

**PERTH & KINROSS COUNCIL**

**1 MARCH 2023**

**REVENUE BUDGET 2023/24, 2024/25 & 2025/26**

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

The Council agrees:

- 1 To approve the 2023/24 Provisional Revenue Budget of £443.853 million as set out in Appendix A of Report No. 23/72.
- 2 To approve the 2024/25 Provisional Revenue Budget of £437.195 million as set out in Appendix A of Report No. 23/72.
- 3 To approve the 2025/26 Provisional Revenue Budget of £442.465 million as set out in Appendix A of Report No. 23/72.
- 4 To approve the expenditure pressures as set out in Appendix B of Report No. 23/72 with the exception of those listed in Appendix (i).
- 5 To approve the implementation of the savings options as set out in Appendix B of Report No. 23/72 with the exception of those listed in Appendix (ii).
- 6 To approve the additional savings proposals as set out in Appendix (iii) of this Revenue Budget amendment.
- 7 To approve the additional expenditure proposals as set out in Appendix (iv) of this Revenue Budget amendment.
- 8 To approve an additional contribution from Reserves of £2.817 million in 2023/24 in this Revenue Budget amendment.
- 9 To approve an additional contribution from Reserves of £1.517 million in 2024/25 in this Revenue Budget amendment.
- 10 To approve an additional contribution from Reserves of £813,000 in 2025/26 in this Revenue Budget amendment.
- 11 To approve the Council Tax bases of 72,996 in 2023/24, 73,618 in 2024/25 and 74,241 in 2025/26.
- 12 To approve the contribution to Perth & Kinross Integration Joint Board of £79.532 million which is included in the 2023/24 Provisional Revenue Budget.
- 13 To approve the earmarked general fund balances set out in Table 13 with the exception of adjustments listed in Appendices (v) of this Revenue Budget Amendment.
- 14 To approve the application of funding arising from the Service Concession Arrangements as set out in Table 8 in paragraph 7.13.
- 15 To approve that uncommitted Reserves are maintained at a minimum of 2% of the 2023/24 Net Revenue Budget which equates to £8.921 million.

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- 16 To approve a provision for the non-collection of Council Tax of 2.0% in 2023/24, 2024/25 and 2025/26.
- 17 To approve the 2023/24 Final Revenue Budget of £449.987 million resulting in a Band D Council Tax of £1,405.04 in 2023/24 as summarised in Appendix (v) of this Revenue Budget amendment. This represents a 4.00% increase from the Council Tax Band D figure for 2022/23.
- 18 To approve the 2024/25 Provisional Revenue Budget of £440.914 million resulting in an indicative Band D Council Tax of £1,461.24 in 2024/25 as summarised in Appendix (vi) of this Revenue Budget amendment. This represents an indicative 4.00% increase from the Council Tax Band D figure for 2023/24.
- 19 To approve the 2025/26 Provisional Revenue Budget of £446.648 million resulting in an indicative Band D Council Tax of £1,519.69 in 2025/26 as summarised in Appendix (vii) of this Revenue Budget amendment. This represents an indicative 4.00% increase from the Council Tax Band D figure for 2024/25.

REVENUE BUDGET AMENDMENT - SCOTTISH CONSERVATIVE & UNIONIST GROUP

Reference  
Report No.  
23/72  
Page No.

EXPENDITURE PRESSURES REJECTED

23/24 24/25 25/26  
£'000 £'000 £'000

Tackling climate change and supporting sustainable places

**Visitor Rangers:** (partial) Funding of £215,000 to continue the pilot Visitor Ranger Service to support our communities with visitor management issues and educating the public on issues like littering, inconsiderate camping and parking to consist of six seasonal Visitor Rangers between April and October.

