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Council Building
2 High Street
Perth
PH1 5PH

28 February 2020

A Special Meeting of **Perth and Kinross Council** will be held in **the Council Chamber, 2 High Street, Perth, PH1 5PH** on **Friday, 06 March 2020** at **09:30**.

If you have any queries please contact Committee Services on (01738) 475000 or email Committee@pkc.gov.uk.

KAREN REID
Chief Executive

Those attending the meeting are requested to ensure that all electronic equipment is in silent mode.

Please note that the meeting will be recorded and will be publicly available on the Council's website following the meeting.

Members:

Provost D Melloy
All Councillors

Perth and Kinross Council

Friday, 06 March 2020

AGENDA

MEMBERS ARE REMINDED OF THEIR OBLIGATION TO DECLARE ANY FINANCIAL OR NON-FINANCIAL INTEREST WHICH THEY MAY HAVE IN ANY ITEM ON THIS AGENDA IN ACCORDANCE WITH THE COUNCILLORS' CODE OF CONDUCT.

- 1 WELCOME AND APOLOGIES**
- 2 DECLARATIONS OF INTEREST**
- 3 REVENUE BUDGET 2020/21, 2021/22 & 2022/23** **5 - 134**
Report by Head of Finance (copy herewith 20/57)
- 4 CAPITAL UPDATE REPORT 2020/21 - 2029/30** **135 - 144**
Joint Report by Depute Chief Executive and Head of Finance (copy herewith 20/58)
- 5 RESERVES STRATEGY** **145 - 172**
Report by Head of Finance (copy herewith 20/59)
- 6 APPOINTMENTS TO COMMITTEES/OUTSIDE BODIES**
 - (i) Perth and Kinross Adult Protection Committee

The Council is currently represented on the Perth and Kinross Adult Protection Committee by the Chief Social Work Officer and the Head of Adult Social Work and Social Care. The Committee is chaired by an Independent Convener and includes a number of statutory, private and voluntary organisations as well as carer and other relevant representatives.

The Council is asked to agree that Councillor S McCole also be appointed to the Perth and Kinross Adult Protection Committee.

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You can also send us a text message on 07824 498145.

All Council Services can offer a telephone translation facility.

PERTH & KINROSS COUNCIL

6 MARCH 2020

REVENUE BUDGET 2020/21, 2021/22 & 2022/23

Report by the Head of Finance (Report No. 20/57)

PURPOSE OF REPORT:

This report recommends setting the Final Revenue Budget for 2020/21, updating the 2021/22 Provisional Revenue Budget and setting the 2022/23 Provisional Revenue Budget. The report also recommends that the Council determines the Final Council Tax for 2020/21 and indicative levels of Council Tax for 2021/22 and 2022/23.

1. EXECUTIVE SUMMARY

- 1.1 The Council's Corporate Plan 2018-2022 sets out the Council's commitment to the vision of the Community Planning Partnership for our area: -

'Creating a confident, ambitious and fairer Perth and Kinross, for all who live and work here'

- 1.2 The agreed strategic objectives to support the delivery of this vision are: -

- *Giving every child the best start in life*
- *Developing educated, responsible and informed citizens*
- *Promoting a prosperous, inclusive and sustainable economy*
- *Supporting people to lead independent, healthy and active lives*
- *Creating a safe and sustainable place for future generations*

- 1.3 The 2020/21, 2021/22 and 2022/23 Provisional Revenue Budgets, which are summarised in Appendix B include expenditure pressures and savings proposals relating to each of these strategic objectives as set out in Appendix D. The following narrative provides some context around each objective in terms of the Council's ambitions and commitments. Performance information for each area is available in the [Annual Performance Report 2018/19](#) and individual [Service Business Management and Improvement Plans 2019/20](#).

- 1.4 Under each strategic objective is contextual information as follows:

- Net Revenue Budget for 2019/20
- Expenditure pressures and savings agreed in February 2018
 - 2020/21
- Expenditure pressures and savings agreed in February 2019
 - 2020/21 and 2021/22

- Expenditure pressures and savings proposals for March 2020
 - 2020/21, 2021/22 and 2022/23

1.5 For the avoidance of doubt, Appendix D only includes the new expenditure pressures and savings proposals for March 2020 on the basis that decisions taken in February 2018 and 2019 are already included within the Provisional Revenue Budgets.

Giving Every Child the Best Start in Life

1.6 The Council's ambition is that 'children and young people have the best start in life and that Perth and Kinross is the best place in Scotland to grow up'. To support this, the following commitments were developed in collaboration with Community Planning Partners and are the basis of the Tayside Plan for Children, Young People and Families 2017-20: -

- Our children will be cared for and supported to learn in nurturing environments,
- Our children and young people are physically, mentally and emotionally healthy,
- Our children and young people who experience inequalities and disadvantage will achieve comparable health, wellbeing and educational outcomes, and
- Our children and young people will be safe and protected from harm at home, school and in the community.

TOTAL BUDGET: £17,643,000								
	2020/21				2021/22			2022/23
	Feb-18	Feb-19	Mar-20	Total	Feb-19	Mar-20	Total	Mar-20
	£'000	£'000	£'000	£'000	£'000	£'000	£'000	£'000
Expenditure Pressures	105		75	180				
Savings Proposals	(151)			(151)		(145)	(145)	(87)

Developing Educated, Responsible and Informed Citizens

1.7 The Council's ambition is that 'everyone in Perth and Kinross has a stake in creating a confident, ambitious and fairer place to live, learn, work and visit. It will support children, young people, adults and communities to develop their skills and active participation in their communities.' In the Corporate Plan 2018-22, the Council committed to: -

- Provide high quality learning opportunities for all,
- Support our citizens to find and sustain employment, and
- Enable communities to participate

TOTAL BUDGET: £189,350,000								
	2020/21				2021/22			2022/23
	Feb-18	Feb-19	Mar-20	Total	Feb-19	Mar-20	Total	Mar-20
	£'000	£'000	£'000	£'000	£'000	£'000	£'000	£'000
Expenditure Pressures	2,453	313	340	3,106	1,753	360	2,113	2,058
Savings Proposals	(1,291)	(294)	(442)	(2,027)	(406)	(1,022)	(1,428)	(887)

Promoting a Prosperous, Sustainable and Inclusive Economy

1.8 The Council's ambition is that 'we live in a fairer Perth and Kinross which promotes inclusive economic growth and a thriving economy'. In the Corporate Plan 2018-22, we committed to: -

- Support businesses to grow and attract investment and higher value jobs,
- Improve the public realm and infrastructure and transform our cultural offer,
- Deliver new investment to the Tay Cities Region, and
- Develop the workforce and retain and attract young people to the area

TOTAL BUDGET: £11,773,000								
	2020/21				2021/22			2022/23
	Feb-18	Feb-19	Mar-20	Total	Feb-19	Mar-20	Total	Mar-20
	£'000	£'000	£'000	£'000	£'000	£'000	£'000	£'000
Expenditure Pressures	275		275	550	44	50	94	100
Savings Proposals	(274)	(21)	(30)	(325)	(64)		(64)	(75)

Supporting People to Lead Independent, Healthy and Active Lives

1.9 The Council's ambition is that 'people in Perth and Kinross lead independent, healthy and active lives, with choice and control over the decisions they make about their health, care and support'. In the Corporate Plan 2018-22, it committed to: -

- Work with our communities to deliver person-centred healthcare and support,
- Design our services around prevention and early intervention,
- Reduce inequalities and unequal health and social outcomes,
- Provide opportunities and support people to live active and independent lives,
- Reduce social isolation, and
- Ensure affordable quality housing is viable for all

TOTAL BUDGET: £88,175,000								
	2020/21				2021/22			2022/23
	Feb-18	Feb-19	Mar-20	Total	Feb-19	Mar-20	Total	Mar-20
	£'000	£'000	£'000	£'000	£'000	£'000	£'000	£'000
Expenditure Pressures	289	170	5,707	6,166	302	2,296	2,598	3,946
Savings Proposals	(322)	(354)		(676)	(511)		(511)	(50)

Creating a Safe and Sustainable Place for Future Generations

1.10 The Council's ambition is that 'Perth and Kinross is a sustainable, safe place for everyone to live, work and visit, and we make the most of our outstanding urban and rural environment for the benefit of all'. In the Corporate Plan 2018-22, it committed to: -

- Work with communities to create safe, strong sustainable places,
- Reduce offending,
- Support communities to feel safe,
- Protect our outstanding area, and
- Build a sustainable future with smarter connections

TOTAL BUDGET: £41,271,000								
	2020/21				2021/22			2022/23
	Feb-18	Feb-19	Mar-20	Total	Feb-19	Mar-20	Total	Mar-20
	£'000	£'000	£'000	£'000	£'000	£'000	£'000	£'000
Expenditure Pressures	405	437	1,835	2,677	525	220	745	680
Savings Proposals	(12)	(280)	(1,065)	(1,357)	(315)	(505)	(820)	(865)

Organised to Deliver

1.11 The Corporate Plan also commits to how the Council is going to work together and reshape the organisation, to ensure it is fit for purpose to face the change, challenges and opportunities over the period 2018-22. To do this, the Council is committed to: -

- Prioritise prevention, reduce inequalities and promote equality,
- Ensure greater integration of service design and delivery at a local level, driven by better partnership, collaboration and effective local delivery with communities and other public services through the Perth and Kinross Offer,
- Invest in our people through enhanced workforce development and effective leadership, and
- Focus on improving performance, through greater transparency, innovation and continuous improvement

TOTAL BUDGET: £2,453,000								
	2020/21				2021/22			2022/23
	Feb-18	Feb-19	Mar-20	Total	Feb-19	Mar-20	Total	Mar-20
	£'000	£'000	£'000	£'000	£'000	£'000	£'000	£'000
Expenditure Pressures			75	75		525	525	
Savings Proposals	(47)	(48)		(95)	(720)		(720)	

2. BACKGROUND

- 2.1 On 22 February 2018 the Council set a balanced Provisional Revenue Budget for 2020/21 (Report No. 18/47 refers). On 20 February 2019 the Council updated the 2020/21 Provisional Revenue Budget and set a new Provisional Revenue Budget for 2021/22 (Report No. 19/46 refers). The Provisional Revenue Budgets for both years were balanced at that point.
- 2.2 Indicative Council Tax increases of 4% for 2020/21 and 2021/22 were also approved in February 2019.
- 2.3 These Provisional Revenue Budgets and indicative Council Tax assumptions are the starting point for the Council setting a Final Revenue Budget and Council Tax for 2020/21 and an Updated Provisional Revenue Budget and indicative Council Tax for 2021/22.
- 2.4 On 3 October 2018 the Council approved the Medium-Term Financial Plan for the period 2019 – 2024 (Report No. 18/326 refers). This update built upon previously approved Plans and considered future funding levels, increasing costs and rising demand over the short to medium term insofar as they may impact on Perth & Kinross Council.
- 2.5 The Medium-Term Financial Plan is intended to outline the broad “direction of travel” for the Council’s financial management and the update approved in October 2018 covered the five years to financial year 2023/24.
- 2.6 The Medium-Term Financial Plan included the latest assumptions in relation to potential reductions in Scottish Government grant funding and increases in pay awards. Significantly, the Council approved a planning assumption of flat cash funding in 2020/21 and 2021/22.
- 2.7 The Council endorsed the “mid-range” level savings requirement to 2023/24, which are summarised in Table 1 below.

Table 1: Estimated Savings Requirement (October 2018)

	2020/21	2021/22	2022/23	2023/24	TOTAL
	£m	£m	£m	£m	£m
Estimated Savings Requirement	9.1	9.8	9.0	7.9	35.8

- 2.8 Ordinarily the Council would have considered an update of the Medium-Term Financial Plan in October 2019 and a Budget Update in December 2019. However, when the United Kingdom was expected to leave the European Union on 31 October 2019 there was unprecedented levels of uncertainty impacting on the Medium-Term Financial Plan. The United Kingdom Budget was subsequently due to have been published in early November 2019 with the Scottish Budget on 12 December 2019. Both budgets were delayed due to the UK Parliamentary Election on 12 December 2019 with the result that there was no information with which to provide a meaningful update to Council in December 2019.

3. PROVISIONAL REVENUE BUDGETS 2020/21, 2021/22 & 2022/23

- 3.1 In setting Provisional Revenue Budgets for 2020/21 and 2021/22 in February 2018 and February 2019, the Council has already agreed expenditure pressures and savings across all Services (Report No's 18/47 and 19/46 refer). The Provisional Revenue Budgets for both years were balanced at those points and the decisions are summarised in the Table 2 below.

Table 2: Summary of Provisional Budget Decisions

	2020/21 (Feb 18 & Feb 19)	2021/22 (Feb 19)	Total
	£'000	£'000	£'000
Total Expenditure Pressures	4,447	2,624	7,071
Total Savings	(3,094)	(2,016)	5,110

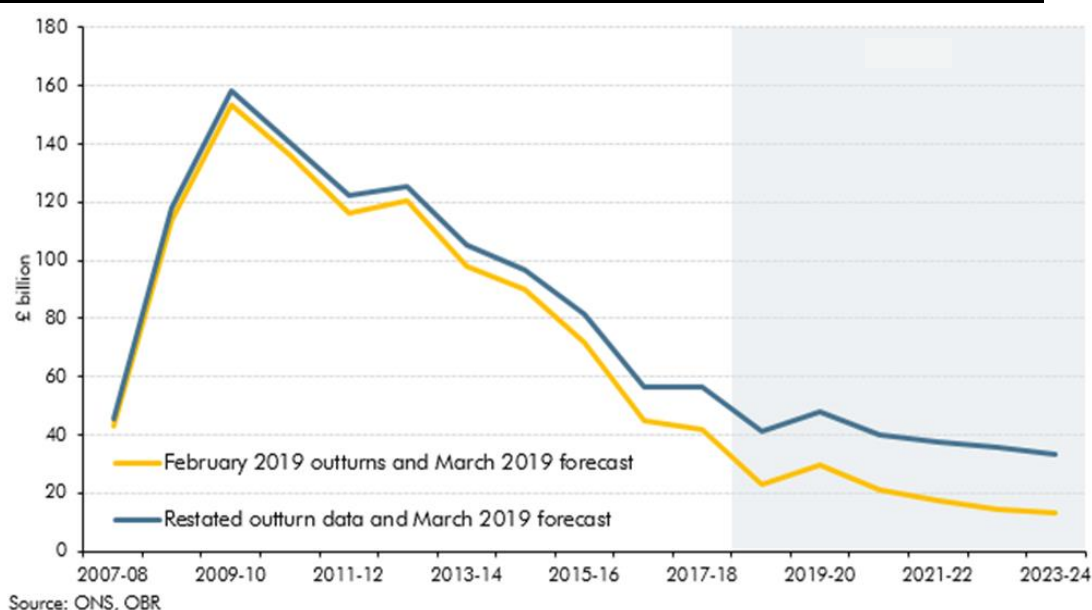
- 3.2 With the Council having previous agreed balanced Revenue Budgets (February 2018 and February 2019), any adjustment to the previously agreed pressures or savings will result in the budget being out of balance (either positively or negatively).

4. UNITED KINGDOM BUDGET

- 4.1 The Chancellor of the Exchequer will present the 2020 Budget to the UK Parliament on 11 March 2020. The Budget was delayed from November 2019 when the UK General Election was called and is the first UK Budget statement since October 2018. The Budget will set out the United Kingdom's finances and the Government's proposals for changes to taxation. The Budget also includes forecasts for the economy by the Office of Budget Responsibility (OBR).
- 4.2 The most recent commentary by the OBR is a restatement of the March 2019 projections, updated in Autumn 2019 and published following the UK General Election in December 2019. The restatement includes recent Office of National Statistics statistical changes but does not incorporate any other new data, new judgements nor include an update to the economic forecast. After

incorporating these changes, borrowing has increased materially by around £20 billion per year which is set out in the Chart 3 below.

Chart 3: Public Sector Net Borrowing: Restated Outturn and Forecast



- 4.3 The projected deficit is estimated to be in excess of £30 billion in the final year of the forecast in 2023/24. However, all forecasts remain highly uncertain currently, especially in relation to the ultimate impact of the United Kingdom's departure from the European Union.

5. SCOTTISH BUDGET – 6 FEBRUARY 2020

- 5.1 The publication of the Scottish Government's Budget Bill would normally take place in December followed by a period of parliamentary scrutiny by Committees and Parliament. However, this was delayed due to the UK Parliamentary Election in December 2019.
- 5.2 The Scottish Budget for 2020/21 was announced on 6 February 2020 with the Budget Bill introduced the same day. The publication of the Scottish Budget is normally the start of a period of parliamentary scrutiny by Committees and the Parliament, and negotiation between political parties before the vote on final tax and spend proposals.
- 5.3 The Scottish Budget is made up of three main parts:
- the Block Grant from the UK Government, calculated by the Barnett formula, which is determined by increases or decreases in expenditure in England on functions that are "comparable" to those devolved to the Scottish Parliament.
 - the UK Block Grant Adjustments (BGAs) which are essentially a forecast of the revenue the UK Government has foregone by devolving taxes to the Scottish Parliament (such as Scottish Income Tax).

- forecasts for income raised from Scottish taxes devolved or transferred to the Scottish Government which are produced by the Scottish Fiscal Commission.
- 5.4 For 2020/21 the Scottish Government has based its budget upon estimates of the devolved block grant settlement from the UK Spending Round in September 2019. What is not available are any Barnett consequential changes for 2020/21 which might result from the UK Budget planned for 11 March 2020. The Scottish Government also doesn't have advance notification of UK Government plans for devolved taxes and social security, so it doesn't have the latest UK BGAs. The forecasts for income raised from Scottish taxes as well as social security spend are produced by the Scottish Fiscal Commission (SFC) and were published alongside the Scottish Budget when it was published on 6 February.
- 5.5 The final size of the Scottish spending envelope in 2020/21 will, therefore, not be known until after the UK budget is approved including updated block grant adjustments to Scotland's finances.
- 5.6 There were BGAs in the Scottish Budget presented in February, but it is still not clear whether these forecasts will subsequently be updated.
- 5.7 The risks in determining the Scottish Budget in advance of the UK Budget centre on potential changes to the block grant, changes to the block grant adjustment, and changes to UK Government tax policies which might lead the Scottish Government to adapt its own income tax policy.
- 5.8 The Scottish Government has opted to publish its budget before the UK budget, stating in a letter to the Finance and Constitution Committee, that any changes arising from the UK budget can be handled via an in-year budget revision.

6. LOCAL GOVERNMENT FINANCE CIRCULAR 1/2020

- 6.1 [Local Government Finance Circular 1/2020](#) was issued by the Scottish Government on 6 February 2020 and includes the provisional financial settlement for 2020/21 at an individual Council level. As anticipated, the Settlement included information for 2020/21 only with no information from the Scottish Government for 2021/22 and beyond.
- 6.2 The Circular provides details of the provisional total revenue and capital funding allocations for 2020/21, as well as the latest information on current known funding redeterminations for 2019/20. The Circular also provides details on a range of business rates measures, including the 2020/21 Non-Domestic Rates poundage.
- 6.3 The provisional total funding allocations will form the basis for the annual consultation between the Scottish Government and Convention of Scottish Local Authorities (COSLA) ahead of the Local Government Finance (Scotland) Order 2020 being presented to the Scottish Parliament, which is currently scheduled for 5 March 2020.

- 6.4 The Minister for Public Finance and Digital Economy also wrote to the COSLA President on 6 February 2020 to confirm the details of the local government finance settlement for 2020/21. This letter is included at Appendix A.
- 6.5 Both the Finance Circular and the letter to COSLA set out a funding package of £11.336 billion for local government which includes the following –
- “£201 million revenue and £121.1 million capital to support the expansion in funded Early Learning and Childcare (ELC) entitlement to 1,140 hours by 2020;
 - A further £100 million to be transferred from the health portfolio to Local Authorities in-year for investment in health and social care and mental health services that are delegated to Integration Authorities;
 - Baselineing of the £90 million added at Stage 1 of the Budget Bill for 2019/20;
 - The ongoing £88 million to maintain the pupil : teacher ratio nationally and secure places for all probationers who require one under the teacher induction scheme;
 - Provision for Teachers Pay (£156 million) and Pensions (£97 million);
 - £5.3 million for implementation costs in relation to the recommendations of the Barclay review on Non-Domestic Rates; and
 - A new capital £50 million Heat Networks Early Adopters Challenge Fund to support local authorities who are ready to bring forward “investment-ready heat networks.”
- 6.6 As has been the case in previous years, Finance Circular 1/2020 also contained information on revenue funding which has still to be distributed. The following list outlines this undistributed funding and how much is available nationally.
- Teachers’ Induction Scheme - £37.600 million
 - Discretionary Housing Payments - £11.949 million
 - Mental Health Officer Shortfall - £0.500 million
 - Gaelic - £0.128 million
 - Barclay Implementation - £0.378 million
 - Customer First Top-Up - £1.410 million
 - Stage 1 Budget Bill – Support for Ferries - £1 million
- 6.7 On 26 February 2020 the Scottish Government announced a further £95million of funding for Local Government. The Council’s share of this funding is £2,618,000 and this is reflected in the following analysis.
- 6.8 Based on Finance Circular 1/2020 and the additional funding announced on 26 February 2020, the total revenue funding being made available by the Scottish Government to Perth & Kinross Council in 2020/21 is £270,989,000 (see Table 4 below).

Table 4: Scottish Government Grant Funding – Perth & Kinross Council

	2020/21
	£m
General Revenue Funding	198.921
Non-Domestic Rates	56.569
Ring-Fenced Grants	15.499
TOTAL REVENUE FUNDING	270.989

Source: Finance Circular 1/2020 – 6 February 2020, updated 26 February 2020

- 6.9 Based on the latest information, the 2020/21 Scottish Government provisional funding allocation of £270,989,000 is £16,448,000 greater than the allocation for 2019/20 as set out in Finance Circular 2/2019 (issued March 2019).
- 6.10 However, the 2020/21 provisional funding allocation includes £15,087,000 which is either ring-fenced by the Scottish Government towards meeting specific initiatives (most notably £4,919,000 for Early Learning and Childcare), or where there is an expectation or requirement for the Council to apply funding for a stated purpose (£4,178,000 towards Teacher's Pay and £2,793,000 towards Teacher's Pensions).
- 6.11 On a like for like basis, the provisional Scottish Government funding allocation for 2020/21, therefore, represents a £1,361,000 cash increase (0.5%) over the equivalent position for 2019/20 set out in Finance Circular 2/2019. A like for like comparison is provided to illustrate the movement in Scottish Government funding over which the Council has direct control in determining its own budget priorities.
- 6.12 Table 5 below, summarises the movements in the total funding package from the Scottish Government to facilitate a comparison of the 2020/21 provisional allocation with the current year on a comparable basis.

Table 5: Cash Movements between 2019/20 and 2020/21 (on a comparable basis)

	£m
2019/20 – Finance Circular 2/2019	254.541
2020/21 – Finance Circular 1/2020 (updated 26/2/20)	270.989
Year on Year Cash Increase in Funding	16.448
2019/20 Position	
Finance Circular 2/2019 – March 2019	254.541
2020/21 Position	
Finance Circular 1/2020 (updated 26/2/20)	270.989

Less	
- Early Learning & Childcare	(4.919)
- Teachers Pay	(4.178)
- Teachers Pensions	(2.793)
- Health & Social Care	(2.466)
- Free Sanitary Products in Schools	(0.054)
- Appropriate Adults	(0.028)
- Rapid Rehousing Plan	(0.212)
- Access to Counselling in Schools	(0.437)
Updated 2020/21 (on a comparable basis)	255.902
£ Cash Increase	1.361
% Cash Increase	0.5%

6.13 The cash increase set out above of 0.5% does not take account of the additional impact of inflation or growth in service need. Therefore, the real terms reduction in funding could be in the region of 1.5% to 2%.

6.14 The Finance Circular and subsequent update does not contain any funding information beyond 2020/21 and the assumptions on levels of funding included in the 2021/22 and 2022/23 Provisional Revenue Budgets remain based upon the Medium-Term Financial Plan approved by Council on 3 October 2018 (Report No. 18/326 refers).

Implications for the 2020/21 Capital Budget

6.15 Finance Circular 1/2020 and the update issued on 26 February 2020 also includes provisional Capital Grant allocations for 2020/21 which are set out in Table 6 below –

Table 6: Capital Settlement 2020/21

	2020/21
	£m
General Capital Grant	11.970
Specific Grant – Cycling, Walking, Safer Streets	0.665
Specific Grant – Early Year's Expansion	3.800
TOTAL CAPITAL GRANT FUNDING	16.435

6.16 In setting earlier Capital Budgets, the Council had previously made assumptions on the level of funding in 2020/21. The allocation in figures in Finance Circular 1/2020 and subsequent update shows a net reduction in the Council's Provisional Capital Grant allocation in 2020/21 of £3,565,000 (22%)

after allowing for the rephasing of flood prevention and early learning and childcare grants between years. This reduction will be managed within the overall context of the Loans Fund and Capital Fund.

- 6.17 This reduction will be considered in more detail in Capital Monitoring Report No.4 that will be considered by the Strategic Policy & Resources Committee on 25 March 2020.

Non-Domestic Rates

- 6.18 Finance Circular 1/2020 provisionally set the Non-Domestic Rate poundage for 2020/21 at 49.8p (49.0p in 2019/20), an increase of 1.6%.

- 6.19 The Scottish Budget for 2020/21 also introduces the following policies:

- “Properties with a rateable value (RV) above £95,000 will continue to be charged the Higher Property Rate (formerly the poundage plus the Large Business Supplement) of 2.6p on top of the poundage;
- Properties with an RV of between £51,000 and £95,000 will now only be charged an additional 1.3p on rates on top of the standard poundage (Intermediate Property Rate);
- An extension of 100% relief for Enterprise Areas to 31 March 2022;
- An amendment to the reset period for Empty Property Relief from 6 weeks to 6 months;
- The restriction of the Small Business Bonus Scheme to occupied properties;
- The introduction of a 70-day requirement for actual letting for a self-catering property in order to be considered non-domestic;
- The introduction of a new 100% relief for Reverse Vending Machines from 1 April 2020 which will assist retailers in the context of the Deposit Return Scheme and supporting efforts to tackle climate change; and
- The guarantee of district heating relief until 2032 in order to provide certainty to investors.

- 6.20 The Small Business Bonus Scheme threshold for 100% relief remains at £15,000, so that the overall scheme is applicable as per Table 7 below (which is consistent with the 2019/20 scheme):

Table 7: Small Business Bonus Scheme 2020/21

Combined Rateable Value of all Properties	2020/21
Up to £15,000	100%
£15,001 to £18,000	25%
£18,001 to £35,000	25% on individual property each with rateable value up to £18,000

7. 2020/21, 2021/22 & 2022/23 PROVISIONAL REVENUE BUDGETS

Process for Preparing the 2020/21, 2021/22 & 2022/23 Provisional Revenue Budgets

- 7.1 The process for updating the Provisional Revenue Budget for 2020/21 & 2021/22 and preparing the new Provisional Revenue Budget for 2022/23 commenced in Autumn 2019.
- 7.2 Revenue Budget submissions or “Executive Summaries” for 2020/21, 2021/22 and 2022/23 have been prepared on a thematic basis in line with the Council’s approved strategic objectives.
- 7.3 The Scottish Government have provided funding information for 2020/21 only. It remains critical, however, that the Council continues to plan over the medium term to allow sufficient lead in time to identify and deliver the savings that are likely to be necessary in future years. The delivery of the transformation programme and savings options in financial years 2021/22 and 2022/23 require a longer-term planning horizon. By continuing to plan for the medium term the Council provides authority for officers to roll out the programme of significant change (including transformation) which will seek to protect front line services for the communities within Perth and Kinross.
- 7.4 The submissions set out movements to the 2020/21 & 2021/22 Provisional Revenue Budgets (approved in February 2018 and February 2019) and new expenditure pressures and savings proposals for 2022/23. The submissions are attached at Appendix D to this report.
- 7.5 The 2020/21, 2021/22 and 2022/23 Provisional Revenue Budgets are predicated on maintaining the same levels of service delivery reflected in the Provisional Revenue Budget approved in February 2018 (Report No. 18/47 refers) and February 2019 (Report No. 19/46 refers) with the exception of the specific issues identified within this report or in the Revenue Budget Executive Summaries contained at Appendix D. The Provisional Revenue Budgets also include the impact of changes in reporting lines with the Head of Planning & Development moving to Corporate & Democratic Services and Head of Innovation moving to Housing & Environment.
- 7.6 Updated Executive Summaries include an assessment of the potential impact of expenditure pressures (where applicable) and savings proposals against the following criteria:
 - Fairness – including the potential socio-economic impact on vulnerable individuals and groups.
 - Workforce – including information on numbers of employees affected, vacancies, staff turnover and fixed term contracts.
 - Customers – including information on the effect on all customers /stakeholders (both external and internal).
 - Equalities/Diversity – ensuring that any statutory equalities issues are considered.

- Outcome & Performance – identifying any significant impact on the Local Outcomes Improvement Plan and/or Service Business Management and Improvement Plans.
- 7.7 In addition, Equality and Fairness Impact Assessments for individual expenditure pressures and savings proposals have been prepared. The equality assessments were also considered by the Strategic Equalities Forum. This facilitated the preparation of a cumulative impact assessment which was distributed to all Elected Members in advance of this special meeting of the Council.
- 7.8 The 2020/21, 2021/22 and 2022/23 Provisional Revenue Budgets are set out in detail in Appendix B to this report. This includes confirmation of £362,000 of resources which are available to either reinstate savings proposals in 2020/21 or fund additional expenditure pressures (on either a recurring or non-recurring basis). At this time the Council has not identified sufficient savings for 2021/22 and 2022/23 of £3,006,000 and £2,482,000 respectively. This will require to be addressed prior to finalising Final Revenue Budgets in future years.
- 7.9 Elected Members are advised that there may be delays in the implementation of any additional expenditure proposals as arrangements are put in place and some of the activity may slip into future financial years. Elected members should also be aware that additional projects introduced through the Revenue Budget may require a commensurate increase in staffing capacity to deliver them.
- 7.10 The Council is reminded that the Provisional Revenue Budgets, as set out in Appendix B are based upon the assumption that all the expenditure pressures and all the savings proposals within the Executive Summaries attached as Appendix D are approved.
- 7.11 **ACTION: The Council is asked to approve the Updated Provisional Revenue Budgets for 2020/21 & 2021/22 and the new Provisional Revenue Budget for 2022/23 as set out in Appendix B.**
- 7.12 The Provisional Revenue Budgets have been prepared based upon the information currently available, both in terms of financial resources and anticipated Service delivery pressures. The analysis reflects the judgement of the Council Officers concerned and has been reviewed by the Council's Executive Officer Team. There is, however, a risk that these assumptions may require to be revised in due course as part of the ongoing monitoring of Council expenditure and income.
- 7.13 The potential workforce implications identified within the Executive Summaries include vacant posts and will be influenced by turnover, including voluntary severance. The Council's positive and proactive approach to workforce management is designed to mitigate the impact on its people, including investment in skills for the future, retraining, support to take on new job roles, career coaching and building resilience.

- 7.14 For the avoidance of doubt, the information in Table 8 below only includes the **movements** in the 2020/21 and 2021/22 Provisional Revenue Budgets. Decisions approved by Council in February 2018 in relation to 2020/21 and in February 19 in relation to 2021/22 are **excluded** (and are summarised in Table 2 above). The Provisional Revenue Budget submissions have been subject to scrutiny by Elected Member Budget Review Groups during January and February 2020. The detailed analysis of these expenditure pressures and savings proposals are set out in Appendix D.
- 7.15 Table 8 below also includes income assumptions in relation to funding from the Scottish Government towards health & social care while Council pressures include the consequences of previous decisions in relation to the Instrumental Music Service and Central Processing Unit.

Table 8: Summary of Service Provisional Revenue Budget Submissions
(see Appendix D)

	2020/21	2021/22	2022/23	Total
	£'000	£'000	£'000	£'000
Total Expenditure Pressures	8,307	3,451	6,702	18,460
Total Savings Proposals	(1,537)	(1,672)	(1,964)	(5,173)
Income Assumptions	(2,221)	(1,449)	(2,256)	(5,926)
Council Pressures	100	426		526
"Gap"	4,649	756	2,482	7,887

- 7.16 Table 8 shows that, currently, in 2020/21, 2021/22 and 2022/23, expenditure pressures exceed savings proposals by £4,649,000, £756,000 and £2,482,000 respectively. Cumulatively there is a funding gap of £7,887,000 over the three years.
- 7.17 The totality of savings, both previously approved (see Table 2 above) and new savings proposal (see Table 8 above) are set out in Table 9 below.

Table 9: Total Savings Agreed and Proposals

	2020/21	2021/22	2022/23	Total
	£'000	£'000	£'000	£'000
Savings Agreed – Feb 18 & Feb 19	3,094	2,016		5,110
Savings Proposals – Feb 20	1,537	1,672	1,964	5,173
Total Potential Savings	4,631	3,688	1,964	10,283

(excludes Social Care)

Closing the “Gap”

7.18 Officers have developed a number of proposals for closing the “gap” identified in Table 8 above and these are explained in more detail below.

- Tayside Contracts Surplus – the current budgeted annual surplus returned to Perth & Kinross Council is £350,000. Over a number of years, this budget has been significantly exceeded. It is proposed that the budget can be increased by £200,000 on a recurring basis to reflect recent experience.
- External Income – the Council currently recharges around £2.1m for corporate & democratic support as well as Pullar House against a budget of around £1.9m. It is proposed that this actual level of activity is reflected by increasing the income budget by £200,000 on a recurring basis.
- Council Tax Base Growth – the Medium-Term Financial Plan includes projected annual growth of 600 Band D equivalent properties. Having reviewed the latest additions to the Valuation List that are applied to the Council Tax system there is scope to revise this growth estimate by a further 210 properties and increase budgeted income by approximately £250,000 on a recurring basis.
- Inflation / Non-Domestic Rates – general inflation is currently running at a rate lower than previously budgeted. In addition, the increase in the Non-Domestic Rates poundage was less than the level reflected in the Provisional Revenue Budget. (1.6% rather than 2.5%). These adjustments generate a further £250,000 that can be applied on a recurring basis.
- Non-Domestic Rates Revaluation – the Council has recently been advised that it has successfully appealed against the 2017 Non-Domestic Rates Revaluation, primarily in relation to schools. The appeal has resulted in savings of £250,000 which can be applied on a recurring basis. The appeal will also mean a refund to 1 April 2017 which has been included within the Reserves Strategy.
- Additional Charge to Capital – activity to the value of £2.5m, currently funded from within the Revenue Budget, has been identified which can be transferred to the Capital Budget. This will require to be managed through the Loans Fund but does free capacity in the Revenue Budget. However, of the £2.5m identified, £2.25m is non-recurring and therefore is reversed in 2021/22. Accordingly, only £250,000 is estimated to be available to close the funding “gap” on a recurring basis.
- Additional funding – Table 5 sets out the impact of the funding announcement on 26 February 2020 which meant that £1,361,000 could be applied to the “gap”. It is assumed that this funding is available on a recurring basis.

- 7.19 These proposals are summarised in Table 10 below. This includes confirmation of £362,000 of resources which are available to reinstate savings proposals or fund additional expenditure pressures (on either a recurring or non-recurring basis).
- 7.20 Table 10 below, also sets out a gap of £3,006,000 and £2,482,000 in financial years 2021/22 and 2022/23 respectively. These gaps will require to be addressed in advance of setting the 2021/22 and 2022/23 Final Revenue Budgets in February 2021 and February 2022 respectively
- 7.21 Considering the financial challenges facing the Council over the short term, the Council is strongly advised to consider a prudent approach in applying unallocated budgeted resources towards recurring expenditure proposals in the 2020/21, 2021/22 and 2022/23 Provisional Revenue Budgets and that the level of new expenditure proposals is minimised.

Table 10: Closing the “Gap”

	2020/21	2021/22	2022/23	Total
	£'000	£'000	£'000	£'000
“Gap”	4,649	756	2,482	7,887
Tayside Contracts Surplus	(200)			(200)
External Income	(200)			(200)
Council Tax Base Growth	(250)			(250)
Inflation / Rates Poundage	(250)			(250)
Non-Domestic Rates	(250)			(250)
Additional Charge to Capital	(2,500)	2,250		(250)
Additional Funding (see Table 5 above)	(1,361)			(1,361)
Headroom / (Remaining Gap)	362	(3,006)	(2,482)	(5,126)

2020/21 Fees and Charges

- 7.22 The savings proposals set out in Appendix D contain details of proposed increases to existing levels of charges in 2020/21. Specific increases in future years will be considered in setting Final Revenue Budgets at that time. Full details of recommended charges in 2020/21 are set out in Appendix E.
- 7.23 The annual review of charges considers a number of factors including an assessment of previous year's income levels, trends in user demand, inflationary pressures, savings targets, alternative charging structures and the potential impact on vulnerable groups.
- 7.24 All fees and charges should be set in line with the approved individual charging policy and fall into one of the following categories set out in Table 11 below.

Table 11: Charging Categories

Charging Strategy	Objective
Commercial Charges	The Council aims to cover the cost of providing the service and make a surplus.
Full Cost Recovery	The Council aims to cover the cost of providing the service from those who use it.
Subsidised	The Council wishes users of the service to contribute to the costs of providing it. This might meet a service objective or allow competition with other providers.
Free	The Council chooses to make the service available at no charge to meet a service objective.
Statutory	Charges are determined in line with legal requirements.

Revenue Budget Flexibility

- 7.25 The Council has an approved Revenue Budget Flexibility Scheme (Report No. 01/306 refers) which allows certain Service under and over spends from one financial year to be carried forward to future financial years subject to Council approval.
- 7.26 The proposed use of Revenue Budget Flexibility (£2,026,000) is reflected within the Provisional Revenue Budget for 2021/22 & 2022/23 and set out in detail at Appendix C to the report.
- 7.27 **ACTION: The Council is requested to approve the use of Revenue Budget Flexibility as set out in Appendix C to the report.**

Perth and Kinross Integration Joint Board

Cost and Demand Pressures

- 7.28 The following is based upon the assessment of current Health & Social Care budgetary pressures undertaken by the Integration Board Chief Officer and Chief Financial Officer. An analysis of expenditure pressures has been undertaken across Core Hospital and Social Care Services. Pressures of £15,400,000 have been identified over the next three years with £7,300,000 of pressures anticipated in 2020/21 as set out in Table 12 below.

Table 12: Analysis of Social Care Expenditure Pressures

	2020/21	2021/22	2022/23	Total
	£'m	£'m	£'m	£'m
Expenditure Pressures B/F	2.3	-	-	2.3
Pay/Price Pressure	2.2	2.3	2.3	6.8
Demand Pressure	2.3	1.7	1.8	5.8
Essential Service Developments	0.5	-	-	0.5
Total Pressures	7.3	4.0	4.1	15.4

- 7.29 Expenditure pressures brought forward makes provision for the previously reported deficit in the 2020/21 budget.
- 7.30 Pay/Price Pressures relate to pay uplifts for Perth & Kinross Council employees and Scottish Government commitments towards the Living Wage; Free Personal Care over 65; the National Care Home Contract Uplift; Free Personal Care under 65 and the Carers Act.
- 7.31 Demand Pressures reflect the impact of demographic growth on demand for social care services; the stepped increase in the demand for Care at Home; the demand for Occupational Therapy Equipment and the numbers and complexity of the care packages required for people with very complex Mental Health and Learning Disability needs. Going forward, there are further anticipated expenditure pressures from Care at Home, Care Home Placements and Learning Disability and Mental Health Care Packages.
- 7.32 Essential Service Developments include an investment in Care About Physical Activity and enhanced community support (over three years). This investment is part of a 3 year invest to save strategy which through upfront investment in community-based teams will deliver a fundamental shift in the balance of care with a reprofiling of beds and a delivery of significant savings in 2020/21 & 2021/22.

Savings Proposals & Income Assumptions

- 7.33 Significant work has been undertaken to identify transformation and efficiency plans to respond to the level of pressures whilst in parallel delivering the core Strategic aims of the Integration Joint Board (IJB).
- 7.34 Assumptions have also been made in relation to additional income in future financial years. Table 13 below sets out the 3 Year savings and income assumptions included in future years financial planning.

