

## **PERTH & KINROSS COUNCIL**

**1 MARCH 2023**

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

#### **REVENUE BUDGET: INDEPENDENT**

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 £1.924 million in 2023/24 in this Revenue Budget amendment.
- 9 To approve an additional contribution from Reserves of £153,000 in 2024/25 in this Revenue Budget amendment.
- 10 To approve an additional contribution to Reserves of £2.997 million in 2025/26 in this Revenue Budget amendment.
- 11 To approve the Council Tax bases of 72,986 in 2023/24, 73,698 in 2024/25 and 74,411 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 the adjustments listed in Appendix (v).
- 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.

**PERTH & KINROSS COUNCIL**

**1 MARCH 2023**

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

**REVENUE BUDGET: INDEPENDENT**

- 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 £447.107 million resulting in a Band D Council Tax of £1,378.00 in 2023/24 as summarised in Appendix (v) of this Revenue Budget amendment. This represents a 2% increase from the Council Tax Band D figure for 2022/23.
- 18 To approve the 2024/25 Updated Provisional Revenue Budget of £435.522 million resulting in an indicative Band D Council Tax of £1,405.00 in 2024/25 as summarised in Appendix vi of this Revenue Budget amendment. This represents an indicative 1.96% increase from the Council Tax Band D figure for 2023/24.
- 19 To approve the 2025/26 Updated Provisional Revenue Budget of £436.646 million resulting in an indicative Band D Council Tax of £1,433.00 in 2025/26 as summarised in Appendix vii of this Revenue Budget amendment. This represents an indicative 1.99% increase from the Council Tax Band D figure for 2024/25.

REVENUE BUDGET: INDEPENDENT

Reference  
Report No.  
23/72

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

EXPENDITURE PRESSURES REJECTED

Tackling climate change and supporting sustainable places

Climate Change & Sustainable Development	48	45	
--	----	----	--

Placing Communities at the Heart of How We Work

Operations Fuel - partial rejection of inflation	52	55	45
Energy pressures - street lighting etc. - partial rejection of inflation	52	155	60
Operations - Refuse Collection - full rejection	53	248	
Parking Services - full rejection	54	230	160
Property maintenance - partial rejection of inflation	55	50	100

Organised to Deliver / Transformation

Energy - partial rejection of inflation	55	1,470	310
---	----	-------	-----

TOTAL EXPENDITURE PRESSURES REJECTED

523	1,890	640
-----	-------	-----

REVENUE BUDGET: INDEPENDENT

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
---------------------	----	-----	-----	-----

Growing a sustainable and inclusive local economy

Funding for Mobile Toilets	57		26	
Public Conveniences - Crieff (partial)	57	35		
Pitlochry Festival Theatre (partial)	58	15	14	14
Perth & Kinross Heritage Trust	61	100		

Enabling our children and young people to achieve their full potential

Increase and introduction of charges - reject all except new charge for offering spare nursery capacity provision	66	70	72	74
Reduction in Tayside Contracts Contract fee - this saving replaced by more targeted savings on school cleaning as detailed in appendix (iii)	67	100	100	100
School Crossing Patrollers	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	77		86	
School Based Music Instruction	78	13	116	70
Central Music Groups / Music Camps	78	48		
Reductions to Devolved School Management Budgets	79			52

Protecting and caring for our most vulnerable people

Housing and Homeless Support - SLA with providers - partial rejection to protect CAB, Women's Aid and Credit Union	81			49
Care and Repair Service	85	300	300	
Adult Learning SLA	86		92	
SLA Payments	88		84	
Reduction to Criminal Justice Support (CJS)	89	21	77	43

Supporting and Promoting Physical and Mental Wellbeing

ALEOs	90	331	351	351
-------	----	-----	-----	-----

REVENUE BUDGET: INDEPENDENT

Reference  
Report No.  
23/72

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

SAVINGS REJECTED

Placing communities at the heart of how we work

Reduction in Community Campus Opening Times	91	150	150
Winter Maintenance	95	55	
Winter Maintenance	96	370	
Winter Maintenance	97	90	
Community Greenspace Community Groups	99	68	
Community Greenspace Maintenance	100	54	54 114
Community Greenspace Infrastructure	101	85	
Trading Standards	106	12	45
Regulation - Food Safety	107		45 45
Regulation - Environmental Health	108		45 35
RMP - Reactive Maintenance	110	78	124 78
Traffic & Road Safety	111	50	45 45
Public Transport - Local Bus Services	112	525	

Organised to Deliver / Transformation

Review of IT & Business Systems	122	300
---------------------------------	-----	-----