48 25

Enabling our children and young people to achieve their full potential

Home to School Transport (partial)

49 105 224

Working in partnership with our communities

Street Lighting, Illuminated Signs and Traffic Signals (partial)

52 135

Public Transport - Tendered Services (partial)

53 27 58

Organised to deliver / Transformation

Energy (partial)

55 778

Property Maintenance (partial)

55 50 100

TOTAL EXPENDITURE PRESSURES REJECTED

25 1,095 382

REVENUE BUDGET AMENDMENT - SCOTTISH CONSERVATIVE & UNIONIST GROUP

Reference  
Report No.  
23/72

Page No. 23/24 24/25 25/26  
£'000 £'000 £'000

SAVINGS REJECTED

**Tackling climate change and supporting sustainable places**

Grounds Maintenance	56	100	250	250
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**Growing a sustainable and inclusive local economy**

Public Conveniences	57	85		
Grant funding to Pitlochry Festival Theatre	58	24	23	23
Events (full rejection but to include a review of the type of events hosted and acts secured)	59	360		
Perth & Kinross Heritage Trust	61	100		

**Enabling our children and young people to achieve their full potential**

School Crossing Patroller Service	68	110	69	
Primary Swimming Lessons	69	40	20	
Parent Council Funding	70	20		
School Virtual Campus Provision	71		41	21
Breakfast Clubs	74		38	
Educational Psychology Capacity	77		86	
School Based Music Instruction	78	13	116	70
Charges for Central Groups and full cost recovery for Music Camps	78	48		
Devolved School Management Budgets	79			52

**Protecting and caring for our most vulnerable people**

Care and Repair Service	85	300	300	
Adult Literacy SLA	86		92	
Community Planning and Adult Literacy (partial)	87		33	156
SLA Payments (partial) - rejects the SAINTS funding element	88		60	

**Supporting and promoting physical and mental wellbeing**

Contract fee for Arms Length External Organisations	90	331	351	351
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**Placing communities at the heart of how we work**

Winter Maintenance	95	55		
Winter Maintenance - Network Coverage	96	370		
Winter Maintenance - Route Gritting Times	97	90		
Community Greenspace - Community Groups	99	68		
Community Greenspace - Infrastructure	101	85		
Street Cleansing	102	330		
Flooding	109	50		
Roads Maintenance Partnership - Reactive Maintenance	110	78	124	78
Traffic and Road Safety	111	50	45	45

**TOTAL SAVINGS REJECTED**

**2,707 1,648 1,046**

## PERTH &amp; KINROSS COUNCIL

1 MARCH 2023

REVENUE BUDGET 2023/24, 2024/25 &amp; 2025/26

REVENUE BUDGET AMENDMENT - SCOTTISH CONSERVATIVE & UNIONIST  
GROUP

## ADDITIONAL SAVINGS PROPOSALS

23/24	24/25	25/26
£'000	£'000	£'000

## Working in partnership with communities

Road Network Charges (10% increase)

24

Contribution from earmarked Reserve for non recurring pressures 2023/24

150 (150)

## TOTAL ADDITIONAL SAVINGS PROPOSALS

174	(150)	0
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## PERTH &amp; KINROSS COUNCIL

1 MARCH 2023

## REVENUE BUDGET 2023/24, 2024/25 &amp; 2025/26

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

## CORPORATE PLAN 2022-2027

23/24	24/25	25/26
£'000	£'000	£'000

Additional Expenditure Proposals

## TACKLING POVERTY

<b>Investment in Food Security</b> - to help sustain support for valuable initiatives aimed at providing food security in our communities (non-recurring).	<b>250</b>		
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<b>School Clothing Grants</b> - additional funding to assist qualifying families with the provision of school clothing, including warm jackets and PE kit (non-recurring).	<b>20</b>		
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<b>Community Kitchen Project</b> - funds to support Giraffe Perth to develop their training programme to teach cooking skills, reduce food waste, build confidence and promote wellbeing to individuals and families in Perth and Kinross (non-recurring).	<b>50</b>		
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## TACKLING CLIMATE CHANGE AND SUPPORTING SUSTAINABLE PLACES

<b>Road Gullys</b> - towards additional gully cleaning in 2023/24, 2024/25 and 2025/26 (non-recurring)	<b>100</b>	<b>100</b>	<b>100</b>
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<b>Community Resilience</b> – Support for Community Groups and Communities Resilience Forums to address challenges to ensure communities adapt to climate change (non-recurring).	<b>20</b>		
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## DEVELOPING A RESILIENT, STRONGER AND GREENER LOCAL ECONOMY