TABLE 13: 3 YEAR SAVINGS PROGRAMME & INCOME ASSUMPTIONS

	2020/21	2021/22	2022/23	Total
	£'m	£'m	£'m	£'m
Total Savings	2.0	1.7	0.2	3.9
Income Assumptions	2.2	1.4	2.3	5.9

- 7.35 The development of savings and transformation proposals has been led by the Perth & Kinross Health & Social Care Partnership Executive Management Team, supported by each of the Strategic Programme Boards.
- 7.36 For Older People and Unscheduled Care, the savings proposals are part of a 3 year invest to save strategy which through upfront investment in community-based teams will deliver a fundamental shift in the balance of care with a reprofiling of beds and a delivery of significant savings in 2020/21 & 2021/22.
- 7.37 For Mental Health and Wellbeing, the savings proposals focus on a radical redesign of the Learning Disability Community Care Service Models. In addition, a review of care pathways and community investment will lead to a shift from bed-based models within Learning Disabilities and General Adult Psychiatry.
- 7.38 The IJB has also undertaken a review of all other partnership wide budgets and identified a number of further opportunities for efficiency from corporate management and commissioned services.
- 7.39 The savings proposals that the Integration Joint Board will consider in late March 2020, also include a review of the Adult Social Work and Social Care Contributions Policy. This policy covers all care and support services received by a person at home such as homecare, day services, transport, short-breaks, telecare and sheltered housing support. This review will seek to ensure that the local policy is more in line with national guidance and has been fully Equality Impact assessed against the statutory Equality characteristics. If this proposal is accepted, an additional £1,218,000 of income will be generated in a full year.
- 7.40 Subject to approval of the 2020/21 Revenue Budget by the Integration Joint Board, full details of this proposal to review the Contributions Policy will be considered by the Council on 17 June 2020 in advance of implementation for further detailed scrutiny.

Recommended Funding for Perth & Kinross Integration Joint Board

- 7.41 Based upon the above assessment, the Revenue Budget submission from Perth & Kinross Integration Joint Board includes expenditure pressures which exceed savings proposals by around £5,400,000 during the period 2020/21 to 2022/23. Included within this is the Council's share of £100million of national funding from the Scottish Government for Social Care to meet a number of

Scottish Government Commitments and toward wider service pressures – the Council's share is approximately £2.5m.

- 7.42 All things being equal, this is significantly higher than that reported in other areas of Council Service delivery for the reasons set out above. This builds on the significant growth also included in the 2019/20 Final Revenue Budget.
- 7.43 The Chief Executive and current Health & Social Care Partnership Chief Officer have been in discussion throughout the preparation of the Revenue budget on appropriate measures to ensure that the Council's funding for Health & Social Care remains sufficient to meet service demand but sustainable in the medium to longer term. This is underlined by the significant movement in projected expenditure on adult social care in the current financial year 2019/20 which has necessitated the implementation of agreed recovery plan savings as reported to the Strategic Policy & Resources Committee through the Revenue monitoring process.
- 7.44 The Chief Executive and Executive Officer Team have, therefore, undertaken to work with the Health & Social Care Chief Officer in supporting the development of a range of transformational approaches to service provision aimed at building on best practice in health & social care provision. This may include future Capital investment in areas such as telecare and supported housing.
- 7.45 The 2020/21 Provisional Revenue Budget includes an allocation of £60,154,000 for health and social care (both IJB and non-IJB related activities). This level of funding represents a cash uplift of £5,322,000 or 9.5% (on a like for like basis) including the Council's £2,500,000 share of £100m additional income received from the Scottish Government ring fenced for Social Care to meet a number of Scottish Government Commitments and toward wider service pressures. The proposed uplift in funding in 2020/21 is in addition to the 11.2% increase that was approved by Council in the 2019/20 Final Revenue Budget.
- 7.46 In recent years the Council's contribution towards social care has been towards the lower end of local authority funding. It is anticipated that this level of investment by the Council in both 2019/20 and 2020/21 will result in a significant improvement in the funding contribution compared with other Councils.
- 7.47 **ACTION: The Council is requested to approve the contribution to Perth & Kinross Integration Joint Board of £60,154,000 in the 2020/21 Provisional Revenue Budget.**

Medium Term Financial Plan

- 7.48 The Council's Medium-Term Financial Plan (MTFP) places the development of budgetary strategy in the context of delivering the Council's key outcomes and considers the financial and process risks considered in the management of the Council's finances (Report No. 18/326 refers). The Medium-Term

Financial Plan is subject to regular review and the updated plan will be submitted, in due course, to a future meeting of the Council for consideration.

- 7.49 The MTFP is designed to inform the direction of travel of the Council for financial planning purposes. As individual Services develop detailed budget proposals the broad assumptions included in the MTFP will be superseded by more detailed analysis of individual cost pressures and the identification of savings options. The refinement of these assumptions is included in the 2020/21, 2021/22 and 2022/23 Provisional Revenue Budgets.
- 7.50 The key elements of the Medium-Term Financial Plan, in addition to the General Fund Revenue Budget, are summarised below.

Composite Capital Budget

- 7.51 In setting the 2020/21 Final Revenue Budget and 2021/22 & 2022/23 Provisional Revenue Budgets, the Council is approving the amount available to support current and future borrowing.
- 7.52 The Capital Update report 2020/21 to 2029/30 is the subject of a separate report to this special meeting of the Council on 6 March 2020 (Report No. 20/58 refers) and it is anticipated that the Council will review and update the Capital Budget in June 2020.

General Fund Reserves Strategy

- 7.53 The strategy under-pinning the use of the Council's General Fund Revenue Reserves is an integral part of the development of both the Revenue and the Composite Capital Budget. The Reserves Strategy is the subject of a separate report to this special meeting of the Council (Report No. 20/59 refers).
- 7.54 Within the Reserves Strategy, it is recommended that the Council's uncommitted General Fund Reserves are maintained at a level of at least 2% of the Net Provisional Revenue Budget. It is currently anticipated that at the end of financial year 2019/20, the Council will hold uncommitted Reserves of 2.6%. The application of Reserves should only be considered on a non-recurring basis or where there is a sustainable proposal to take forward an initiative.

Housing Revenue Account

- 7.55 The final Housing Revenue Account (HRA) Revenue Budget for 2020/21- and Five-Year Capital Investment Programme and Rent Strategy to 2024/25 were approved by the Housing & Communities Committee on 29 January 2020 (Report No. 20/29 refers). The Committee approved the recommendation of an average weekly rent increase for 2020/21 of 3.5% or £2.41 per week in accordance with the requirements of the Council's approved Housing Business Plan including supporting investment in new council housing.

8. COUNCIL TAX

Council Tax Collection Rate

- 8.1 It is recommended that the current budgeted collection rate of 98% be maintained in determining the 2020/21 Final Revenue Budget and 2021/22 and 2022/23 Provisional Revenue Budgets. This target, whilst challenging, is supported by the Council's collection performance over recent years and represents a realistic budgeted collection rate.
- 8.2 The level of Council Tax recovered in the year of billing was 97.9% in 2018/19 (the latest audited statistics), but it takes on average a further 5 years to reach or exceed a collection level of 98%. The Council remains committed to sustaining and improving performance in respect of all of its income recovery activities.
- 8.3 It should, however, be noted that there remains a risk of reduced collection levels due to increases in the level of the tax, the economic environment; changes in legislation in relation to debt recovery and welfare reform.
- 8.4 **ACTION: The Council is asked to agree a Council Tax collection rate of 98% in 2020/21, 2021/22 and 2022/23.**

Council Tax Base

- 8.5 The number of chargeable band D equivalent dwellings for Council Tax purposes, the Council Tax base (after adjusting for assumed non-collection of 2%), is estimated to be 70,620 in 2020/21, 71,124 in 2021/22 and 71,717 in 2022/23.
- 8.6 The Council's tax base is regularly reviewed, based upon an analysis of recent trends, and adjusted for anticipated growth in the number of dwellings as well as increases in the number of discounts and exempt dwellings.
- 8.7 **ACTION: The Council is asked to approve a Council Tax base of 70,620 in 2020/21, 71,124 in 2021/22 and 71,717 in 2022/23.**

Council Tax Rate

- 8.8 The Provisional Revenue Budgets for 2020/21, 2021/22 and 2022/23 assume an increase in the Council Tax rate of 4% each year.
- 8.9 In the letter from the Minister for Public Finance and Digital Economy on 6 February 2020, Councils were advised that they were being provided with "*the flexibility for 2020/21 to increase the Council Tax by 3% in real terms (4.84% cash)*".

Scottish Water Charges

- 8.10 The Council has received notification from Scottish Water that domestic water and wastewater charges for 2020/21 will increase by 0.9%. This results in a

band D equivalent charge in 2020/21 for water and wastewater from Scottish Water of £448.11, an increase of £3.87 (£444.24 in 2019/20). The split between water and wastewater is set out in Table 14 below.

TABLE 14: BAND D WATER & WASTEWATER CHARGES FOR 2020/21

	Water	Wastewater	Total
Band D	£207.36	£240.75	£448.11

- 8.11 Scottish Water charges for water and wastewater will continue to be charged using the multiplier that was in place prior to 1 April 2017.

9. WORKFORCE PLANNING

- 9.1 The Council refreshed its approach to workforce planning with the introduction of the Corporate Workforce Plan for 2018-21 approved by the Council on 7 March 2018 (Report No. 18/69 refers). It continues to use workforce planning measures which include vacancy management, flexible working, and appropriate use of fixed term contracts.
- 9.2 The Council continues to transform and modernise its services to meet the changes associated with reduced funding, growing service need and fulfilling our ambitions for Perth and Kinross. Its approaches to developing and reshaping its workforce must be flexible and agile in order to deliver at scale and with pace. Its focus is to build skills and capacity within the workforce by creating opportunities to reallocate resources more effectively through the use of Job Families and updating and refreshing skills through retraining and reprioritising learning and employment opportunities to change career paths; for example, “Learn to” opportunities are facilitating the movement of staff to areas of growth and skill shortage and have proven to be cost effective tools in managing workforce reduction in certain areas.
- 9.3 Investment in young people through the Modern Apprenticeship and Graduate programmes is another important way of developing leaders for the future. Upskilling and introducing new ways of working in respect of mobile working have also created opportunities to retrain staff and with investment in digital capability.
- 9.4 These changes mean that the Council can positively respond to areas of growth by utilising existing resources and working smarter across the Council, creating efficiencies and improved customer service. The use of voluntary severance as a tool to facilitate service redesign and transformation has worked well over many years and has made a significant impact on efficiencies. However, it is becoming a less attractive and cost-effective measure to be used on a large-scale basis.
- 9.5 The Council offers an attractive employment package, underpinned by fairness, equity and transparency. In a tight labour market, it ensures that its employment offer remains competitive by keeping it under review to ensure it can attract and retain staff, reward staff fairly and equitably, value employee contributions and provide opportunities for learning and development.

10. BUDGET CONSULTATION EXERCISES

- 10.1 The Council undertook an online budget consultation exercise with residents between 6 January 2020 and 16 February 2020. The consultation web page received 765 unique views by the public (not including internal staff views) – an increase from the 521 views in last year's consultation. Overall, however there were 484 completed surveys which is a reduction on previous years (2019 – 1,085; 2018 – 736; 2017 – 332; 2016 – 91).
- 10.2 Appendix F includes a report summarising the findings of the consultation exercise.
- 10.3 There was also a session with members of the Strategic Equalities Forum on 24 February 2020 to consider the potential impact of Revenue Budget proposals. The output from this session was shared with Elected Members following the meeting.

11. RISK ASSESSMENT

- 11.1 Determining the Revenue Budget requires consideration of the strategic, operational and financial risks potentially facing the Council. Both the uncertainty of future events and resource constraints make it impractical to mitigate against all potential risks. In developing its medium-term financial plan, the Council must also be aware of the sustainability of its expenditure proposals. Significant risks, which are of relevance in determining the Revenue Budget, are outlined below.
- 11.2 The General Fund Reserves Strategy is integral to supporting the Council's approach to the management of financial risk. The following comments on the most significant risks identified in preparing the Revenue Budget require to be considered in conjunction with the Reserves Strategy which is the subject of a separate report to this special meeting of the Council (Report No. 20/59 refers).

Local Government Funding 2020/21

- 11.3 There is a risk that there are changes to the Scottish Budget at the Stage 2 and 3 debates within the Scottish Parliamentary process. At this time (28 February 2020) the Scottish Parliament has not yet formally approved the budget for 2020/21 – this is expected to take place on 5 March 2020. There is a risk that the final budget approved by the Scottish Parliament alters the funding available to local government which would have an impact upon the Council.
- 11.4 In addition, as at the date of setting the Council's 2020/21 Final Revenue Budget, the UK Budget has not been announced. There is a risk that the assumptions made by the Scottish Government differ from the final UK Budget and this requires in year adjustments.

Local Government Funding Beyond 2020/21

- 11.5 The Council has no information on funding levels from the Scottish Government beyond 2020/21. This presents a risk to the Provisional Revenue Budgets for 2021/22 and 2022/23. There is also no information as to whether the additional Scottish Government revenue funding of £2,618,000 announced on 26 February 2020 is recurring or non-recurring. In the absence of confirmation, at this time, this report and the 2020/21 Provisional Revenue Budget have been prepared in line with the CoSLA assumption that this funding is recurring.
- 11.6 It is very difficult to estimate Scottish Government future funding scenarios with certainty. The magnitude of any potential future funding reduction will be influenced by many aspects of the wider economic climate and UK and Scottish Government policies. There is also the increasing influence of negotiations in the Scottish Parliament over the budget on the ultimate level of funding available for local government. Scottish Local Government has experienced reductions in funding that are greater than most other parts of the Scottish public sector. The 2021/22 and 2022/23 Provisional Revenue Budgets has been constructed on the basis that the Council receives funding (General Revenue Grant and Non-Domestic Rates) consistent with 2020/21. There is a real risk that these assumptions may prove to be too optimistic placing further pressure on future year's Revenue Budgets.
- 11.7 Previously, the Scottish Government has committed to "*bringing forward a three-year funding settlement for local government from 2020/21 budget onwards; and to develop a rules-based framework for local government funding in partnership with COSLA that would be introduced in the next Parliament.*" However, this was not possible due to the uncertainty over the last 12 months.
- 11.8 The potential for cash and real terms reductions in future funding beyond financial year 2020/21 is, therefore, considered to represent a risk in the management of the budget over the medium term.
- 11.9 Once inflation and demand are included these factors may result in further significant real terms reductions in funding to the Council over the medium term at a time of increasing need for Council services.
- 11.10 In view of this, the Council is advised to consider a prudent approach in applying unallocated budgeted resources towards recurring expenditure proposals in the 2020/21, 2021/22 and 2022/23 Provisional Revenue Budgets.
- 11.11 In addition, there is no information on the possible conditions which may be attached to the local government finance settlement beyond 2020/21. There are particular risks around the assumptions included in the 2021/22 and 2022/23 Provisional Revenue Budgets in relation to teacher numbers, the funding of future Living Wage rates and increases in Council Tax.

Corporate Transformation Projects

- 11.12 There are a number of corporate transformation projects (including property asset management, procurement / mobile working and PKC MyAccount) which are included in future years' Provisional Revenue Budgets. There is inevitably a degree of uncertainty about the ability of the Council to achieve significant savings in the short to medium term as these projects are implemented.

Service Transformation Projects

- 11.13 All Services include projected Revenue Budget savings from previously approved Service specific transformation projects. In line with the corporate projects, more certainty on these savings will materialise as the projects are progressed.

Number of Band D properties

- 11.14 The 2020/21, 2021/22 and 2022/23 Provisional Revenue Budgets assume growth in the number of Band D equivalent properties. These assumptions are consistent with the Medium-Term Financial Plan and are based on levels of growth currently being experienced. If the levels of growth in the number of properties do not continue there is a risk to the budgeted level of Council Tax income.

Welfare Reform

- 11.15 It is still not possible to fully estimate the potential financial impact on Council Services and budgets of Welfare Reform with any accuracy, however, it is evident that this continues to impact upon customers, front-line services and our budgets.
- 11.16 In June 2018, Full Service Universal Credit (UC) was rolled out throughout the whole of Perth and Kinross to all new claimants. Even though ongoing changes have been made/planned to be made by the Department of Work & Pensions (DWP) in respect of UC, a number of the well documented challenges and issues remain for both customers and Council. The timetable for Managed Migration to UC (for those working age claimants currently on legacy benefits) continues to be delayed and it was recently announced that the end date is now 2024 (previously scheduled to take place between July 2019 and 2023); a pilot is currently underway (with only 13 households having successfully migrated by end of January 2020).

Pay Award Assumptions

- 11.17 The 2020/21 Provisional Revenue Budget includes the allowance for pay awards of 3% agreed as part of the multi-year pay settlement through to 2020/21.
- 11.18 Negotiations for pay awards beyond 2020/21 have yet to commence. The 2021/22 and 2022/23 Provisional Revenue Budgets include assumptions in

line with the Medium-Term Financial Plan. There is a risk that the outcome of national pay negotiations in future financial years differs from the Council's assumptions which could have a significant financial impact upon the Council.

Expenditure Pressures in 2021/22 and 2022/23

- 11.19 There is a risk that the assumptions in relation to the expenditure pressures in the 2021/22 and 2022/23 Provisional Revenue Budgets differ from what actually happens and that this has an impact on setting Final Revenue Budgets in those years.

Inflation

- 11.20 There is a risk that levels of Service specific inflation exceed budgeted provisions and that levels of general inflation cannot be contained within existing resources as is currently assumed within the Provisional Revenue Budgets. This risk is enhanced by the continued implementation of the National Living Wage, pressure to enhance wage rates paid by service providers and suppliers and the impact of the European Union referendum result and global uncertainty on the value of Sterling.

Current Economic Climate

- 11.21 There is a risk that both the Council's capacity to generate income, and the expenditure it incurs in meeting demand for its Services, may be less predictable in the current volatile economic climate.
- 11.22 In terms of income generation, there is a continued risk that Council Tax collection levels, commercial rental income and other areas of income generated by the Council may be further affected.
- 11.23 The economic climate may also increase demand for and expenditure on Council services. This risk will require to be managed within the Council's available resources.

12. CONCLUSION AND RECOMMENDATIONS

- 12.1 The Council is committed to medium term financial planning and as such has prepared 2020/21, 2021/22 and 2022/23 Provisional Revenue Budgets during a period of significant financial challenge and uncertainty and against a backdrop of ongoing public sector reform.
- 12.2 The Council is requested to:
- 12.2.1 Approve the Updated Provisional Revenue Budget for 2020/21, 2021/22 and new Provisional Revenue Budgets for 2022/23 as set out in **Appendix B** to the report – see para 7.11.
- 12.2.2 Approve the carry forward of resources from 2019/20 into 2020/21 and future years under the terms of the Revenue Budget Flexibility scheme as set out in **Appendix C** to the report – see para 7.27.

12.2.3 Approve the contribution to Perth & Kinross Integration Joint Board of £60,154,000 that is included in the 2020/21 Provisional Revenue Budget – see para 7.47.

12.2.4 Approve a Council Tax collection rate of 98% in 2020/21, 2021/22 and 2022/23 – see para. 8.4.

12.2.5 The Council is asked to approved Council Tax base of 70,620 in 2020/21, 71,124 in 2021/22 and 71,717 in 2022/23 – see para 8.7.

12.2.6 Determine the Final Revenue Budget and Council Tax for financial year 2020/21.

12.2.7 Determine the Updated Provisional Revenue Budget and Indicative Council Tax level for 2021/22.

12.2.8 Determine the Provisional Revenue Budget and Indicative Council Tax level for 2022/23.

Author(s)

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Approved

Name	Designation	Date
Stewart Mackenzie	Head of Finance	28 February 2020
Jim Valentine	Depute Chief Executive and Chief Operating Officer	28 February 2020

ANNEX

1. IMPLICATIONS, ASSESSMENTS, CONSULTATION AND COMMUNICATION

Strategic Implications	Yes / None
Community Plan / Single Outcome Agreement	None
Corporate Plan	Yes
Resource Implications	
Financial	Yes
Workforce	Yes
Asset Management (land, property, IST)	Yes
Assessments	
Equality Impact Assessment	Yes
Strategic Environmental Assessment	Yes
Sustainability (community, economic, environmental)	Yes
Legal and Governance	None
Risk	None
Consultation	
Internal	Yes
External	None
Communication	
Communications Plan	None

1. Strategic Implications

1.1. Corporate Plan

1.1.1. The Council's Corporate Plan 2018 – 2023 lays out five outcome focussed strategic objectives which provide clear strategic direction, inform decisions at a corporate and service level and shape resources allocation. They are as follows:

- (i) Giving every child the best start in life;
- (ii) Developing educated, responsible and informed citizens;
- (iii) Promoting a prosperous, inclusive and sustainable economy;
- (iv) Supporting people to lead independent, healthy and active lives; and
- (v) Creating a safe and sustainable place for future generations.

1.1.2 This report relates to all of these objectives.

2. Resource Implications

2.1. Financial

2.1.1. There are no direct financial implications arising from this report other than those reported within the body of the main report.

2.2. Workforce

2.2.1. There are no direct workforce implications arising from this report other than those reported within the body of the main report.

2.3. Asset Management (land, property, IT)

2.3.1. There are no direct asset management implications arising from this report other than those reported within the body of the main report.

3. Assessments

3.1. Equality Impact Assessment

3.1.1. Under the Equality Act 2010, the Council is required to eliminate discrimination, advance equality of opportunity, and foster good relations between equality groups. Carrying out Equality Impact Assessments for plans and policies allows the Council to demonstrate that it is meeting these duties.

3.1.2. The Revenue Budget Executive Summaries have been subject to an equalities assessment where appropriate.

3.2 Strategic Environmental Assessment

3.2.1 The Environmental Assessment (Scotland) Act 2005 places a duty on the Council to identify and assess the environmental consequences of its proposals.

3.2.2 The information contained within this report has been considered under the Act. However, no action is required as the Act does not apply to the matters presented in this report.

3.3 Sustainability

3.3.1 Under the provisions of the Local Government in Scotland Act 2003 the Council has to discharge its duties in a way which contributes to the achievement of sustainable development. In terms of the Climate Change Act, the Council has a general duty to demonstrate its commitment to sustainability and the community, environmental and economic impacts of its actions.

3.3.2 The information contained within this report has been considered under the Act. However, no action is required as the Act does not apply to the matters presented in this report.

4. Consultation

4.1 Internal

- 4.1.1 The Chief Executive and Executive Officer Team have been consulted in the preparation of the Provisional Revenue Budgets for 2020/21, 2021/22 and 2022/23.

2. BACKGROUND PAPERS

- 2.1 No background papers, as defined by Section 50D of the Local Government (Scotland) Act 1973 (other than any containing confidential or exempt information) were relied on to any material extent in preparing the above report.

3. APPENDICES

- Appendix A (i) – Letter from the Minister for Public Finance and Digital Economy dated 6 February 2020.
- Appendix A (ii) – Letter from the Cabinet Secretary for Finance dated 27 February 2020.
- Appendix A (iii) – Detailed funding announcement 27 February 2020
- Appendix B – 2020/21, 2021/22 & 2022/23 Provisional Revenue Budgets.
- Appendix C – Revenue Budget Flexibility Scheme – Proposed Carry Forwards from 2019/20.
- Appendix D – Expenditure Pressures and Savings
- Appendix E – Fees and Charges – 2020/21:
- Appendix F – Budget Consultation Summary Report

Ministear airson Ionmhas Poblach agus Eaconomaidh
Dhidseatach
Ceit Fhoirbheis BPA
Minister for Public Finance and Digital Economy



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Copy to: The Leaders of all Scottish local authorities

6 February 2020

Dear Alison

Today the Scottish Government set out proposed Budget, and tax plans and public sector pay policy for 2020-21, and introduced the associated Budget Bill. Further to the announcement the Scottish Government write now to confirm the details of the local government finance settlement.

Details of the indicative allocations to individual local authorities for 2020-21 are also published today in Local Government Finance Circular 1/2020 which begins the statutory consultation period on the settlement.

In coming to the decision to announce the Scottish Budget before the outcome of the UK Budget is known, the Scottish Government listened carefully to the representations COSLA made on behalf of local government of the damaging impact any further delay would have on the delivery of vital public services and also the practical challenges this would pose around the setting and collection of council tax.

The delay to the UK Budget means that we do not know what total Budget funding will be available to Scotland next year, as we do not yet have confirmation of Barnett consequentials that will flow from changes in UK Departmental expenditure or the updated economic and tax forecasts that are needed to finalise the Block Grant Adjustments that impact on over 30% of our Resource DEL budget. For the purposes of this Budget, the Scottish Government has taken an appropriately cautious approach in estimating the likely outcomes of the UK Budget on 11 March for both revenue and capital budgets, noting that the proposed timetable for the Budget Bill is for parliamentary consideration to conclude on 5 March. If the settlement from the UK government is significantly different from the assumptions the Scottish Government have made, we may need to revisit the allocations contained in this letter.

The Budget announced today prioritises our shared objectives of improving wellbeing, supporting inclusive economic growth, responding to the Global Climate Emergency and

tackling child poverty and remains firmly anchored in the jointly agreed National Performance Framework.

The Scottish Government's budget for 2020-21 is bold and ambitious, delivering on our key commitments. Prioritising these commitments has required fresh consideration of all areas of expenditure, as we continue to deal with the effects of UK Government austerity, with Scotland's discretionary resource budget from the UK Government for 2020-21 still set to be considerably lower in real terms than it was in 2010.

The total revenue funding to be provided through the settlement for 2020-21 will be £10,572.8 million, which includes distributable non-domestic rates incomes of £2,790 million.

The Capital settlement has been set at £763.1 million and this includes the continuing expansion of Early Years provision and the addition of a Heat Networks Early Adopters Challenge Fund.

The total funding which the Scottish Government will provide to local government in 2020 -21 through the settlement in funding for core services is therefore £11,336 million, and includes;

- £201 million revenue and £121.1 million capital to support the expansion in funded Early Learning and Childcare (ELC) entitlement to 1,140 hours by 2020;
- In addition to the £160 million available in 2019-20, a further £100 million to be transferred from the health portfolio to the Local Authorities in-year for investment in health and social care and mental health services that are delegated to Integration Authorities under the Public Bodies (Joint Working) (Scotland) Act 2014. This brings the total transferred from the health portfolio to support health and social care integration to £811 million in 2020-21. The additional £100 million for local government includes a contribution to continued delivery of the real Living Wage (£25 million), uprating of free personal and nursing care payments (£2.2 million), implementation of the Carers Act in line with the Financial Memorandum of the Carers Bill (£11.6 million), along with further support for school counselling services whether or not delegated under the Public Bodies (Joint Working) (Scotland) Act 2014 (£4 million);
- Baselineing of the £90 million added at Stage 1 of the Budget Bill for 2019-20;
- The ongoing £88 million to maintain the pupil:teacher ratio nationally and secure places for all probationers who require one under the teacher induction scheme;
- Provision for the Teachers Pay (£156 million) and Pensions (£97 million);
- £5.3 million for Barclay implementation costs; and
- A new capital £50 million Heat Networks Early Adopters Challenge Fund to support local authorities who are ready to bring forward investment-ready heat networks.

As confirmed last week local authorities will continue to have the flexibility for 2020-21 to increase Council Tax by up to a maximum of 3% in real-terms (4.84% cash). This local discretion will preserve the financial accountability of local government, whilst also potentially generating around £135 million to support services.

The revenue allocation delivers a real-terms increase for local government for 2020-21 compared to 2019-20. Taken together with the additional spending power that comes with the flexibility to increase Council Tax (worth around £135 million next year) the total revenue funding would deliver a real-terms increase in the overall resources to support local government services of £435.9 million or 4.3%.

In 2020-21 integration will bring together, under the direction of Integration Authorities, more than £9.4 billion of expenditure previously managed separately by NHS Boards and Local

Authorities for social care, community health care and some hospital services. Integration Authorities must be empowered and supported by their Local Authority and NHS Board partners to use the totality of these resources, including any targeted investment already committed for specific purposes, to better meet the needs of their local populations.

Individual local authorities will, in return for this settlement, be expected to deliver certain specific commitments.

The funding allocated to Integration Authorities should be additional and not substitutional to each Council's 2019-20 recurring budgets for social care services that are delegated. Similarly, the £4 million for school counselling services must be additional. This means that, when taken together, Local Authority social care budgets for allocation to Integration Authorities and funding for school counselling services must be £100 million greater than 2019-20 recurring budgets.

We will also continue to take forward our ambitious programme of educational reform that will deliver an education system led by communities, schools and teachers. The Scottish Government, in partnership with local authorities, will empower schools to make key decisions over areas such as the curriculum, budgets and staffing while continuing to deepen collaboration across the education sector. In recognising that teachers are central to achieving our ambition of delivering excellence and equity in Scottish education we will continue to commit an overall funding package of £88 million in the local government finance settlement to support both maintaining the pupil teacher ratio at a national level and ensuring that places are provided for all probationers who require one under the teacher induction scheme.

Each local authority area will continue to benefit from Pupil Equity Funding (PEF) which forms part of the overall commitment from the Scottish Government to allocate £750 million through the Attainment Scotland Fund, over the term of the Parliament to tackle the attainment gap. £120 million in Pupil Equity Funding is going directly to headteachers to provide additional support to help close the attainment gap and overcome barriers to learning linked to poverty. PEF is additional to the £62 million Attainment Scotland funding, which is outwith the local government finance settlement. Money from the Attainment Scotland Fund will continue to provide authorities and schools with additional means to provide targeted literacy, numeracy and health and wellbeing support for children and young people in greatest need.

The Heat Networks Early Adopters Challenge Fund will be a competitive fund to provide enabling and financial support to assist the build and installation of exemplar local authority-led heat network projects. The Challenge Fund will offer capital funding up to an intervention rate of 50 per cent and will be available for new and existing heat networks who are able to demonstrate progress towards greenhouse gas emissions reductions and wider socio-economic benefits. There will also be a smaller development funding call within the Challenge Fund to help develop early stage project proposals to become investment-ready in future years. The detailed terms and conditions for the Heat Networks Early Adopters Challenge Fund will be drawn up in consultation with COSLA and we anticipate that it will launch early in the financial year.

The Scottish Government remains committed to a competitive non-domestic rates regime, underlined by the proposals outlined in this Scottish Budget. The poundage in Scotland has been capped below the Consumer Price Index inflationary increase at 49.8 pence, a 1.6 per cent increase. The Scottish Government are also introducing some further support for intermediate sized properties which will ensure around 95 per cent of properties in Scotland now pay a lower poundage than they would in other parts of the United Kingdom. Full details of this and all other reliefs are set out in Local Government Finance Circular 1/2020.

In these unprecedented times with all the uncertainty imposed upon us by the UK Government the Scottish Government believe, taking into account all the circumstances, the allocations set out in this local government finance settlement is the best that could be achieved and continues to provide a fair settlement to enable local authorities to meet our shared priorities of improving wellbeing, supporting inclusive economic growth, responding to the Global Climate Emergency and tackling child poverty.



KATE FORBES

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Copy to: The Leaders of all Scottish local authorities

27 February 2020

Dear Alison

You and other Leaders have raised a number of points on the quantum of the local government finance settlement, including in our most recent meeting on 12 February. I have reflected on those points and also the very similar points raised by the Scottish Greens in my discussions with them to secure support for the Budget.

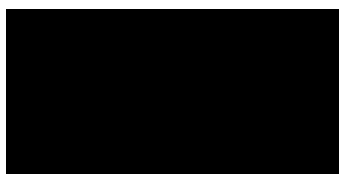
While we have invested £494 million of resource funding in local government and stand by our position this additional funding for early learning and childcare, education and social care are core functions of local government, I have heard calls from COSLA and other political parties for additional investment to ensure, in particular, that local authorities can contribute fully to our efforts to reduce child poverty and tackle the climate emergency. This has been my priority throughout these discussions and I have identified an additional £95 million of resource to meet this request. This funding is not ring-fenced and will be added to the core grant as part of the local government finance settlement. This will deliver a total increase in resource funding for local government in 2020-21 of £589 million.

In relation to capital spending, we are able to make a further funding available for projects that support our net-zero ambitions.

For local government I will allocate £15m to further support investment in cycling, walking and safer streets, and support further investment in energy efficiency through a mix of area based schemes and other existing programmes we will allocate £25 million to be discussed further with local government and other delivery partners.

I know local authorities along with the rest of the public sector are still facing some difficult financial challenges as a result of continuing UK Government austerity, but I hope you can recognise and welcome the significant package of additional measures I have confirmed.

Set out in the Appendix to this letter are details of the additional allocations to individual local authorities, through the normal formula distribution for the additional resource allocation of £95 million, to be spent at the discretion of local authorities, and allocations of the additional specific capital grant funding for Cycling, Walking and Safer Streets. These allocations are subject to Parliamentary approval of the final stages of the Budget Bill and associated Local Government Finance (Scotland) Order 2020.



KATE FORBES

Appendix

Local Authority	Shares of £95m Additional Resource funding (distributed on shares of GAE + SINA)	Shares of £15m Additional Cycling, Walking and Safer Streets Specific Capital Grant
	£m	£m
Aberdeen City	3.339	0.628
Aberdeenshire	4.567	0.721
Angus	2.066	0.321
Argyll & Bute	1.701	0.239
Clackmannanshire	0.884	0.141
Dumfries & Galloway	2.812	0.410
Dundee City	2.640	0.410
East Ayrshire	2.165	0.336
East Dunbartonshire	1.979	0.299
East Lothian	1.833	0.292
East Renfrewshire	1.875	0.262
Edinburgh, City of	7.430	1.430
Eilean Siar	0.729	0.074
Falkirk	2.749	0.442
Fife	6.474	1.027
Glasgow City	10.632	1.727
Highland	4.509	0.650
Inverclyde	1.423	0.215
Midlothian	1.597	0.252
Moray	1.620	0.264
North Ayrshire	2.516	0.373
North Lanarkshire	6.045	0.938
Orkney	0.665	0.060
Perth & Kinross	2.618	0.417
Renfrewshire	3.101	0.491
Scottish Borders	2.089	0.318
Shetland	0.738	0.064
South Ayrshire	2.001	0.311
South Lanarkshire	5.659	0.880
Stirling	1.667	0.260
West Dunbartonshire	1.673	0.245
West Lothian	3.204	0.502
Scotland	95.000	15.000

PROVISIONAL REVENUE BUDGET

	2020/21 £000	2021/22 £000	2022/23 £000
Education & Children's Services	196,123	196,996	201,142
Housing & Environment	62,897	62,866	63,752
Corporate & Democratic Services	32,913	31,982	32,441
Health & Social Care Partnership	60,154	59,417	61,595
Sub-Total: Service Budgets	352,087	351,261	358,930
<u>Corporate Budgets</u>			
Contribution to Valuation Joint Board	1,297	1,297	1,297
Capital Financing Costs	12,882	12,962	13,048
Interest on Revenue Balances	(200)	(200)	(200)
Contribution to/(from) Capital Fund	1,530	1,530	1,530
Contribution to Insurance fund	200	200	200
Tayside Contracts Surplus	(550)	(550)	(550)
Support Service External Income	(2,088)	(2,088)	(2,088)
Unfunded Pension Costs	1,595	1,595	1,595
Discretionary Relief	150	150	150
Apprenticeship Levy	680	680	680
Council Tax Reduction Scheme	6,200	6,200	6,200
Future Years' Savings Target	0	(3,006)	(5,488)
Sub-Total: Corporate Budgets	21,696	18,770	16,374
Net Expenditure (General Fund)	373,783	370,031	375,304
<u>Financed By:</u>			
Council Tax	(92,795)	(97,155)	(101,838)
Council Tax Second Home / Long Term Empty Properties	(1,300)	(1,300)	(1,300)
Total Revenue Funding	(270,989)	(270,989)	(270,989)
Capital Grants	(1,600)	(1,600)	(1,600)
Budget Flexibility (see Appendix C)	(2,282)	(125)	0
Balances	(5,179)	776	61
Surplus Resources	(362)	(362)	(362)

Perth and Kinross Council
Special Council Meeting 6 March 2020
Revenue Budget 2020/21, 2021/22 & 2022/23

Revenue Budget Flexibility Scheme - Proposed Carry Forwards from 2019/20

	Under Spend to be Carried Forward from 2019/20	Proposed Utilisation of Resources in 2020/21	Proposed Utilisation of Resources in Future Years
<u>Education & Children's Services</u>			
Proposed Carry Forward of 2019/20 Savings	994		
Rephasing of Approved Savings There has been a rephasing of a saving associated with the transformation project Reduction in Tayside Contracts Facility Management of Schools. Also the national review of out of school care is underway and ECS are awaiting the outcomes of this review and how it may affect Breakfast Club savings. This budget flexibility proposals provides the Service with time required to implement the approved savings proposals.		262	
Food Insecurity in Holiday Periods In year underspend will be carried forward to supplement the current budget and extend the availability of activities within 2020/21.		31	
Digital Learning Strategy & Virtual Campus The development of the Digital Learning Strategy and the roll out of the Virtual Campus requires to be rephased over the next two financial years to allow the smooth implementation of these two developments.		136	125
Transformation Project Continuation of the Transformation Project - Securing of the School Estate.		120	
Bertha Park High School Funding for corporate ICT staff to support newly opened Bertha Park High School.		33	

Perth and Kinross Council
Special Council Meeting 6 March 2020
Revenue Budget 2020/21, 2021/22 & 2022/23

Revenue Budget Flexibility Scheme - Proposed Carry Forwards from 2019/20

	Under Spend to be Carried Forward from 2019/20	Proposed Utilisation of Resources in 2020/21	Proposed Utilisation of Resources in Future Years
School Meal Price Increase Following a reduction in uptake it is proposed to delay the 5p price increase in April 2020 to allow the review of School Meals to be completed.		32	
Senior Phase Wider Developments - HPLP Taking forward the HPLP (Highland Perthshire Learning Partnership).		50	
Instrumental Music Service Funding will be used to implement Pipe and Drumming.		60	
Scottish Child Abuse Enquiry - Section 21 Notice. This fund is to enable the Council to comply with the requirements to report in substantial detail to the Scottish Child Abuse Inquiry which is entering year 4 of a 5 year long process. The Council is currently preparing a response to a notice in relation to abuse in foster care which includes the review of over 5,000 individual records and this budget is required to continue to resource this work in 2020/21 and 2021/22 if required.		45	
Perth High School and North Muirton/Balhousie Primary School replacement schools Business Change Resources required to take forward these major projects.		100	

Perth and Kinross Council
Special Council Meeting 6 March 2020
Revenue Budget 2020/21, 2021/22 & 2022/23

Revenue Budget Flexibility Scheme - Proposed Carry Forwards from 2019/20

	Under Spend to be Carried Forward from 2019/20	Proposed Utilisation of Resources in 2020/21	Proposed Utilisation of Resources in Future Years
<u>Housing & Environment</u>			
Proposed Carry Forward of 2019/20 Savings	690		
Public Realm Carry forward of non-recurring budget to support environmental enhancements in Crieff in relation to townscape maintenance, town signage and public arts commissioning.		45	
Eating Well, Living Well Carry forward of funding to support the establishment of a Social Enterprise model that will recycle and redistribute food around Perth and Kinross.		50	
Community Transport Carry forward of non-recurring budget to support community transport initiatives in the Carse of Gowrie.		15	
Tulloch Community Centre Carry forward of non-recurring budget to undertake feasibility study for Tulloch Community Centre.		25	
Flood Studies Carry forward of flood studies budget to realign with planned programme of Local Flood Risk Management Plans.		130	
Smart City Operations Carry forward of match funding for CCTV City Operations Centre project in line European Regional Development Fund (ERDF) funding.		120	

Perth and Kinross Council
Special Council Meeting 6 March 2020
Revenue Budget 2020/21, 2021/22 & 2022/23

Revenue Budget Flexibility Scheme - Proposed Carry Forwards from 2019/20

	Under Spend to be Carried Forward from 2019/20	Proposed Utilisation of Resources in 2020/21	Proposed Utilisation of Resources in Future Years
Traffic Project Officer Carry forward of traffic staff budget to provide match-funding with Sustrans for a joint Project Officer post for 2020/21.		50	
Procurement Funding Carry forward of short-term funding to deliver remaining Corporate procurement savings target.		50	
Regulatory Services Carry forward of public analyst budget to support statutory inspection work and external health and safety priorities.		110	
Personal Budgeting To fund the cost of an additional 300 budget cards for the most financial vulnerable people of Perth and Kinross to become more financially aware and susceptible to payday loans. This scheme currently has 362 people supported through the use of this card.		32	
Rapid Rehousing Officer The Council's Rapid Rehousing Transition Plan (RRTP), submitted to the Scottish Government in December 2018, proposes a number of initiatives to further develop the successful Home First approach. This funding will provide staff capacity to further minimise the impact and duration of homelessness.		33	
Road Safety Measures Carry forward of non-recurring budget to deliver current programme of installing vehicle activated signs.		30	