TOTAL SAVINGS REJECTED

**2,690 2,244 1,791**

## PERTH &amp; KINROSS COUNCIL

1 MARCH 2023

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

## REVENUE BUDGET: INDEPENDENT

## ADDITIONAL SAVINGS PROPOSALS

23/24	24/25	25/26
£'000	£'000	£'000

**BUDGET REDUCTIONS - Communities**

Generate saving by combining parking warden, dog fouling, safer communities and visitor ranger roles		150	150
Charge for Broxden Park and Ride (with a free ticket to City centre)	200		
Allow purchase of permits for more than 2 garden waste bins	35	10	
Removal of budget for city centre business intelligence and support	100		
Increased target for landfill reduction through public education campaigns		200	

**BUDGET REDUCTIONS - ECS**

Seek philanthropic partnerships for breakfast clubs	38		
Removal of additional Covid support within Early Childcare		285	171
Adjust ECS cleansing standard to 70%	283	142	
Align school cleaning contract to 190 days when pupils are in school	203	101	
Align staffing levels within the Primary Sector to reducing pupil roll		105	63
Recharge 100% of SERCC annual fee to schools' DSM budget	20		
Align DSM with changes to pupil numbers		560	(300)
Partially absorb DSM underspend	500		
Expand pilot scheme for nursery provision for non-eligible children where capacity exists in rural schools		100	100
Reduction in Early Learning & Childcare teaching		75	51
Reduction in Modern Apprentices and Early Childhood Practitioners in ELC		87	41
Perth Secondary School Estate Review			500

**PERTH & KINROSS COUNCIL****1 MARCH 2023****REVENUE BUDGET 2023/24, 2024/25 & 2025/26****REVENUE BUDGET: INDEPENDENT****ADDITIONAL SAVINGS PROPOSALS**

23/24	24/25	25/26
£'000	£'000	£'000

**BUDGET REDUCTIONS - CDS**

Cease membership of CoSLA		90	
Cease membership of Scotland Excel	111		
Sell ES1 number plate	150	(150)	

**BUDGET REDUCTIONS - Organised to Deliver / Transformation**

Transformation of service management structure and configuration to be approved by elected members prior to implementation	1,000	1,500	2,000
Pullar House mothballing and closure	180	180	1,446
Modern apprentice and trainee employment initiative - generated by associated proposal for spending in year 1			1,000

**Contribution from earmarked reserves - non recurring 2022/23**

625	(625)
-----	-------

**TOTAL ADDITIONAL SAVINGS PROPOSALS**

<b>3,445</b>	<b>2,810</b>	<b>5,222</b>
--------------	--------------	--------------

**PERTH & KINROSS COUNCIL**  
**1 MARCH 2023**  
**REVENUE BUDGET 2023/24, 2024/25 & 2025/26**

**REVENUE BUDGET: INDEPENDENT**

**CORPORATE PLAN 2023 - 2028**

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

**Additional Expenditure Proposals**

**EXPENDITURE PRESSURES - Communities**

Community Investment Fund (non-recurring)	400		
Community Events Fund (£10,000 per ward) (non-recurring)	120		
Increase in Road Safety staff (recurring)	74		
Increase in Road Safety projects budget (recurring)	120		
New grit bins (non-recurring)	20		
Reject pitches and parks charges, and exempt farmers markets from road closure charges (recurring)	28		
Comrie Legion Park (non-recurring)		50	
New national park feasibility (non-recurring)	100		
Feasibility study into new Ballinluig Integrated Transport Hub - Railway Station/Bus Interchange/Park&Ride (funded from project management feasibility reserve) (non-recurring)	100		
Unadopted roads (non-recurring)	100		
Community transport initiatives (recurring)	50		
Funding for GrowBiz to expand coverage including rural social care providers (non-recurring)	120		
Rural microbusiness grants (non-recurring)	380		
Adapt your property (non-recurring)	500		

**EXPENDITURE PRESSURES - ALEOS**

CPK - Remove deferred PKC SLA reduction (recurring)	41		
CPK - To maintain library and mobile library provision, and programming and engagement activity (recurring)	235	48	
PTCH - To support pressures on energy and wages and maintain programming (recurring)	373		
PTCH - Creation of Perthshire Box Office (recurring)	80		
LAL - Rephase Management of Community Halls to allow community engagement (non-recurring)	55		
LAL - To maintain services delivered at rural swimming pools, Live Active Atholl and Dewar's Centre (recurring)	431	186	
LAL - Access to curling initiative (non-recurring)	25	25	

**EXPENDITURE PRESSURES - ECS**

Expand breakfast and after-school clubs in areas where provision doesn't exist but could (recurring)	80		
--	----	--	--

**EXPENDITURE PRESSURES - CDS**

Kinross-shire Local Committee discretionary spend (recurring)	40		
Expand area committee structure to Highland, Strathearn and Strathmore (recurring)	120		