<b>Perth and Kinross Skills Passport</b> - £150,000 investment in 2023/24 and 2024/25 to provide grants of up to £2,500 to assist a minimum of 60 people back into work through the provision of financial assistance for help such as training course or equipment (non-recurring)	<b>150</b>	<b>150</b>	
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<b>Small Business Grants Scheme</b> – investment of £150,000 from earmarked reserves (Microgrant Scheme) towards a Small Business Grant Scheme providing grants for small businesses employing up to 10 people for relevant start-up or expansion costs such as the purchase of equipment or website development, with a 75% contribution from the scheme up to a maximum of £5,000 (non-recurring).	<b>150</b>		
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<b>Attended Public Conveniences</b> – Investment in 2023/24 in a project to examine the removal of toilet attendants at each of the remaining staffed public conveniences (except Pitlochry and Dunkeld which have the highest footfall) with the aim of implementing controlled access and an alternative method of cleaning and resupplying them (non-recurring).	<b>25</b>		
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<b>Fly Tipping Fund</b> - to assist homeowners and landowners to clear private land of illegally fly tipped materials (non-recurring).	<b>30</b>		
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## PERTH &amp; KINROSS COUNCIL

1 MARCH 2023

REVENUE BUDGET 2023/24, 2024/25 &amp; 2025/26

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

## CORPORATE PLAN 2022-2027

23/24	24/25	25/26
£'000	£'000	£'000

Additional Expenditure Proposals

<b>Fly Tipping Enforcement</b> - funding of £50,000 in 2023/24 and 2024/25 for the creation of a dedicated Fly Tipping Officer to tackle anti-social fly tipping activities across Perth and Kinross, to deploy the Council's two portable anti-fly tipping cameras and to identify and pursue offenders through the use of fixed penalty notices and the criminal justice system (non-recurring)	50	50	
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<b>Adapt Your Property</b> – 50% grants to a maximum of £75,000 to convert underused/vacant town and city centre commercial space for new commercial/residential uses (non-recurring)	300		
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<b>Parking Services</b> – Increase on-street parking charges by 20%, off-street charges by 10% and residents permits by 5% to offset the impact of inflation on operating costs and investment in car parking infrastructure <b>and increase the free parking time period to 20 minutes</b> .	-		
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## ENABLING OUR CHILDREN AND YOUNG PEOPLE TO ACHIEVE THEIR FULL POTENTIAL

<b>Study Support</b> - £55,000 investment in 2023/24 from savings made as a result of the teachers strikes for the provision of targeted study support for those pupils who have been most disadvantaged by the disruption to their learning environment (non-recurring).	55		
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<b>Youth Engagement</b> - £120,000 investment in 2023/24 from savings made as a result of the teachers strikes for the continuation of the work of the Youth Engagement Team to support youth outreach work (non-recurring).	120		
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<b>Translation Tools and Equipment</b> – With the increasing number of first languages spoken by school pupils and their parents, a £50,000 investment from savings made as a result of the teachers strikes for translation tools, software and equipment, such as Language Line, to assist teachers and school staff with communication facilities (non-recurring).	50		
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## PROTECTING AND CARING FOR OUR MOST VULNERABLE PEOPLE

<b>Women's Aid</b> - additional funding for Women's Aid in 2023/24, 2024/25 and 2025/26 in recognition of the increased incidence of domestic abuse as a result of the cost of living crisis (non-recurring).	40	40	40
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<b>RASAC Perth and Kinross</b> - additional funds in 2023/24, 2024/25 and 2025/26 to support women and young people who have experienced sexual violence at any time in their lives (non-recurring).	40	40	40
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**PERTH & KINROSS COUNCIL**  
**1 MARCH 2023**  
**REVENUE BUDGET 2023/24, 2024/25 & 2025/26**

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

**CORPORATE PLAN 2022-2027**

**23/24 24/25 25/26**  
**£'000 £'000 £'000**

**Additional Expenditure Proposals**

**SUPPORTING AND PROMOTING PHYSICAL AND MENTAL WELLBEING**

**The Neuk** - £150,000 investment in The Neuk, Perth to support the continuation of a 24/7 service for their flagship, multi-agency, one stop crisis centre aimed at dealing with all areas of mental health (non-recurring). **150**