Perth and Kinross Council
Special Council Meeting 6 March 2020
Revenue Budget 2020/21, 2021/22 & 2022/23

Revenue Budget Flexibility Scheme - Proposed Carry Forwards from 2019/20

	Under Spend to be Carried Forward from 2019/20	Proposed Utilisation of Resources in 2020/21	Proposed Utilisation of Resources in Future Years
<u>Corporate & Democratic Services</u>			
Proposed Carry Forward of 2019/20 Savings	413		
Community and Business Placemaking Fund Formerly Small Town Retail Façade and Town Centre Management. Carry forward of non-recurring budget which provides grant assistance to deliver retail façade and town centre management initiatives in rural towns.		160	
Micro Business Fund Carry forward of non-recurring budget to create a fund to provide microfinance to small businesses for start-up or expansion costs, such as the purchase of equipment or website development.		40	
Market Development Grants Carry forward of funding to provide market development grants to SMEs.		25	
Rural Employment Incentive This funding supports the recruitment of individuals into local, small, independent employment placements. As placements did not start on the 1 April there is a requirement to carry forward this budget to complete the placements.		71	
Digital Offer Funding to support the Council's Digital Strategy, including cyber resilience / security		117	
<u>TOTAL</u>	2,097	1,972	125



2020 – 2023 REVENUE BUDGET

Expenditure Pressures & Savings

PERTH & KINROSS COUNCIL

REVENUE BUDGET: 2020/21, 2021/22 & 2022/23

SUMMARY OF PRESSURES & SAVINGS

	2020/21 Expenditure Pressures £'000	2021/22 Expenditure Pressures £'000	2022/23 Expenditure Pressures £'000	2020/21 Net Savings £'000	2021/22 Net Savings £'000	2022/23 Net Savings £'000
Giving Every Child the Best Start in Life	75	0	0	0	145	87
Developing Educated, Responsible and Informed Citizens	340	360	2,058	442	1,022	887
Promoting a Prosperous, Inclusive and Sustainable Economy	275	50	100	30	0	75
Supporting People to Lead Independent, Healthy and Active Lives (Including Health and Social Care)	5,707	2,296	3,946	0	0	50
Creating a Safe and Sustainable Place for Future Generations	1,835	220	680	1,065	505	865
Organised to Deliver	75	525	(82)	0	0	0
TOTAL	8,307	3,451	6,702	1,537	1,672	1,964

	Giving Every Child The Best Start In Life	Expenditure Pressures		
		20/21 £'000	21/22 £'000	22/23 £'000
1	Child Poverty Agenda Additional staff to support new statutory responsibilities in respect of child poverty and Government targets. 2 FTEs.	75	0	0
TOTAL EXPENDITURE PRESSURES		75	0	0

	Giving Every Child The Best Start In Life	Net Saving			Staffing Implications		
		20/21 £'000	21/22 £'000	22/23 £'000	20/21 FTE	21/22 FTE	22/23 FTE
1	Full Removal of Playstart This service provides play activities for families and creche facilities for other events where childcare supports delivery, including parenting programmes such as Incredible Years, and family learning opportunities in schools. The service runs up to 40 crèches per week - over half are for family learning and parenting projects and the rest are for schools. The service provides 975 crèches across the year. 43% of the programmes delivered by the Parenting and Family Learning Team require the support of a creche or play session so that parents can engage in the learning offered in the programme. <u>Impact Analysis and Risk Assessment</u> Promote Fairness/Reduce Inequality/Address Socio Economic Disadvantage: This will impact on the ability of parents to access parenting programmes. Workforce: Full removal of workforce, 7.96fte which will be addressed through workforce management measures. Customer: Will impact parents who wish to attend community events and parenting and family learning programmes. Equalities/Diversity: Families experiencing poverty and socially isolated are more likely to be more disadvantaged by this proposal. Outcome and Performance: Will have a detrimental impact on participation in effective parenting programmes and community events.	0	145	87	0.0	8.0	0.0
	TOTAL SAVINGS PROPOSALS	0	145	87	0.0	8.0	0.0

	Developing Educated, Responsible and Informed Citizens	Expenditure Pressures		
		20/21 £'000	21/22 £'000	22/23 £'000
1	Property Energy Provision for energy price increase based on Scottish Procurement predictions net of energy efficiency measures. Total budget £4.6m.	0	200	200
2	Property Maintenance. Provision for contract inflation of 2.5% across planned and reactive maintenance contracts. Total budget £4m.	0	0	100
3	Bertha Park High School As part of the plans to grow Perth City the Council has approved a new secondary school at Bertha Park which became operational in August 2019. This pressure is made up of school running costs for teachers, support staff, supplies and services and property costs excluding utilities (these are included within the Housing & Environment submission), home to school transport and unitary charge including lifecycle and hard facilities maintenance costs.	340	160	703
4	Inflation on Investment In Learning Programme (IIL) & Bertha Park High School (DBFM) IIL is the shorthand reference used for the 6 community campuses across Perth and Kinross. Bertha Park High School is a Design, Build, Finance & Maintain contract (DBFM). There is an annual inflationary increase in the operational costs of these establishments. Pressure is based on 2.5% (2022/23) Retail Price Index inflation (RPI). The current budget for the IIL contract is £17m and DBFM £805,000 and there is a risk that RPI inflation could be higher than estimated, for example a 0.5% increase would add an additional pressure of £87,500.	0	0	450

	Developing Educated, Responsible and Informed Citizens	Expenditure Pressures		
		20/21 £'000	21/22 £'000	22/23 £'000
5	Increase in Property Costs Estimated Inflation in Property Costs – Rates (3% annually), Cleaning (3% annually), Ground Maintenance and Landfill (2.3% annually). The total budget for Property Costs is currently £11.7m.	0	0	345
6	Home to School Transport It is the statutory responsibility of the Council to provide Home to School Transport where pupils live more than the prescribed distance from school. Pressure is based on 3.5% inflation (2022/23). The current budget for Home to School Transport is £8.2m.	0	0	260
TOTAL EXPENDITURE PRESSURES		340	360	2,058

	Developing Educated, Responsible and Informed Citizens	Net Saving			Staffing Implications		
		20/21 £'000	21/22 £'000	22/23 £'000	20/21 FTE	21/22 FTE	22/23 FTE
1	Energy Energy Policy change to 18c for all buildings except nurseries, registered care services and ASN provision. Current energy policy is 19c. The legal minimum is 16c. <u>Impact Analysis and Risk Assessment</u> Promote Fairness/Reduce Inequality/Address Socio Economic Disadvantage: No significant impact identified. Workforce: No significant impact identified. Customer: No significant impact identified. Equalities/Diversity: Potential impact on vulnerable groups. Outcome and Performance: No significant impact identified.	60	0	0	0.0	0.0	0.0
2	Property Maintenance Reduction in planned and reactive maintenance budget. Total maintenance budget £4m. <u>Impact Analysis and Risk Assessment</u> Promote Fairness/Reduce Inequality/Address Socio Economic Disadvantage: No significant impact identified. Workforce: No significant impact identified. Customer: Reduction in reactive or planned maintenance, school DSM, DDA works and cyclical maintenance. Potential increase in complaints. Likely to have more unplanned building failures - e.g. schools. No decoration, flooring etc. unless critical. Equalities/Diversity: Potential reduction in DDA works. Outcome and Performance: Greater risk of building failure and reduced customer/client satisfaction. Approved Property Asset Management transformation programme already assumes a level of reduction in property maintenance budget on the basis of a rationalised estate. Bulk of maintenance budget currently funding schools so impact will be reduction in non priority works. Overall school condition rating and suitability ratings will decrease.	0	140	335	0.0	0.0	0.0

	Developing Educated, Responsible and Informed Citizens	Net Saving			Staffing Implications		
		20/21 £'000	21/22 £'000	22/23 £'000	20/21 FTE	21/22 FTE	22/23 FTE
3	<p>Conclude the Redesign of the delivery of Reduced Class Contact Time (Primary)</p> <p>In 2018/19 ECS redesigned the delivery of Reducing Class Contact Time in Primary Schools. It has now allowed schools greater flexibility in delivering the curriculum in a way that suits each individual establishment. As part of the redesign, a centrally retained budget was held to allow for a smooth transition to the new model. The redesign is now completely embedded in schools and the redesign has achieved efficiencies.</p> <p><u>Impact Analysis and Risk Assessment</u> Promote Fairness/Reduce Inequality/Address Socio Economic Disadvantage: No impact. Workforce: Reduction of teaching staff across schools, posts are vacant. Customer: No impact. Equalities/Diversity: No impact. Outcome and Performance: No impact.</p>	0	100	0	0.0	1.5	0.0
4	<p>Reduction to Parent Council Funding</p> <p>Reduction in annual grants to support the operation of Parent Councils by 50%. This funding supports the running of Parent Councils and covers the cost of employing a Clerk and administration costs for Parent Councils to operate. There is a statutory requirement for Local Authorities to provide financial assistance to Parent Councils. There are additional funds of £8,000 that will continue to be held centrally to cover the cost of Public Liability insurance cover required for all Parent Councils and group membership of the Scottish Parent Teacher Council Association.</p> <p><u>Impact Analysis and Risk Assessment</u> Promote Fairness/Reduce Inequality/Address Socio Economic Disadvantage: No impact. Workforce: None. Customer: Parent Councils may see the reduction in funding as a lack of support for Parent Councils from the Council. Equalities/Diversity: None. Outcome and Performance: Reduced capacity for Parent Councils to engage with parents. Parental Involvement is one of the key drivers of the National Improvement Framework.</p>	20	0	0	0.0	0.0	0.0

	Developing Educated, Responsible and Informed Citizens	Net Saving			Staffing Implications		
		20/21 £'000	21/22 £'000	22/23 £'000	20/21 FTE	21/22 FTE	22/23 FTE
5	Full Cost Recovery for Instrumental Music Service (including Central Groups & Camps) Charges for Instrumental Music service tuition would be increased to recover the full cost of this service. Full cost recovery is one of the key principles within the Council's Corporate Charging Policy (Report 15/401 refers). This would increase the annual charge from £295.00 to £776.00 per pupil. This level of charging is comparable with that of private tutors. There would likely be a significant reduction in the number of young people engaging in additional music tuition, which could lead to a reduction in income. <u>Impact Analysis and Risk Assessment</u> Promote Fairness/Reduce Inequality/Address Socio Economic Disadvantage: This will affect fee-paying parents. Workforce: Potential reduction in music instruction take up could lead to reduction in staffing levels. Customer: Increased costs to access additional instrumental music tuition. Equalities/Diversity: Systems are in place to ensure there is equal access for all. Outcome and Performance: Reduced achievement for those who cease to receive tuition. Reputational risk to Council.	333	167	0	0.0	0.0	0.0
6	Remove School Crossing Patrollers (SCP) Lifelong Learning Committee approved the transfer of Facility Management Services (including SCP) to Tayside Contracts on 2 November 2016. A saving of £155,000 was approved at Lifelong Learning Committee in January 2019, reducing the overall number of SCPs. This further saving of £179,000 equates to the full removal of all remaining school crossing patroller posts across Perth and Kinross. It is the parents' responsibility to get their children to and from school and Council staff will continue to work with parents in respect of safe school travel planning. <u>Impact Analysis and Risk Assessment</u> Promote Fairness/Reduce Inequality/Address Socio Economic Disadvantage: No impact. Workforce: Impact on Tayside Contracts workforce. Customer: Parents have the responsibility to ensure the safe arrival and collection of their children to school. Equalities/Diversity: Mainly older employees in low paid posts within Tayside Contracts. Outcome and Performance: Reputational risk to the Council.	0	112	67	0.0	0.0	0.0

	Developing Educated, Responsible and Informed Citizens	Net Saving			Staffing Implications		
		20/21 £'000	21/22 £'000	22/23 £'000	20/21 FTE	21/22 FTE	22/23 FTE
7	Removal of Primary Swimming Lessons It is not a statutory requirement to provide swimming lessons to pupils. Transport costs amount to £35,000 of this saving. <u>Impact Analysis and Risk Assessment</u> Promote Fairness/Reduce Inequality/Address Socio Economic Disadvantage: Families on low incomes may not be able to afford to take their children swimming. Workforce: No impact on PKC staff, may impact on Live Active Leisure staff. Customer: Children in rural areas will benefit from less time out of the classroom as transport times can be significant. Equalities/Diversity: Children from low income families may not access swimming outwith school. Outcome and Performance: Reputational risk to the Council.	0	40	20	0.0	0.0	0.0
8	Full removal of School Supply contingency budget The budget for this in 2013/14 was £1,131,000; £979,000 was removed over the period 2013/14 to 2015/16. This proposal would remove the remaining £152,000. Schools will not be given funding to support overspends in their school supply budgets and this would need to be managed individually by each school. <u>Impact Analysis and Risk Assessment</u> Promote Fairness/Reduce Inequality/Address Socio Economic Disadvantage: No impact. Workforce: Fewer supply teachers will be able to be employed. This will have a significant impact on the smaller schools that have pro-rata smaller budgets to cover absent teachers. Customer: If insufficient supply budget is available, when other options are exhausted, classes may have to be sent home and possibly schools temporarily closed. Equalities/Diversity: No impact. Outcome and Performance: There may be an impact on educational progress.	0	0	152	0.0	0.0	0.0

	Developing Educated, Responsible and Informed Citizens	Net Saving			Staffing Implications		
		20/21 £'000	21/22 £'000	22/23 £'000	20/21 FTE	21/22 FTE	22/23 FTE
9	<p>Further reduction of Senior Management posts at 3rd and 4th Tier level within ECS</p> <p>In the past 3 years 12.4fte (20%) posts have been removed within the service. This is a further reduction in the management capacity across ECS of 1.37fte which equates to a further 3% reduction across the service.</p> <p><u>Impact Analysis and Risk Assessment</u></p> <p>Promote Fairness/Reduce Inequality/Address Socio Economic Disadvantage: No impact.</p> <p>Workforce: Reduction of 1.37fte will be addressed through workforce management measures. Workload for other colleagues is likely to increase, and some activities will cease.</p> <p>Customer: Reduced management capacity for the leadership, management and implementation of key priorities within ECS. Additional workload for remaining staff with reduced capacity to deliver on expectations of all customers including families, clients, councillors and a range of partners.</p> <p>Equalities/Diversity: No impact.</p> <p>Outcome and Performance: The capacity for planning, performance monitoring and evaluating will be significantly reduced. Reduced capacity to lead and deliver on the Council's Transformation Programme.</p>	29	0	42	0.4	0.0	1.0
10	<p>Reduction to Teacher numbers in Secondary Schools.</p> <p>All schools currently have a budget which would allow for class sizes of 20 in English and Maths. This reduction would mean that all schools would have a revised budget to support class sizes of maximum of 30 except in agreed practical subjects.</p> <p><u>Impact Analysis and Risk Assessment</u></p> <p>Promote Fairness/Reduce Inequality/Address Socio Economic Disadvantage: No impact.</p> <p>Workforce: Reduction of teaching staff across schools which will be addressed through workforce management measures.</p> <p>Customer: Impact would be felt in terms of a reduction of personal support for pupils due to larger classes.</p> <p>Equalities/Diversity: No impact.</p> <p>Outcome and Performance: May impact on attainment and achievement of pupils. Fewer teachers in school would mean a reduction in personal support for pupils' e.g. larger classes.</p>	0	390	234	0.0	11.5	0.0

	Developing Educated, Responsible and Informed Citizens	Net Saving			Staffing Implications		
		20/21 £'000	21/22 £'000	22/23 £'000	20/21 FTE	21/22 FTE	22/23 FTE
11	Reduce Early Years Support Team Teachers 6.5fte Early Years teachers were removed from the support team during 2016/17. This proposal further reduces the remaining team of teachers from 8.8fte to 6.8fte. This proposal will result in a review of teachers in all early years settings. <u>Impact Analysis and Risk Assessment</u> Promote Fairness/Reduce Inequality/Address Socio Economic Disadvantage: No impact. Workforce: Reduction from 8.8fte to 6.8fte. Customer: Partner Providers will have reduced access to support from Early Years Support team. Equalities/Diversity: None. Outcome and Performance: This may affect the quality of provision in partner provider settings.	0	73	37	0.0	2.0	0.0
	TOTAL SAVINGS PROPOSALS	442	1,022	887	0.4	15.0	1.0

	Promoting a Prosperous, Inclusive and Sustainable Economy	Expenditure Pressures		
		20/21 £'000	21/22 £'000	22/23 £'000
1	Economic Development-Introduce charges and/or generate sponsorship for major events. In February 2018, the Council approved an income target of £150,000 for the introduction of charges and/or to generate sponsorship for major events. This pressure reflects 50% of the target being delayed to 22/23.	75	0	0
2	Economic Development - Tay River Boat Subsidy In February 2018, the Council approved savings of £50,000 in 2020/21, for the planned removal of the subsidy for pontoon maintenance and storage as a result of commercial viability. Since the original saving was approved, the commercial viability may no longer be feasible and there is also an unbudgeted operational subsidy of £50,000. Therefore it is proposed to reinstate the 20/21 saving of £50,000 and an additional pressure of £50,000 has been included to fund the operational subsidy.	100	0	0
3	Public Transport - Tendered Services Provision for contract inflation from 2021/22 to 2022/23 of 3.5% increased from original 2.5% on subsidised local bus service contracts. Total budget £2.1m.	100	50	100
TOTAL EXPENDITURE PRESSURES		275	50	100

	Promoting a Prosperous, Inclusive and Sustainable Economy	Net Saving			Staffing Implications		
		20/21 £'000	21/22 £'000	22/23 £'000	20/21 FTE	21/22 FTE	22/23 FTE
1	Economic Development In February 2018, the Council approved an income target of £75,000 for the introduction of charges and/or to generate sponsorship for major events. This saving reflects 50% of the target being delayed to 22/23. <u>Impact Analysis and Risk Assessment</u> Promote Fairness/Reduce Inequality/Address Socio Economic Disadvantage: No significant impact identified. Workforce: No significant impact identified. Customer: No significant impact identified. Equalities/Diversity: No significant impact identified. Outcome and Performance: No significant impact identified.	0	0	75	0.0	0.0	0.0
2	Transfer of Kitchen revenue expenditure to Investment in the Learning Estate capital budget All large scale kitchen improvements will now be funded from the ECS Capital Composite Budget. <u>Impact Analysis and Risk Assessment</u> Promote Fairness/Reduce Inequality/Address Socio Economic Disadvantage: No impact. Workforce: No impact. Customer: No impact. Equalities/Diversity: No impact. Outcome and Performance: No impact.	30	0	0	0.0	0.0	0.0
	TOTAL SAVINGS PROPOSALS	30	0	75	0.0	0.0	0.0

	Supporting People to Lead Independent, Healthy and Active Lives	Expenditure Pressures		
		20/21 £'000	21/22 £'000	22/23 £'000
1	Housing Support - Living Wage The Scottish Government considers the implementation of the Living Wage to be a significant indicator of an employer's commitment to Fair Work practices. In 2016/17 the Scottish Government provided funding to support the range of fair work practices including implementation of the Foundation Living Wage and funded an inflationary increase in 2017/18. An allowance for an inflationary increase for 2020/21 and 2021/22 has already been approved by Council. The pressure for 2022/23 relates to an inflationary increase based on the inflation assumptions within the Medium Term Financial Plan which is 3% for staff costs. This pressure is linked to saving number 1	0	0	50
2	Private Sector Housing Grant In February 2018, Council approved savings of £115,000 in 2018/19 and a further £65,000 from 2020/21 which represented a 13.87% reduction in this budget. Since the original savings were approved, demand has increased along with an increase in complex cases and building costs. Therefore it is proposed to reinstate the 20/21 saving of £65,000. In addition to the reinstatement of this saving, an additional pressure of £50,000 has been included to fund additional modular ramps and additional adaptations which will help prevent delayed discharges from hospital.	115	0	0
3	Community Greenspace - Contract Inflation Provision for contract inflation of 2.5% on community greenspace planned and reactive maintenance contracts. Total maintenance budget £1m.	0	0	25
4	Paid School Meal Income Paid school meal numbers are projecting to be 5% less than budgeted for in 2019/2020. This results in a shortfall of school meal income and a deficit within this budget area.	140	0	0

	Supporting People to Lead Independent, Healthy and Active Lives	Expenditure Pressures		
		20/21 £'000	21/22 £'000	22/23 £'000
5	Scottish Welfare Fund The number of applications to the Scottish Welfare Fund has increased by around 18% in the last 4 years (4,284 in 2015/16 to 5,222 in 2018/19). Although the number of awards has remained relatively static the average value of a Crisis Grant award over the last 4 years has increased by approx. 57% and the average Community Care Grant award by 9%. This is due to Universal Credit (UC) payments being paid monthly with an initial 5 week delay. Therefore the period of time people require assistance is longer.	140	0	0
6	Net Increase in Health and Social Care Funding	5,312	2,296	3,871
TOTAL EXPENDITURE PRESSURES		5,707	2,296	3,946

	Supporting People to Lead Independent, Healthy and Active Lives	Net Saving			Staffing Implications		
		20/21 £'000	21/22 £'000	22/23 £'000	20/21 FTE	21/22 FTE	22/23 FTE
1	Inflationary Increase in Living Wage - Income from Scottish Government Pressure number 1 sets out the cost of the inflationary increase in the Living Wage. It is expected that this will be fully funded by the Scottish Government via the financial settlement. If this is not the case the Council will need to consider how to fund the increase in rates. <u>Impact Analysis and Risk Assessment</u> Promote Fairness/Reduce Inequality/Address Socio Economic Disadvantage: Allows providers to pay staff the Living Wage. Workforce: None. Customer: Anticipated to have a positive impact on recruitment and retention of the third sector workforce. Equalities/Diversity: No significant impact identified. Outcome and Performance: This affects all client groups, and it is anticipated that the payment of a living wage should hopefully improve the quality and flexibility of Housing Support services commissioned externally.	0	0	50	0.0	0.0	0.0
	TOTAL SAVINGS PROPOSALS	0	0	50	0.0	0.0	0.0

	Creating a Safe and Sustainable Place for Future Generations	Expenditure Pressures		
		20/21 £'000	21/22 £'000	22/23 £'000
1	Traffic and Network - Workforce Reduction In February 2018, the Council approved a saving target of £160,000 for a review of the Design and Road Safety sections, upon completion of schemes for which additional funding was provided. This pressure reflects the additional capital funding for priority works with the saving being deferred to 21/22.	160	0	0
2	Refuse Collection - 4th Bin In February 2019, the Council approved an income target of £125,000 for the implementation of a Household Waste and Recycling Charter compliant system where separate containers for (1) paper/card and (2) metals, plastics and cartons are used compared to the current blue-lidded bin for dry mixed recyclate. Glass will continue to be collected through recycling points. This pressure reflects the saving being delayed to 22/23 to reflect uncertainty around potential deposit return legislation.	0	125	0
3	Service Wide Staff Slippage Reduce staff slippage target from 4.7% to 3% based on achievability of slippage in 2 previous financial years to increase capacity and mitigate impact on service delivery and performance.	500	0	0
4	Operations – Living Wage Provision for impact of National Living Wage (mandatory) on agency contracts and Scottish Living Wage (discretionary). The pressure for 2022/23 relates to an inflationary increase based on the inflation assumptions within the Medium Term Financial Plan which is 3% for staff costs.	0	0	45
5	Operations - Fuel Provision for contract price increase for fuel of 5% in 2022/23 across all activities. Total budget £1.1m.	0	0	50
6	Winter Maintenance - Contract Inflation Provision for contract inflation of 2.5% in 2022/23. Total budget £3.7m.	0	0	90

	Creating a Safe and Sustainable Place for Future Generations	Expenditure Pressures		
		20/21 £'000	21/22 £'000	22/23 £'000
7	Waste Disposal - Contract Inflation Provision for contract inflation of 2.5% on waste disposal contracts and 3.5% on Landfill Tax rates in line with Government projections. Total budget £5.4m.	0	0	200
8	Roads, Structures, Traffic & Network - Contract Inflation Provision for contract inflation of 2.5% across all roads related planned and reactive maintenance contracts. Total maintenance budget £3.2m.	0	0	80
9	Violence Against Women Co-ordinator The Violence Against Women Partnerships (VAWP) is a multi-agency mechanism to deliver the 4 key priorities contained within Equally Safe, the Scottish Government and COSLA's joint strategy for preventing and eradicating violence against women and girls (2014 revised 2016). The current Co-ordinator post has been funded through Integrated Care Fund and other non-recurring monies, which are due to cease in March 2021. This proposal seeks permanent funding for the Co-ordinator post which is essential to maintain and build on the work of the VAWP in Perth & Kinross.	20	0	0
10	Heat Energy Advice Team Perth and Kinross Council currently works in Partnership with SCARF to deliver the Home Energy Advice Team (HEAT) service to residents within the Perth and Kinross area. This service offers free and impartial advice on any aspect of domestic energy efficiency and fuel poverty alleviation and is an important service for households in relation to Government targets for carbon reduction. This also supports those at risk of fuel poverty along with the aims and outcomes of the Child Poverty and Fairer Futures agenda. The service is currently funded by the Housing Revenue Account (HRA) for council tenants and through non-recurring budget flexibility monies for all other tenures. In order to continue to offer this service to all households in Perth and Kinross (including owner occupiers, tenants of private landlords, housing association tenants as well as council tenants) we need to establish recurring funding to match the current funding from the HRA.	30	0	0

	Creating a Safe and Sustainable Place for Future Generations	Expenditure Pressures		
		20/21 £'000	21/22 £'000	22/23 £'000
11	Street Lighting - Energy/Column Replacements Provision for energy price increase net of borrowing costs and savings generated from LED investment programme. Total budget £850,000.	0	0	75
12	Headstone Stabilisation Additional resources are required to increase the volume of inspections and associated remedial action to better meet Scottish Government guidelines. The current budget is £140,000.	0	95	75
13	Pullar House Provision for contract inflation of 2.5% in Pullar House PFI contract. Total budget £2.4m.	0	0	60
14	Property Energy Energy costs associated with electric vehicle charging points.	0	0	5
15	CAM Property Asset Management Review In February 2018, the Council approved additional savings to be generated from the rationalisation of the Council's property estate. This increased the target to a total of £1.8m savings by 2020/21. This pressure reflects the ongoing challenges faced with meeting this saving.	850	0	0
16	Climate Change Agenda Additional resource to support progress towards Scottish Government targets and Council motion. 3 FTEs and supporting costs.	125	0	0

	Creating a Safe and Sustainable Place for Future Generations	Expenditure Pressures		
		20/21 £'000	21/22 £'000	22/23 £'000
17	Housing and Environment Service Improvement Fund Internal support to achieve further efficiencies across the Service, introduce innovative approaches explore further collaboration as well as support feasibility work and any project management arrangements.	150	0	0
TOTAL EXPENDITURE PRESSURES		1,835	220	680

	Creating a Safe and Sustainable Place for Future Generations	Net Saving			Staffing Implications		
		20/21 £'000	21/22 £'000	22/23 £'000	20/21 FTE	21/22 FTE	22/23 FTE
1	Waste Disposal Savings in base budget due to improved waste management practices and procurement. <u>Impact Analysis and Risk Assessment</u> Promote Fairness/Reduce Inequality/Address Socio Economic Disadvantage: No significant impact identified. Workforce: None Customer: No significant impact identified. Equalities/Diversity: :No significant impact identified. Outcome and Performance: No significant impact identified.	200	0	0	0.0	0.0	0.0
2	Commercial Waste Additional Income Additional income from increased commercial activities. <u>Impact Analysis and Risk Assessment</u> Promote Fairness/Reduce Inequality/Address Socio Economic Disadvantage: Workforce: Positive impact due to staffing numbers increasing by 6.3 FTE Customer: Increased costs, potential resistance from customers/business community. Greater drop-off of customers and increase in complaints. Equalities/Diversity: no significant impact identified Outcome and Performance: There is a risk that there may be a drop-off in the customer base as a result of increased costs and customers moving to other waste collectors.	300	0	0	(6.3)	0.0	0.0

	Creating a Safe and Sustainable Place for Future Generations	Net Saving			Staffing Implications		
		20/21 £'000	21/22 £'000	22/23 £'000	20/21 FTE	21/22 FTE	22/23 FTE
3	Non-Statutory/Discretionary Charges Increase non-statutory/discretionary charges across H&E by 3% per annum. Bereavement Services – 3% per annum (Total income budget £1.2m) Regulatory Services – 3% per annum Pitches & Park events – 3% per annum Road Network Commercial Charges – 3% per annum <u>Impact Analysis and Risk Assessment</u> Promote Fairness/Reduce Inequality/Address Socio Economic Disadvantage: No significant impact identified. Workforce: No significant impact identified. Customer: No significant impact identified. Equalities/Diversity: The increases in bereavement charges may have an impact on increasing the number of public health funerals. Outcome and Performance: Based on current information for 2019/20, Perth & Kinross Council currently levy the 6th highest charge for burials and the 3rd highest charge for local authority operated crematoria in Scotland.	0	0	50	0.0	0.0	0.0
4	Refuse Collection - Garden Waste Permit Charge Increase charge by £5 to £40 in 2021/22. <u>Impact Analysis and Risk Assessment</u> Promote Fairness/Reduce Inequality/Address Socio Economic Disadvantage: No significant impact identified. Workforce: No significant impact identified. Customer: No significant impact identified. Equalities/Diversity: No significant impact identified. Outcome and Performance: There is a risk that there may be a drop-off in the customer base as a result of this further increase.	0	180	0	0.0	0.0	0.0

	Creating a Safe and Sustainable Place for Future Generations	Net Saving			Staffing Implications		
		20/21 £'000	21/22 £'000	22/23 £'000	20/21 FTE	21/22 FTE	22/23 FTE
5	<p>Refuse Collection - Implementation of Household Waste & Recycling Charter (4th bin)</p> <p>In February 2019, the Council approved an income target of £125,000 for the implementation of a Household Waste and Recycling Charter compliant system where separate containers for (1) paper/card and (2) metals, plastics and cartons are used compared to the current blue-lidded bin for dry mixed recyclate. Glass will continue to be collected through recycling points. This saving reflects the target being delayed to 22/23.</p> <p>The expenditure for processing the materials in the fourth bin (plastics, metals and cartons) will be dependent on the materials accepted through the forthcoming deposit return scheme.</p> <p>There may be an opportunity to collect a wider range of plastics in the fourth bin as technology develops. This may also assist with public acceptance of the scheme.</p> <p><u>Impact Analysis and Risk Assessment</u></p> <p>Promote Fairness/Reduce Inequality/Address Socio Economic Disadvantage: No significant impact identified.</p> <p>Workforce: No significant impact identified.</p> <p>Customer: Public acceptance of an additional household recycling bin and further segregation of recycling materials. The frequency of bin collections will change, but not the day of collection, with updated collection information sent to householders.</p> <p>Equalities/Diversity: No significant impact identified.</p> <p>Outcome and Performance: Dependent on the scope of the Deposit Return Scheme the Council's duties in relation to the Waste Scotland Regulations 2012 and the Household Waste and Recycling Charter may change. Saving cannot be achieved until 2021/22 as the current dry mixed recyclate contract runs until October 2021. The income received for the paper and cardboard will be subject to market fluctuations.</p>	0	0	125	0.0	0.0	0.0

	Creating a Safe and Sustainable Place for Future Generations	Net Saving			Staffing Implications		
		20/21 £'000	21/22 £'000	22/23 £'000	20/21 FTE	21/22 FTE	22/23 FTE
6	Winter Maintenance Remove all out of normal hours treatment to footway network with the exception of Perth City Centre as carried out by Direct Services under 7 day working Footways will only be treated during working hours Monday to Friday. To offset this reduction in service, consideration can be given to recruiting self help in the community to treat footways, with plant supplied by the Council. Standby savings = £33,000, Operational cost saving = £22,000. <u>Impact Analysis and Risk Assessment</u> Promote Fairness/Reduce Inequality/Address Socio Economic Disadvantage: No significant impact identified. Workforce: Fewer staff required to drive footway gritters as currently on a 1 in 3 rota but still required to drive during normal hours. Customer: Potential increase in complaints. Start routes Mon-Fri at 8am so all routes currently gritted by 07:30 will not be gritted prior to school/work travel. Equalities/Diversity: No significant impact identified. Outcome and Performance: Potential increase in accident / casualty rate before 8am. Reduced resilience in times of severe weather.	55	0	0	0.0	0.0	0.0

	Creating a Safe and Sustainable Place for Future Generations	Net Saving			Staffing Implications		
		20/21 £'000	21/22 £'000	22/23 £'000	20/21 FTE	21/22 FTE	22/23 FTE
7	Winter Maintenance Remove 60% of treatment to footway network carried out during normal working hours. Treatment would be prioritised to footways surrounding schools and in Perth city and larger town centres. Community resilience would be supported through providing Council equipment to communities to treat their own footways. The saving comprises £55,000 in standing charges and £130,000 in operational charges. The proposed savings would result in the Council routinely treating an estimated 19.6% of the local footway network (246km of a total footway network of 1,253km) <u>Impact Analysis and Risk Assessment</u> Promote Fairness/Reduce Inequality/Address Socio Economic Disadvantage: No significant impact identified. Workforce: Impact on Tayside Contracts workforce. Customer: Significant reduction in the coverage and frequency of winter maintenance treatment on the Council footways. The service could be supported through community resilience but would be dependent upon the willingness of local communities to take an increased role in winter maintenance. Equalities/ Diversity: Potential impact for elderly and non-ambulant citizens. Outcome and Performance: The proposals would potentially result in increased complaints and less resilience to severe weather events. Benchmarking information for 22 Scottish local authorities indicates that Perth & Kinross Council currently provides winter maintenance treatment for 49% of the local footway network (11th highest performance).	0	0	185	0.0	0.0	0.0

	Creating a Safe and Sustainable Place for Future Generations	Net Saving			Staffing Implications		
		20/21 £'000	21/22 £'000	22/23 £'000	20/21 FTE	21/22 FTE	22/23 FTE
8	<p>Grounds Maintenance - Remove provision for the service at peak summer</p> <p>Remove staff cover for peak summer workload tasks such as vegetation cutting on rights of way, summer bedding planting and watering, along with holiday cover. This will be linked to the communities review and in discussions with local communities.</p> <p><u>Impact Analysis and Risk Assessment</u></p> <p>Promote Fairness/Reduce Inequality/Address Socio Economic Disadvantage: No significant impact identified.</p> <p>Workforce: No significant impact for PKC workforce. Will not require to engage 11 agency workers for 15 week period.</p> <p>Customer: Impact on residents' and visitors' perceptions of our green spaces with a likely increase in complaints at the peak of the growing season. The service could be supported through community resilience but would be dependent upon the willingness of local communities to take an increased role in grounds maintenance.</p> <p>Equalities/Diversity: No significant impact identified.</p> <p>Outcome and Performance: During the summer period there will be an impact on summer bedding planting, grass cutting and holiday cover. Likely increase levels of public complaints due to reduction in service delivery, reduction in Land Asset Management System score.</p>	0	70	0	0.0	0.0	0.0
9	<p>Winter Maintenance - Reduce Network Coverage by 20%</p> <p>The length of road network currently receiving Winter Maintenance treatment is 910km. Reducing this by 20% to 728km would require all category 1 routes to be reviewed to remove less critical sections of road. Reducing this by 20% would result in savings in operational costs of approximately £250,000 (20% of £1.25 million current budget) plus £100,000 in standing charges for 4 gritters and £20,000 of standby charges.</p> <p><u>Impact Analysis and Risk Assessment</u></p> <p>Promote Fairness/Reduce Inequality/Address Socio Economic Disadvantage: No significant impact identified.</p> <p>Workforce: Impact on Tayside Contracts workforce.</p> <p>Customer: Increased public complaint and likely increased accident/casualty rate.</p> <p>Equalities/Diversity: No significant impact identified.</p> <p>Outcome and Performance: Many routes will no longer receive any treatment. Reduced resilience in times of severe weather. Perth & Kinross Council currently provides Category 1 winter maintenance treatment to 37% of the local road network and this reduction will result in 30% being covered. Currently of 29 respondents 17 LA's have a higher percentage coverage with the Scottish average being 47%. Based on current information for 2019/20, this reduction will place PKC 24th out of 29.</p>	370	0	0	0.0	0.0	0.0

	Creating a Safe and Sustainable Place for Future Generations	Net Saving			Staffing Implications		
		20/21 £'000	21/22 £'000	22/23 £'000	20/21 FTE	21/22 FTE	22/23 FTE
10	Traffic and Network - Workforce Reduction In February 2018, the Council approved a saving target of £160,000 for a review of the Design and Road Safety sections, upon completion of schemes for which additional funding was provided. This saving reflects the end of the funding for priority works. <u>Impact Analysis and Risk Assessment</u> Promote Fairness/Reduce Inequality/Address Socio Economic Disadvantage: No significant impact identified. Workforce: Reduction of 4 FTE from 18 FTE to be addressed through workforce management measures. Customer: There may be delays for Elected Members/Public/Community Councils etc who have requested information. Equalities/Diversity: No significant impact identified. Outcome and Performance: Minor performance reductions.	0	160	0	0.0	4.0	0.0
11	Waste Management - Replace Recycling Centre with Recycling Points Introduction of Recycling Points in Auchterarder, Aberfeldy and Bankfoot to replace existing Recycling Centres (3 from 9). These Recycling Centres have the lowest tonnage throughput (less than 1,000 tonnes p/a) and/or the lowest recycling performance (60% or lower). The closest alternative provision for these customers will be available at Pitlochry, Crieff or North Perth Recycling Centre at Inveralmond. The saving is made up of and removal of 1 vehicle (£45,000), reduction in fuel costs (£13,000) and 2.5 FTE reduction in staff (£52,000). <u>Impact analysis and risk assessment</u> Promote Fairness/Reduce Inequality/Address Socio Economic Disadvantage: No significant impact identified. Workforce: Reduction of 2.5 FTE to be achieved through workforce management measures. Customer: Facilities for recycling the majority of recyclates (eg glass, textiles, paper/cardboard) will be retained while the depositing of bulky waste will be available at the remaining Recycling Centres. Equalities/Diversity: No significant impact identified. Outcome and Performance: No significant impact identified.	0	0	110	0.0	0.0	2.5

	Creating a Safe and Sustainable Place for Future Generations	Net Saving			Staffing Implications		
		20/21 £'000	21/22 £'000	22/23 £'000	20/21 FTE	21/22 FTE	22/23 FTE
12	Review of Public Conveniences Examine options in relation to the provision of public toilets across Perth and Kinross. <u>Impact Analysis and Risk Assessment</u> Promote Fairness/Reduce Inequality/Address Socio Economic Disadvantage: No significant impact identified. Workforce: Potential reduction of 3 FTE to be achieved through workforce management measures. Customer: Potential impact if alternative provision through Comfort Schemes cannot be secured. Equalities / Diversity: Potential impact on people with medical conditions or disabilities if Comfort Schemes cannot be sourced. Outcome & Performance: Perceived loss of amenity and risk of impact on tourism.	0	0	40	0.0	0.0	3.0
13	Review of Regulatory Services Review of land contamination and animal health services to include potential collaborative opportunities and widening the range of duties of enforcement officers <u>Impact Analysis and Risk Assessment</u> Promote Fairness/Reduce Inequality/Address Socio Economic Disadvantage: No significant impact. Workforce: Reduction of 2 FTE to be achieved through workforce management measures. Customer: No significant impact. Equalities/Diversity: No significant impact. Outcome and Performance: No Significant impact.	0	40	50	0.0	1.0	1.0
14	Safer Communities team A review of the Safer Communities team to ensure a greater locality focus on priority issues and outcomes. This is subject to the wider review of Communities. <u>Impact Analysis and Risk Assessment</u> Promote Fairness/Reduce Inequality/Address Socio Economic Disadvantage: Risk of impact on vulnerable groups, however will aim to mitigate this through the review. Workforce: Reduction of 6 FTE from a workforce of 20 FTE, to be achieved through workforce management measures. Customer: Potential reduction in visible community safety presence. Equalities/Diversity: No significant impact identified. Outcome and Performance: The Safer Communities Team is not a statutory function, they work with local residents to improve their safety and living standards. This review will look at the efficiency and effectiveness of the service.	0	55	95	0.0	2.0	4.0

