2026/27	£'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	
	<u>(2,182)</u>	
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	
		<u>(355,855)</u>
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		<u>£ 1,516.37</u>
INCREASE (2025/26 FINAL BAND D COUNCIL TAX £1,472.47)		<u>£ 43.90</u>
PERCENTAGE INCREASE		<u>2.98%</u>
Excluding Water and Waste Water charges determined by Scottish Water.		

*THERE FOLLOWED A RECESS AND THE MEETING RECONVENED AT 1.50PM*

Note: The Mover and Seconder of the Motion agreed to make the following adjustments to the Motion:

From the Independent Group:

- In line with Administrations aspirations of increasing community usage of our Schools and Community Campuses to provide £24k (recurring) funding to reduce the income targets for hire within Community Campuses and a new budget of £50k (non-recurring) to support adapting schools and community campuses to help facilitate increased community access.
- Reject the £52k (recurring) reduction to Devolved School Management Small School Supply Contingency budget.
- Reinstate the recurring grant funding of £23k (2024/25), £23k (2025/26) and £24k (2026/27) for Pitlochry Festival Theatre.
- Provide £60k (recurring) 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.
- In recognition of ongoing regeneration efforts within Crieff to commit non-recurring grant funding of £40k (2024/25), £40k (2025/26), £40k (2026/27) to Crieff Community Trust.
- In line with aspiration to support small rural business to provide £1k (recurring) funding to exempt farmers markets from road closure charges.
- To allow for further engagement with communities to provide £30k (non-recurring) to Live Active Leisure to keep Community Halls open for a further year to allow time to facilitate community asset transfer requests by local groups.
- In recognition of the significant work that Growbiz does to support rural businesses to make £100k funding recurring.

From Labour Group

- In line with significant support for public transport to provide £115k (Y1), £105k (Y2) and £105k (Y3) for their Buses 2030 proposal – funding for the development of a fully costed business case for a public-interest or public-owned bus operator to transform local public transport.
- To support £35k towards Tulloch play facilities.
- As part of ongoing commitment to reduce food waste to provide a £13k (non-recurring) grant to Letham4All for their Community Fridge
- To provide an additional £50k (non-recurring) to support community transport.

From Conservative Group:

- Additional non-recurring funding of £20k to provide quiet places in our schools.
- A further £60k (non-recurring) for community mental health support groups.
- Reinstatement of the budget for Parent Councils - £20k recurring.

This will impact on the Council in future years and this will be included in the 2025/26 budget.

	24/25	25/26	26/27	
Increasing community usage of Schools and Community Campuses	24	-	-	Recurring
Community Campus Access	50	10	-	Non-recurring
Small School Supply Contingency Budget	52	-	-	Recurring
Pitlochry Festival Theatre	23	23	24	Recurring
Live Active Leisure Pitlochry	60	-	-	Recurring
Crieff Community Trust	40	40	40	Non-recurring
Exempt farmers market charges	1			Recurring
Community Asset Transfer Request	30			Non-recurring
Growbiz	100			Recurring
Buses 2030 proposal	115	105	105	Non-recurring
Tulloch Play facilities	35			Non-recurring
Letham4All Community Fridge	13			Non-recurring
Support Community Transport	50			Non-recurring
Quiet Spaces in schools	20			Non-recurring
Community Mental Health Support Groups	60			Non-recurring
Parent Councils	20			Non-recurring

In accordance with Standing Order 21.6, a roll call vote was taken.

6 Members voted for 4<sup>th</sup> Amendment as follows:

Provost X McDade, Bailies A Bailey and R Brock, Councillors D Cuthbert, B Leishman, and C Stewart.

4 Members voted for 3<sup>rd</sup> Amendment as follows:

Bailie C McLaren, Councillors L Barrett, P Barrett and W Robertson.

30 Members abstained as follows:

Depute Provost A Parrott, Bailies C Ahern and M Williamson, Councillors K Allan, H Anderson, B Brawn, S Carr, A Chan, S Donaldson, E Drysdale, J Duff, A Forbes, M Frampton, N Freshwater, K Harvey, D Illingworth, I James, N Khogali, G Laing, I MacPherson, I Massie, S McCole, T McEwan, J Rebbeck, C Reid, C Shiers, F Smith, G Stewart, R Watters and J Welch.

The 4<sup>th</sup> Amendment was therefore carried and became the 3<sup>rd</sup> Amendment. This was then put against the 2<sup>nd</sup> Amendment.