**PERTH & KINROSS COUNCIL**  
**1 MARCH 2023**  
**REVENUE BUDGET 2023/24, 2024/25 & 2025/26**

**REVENUE BUDGET: INDEPENDENT**

**CORPORATE PLAN 2023 - 2028**

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

**Additional Expenditure Proposals**

**EXPENDITURE PRESSURES - Council organisation**

Modern apprentice and trainee employment initiative

Non-recurring - to be funded from Transformation and Workforce Management reserve 500

Pitlochry Community Campus feasibility study (non-recurring) 100

**EXPENDITURE PRESSURES - Promoting Wellbeing**

Breast Buddies - continuation of the Breast Buddies programme to support best start in life and encourage positive parenting (recurring) 40 40

No Wrong Door-style training - funding to facilitate the codesign and coproduction of training to improve council front door services (non-recurring) 50

Vitamin D3 supplementation - a healthy living prevention and early intervention "test of change project" to mitigate future pressures on social care budgets with a focus on boosting the immunity of our most vulnerable people through Vitamin D3 supplements to reduce respiratory infection and improve overall health and wellbeing (non-recurring) 250

**4,532   349   0**

**PERTH & KINROSS COUNCIL**  
**1 MARCH 2023**  
**REVENUE BUDGET 2023/24, 2024/25 & 2025/26**

**APPENDIX (v)**

**REVENUE BUDGET: INDEPENDENT**

**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)	(523)	
Reject Savings (Appendix ii)	2,690	
Additional Savings Proposals (Appendix iii)	(3,445)	
Additional Expenditure Proposals (Appendix iv)	4,532	
		<u>3,254</u>
2023/24 Updated Provisional Revenue Budget		<u>447,107</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	(750)	
- Transformation & Workforce Management	(655)	
- Culture Reserve	(40)	
- PH20	(25)	
- World Cycling Championship	(180)	
- Bertha Park PS	(270)	
- Decants	(700)	
- Perth & Kinross Offer	(192)	
Contribution to unearmarked Reserves included in this Amendment	888	
		<u>(346,532)</u>
AMOUNT TO BE LEVIED FROM COUNCIL TAX		100,575
TAX BASE BAND D EQUIVALENT PROPERTIES (2.0% Non Collection)		72,986
FINAL 2023/24 BAND D COUNCIL TAX	<u>£</u>	<u>1,378.00</u>
INCREASE (2022/23 FINAL BAND D COUNCIL TAX £1,351.00)	<u>£</u>	<u>27.00</u>
PERCENTAGE INCREASE		<u>2.00%</u>

Excluding Water and Waste Water charges determined by Scottish Water.

**PERTH & KINROSS COUNCIL**  
**1 MARCH 2023**  
**REVENUE BUDGET 2023/24, 2024/25 & 2025/26**

**APPENDIX (vi)**

**REVENUE BUDGET: INDEPENDENT**

**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		434
Adjustments:		
Reject Expenditure Pressures (Appendix i)	(1,890)	
Reject Savings (Appendix ii)	2,244	
Additional Savings Proposals (Appendix iii)	(2,810)	
Additional Expenditure Proposals (Appendix iv)	349	
		(2,107)
2024/25 Updated Provisional Revenue Budget		435,522
<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	(153)	
		(331,976)
AMOUNT TO BE LEVIED FROM COUNCIL TAX		103,546
TAX BASE BAND D EQUIVALENT PROPERTIES (2.0% Non Collection)		73,698
FINAL 2024/25 BAND D COUNCIL TAX		<u>£ 1,405.00</u>
INCREASE (2023/24 FINAL BAND D COUNCIL TAX £1,378.00)		<u>£ 27.00</u>
PERCENTAGE INCREASE		<u>1.96%</u>

Excluding Water and Waste Water charges determined by Scottish Water.

**PERTH & KINROSS COUNCIL**  
**1 MARCH 2023**  
**REVENUE BUDGET 2023/24, 2024/25 & 2025/26**

**APPENDIX (vii)**

**REVENUE BUDGET: INDEPENDENT**

**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		434
Recurring impact of 2024/25 proposals		(2,182)
Adjustments:		
Reject Expenditure Pressures (Appendix i)	(640)	
Reject Savings (Appendix ii)	1,791	
Additional Savings Proposals (Appendix iii)	(5,222)	
Additional Expenditure Proposals (Appendix iv)	0	
		<u>(4,071)</u>
2025/26 Updated Provisional Revenue Budget		436,646
<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 to unearmarked Reserves included in this Amendment	2,997	
		<u>(330,015)</u>
AMOUNT TO BE LEVIED FROM COUNCIL TAX		106,631
TAX BASE BAND D EQUIVALENT PROPERTIES (2.0% Non Collection)		74,411
FINAL 2025/26 BAND D COUNCIL TAX		<u>£ 1,433.00</u>
INCREASE (2024/25 FINAL BAND D COUNCIL TAX £1,405.00)		<u>£ 28.00</u>
PERCENTAGE INCREASE		<u>1.99%</u>

Excluding Water and Waste Water charges determined by Scottish Water.