	Creating a Safe and Sustainable Place for Future Generations	Net Saving			Staffing Implications		
		20/21 £'000	21/22 £'000	22/23 £'000	20/21 FTE	21/22 FTE	22/23 FTE
15	Targeted reduction in Energy Consumption within ECS Establishments Appropriate targets would be set for each establishment based on current energy consumption data. It would be a matter for each Head of Establishment to ensure targets are met to reduce the overall energy consumption within ECS buildings, contributing to Climate Change priorities and making efficiency savings. <u>Impact Analysis and Risk Assessment</u> Promote Fairness/Reduce Inequality/Address Socio Economic Disadvantage: No Impact. Workforce: No Impact. Customer: No Impact Equalities/Diversity: No impact. Outcome and Performance: Improved energy efficiency.	0	0	180	0.0	0.0	0.0
16	Corporate Buildings - Closure of Corporate Buildings in Perth at 6pm on weekdays Close Pullar House, 2 High Street and Carpenter House to office staff at 6pm weekdays and have no weekend opening for staff and elected members. Maintain same level of caretaking cover (8 FTE)- but have reduced shift cover costs. Cleaning regime amended for all buildings but assumed no net cost saving in cleaning. <u>Impact Analysis and Risk Assessment</u> Promote Fairness/Reduce Inequality/Address Socio Economic Disadvantage: No significant impact identified Workforce: Reduced shift allowance to reflect different work pattern for existing staff. Customer: No significant impact identified. Equalities/Diversity: No significant impact identified. Outcome and Performance: Reflect the Council's approach to agile working and increased digitisation.	0	0	30	0.0	0.0	0.0

	Creating a Safe and Sustainable Place for Future Generations	Net Saving			Staffing Implications		
		20/21 £'000	21/22 £'000	22/23 £'000	20/21 FTE	21/22 FTE	22/23 FTE
17	Efficiencies leading to a reduction in Central Supplies and Services Budgets. Further savings have been identified within the supplies and services budgets through reviewing work practices and service delivery, targeting areas where new working practices have allowed for a reduction in supplies and services expenditure. <u>Impact Analysis and Risk Assessment</u> Promote Fairness/Reduce Inequality/Address Socio Economic Disadvantage: No impact. Workforce: No impact. Customer: No impact. Equalities/Diversity: No impact. Outcome and Performance: No impact.	105	0	0	0.0	0.0	0.0
18	Reduction in Travel Budgets across ECS teams. Working with Housing & Environment Services Fleet Management it is proposed to have a greater number of pool cars available to ECS which will result in reduced travel costs. <u>Impact Analysis and Risk Assessment</u> Promote Fairness/Reduce Inequality/Address Socio Economic Disadvantage: No impact. Workforce: No impact. Customer: No impact. Equalities/Diversity: No impact. Outcome and Performance: No impact.	35	0	0	0.0	0.0	0.0
	TOTAL SAVINGS PROPOSALS	1,065	505	865	(6.3)	7.0	10.5

	Organised to Deliver	Expenditure Pressures		
		20/21 £'000	21/22 £'000	22/23 £'000
1	Procurement Additional temporary capacity has been added to the Procurement Team over the last few years through transformation funding or non-recurring budget proposals. Work continues with Scotland Excel to implement the optimum operating model / structure. This pressure will allow the Procurement Team to continue to support Services to deliver contracts going forward.	75	75	
2	Collaboration In February 2019 the Council approved a recurring Revenue Budget saving from future Collaboration opportunities. To date there have been limited opportunities to contribute toward this saving. Progress to date is reflected in 2022/23 and officers will continue to identify opportunities which will come back in future Revenue Budgets as they are secured.		450	(82)
TOTAL EXPENDITURE PRESSURES		75	525	(82)



2020 – 2023 REVENUE BUDGET

Fees and Charges – 2020/21

PERTH & KINROSS COUNCIL
HOUSING AND ENVIRONMENT
CHARGES EFFECTIVE 1ST APRIL 2020 - VAT @ 20%

	Charge 19/20	VAT	Total Charge 19/20 (Inc VAT)	Charge 20/21	VAT	Total Charge 20/21 (Inc VAT)
1: COMMERCIAL & DOMESTIC WASTE CHARGES						
<u>GENERAL WASTE COLLECTION & DISPOSAL CHARGES</u> <u>(PER CONTAINER/PER UPLIFT)</u>						
<u>Bin Size</u>						
140 ltr	£3.30	£0.00	£3.30	£3.40	£0.00	£3.40
240 ltr	£4.55	£0.00	£4.55	£5.00	£0.00	£5.00
330 ltr	£5.65	£0.00	£5.65	£5.85	£0.00	£5.85
360 ltr	£6.00	£0.00	£6.00	£6.20	£0.00	£6.20
500 ltr	£8.50	£0.00	£8.50	£8.80	£0.00	£8.80
660 ltr	£10.50	£0.00	£10.50	£10.85	£0.00	£10.85
770 ltr	£11.85	£0.00	£11.85	£12.25	£0.00	£12.25
1000 ltr	£14.65	£0.00	£14.65	£15.15	£0.00	£15.15
1100 ltr	£15.90	£0.00	£15.90	£16.40	£0.00	£16.40
1280 ltr	£18.10	£0.00	£18.10	£18.70	£0.00	£18.70
<u>RECYCLING SERVICES (PER CONTAINER/PER UPLIFT)</u>						
<u>Glass:</u>						
180 ltr Mixed Glass (Only available to existing customers)				£3.00	£0.00	£3.00
180 ltr Segregated Clear Glass (Only available to existing customers)				£2.00	£0.00	£2.00
180 ltr Segregated Brown Glass (Only available to existing customers)				£2.00	£0.00	£2.00
180 ltr Segregated Green Glass (Only available to existing customers)				£2.00	£0.00	£2.00
240 ltr Mixed Glass	£2.20	£0.00	£2.20	£3.00	£0.00	£3.00
240 ltr Segregated Clear Glass	£1.30	£0.00	£1.30	£2.00	£0.00	£2.00
240 ltr Segregated Brown Glass	£1.30	£0.00	£1.30	£2.00	£0.00	£2.00
240 ltr Segregated Green Glass	£1.30	£0.00	£1.30	£2.00	£0.00	£2.00
<u>Dry Mixed Recyclate:</u>						
120 ltr (Only available to existing customers)				£2.40	£0.00	£2.40
140 ltr	£2.00	£0.00	£2.00	£2.50	£0.00	£2.50
240 ltr	£2.30	£0.00	£2.30	£2.90	£0.00	£2.90
360 ltr	£2.70	£0.00	£2.70	£3.30	£0.00	£3.30
500 ltr	£3.90	£0.00	£3.90	£4.80	£0.00	£4.80
660 ltr	£4.40	£0.00	£4.40	£5.40	£0.00	£5.40
770 ltr	£4.65	£0.00	£4.65	£5.70	£0.00	£5.70
1100 ltr	£5.75	£0.00	£5.75	£7.00	£0.00	£7.00
1280 ltr	£6.30	£0.00	£6.30	£7.70	£0.00	£7.70

	Charge 19/20	VAT	Total Charge 19/20 (Inc VAT)	Charge 20/21	VAT	Total Charge 20/21 (Inc VAT)
Paper & Cardboard						
120 ltr (Only available to existing customers)				£2.35	£0.00	£2.35
140 ltr				£2.35	£0.00	£2.35
240 ltr				£2.50	£0.00	£2.50
360 ltr				£3.50	£0.00	£3.50
500 ltr				£3.60	£0.00	£3.60
660 ltr				£3.75	£0.00	£3.75
770 ltr				£5.00	£0.00	£5.00
1100 ltr				£6.80	£0.00	£6.80
1280 ltr				£6.80	£0.00	£6.80
Garden Waste:						
240 ltr	£3.55	£0.00	£3.55	£3.70	£0.00	£3.70
360 ltr	£4.55	£0.00	£4.55	£4.70	£0.00	£4.70
Food Waste:						
120 ltr (Only available to existing customers)				£4.70	£0.00	£4.70
140 ltr	£2.85	£0.00	£2.85	£4.90	£0.00	£4.90
180 ltr (Only available to existing customers)	£3.10	£0.00	£3.10	£5.40	£0.00	£5.40
Front End Loader:						
General Waste				£105.00	£0.00	£105.00
Cardboard Waste				£30.00	£0.00	£30.00
FEL Excess Weight Charge for General Waste (Per Kg)				£0.14	£0.00	£0.14
Bells:						
Clear Glass	£0.00	£0.00	£0.00	£0.00	£0.00	£0.00
Brown Glass	£0.00	£0.00	£0.00	£0.00	£0.00	£0.00
Green Glass	£0.00	£0.00	£0.00	£0.00	£0.00	£0.00
Mixed Glass	£0.00	£0.00	£0.00	£0.00	£0.00	£0.00
DMR	£27.00	£0.00	£27.00	£27.00	£0.00	£27.00
Waste Transfer Note - Annual Charge				£25.00	£0.00	£25.00
(For all commercial uplift customers; covers general waste and recycling waste)						

	Charge 19/20	VAT	Total Charge 19/20 (Inc VAT)	Charge 20/21	VAT	Total Charge 20/21 (Inc VAT)
MISCELLANEOUS						
Trade Waste Sacks (x 50)	£80.00	£0.00	£80.00	£82.00	£0.00	£82.00
Trade Waste Sack Delivery Charge	£5.00	£0.00	£5.00	£5.00	£0.00	£5.00
Trade Waste Labels (x 50)	£80.00	£0.00	£80.00	£82.00	£0.00	£82.00
Green Cardboard Labels (x 50)	£43.00	£0.00	£43.00	£54.00	£0.00	£54.00
Pink Refuse Sack (x 50)	£2.67	£0.53	£3.20	£2.67	£0.53	£3.20
Bulky Uplift (allows for up to 5 bulky items)	£35.00	£0.00	£35.00	£35.00	£0.00	£35.00
Special Uplift Service - Quote on Request	QUOTE ON REQUEST	£0.00	QUOTE ON REQUEST	QUOTE ON REQUEST	£0.00	QUOTE ON REQUEST
Contaminated Bin Uplift	£5.00	£0.00	£5.00	£5.00	£0.00	£5.00
Domestic Garden Waste - Annual Permit/Per Bin (Max. 2 x 240 ltr bins per household)	£30.00	£0.00	£30.00	£35.00	£0.00	£35.00
Internal Food Bin (30 ltr)	£37.21	£7.44	£44.65	£37.21	£7.44	£44.65
Internal Food Bin (60 ltr)	£57.58	£11.52	£69.10	£57.58	£11.52	£69.10
Food Waste Recycling Sacks (x 15)	£1.00	£0.20	£1.20	£1.25	£0.25	£1.50
DMR Sack (x 15)	£12.50	£0.00	£12.50	£15.90	£0.00	£15.90
Compostable Caddy Liners (x 26)	£1.04	£0.21	£1.25	£1.04	£0.21	£1.25
Continental Container Purchase/Delivery/Handling:						
140 ltr	£20.96	£4.19	£25.15	£20.96	£4.19	£25.15
240 ltr	£24.08	£4.82	£28.90	£24.08	£4.82	£28.90
360 ltr	£40.00	£8.00	£48.00	£40.00	£8.00	£48.00
360 ltr (lockable)	£69.50	£13.90	£83.40	£70.00	£14.00	£84.00
500 ltr	£294.17	£58.83	£353.00	£314.58	£62.92	£377.50
660 ltr	£303.88	£60.78	£364.66	£303.88	£60.77	£364.65
770 ltr	£298.67	£59.73	£358.40	£303.88	£60.77	£364.65
1100 ltr	£308.92	£61.78	£370.70	£317.79	£63.56	£381.35
1280 ltr	£375.46	£75.09	£450.55	£375.46	£75.09	£450.55
Slam Locks	£25.92	£5.18	£31.10	£25.92	£5.18	£31.10
* Note: Prices for customers outwith Perth & Kinross local authority area may vary from above and be subject to change						
PUBLIC CONVENIENCES						
Charge per visit	£0.50	£0.00	£0.50	£0.50	£0.00	£0.50
COMMERCIAL AND DOMESTIC SKIP HIRE CHARGES FOR RECYCLABLE AND COMPOSTABLE WASTE IN (8, 10, 12 & 16 CUBE)						
Timber						
Zone						
1 - Up to 5 miles from Friarton	£29.05 + £3.60/tonne	Applied as appropriate	£29.05 + £3.60/tonne	£33.15 + £3.90/tonne	Applied as appropriate	£33.15 + £3.90/tonne
2 - Between 5 & 20 miles from Friarton	£78.05 + £3.60/tonne	Applied as appropriate	£78.05 + £3.60/tonne	£87.55 + £3.90/tonne	Applied as appropriate	£87.55 + £3.90/tonne
3 - Over 20 miles from Friarton but within PKC boundary	£166.05 + £3.60/tonne	Applied as appropriate	£166.05 + £3.60/tonne	£185.90 + £3.90/tonne	Applied as appropriate	£185.90 + £3.90/tonne

	Charge 19/20	VAT	Total Charge 19/20 (Inc VAT)	Charge 20/21	VAT	Total Charge 20/21 (Inc VAT)
COMMERCIAL AND DOMESTIC SKIP HIRE CHARGES FOR RECYCLABLE AND COMPOSTABLE WASTE IN (8, 10, 12 & 16 CUBE)						
Inert						
<u>Zone</u>						
1 - Up to 5 miles from Friarton	£29.05 + £19.45/tonne	Applied as appropriate	£29.05 + £19.45/tonne	£33.15 + £24.40/tonne	Applied as appropriate	£33.15 + £24.40/tonne
2 - Between 5 & 20 miles from Friarton	£78.05 + £19.45/tonne	Applied as appropriate	£78.05 + £19.45/tonne	£87.55 + £24.40/tonne	Applied as appropriate	£87.55 + £24.40/tonne
3 - Over 20 miles from Friarton but within PKC boundary	£166.05 + £19.45/tonne	Applied as appropriate	£166.05 + £19.45/tonne	£185.90 + £24.40/tonne	Applied as appropriate	£185.90 + £24.40/tonne
COMMERCIAL AND DOMESTIC SKIP HIRE CHARGES FOR RECYCLABLE AND COMPOSTABLE WASTE IN (8, 10, 12 & 16 CUBE)						
Metals						
<u>Zone</u>						
1 - Up to 5 miles from Friarton	£29.05 + £0.00/tonne	Applied as appropriate	£29.05 + £0.00/tonne	£33.15 + £0.00/tonne	Applied as appropriate	£33.15 + £0.00/tonne
2 - Between 5 & 20 miles from Friarton	£78.05 + £0.00/tonne	Applied as appropriate	£78.05 + £0.00/tonne	£87.55 + £0.00/tonne	Applied as appropriate	£87.55 + £0.00/tonne
3 - Over 20 miles from Friarton but within PKC boundary	£166.05 + £0.00/tonne	Applied as appropriate	£166.05 + £0.00/tonne	£185.90 + £0.00/tonne	Applied as appropriate	£185.90 + £0.00/tonne
COMMERCIAL AND DOMESTIC SKIP HIRE CHARGES FOR RECYCLABLE AND COMPOSTABLE WASTE IN (8, 10, 12 & 16 CUBE)						
Garden						
<u>Zone</u>						
1 - Up to 5 miles from Friarton	£29.05 + £33.05/tonne	Applied as appropriate	£29.05 + £33.05/tonne	£33.15 + £34.45/tonne	Applied as appropriate	£33.15 + £34.45/tonne
2 - Between 5 & 20 miles from Friarton	£78.05 + £33.05/tonne	Applied as appropriate	£78.05 + £33.05/tonne	£87.55 + £34.45/tonne	Applied as appropriate	£87.55 + £34.45/tonne
3 - Over 20 miles from Friarton but within PKC boundary	£166.05 + £33.05/tonne	Applied as appropriate	£166.05 + £33.05/tonne	£185.90 + £34.45/tonne	Applied as appropriate	£185.90 + £34.45/tonne
COMMERCIAL AND DOMESTIC SKIP HIRE CHARGE FOR RECYCLABLE AND COMPOSTABLE WASTE IN (35 & 40 CUBE)						
Timber						
<u>Zone</u>						
1 - Up to 5 miles from Friarton	£40.55 + £3.60/tonne	Applied as appropriate	£40.55 + £3.60/tonne	£43.60 + £3.90/tonne	Applied as appropriate	£43.60 + £3.90/tonne
2 - Between 5 & 20 miles from Friarton	£111.05 + £3.60/tonne	Applied as appropriate	£111.05 + £3.60/tonne	£115.60 + £3.90/tonne	Applied as appropriate	£115.60 + £3.90/tonne
3 - Over 20 miles from Friarton but within PKC boundary	£236.70 + £3.60/tonne	Applied as appropriate	£236.70 + £3.60/tonne	£245.55 + £3.90/tonne	Applied as appropriate	£245.55 + £3.90/tonne
COMMERCIAL AND DOMESTIC SKIP HIRE CHARGE FOR RECYCLABLE AND COMPOSTABLE WASTE IN (35 & 40 CUBE)						
Inert						
<u>Zone</u>						
1 - Up to 5 miles from Friarton	£40.55 + £19.45/tonne	Applied as appropriate	£40.55 + £19.45/tonne	£43.60 + £24.40/tonne	Applied as appropriate	£43.60 + £24.40/tonne
2 - Between 5 & 20 miles from Friarton	£111.05 + £19.45/tonne	Applied as appropriate	£111.05 + £19.45/tonne	£115.60 + £24.40/tonne	Applied as appropriate	£115.60 + £24.40/tonne
3 - Over 20 miles from Friarton but within PKC boundary	£236.70 + £19.45/tonne	Applied as appropriate	£236.70 + £19.45/tonne	£245.55 + £24.40/tonne	Applied as appropriate	£245.55 + £24.40/tonne

	Charge 19/20	VAT	Total Charge 19/20 (Inc VAT)	Charge 20/21	VAT	Total Charge 20/21 (Inc VAT)
COMMERCIAL AND DOMESTIC SKIP HIRE CHARGE FOR RECYCLABLE AND COMPOSTABLE WASTE IN (35 & 40 CUBE)						
Metals						
<u>Zone</u>						
1 - Up to 5 miles from Friarton	£40.55 + £0.00/tonne	Applied as appropriate	£40.55 + £0.00/tonne	£43.60 + £0.00/tonne	Applied as appropriate	£43.60 + £0.00/tonne
2 - Between 5 & 20 miles from Friarton	£111.05 + £0.00/tonne	Applied as appropriate	£111.05 + £0.00/tonne	£115.60 + £0.00/tonne	Applied as appropriate	£115.60 + £0.00/tonne
3 - Over 20 miles from Friarton but within PKC boundary	£236.70 + £0.00/tonne	Applied as appropriate	£236.70 + £0.00/tonne	£245.55 + £0.00/tonne	Applied as appropriate	£245.55 + £0.00/tonne
COMMERCIAL AND DOMESTIC SKIP HIRE CHARGE FOR RECYCLABLE AND COMPOSTABLE WASTE IN (35 & 40 CUBE)						
Garden						
<u>Zone</u>						
1 - Up to 5 miles from Friarton	£40.55 + £33.05/tonne	Applied as appropriate	£40.55 + £33.05/tonne	£43.60 + £34.45/tonne	Applied as appropriate	£43.60 + £34.45/tonne
2 - Between 5 & 20 miles from Friarton	£111.05 + £33.05/tonne	Applied as appropriate	£111.05 + £33.05/tonne	£115.60 + £34.45/tonne	Applied as appropriate	£115.60 + £34.45/tonne
3 - Over 20 miles from Friarton but within PKC boundary	£236.70 + £33.05/tonne	Applied as appropriate	£236.70 + £33.05/tonne	£245.55 + £34.45/tonne	Applied as appropriate	£245.55 + £34.45/tonne
<p><i>* Note: Commercial skip hire charges will be Outwith Scope for VAT</i></p> <p><i>* Note: Domestic/Household skip hire charges will be liable for Standard Rate VAT charge</i></p> <p><i>* Note: Daily charge will be applied for excess hire over 7 days (Small skips £1 per day / Large skips £2 per day)</i></p>						
HOUSEHOLD SKIP HIRE (8 & 10 CUBE - MAX CAPACITY 2.5 TONNES)						
<u>Zone</u>						
1 - Less than 5 miles from Friarton	£29.05 + £118.25/tonne	£0.00	£29.05 + £118.25/tonne	£33.15 + £124.80/tonne	£0.00	£33.15 + £124.80/tonne
2 - Between 5 & 20 miles from Friarton	£78.05 + £118.25/tonne	£0.00	£78.05 + £118.25/tonne	£87.55 + £124.80/tonne	£0.00	£87.55 + £124.80/tonne
3 - Over 20 miles from Friarton but within PKC boundary	£166.05 + £118.25/tonne	£0.00	£166.05 + £118.25/tonne	£185.90 + £124.80/tonne	£0.00	£185.90 + £124.80/tonne
HOUSEHOLD SKIP HIRE (12 CUBE - MAX CAPACITY 4 TONNES)						
<u>Zone</u>						
1 - Less than 5 miles from Friarton	£29.05 + £118.25/tonne	£0.00	£29.05 + £118.25/tonne	£33.15 + £124.80/tonne	£0.00	£33.15 + £124.80/tonne
2 - Between 5 & 20 miles from Friarton	£78.05 + £118.25/tonne	£0.00	£78.05 + £118.25/tonne	£87.55 + £124.80/tonne	£0.00	£87.55 + £124.80/tonne
3 - Over 20 miles from Friarton but within PKC boundary	£166.05 + £118.25/tonne	£0.00	£166.05 + £118.25/tonne	£185.90 + £124.80/tonne	£0.00	£185.90 + £124.80/tonne
HOUSEHOLD SKIP HIRE (16 CUBE - MAX CAPACITY 5 TONNES)						
<u>Zone</u>						
1 - Less than 5 miles from Friarton	£29.05 + £118.25/tonne	£0.00	£29.05 + £118.25/tonne	£33.15 + £124.80/tonne	£0.00	£33.15 + £124.80/tonne
2 - Between 5 & 20 miles from Friarton	£78.05 + £118.25/tonne	£0.00	£78.05 + £118.25/tonne	£87.55 + £124.80/tonne	£0.00	£87.55 + £124.80/tonne
3 - Over 20 miles from Friarton but within PKC boundary	£166.05 + £118.25/tonne	£0.00	£166.05 + £118.25/tonne	£185.90 + £124.80/tonne	£0.00	£185.90 + £124.80/tonne

	Charge 19/20	VAT	Total Charge 19/20 (Inc VAT)	Charge 20/21	VAT	Total Charge 20/21 (Inc VAT)
COMMERCIAL SKIP HIRE (UP TO 16 CUBE)						
<u>Zone</u>						
1 - Up to 5 miles from Friarton	£29.05 + £118.25/tonne	£0.00	£29.05 + £118.25/tonne	£33.15 + £124.80/tonne	£0.00	£33.15 + £124.80/tonne
2 - Between 5 & 20 miles from Friarton	£78.05 + £118.25/tonne	£0.00	£78.05 + £118.25/tonne	£87.55 + £124.80/tonne	£0.00	£87.55 + £124.80/tonne
3 - Over 20 miles from Friarton but within PKC boundary	£166.05 + £118.25/tonne	£0.00	£166.05 + £118.25/tonne	£185.90 + £124.80/tonne	£0.00	£185.90 + £124.80/tonne
COMMERCIAL SKIP HIRE (35 & 40 CUBE)						
<u>Zone</u>						
1 - Up to 5 miles from Friarton	£40.55 + £118.25/tonne	£0.00	£40.55 + £118.25/tonne	£43.60 + £124.80/tonne	£0.00	£43.60 + £124.80/tonne
2 - Between 5 & 20 miles from Friarton	£111.05 + £118.25/tonne	£0.00	£111.05 + £118.25/tonne	£115.60 + £124.80/tonne	£0.00	£115.60 + £124.80/tonne
3 - Over 20 miles from Friarton but within PKC boundary	£236.70 + £118.25/tonne	£0.00	£236.70 + £118.25/tonne	£245.55 + £124.80/tonne	£0.00	£245.55 + £124.80/tonne
GENERAL WASTE TIPPING AT RECYCLING CENTRES						
Category 1 - Light Van - Part Load	£25.42	£5.08	£30.50	£26.79	£5.36	£32.15
Category 1 - Light Van - Full Load	£50.83	£10.17	£61.00	£53.68	£10.72	£64.40
Category 2 - Panel Van or Small Trailer (up to 1/2 tonne) - Part Load	£37.83	£7.57	£45.40	£39.92	£7.98	£47.90
Category 2 - Panel Van or Small Trailer (up to 1/2 tonne) - Full Load	£75.67	£15.13	£90.80	£79.83	£15.97	£95.80
Category 3 - Large Trailer (over 1/2 tonne) - Part Load	£41.42	£8.28	£49.70	£43.68	£8.72	£52.40
Category 3 - Large Trailer (over 1/2 tonne) - Full Load	£82.75	£16.55	£99.30	£87.33	£17.47	£104.80
GARDEN WASTE TIPPING AT RECYCLING CENTRES						
Category 1 - Light Van - Part Load	£6.79	£1.36	£8.15	£7.04	£1.41	£8.45
Category 1 - Light Van - Full Load	£13.54	£2.71	£16.25	£14.08	£2.82	£16.90
Category 2 - Panel Van or Small Trailer (up to 1/2 tonne) - Part Load	£9.08	£1.82	£10.90	£9.46	£1.89	£11.35
Category 2 - Panel Van or Small Trailer (up to 1/2 tonne) - Full Load	£18.21	£3.64	£21.85	£18.96	£3.79	£22.75
Category 3 - Large Trailer (over 1/2 tonne) - Part Load	£13.92	£2.78	£16.70	£14.46	£2.89	£17.35
Category 3 - Large Trailer (over 1/2 tonne) - Full Load	£27.75	£5.55	£33.30	£28.96	£5.79	£34.75
INERT WASTE TIPPING AT RECYCLING CENTRES						
Category 1 - Light Van - Part Load	£6.50	£1.30	£7.80	£8.21	£1.64	£9.85
Category 1 - Light Van - Full Load	£13.04	£2.61	£15.65	£16.33	£3.27	£19.60
Category 2 - Panel Van or Small Trailer (up to 1/2 tonne) - Part Load	£8.83	£1.77	£10.60	£11.21	£2.24	£13.45
Category 2 - Panel Van or Small Trailer (up to 1/2 tonne) - Full Load	£17.92	£3.58	£21.50	£22.46	£4.49	£26.95
Category 3 - Large Trailer (over 1/2 tonne) - Part Load	£9.92	£1.98	£11.90	£12.46	£2.49	£14.95
Category 3 - Large Trailer (over 1/2 tonne) - Full Load	£19.83	£3.97	£23.80	£24.88	£4.97	£29.85
TIMBER WASTE TIPPING AT RECYCLING CENTRES						
Category 1 - Light Van - Full Load	£0.00	£0.00	£0.00	£0.00	£0.00	£0.00
Category 2 - Panel Van or Small Trailer (up to 1/2 tonne) - Full Load	£0.00	£0.00	£0.00	£0.00	£0.00	£0.00
Category 3 - Large Trailer (over 1/2 tonne) - Full Load	£0.00	£0.00	£0.00	£0.00	£0.00	£0.00

	Charge 19/20	VAT	Total Charge 19/20 (Inc VAT)	Charge 20/21	VAT	Total Charge 20/21 (Inc VAT)
FRIARTON WEIGHBRIDGE (PER TONNE)						
Inert Waste	£19.46/tonne	£3.90/tonne	£23.36/tonne	£24.40/tonne	£4.88/tonne	£29.28/tonne
Garden Waste	£33.04/tonne	£6.61/tonne	£39.65/tonne	£34.45/tonne	£6.89/tonne	£41.34/tonne
General Waste	£118.25/tonne	£23.65/tonne	£141.90/tonne	£124.80/tonne	£24.96/tonne	£149.76/tonne
Timber Waste	£0.00/tonne	£0.00/tonne	£0.00/tonne	£0.00/tonne	£0.00/tonne	£0.00/tonne
DRY MIXED RECYCLATE COMMERCIAL SKIP HIRE (UP TO 16 CUBE)						
<u>Zone</u>						
1 - Up to 5 miles from Friarton	£29.05 + £43.22/tonne	£0.00	£29.05 + £43.22/tonne	£33.15 + £43.25/tonne	£0.00	£33.15 + £43.25/tonne
2 - Between 5 & 20 miles from Friarton	£78.05 + £43.22/tonne	£0.00	£78.05 + £43.22/tonne	£87.55 + £43.25/tonne	£0.00	£87.55 + £43.25/tonne
3 - Over 20 miles from Friarton but within PKC boundary	£166.05 + £43.22/tonne	£0.00	£166.05 + £43.22/tonne	£185.90 + £43.25/tonne	£0.00	£185.90 + £43.25/tonne
COMMERCIAL FOOD WASTE COMMERCIAL SKIP HIRE (UP TO 16 CUBE)						
<u>Zone</u>						
1 - Up to 5 miles from Friarton	£29.05 + £19.95/tonne	£0.00	£29.05 + £19.95/tonne	£33.15 + £20.10/tonne	£0.00	£33.15 + £20.10/tonne
2 - Between 5 & 20 miles from Friarton	£78.05 + £19.95/tonne	£0.00	£78.05 + £19.95/tonne	£87.55 + £20.10/tonne	£0.00	£87.55 + £20.10/tonne
3 - Over 20 miles from Friarton but within PKC boundary	£166.05 + £19.95/tonne	£0.00	£166.05 + £19.95/tonne	£185.90 + £20.10/tonne	£0.00	£185.90 + £20.10/tonne
2: NORTH INCH GOLF COURSE CHARGES						
FULL SEASON TICKET (7 DAY TICKET) - 1ST APRIL - 31ST MARCH						
Adult	£339.00	£0.00	£339.00	£379.00	£0.00	£379.00
Senior/Concession	£289.00	£0.00	£289.00	£329.00	£0.00	£329.00
Youth (18 - 21yrs)	£75.00	£0.00	£75.00	£85.00	£0.00	£85.00
Intermediate (22 - 25yrs)	£125.00	£0.00	£125.00	£139.00	£0.00	£139.00
Young Adult (26 -29yrs)	£199.00	£0.00	£199.00	£229.00	£0.00	£229.00
Junior (17 yrs and under)	£20.00	£0.00	£20.00	£20.00	£0.00	£20.00
17 MONTHS FOR THE PRICE OF 12						
Adult (1st November each year)	£339.00	£0.00	£339.00	£379.00	£0.00	£379.00
Senior/Concession (1st November each year)	£289.00	£0.00	£289.00	£329.00	£0.00	£329.00
Young Adult (1st November each year)	£199.00	£0.00	£199.00	£229.00	£0.00	£229.00
Intermediate (1st November each year)	£125.00	£0.00	£125.00	£139.00	£0.00	£139.00
Youth (1st November each year)	£75.00	£0.00	£75.00	£85.00	£0.00	£85.00
Junior (1st November each year)	£20.00	£0.00	£20.00	£20.00	£0.00	£20.00
Family Membership - 1 free junior season ticket with purchase of Adult/Senior ticket	£0.00	£0.00	£0.00	£0.00	£0.00	£0.00
Get into Golf - Restricted times of play on full golf course - 2 year only before upgrading	£109.00	£0.00	£109.00	£125.00	£0.00	£125.00
Corporate Golf Season Ticket - golf day for up to 20 players plus 50 green fee vouchers	£1,000.00	£200.00	£1,200.00	£1,000.00	£200.00	£1,200.00
Par-3 Course Season Ticket	£59.00	£0.00	£59.00	£65.00	£0.00	£65.00

	Charge 19/20	VAT	Total Charge 19/20 (Inc VAT)	Charge 20/21	VAT	Total Charge 20/21 (Inc VAT)
SUMMER 18 HOLE ROUNDS 1ST APRIL TO 31ST OCT						
Adult (weekday)	£19.00	£0.00	£19.00	£20.00	£0.00	£20.00
Adult (weekend)	£22.00	£0.00	£22.00	£24.00	£0.00	£24.00
Adult 10 round ticket	£170.00	£0.00	£170.00	£180.00	£0.00	£180.00
One Week Multi Play Ticket				£50.00	£0.00	£50.00
One Month Multi Play Ticket				£100.00	£0.00	£100.00
Senior/Concession (weekday)	£18.00	£0.00	£18.00	£19.00	£0.00	£19.00
Senior/Concession (weekend)	£21.00	£0.00	£21.00	£23.00	£0.00	£23.00
Senior/Concession 10 round ticket	£160.00	£0.00	£160.00	£170.00	£0.00	£170.00
Members Guest (any day)	£12.00	£0.00	£12.00	£14.00	£0.00	£14.00
Twilight (weekday after 5.30pm)	£16.00	£0.00	£16.00	£17.00	£0.00	£17.00
Twilight (weekend after 3pm)	£18.00	£0.00	£18.00	£19.00	£0.00	£19.00
Junior (17 yrs and under weekday)	£5.00	£0.00	£5.00	£5.00	£0.00	£5.00
Junior (17 yrs and under weekend)	£5.00	£0.00	£5.00	£5.00	£0.00	£5.00
Short Course Adult/Senior/Concession Round	£5.00	£0.00	£5.00	£6.00	£0.00	£6.00
Short Course Junior Round	£3.00	£0.00	£3.00	£3.00	£0.00	£3.00
Family Ticket - 1 free junior greenfee with purchase of Adult / Senior greenfee	£0.00	£0.00	£0.00	£0.00	£0.00	£0.00
SUMMER 9 HOLE ROUNDS 1ST APRIL TO 31ST OCT (1HR 45 MIN MAXIMUM PLAY)						
Adult weekday	£13.00	£0.00	£13.00	£14.00	£0.00	£14.00
Adult weekend	£15.00	£0.00	£15.00	£16.00	£0.00	£16.00
Senior/Concession weekday	£11.00	£0.00	£11.00	£12.00	£0.00	£12.00
Senior/Concession weekend	£13.00	£0.00	£13.00	£14.00	£0.00	£14.00
Family Ticket - 1 free junior greenfee with purchase of Adult/Senior greenfee	£0.00	£0.00	£0.00	£0.00	£0.00	£0.00
SUMMER 6 HOLE ROUNDS 1ST APRIL TO 31ST OCT (1HR 10MINS MAXIMUM PLAY)						
Adult weekday	£8.00	£0.00	£8.00	£8.00	£0.00	£8.00
Adult weekend	£10.00	£0.00	£10.00	£10.00	£0.00	£10.00
Senior/Concession weekday	£7.00	£0.00	£7.00	£7.00	£0.00	£7.00
Senior/Concession weekend	£8.00	£0.00	£8.00	£8.00	£0.00	£8.00
Family Ticket - 1 free junior greenfee with purchase of Adult/Senior greenfee	£0.00	£0.00	£0.00	£0.00	£0.00	£0.00
WINTER ROUNDS 1ST NOV TO 31ST MARCH						
Adult (any day)	£12.00	£0.00	£12.00	£15.00	£0.00	£15.00
Senior/Concession (any day)	£12.00	£0.00	£12.00	£15.00	£0.00	£15.00
Members Guest (any day)	£6.00	£0.00	£6.00	£8.00	£0.00	£8.00
Junior (17 yrs and under any day)	£5.00	£0.00	£5.00	£5.00	£0.00	£5.00
Winter Greens (all categories)	£6.00	£0.00	£6.00	£8.00	£0.00	£8.00
Family Ticket - 1 free junior greenfee with purchase of Adult/Senior greenfee	£0.00	£0.00	£0.00	£0.00	£0.00	£0.00

	Charge 19/20	VAT	Total Charge 19/20 (Inc VAT)	Charge 20/21	VAT	Total Charge 20/21 (Inc VAT)
<u>GROUP DISCOUNT (SUMMER ONLY)</u>						
All categories (weekday -min 8 required)	£16.00	£0.00	£16.00	£18.00	£0.00	£18.00
All categories (weekend -min 8 required)	£19.00	£0.00	£19.00	£20.00	£0.00	£20.00
Online Adult Off Peak weekday 4 ball deal (11am-2pm)	£64.00	£0.00	£64.00	£68.00	£0.00	£68.00
Online Adult Off Peak weekday 2 ball deal (11am-2pm)	£34.00	£0.00	£34.00	£36.00	£0.00	£36.00
Online Adult Off Peak weekend 4 ball deal (11am-2pm)	£70.00	£0.00	£70.00	£76.00	£0.00	£76.00
Online Adult Off Peak weekend 2 ball deal (11am-2pm)	£39.00	£0.00	£39.00	£42.00	£0.00	£42.00
<u>MICELLANEOUS</u>						
Trolley Hire	£3.33	£0.67	£4.00	£3.33	£0.67	£4.00
Buggy Hire	£12.50	£2.50	£15.00	£13.33	£2.67	£16.00
Putting	£1.00	£0.00	£1.00	£1.00	£0.00	£1.00
Football	£0.83	£0.17	£1.00	£0.83	£0.17	£1.00
<u>FOOTGOLF ROUNDS 1ST APRIL TO 31ST MAR</u>						
Footgolf Adult 9 holes	£7.00	£0.00	£7.00	£7.00	£0.00	£7.00
Footgolf Adult 18 holes	£10.00	£0.00	£10.00	£10.00	£0.00	£10.00
Footgolf Senior/Concession 9 holes	£6.00	£0.00	£6.00	£6.00	£0.00	£6.00
Footgolf Senior/Concession 18 holes	£9.00	£0.00	£9.00	£9.00	£0.00	£9.00
Footgolf Junior 9 holes	£4.00	£0.00	£4.00	£4.00	£0.00	£4.00
Footgolf Junior 18 holes	£5.00	£0.00	£5.00	£5.00	£0.00	£5.00
Footgolf Family 9 holes (2x Adults & 2x Juniors)	£16.00	£0.00	£16.00	£16.00	£0.00	£16.00
Footgolf Family 18 holes (2x Adults & 2x Juniors)	£20.00	£0.00	£20.00	£20.00	£0.00	£20.00
<u>FOOTGOLF GROUPS AND PROMOTIONS 1ST APRIL TO 31ST MAR</u>						
Footgolf Adult 4 ball deal 9 holes	£22.00	£0.00	£22.00	£22.00	£0.00	£22.00
Footgolf Adult 4 ball deal 18 holes	£30.00	£0.00	£30.00	£30.00	£0.00	£30.00
Footgolf Adult Group 18 holes (min 8 required)	£7.00	£0.00	£7.00	£7.00	£0.00	£7.00
Footgolf Senior/Concession Group 18 holes (min 8 required)	£6.00	£0.00	£6.00	£6.00	£0.00	£6.00
Footgolf Junior Group 18 holes (min 8 required)	£4.00	£0.00	£4.00	£4.00	£0.00	£4.00
NOTE: some flexibility may be applied in daily green fee rates depending on demand and capacity.						
<u>3: FOOTBALL PITCHES & PARKS EVENTS CHARGES</u>						
<u>PERTH FOOTBALL PITCHES</u>						
Adult (Season 11 a-side incl changing facilities where available & training)	£540.00	£0.00	£540.00	£540.00	£0.00	£540.00
Adult (Per Game 11 a-side)	£45.00	£0.00	£45.00	£45.00	£0.00	£45.00
Adult (Season 7 a-side)	£314.00	£0.00	£314.00	£314.00	£0.00	£314.00
Adult (Per Game 7 a-side)	£26.00	£0.00	£26.00	£26.00	£0.00	£26.00
Junior Under 18 Years (Season 11 a-side incl changing facilities where available & training)	£225.00	£0.00	£225.00	£225.00	£0.00	£225.00
Junior Under 18 Years (Per Game 11 a-side)	£18.00	£0.00	£18.00	£18.00	£0.00	£18.00
Junior Under 18 Years (Season 7 a-side)	£135.00	£0.00	£135.00	£135.00	£0.00	£135.00
Junior Under 18 Years (Per Game 7 a-side)	£11.00	£0.00	£11.00	£11.00	£0.00	£11.00