**The Lighthouse** - £150,000 investment in The Lighthouse, Perth from savings made as a result of the teachers strikes to support the continuation of crisis support for young people aged 12+ who are at risk of self-harm or suicide (non-recurring). **150**

**Mental Health Community Groups** – £50,000 funding for Community Groups across Perth and Kinross supporting adult mental health such as Mindspace, the Women's Wellbeing Club and Andy's Man Club (non-recurring). **50**

**CulturePK** – Investment of £173,000 in 2023/24 to keep the public libraries in Alyth, Comrie, Pitlochry, Auchterarder, Coupar Angus, Birnam and North Inch open (non-recurring). **173**

**CulturePK** – Investment of £25,000 in 2023/24 to provide resource to redesign the library service in public libraries with the lowest footfall (non-recurring). **25**

**Live Active Leisure** - funds to support keeping Perth Leisure Pool open (non-recurring) **350**

**Live Active Leisure** - funds to support keeping the Dewar's Centre open (non-recurring) **360**

**ALEOs** – Investment in 2023/24 for a savings project to examine the sharing of back of house services among the three ALEOs – Culture PK, Horsecross Arts and Live Active Leisure – such as communications, finance, administration and health and safety (non-recurring). **50**



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REVENUE BUDGET 2023/24, 2024/25 &amp; 2025/26

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

## CORPORATE PLAN 2022-2027

23/24 24/25 25/26

£'000 £'000 £'000

Additional Expenditure Proposals

## WORKING IN PARTNERSHIP WITH COMMUNITIES

**Community Investment Fund** – Further funding for the Community Investment Fund for 2023/24 which will include the previous eligibility criteria (inequalities plus the opportunity for community groups and organisations whose operating costs face significant financial challenges as a result of rising energy costs) (non-recurring). **400**

**Kinross-shire Local Committee** - funding to support the continuation of the Kinross-shire Local Committee pending the outcome of the review. £20,000 to support the administration of the committee and £20,000 to be used at the discretion of the Kinross-shire elected members to support the funding of priorities within the Kinross-shire ward (non-recurring). **40**

**Bloom Groups and Friends of Cemeteries Groups** - additional funding for the direct use of local Bloom Groups or Friends of Cemeteries Groups (non-recurring). **40**

**Armed Forces Covenant** – funding for the Armed Forces Champion, in consultation with the responsible council Armed Forces officer, to support the work of the Armed Forces Champion in delivering this Council's covenant with Armed Forces Veterans to include event costs, small grants up to a maximum of £100, venue hire where necessary and light refreshments if needed (recurring). **5**

**Investment in Footpaths** – increased spending capacity of £500,000 for 2023/24 to further improve the footpath network in Perth and Kinross (recurring). **23**

**Community Action Plans** - funding for Community Action Plan Groups to help with securing match funding for their priorities **200**

**Community Transport Initiative** – Reinvestment of savings from the Public Transport budget towards the expansion of Community Transport Initiatives across Perth and Kinross (recurring) **100**

**Verge Cutting** - funds to complete an additional verge cutting exercise in Perth and Kinross **60**

<b>3,626</b>	<b>380</b>	<b>180</b>
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**REVENUE BUDGET AMENDMENT - SCOTTISH CONSERVATIVE & UNIONIST GROUP**