2 Members voted for 3<sup>rd</sup> Amendment as follows:

Bailie A Bailey and Councillor B Leishman

4 Members voted for 2<sup>nd</sup> Amendment as follows:

Provost X McDade, Bailie R Brock, Councillors D Cuthbert and C Stewart.

34 Members abstained as follows:

Depute Provost A Parrott, Bailies C Ahern, C McLaren and M Williamson, Councillors K Allan, H Anderson, L Barrett, P Barrett, B Brawn, S Carr, A Chan, S Donaldson, E Drysdale, J Duff, A Forbes, M Frampton, N Freshwater, K Harvey, D Illingworth, I James, N Khogali, G Laing, I MacPherson, I Massie, S McCole, T McEwan, J Rebbeck, C Reid, W Robertson, C Shiers, F Smith, G Stewart, R Watters and J Welch.

The 2<sup>nd</sup> Amendment was therefore carried and was then put against the 1<sup>st</sup> Amendment.

6 Members voted for 2<sup>nd</sup> Amendment as follows:

Provost X McDade, Bailies A Bailey and R Brock, Councillors D Cuthbert, B Leishman and C Stewart.

14 Members voted for 1<sup>st</sup> Amendment as follows:

Bailie C Ahern, Councillors K Allan, H Anderson, B Brawn, A Chan, J Duff, A Forbes, N Freshwater, D Illingworth, I James, N Khogali, C Reid, C Shiers and F Smith.

20 Members abstained as follows:

Depute Provost A Parrott, Bailies C McLaren and M Williamson, Councillors L Barrett, P Barrett, S Carr, S Donaldson, E Drysdale, M Frampton, K Harvey, G Laing, I MacPherson, I Massie, S McCole, McEwan, J Rebbeck, W Robertson, G Stewart, R Watters and J Welch.



The 1<sup>st</sup> Amendment was therefore carried and became the substantive Amendment which was then put against the Revised Motion.

14 Members voted for the Amendment as follows:

Bailie C Ahern, Councillors K Allan, H Anderson, B Brawn, A Chan, J Duff, A Forbes, N Freshwater, D Illingworth, I James, N Khogali, C Reid, C Shiers and F Smith.

22 Members voted for the Revised Motion as follows:

Provost X McDade, Depute Provost A Parrott, Bailies A Bailey, R Brock and M Williamson, Councillors S Carr, D Cuthbert, S Donaldson, E Drysdale, M Frampton, K Harvey, G Laing, B Leishman, I MacPherson, I Massie, S McCole, T McEwan, J Rebbeck, C Stewart, G Stewart, R Watters and J Welch.

4 Members abstained as follows:

Bailie C McLaren, Councillors L Barrett, P Barrett and W Robertson.

**Resolved:**

In accordance with the Revised Motion.

THERE FOLLOWED A RECESS AND THE MEETING RECONVENED AT 3.35PM.

#### **4. STRATEGIC INVESTMENT & CAPITAL BUDGET 2024/25 – 2029/30**

There was submitted a report by the Head of Finance (24/64) (1) providing an update on the Composite (General Fund) Capital Budget; (2) updating members on the Council's provisional 2024/25 Scottish Government Capital Grant funding; (3) recommending that the Council approve an updated 6 Year Capital Delivery Programme for the period 2024/25-2029/30 and setting out officer recommendations on specific Capital Projects and Programmes of works; (4) providing members with an updated assessment of the overall affordability of the Composite (General Fund) Capital Budget; and (5) outlining the risks and challenges surrounding the Council's Capital Budget and making recommendations on the Capital Funding Strategy underlying current and future investment and disinvestment decisions.

Motion (Councillors G Laing and E Drysdale)

Agree with the recommendations of the Strategic Investment & Capital Budget Update 2023/24 – 2027/28 (Report no. 24/64) with the addition of:

£400,000 to be funded from capital receipts as follows:

- Adapt Your Property - £300,000

Funding to continue the hugely successful scheme that facilitated the conversion / adaptation / improvement of underused / vacant town and city centre commercial space for new commercial / residential development (non-recurring).

- Community Asset Transfer - £75,000

Funding that will be available to assist local groups with community led asset transfers of important buildings across our communities (non-recurring).

- Community Campus Access - £25,000

Investment to support adaptations in our schools and community campuses to help facilitate increased community access (non-recurring).

**Resolved:**

In accordance with the Motion.