	Charge 19/20	VAT	Total Charge 19/20 (Inc VAT)	Charge 20/21	VAT	Total Charge 20/21 (Inc VAT)
OUTWITH PERTH FOOTBALL PITCHES						
Adult (Season 11 a-side incl changing facilities where available & training)	£412.00	£0.00	£412.00	£412.00	£0.00	£412.00
Adult (Per Game 11 a-side)	£35.00	£0.00	£35.00	£35.00	£0.00	£35.00
Junior Under 18 Years (Season 11 a-side incl changing facilities where available & training)	£204.00	£0.00	£204.00	£204.00	£0.00	£204.00
Junior Under 18 Years (Per Game 11 a-side)	£17.00	£0.00	£17.00	£17.00	£0.00	£17.00
Junior Under 18 Years (Season 7 a-side)	£102.00	£0.00	£102.00	£102.00	£0.00	£102.00
Junior Under 18 Years (Per Game 7 a-side)	£8.50	£0.00	£8.50	£8.50	£0.00	£8.50
PARKS EVENTS						
Commercial Bookings Per Day (North Inch, South Inch & Lesser South Inch)	£287.50	£57.50	£345.00	£287.50	£57.50	£345.00
Commercial Bookings Per Day (Other parks & opens spaces across Perth & Kinross)	£118.33	£23.67	£142.00	£118.33	£23.67	£142.00
Commercial Bookings Refundable Deposit (subject to recovery of any costs incurred)	£515.00	£0.00	£515.00	£515.00	£0.00	£515.00
Non Commercial Bookings (up to 100 expected attendees)	£0.00	£0.00	£0.00	£0.00	£0.00	£0.00
Non Commercial Bookings (101 to 500 expected attendees)	£47.50	£9.50	£57.00	£47.50	£9.50	£57.00
Non Commercial Bookings (501 to 1000 expected attendees)	£70.83	£14.17	£85.00	£70.83	£14.17	£85.00
Non Commercial Bookings (1000+ expected attendees)	£95.00	£19.00	£114.00	£95.00	£19.00	£114.00
Balloon Flights	£19.17	£3.83	£23.00	£19.17	£3.83	£23.00
Small Enterprise Commercial Bookings	£48.33	£9.67	£58.00	£48.33	£9.67	£58.00
Refundable Deposit For Large Events (Reinstatement Works)	£5,000.00	£0.00	£5,000.00	£5,000.00	£0.00	£5,000.00
Facilities Cleaning Recharge	Full Cost Recovery	Full Cost Recovery	Full Cost Recovery	Full Cost Recovery	Full Cost Recovery	Full Cost Recovery
Concession - Day Rate	£16.67	£3.33	£20.00	£16.67	£3.33	£20.00
Note: Football Pitches - 20% discount will be given for Season bookings if paid in one payment by specified cut-off date.						
Note: Event Parking - 25% of all parking charges levied by event organisers will be passed to the Council where vehicles have been parked on public greenspace.						
Note: Event Bookings - late bookings will incur a surcharge:						
Non-commercial bookings = £25						
Commercial bookings = 25% of booking fee						
4: MISCELLANEOUS CHARGES						
Caravan Rallies - Outwith Caravan Parks Per Van Per Night	£6.67	£1.33	£8.00	£6.67	£1.33	£8.00
Liberation of Pigeons - Per vehicle	£21.67	£4.33	£26.00	£22.50	£4.50	£27.00
Purchase of Hanging Basket - including delivery & installation	£41.67	£8.33	£50.00	£41.67	£8.33	£50.00
Purchase of Hanging Basket - including delivery, installation & watering	£80.00	£16.00	£96.00	£81.67	£16.33	£98.00

	Charge 19/20	VAT	Total Charge 19/20 (Inc VAT)	Charge 20/21	VAT	Total Charge 20/21 (Inc VAT)
5: BEREAVEMENT SERVICES - BURIAL CHARGES						
SALE OF LAIRS						
Full Lair - Young Person (under 21yrs)	£0.00	£0.00	£0.00	£0.00	£0.00	£0.00
Full Lair - Adult (21yrs & over) *	£907.00	£0.00	£907.00	£934.00	£0.00	£934.00
Half Lair (where available) - Young Person (under 21yrs)	£0.00	£0.00	£0.00	£0.00	£0.00	£0.00
Half Lair (where available) - Adult (21yrs & over) *	£453.00	£0.00	£453.00	£467.00	£0.00	£467.00
Quarter Lair (where available) - For Baby or NVF only - Young Person (under 21yrs)	£0.00	£0.00	£0.00	£0.00	£0.00	£0.00
Transfer of Lair Ownership	£37.50	£7.50	£45.00	£38.33	£7.67	£46.00
INTERMENT FEES						
Young Person (under 21yrs)	£0.00	£0.00	£0.00	£0.00	£0.00	£0.00
Adult (21yrs & over) *	£946.00	£0.00	£946.00	£974.00	£0.00	£974.00
Cremated Remains (Casket Burial) *	£218.00	£0.00	£218.00	£225.00	£0.00	£225.00
Scattered Ashes (under turf) *	£71.00	£0.00	£71.00	£73.00	£0.00	£73.00
Muslim Burial (Where additional requirements apply)				Cost Recovery	Cost Recovery	Cost Recovery
Exhumation	Cost Recovery	Cost Recovery	Cost Recovery	Cost Recovery	Cost Recovery	Cost Recovery
Excavation of Foundation for Headstone *	£154.17	£30.83	£185.00	£159.17	£31.83	£191.00
Marking Grave for Placement of Small Memorial *	£72.50	£14.50	£87.00	£75.00	£15.00	£90.00
Memorial Mason Registration - Annual Charge	£175.00	£0.00	£175.00	£180.00	£0.00	£180.00
Memorial Mason Registration - Charge Per Visit	£35.83	£7.17	£43.00	£36.67	£7.33	£44.00
Memorial Levy	£71.67	£14.33	£86.00	£74.17	£14.83	£89.00
Search Fee - Per half hour charge	£25.83	£5.17	£31.00	£26.67	£5.33	£32.00
<i>* No charge for young person under 21yrs and for PKC resident under 26yrs who are entitled to after care services.</i>						
6: BEREAVEMENT SERVICES - CREMATION CHARGES						
CREMATION						
Young Person (under 21yrs)	£0.00	£0.00	£0.00	£0.00	£0.00	£0.00
Adult (21yrs & under) *	£688.00	£0.00	£688.00	£709.00	£0.00	£709.00
Direct Cremation (9.00am/No Service) *	£503.00	£0.00	£503.00	£518.00	£0.00	£518.00
Abatement Levy (excluding young person under 21yrs) *	£100.00	£0.00	£100.00	£100.00	£0.00	£100.00
Scattering of Ashes (Service at Perth) *	£25.00	£0.00	£25.00	£26.00	£0.00	£26.00
Scattering of Ashes (Service at External Crematorium) *	£61.00	£0.00	£61.00	£63.00	£0.00	£63.00
Scattering of Ashes (Under turf) *	£71.00	£0.00	£71.00	£73.00	£0.00	£73.00
<i>* No charge for young person under 21yrs and for PKC resident under 26yrs who are entitled to after care services.</i>						

	Charge 19/20	VAT	Total Charge 19/20 (Inc VAT)	Charge 20/21	VAT	Total Charge 20/21 (Inc VAT)
MEMORIAL OPTIONS						
Book of Remembrance (2 line entry)	£49.17	£9.83	£59.00	£50.83	£10.17	£61.00
Book of Remembrance (5 line entry)	£79.17	£15.83	£95.00	£81.67	£16.33	£98.00
Book of Remembrance (8 line entry)	£110.83	£22.17	£133.00	£114.17	£22.83	£137.00
Miniature Books of Remembrance (2 line entry)	£88.33	£17.67	£106.00	£90.83	£18.17	£109.00
Miniature Books of Remembrance (5 line entry)	£117.50	£23.50	£141.00	£120.83	£24.17	£145.00
Miniature Books of Remembrance (8 line entry)	£152.50	£30.50	£183.00	£156.67	£31.33	£188.00
Memorial Cards (2 line entry)	£61.67	£12.33	£74.00	£63.33	£12.67	£76.00
Memorial Cards (5 line entry)	£100.00	£20.00	£120.00	£103.33	£20.67	£124.00
Memorial Cards (8 line entry)	£125.00	£25.00	£150.00	£129.17	£25.83	£155.00
Memorial Cards (Photograph)	£61.67	£12.33	£74.00	£63.33	£12.67	£76.00
Memorial Cards (Family Crest)	£61.67	£12.33	£74.00	£63.33	£12.67	£76.00
Memorial Cards (Floral Motif)	£61.67	£12.33	£74.00	£63.33	£12.67	£76.00
Memorial Cards (Coat of Arms)	£61.67	£12.33	£74.00	£63.33	£12.67	£76.00
Caskets	£60.00	£12.00	£72.00	£61.67	£12.33	£74.00
LEASE OF MEMORIALS						
Granite Tower Plaque - 10 year lease	£131.67	£26.33	£158.00	£135.83	£27.17	£163.00
Granite Tower Plaque - 20 year lease	£205.00	£41.00	£246.00	£210.83	£42.17	£253.00
Grey Granite Kerb - 10 year lease	£282.50	£56.50	£339.00	£290.83	£58.17	£349.00
Grey Granite Kerb - 20 year lease	£409.17	£81.83	£491.00	£421.67	£84.33	£506.00
Red Granite Flower Kerb - 10 year lease	£282.50	£56.50	£339.00	£290.83	£58.17	£349.00
Red Granite Flower Kerb - 20 year lease	£409.17	£81.83	£491.00	£421.67	£84.33	£506.00
Black Granite Flower Kerb - 10 year lease	£282.50	£56.50	£339.00	£290.83	£58.17	£349.00
Black Granite Flower Kerb - 20 year lease	£409.17	£81.83	£491.00	£421.67	£84.33	£506.00
Granite Mother of Pearl - 10 year lease	£436.67	£87.33	£524.00	£450.00	£90.00	£540.00
Granite Mother of Pearl - 20 year lease	£655.83	£131.17	£787.00	£675.83	£135.17	£811.00
Upright Granite Memorial - 10 year lease	£250.83	£50.17	£301.00	£258.33	£51.67	£310.00
Upright Granite Memorial - 20 year lease	£386.67	£77.33	£464.00	£398.33	£79.67	£478.00
Octagonal Wall Plaque - 10 year lease	£158.33	£31.67	£190.00	£163.33	£32.67	£196.00
Octagonal Wall Plaque - 20 year lease	£268.33	£53.67	£322.00	£276.67	£55.33	£332.00
Granite Columbarium Tower - Single - 10 year lease	£264.17	£52.83	£317.00	£272.50	£54.50	£327.00
Granite Columbarium Tower - Double - 10 year lease	£523.33	£104.67	£628.00	£539.17	£107.83	£647.00
Granite Columbarium Tower - Single - 20 year lease	£377.50	£75.50	£453.00	£389.17	£77.83	£467.00
Granite Columbarium Tower - Double - 20 year lease	£750.83	£150.17	£901.00	£773.33	£154.67	£928.00
Granite Children's Mushroom Including Inscription	£172.50	£34.50	£207.00	£177.50	£35.50	£213.00
Children's Butterfly Plaque Including Inscription	£176.67	£35.33	£212.00	£181.67	£36.33	£218.00
Tree of Life Memorial Plaque Including Inscription	£220.83	£44.17	£265.00	£227.50	£45.50	£273.00
Children's Granite Bench Plaque - 20 year lease	£252.50	£50.50	£303.00	£260.00	£52.00	£312.00
Red Granite Boulder - 10 year lease	£220.83	£44.17	£265.00	£227.50	£45.50	£273.00
Red Granite Boulder - 20 year lease	£353.33	£70.67	£424.00	£364.17	£72.83	£437.00
Inscription Per Letter	£2.00	£0.40	£2.40	£2.08	£0.42	£2.50
Renewal of all leases for further period = 75% of lease cost						

	Charge 19/20	VAT	Total Charge 19/20 (Inc VAT)	Charge 20/21	VAT	Total Charge 20/21 (Inc VAT)
7: FLEET CHARGES						
MOT						
Class 4 - Car (Up to 8 passenger seats)	£54.85	£0.00	£54.85	£54.85	£0.00	£54.85
Class 5 (13-16 passenger seats)	£59.55	£0.00	£59.55	£59.55	£0.00	£59.55
Class 5 (More than 16 passenger seats)	£80.65	£0.00	£80.65	£80.65	£0.00	£80.65
Class 7 (Up to 3.5 tonnes)	£58.60	£0.00	£58.60	£58.60	£0.00	£58.60
Training						
CPC / Various	£50.00	£10.00	£60.00	£51.67	£10.33	£62.00
Midas - Standard	£70.00	£14.00	£84.00	£72.50	£14.50	£87.00
Midas - Accessible	£140.00	£28.00	£168.00	£144.17	£28.83	£173.00
8: SMOKING CHARGES						
Fixed Penalty Notice - issued to a person having the management or control of no-smoking premises, you permitted another person to smoke within those premises (Part 1, Section 1)*	£200.00	£0.00	£200.00	£200.00	£0.00	£200.00
If paid within 14 days from the day after this Notice was issued (Section 1 & 3)*	£150.00	£0.00	£150.00	£150.00	£0.00	£150.00
Fixed Penalty Notice - issued if you were smoking within no-smoking premises (Part 1, Section 2)*	£50.00	£0.00	£50.00	£50.00	£0.00	£50.00
If paid within 14 days from the day after this Notice was issued (Section 2)*	£30.00	£0.00	£30.00	£30.00	£0.00	£30.00
Fixed Penalty Notice - issued to a person having the management or control of no-smoking premises, you failed to conspicuously display appropriate warning notices in, on or near to those premises (Part 1 Section 3)*	£200.00	£0.00	£200.00	£200.00	£0.00	£200.00
<i>N.B. Failure to discharge payment within 28 days from the date after the Notice was served will result in Perth & Kinross Council reporting the matter to the Procurator Fiscal or instigating proceedings to recover the amount of the Notice through the use of Sheriff Officers.</i>						
* Smoking, Health & Social Care (Scotland) Act 2005						

	Charge 19/20	VAT	Total Charge 19/20 (Inc VAT)	Charge 20/21	VAT	Total Charge 20/21 (Inc VAT)
9: LITTER CHARGES						
Fixed Penalty Notice - issued*	£80.00	£0.00	£80.00	£80.00	£0.00	£80.00
Fly-Tipping	£200.00	£0.00	£200.00	£200.00	£0.00	£200.00
If a fixed penalty is unpaid after the expiry of the period for paying Perth & Kinross Council will report the matter to the Procurator Fiscal.						
<i>*Environmental Protection Act 1990</i>						
10: ROAD NETWORK COMMERCIAL PERMIT CHARGES						
Skip Permit (S85) - per week	£22.00	£0.00	£22.00	£25.00	£0.00	£25.00
Scaffolding Permit (S58)						
First Week	£44.00	£0.00	£44.00	£50.00	£0.00	£50.00
Subsequent charge for each week thereafter	£22.00	£0.00	£22.00	£25.00	£0.00	£25.00
Road Opening Permit (S56)	£110.00	£0.00	£110.00	£120.00	£0.00	£120.00
New Roads & Street Works Act (S109) - per utility, per street, per application	£609.00	£0.00	£609.00	£640.00	£0.00	£640.00
Annual Maintenance Charge	£53.00	£0.00	£53.00	£60.00	£0.00	£60.00
Road Closure - Posting of Notices (Temporary TRO)						
First Notice	£715.00	£0.00	£715.00	£750.00	£0.00	£750.00
Subsequent Notices	£220.00	£0.00	£220.00	£230.00	£0.00	£230.00
Emergency Road Closures	£350.00	£0.00	£350.00	£370.00	£0.00	£370.00
Temporary Traffic Signals						
First Application (3 way signals & above)	£76.00	£0.00	£76.00	£80.00	£0.00	£80.00
Subsequent extension requests	£39.00	£0.00	£39.00	£45.00	£0.00	£45.00
Temporary Bus Stop Relocation Notice	£55.00	£0.00	£55.00	£60.00	£0.00	£60.00
Charge per officer hour	£150.00	£0.00	£150.00	£160.00	£0.00	£160.00
Rechargeable Works - Minimum Charge	£104.00	£0.00	£104.00	£104.00	£0.00	£104.00

	Charge 19/20	VAT	Total Charge 19/20 (Inc VAT)	Charge 20/21	VAT	Total Charge 20/21 (Inc VAT)
11: TRADING STANDARDS CHARGES						
<u>WEIGHING & MEASURING EQUIPMENT</u>						
Charge per officer hour	£136.00	£0.00	£136.00	£143.00	£0.00	£143.00
<u>PETROLEUM</u>						
Storage capacity						
Not exceeding 2,500 litres	£44.00	£0.00	£44.00	£44.00	£0.00	£44.00
2,500 to 50,000 litres	£60.00	£0.00	£60.00	£60.00	£0.00	£60.00
Exceeding 50,000 litres	£125.00	£0.00	£125.00	£125.00	£0.00	£125.00
<u>EXPLOSIVES (2014 REGS)</u>						
Explosives store licence - min separation distance > 0 metres (1 year's duration)	£185.00	£0.00	£185.00	£185.00	£0.00	£185.00
Explosives store licence - min separation distance > 0 metres (2 year's duration)	£243.00	£0.00	£243.00	£243.00	£0.00	£243.00
Explosives store licence - min separation distance > 0 metres (3 year's duration)	£304.00	£0.00	£304.00	£304.00	£0.00	£304.00
Explosives store licence - min separation distance > 0 metres (4 year's duration)	£374.00	£0.00	£374.00	£374.00	£0.00	£374.00
Explosives store licence - min separation distance > 0 metres (5 year's duration)	£423.00	£0.00	£423.00	£423.00	£0.00	£423.00
Renewal of store licence - min separation distance > 0 metres (1 year's duration)	£86.00	£0.00	£86.00	£86.00	£0.00	£86.00
Renewal of store licence - min separation distance > 0 metres (2 year's duration)	£147.00	£0.00	£147.00	£147.00	£0.00	£147.00
Renewal of store licence - min separation distance > 0 metres (3 year's duration)	£206.00	£0.00	£206.00	£206.00	£0.00	£206.00
Renewal of store licence - min separation distance > 0 metres (4 year's duration)	£266.00	£0.00	£266.00	£266.00	£0.00	£266.00
Renewal of store licence - min separation distance > 0 metres (5 year's duration)	£326.00	£0.00	£326.00	£326.00	£0.00	£326.00
Explosives store licence - no min separation distance or 0 metres (1 year's duration)	£109.00	£0.00	£109.00	£109.00	£0.00	£109.00
Explosives store licence - no min separation distance or 0 metres (2 year's duration)	£141.00	£0.00	£141.00	£141.00	£0.00	£141.00
Explosives store licence - no min separation distance or 0 metres (3 year's duration)	£173.00	£0.00	£173.00	£173.00	£0.00	£173.00
Explosives store licence - no min separation distance or 0 metres (4 year's duration)	£206.00	£0.00	£206.00	£206.00	£0.00	£206.00
Explosives store licence - no min separation distance or 0 metres (5 year's duration)	£238.00	£0.00	£238.00	£238.00	£0.00	£238.00
Renewal of store licence - no min separation distance or 0 metres (1 year's duration)	£54.00	£0.00	£54.00	£54.00	£0.00	£54.00
Renewal of store licence - no min separation distance or 0 metres (2 year's duration)	£86.00	£0.00	£86.00	£86.00	£0.00	£86.00
Renewal of store licence - no min separation distance or 0 metres (3 year's duration)	£120.00	£0.00	£120.00	£120.00	£0.00	£120.00
Renewal of store licence - no min separation distance or 0 metres (4 year's duration)	£152.00	£0.00	£152.00	£152.00	£0.00	£152.00
Renewal of store licence - no min separation distance or 0 metres (5 year's duration)	£185.00	£0.00	£185.00	£185.00	£0.00	£185.00
Explosives registration (one year's duration)	£105.00	£0.00	£105.00	£105.00	£0.00	£105.00
Renewal of registration (one year's duration)	£52.00	£0.00	£52.00	£52.00	£0.00	£52.00
Varying, Transferring or Replacing licence	£35.00	£0.00	£35.00	£35.00	£0.00	£35.00
Better Business Partnership	£50.00	£0.00	£50.00	£50.00	£0.00	£50.00

	Charge 19/20	VAT	Total Charge 19/20 (Inc VAT)	Charge 20/21	VAT	Total Charge 20/21 (Inc VAT)
12: ENVIRONMENTAL HEALTH CHARGES						
<u>Regulated</u> Water Sampling Risk Assessment preparatory work and visit (Visit Charge £70 + Hourly Rate - maximum of 7 hours)	£0.00	£0.00	£0.00	£70.00 + £23.00/hour	£0.00	£70.00 + £23.00/hour
<u>Non-regulated</u> Water Sampling Risk Assessment	£0.00	£0.00	£0.00	£0.00	£0.00	£0.00
NON-STATUTORY WATER SAMPLING (VAT APPLIES FOR NON-STATUTORY SAMPLING)						
Routine Request (Visit and Analysis)*	£130.00	£26.00	£156.00	£118.00	£23.60	£141.60
B2 Basic Bacto Request*	£114.17	£22.83	£137.00	£118.00	£23.60	£141.60
Single Parameters (available upon request e.g. Aluminium, Copper, Iron etc)	From £2.59 to £44.67		From £3.10 to £53.60	£70.00 + Analysis Cost		£70.00 + Analysis Cost
Resample Charges				As Above Charges	20%	As Above Charges
* Legislation limits maximum to £118 total charge (excluding VAT) per sample visit / analysis						
STATUTORY WATER SAMPLING (NO VAT FOR STATUTORY SAMPLES)						
Check Monitoring (Visit and Analysis)	£160.00	£0.00	£160.00	£168.00	£0.00	£168.00
Check and Audit Monitoring (Visit and Analysis)	£406.00	£0.00	£406.00	£426.00	£0.00	£426.00
Single Parameters (available upon request e.g. Aluminium, Copper, Iron etc)	From £2.50 to £43.50			Analysis Costs		Analysis Costs
Resample Charges				As Above Charges		As Above Charges
Certificate of Compliance - Street Traders				£100.00	£0.00	£100.00
Cinema Licence - Per screen	£58.00	£0.00	£58.00	£61.00	£0.00	£61.00
Dangerous wild animals	Vets fee + £50.00 admin			Vets fee + £50.00 admin		
Zoo licence	Vets fee + £50.00 admin			Vets fee + £50.00 admin		
Pet shop licence	£108.00	£0.00	£108.00	£113.00	£0.00	£113.00
Registration under performing animals regulation (one off payment)	£38.00	£0.00	£38.00	£40.00	£0.00	£40.00
Animal boarding licence	£148.00	£0.00	£148.00	£155.00	£0.00	£155.00
Dog breeding licence	£100.00	£0.00	£100.00	£105.00	£0.00	£105.00
Riding establishments licence	Vets fee + £50.00 admin			Vets fee + £50.00 admin		
Export certificate	£26.00	£0.00	£26.00	£27.00	£0.00	£27.00
Venison dealers licence	£182.00	£0.00	£182.00	£191.00	£0.00	£191.00
Mobile Residential Homes Licences*						
1 - 10 Residential Units - First Application	£300.00 - £500.00	£0.00	£300.00 - £500.00	£300.00 - £500.00	£0.00	£300.00 - £500.00
1 - 10 Residential Units - Renewal Application	£200.00 - £400.00	£0.00	£200.00 - £400.00	£200.00 - £400.00	£0.00	£200.00 - £400.00
11 - 20 Residential Units - First Application	£550.00 - £1,000.00	£0.00	£550.00 - £1,000.00	£550.00 - £1,000.00	£0.00	£550.00 - £1,000.00
11 - 20 Residential Units - Renewal Application	£440.00 - £800.00	£0.00	£440.00 - £800.00	£440.00 - £800.00	£0.00	£440.00 - £800.00
21 - 30 Residential Units - First Application	£1,050.00 - £1,500.00	£0.00	£1,050.00 - £1,500.00	£1,050.00 - £1,500.00	£0.00	£1,050.00 - £1,500.00
21 - 30 Residential Units - Renewal Application	£840.00 - £1,200.00	£0.00	£840.00 - £1,200.00	£840.00 - £1,200.00	£0.00	£840.00 - £1,200.00
31 - 40 Residential Units - First Application	£1,550.00 - £2,000.00	£0.00	£1,550.00 - £2,000.00	£1,550.00 - £2,000.00	£0.00	£1,550.00 - £2,000.00
31 - 40 Residential Units - Renewal Application	£1,240.00 - £1,600.00	£0.00	£1,240.00 - £1,600.00	£1,240.00 - £1,600.00	£0.00	£1,240.00 - £1,600.00
41 - 50 Residential Units - First Application	£2,050.00 - £2,500.00	£0.00	£2,050.00 - £2,500.00	£2,050.00 - £2,500.00	£0.00	£2,050.00 - £2,500.00
41 - 50 Residential Units - Renewal Application	£1,640.00 - £2,000.00	£0.00	£1,640.00 - £2,000.00	£1,640.00 - £2,000.00	£0.00	£1,640.00 - £2,000.00

	Charge 19/20	VAT	Total Charge 19/20 (Inc VAT)	Charge 20/21	VAT	Total Charge 20/21 (Inc VAT)
51 - 60 Residential Units - First Application	£2,550.00 - £3,000.00	£0.00	£2,550.00 - £3,000.00	£2,550.00 - £3,000.00	£0.00	£2,550.00 - £3,000.00
51 - 60 Residential Units - Renewal Application	£2,040.00 - £2,400.00	£0.00	£2,040.00 - £2,400.00	£2,040.00 - £2,400.00	£0.00	£2,040.00 - £2,400.00
61 - 70 Residential Units - First Application	£3,050.00 - £3,500.00	£0.00	£3,050.00 - £3,500.00	£3,050.00 - £3,500.00	£0.00	£3,050.00 - £3,500.00
61 - 70 Residential Units - Renewal Application	£2,440.00 - £2,800.00	£0.00	£2,440.00 - £2,800.00	£2,440.00 - £2,800.00	£0.00	£2,440.00 - £2,800.00
71 - 80 Residential Units - First Application	£3,550.00 - £4,000.00	£0.00	£3,550.00 - £4,000.00	£3,550.00 - £4,000.00	£0.00	£3,550.00 - £4,000.00
71 - 80 Residential Units - Renewal Application	£2,840.00 - £3,200.00	£0.00	£2,840.00 - £3,200.00	£2,840.00 - £3,200.00	£0.00	£2,840.00 - £3,200.00
81 - 90 Residential Units - First Application	£4,050.00 - £4,500.00	£0.00	£4,050.00 - £4,500.00	£4,050.00 - £4,500.00	£0.00	£4,050.00 - £4,500.00
81 - 90 Residential Units - Renewal Application	£3,240.00 - £3,600.00	£0.00	£3,240.00 - £3,600.00	£3,240.00 - £3,600.00	£0.00	£3,240.00 - £3,600.00
91 - 100 Residential Units - First Application	£4,550.00 - £5,000.00	£0.00	£4,550.00 - £5,000.00	£4,550.00 - £5,000.00	£0.00	£4,550.00 - £5,000.00
91 - 100 Residential Units - Renewal Application	£3,640.00 - £4,000.00	£0.00	£3,640.00 - £4,000.00	£3,640.00 - £4,000.00	£0.00	£3,640.00 - £4,000.00
<i>* First Apps are £50 per unit or minimum £300 - Renewal Apps are £40 per unit or minimum £200</i> <i>* Licence valid for 5 years - then renewal required</i> <i>** No VAT is chargeable where a sample is taken for statutory reasons.</i>						
13: DOG FOULING CHARGES						
Fixed Penalty Notice - issued*						
	£80.00	£0.00	£80.00	£80.00	£0.00	£80.00
If a fixed penalty is unpaid after the expiry of the period for paying, Perth & Kinross Council will report the matter to the Sheriff Officer. *Dog Fouling (Scotland) Act 2003						
14: PARKING CHARGES						
PERTH CITY PARKING						
Zone 1 - Inner City Centre						
On-Street (Per Hour)		Max 1 hour	£1.20		Max 1 hour	£1.30
Off-Street (Per Hour)		Max 1 hour	£1.20		Max 1 hour	£1.30
Zone 2 - City Centre						
On-Street (Per Hour)		Max 4 hours	£1.20		Max 4 hours	£1.30
Off-Street (Per Hour)		Max 4 hours	£1.20		Max 4 hours	£1.30
Zone 3 - Outer City Centre						
<u>On-Street</u>						
1 Hour			£0.70			£0.80
2 Hours			£1.20			£1.30
3 Hours			£1.90			£2.10
4 Hours			£2.40			£2.60
6 Hours			£3.60			£4.00
Up to 10 Hours			£4.80			£5.30

	Charge 19/20	VAT	Total Charge 19/20 (Inc VAT)	Charge 20/21	VAT	Total Charge 20/21 (Inc VAT)
Thimblerow						
1 Hour			£1.20			£1.30
2 Hours			£2.40			£2.60
3 Hours			£3.60			£4.00
4 Hours			£4.80			£5.30
6 Hours			£7.30			£8.00
Up To 10 Hours			£9.70			£10.70
Weekly Ticket (Monday - Saturday)			-			£59.00
Monthly Permit (Monday - Friday)			-			£79.00
Monthly Permit (Monday - Saturday)			£115.00			£126.00
Canal Street						
1 Hour			£1.20			£1.30
2 Hours			£2.40			£2.60
3 Hours			£3.60			£4.00
4 Hours			£4.80			£5.30
6 Hours			£7.30			£8.00
Up To 10 Hours			£9.70			£10.70
Weekly Ticket (Monday - Saturday)			-			£59.00
Monthly Permit (Monday - Friday)			£72.00			£79.00
Monthly Permit (Monday - Saturday)			£115.00			£126.00
South Inch						
1 Hour			£0.70			£0.80
2 Hours			£1.20			£1.30
3 Hours			£1.90			£2.10
4 Hours			£2.40			£2.60
6 Hours			£3.60			£4.00
Up To 10 Hours			£4.80			£5.30
Weekly Ticket (Monday - Saturday)			-			£26.00
Monthly Permit (Monday - Friday)			-			£49.00
Monthly Permit (Monday - Saturday)			£72.00			£74.00
Norrie Miller/Riverside						
1 Hour			£0.70			£0.80
2 Hours			£1.20			£1.30
3 Hours			£1.90			£2.10
4 Hours			£2.40			£2.60
6 Hours			£3.60			£4.00
Up To 10 Hours			£4.80			£5.30
Weekly Ticket (Monday - Saturday)			-			£26.00
Monthly Permit (Monday - Friday)			-			£49.00
Monthly Permit (Monday - Saturday)			£67.00			£74.00

	Charge 19/20	VAT	Total Charge 19/20 (Inc VAT)	Charge 20/21	VAT	Total Charge 20/21 (Inc VAT)
Victoria Street						
1 Hour			£1.20			£0.80
2 Hours			£2.40			£1.30
3 Hours			£3.60			£2.10
4 Hours			£4.80			£2.60
6 Hours			-			£4.00
Up To 10 Hours			-			£5.30
Weekly Ticket (Monday - Saturday)			-			£26.00
Monthly Permit (Monday - Friday)			-			£49.00
Monthly Permit (Monday - Saturday)			-			£74.00
Riverside Turning Head						
1 Hour			£0.70			£0.80
2 Hours			£1.20			£1.30
3 Hours			£1.90			£2.10
4 Hours			£2.40			£2.60
6 Hours			£3.60			£4.00
Up To 10 Hours			£4.80			£5.30
Weekly Ticket (Monday - Saturday)			-			£26.00
Monthly Permit (Monday - Friday)			-			£49.00
Monthly Permit (Monday - Saturday)			£67.00			£74.00
Gowrie Street						
1 Hour			£0.70			£0.80
2 Hours			£1.20			£1.30
3 Hours			£1.90			£2.10
4 Hours			£2.40			£2.60
6 Hours			£3.60			£4.00
Up To 10 Hours			£4.80			£5.30
Weekly Ticket (Monday - Saturday)			-			£26.00
Monthly Permit (Monday - Friday)			-			£49.00
Monthly Permit (Monday - Saturday)			-			£74.00
Edinburgh Road						
1 Hour			£0.70			£0.80
2 Hours			£1.20			£1.30
3 Hours			£1.90			£2.10
4 Hours			£2.40			£2.60
6 Hours			£3.60			£4.00
Up To 10 Hours			£4.80			£5.30
Weekly Ticket (Monday - Saturday)			-			£26.00
Monthly Permit (Monday - Friday)			-			£49.00
Monthly Permit (Monday - Saturday)			-			£74.00

	Charge 19/20	VAT	Total Charge 19/20 (Inc VAT)	Charge 20/21	VAT	Total Charge 20/21 (Inc VAT)
Residents Permits - Perth City Only						
Inner Zone - Annual (On & within Inner Ring Road)			£231.00			£254.00
Outer Zone - Annual			£132.00			£145.00
<u>CRIEFF TOWN CENTRE PARKING</u>						
On-Street (30 Mins)			£0.70			£0.80
On-Street (Per Hour)		Max 1 hour	£1.20		Max 1 hour	£1.30
Off-Street (Per Hour) - James Square		Max 1 hour	£1.20		Max 1 hour	£1.30
Residents Permits (Annual)			£145.00			£159.00
<u>BLAIRGOWRIE TOWN CENTRE PARKING</u>						
<u>Off-Street</u>						
Croft Lane, The Croft/Ericht Lane						
1 Hour			£1.00			£1.10
2 Hours			£1.80			£2.00
Residents Permits (Annual)			£145.00			£159.00
Leslie Street						
1 Hour			£1.00			£1.10
2 Hours			£1.80			£2.00
4 Hours			£3.00			£3.30
10 Hours			£4.40			£4.80
Season Ticket (Annual)			£145.00			£159.00
<u>PITLOCHRY TOWN CENTRE PARKING</u>						
<u>Off-Street</u>						
Atholl Road, Ferry Road & Rie-Achan Road						
1 Hour			£1.00			£1.10
2 Hours			£1.80			£2.00
4 Hours			£3.00			£3.30
10 Hours			£4.40			£4.80
Rie-Achan Road - Coaches per visit			£4.40			£4.80
Season Ticket (Annual)			£145.00			£159.00
<u>DUNKELD TOWN CENTRE PARKING</u>						
<u>Off-Street</u>						
Atholl Street & Tay Terrace						
1 Hour			£1.00			£1.10
2 Hours			£1.80			£2.00
4 Hours			£3.00			£3.30
10 Hours			£4.40			£4.80
Season Ticket (Annual)			£145.00			£159.00

	Charge 19/20	VAT	Total Charge 19/20 (Inc VAT)	Charge 20/21	VAT	Total Charge 20/21 (Inc VAT)
<u>PENALTY CHARGE NOTICES</u>						
When Issued			£60.00			£60.00
If paid within 14 days of issue (50% discount)			£30.00			£30.00
If not paid after 8 weeks increase by 50%			£90.00			£90.00
<u>BAY SUSPENSIONS</u>						
On Street - Per Bay Per Day			£13.20			£14.50
Off Street - Per Bay Per Day			£13.20			£14.50
<u>LIVE ACTIVE LEISURE CAR PARKS</u>						
<u>Off-Street</u>						
Rodney Pavilion						
2 Hours			£0.70			£0.80
3 Hours			£3.00			£3.30
4 Hours			£4.40			£4.80
Bells Sports Centre						
2 Hours			£0.70			£0.80
5 Hours			£0.80			£0.90
6 Hours			£4.50			£5.00
9 Hours			£5.80			£6.40
<u>CHARGING FOR ALTERNATIVE USE OF CAR PARKING SPACES</u>						
1. Council events run by Perth & Kinross Council - No Charge						
2. Events funded / supported by Perth & Kinross Council - charge discounted initially as agreed by Sponsor (Head of Service / Executive Director). As the event becomes more established then charges will be introduced as determined by the Sponsor.						
3. Commercial Events - Normal charge with 50% discount applied for long term suspensions (>14 days)						
4. Charitable Events - No Charge						
<u>Notes:</u>						
1. All 3 Perth City Zones (including Rodney Pavilion & Bells Sports Centre) & Rural Towns allow first 15 minutes of free parking						
2. All On & Off Street Charges Apply 8am To 6pm Monday To Saturday						
3. On-Street Parking charges exclude VAT (outwith scope)						
4. Off-Street Parking charges include VAT (standard rate 20%)						
5. Bay Suspensions - discounted rates may be applied for extended periods for large events etc. See charging for Alternative Use of Car Parking Spaces above.						

PERTH & KINROSS COUNCIL PLANNING & DEVELOPMENT CHARGES CHARGES EFFECTIVE 1ST APRIL 2020 - VAT @ 20%					
	Charge 19/20	VAT	Total Charge 19/20 (Inc VAT)	Charge 20/21	Total Charge 20/21 (Inc VAT)
1: PLANNING & BUILDING STANDARDS CHARGES					
<i>NB. This is not a comprehensive list of fees. If in doubt please contact Planning and Development</i>					
PLANNING PERMISSION					
Erection of Dwellinghouse - for each 0.1 hectare, subject to a maximum of £10,028	£401.00	£0.00	£401.00	£401.00	£401.00
Other than outline planning permission - for each dwellinghouse to be created, subject to a maximum of £20,055	£401.00	£0.00	£401.00	£401.00	£401.00
Erection of Buildings - for each 0.1 hectare, subject to maximum of £10,028	£401.00	£0.00	£401.00	£401.00	£401.00
Erection of Buildings - other than outline planning permission -					
Where no floor space is to be created by the development	£202.00	£0.00	£202.00	£202.00	£202.00
Where the area of gross floor space to be created does not exceed 40 sq mt	£202.00	£0.00	£202.00	£202.00	£202.00
Where the area of gross floor space to be created exceeds 40 sq mt but not 74 sq mt	£401.00	£0.00	£401.00	£401.00	£401.00
Where the gross floor space to be created by the development exceeds 75 sq mt, £401 for each 75sq mt, subject to a maximum of £10,028	£401.00/ 75 sq mt	£0.00	£401.00/ 75 sq mt	£401.00/ 75 sq mt	£401.00/ 75 sq mt
The erection of land used for the purpose of agriculture, of buildings to be used for agricultural purposes					
For planning permission for each 0.1 hectare, subject to maximum of £10,028	£401.00	£0.00	£401.00	£401.00	£401.00
Where the ground area to be covered exceeds 465 sq mtr but does not exceed 540 sq mt	£401.00	£0.00	£401.00	£401.00	£401.00
Where the ground area to be covered by the development exceeds 540 sq mt, £401 for the first 540 sq mt and,	£401.00/ 75 sq mt	£0.00	£401.00/ 75 sq mt	£401.00/ 75 sq mt	£401.00/ 75 sq mt
£401 for each 75 sq mt in excess of that figure, subject to a maximum of £20,055	£401.00/ 75 sq mt	£0.00	£401.00/ 75 sq mt	£401.00/ 75 sq mt	£401.00/ 75 sq mt
The erection of glasshouses on land used for the purposes of agriculture					
Where the ground area to be covered by the development exceeds 465 sq mt	£2,321.00	£0.00	£2,321.00	£2,321.00	£2,321.00
The erection, alteration or replacement of plant or machinery					
For each 0.1 hectare, subject to a maximum of £20,055	£401.00	£0.00	£401.00	£401.00	£401.00
The enlargement, improvement or other alteration of existing dwellinghouse					
One dwelling	£202.00	£0.00	£202.00	£202.00	£202.00
Two or more dwellinghouses	£401.00	£0.00	£401.00	£401.00	£401.00
The carrying out of operations, including the erection of a building, within the curtilage of an existing dwellinghouse, for purposes ancillary to the enjoyment of the dwellinghouse	£202.00	£0.00	£202.00	£202.00	£202.00
The erection or construction of gates, fences, walls or other means of enclosure along a boundary of the curtilage of an existing dwellinghouse	£202.00	£0.00	£202.00	£202.00	£202.00

	Charge 19/20	VAT	Total Charge 19/20 (Inc VAT)	Charge 20/21	VAT	Total Charge 20/21 (Inc VAT)
The construction of car parks, service roads and other means of access on land used for the purposes of a single undertaking, where the development is required for a purpose incidental to the existing use of the land	£202.00	£0.00	£202.00	£202.00	£0.00	£202.00
The carrying out of any operations						
Connected with exploratory drilling for oil or natural gas, for each 0.1 hectare, subject to a maximum of £30,240	£401.00	£0.00	£401.00	£401.00	£0.00	£401.00
The winning & working of minerals, for each 0.1 hectare, subject to a maximum of £30,240	£202.00	£0.00	£202.00	£202.00	£0.00	£202.00
The winning and working of peat, for each hectare, subject to a maximum of £3,024	£202.00	£0.00	£202.00	£202.00	£0.00	£202.00
Any other purpose, for each 0.1 hectare of the site, subject to a maximum of £2,016	£202.00	£0.00	£202.00	£202.00	£0.00	£202.00
Bad Neighbour, S34 (advert)	£50.92	£10.18	£61.10	£50.92	£10.18	£61.10
Unable to identify adjoining property (advert)	£50.92	£10.18	£61.10	£50.92	£10.18	£61.10
USES OF LAND						
The change of use of a building to use as one or more separate dwelling houses						
For each additional dwellinghouse to be created, subject to a maximum of £20,055	£401.00	£0.00	£401.00	£401.00	£0.00	£401.00
For the purpose of refuse or waste materials for each 0.1 hectare, maximum of £30,240	£202.00	£0.00	£202.00	£202.00	£0.00	£202.00
The making of material change in the use of a building or land	£401.00	£0.00	£401.00	£401.00	£0.00	£401.00
Advertising - applications for the display of advertising	£202.00	£0.00	£202.00	£202.00	£0.00	£202.00
CONCESSIONARY FEES AND EXEMPTIONS						
Works to alter or extend an existing dwellinghouse or to carry out operations within curtilage	No Fee			No Fee		
Applications required by reason of an Article 4* direction	No Fee			No Fee		
Applications required because of the removal of permitted development rights by a condition attached to a planning permission.	No Fee			No Fee		
Application by Community Council (including advertisement applications)	Half the Normal Fee	£0.00		Half the Normal Fee	£0.00	
Revised application for development of the same character or description within 12 months of refusal or withdrawal of an earlier application.	No Fee			No Fee		
Revised or fresh application for development of the same character or description within 12 months of receiving permission	No Fee			No Fee		
Retrospective / Priority Applications				TBC		
Alternative Schemes	Highest of the fees applicable for each option and a sum equal to half the rest.			Highest of the fees applicable for each option and a sum equal to half the rest.		
Development crossing planning authority boundaries requiring several applications	Only one fee, paid to the authority having the larger site but calculated for whole scheme, and subject to special calling.			Only one fee, paid to the authority having the larger site but calculated for whole scheme, and subject to special calling.		