**2023/24 COUNCIL TAX CALCULATION**

	<b>2023/24</b>	
	<b>£'000</b>	<b>£'000</b>
2023/24 Provisional Revenue Budget		443,853
Adjustments:		
Reject Expenditure Pressures (Appendix i)	(25)	
Reject Savings (Appendix ii)	2,707	
Additional Savings Proposals (Appendix iii)	(174)	
Additional Expenditure Proposals (Appendix iv)	3,626	
		<u>6,134</u>
2023/24 Updated Provisional Revenue Budget		<u>449,987</u>
<u>Funding</u>		
Total Revenue Funding	(318,106)	
Council Tax Second Home / Long Term Empty Properties	(1,300)	
Capital Grants	(1,600)	
Net Contribution from Reserves included in the Provisional Budget	(6,602)	
Contribution from Service Concession Scheme	(17,000)	
Contribution from earmarked Reserves included in this Amendment - Covid-19	(1,200)	
Contribution from unearmarked Reserves included in this Amendment	(1,617)	
		<u>(347,425)</u>
AMOUNT TO BE LEVIED FROM COUNCIL TAX		102,562
TAX BASE BAND D EQUIVALENT PROPERTIES (2.0% Non Collection)		72,996
FINAL 2023/24 BAND D COUNCIL TAX	<u>£</u>	<u>1,405.04</u>
INCREASE (2022/23 FINAL BAND D COUNCIL TAX £1,351.00)	<u>£</u>	<u>54.04</u>
PERCENTAGE INCREASE		<u>4.00%</u>

Excluding Water and Waste Water charges determined by Scottish Water.

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

**2024/25 COUNCIL TAX CALCULATION**

	<b>2024/25</b>	
	<b>£'000</b>	<b>£'000</b>
2024/25 Provisional Revenue Budget		437,195
Recurring impact of 2023/24 proposals		2,636
Adjustments:		
Reject Expenditure Pressures (Appendix i)	(1,095)	
Reject Savings (Appendix ii)	1,648	
Additional Savings Proposals (Appendix iii)	150	
Additional Expenditure Proposals (Appendix iv)	380	
		<u>1,083</u>
2024/25 Updated Provisional Revenue Budget		440,914
<b><u>Funding</u></b>		
Total Revenue Funding	(321,360)	
Council Tax Second Home / Long Term Empty Properties	(1,300)	
Capital Grants	(1,600)	
Net Contribution to Reserves included in the Provisional Budget	1,127	
2024/25 Gap	(1,690)	
Contribution from Service Concession Scheme	(7,000)	
Contribution from unearmarked Reserves included in this Amendment	(1,517)	
		<u>(333,340)</u>
AMOUNT TO BE LEVIED FROM COUNCIL TAX		107,574
TAX BASE BAND D EQUIVALENT PROPERTIES (2.0% Non Collection)		73,618
FINAL 2024/25 BAND D COUNCIL TAX		<u>£ 1,461.24</u>
INCREASE (2023/24 FINAL BAND D COUNCIL TAX £1,405.04)		<u>£ 56.20</u>
PERCENTAGE INCREASE		<u>4.00%</u>

Excluding Water and Waste Water charges determined by Scottish Water.

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

**2025/26 COUNCIL TAX CALCULATION**

	<b>2025/26</b>	
	<b>£'000</b>	<b>£'000</b>
2025/26 Provisional Revenue Budget		442,465
Recurring impact of 2023/24 proposals		2,636
Recurring impact of 2024/25 proposals		703
Adjustments:		
Reject Expenditure Pressures (Appendix i)	(382)	
Reject Savings (Appendix ii)	1,046	
Additional Savings Proposals (Appendix iii)	0	
Additional Expenditure Proposals (Appendix iv)	180	
	<hr/>	<hr/>
		844
2025/26 Updated Provisional Revenue Budget		446,648
<u>Funding</u>		
Total Revenue Funding	(321,360)	
Council Tax Second Home / Long Term Empty Properties	(1,300)	
Capital Grants	(1,600)	
Net Contribution to Reserves included in the Provisional Budget	1,439	
2025/26 Gap	(3,191)	
Contribution from Service Concession Scheme	(7,000)	
Contribution from unearmarked Reserves included in this Amendment	(813)	
	<hr/>	<hr/>
		(333,825)
AMOUNT TO BE LEVIED FROM COUNCIL TAX		112,823
TAX BASE BAND D EQUIVALENT PROPERTIES (2.0% Non Collection)		74,241
FINAL 2025/26 BAND D COUNCIL TAX		<hr/> <hr/> <b>£ 1,519.69</b>
INCREASE (2024/25 FINAL BAND D COUNCIL TAX £1,461.24)		<hr/> <hr/> <b>£ 58.45</b>
PERCENTAGE INCREASE		<hr/> <hr/> <b>4.00%</b>
Excluding Water and Waste Water charges determined by Scottish Water.		