	Charge 19/20	VAT	Total Charge 19/20 (Inc VAT)	Charge 20/21	VAT	Total Charge 20/21 (Inc VAT)
PRIOR NOTIFICATION						
Applications for determination as to whether the prior approval of the Authority is required:						
Agriculture	£78.00	£0.00	£78.00	£78.00	£0.00	£78.00
Forestry	£78.00	£0.00	£78.00	£78.00	£0.00	£78.00
Telecommunications	£300.00	£0.00	£300.00	£300.00	£0.00	£300.00
Certificates of Lawful Use or Development						
Section 150 (1)(a) or (b)	Amount in main table			Amount in main table		
Section 150 (1)(c)	£202.00	£0.00	£202.00	£202.00	£0.00	£202.00
Section 151 (1)(a & b)	Half the amount in main table			Half the amount in main table		
Section 150 (1)(a) - use as one or more dwellinghouses, £401 each dwelling, subject to a maximum of £20,055	£401.00	£0.00	£401.00	£401.00	£0.00	£401.00
High Hedge Applications	£300.00	£0.00	£300.00	£310.00	£0.00	£310.00
Pre-Application Advice on Planning Applications						
Local Applications (1-49 Houses)	£100.00	£20.00	£120.00	£100.00 - £1,250.00	£20.00 - £250.00	£120.00 - £1,500.00
Major Applications (50+ Houses)	£500.00	£100.00	£600.00	£1,666.67	£333.33	£2,000.00
Householder Applications (1 House)	£41.66	£8.34	£50.00	£41.66	£8.34	£50.00
Pre-Validation Checks for Planning Applications						
Local Application	£50.00	£10.00	£60.00	£50.00 - £625.00	£10.00 - £125.00	£60.00 - £750.00
Major Applications	£100.00	£20.00	£120.00	£833.33	£166.67	£1,000.00
Householder Applications (One House)				£20.83	£4.17	£25.00
Section 89 Applications						
- Raised Platform or Stage <30m square				£150.00	£0.00	£150.00
- Raised Platform or Stage <30m square with overhead gantry				£200.00	£0.00	£200.00
- Raised Platform or Stage >30m square				£300.00	£0.00	£300.00
- Raised Seating				£300.00	£0.00	£300.00
- Out of hours Inspections - additional fee				£100.00	£0.00	£100.00
- Late Applications - additional fee (within 14 days of event)				Application Fee + 50%	£0.00	Application Fee + 50%
Road Construction Consent/Road Adoption - Charge Per Officer Hour	£65.00	£0.00	£65.00	£67.00	£0.00	£67.00
Vehicular Access where Planning Permission is not required*	£202.00	£0.00	£202.00	£202.00	£0.00	£202.00
Notes						
1. Duplicate applications made by the same applicant within 28 days						
2. The fees payable for deemed applications under Section 133(7) of the 1997 Town & County Planning Act are double those payable for applications for planning permission.						
3. There is no provision in the regulations for the refund of fees paid to Planning Authorities in respect of applications.						
4. The area of the site must be clearly stated in hectares on the application form and the submitted plan.						
5. The additional gross floor space created by the development must be clearly indicated in sq metres on the application form and the submitted plan (n.b. External Measurements).						
6. All applications must be accompanied by the appropriate fee.						

	Charge 19/20	VAT	Total Charge 19/20 (Inc VAT)	Charge 20/21	VAT	Total Charge 20/21 (Inc VAT)
7. Pre-validation checks do not apply to householder applications which are free of charge.						
8. Pre-application advice and pre-validation checks may be offered by external planning consultants but may not adhere to advice and validation checks provided/accepted by Perth and Kinross Council.						
9. Section 89 Applications - Fees may be waived for charitable events and fees will be reduced by one third (33%) for repeat applications.						
10. Vehicular Access where Planning pEmission is not required - fees are linked to Planning Application fees.						
* Article 4 - Direction order removing certain permitted development rights.						
ADMINISTRATION						
Copy of Planning Approval / Removal Document	£25.00	£5.00	£30.00	£29.17	£5.83	£35.00
Copy of Certificate of Completion	£25.00	£5.00	£30.00	£29.17	£5.83	£35.00
Copy of Building Warrant / Refusal Decision Letter	£25.00	£5.00	£30.00	£29.17	£5.83	£35.00
Copy of Plans and Documents	By Arrangement with Housing and Environment			By Arrangement with Housing and Environment		
Local Development Plan	£50.00	£0.00	£50.00	£50.00	£0.00	£50.00
Search Fee (Planning search back 10 years)	£83.33	£16.67	£100.00	£83.33	£16.67	£100.00
Search Fee (Building Standards - 25 years)	£83.33	£16.67	£100.00	£83.33	£16.67	£100.00
Property Enquiries	£100.00	£0.00	£100.00	£100.00	£0.00	£100.00
Letter of Comfort where no Building Warrant obtained	£350.00	£0.00	£350.00	£360.00	£0.00	£360.00
Letter of Comfort with Building Warrant but no Certificate of Completion	£180.00	£0.00	£180.00	£185.00	£0.00	£185.00
Confirmation of Exemption	£80.00	£0.00	£80.00	£82.00	£0.00	£82.00
Confirmation of Compliance	£100.00	£0.00	£100.00	£103.00	£0.00	£103.00
BUILDING STANDARDS (FEE LIST FOR BUILDING WARRANT & ASS. PROCEDURES)						
Value of Works (£) -						
0 - 5,000	£150.00	£0.00	£150.00	£150.00	£0.00	£150.00
5,001 - 5,500	£169.00	£0.00	£169.00	£169.00	£0.00	£169.00
5,501 - 6,000	£188.00	£0.00	£188.00	£188.00	£0.00	£188.00
6,001 - 6,500	£207.00	£0.00	£207.00	£207.00	£0.00	£207.00
6,501 - 7,000	£226.00	£0.00	£226.00	£226.00	£0.00	£226.00
7,001 - 7,500	£245.00	£0.00	£245.00	£245.00	£0.00	£245.00
7,501 - 8,000	£264.00	£0.00	£264.00	£264.00	£0.00	£264.00
8,001 - 8,500	£283.00	£0.00	£283.00	£283.00	£0.00	£283.00
8,501 - 9,000	£302.00	£0.00	£302.00	£302.00	£0.00	£302.00
9,001 - 9,500	£321.00	£0.00	£321.00	£321.00	£0.00	£321.00
9,501 - 10,000	£340.00	£0.00	£340.00	£340.00	£0.00	£340.00
10,001 - 11,000	£359.00	£0.00	£359.00	£359.00	£0.00	£359.00
11,001 - 12,000	£378.00	£0.00	£378.00	£378.00	£0.00	£378.00
12,001 - 13,000	£397.00	£0.00	£397.00	£397.00	£0.00	£397.00
13,001 - 14,000	£416.00	£0.00	£416.00	£416.00	£0.00	£416.00
14,001 - 15,000	£435.00	£0.00	£435.00	£435.00	£0.00	£435.00
15,001 - 16,000	£454.00	£0.00	£454.00	£454.00	£0.00	£454.00
16,001 - 17,000	£473.00	£0.00	£473.00	£473.00	£0.00	£473.00
17,001 - 18,000	£492.00	£0.00	£492.00	£492.00	£0.00	£492.00

	Charge 19/20	VAT	Total Charge 19/20 (Inc VAT)	Charge 20/21	VAT	Total Charge 20/21 (Inc VAT)
18,001 - 19,000	£511.00	£0.00	£511.00	£511.00	£0.00	£511.00
19,001 - 20,000	£530.00	£0.00	£530.00	£530.00	£0.00	£530.00
20,001 - 30,000	£593.00	£0.00	£593.00	£593.00	£0.00	£593.00
30,001 - 40,000	£656.00	£0.00	£656.00	£656.00	£0.00	£656.00
40,001 - 50,000	£719.00	£0.00	£719.00	£719.00	£0.00	£719.00
50,001 - 60,000	£782.00	£0.00	£782.00	£782.00	£0.00	£782.00
60,001 - 70,000	£845.00	£0.00	£845.00	£845.00	£0.00	£845.00
70,001 - 80,000	£908.00	£0.00	£908.00	£908.00	£0.00	£908.00
80,001 - 90,000	£971.00	£0.00	£971.00	£971.00	£0.00	£971.00
90,001 - 100,000	£1,034.00	£0.00	£1,034.00	£1,034.00	£0.00	£1,034.00
100,001 - 120,000	£1,137.00	£0.00	£1,137.00	£1,137.00	£0.00	£1,137.00
120,001 - 140,000	£1,240.00	£0.00	£1,240.00	£1,240.00	£0.00	£1,240.00
140,001 - 160,000	£1,343.00	£0.00	£1,343.00	£1,343.00	£0.00	£1,343.00
160,001 - 180,000	£1,446.00	£0.00	£1,446.00	£1,446.00	£0.00	£1,446.00
180,001 - 200,000	£1,549.00	£0.00	£1,549.00	£1,549.00	£0.00	£1,549.00
200,001 - 220,000	£1,652.00	£0.00	£1,652.00	£1,652.00	£0.00	£1,652.00
220,001 - 240,000	£1,755.00	£0.00	£1,755.00	£1,755.00	£0.00	£1,755.00
240,001 - 260,000	£1,858.00	£0.00	£1,858.00	£1,858.00	£0.00	£1,858.00
260,001 - 280,000	£1,961.00	£0.00	£1,961.00	£1,961.00	£0.00	£1,961.00
280,001 - 300,000	£2,064.00	£0.00	£2,064.00	£2,064.00	£0.00	£2,064.00
300,001 - 320,000	£2,167.00	£0.00	£2,167.00	£2,167.00	£0.00	£2,167.00
320,001 - 340,000	£2,270.00	£0.00	£2,270.00	£2,270.00	£0.00	£2,270.00
340,001 - 360,000	£2,373.00	£0.00	£2,373.00	£2,373.00	£0.00	£2,373.00
360,001 - 380,000	£2,476.00	£0.00	£2,476.00	£2,476.00	£0.00	£2,476.00
380,001 - 400,000	£2,579.00	£0.00	£2,579.00	£2,579.00	£0.00	£2,579.00
400,001 - 420,000	£2,682.00	£0.00	£2,682.00	£2,682.00	£0.00	£2,682.00
420,001 - 440,000	£2,785.00	£0.00	£2,785.00	£2,785.00	£0.00	£2,785.00
440,001 - 460,000	£2,888.00	£0.00	£2,888.00	£2,888.00	£0.00	£2,888.00
460,001 - 480,000	£2,991.00	£0.00	£2,991.00	£2,991.00	£0.00	£2,991.00
480,001 - 500,000	£3,094.00	£0.00	£3,094.00	£3,094.00	£0.00	£3,094.00
500,001 - 550,000	£3,272.00	£0.00	£3,272.00	£3,272.00	£0.00	£3,272.00
550,001 - 600,000	£3,450.00	£0.00	£3,450.00	£3,450.00	£0.00	£3,450.00
600,001 - 650,000	£3,628.00	£0.00	£3,628.00	£3,628.00	£0.00	£3,628.00
650,001 - 700,000	£3,806.00	£0.00	£3,806.00	£3,806.00	£0.00	£3,806.00
700,001 - 750,000	£3,984.00	£0.00	£3,984.00	£3,984.00	£0.00	£3,984.00
750,001 - 800,000	£4,162.00	£0.00	£4,162.00	£4,162.00	£0.00	£4,162.00
800,001 - 850,000	£4,340.00	£0.00	£4,340.00	£4,340.00	£0.00	£4,340.00
850,001 - 900,000	£4,518.00	£0.00	£4,518.00	£4,518.00	£0.00	£4,518.00
900,001 - 950,000	£4,696.00	£0.00	£4,696.00	£4,696.00	£0.00	£4,696.00
950,001 - 1,000,000	£4,874.00	£0.00	£4,874.00	£4,874.00	£0.00	£4,874.00
1,000,001 +	And for every £100,000 or part thereof over £1 million add £253			And for every £100,000 or part thereof over £1 million add £253		
Conversion only, without building work	£150.00	£0.00	£150.00	£150.00	£0.00	£150.00
Application for demolition only	£150.00	£0.00	£150.00	£150.00	£0.00	£150.00

	Charge 19/20	VAT	Total Charge 19/20 (Inc VAT)	Charge 20/21	VAT	Total Charge 20/21 (Inc VAT)
APPLICATION FOR AMENDMENT OF WARRANT (WARRANTS RECEIVED AFTER 1 MAY 2005)						
Where estimated costs are less than original or is an increase of no more than £5,000	£100.00	£0.00	£100.00	£100.00	£0.00	£100.00
Where the new estimated costs increase by more than £5,000	Fee is the amount for a building warrant of the same value as the increase e.g. if increase is £20,000 the fee will be £530			Fee is the amount for a building warrant of the same value as the increase e.g. if increase is £20,000 the fee will be £530		
For demolition or conversion only	£100.00	£0.00	£100.00	£100.00	£0.00	£100.00
Application for extension of the duration of a Building Warrant (period 9 months)	£100.00	£0.00	£100.00	£100.00	£0.00	£100.00
<i>NB. Further extensions may be agreed at discretion of Verifier</i>						
LATE APPLICATION (WHERE WORK IS ALREADY STARTED)						
Late application for a building warrant for the construction of a building or the provision of services, fittings and equipment in connection with a building.	Fee is 200% of the fee in tables of fees above			Fee is 200% of the fee in tables of fees above		
Late application for demolition only	£200.00	£0.00	£200.00	£200.00	£0.00	£200.00
COMPLETION CERTIFICATE SUBMITTED WHERE NO WARRANT IS OBTAINED						
For the construction of a building or the provision of services, fittings and equipment in connection with a building (whether or not combined with an application for demolition)	Fee is the same as for a late application for building warrant of the same value of works, that is 300% of the fee in tables of fees above.			Fee is the same as for a late application for building warrant of the same value of works, that is 300% of the fee in tables of fees above.		
For the demolition of a building only	£300.00	£0.00	£300.00	£300.00	£0.00	£300.00
For conversion of a building only	£300.00	£0.00	£300.00	£300.00	£0.00	£300.00
<i>NB. This is not a comprehensive list of fees. If in doubt please contact Planning and Development</i>						
2: STREET NAMING & NUMBERING, ROAD CONSTRUCTION						
CONSENTS & VEHICULAR ACCESS						
STREET NAMING & PROPERTY NUMBERING/RENUMBERING						
Naming a new street	£215.00	£0.00	£215.00	£230.00	£0.00	£230.00
Numbering / Renumbering Properties						
1 Property	£60.00	£0.00	£60.00	£65.00	£0.00	£65.00
2-5 Properties	£115.00	£0.00	£115.00	£125.00	£0.00	£125.00
6-10 Properties	£140.00	£0.00	£140.00	£150.00	£0.00	£150.00
11-25 Properties	£185.00	£0.00	£185.00	£195.00	£0.00	£195.00
26-50 Properties	£300.00	£0.00	£300.00	£315.00	£0.00	£315.00
51-100 Properties	£455.00	£0.00	£455.00	£615.00	£0.00	£615.00
101-150 Properties	£860.00	£0.00	£860.00	£905.00	£0.00	£905.00
151-200 Properties	£1,030.00	£0.00	£1,030.00	£1,085.00	£0.00	£1,085.00
201+ Properties	£1,140.00	£0.00	£1,140.00	£1,200 + £5 per plot	£0.00	£1,200 + £5 per plot
Numbering / Renumbering a New Development				As listed above less the street naming fees		
Registering an existing property or renaming a property				£65.00	£0.00	£65.00
Additional Services						
Confirmation of an existing address - per address (solicitor or private enquires)				£40.00	£0.00	£40.00
Status of Roads - Confirmation on status of sections of road (e.g. solicitors or agents) *	£35.00	£0.00	£35.00	£40.00	£0.00	£40.00
<i>*Larger or more complex requests may incur additional charges</i>						

	Charge 19/20	VAT	Total Charge 19/20 (Inc VAT)	Charge 20/21	VAT	Total Charge 20/21 (Inc VAT)
3: PERTH HARBOUR						
Note - Perth Harbour fees and charges are administered and billed by CalMac. The charges listed below may not be comprehensive and do not detail requirements for discretionary authority of the Harbour Master, etc. For comprehensive information please refer to Perth Harbour Office.						
Schedule A - Harbour Dues						
All vessels to or from all destinations outwith the precincts of the River Tay	£0.34/tonne	£0.00	£0.34/tonne	£0.37/tonne	£0.00	£0.37/tonne
All vessels employed in the River Tay carrying goods and entering the precincts of the Port of Perth	£0.28/tonne	£0.00	£0.28/tonne	£0.31/tonne	£0.00	£0.31/tonne
All vessels employed in the River Tay only and carrying passengers (>12 passengers) and their luggage exclusively	£0.31/tonne	£0.00	£0.31/tonne	£0.37/tonne	£0.00	£0.37/tonne
Schedule A - Conservancy Dues						
Bouy dues on all vessels to or from any Port or beyond the River Tay	£0.34/tonne	£0.00	£0.34/tonne	£0.37/tonne	£0.00	£0.37/tonne
Bouy dues on all vessels to or from any Port or place within the River Tay	£0.27/tonne	£0.00	£0.27/tonne	£0.31/tonne	£0.00	£0.31/tonne
Schedule B - Commodities (Imported or Exported)						
All animal feed stuffs	£0.69/tonne	£0.00	£0.69/tonne	£0.71/tonne	£0.00	£0.71/tonne
Cement	£0.66/tonne	£0.00	£0.66/tonne	£0.68/tonne	£0.00	£0.68/tonne
Coal, coke and patent fuels	£0.67/tonne	£0.00	£0.67/tonne	£0.69/tonne	£0.00	£0.69/tonne
Corn and cereals	£0.71/tonne	£0.00	£0.71/tonne	£0.73/tonne	£0.00	£0.73/tonne
Chemicals	£0.72/tonne	£0.00	£0.72/tonne	£0.74/tonne	£0.00	£0.74/tonne
Fertilisers	£0.72/tonne	£0.00	£0.72/tonne	£0.74/tonne	£0.00	£0.74/tonne
General Cargo	£0.71/tonne	£0.00	£0.71/tonne	£0.73/tonne	£0.00	£0.73/tonne
Metals - iron and steel	£0.71/tonne	£0.00	£0.71/tonne	£0.72/tonne	£0.00	£0.72/tonne
Metals - scrap	£0.66/tonne	£0.00	£0.66/tonne	£0.67/tonne	£0.00	£0.67/tonne
Marble and granite chips	£0.59/tonne	£0.00	£0.59/tonne	£0.62/tonne	£0.00	£0.62/tonne
Ores, crude materials including barytes and road salt	£0.59/tonne	£0.00	£0.59/tonne	£0.62/tonne	£0.00	£0.62/tonne
Paper pulp and newsprint	£0.71/tonne	£0.00	£0.71/tonne	£0.73/tonne	£0.00	£0.73/tonne
Potatoes, onions and other vegetables	£0.58/tonne	£0.00	£0.58/tonne	£0.60/tonne	£0.00	£0.60/tonne
Timber and all Forest Products	£0.67/tonne	£0.00	£0.67/tonne	£0.69/tonne	£0.00	£0.69/tonne
Timber - Softwood for pulping	£0.62/tonne	£0.00	£0.62/tonne	£0.65/tonne	£0.00	£0.65/tonne
Schedule C - Sundry Charges						
Water Charge - Supply of fresh water to vessels (Minimum Charge £40.00)	£2.00 per cu. m.	£0.00	£2.00 per cu. m.	£2.00 per cu. m.	£0.00	£2.00 per cu. m.
Water Equipment - Miss use/Non-return	£50.00	£0.00	£50.00	£50.00	£0.00	£50.00
ISPS Charge - Implantation of ISPS (temporary restricted area)	£0.00	£0.00	£0.00	£75.00	£0.00	£75.00
ISPS Charge - Administration charge (all ISPS vessels)	£0.00	£0.00	£0.00	£25.00	£0.00	£25.00
Waste Charge - General Waste	£5.00 per vessel call	£0.00	£5.00 per vessel call	£30.00 per vessel call	£0.00	£30.00 per vessel call
Waste Charge - Special Waste (Oils, filters, paint)				Full Cost Recovery + 10%		
Waste Charge - Food Waste				Full Cost Recovery + 10%		

	Charge 19/20	VAT	Total Charge 19/20 (Inc VAT)	Charge 20/21	VAT	Total Charge 20/21 (Inc VAT)
Harbour charge on the delivery of gas, oil or any other type of fuel for the propulsion of the vessel	£0.60 per cu. m.	£0.00	£0.60 per cu. m.	£0.65 per cu. m.	£0.00	£0.65 per cu. m.
Charge for berthage of any vessel in the Harbour remaining beyond a period of 24 hours after completing discharge	£1.00 per gross tonne per week ot part thereof			£1.05 per gross tonne per week ot part thereof		
Charge for berthage of vessels laid up within the Harbour presincts	£1.00 per gross tonne per week ot part thereof			£1.05 per gross tonne per week ot part thereof		
Charge for quay storage	Price on Application to Harbour Master			Price on Application to Harbour Master		
Washing of quays	£20.00 per hour + water rate + VAT			£20.00 per hour + water rate + VAT		
Passenger boarding/disembarking within the Perth Harbour jurisdiction	£1.00 per passenger	£0.00	£1.00 per passenger	£0.50 per passenger	£0.00	£0.50 per passenger
Passenger safety and security charge				Full Cost Recovery + 10% Administration Charge		
Boatman/mooring charge 0800 Monday to 1800 Friday (Two boatmen required)	£20.00 per boatman	£0.00	£20.00 per boatman	£25.00 per boatman	£0.00	£25.00 per boatman
Boatman/mooring charge 1800 Friday to 0800 Monday (Two boatmen required)	£30.00 per boatman	£0.00	£30.00 per boatman	£35.00 per boatman	£0.00	£35.00 per boatman
Tug Assistance for berthing	£200.00 per movement	£0.00	£200.00 per movement	£200.00 per movement	£0.00	£200.00 per movement
Tug Assistance - emergency call out				£1,000.00 per movement	£0.00	£1,000.00 per movement
Overnight laydown of vehicles on site (Traffic Manangement)	Price on Application to Harbour Master			Price on Application to Harbour Master		
Staffing (Harbours) - includes consultation and projects				£35.00 per hour	£7.00 per hour	£42.00 per hour
Schedule D - Charges for registered passenger vessels carrying less than 12 passengers at the Port and Harbour of Perth:						
Vessel Length 0m - 9.9m - Per Call				£15.93	£3.19	£19.12
Vessel Length 0m - 9.9m - 1 month				£19.99	£4.00	£23.99
Vessel Length 0m - 9.9m - 6 months				£86.63	£17.33	£103.96
Vessel Length 0m - 9.9m - 12 months				£133.28	£26.66	£159.94
Vessel Length 10m - 12.5m - Per Call				£18.63	£3.73	£22.36
Vessel Length 10m - 12.5m - 1 month				£25.61	£5.12	£30.73
Vessel Length 10m - 12.5m - 6 months				£110.99	£22.20	£133.19
Vessel Length 10m - 12.5m - 12 months				£170.75	£34.15	£204.90

PERTH & KINROSS COUNCIL EDUCATION & CHILDRENS SERVICES CHARGES EFFECTIVE 2020/21						
	Charge 19/20	VAT	Total Charge 19/20 (Inc VAT)	Charge 20/21	VAT	Total Charge 20/21 (Inc VAT)
1: MUSIC INSTRUCTION & CENTRAL GROUP						
Music Instruction	£295.00	£0.00	£295.00	£295.00	£0.00	£295.00
Non SQA Study Charge	£295.00	£0.00	£295.00	£295.00	£0.00	£295.00
Central Groups	£97.25	£0.00	£97.25	£97.25	£0.00	£97.25
<i>A parent/guardian shall be liable for charges until the end of the term in which written confirmation of cancellation has been received. All Music Camp fees should be paid in full prior to the commencement of the camp. The above prices are effective from 19 August 2020.</i>						
2: SCHOOL MEALS & BREAKFAST CLUBS						
Primary Pupils	£2.15	£0.00	£2.15	£2.15	£0.00	£2.15
Secondary Pupils	£2.30	£0.00	£2.30	£2.30	£0.00	£2.30
Adult Meals	£2.92	£0.58	£3.50	£2.92	£0.58	£3.50
Breakfast Clubs	£2.00	£0.00	£2.00	£2.00	£0.00	£2.00
<i>The above prices are effective from 20 April 2020.</i>						
3: CHILDCARE STRATEGY SERVICES						
KIDS CLUBS:						
Term Time:						
One Child	£9.25	£0.00	£9.25	£9.70	£0.00	£9.70
Additional Child	£8.80	£0.00	£8.80	£9.20	£0.00	£9.20
Holidays and In-Service Days:						
Up to 5 Hours	£18.80	£0.00	£18.80	£19.00	£0.00	£19.00
Up to 7 Hours	£21.00	£0.00	£21.00	£21.25	£0.00	£21.25
7 Hours+	£23.20	£0.00	£23.20	£23.50	£0.00	£23.50
<i>N.B. There will be no change to the Registration Fee for Kids Clubs for £13 for a single child and £20 for families. The above prices are effective from 1 July 2020</i>						

	Charge 19/20	VAT	Total Charge 19/20 (Inc VAT)	Charge 20/21	VAT	Total Charge 20/21 (Inc VAT)
4: SCHOOL / COMMUNITY CAMPUS / ASTRO PITCHES LETS						
SCHOOL & COMMUNITY CAMPUS:						
Standard						
Small (Class Size) - Rate Per Hour	£10.00	£0.00	£10.00	£12.50	£0.00	£12.50
Medium (Primary Hall / Specialist*) - Rate Per Hour	£15.00	£0.00	£15.00	£20.00	£0.00	£20.00
Large (Secondary Hall / Gym) - Rate Per Hour	£20.00	£0.00	£20.00	£25.00	£0.00	£25.00
Standard Junior: (Under 18)						
Small (Class Size) - Rate Per Hour	£6.00	£0.00	£6.00	£8.00	£0.00	£8.00
Medium (Primary Hall / Specialist*) - Rate Per Hour	£8.00	£0.00	£8.00	£12.00	£0.00	£12.00
Large (Secondary Hall / Gym) - Rate Per Hour	£12.00	£0.00	£12.00	£16.00	£0.00	£16.00
Concession:						
Small (Class Size) - Rate Per Hour	£8.00	£0.00	£8.00	£9.00	£0.00	£9.00
Medium (Primary Hall / Specialist*) - Rate Per Hour	£10.00	£0.00	£10.00	£12.50	£0.00	£12.50
Large (Secondary Hall / Gym) - Rate Per Hour	£16.00	£0.00	£16.00	£18.00	£0.00	£18.00
Concession Junior: (Under 18)						
Small (Class Size) - Rate Per Hour	£5.00	£0.00	£5.00	£6.00	£0.00	£6.00
Medium (Primary Hall / Specialist*) - Rate Per Hour	£6.00	£0.00	£6.00	£8.00	£0.00	£8.00
Large (Secondary Hall / Gym) - Rate Per Hour	£10.00	£0.00	£10.00	£12.50	£0.00	£12.50
Community Campus Meeting Packages:						
Bronze - Half Day (4 Hours)	£5.15	£0.00	£5.15	£5.30	£0.00	£5.30
Silver - Half Day (4 Hours)	£7.15	£0.00	£7.15	£7.35	£0.00	£7.35
Gold - Half Day (4 Hours)	£10.25	£0.00	£10.25	£10.55	£0.00	£10.55
Bronze - Full Day (8 Hours)	£8.20	£0.00	£8.20	£8.45	£0.00	£8.45
Silver - Full Day (8 Hours)	£14.35	£0.00	£14.35	£14.75	£0.00	£14.75
Gold - Full Day (8 Hours)	£18.45	£0.00	£18.45	£19.00	£0.00	£19.00
For performance bookings, or where bookings where tickets are sold, a box office charge of 20% of sales may be considered as an alternative to the above charges.						
ASTRO TURF:						
Standard						
Junior - One Third Pitch (Per Hour)	£25.00	£5.00	£30.00	£25.00	£5.00	£30.00
Junior - Two Third Pitch (Per Hour)	£29.17	£5.83	£35.00	£29.17	£5.83	£35.00
Junior - Full Pitch (Per Hour)	£41.67	£8.33	£50.00	£41.67	£8.33	£50.00
Adult - One Third Pitch (Per Hour)	£29.17	£5.83	£35.00	£29.17	£5.83	£35.00
Adult - Two Third Pitch (Per Hour)	£37.50	£7.50	£45.00	£37.50	£7.50	£45.00
Adult - Full Pitch (Per Hour)	£50.00	£10.00	£60.00	£50.00	£10.00	£60.00
PERTH HIGH COMMUNITY SPORTS HUB:						
Standard						
Small (Meeting Room) - Rate Per Hour	£10.00	£0.00	£10.00	£12.50	£0.00	£12.50
Large (Hall) - Rate Per Hour	£20.00	£0.00	£20.00	£25.00	£0.00	£25.00

	Charge 19/20	VAT	Total Charge 19/20 (Inc VAT)	Charge 20/21	VAT	Total Charge 20/21 (Inc VAT)
Standard Junior						
Small (Meeting Room) - Rate Per Hour	£6.00	£0.00	£6.00	£8.00	£0.00	£8.00
Large (Hall) - Rate Per Hour	£12.00	£0.00	£12.00	£16.00	£0.00	£16.00
Concession:						
Small (Meeting Room / Outdoor Usage) - Rate Per Hour	£8.00	£0.00	£8.00	£9.00	£0.00	£9.00
Large (Hall) - Rate Per Hour	£16.00	£0.00	£16.00	£18.00	£0.00	£18.00
Concession Junior: (Under 18)						
Small (Meeting Room / Outdoor Usage) - Rate Per Hour	£5.00	£0.00	£5.00	£6.00	£0.00	£6.00
Large (Hall) - Rate Per Hour	£10.00	£0.00	£10.00	£12.50	£0.00	£12.50
GEORGE DUNCAN ATHLETICS ARENA						
Pay and Play - Junior	£1.10	£0.00	£1.10	£1.15	£0.00	£1.15
Pay and Play - Adult	£2.30	£0.00	£2.30	£2.40	£0.00	£2.40
<u>Exempt:</u> All Council Services Parent Councils / Elections Kids Club (Non Profit Making) *All Specialist rooms will have restricted access and require initial contact with the Campus Business Manager to confirm bookings. *Please note that the above charges do not apply to Community Campus sports facilities managed by Live Active Leisure						
<u>User Type:</u> Commercial = Individuals or Commercial Groups/Organisations who are profit making - Price on Request Standard = All groups that do not fall under the Concession criteria, groups where instructor retains income. Concession = Non profit community benefit groups such as Adult Education Associations, MP/MSP/MEP, Religious Activities, Community Planning Partners, Local Voluntary & Charitable Organisations. Youth groups where instructor /club leader does not retain income. Junior = Under 18 Activities. <u>Community Campuses:</u> Blairgowrie, Breadalbane, Glenearn, Loch Leven, North Inch, Strathearn The above prices are effective from 1 August 2020.						
5: CONSULTANCY AND STAFF DEVELOPMENT						
Charges for Authority Staff	£653.45	£0.00	£653.45	£673.00	£0.00	£673.00
6: WELLBANK HOUSE - RENT						
Rent (Weekly)	£58.63	£0.00	£58.63	£60.68	£0.00	£60.68
Eligible Rent (Weekly)	£163.44	£0.00	£163.44	£169.16	£0.00	£169.16
Ineligible Amenity Charge (Weekly)	£16.29	£0.00	£16.29	£16.86	£0.00	£16.86
Total Rent Charge (Weekly)	£238.36	£0.00	£238.36	£246.70	£0.00	£246.70

PERTH & KINROSS COUNCIL CORPORATE & DEMOCRATIC SERVICES CHARGES EFFECTIVE 1ST APRIL 2020 - VAT @ 20%						
	Charge 2019/20	VAT	Total Charge 19/20 (Inc VAT)	Charge 2020/21	VAT	Total Charge 20/21 (Inc VAT)
1: PERTH & KINROSS LICENSING BOARD						
FEES UNDER THE LICENSING (SCOTLAND) ACT 2005						
<i>The charges listed below were approved at the Licensing Board on 2 September 2010. There has been no further report as the majority of charges have been set at statutory maximum which has not changed since 2010.</i>						
PREMISES LICENCE APPLICATION						
Category 1	£200	£0	£200	£200	£0	£200
Category 2	£800	£0	£800	£800	£0	£800
Category 3	£1,100	£0	£1,100	£1,100	£0	£1,100
Category 4	£1,300	£0	£1,300	£1,300	£0	£1,300
Category 5	£1,700	£0	£1,700	£1,700	£0	£1,700
Category 6	£2,000	£0	£2,000	£2,000	£0	£2,000
PREMISES LICENCE ANNUAL FEE						
Category 1	£180	£0	£180	£180	£0	£180
Category 2	£220	£0	£220	£220	£0	£220
Category 3	£280	£0	£280	£280	£0	£280
Category 4	£500	£0	£500	£500	£0	£500
Category 5	£700	£0	£700	£700	£0	£700
Category 6	£900	£0	£900	£900	£0	£900
PROVISIONAL PREMISES LICENCE APPLICATION						
(All categories)	£200	£0	£200	£200	£0	£200
CONFIRMATION OF A PROVISIONAL PREMISES LICENCE						
Category 1	£0	£0	£0	£0	£0	£0
Category 2	£600	£0	£600	£600	£0	£600
Category 3	£900	£0	£900	£900	£0	£900
Category 4	£1,100	£0	£1,100	£1,100	£0	£1,100
Category 5	£1,500	£0	£1,500	£1,500	£0	£1,500
Category 6	£1,800	£0	£1,800	£1,800	£0	£1,800

	Charge 2019/20	VAT	Total Charge 19/20 (Inc VAT)	Charge 2020/21	VAT	Total Charge 20/21 (Inc VAT)
APPLICATION FOR TRANSFER UNDER SECTION 33						
On its own	£50	£0	£50	£50	£0	£50
Including an application for minor variation under section 35(1)	£60	£0	£60	£60	£0	£60
Including an application for variation (which is not a minor variation) under section 35(1)						
Category 1	£75	£0	£75	£75	£0	£75
Category 2	£225	£0	£225	£225	£0	£225
Category 3	£300	£0	£300	£300	£0	£300
Category 4	£350	£0	£350	£350	£0	£350
Category 5	£450	£0	£450	£450	£0	£450
Category 6	£525	£0	£525	£525	£0	£525
APPLICATION FOR TRANSFER UNDER SECTION 34						
On its own	£50	£0	£50	£50	£0	£50
Including an application for minor variation under section 35(1)	£60	£0	£60	£60	£0	£60
Including an application for variation (which is not a minor variation) under section 35(1)						
Category 1	£75	£0	£75	£75	£0	£75
Category 2	£225	£0	£225	£225	£0	£225
Category 3	£300	£0	£300	£300	£0	£300
Category 4	£350	£0	£350	£350	£0	£350
Category 5	£450	£0	£450	£450	£0	£450
Category 6	£525	£0	£525	£525	£0	£525
APPLICATION TO VARY UNDER SECTION 29						
Minor variation	£20	£0	£20	£20	£0	£20
Variation under section 31(1) on its own or with a minor variation	£31	£0	£31	£31	£0	£31
Other variations:						
Category 1	£50	£0	£50	£50	£0	£50
Category 2	£200	£0	£200	£200	£0	£200
Category 3	£275	£0	£275	£275	£0	£275
Category 4	£325	£0	£325	£325	£0	£325
Category 5	£425	£0	£425	£425	£0	£425
Category 6	£500	£0	£500	£500	£0	£500

	Charge 2019/20	VAT	Total Charge 19/20 (Inc VAT)	Charge 2020/21	VAT	Total Charge 20/21 (Inc VAT)
FEES UNDER THE LICENSING (SCOTLAND) ACT 2005						
Application For Temporary Premises Licence	£150	£0	£150	£150	£0	£150
Personal Licence	£50	£0	£50	£50	£0	£50
Issuing Replacement Personal Licence	£10	£0	£10	£10	£0	£10
Occasional Licence	£10	£0	£10	£10	£0	£10
Extended Hours Application	£10	£0	£10	£10	£0	£10
Certified Copy Premises Licence	£10	£0	£10	£10	£0	£10
<i>All fees under the Licensing (Scotland) Act 2005 have been placed at the statutory maximum with exception of Applications for Transfer under section 33 and 34, categories 1 to 6 and Application to Vary under section 29 categories 1 to 6.</i>						
2: AMENDED FEES UNDER CIVIC GOVERNMENT (SCOTLAND) ACT 1982						
<i>A report was approved by the Licensing Committee on 20 February 2020 (Report No 20/51 refers) to increase charges from 1 April 2020 as detailed below.</i>						
LICENCE FEES						
Taxi/Private Hire Car Driver's Licence (New):						
1 Year	£140	£0	£140	£143	£0	£143
3 Years	£195	£0	£195	£199	£0	£199
Taxi/Private Hire Car Driver's Licence (Renewal):						
1 Year	£115	£0	£115	£117	£0	£117
3 Years	£170	£0	£170	£173	£0	£173
Taxi Operator's Licence:						
WAV	£70	£0	£70	£71	£0	£71
ULH	£135	£0	£135	£138	£0	£138
Car	£280	£0	£280	£286	£0	£286
Private Hire Operator's Licence:						
WAV	£60	£0	£60	£61	£0	£61
ULH	£115	£0	£115	£117	£0	£117
Car	£235	£0	£235	£240	£0	£240
Taxi Booking Office:						
1 Year	£195	£0	£195	£199	£0	£199
3 Years	£260	£0	£260	£265	£0	£265

	Charge 2019/20	VAT	Total Charge 19/20 (Inc VAT)	Charge 2020/21	VAT	Total Charge 20/21 (Inc VAT)
Test Fee:						
With Meter	£95.00	£0	£95.00	£95.00	£0	£95.00
Without Meter	£57.50	£0	£57.50	£57.50	£0	£57.50
Vehicle Substitution:						
With Meter	£95.00	£0	£95.00	£95.00	£0	£95.00
Without Meter	£57.50	£0	£57.50	£57.50	£0	£57.50
Meter Test Only	£37.50	£0	£37.50	£37.50	£0	£37.50
Change of Vehicle Registration	£45	£0	£45	£46	£0	£46
Taxi Plate & Mounting:						
With Mounting	£30	£0	£30	£30	£0	£30
Without Mounting	£15	£0	£15	£15	£0	£15
Private Hire Plate mounting & door stickers:						
With Mounting	£35	£0	£35	£35	£0	£35
Without Mounting	£20	£0	£20	£20	£0	£20
Advertisement	£70	£0	£70	£70	£0	£70
Replacement Badge/Licence	£10	£0	£10	£10	£0	£10
Replacement Plate mounting	£15	£0	£15	£15	£0	£15
Replacement door stickers	£10	£0	£10	£10	£0	£10
Window Cleaner:						
1 Year	£110	£0	£110	£112	£0	£112
3 Years	£165	£0	£165	£168	£0	£168
Street Trader:						
1 Year	£165	£0	£165	£168	£0	£168
3 Years	£235	£0	£235	£240	£0	£240
Street Trader (Variation) - 1 Year	£105	£0	£105	£107	£0	£107
Second Hand Motor Dealer:						
1 Year	£205	£0	£205	£209	£0	£209
3 Years	£305	£0	£305	£311	£0	£311

	Charge 2019/20	VAT	Total Charge 19/20 (Inc VAT)	Charge 2020/21	VAT	Total Charge 20/21 (Inc VAT)
Second Hand Dealer:						
1 Year	£205	£0	£205	£209	£0	£209
3 Years	£305	£0	£305	£311	£0	£311
Stamp Fairs - 1 Year	£40	£0	£40	£41	£0	£41
Stall (Antiques Fair) - 1 Year	£65	£0	£65	£66	£0	£66
Cabinet:						
1 Year	£65	£0	£65	£66	£0	£66
3 Years	£155	£0	£155	£158	£0	£158
Market Operator:						
1 Year	£215	£0	£215	£219	£0	£219
3 Years	£285	£0	£285	£291	£0	£291
Market Operator licence when a public entertainment licence is already in lace for the same premises:						
1 Year	£105	£0	£105	£105	£0	£105
3 Years	£185	£0	£185	£185	£0	£185
Late Hours Catering:						
1 Year	£355	£0	£355	£362	£0	£362
3 Years	£410	£0	£410	£418	£0	£418
Metal Dealer:						
1 Year	£215	£0	£215	£219	£0	£219
3 Years	£285	£0	£285	£291	£0	£291
Itinerant Metal Dealer:						
1 Year	£125	£0	£125	£128	£0	£128
3 Years	£190	£0	£190	£194	£0	£194
Indoor Sports Entertainment:						
1 Year	£195	£0	£195	£199	£0	£199
3 Years	£265	£0	£265	£270	£0	£270
Sex Shop Licence	£1,225	£0	£1,225	£1,250	£0	£1,250

	Charge 2019/20	VAT	Total Charge 19/20 (Inc VAT)	Charge 2020/21	VAT	Total Charge 20/21 (Inc VAT)
Skin Piercing and Tattooing Licence:						
1 Year	£255	£0	£255	£260	£0	£260
3 Years	£315	£0	£315	£321	£0	£321
Small Lotteries:						
Licence	£40	£0	£40	£40	£0	£40
Renewal	£20	£0	£20	£20	£0	£20
Material Change Civic	£70	£0	£70	£71	£0	£71
Knife Dealers:						
1 Year	£255	£0	£255	£260	£0	£260
3 Years	£305	£0	£305	£311	£0	£311
Knife Dealers (Fair)	£65	£0	£65	£66	£0	£66
PUBLIC ENTERTAINMENT						
Community/Village Halls:						
1 Year	£185	£0	£185	£189	£0	£189
3 Years	£245	£0	£245	£250	£0	£250
Capacity < 200:						
1 Year	£185	£0	£185	£189	£0	£189
3 Years	£245	£0	£245	£250	£0	£250
Capacity 201 – 1500:						
1 Year	£295	£0	£295	£301	£0	£301
3 Years	£360	£0	£360	£367	£0	£367
Capacity 1501 – 5000:						
1 Year	£715	£0	£715	£729	£0	£729
3 Years	£820	£0	£820	£836	£0	£836
Capacity 5001 – 20000:						
1 Year	£1,535	£0	£1,535	£1,566	£0	£1,566
3 Years	£2,045	£0	£2,045	£2,086	£0	£2,086
Capacity >20000:						
1 Year	£3,065	£0	£3,065	£3,126	£0	£3,126
3 Years	£4,085	£0	£4,085	£4,167	£0	£4,167

	Charge 2019/20	VAT	Total Charge 19/20 (Inc VAT)	Charge 2020/21	VAT	Total Charge 20/21 (Inc VAT)
Funfair:						
1 Year	£305	£0	£305	£311	£0	£311
3 Years	£490	£0	£490	£500	£0	£500
Fun Fair/Inflatables with less than 5 kids rides at Community Event	£65	£0	£65	£65	£0	£65
<u>HOUSES IN MULTIPLE OCCUPATION - Housing (Scotland) Act 2006</u>						
Occupancy 3-5	£700	£0	£700	£714	£0	£714
Occupancy 6-20	£745	£0	£745	£760	£0	£760
Occupancy 21-75	£845	£0	£845	£862	£0	£862
Occupancy 76+	£935	£0	£935	£954	£0	£954
Variation to HMO	£70	£0	£70	£71	£0	£71
<i>The report "Review of Licence Fees" approved all amended fees under Civic Government (Scotland) Act 1982 (Report No. 12/173 refers).</i>						
The fee to register as a private landlord is £66 + £15 per property. Late penalty fee is £132.						
<u>PROFESSIONAL FEES</u>						
Fees are placed at a level which reflects the fact that the Council wants to attract business. The Council only recover fees where the transaction involves a third party (e.g. lease/servitude) and it is reasonable to recover them from the third party.						
<u>PROPERTY SALES</u>						
Any fee is agreed with Estates which is then deducted off the capital receipt.						
<u>SECTION 75</u>						
The Council charge £500 which is broadly in line with other Councils. This is notified to the other party at the start of the transaction and recovered at the end of the transaction before the planning consent is issued.						

	Charge 2019/20	VAT	Total Charge 19/20 (Inc VAT)	Charge 2020/21	VAT	Total Charge 20/21 (Inc VAT)
3: DEMOCRATIC SERVICES CHARGES						
REGISTRATION FEES						
Full or Abbreviated Extract:						
Purchased within one month of registration	£10	£0	£10	£10	£0	£10
Where the Registrar is given sight of a full or abbreviated extract	£10	£0	£10	£10	£0	£10
Purchased more than one month after the date of registration	£15	£0	£15	£15	£0	£15
Submission of marriage notice (per notice form)	£30	£0	£30	£30	£0	£30
For solemnisation of civil marriage/ civil partnership	£55	£0	£55	£55	£0	£55
Extra fee payable for more than 8 people in the Tay Suite (during office hours)	£65	£0	£65	£65	£0	£65
Extra fee payable for use of the Old Council Chambers (during office hours)	£140	£0	£140	£140	£0	£140
Extra fee payable for weekday ceremonies (outwith normal office hours)	£185	£0	£185	£185	£0	£185
Extra fee payable for weekend ceremonies	£210	£0	£210	£210	£0	£210
Naming Ceremony	£225	£0	£225	£225	£0	£225
Renewal of Vows	£225	£0	£225	£225	£0	£225
Particular Search	£5	£0	£5	£5	£0	£5
General Search	£15	£0	£15	£15	£0	£15
Individual Citizenship Ceremony	£80	£0	£80	£80	£0	£80
<p>A benchmarking exercise was undertaken examining fees charged by neighbouring authorities and other service providers. The charges ensure the Council remains competitive with neighbouring authorities and other service providers whilst maximising income generation.</p> <p>The rate is still significantly less than the 2018 fees charged by neighbouring authorities.</p> <p>Should the Register General decide to increase the statutory charges during 2020/21 a further report will be presented to the Strategic Policy & Resources Committee. Also, there is currently a review of charges for the Council Chambers and Civic Hall being undertaken and on completion of this review a report will be presented to the Strategic Policy & Resources Committee.</p>						
DESIGN WORKS						
Designer	£50 Per Hour	£10 Per Hour	£60 Per Hour	£50 Per Hour	£10 Per Hour	£60 Per Hour
Design Assistant	£35 Per Hour	£7 Per Hour	£42 Per Hour	£35 Per Hour	£7 Per Hour	£42 Per Hour
<p>Benchmarking was undertaken through Creative Exchange which is a group for all Scottish Local Authority Graphic Design Teams in 2013 and these charges reflect the rates applied at this time. Due to the limited capacity to undertake external works no further benchmarking has been undertaken.</p>						

	Charge 2019/20	VAT	Total Charge 19/20 (Inc VAT)	Charge 2020/21	VAT	Total Charge 20/21 (Inc VAT)
4: HUMAN RESOURCES CHARGES						
Trade Union Commission - Subject to requirements of the Trade Union Bill	2.5% of gross deduction			2.5% of gross deduction		
Arrestment Income:						
Legislation allows the right on all employers to deduct a £1.00 administration fee from employees with salary arrestments	£1 Per Employee			£1 Per Employee		
Payroll Service charge - This is inflated by RPI annually	£1.33 per item on payslip per employee			£1.37 per item on payslip per employee		
Insurance Personal Accident	21.12% of total payment to insurer			21.12% of total payment to insurer		
Insurance Illness	10% of total payment per insurer			10% of total payment per insurer		
Consultancy:						
This is dependent on requirements and the level of the work involved	£100 per hour (Dependant on requirements)			£100 per hour (Dependant on requirements)		

PERTH & KINROSS COUNCIL COMMUNITY CARE CHARGES CHARGES EFFECTIVE 1ST APRIL 2020 - VAT @ 20%						
	Charge 2019/20	VAT	Total Charge 19/20 (Inc VAT)		Charge 2020/21	Total Charge 20/21 (Inc VAT)
CARE AND SUPPORT SERVICES						
CARE AND SUPPORT SERVICES						
Local Authority Residential Care (Per Week)			£962.72			£941.79
OCCUPATIONAL THERAPY EQUIPMENT (NOT MEANS TESTED)						
Delivery of Equipment (Per Episode of Care)			£20.80			£21.15
Fitting of Equipment (Per Episode of Care)			£31.20			£31.73
OT Maintenance - Stairlift (Annual Charge)			£159.00			£159.00
OT Maintenance - Through Floor Lift (Annual Charge)			£279.00			£279.00
OT Maintenance - Step Lift (Annual Charge)			£159.00			£159.00
OT Maintenance - Overhead Tracking Hoist (Annual Charge)			£178.00			£178.00
OT Maintenance - Closomat (Annual Charge)			£55.00			£55.00
OT Maintenance - Platform Lift (Annual Charge)			£159.00			£159.00
OT Maintenance - Stair Climber (Annual Charge)			£179.00			£179.00
STAFF MEALS (PER MEAL)						
Breakfast			£1.55			£1.58
Lunch			£3.10			£3.15
Tea/Supper			£1.25			£1.27
Snack			£0.85			£0.86

Background

Like all local authorities, Perth & Kinross Council is preparing for very significant financial challenges ahead and budget decisions. To gauge residents' views on budget issues and priorities, consultation was undertaken between 06 Jan 2020 and 16 Feb 2020. The consultation was published on the Perth & Kinross Council Consultation Hub, consult.pkc.gov.uk. Content included explanatory text, visualisations aimed to improve understanding of expenditure and strategic objectives and an online survey. The consultation was promoted via various channels.

Response

The PKC Budget Consultation page received **765** unique page views by the public (not including internal staff views). This is an increase on last year (521). Overall, there were **484** completed surveys, this shows a significant decrease on last year (1085 in 2019, 736 in 2018, 332 in 2017, 91 in 2016).

As with any exercise of this type, results are indicative and will be influenced by the demographic of those who choose to make a submission, and cannot be considered fully representative of all PKC residents. 92% of respondents live in Perth and Kinross, and 45% of respondents study or work locally. The age distribution of respondents has remained more balanced than is often seen in open consultations such as this (see Figure 1). 16% of respondents were under 35 years of age, and 56% were under 50 years of age.

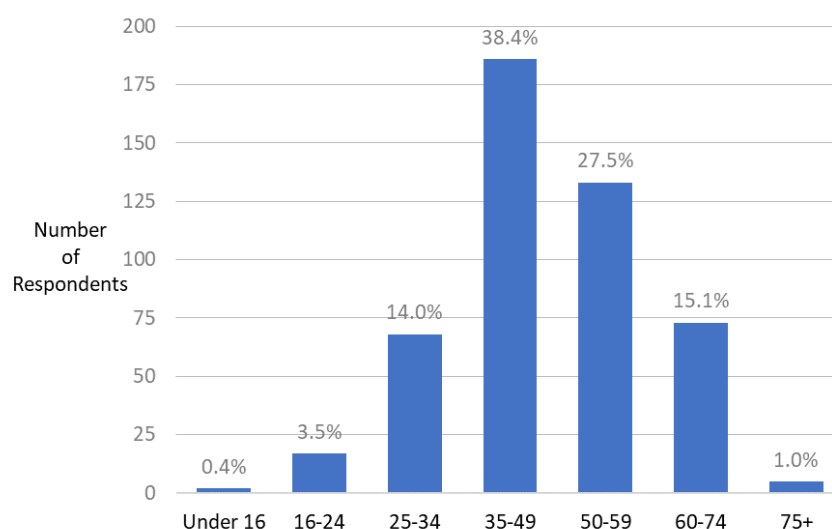


Figure 1: Age breakdown of respondents

Results

Setting the Council budget – Importance of strategic objectives

This question asked about the importance of the Council's five strategic objectives and replaced questions asked in previous years about the importance of twelve service areas.

Respondents were asked to rate the relative importance (within a budget setting context) of the strategic objectives, where 10 signified 'extremely important' and 0 signified "not important". Not all respondents chose to complete this question for "Promoting a prosperous, inclusive and

sustainable economy”; the number of people who responded is noted at the end of each strategic objective (figure 2).

The results show that people favour “Giving every child the best start in life” with almost 63% of respondents indicating extreme importance (score of 10). In 2019 Education and Children & Families Services were service areas which people viewed as of relatively high importance and this would broadly reflect the views this year.

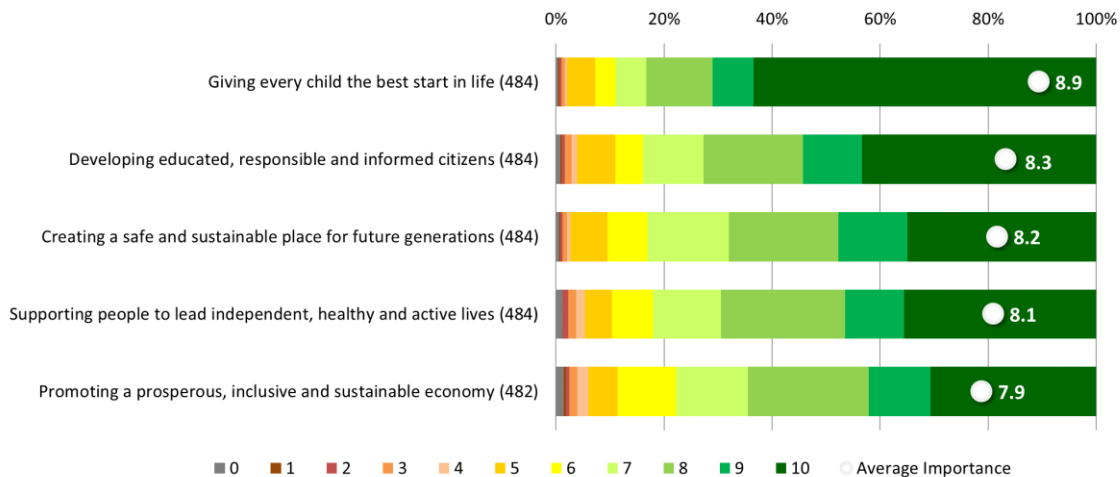


Figure 2: Overall importance of strategic priorities

Change in Council Tax

Respondents were asked what percentage change in Council Tax was preferable – the survey highlighted that a 1% change would be equal to around £0.9M difference to Council income. Respondents were unable to state a preference to reduce Council Tax. 81% of respondents opted for an increase in Council Tax rather than no change (78% in 2019). 38% of respondents would prefer an increase of 3% or more (34% in 2019).

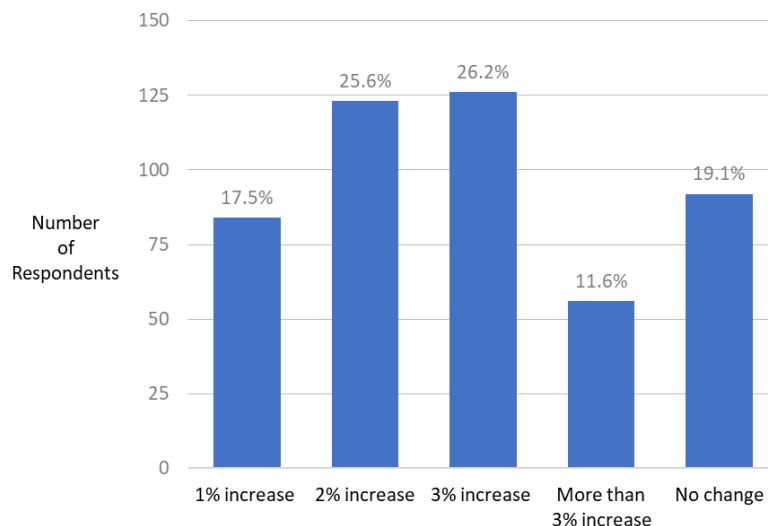


Figure 3: Breakdown of preference on change in Council Tax

Changes in how services are delivered

Respondents were asked how much they agreed with four statements about how the Council provides services, with 10 indicating “strongly agree and 0 indicating “strongly disagree”.

- The Council **reviews charges for services**, even if this means having to introduce or increase some charges to allow services to continue.
- The Council **reviews service standards**, even if this means that to continue the service, service levels are reduced and delivery times increased.
- The Council **reduces or even stop delivering some services** to protect other services.
- The Council **reduces the funding and subsidies** it provides to voluntary organisations and community groups to make savings. These organisations help deliver a range of essential services to vulnerable and other groups across our communities, working together with the Council and other bodies.

From the options available, results shown in Figure 4 indicate that the public were most in favour of changes to how the Council charges for services (average score 6.2 out of 10), even if this means having to introduce or increase some charges to allow services to continue. Respondents are least in favour of reducing funding or subsidies to voluntary organisations and community groups (3.7). Results showed little change in agreement when compared to last year’s responses.

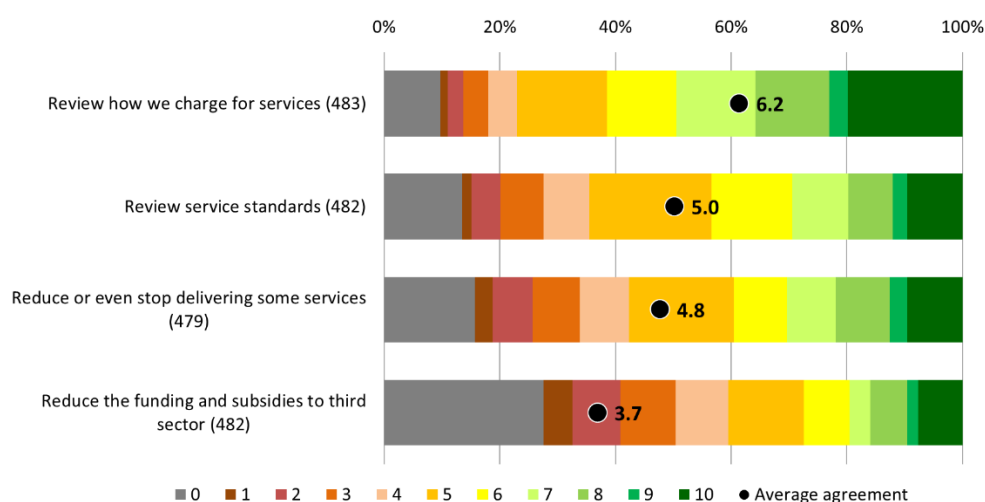


Figure 4: Changes to council spending and income

Respondents were asked how much they agreed with a further four statements, with 10 indicating “strongly agree and 0 indicating “strongly disagree”.

- The Council changes or **reduces opening hours** for some public services and facilities to reduce running costs.
- The Council **closes some buildings** in order to maintain others.
- The Council **considers selling some of the property** it owns and no longer has a use for.
- The Council **increase charges for the use of some facilities** to ensure they can continue to be provided.

Responses detailed in Figure 5 show that the public were most in favour of the Council considering selling some of the property it owns and no longer has a use for (average score 8.7 out of 10). They were less in favour of the possibility of increasing charges for the use of facilities (6.0) and reducing

opening hours for some services (5.8). Selling property had almost 63% of respondents indicating full agreement. Results broadly mirror the findings from last year's consultation.

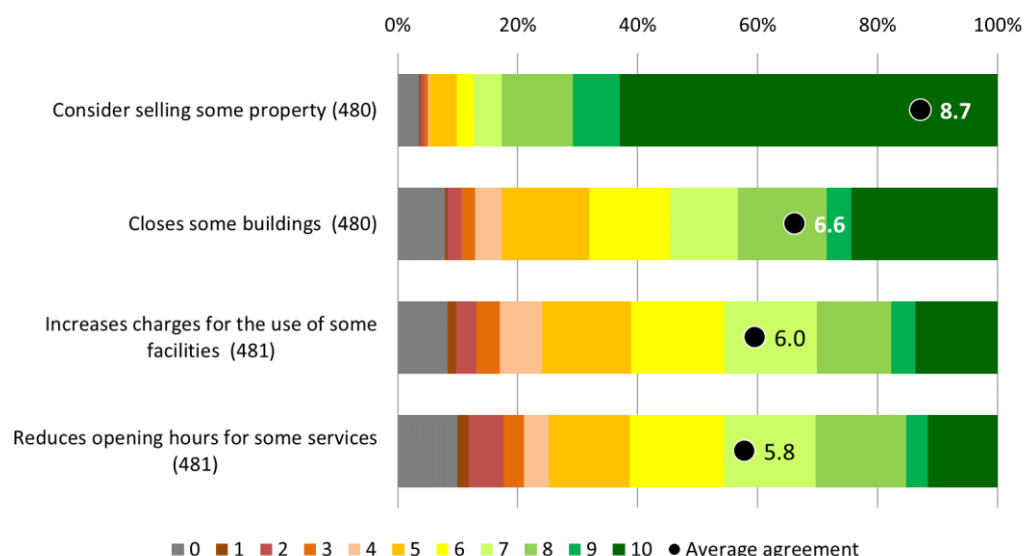


Figure 5: Changes to Council spending and income

Comments

When asked to share ideas that could help the Council save money or generate additional revenue **235** (49%) people chose to leave a comment (compared with 51% in 2019). Many respondents offered multiple suggestions for reducing expenditure, generating income and protecting specific services. Comments cover a range of themes, but largely fall into six main categories: Workforce; Service Delivery; Local Economy; Physical Assets; Charges and Business Processes. Commonly recurring themes include:

- Reducing spend on events and non-essentials to focus on delivering key services.
- Reducing PKC staff numbers/costs (largely focused on managerial positions and Councillors).
- The value of volunteers and community groups in helping the Council deliver services
- Improving efficiency in PKC
- A reduction in outsourcing of public services to private contractors.
- Reviewing procurement.

A further **153** comments were expressed to inform the development of the Council's budget and again these covered many topics. Commonly recurring themes include:

- The cost and efficiency of PKC staff
- Council Tax
- Protecting vulnerable people
- Environmental sustainability

Social Media

This year's budget consultation generated far less engagement via social media when compared to 2019. 9 comments were posted in 2020 in response to PKC Facebook posts to promote the consultation, in 2019 there were **129** comments posted. In addition, Facebook promotions received 14 reactions and 22 shares (21 reactions and 38 shares in 2019).

Promotion on Twitter generated 1 comment, 9 reactions and 23 retweets.

PERTH AND KINROSS COUNCIL

6 March 2020

CAPITAL UPDATE REPORT 2020/21-2029/30

**Joint Report by the Depute Chief Executive and Head of Finance
(Report No. 20/58)**

PURPOSE OF REPORT

This report provides an update on the estimated resources available for the General Fund (Composite) Capital Programme in 2029/30 and recommends the review, where appropriate, of the existing 10 year Capital Programme for further consideration by Council in June, including specific actions in relation to key strategic projects. The report further recommends the adoption of a Gateway Review approach to the management of the Council's Capital Programme and seeks approval for the development of a long-term Investment Blueprint 2020-2050 for Perth and Kinross.

1. BACKGROUND

- 1.1 The Council approved a ten-year Capital Programme for the period 2019/20 to 2028/29 at its meeting on 20 February 2019 (Report No. 19/47 refers). Revisions to the budget for these years have subsequently been considered by the Strategic Policy & Resources Committee throughout the year.
- 1.2 The Council's approved Capital expenditure currently totals approximately £703 million comprising £633.5 million of expenditure on the General Fund (Composite) Budget over the period 2019/29 and £69.5 million on the recently updated five-year Housing Investment Programme 2020/25 (Report 20/23 refers).
- 1.3 The Composite Budget is ambitious comprising both strategic infrastructure projects and ongoing programmes of asset improvement. It is, however, heavily front-loaded with 80% of planned expenditure and the majority of projects currently targeted for completion by 2023/24. Thereafter, expenditure reduces significantly and is largely focused upon ongoing Capital programmes.
- 1.4 Addressing the sustainability of the Council's Capital investment into future years presents a considerable challenge. At a time of significant constraint on Revenue expenditure the interdependency between the Council's Revenue and Capital Budget, both in terms of capacity to borrow to finance Capital expenditure but also in terms of meeting ongoing operating costs, requires different approaches to the assessment and financing of Capital projects. An increasing focus upon commercialisation – in terms of identifying opportunities for income generation through Capital investment - together with a robust evidence driven review of the business case underlying Capital projects at each stage or "gateway" in their delivery is required to ensure investment is justified and sustainable.

- 1.5 The strategic and national policy context in which the Capital Budget is being developed and delivered is also changing. “Protecting Scotland’s Future: The Government’s Programme for Scotland 2019-2020” published in September saw the Scottish Government underline its commitment to net zero carbon emissions by 2045 through staged targets including emission free city centres (2030) and a move to low carbon heating for all new homes (2024).
- 1.6 More recently, the Infrastructure Commission for Scotland published their “Key Findings Report: A blueprint for Scotland” in January 2020. The report makes a number of recommendations to the Scottish Government around the theme of “making the most of existing assets” on the premise “that most of the underlying infrastructure that will be used in 30-years’ time already exists today and it is, therefore, essential that these assets are most effectively and efficiently utilised, maintained and enhanced to net zero carbon readiness”. The Infrastructure Commission have consequently recommended developing a 30-year blueprint for Scotland’s infrastructure.
- 1.7 The arrangements through which the Scottish Government provide funding support for investment in the School Estate have also been subject to change. The new model developed by the Scottish Futures Trust requires local authorities to borrow to meet all the upfront construction costs. Where Scottish Government support is approved, the equivalent of 50% of the Capital cost of the scheme is provided in the form of Revenue grant funding over a 25-year period to support the ongoing maintenance of the building.
- 1.8 The financial constraints around the Council’s future Capital investment together with the potential local impact of the emerging national policy agenda were the subject of a presentation to Elected Members on 19 February 2020.
- 1.9 In light of the above, this report advises Council of the estimated funding available in “rolling forward” the approved Composite Capital Programme to a new year 10 (2029/30); recommends the review, where appropriate, of the existing 10 year Capital Programme for further consideration by Council in June; identifies proposals to take forward the delivery of key strategic projects and sets out the broader context for developing a long term investment blueprint for Perth and Kinross for the period 2020-50 supported by a gateway review approach to the management of the Capital Budget.

2. COMPOSITE CAPITAL RESOURCES IN 2029/30

- 2.1 In order to develop the Capital Budget it is proposed that the estimated level of Capital resources summarised in the table below are assumed to be available in 2029/30:

Composite Capital Resources	2029/30
	£'000
New Borrowing	12,000
General Capital Grant	14,000
Ring-Fenced Capital Grant	200
Developer Contributions	2,100
Capital Receipts	250
Total Resources Available	28,550

- 2.2 The level of new borrowing assumed and included in the programme is consistent with the amount assumed in the Council's approved Medium Term Financial Plan and has been maintained at £12,000,000 for each year in the current approved budget. Accordingly, this same amount has been assumed in 2029/30.
- 2.3 The Provisional Local Government Finance Settlement issued by the Scottish Government on 6 February 2020 (Finance Circular 1/2020) includes total Capital Grant Funding for Perth & Kinross Council in 2020/21 of £16.018 million. This includes "ring-fenced" Specific Grant Funding for Early Year's Expansion of £3.8 million and for Cycling Walking & Safer Streets of £0.248 million. There are also adjustments to reflect timing differences in relation to the receipt of funding for Flood Protection Schemes. The resource assumptions for 2029/30 assume the continuation of ring-fenced funding for Cycling, Walking & Safer Streets schemes.
- 2.4 In broad terms, excluding ring-fenced resources, the level of General Capital Grant funding provisionally allocated to the Council for 2020/21 is 22% lower than previously assumed. It is proposed that this reduction in Capital Grant be funded by an equivalent increase in borrowing rather than seeking specific reductions in expenditure on the current approved programme. Looking forward, it is not proposed to revise future years estimates at this stage although the position will be kept under review.
- 2.5 The Medium Term Financial Plan assumes that some projects will be funded by Developer Contributions over the longer term and, therefore, an estimate of Developer Contributions has been included. The amounts estimated to be received from major housing developments, which are ring-fenced for Transport Infrastructure and Educational purposes, will be received by the Council in line with future house build rates. Accordingly, estimates of contributions to be received each year are based on anticipated house building rates and the agreed level of contribution
- 2.6 A prudent estimate of General Fund property disposal receipts each year has been included in the estimated resources and it is proposed that the same provision is included in 2029/30. This will be subject to ongoing review throughout the budget period.

3. MAINTAINING THE COUNCIL'S EXISTING INFRASTRUCTURE & ASSETS

- 3.1 The Composite Capital Budget for 2019/20 to 2020/29, includes provision for annual programmes to maintain and improve the Council's existing infrastructure; property; greenspace and digital assets. This is consistent with the Infrastructure Commission for Scotland's Key Findings Report.
- 3.2 The table below illustrates that maintaining the Council's existing investment in its asset base could potentially absorb all the available Capital resources in 2029/30.

Resources for Programmes	2029/30
	£'000
Structural Maintenance	12,000
Cycling, Walking & Safer Streets	200
Footways	500
Bridges & Parapets	900
Road Safety	150
Traffic signals	150
Investment in the School Estate	6,000
Schools Audio-Visual Equipment	550
ICT Infrastructure	3,000
Property Capital Improvements	2,100
Property Compliance works	800
Property Disability Discrimination Act Works	200
Community Greenspace	350
Play Parks	180
Cemetery Extensions	100
IT Replacements (HE)	150
Occupational Therapy Replacements	320
Software Licences (Housing)	100
Council Contact Centre	50
Capital Blueprint Development	250
Existing Programme: Flood Schemes	500
Total	28,550

- 3.3 The level of future investment in Capital programmes will require to be considered by Council in June.

4 REVIEW OF THE CURRENT CAPITAL PROGRAMME AND RECOMMENDATIONS ON KEY STRATEGIC CAPITAL PROJECTS

- 4.1 The challenges of ensuring the sustainability of the Council's Capital Budget and aligning the budget with a developing national policy landscape necessitate both a review of the current Capital Programme and the development of a long-term strategic blueprint to inform and direct future investment.
- 4.2 To support the review of the existing Capital Budget, an analysis of the Programme has previously been circulated to Elected Members together with officer commentary.
- 4.3 It is recommended that the review of the existing Capital Budget should not generally extend to reviewing projects which are legally committed; which attract significant levels of third-party funding or where failure to progress may place the Council in breach of its statutory responsibilities.

- 4.4 It is recommended that officers continue to work with and support elected member budget review groups in advance of further consideration of the Capital Budget by Council in June.
- 4.5 Specific proposals are, however, set out in relation to the following key strategic Capital projects due to their scale; importance to local communities and impact upon service users.

4.6 **Perth Leisure Vision “PH2O”**

The Council has previously approved funding for the development of a design and business operating model for the Perth Leisure Vision “PH2O” project and this work is ongoing. Given the scale and complexity of the project, it is recommended that officers are remitted with bringing forward a commercial income stream to contribute to the financial viability of the Perth Leisure Vision “PH2O” project by June 2020.

4.7 **Blairgowrie Recreation Centre**

The Head of Property Services has been remitted with undertaking a design review of the Blairgowrie Recreation Centre project. This project is included within the existing Capital Programme and is being progressed. The cost estimates for project delivery are, however, currently being reviewed and will be refined in consultation with a user reference group. It is, therefore, recommended that officers seek an alternative funding source from within the existing uncommitted Capital Programme to ensure delivery of the Blairgowrie project remains on schedule and addresses budget pressures. This solution will be brought forward for consideration by June 2020.

5. ADOPTING A GATEWAY REVIEW APPROACH TO THE MANAGEMENT OF THE CAPITAL BUDGET

- 5.1 In line with best practice, and to ensure we maximise positive outcomes for our communities, we have a duty to ensure the ongoing relevance and validity of the investment proposals within our Capital programme. Both United Kingdom and Scottish Governments recognise the value of Gateway Reviews within a programme and project management environment and have encouraged their use. The adoption of Gateway Reviews is also part of the arrangements for projects funded through the Tay Cities Deal.
- 5.2 A Gateway Review process can be defined as a series of points on the timeline of an investment proposal at which that proposal is subject to objective challenge and scrutiny, to ensure it continues to represent the best value for delivering a stated and measurable outcome.
- 5.3 The Annual Audit Report to the Members of Perth and Kinross Council and the Controller of Audit for the year ended 31 March 2018 noted that:

‘Capital programme management is an area which is evolving and would benefit from further development by implementing gateway reviews and a lessons learned evaluation, and we recognise management’s challenges in implementing these effectively.’

- 5.4 Perth and Kinross Council has operated an informal Gateway Review process through the scrutiny and assessment of outline business cases and the ongoing monitoring of capital projects.
- 5.5 It is proposed that Perth and Kinross Council adopt the Office of Government Commerce (OGC) Gateway Review framework ([Link](#)). This provides a close match to the Council's current informal process and will allow us to undertake formal Gateway Reviews of the Capital programme which are scaleable, proportionate and adaptable.
- 5.6 This approach will provide the Council with assurance that all investment proposals are subject to regular challenge and scrutiny to ensure they continue to represent best value for the delivery of specified strategic outcomes.

6. DEVELOPING AN INVESTMENT BLUEPRINT FOR THE FUTURE 2020-2050

- 6.1 We are a hugely ambitious and aspirational council dedicated to delivering services which have positive outcomes on the lives of our citizens and communities: this is reflected in the scale of the Council's 10 year capital investment programme.
- 6.2 Our society and environment have, and continue to become, increasingly complex, technical and interdependent. Such a dynamic landscape brings with it challenges but also opportunities: allowing us to consider more innovative and effective ways of delivering services.
- 6.3 To identify and develop these opportunities, and ensure we continue the best value delivery of our strategic objectives, requires an agile approach to service design and delivery, and to investment decision making.
- 6.4 Our current approach to strategic investment, articulated in the 10 year capital programme does not have the flexibility to allow for this agile approach. Investment proposals tend to develop in isolation and acquire a permanence, with a focus on project outputs.
- 6.5 To address this, and better assist us in making strategic investment decisions, including the school estate review, it is proposed that a 30 year investment blueprint (2020 – 2050) is developed in line with the recommendations of the Infrastructure Commission's Key Findings report. This will consider all identified strategic drivers (social, economic, environmental, technical etc.) and how these are likely to drive our investment decisions. It will be flexible and allow for the incorporation of additional strategic drivers as they are identified.
- 6.6 Through its flexible strategic approach the blueprint will support the development of the Perth and Kinross Offer. It will also provide a framework to develop inclusive growth and a vibrant economy, support our focus on climate change, delivery on the National Performance Framework, Infrastructure Commission and any other national policy initiatives.

- 6.7 The capital programme will continue. It will be developed as an investment delivery plan from the blueprint and will be a flexible 5 year programme which will be managed in line with the principles of Gateway Reviews outlined in Section 5 above.
- 6.8 The adoption of a 30 year investment blueprint will demonstrate the Council's ongoing commitment to securing the best outcomes for all its citizens, be in accordance with best practice in strategic investment thinking and place Perth and Kinross Council as a sector leading authority.

7. CONCLUSION AND RECOMMENDATIONS

- 7.1 This report provides Council with an update on the Composite Capital Budget 2020/21 to 2029/30 and summarises the challenges in ensuring that the future Capital Programme remains both sustainable and aligned to a developing national policy landscape. Recommendations are made to support Elected Members in further consideration of the Capital Budget in June; to strengthen the Council's Capital management and governance arrangements and to bring forward a long-term Investment Blueprint for the period 2020-2050 to inform and guide future Capital decision making and set out our ambition and aspiration for Perth and Kinross.
- 7.2 The Council is requested to:
- 7.2.1 Note the contents of the report
- 7.2.2 Note the estimated Composite Capital Resources in 2029/30 of £28.550 million as set out in section 2 of the report.
- 7.2.3 Approve the review of the Council's existing Capital Programme for further consideration by Elected Members in June as set out in the recommendations in section 4 of the report.
- 7.2.4 Approve the recommendations in respect of the Perth Leisure Vision "PH2O" project and the Blairgowrie Recreation Centre project as set out in paragraphs 4.6 and 4.7 of the report.
- 7.2.5 Approve the development of a long-term Investment Blueprint for the Future covering the period 2020-2050 as set out in section 5 of the report for consideration by Council in 2021.
- 7.2.6 Approve the strengthening of the Council's governance and management arrangements for Capital expenditure through the adoption of a gateway review approach as outlined in section 6 of the report.

Author(s)

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Approved

Name	Designation	Date
Stewart MacKenzie	Head of Finance	28 February 2020
Jim Valentine	Depute Chief Executive (Chief Operating Officer)	28 February 2020

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All Council Services can offer a telephone translation facility.

1. IMPLICATIONS, ASSESSMENTS, CONSULTATION AND COMMUNICATION

Strategic Implications	Yes / None
Community Plan / Single Outcome Agreement	None
Corporate Plan	Yes
Resource Implications	
Financial	Yes
Workforce	Yes
Asset Management (land, property, IST)	Yes
Assessments	
Equality Impact Assessment	Yes
Strategic Environmental Assessment	Yes
Sustainability (community, economic, environmental)	Yes
Legal and Governance	None
Risk	None
Consultation	
Internal	Yes
External	None
Communication	
Communications Plan	None

1. Strategic Implications

Corporate Plan

- 1.1 The Council's Corporate Plan 2018-2023 lays out five outcome focussed strategic objectives which provide clear strategic direction, inform decisions at a corporate and service level and shape resources allocation. They are as follows:

- (i) Giving every child the best start in life;
- (ii) Developing educated, responsible and informed citizens;
- (iii) Promoting a prosperous, inclusive and sustainable economy;
- (iv) Supporting people to lead independent, healthy and active lives; and
- (v) Creating a safe and sustainable place for future generations.

- 1.2 This report relates to all these objectives.

2. Resource Implications

Financial

- 2.1 There are no direct financial implications arising from this report other than those reported within the body of the main report.

Workforce

- 2.2 There are no direct workforce implications arising from this report other than those reported within the body of the main report.

Asset Management

- 2.3 There are no direct asset management implications arising from this report other than those reported within the body of the main report.

3. Assessments

Equality Impact Assessment

- 3.1 The information presented in this report was considered under the Corporate Equalities Assessment Framework and the determination was made that the items summarised in this report do not require further assessment as they do not have a direct impact on people's wellbeing.

Strategic Environmental Assessment

- 3.2 The Environmental Assessment (Scotland) Act 2005 places a duty on the Council to identify and assess the environmental consequences of its proposals.

The matters presented in this report were considered under the Act and no further action is required as it does not qualify as a PPS as defined by the Act and is therefore exempt.

4. Consultation

The Chief Executive and the Executive Directors have been consulted in the preparation of this report.

2. BACKGROUND PAPERS

No background papers, as defined by Section 50D of the Local Government (Scotland) Act 1973 (other than any containing confidential or exempt information) were relied on to any material extent in preparing the above report.

PERTH & KINROSS COUNCIL

6 March 2020

RESERVES STRATEGY

Report by the Head of Finance (Report No. 20/59)

PURPOSE OF REPORT

This report recommends a strategy for managing the Council's Reserves (with the exception of the Housing Revenue Account balance) in the context of setting the Council's Final Revenue Budget for 2020/21 and Provisional Revenue Budgets for 2021/22 and 2022/23.

1. BACKGROUND

- 1.1 In accordance with the existing statutory and regulatory framework, the Head of Finance as Responsible Financial Officer (or "Proper Officer") is responsible for advising the Council on the level of Reserves it should hold. This report is intended to fulfil that remit except with regard to the Housing Revenue Account (HRA) balance, which was considered in a separate report to the Housing and Communities Committee on 29 January 2020 (Report No. 20/29 refers).
- 1.2 CIPFA Local Authority Advisory Panel Bulletin (LAAP) 99 published in July 2014 provides guidance on the establishment and maintenance of Reserves and Balances and has informed the preparation of this report.
- 1.3 In determining medium term financial plans and preparing budgets the Council needs to consider the establishment and maintenance of Reserves in accordance with its statutory powers. Reserves can be held for three main purposes:
 - Working balances to help cushion the impact of uneven cash flows and avoid unnecessary temporary borrowing – this forms part of General Reserves.
 - A contingency to cushion the impact of unexpected events or emergencies – this also forms part of General Reserves.
 - A means of building up funds often referred to as Earmarked Reserves, to meet known or predicted liabilities.
- 1.4 LAAP Bulletin 99 also provided guidance on the various categories of Earmarked Reserve that the Council is permitted to hold:

- Sums set aside for major schemes, such as capital developments or asset purchases, or to fund major reorganisations
- Insurance reserves
- Reserves for trading and business units
- Reserves retained for service use
- Reserves for unspent revenue grants
- School balances

- 1.5 The 2018/19 Annual Accounts which were presented to the Audit Committee on 18 September 2019 (Report No. 19/251 refers), give an overview of the Reserves position as at 31 March 2019 which is summarised in the table below.

<u>Summary of Council Reserves as at 31 March 2019</u>	
	£'000
General Fund	47,441
Housing Revenue Account	1,000
Capital Fund	30,366
Renewal and Repair Fund	20
Insurance Fund	3,193
Capital Statutory Funds	2,581
Capital Grants Unapplied	3,580
	<hr/>
	88,181

- 1.6 The above summary excludes the Revaluation Reserve; Capital Adjustments Account; the Financial Instruments Adjustment Account; the Pensions Reserve and the Employee Statutory Adjustment Account. These Reserves reflect proper accounting practice, but are not resource-backed and are, therefore, of limited relevance in determining the Council's Reserves and budget strategies.
- 1.7 The General Fund figure included above merits further consideration and is analysed in detail at Appendix 1 to this report. To assist in effective financial management, Housing Revenue Account balances are considered separately from the rest of the General Fund although for accounting purposes they are part of the General Fund. With regard to Appendix 1 it is important to note that although the General Fund balance as at 31 March 2020 totalled £48,441,000, once HRA balances (£1,000,000) and commitments (£34,767,000) are excluded, there was an uncommitted General Fund balance of £12,674,000. This represented 3.6% of the Council's net budgeted expenditure for 2018/19 (per 2018/19 Revenue

Monitoring Report No.4 – considered by the Strategic Policy and Resources Committee on 17 April 2019 (Report No. 19/10 refers)).

- 1.8 The projected position as at 31 March 2020 for each of the relevant Reserves will now be considered in turn and recommendations made regarding future strategy.
2. **GENERAL FUND (Excluding HRA): Proposals to earmark General Fund balances.**
 - 2.1 Revenue Monitoring Report Number 3, as presented to the meeting of the Strategic Policy & Resources Committee on 29 January 2020 (Report No. 20/22 refers), detailed the projected outturn for the Council's 2019/20 General Fund Revenue Budget. The projections included in Revenue Monitoring Report Number 3 have been further refined to recognise a number of adjustments which are required in closing the Council's 2019/20 Annual Accounts.
 - 2.2 The impact of these projections on the level of balances is summarised at Appendix 2 to this report, which indicates a projected General Fund (excluding HRA) balance of £39,547,000 at 31 March 2020. Of the projected balance as at 31 March 2020, £29,689,000 is earmarked for the specific purposes set out in the table below with a projected uncommitted balance of £9,858,000.
 - 2.3 It should be understood that some areas of uncertainty remain about the projected level of balances at 31 March 2020. Significant issues which might impact on balances include expenditure in relation to any weather related events that occur during the remainder of the financial year.
 - 2.4 Based on the Council's existing financial and policy commitments and the work undertaken in updating the Provisional Revenue Budgets, it is advised that significant amounts will require to be earmarked against the projected General Fund balance as follows:

Projected Uncommitted General Fund Balance at 31 March 2020 (Excluding HRA)		
	£'000	£'000
Projected General Fund Balance at 31 March 2020 (Per Appendix 2)		39,547
<u>Less: Proposed Amounts Earmarked Against Balances:</u>		
Transformation Programme (including Workforce Management and Organisational Change)	(6,250)	
Affordable Housing	(4,909)	
Developer Contributions	(4,600)	
Revenue Grants	(2,752)	
Revenue Budget Flexibility 2019 & 2020	(2,407)	
Perth High School	(1,359)	
REACH project	(1,295)	
Car Parking	(1,154)	
Devolved School Management Balances	(670)	
Secondary Schools	(499)	
Perth & Kinross Offer	(462)	
Works Maintenance	(400)	
Culture	(398)	
PH2O	(350)	
Community Investment Fund	(292)	
Modern Apprentices / Graduate Trainees	(242)	
Communities	(225)	
Grounds maintenance	(225)	
Planning Appeals and Public Enquiries	(191)	
Health and Social Care	(180)	
Contaminated Land	(176)	
Financial Assistance	(156)	
Central Energy Efficiency Fund	(154)	
Events and Rural Communities	(120)	
North Inch Golf Course	(117)	
Elections	(106)	
		(29,689)
Revised Projected Uncommitted Balance at 31 March 2020		9,858

- 2.5 The Council is asked to endorse each of the proposals to earmark Reserves prior to agreeing an appropriate approach to determining the level of uncommitted Reserves held on the General Fund. Each of these proposals is, therefore, dealt with in more detail below.

Transformation Programme (including Workforce Management and Organisational Change) - £6,250,000

- 2.6 As outlined in the latest update to the Medium Term Financial Plan (Report No. 18/326 refers), the Council faces a number of risks over the medium term in relation to future levels of funding and demand for Council services.

- 2.7 In response to this continuing financial challenge the Council has put in place a significant and ambitious Transformation Programme which requires initial non-recurring contributions from this earmarked Reserve in order to generate significant recurring savings. This earmarked Reserve is also in place to fund further workforce management costs that the Council may incur as it prepares for the challenges ahead.
- 2.8 During the year the Reserve has been used to fund £2,681,000 of expenditure on transformation projects as approved by the Strategic Policy & Resources Committee.
- 2.9 Beyond the current financial year there are likely to be significant calls on this funding. To the extent these calls have not yet been committed they are inevitably very difficult to quantify on an objective basis and the amounts outlined below are a broad indication of the possible demands on this resource:
- Transformation Programme – there are currently further commitments of £2,491,000 in terms of the Council's approved transformation programme.
 - Further workforce management measures for all groups of staff (which includes voluntary severance schemes) - £3,602,000. The 2020/21 to 2022/23 Provisional Revenue Budgets assume workforce reductions in each year. Further reductions are likely to be necessary beyond this period. This figure will be reviewed as part of the 2019/20 Unaudited Accounts process in light of the final outturn for the Council.
 - Further Transformation and Organisational Change - £157,000 – this includes provision for assisting in delivering a programme of cultural change and building capacity and capability across the organisation.
- 2.10 The total estimated cost of these further initiatives is £6,250,000 as summarised below:

	£'000
Transformation existing programme	2,491
Workforce management	3,602
Further Transformation and Organisational Change	157
TOTAL	6,250

- 2.11 Detailed monitoring information on the Transformation Programme will continue to be presented to the Strategic Policy and Resources Committee.
- 2.12 These resources will be monitored as part of the revenue monitoring process and reported to the Strategic Policy & Resources Committee.

Affordable Housing (Resources accrued from reduced Council Tax Discounts) - £4,909,000

- 2.13 It is anticipated that by the end of the current financial year there will be a balance of approximately £4,909,000 in Reserves which has been generated as a result of the Council's policy of varying the level of Council Tax charged for long term empty properties and second homes.
- 2.14 These resources will be monitored as part of the revenue monitoring process and reported to the Strategic Policy & Resources Committee.

Developer Contributions: Commuted Sums & Infrastructure and Affordable Housing - £4,600,000

- 2.15 The Enterprise & Infrastructure Committee approved supplementary guidance on 3 September 2014 for developer contributions covering community greenspace, primary education, Auchterarder A9 junction improvements, affordable housing and transport infrastructure (Report No. 14/370 refers).
- 2.16 Developer Contributions are held in the Council's Reserves until they are applied to relevant schemes. It is projected that approximately £2,078,000 of unapplied resources in relation to affordable housing will be held by the Council at 31 March 2020 and it is proposed to earmark the unapplied amount within General Fund Balances. Additionally, it is proposed to earmark accumulated balances of £1,224,000 for the provision of education infrastructure and £192,000 for transport infrastructure. Contributions are also provided by developers towards the cost of maintaining areas of ground. These contributions are used to fund relevant expenditure over a ten year period. It is projected that approximately £1,106,000 of unapplied resources for tree planting, play areas, community allotments and sports grounds will be held by the Council at 31 March 2020. In summary it is proposed to earmark the unapplied amount of developer contributions and commuted sums within General Fund Balances as follows:

	£000
Affordable Housing	2,078
Education Infrastructure	1,224
Transport Infrastructure	192
Environmental Infrastructure	1,106
TOTAL	4,600

- 2.17 These resources will be monitored as part of the revenue monitoring process and reported to the Strategic Policy & Resources Committee.

Revenue Grants - £2,752,000

- 2.18 These grants are being carried forward in Reserves in accordance with proper accounting practice as the grant conditions have been met but the relevant expenditure has not yet been fully incurred. It is possible that

further grants will be received in advance of the financial year end, which will augment the projected earmarked Reserve.

- 2.19 These resources will be monitored as part of the revenue monitoring process and reported to the Strategic Policy & Resources Committee.

Revenue Budget Flexibility 2019/20 & 2020/21 - £2,407,000

- 2.20 The Council operates a Revenue Budget Flexibility Scheme which, subject to approval, allows certain Service under and over spends from one financial year to be carried forward to future financial years to allow the management of the Revenue Budget over the medium term. Revenue Budget flexibility proposals are reviewed annually with the earmarked amount utilised for the purposes approved by Council. The amount shown is in line with the proposals to utilise budget flexibility contained within the Revenue Budget 2020/21, 2021/22 & 2022/23 report on the agenda for the special meeting of the Council (Report No. 20/57 refers). The assumption underlying this report is that all of the budget flexibility proposals contained within the Revenue Budget report are approved.

- 2.21 These resources will be monitored as part of the revenue monitoring process and reported to the Strategic Policy & Resources Committee.

Perth High School - £1,359,000

- 2.22 This is the remaining balance of £2,116,000 originally earmarked as part of 2016/17 Revenue Monitoring Report 1 to the Strategic Policy and Resources Committee (Report No. 16/400 refers) for future maintenance works at Perth High School.

- 2.23 These resources will be monitored as part of the revenue monitoring process and reported to the Strategic Policy & Resources Committee.

REACH project - £1,295,000

- 2.24 The Council meeting of 16 August 2017 approved the review and remodelling of residential care (children and young people) and the financial resources to fund this transformation project (Report No.17/262 refers). The Council approved £500,000 from transformation funding and £500,000 for uncommitted Reserves and £700,000 from the Education and Children Services budget. The balance of £1,295,000 from the total resources of £1,700,000 continues to be earmarked for this purpose.

- 2.25 These resources will be monitored as part of the revenue monitoring process and reported to the Strategic Policy & Resources Committee.

Car Parking - £1,154,000

- 2.26 The car parking balance is an estimate of the accumulated surpluses from car parking operations at 31 March 2020. These surpluses are restricted in

their application under the Road Traffic Regulation Act 1984 and any proposals to utilise these resources will require to be approved by the Strategic Policy & Resources Committee.

- 2.27 These resources will be monitored as part of the revenue monitoring process and reported to the Strategic Policy & Resources Committee.

Devolved School Management (DSM) - £670,000

- 2.28 The earmarked amount shown above is an estimate of the accumulated sum available to be carried forward at 31 March 2020 under the approved scheme for managing these budgets. The purposes for which the earmarked amount can be used and the procedures for its management and control are detailed in the Council's approved DSM scheme (Report No. 15/507 refers).

- 2.29 These resources will be monitored as part of the revenue monitoring process and reported to the Strategic Policy & Resources Committee.

Secondary Schools - £499,000

- 2.30 There is £499,000 of resources remaining from the £1,799,000 originally earmarked to equip the new school at Bertha Park which opened in August 2019. (Report No 15/395 and 18/41 refer).

- 2.31 These resources will be utilised in future resources as the pupil intake increases.

- 2.32 These resources will be monitored as part of the revenue monitoring process and reported to the Strategic Policy & Resources Committee.

Perth & Kinross Offer - £462,000

- 2.33 The Strategic Policy and Resources Committee approved the transfer of £262,000 from a budget of £350,000 as part of Revenue Monitoring Report 3 to fund future expenditure in Perth & Kinross Offer (Report No 20/22 refers). The Council has identified further under spends which will be included in Revenue Monitoring Report 4. It is proposed that this additional under spend augments the funding available to support the Perth & Kinross Offer.

- 2.34 These resources will be monitored as part of the revenue monitoring process and reported to the Strategic Policy & Resources Committee.

Works Maintenance - £400,000

- 2.35 It is proposed that the Council continues to earmark the balance of £400,000 for future works maintenance which remains from the £1,250,000 approved as part of the 2018/19 – 2020/21 Revenue Budget.

- 2.36 These resources will be monitored as part of the revenue monitoring process and reported to the Strategic Policy & Resources Committee.

Culture - £398,000

- 2.37 There is £398,000 earmarked for developing the cultural offer originally approved from an under spend in the 2018/19 Revenue Budget and transferred to a cultural reserve as part of 2018/19 Revenue Monitoring Report 2 to the Strategic Policy & Resources Committee on 28 November 2018 (Report no. 18/384 refers).

- 2.38 These resources will be monitored as part of the revenue monitoring process and reported to the Strategic Policy & Resources Committee.

PH2O (Perth Leisure Vision) - £350,000

- 2.39 The Strategic Policy and Resources Committee approved the transfer of £350,000 from a budget of £500,000 as part of 2019-20 Revenue Monitoring Report 3 to the Strategic Policy & Resources Committee to fund the future design and business operating model of the PH2O project (Report No 20/22 refers). This will be utilised in future years.

- 2.40 These resources will be monitored as part of the revenue monitoring process and reported to the Strategic Policy & Resources Committee.

Community Investment Fund - £292,000

- 2.41 It is proposed that the Council continues to earmark the remaining balance of £292,000 of the Community Investment Fund approved as part of the 2018/19 – 2020/21 Revenue Budget.

- 2.42 These resources will be monitored as part of the revenue monitoring process and reported to the Strategic Policy & Resources Committee.

Communities - £225,000

- 2.43 The amount shown is earmarked for Communities and is the balance of resources which were approved in 2017/18 Revenue Monitoring Report 3 by the Strategic Policy & Resources Committee (Report No.18/41 refers).

- 2.44 These resources will be monitored as part of the revenue monitoring process and reported to the Strategic Policy & Resources Committee

Grounds Maintenance - £225,000

- 2.45 The Strategic Policy and Resources Committee approved the transfer of £225,000 as part of 2018/19 Revenue Monitoring Report 4 to fund road safety measures around the A9/A85 project. (Report No 19/110 refers). This will be utilised over the next 3 financial years.

- 2.46 These resources will be monitored as part of the revenue monitoring process and reported to the Strategic Policy & Resources Committee.

Modern Apprentices / Graduate Trainees - £242,000

- 2.47 The Strategic Policy and Resources Committee originally approved the transfer of £150,000 during 2014/15 to fund future expenditure on modern apprentices and graduate trainees. The projected balance remaining at 31 March 2020 is £242,000 which includes current and previous year underspends.
- 2.48 These resources will be monitored as part of the revenue monitoring process and reported to the Strategic Policy & Resources Committee.

Planning Appeals and Public Inquiries - £191,000

- 2.49 The Council has previously earmarked resources for future planning appeals and public inquiries as they arise. As expenditure within this area is unpredictable these Reserves will be drawn down if and when they are required.
- 2.50 These resources will be monitored as part of the revenue monitoring process and reported to the Strategic Policy & Resources Committee.

Health and Social Care - £180,000

- 2.51 The Council approved as part of the 2019-20 revenue budget £250,000 towards investment in health and social care transformation. There is £180,000 of resources remaining to be earmarked. (Report 19/46 refers)
- 2.52 These resources will be monitored as part of the revenue monitoring process and reported to the Strategic Policy & Resources Committee.

Contaminated Land - £176,000

- 2.53 The Council has a statutory duty in relation to contaminated land to protect public health. In general terms, the Council has a duty to investigate the land in its area to determine whether any meets the statutory definition of contaminated land and, if so, to arrange for any necessary remediation work to be carried out. This remediation is done at the expense of the liable party or parties (under certain criteria). Where the source of the contamination cannot be traced, the Council may be required to fund the remediation work. There is a projected balance of £176,000 earmarked for this purpose.
- 2.54 These resources will be monitored as part of the revenue monitoring process and reported to the Strategic Policy & Resources Committee.

Financial Assistance - £156,000

- 2.55 At its meeting on 9 February 2006 the Council approved the creation of a recurring budget of £20,000 to fund a potential contribution to a future hosting of the Mod (Report No. 06/79 refers). It has now been confirmed that the Mod will take place in the Summer 2021. The projected accumulated balance available for this purpose at 31 March 2020 is £156,000. This will be utilised in 2021/22.
- 2.56 These resources will be monitored as part of the revenue monitoring process and reported to the Strategic Policy & Resources Committee.

Central Energy Efficiency Fund - £154,000

- 2.57 The Central Energy Efficiency Fund is a means of pooling grant received from the former Scottish Executive together with savings achieved from the implementation of energy conservation and efficiency schemes to fund expenditure on further schemes of the same type.
- 2.58 It is projected that the balance on the Fund at 31 March 2020 will be approximately £154,000 and this amount is shown as being earmarked within General Fund Reserves.
- 2.59 These resources will be monitored as part of the revenue monitoring process and reported to the Strategic Policy & Resources Committee.

Events and Rural Communities - £120,000

- 2.60 The Strategic Policy and Resources Committee approved the transfer of £120,000 as part of 2019-20 Revenue Monitoring Report 1 to fund future expenditure on events and rural communities (Report No 19/246 refers). It is anticipated that this will be utilised in 2020/21.
- 2.61 These resources will be monitored as part of the revenue monitoring process and reported to the Strategic Policy & Resources Committee.

Investment in North Inch Golf Course - £117,000

- 2.62 The Strategic Policy & Resources Committee approved the transfer of £117,000 as part of Revenue Monitoring Report 2 to fund future investment in North Inch Golf Course (Report No 19/340 refers). This will be utilised in future years.
- 2.63 These resources will be monitored as part of the revenue monitoring process and reported to the Strategic Policy & Resources Committee.

Elections - £106,000

- 2.64 The Council's Revenue Budget contains a recurring contribution of £53,000 to fund local government elections. The projected balance at 31 March 2020 will be £106,000.
- 2.65 These resources will be monitored as part of the revenue monitoring process and reported to the Strategic Policy & Resources Committee.

3. GENERAL FUND: Proposed Approach to Managing Uncommitted General Fund Balances

- 3.1 In order to assess the adequacy of unallocated general Reserves it is necessary to take account of the strategic, operational and financial risks facing the authority. The most significant risks are summarised below.

Capacity to Raise Balances

- 3.2 In determining the Council's Reserves Strategy it should be noted that there are likely to be constraints on the Council's capacity to increase uncommitted Reserves in the future.
- 3.3 These constraints arise firstly from the tight budgetary environment anticipated over the medium term, which means that there will be limited opportunities to raise Reserves through taxation or savings. Secondly, the successful operation of the Council's approved Revenue Budget Flexibility Scheme means that there is a limited prospect of uncommitted Reserves being built up through Service under spends.
- 3.4 The application of Reserves, therefore, requires to be undertaken on a sustainable basis and the overall level of Reserves requires to reflect the difficulty likely to be experienced in reinstating them as and when they are applied.

Political, Economic, Social and Other Risks Facing the Council

- 3.5 The Council faces significant challenges over the medium term. A more comprehensive list of the risks facing the Council in the next few years which may impact upon the budget is set out in the separate report on the Revenue Budget 2020/21 to 2022/23 which is on the agenda for this special meeting of the Council (Report No. 20/57 refers). These include –
- Uncertainty over Scottish Government funding levels beyond 2020/21
 - Pay award assumptions beyond 2020/21
 - Service need and demand pressures notably Health & Social Care
 - Inflation assumptions
 - Reliance on transformation across the Council to achieve significant budget reductions
 - Assumptions in relation to the continued growth in the number of Band D equivalent properties

- Voluntary Severance Schemes
- Implementation of Welfare Reform
- Current Economic Climate including the United Kingdom's future relationship with the European Union.

Severe Weather

- 3.6 The Provisional Revenue Budgets for 2020/21 to 2022/23 for winter maintenance include provision for the cost of an average winter. However a worse than average winter may have a significant adverse impact on the Reserves position.
- 3.7 The variable costs of service provision can increase substantially as a result of prolonged spells of colder than average weather or particularly severe winter weather. In the past there have been significant over spends on this activity, which were funded from Reserves.
- 3.8 The Council also has extensive experience of flood events in recent years and the potential for incurring unbudgeted costs as a result of these is significant. Once again, scenarios in which the Council could incur costs of several million pounds from one or more major events can be envisaged.
- 3.9 The Council's practice in respect of unbudgeted severe weather costs in recent years has been to fund them through savings against other (particularly maintenance) budgets as well as Reserves. It is anticipated that alternative savings would be sought where possible in the event of severe weather. Notwithstanding this, the probability and potential financial impact of severe weather is such that this risk must be a major consideration in developing the Reserves Strategy. The following table sets out final outturns on Winter Maintenance over the last ten years.

Winter Maintenance Final Over / Underspend	
2019/20 (Projected)	On budget
2018/19	Underspend £143,000
2017/18	Over spend of £1,350,000
2016/17	Underspend £540,000
2015/16	Over spend £59,000
2014/15	Over spend £260,000
2013/14	Under spend £531,000
2012/13	Over spend £1,411,000
2011/12	Over spend £785,000
2010/11	Over spend £3,160,000
2009/10	Over spend £2,044,000
2008/09	Over spend £656,000

Bellwin Scheme

- 3.10 The Bellwin Scheme operates under Section 155(2) of the Local Government and Housing Act 1989. It allows Scottish Ministers to make

additional revenue support available to local authorities to assist with the immediate and unforeseen costs of dealing with the aftermath of emergency incidents.

- 3.11 Currently Councils are expected to retain the equivalent of 0.2% of their annual Net Revenue Budget to deal with unforeseen emergencies (£690,708 in 2019/20 for Perth & Kinross Council).

Comparison with other authorities

- 3.12 Audit Scotland's Financial Overview report for 2018/19, published in December 2019 makes a number of observations in terms of Council's useable Reserves. Their main observation was that there was a net draw in reserves of £45 million during 2018/19 with 16 Councils ending the year with lower reserves than at the start of the financial year.
- 3.13 The report makes reference to signs that Councils are under financial pressure and have been turning to reserves to address funding gaps which is not a sustainable solution.
- 3.14 It is probable that a number of authorities are holding levels of uncommitted Reserves significantly below the levels that would normally be considered desirable as a result of pressures on their expenditure. Additionally, for reasons of geography many authorities do not face the same risks in relation to severe weather as Perth & Kinross Council.

Proposed Level of Uncommitted General Fund Reserves

- 3.15 Taking account of all of the above factors and historical experience in Perth & Kinross since 1996, it is recommended that the targeted level of uncommitted non-HRA General Fund Reserves continues to be in the range of 2% to 4% of the Council's net revenue expenditure in the medium term. Based on the Net Provisional Revenue Budget for 2020/21 of £374,145,000 (including the application of unallocated resources) this would imply a level of uncommitted Reserves of between approximately £7,483,000 and £14,966,000 for 2020/21.
- 3.16 It has been recommended that the targeted level of uncommitted Reserves be maintained in the 2% to 4% range for a number of years. Whilst this range is still considered to be appropriate it should be noted that the level of risk involved in managing the Council's Revenue Budget is likely to remain significant. This reflects the fact that the local government settlements for the last few years have seen real terms reductions in funding and that future settlements are expected to be challenging; that there is currently no information from the Scottish Government on the level of settlement beyond 2020/21 and that many of the savings options included in the Revenue Budget Executive Summaries will be challenging to deliver.
- 3.17 In these circumstances it would be prudent to maintain the level of uncommitted Reserves towards the upper end of the range if this is at all

possible. Inevitably determining the exact level of uncommitted Reserves within the recommended range will involve judgements in relation to the profile of risks faced by the Council and the options available in managing the Revenue Budget. Due to the continuing uncertainties and risks beyond 2020/21 it would not be imprudent to maintain uncommitted Reserves above 4% in the medium term.

- 3.18 A comparison with the forecast position set out above indicates that the Council's projected uncommitted reserves will be approximately £9,858,000 (prior to any budget decisions which have an effect on the Reserves position). This equates to 2.6% of the Net Provisional Revenue Budget for 2020/21.
- 3.19 For the avoidance of doubt, the level of uncommitted Reserves has reduced from 3.6% at 31 March 2019 to the projected level of 2.6% at 31 March 2020. This equates to a reduction in the level of uncommitted Reserves of approximately £3m which is not sustainable.
- 3.20 In view of the above, it is recommended that the uncommitted General Fund Reserves be maintained at a level of at least 2% of the Net Provisional Revenue Budget (approximately £7,483,000) in determining the 2020/21 Final Revenue Budget. In the event that any use of General Fund Reserves is made in determining the 2020/21 Revenue Budget this should only be done on the basis of a sustainable strategy, which ensures that future years' Revenue Budgets are not dependent on the continuing use of Reserves.
- 3.21 Appendix 3 illustrates the contributions to and from Reserves recommended in setting the Provisional Revenue Budget for 2020/21 and anticipated in 2021/22 and 2022/23.

4. CAPITAL RECEIPTS RESERVE

- 4.1 The Capital Receipts Reserve holds capital receipts from the disposal of assets, which have not yet been used to finance replacement assets or to redeem debt. At the end of the financial year it is anticipated that there will be £2,664,000 of capital receipts carried forward to 2020/21. The forecasts for unapplied capital receipts all relate to the Commercial Property Investment Programme and recommendations for utilising these resources will be reported to the Strategic Policy and Resources Committee.

5. RENEWAL AND REPAIR FUND

- 5.1 The Council has previously operated a Renewal and Repair Fund in accordance with the Local Government (Scotland) Act 1975. The position of the Fund is monitored in the capital monitoring reports submitted to the Strategic Policy and Resources Committee.
- 5.2 The projected balance on the Fund at 31 March 2020 will be nil.

6. INSURANCE FUND

- 6.1 The Council operates an Insurance Fund in accordance with the provisions of the Local Government (Scotland) Act 1994. The Council's actuaries, Arthur J Gallagher undertook the triennial review of the Fund as at 31 March 2017 and concluded, in summary, that the balance of £2,844,000 excluding prepayments and provisions on the Fund was adequate and provides flexibility should the Council look to increase insurance excess levels. Any increase in excess levels would be balanced by premium savings relative to the additional risk.
- 6.2 The balance on the Fund at 31 March 2019 was £3,193,000 (excluding provisions for outstanding liabilities) and it is anticipated that the balance may reduce to approximately £3,154,000 by 31 March 2020 assuming no significant change in claims.
- 6.3 The 2020/21 Provisional Revenue Budget assumes that a budgeted contribution of £200,000 from the General Fund and £50,000 from the Housing Revenue Account is made to the Insurance Fund.
- 6.4 The current level of the Fund should provide both a degree of resilience in relation to self-insured risks and provide some capacity for flexibility in the future management of the Council's insurance arrangements. The most significant of these self-insured risks are in relation to property claims for which the excess per claim is £100,000, flooding claims for which the excess is £1,000,000 and the potential for claims in relation to the Limitation (Child Abuse) Act passed by the Scottish Parliament. For each insurance type e.g. public liability, there is a "stop loss" in place which limits the exposure to the Council in any one year e.g. property (excluding floods). The maximum loss to the Council is £800,000.

7. CAPITAL FUND

- 7.1 The Council operates a Capital Fund in accordance with the Local Government (Scotland) Act 1975. The Fund can be used to meet the principal element of loan repayments or to defray capital expenditure. It is anticipated that the balance on the Fund at 31 March 2020 will be £31,516,000. The strategy for managing these resources will be considered as part of the future Capital Budget, which it is anticipated the Council will consider in June 2020.

8. CAPITAL GRANTS UNAPPLIED

- 8.1 The Capital Grants Unapplied Reserve holds capital grants which have been received by the Council for which the capital works have not yet been undertaken or completed. The current balance is £3,580,000 and this will be applied to the relevant projects as the works are completed which is mainly the capital projects for 1140 hours nursery expansion.

9. CONCLUSIONS AND RECOMMENDATIONS

- 9.1 This report sets out the proposed strategy for managing the Council's Reserves and Balances with the exception of the Housing Revenue Account Balance.
- 9.2 A number of proposals for earmarking General Fund Balances are outlined in section 2 above. In financial terms the most significant of these relate to the Transformation Programme (including Workforce Management), Developer Contributions, Affordable Housing, Revenue Budget Flexibility, Perth High School and Secondary Schools.
- 9.3 After taking account of the proposals for earmarking Reserves and based on an assessment of financial risks over the medium term, it is recommended that the Council retain a level of uncommitted General Fund Reserves in the range of 2% to 4% of the Net Revenue Budget in the medium term.
- 9.4 The level of uncommitted General Fund Reserves has reduced from 3.6% at 31 March 2019 to the projected level of 2.6% at 31 March 2020 which represents a reduction of approximately £3million.
- 9.5 In view of this it is recommended that the Council's uncommitted General Fund Reserves be maintained at a level of at least 2% of the Net Provisional Revenue Budget or approximately £7,483,000 in determining the Final Revenue Budget for 2020/21. In the event that any use of General Fund Reserves is made in determining the 2020/21 Final Revenue Budget and the 2021/22 and 2022/23 Provisional Revenue Budget, this should only be done on the basis of a sustainable strategy, which ensures that future years' Revenue Budgets are not dependent on the continuing use of Reserves.
- 9.6 Recommendations for managing the Capital Statutory Funds; the Renewal and Repair Fund; the Insurance Fund; the Capital Fund and Capital Grants Unapplied are also outlined. In essence these Reserves are either committed or require to be maintained at broadly current levels in view of the proposed budget strategies and the risks facing the Council.
- 9.7 Based upon the recommendations of this report, as part of preparing the Council's Unaudited 2019/20 Annual Accounts the Head of Finance will review the earmarked Reserves in light of the Council's actual financial performance. This will form part of the Unaudited Accounts which will be considered by the Audit Committee in June 2020.
- 9.8 It is recommended that the Council approves:
 - 9.8.1 The proposals to earmark General Fund Reserves as set out in Section 2.
 - 9.8.2 The proposed approach to managing uncommitted General Fund Reserves as set out in Section 3.

9.8.3 The proposed approaches to managing the Capital Receipts Reserve; Renewal and Repair Fund; Insurance Fund, Capital Fund and Capital Grants Unapplied Reserve as set out in Sections 4 to 8.

Author(s)

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Approved

Name	Designation	Date
Stewart Mackenzie	Head of Finance	28 February 2020
Jim Valentine	Depute Chief Executive and Chief Operating Officer	28 February 2020

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ANNEX

1. IMPLICATIONS, ASSESSMENTS, CONSULTATION AND COMMUNICATION

Strategic Implications	Yes / None
Community Plan / Single Outcome Agreement	None
Corporate Plan	Yes
Resource Implications	
Financial	Yes
Workforce	Yes
Asset Management (land, property, IST)	Yes
Assessments	
Equality Impact Assessment	Yes
Strategic Environmental Assessment	Yes
Sustainability (community, economic, environmental)	Yes
Legal and Governance	None
Risk	None
Consultation	
Internal	Yes
External	None
Communication	
Communications Plan	None

1. Strategic Implications

1.1. Corporate Plan

- 1.1.1. The Council's Corporate Plan 2018 – 2023 lays out five outcome focussed strategic objectives which provide clear strategic direction, inform decisions at a corporate and service level and shape resources allocation. They are as follows:

- (i) Giving every child the best start in life;
- (ii) Developing educated, responsible and informed citizens;
- (iii) Promoting a prosperous, inclusive and sustainable economy;
- (iv) Supporting people to lead independent, healthy and active lives; and
- (v) Creating a safe and sustainable place for future generations.

2. Resource Implications

2.1. Financial

- 2.1.1. There are no direct financial implications arising from this report other than those reported within the body of the main report.

2.2. Workforce

- 2.2.1. There are no direct workforce implications arising from this report other than those reported within the body of the main report.

2.3. Asset Management (land, property, IT)

- 2.3.1. There are no direct asset management implications arising from this report other than those reported within the body of the main report.

3. Assessments

3.1. Equality Impact Assessment

- 3.1.1. Under the Equality Act 2010, the Council is required to eliminate discrimination, advance equality of opportunity, and foster good relations between equality groups. Carrying out Equality Impact Assessments for plans and policies allows the Council to demonstrate that it is meeting these duties.
- 3.1.2. The information contained within this report has been considered under the Corporate Equalities Impact Assessment process (EqIA) and has been assessed as **not relevant** for the purposes of EqIA.

3.2 Strategic Environmental Assessment

- 3.2.1 The Environmental Assessment (Scotland) Act 2005 places a duty on the Council to identify and assess the environmental consequences of its proposals.
- 3.2.2 The information contained within this report has been considered under the Act. However, no action is required as the Act does not apply to the matters presented in this report.

3.3 Sustainability

- 3.3.1 Under the provisions of the Local Government in Scotland Act 2003 the Council has to discharge its duties in a way which contributes to the achievement of sustainable development. In terms of the Climate Change Act, the Council has a general duty to demonstrate its commitment to sustainability and the community, environmental and economic impacts of its actions.
- 3.3.2 The information contained within this report has been considered under the Act. However, no action is required as the Act does not apply to the matters presented in this report.

4. Consultation

4.1 Internal

- 4.1.1 The Chief Executive and Executive Officer Team have been consulted in the preparation of this report.

2. BACKGROUND PAPERS

- 2.1 No background papers, as defined by Section 50D of the Local Government (Scotland) Act 1973 (other than any containing confidential or exempt information) were relied on to any material extent in preparing the above report.

3. APPENDICES

Appendix 1 – Summary of General Fund Balances at 31 March 2019

Appendix 2 – Projected General Fund Balance at 31 March 2020 (excluding the Housing Revenue Account)

Appendix 3 – Summary of the Projected Use of General Fund Revenue Balances 2020/21, 2021/22 and 2022/23

Summary of General Fund Balances at 31 March 2019	HRA Balances £'000	Other General Fund Balances £'000	Total General Fund Balances £'000
General Fund Balance at 31 March 2019	1,000	47,441	48,441
<u>Less Commitments Against Balances</u>			
Transformation programme (including Workforce Management and Organisational Change)		(9,106)	(9,106)
Affordable Housing		(5,244)	(5,244)
Developer Contributions: Commuted Sums & Infrastructure and Affordable Housing		(4,479)	(4,479)
Revenue Budget Flexibility		(3,591)	(3,591)
Revenue Grants		(1,823)	(1,823)
Secondary Schools		(1,799)	(1,799)
Perth High School		(1,699)	(1,699)
Remodelling of Residential Care (Reach Project)		(1,693)	(1,693)
Works maintenance		(1,550)	(1,550)
Devolved School Management		(1,067)	(1,067)
Car Parking		(854)	(854)
Culture		(363)	(363)
Modern Apprentices / Graduate Trainees		(212)	(212)
Planning Appeals & Public Inquiries		(208)	(208)
Flood Protection works		(193)	(193)
Perth City Centre Projects		(180)	(180)
Contaminated Land		(176)	(176)
Central Energy Efficiency Fund		(150)	(150)
Financial Assistance		(136)	(136)
Community Action Partnerships		(135)	(135)
Local Government Elections		(53)	(53)
Community Improvement Fund		(21)	(21)
Bridge Feasibility Studies		(18)	(18)
Public Service Network		(17)	(17)
Uncommitted Balance at 31 March 2019	1,000	12,674	13,674

Projected General Fund Balance at 31 March 2020 (excl HRA)

	£'000	£'000
Balance on General Fund at 1 April 2019 (Appendix 1)		47,441
Budgeted Contributions to/(from) Balances (Approved February 2019)		
Budget Flexibility	(3,232)	
Transformation	(2,635)	
Budget Motion	(1,412)	
Secondary schools	(1,300)	
Devolved School Management	(758)	
Revenue Grants	(522)	
Reach Project	(398)	
Perth High School	(340)	
City Centre projects	(180)	
Public Service Networks	(17)	
Financial Assistance	20	
Elections	53	
Health & Social Care	250	
Workforce	227	
Council Tax Second Home Discounts / Long Term Empty Property	318	
Community Investment Fund	600	
		(9,326)
Approved Contributions to/(from) Balances since February 2019		
Revenue grants	(1,467)	
Works maintenance	(1,150)	
Council Tax Second Home Discounts / Long Term Empty Property	(653)	
Community Investment Fund	(329)	
Devolved School Management	(309)	
Bridges	(205)	
Flooding	(193)	
Perth Office Programme	(132)	
Health & Social Care	(70)	
Music	(50)	
Budget flexibility	(49)	
Transformation	(46)	
Food poverty	(26)	
Bridge studies	(18)	
Culture	35	
Communities	90	
North Inch Golf course	117	
Events	120	
Grounds maintenance	225	
P&K offer	262	
PH2O	350	
		(3,498)
Projected Underspends		
Service Budgets	2,152	
Corporate Budgets	(1,857)	
		295

Projected General Fund Balance at 31 March 2020 (excl HRA)

	£'000	£'000
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Year End Accounting Adjustments:

Devolved School Management: Projected Under spend	670	
PEF Funding	556	
Early Years Funding	2,196	
Developer Contributions: Commuted Sums Net Income	121	
Car Parking	300	
Central Energy Efficiency Fund	4	
Planning appeals	(17)	
VSS	(199)	
Transformation (subject to Revenue Monitoring Report 4 Approval)	24	
Modern apprentices (subject to Revenue Monitoring Report 4 Approval)	30	
Perth & Kinross Offer (subject to Revenue Monitoring Report 4 Approval)	200	
Non Domestic Rates appeals	750	

		4,635
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Projected Balance on General Fund at 31 March 2020

		<u>39,547</u>
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Summary of the Projected Use of General Fund Revenue Balances
2020/21, 2021/22 and 2022/23

The following table only takes account of the use of Reserves where there are known commitments over the next three years. Where the timing of expenditure is unknown budgets will be updated as appropriate.

Summary of the Projected Use of General Fund Balances 2020/21 - 2022/23 (Based on 2020/21 Provisional Revenue Budget)

Projected General Fund Balance at 1 April 2020	£'000	£'000
		39,547

Financial Year 2020/21

Additions to Balances during year

Financial Assistance	20
Elections	53
Council tax 2nd homes	1,300

Use of Balances

Council tax 2nd homes - funding staff	(982)
Budget motion	(172)
Bertha Park	(200)
Perth High School	(200)
Devolved School Management	(670)
Revenue Grants	(556)
Events	(120)
Grounds maintenance	(75)
Budget flexibility	(2,282)
Reach project	(360)
By Election	(50)
North Inch golf course	(117)
PH2O	(350)
Works maintenance	(200)
Transformation	(2,500)
	<u>(7,461)</u>
Projected General Fund Balance at 31 March 2021	32,086

Financial Year 2021/22

Additions to Balances during year

Workforce management	792
Financial Assistance	20
Elections	53
Council tax 2nd homes	1,300
Budget motion	33

Use of Balances

Council tax 2nd homes - funding staff	(982)
Bertha Park	(200)
Perth High School	(165)
Grounds maintenance	(75)
Budget Flexibility	(125)

	<u>651</u>
Projected General Fund Balance at 31 March 2022	32,737

Summary of the Projected Use of General Fund Revenue Balances
2020/21, 2021/22 and 2022/23

Financial Year 2022/23

Additions to Balances during year

Financial Assistance	20
Elections	53
Council tax 2nd homes	1,300

Use of Balances

Council tax 2nd homes - funding staff	(982)
Bertha Park	(99)
Perth High School	(156)
Grounds maintenance	(75)

	61
Projected General Fund Balance at 31 March 2023	<u>32,798</u>