

PERTH & KINROSS COUNCIL

1 MARCH 2023

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

REVENUE BUDGET AMENDMENT - SCOTTISH LABOUR 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 £4.243 million in 2023/24 in this Revenue Budget amendment.
- 9 To approve an additional contribution from Reserves of £0.633 million in 2024/25 in this Revenue Budget amendment.
- 10 To approve an additional contribution to Reserves of £3.196 million in 2025/26 in this Revenue Budget amendment.
- 11 To approve the Council Tax bases of 73,016 for 2023/24, 73,758 for 2024/25 and 74,501 for 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 those listed in Appendices V, VI and VII.
- 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 £450.208 million resulting in a Band D Council Tax of £1,388.15 in 2023/24 as summarised in Appendix (v) of this Revenue Budget amendment. This represents a 2.75% increase from the Council Tax Band D figure for 2022/23.
- 18 To approve the 2024/25 Provisional Revenue Budget of £437.658 million resulting in an indicative Band D Council Tax of £1,426.32 in 2024/25 as summarised in Appendix VI of this Revenue Budget amendment. This represents an indicative 2.75% increase from the Council Tax Band D figure for 2023/24.
- 19 To approve the 2025/26 Provisional Revenue Budget of £439.677 million resulting in an indicative Band D Council Tax of £1,474.62 in 2025/26 as summarised in Appendix VII of this Revenue Budget amendment. This represents an indicative 3.39% increase from the Council Tax Band D figure for 2024/25.

REVENUE BUDGET AMENDMENT - SCOTTISH LABOUR GROUP				
EXPENDITURE PRESSURES REJECTED				
<u>Tackling Climate Change and Supporting Sustainable Places</u>				
Rejection of Visitor Rangers pressure in favour of investing in better facilities to support long-term economic growth from increased tourism (see New Proposals)	48	240		
<u>Working in Partnership with Communities</u>				
Partial rejection of Community Greenspace - Contract Inflation	52	10	14	12
Partial rejection of Roads, Structures, Traffic & Network - Contract Inflation	52	35	35	27
Partial rejection of Winter Maintenance - Contract Inflation	52	40	40	44
Partial rejection of Operations Refuse Collection	53	148		
<u>Organised to Deliver / Transformation</u>				
Partial rejection of Energy	55	140	1,490	160
Partial rejection of Property Maintenance	55	440	20	110
TOTAL EXPENDITURE PRESSURES REJECTED		1,053	1,599	353

REVENUE BUDGET AMENDMENT - SCOTTISH LABOUR GROUP

Reference

Report No.

23/72

Page No.

23/24

24/25

25/26

£'000

£'000

£'000

SAVINGS REJECTED

Developing a Resilient, Stronger and Greener Local Economy

Funding for mobile toilets	57	(26)	26	
Rejection of the reduction in funding to Pitlochry Festival Theatre in recognition of the contribution visitors make to the wider local economy	58	24	23	23
Partial rejection of the Events reduction	59	180		
City & Town Centre Management (partial)	60	(75)	75	
Rejection of the removal of a post in Vacant Property to enable us to continue to proactively get vacant residential and commercial property back into use	62		35	
Market Development Grants	63	(75)	75	
Rejection of the reduction to the Modern Apprentice Scheme so that the council can continue to lead by example in upskilling the local workforce	65	151	150	150

Enabling our Children and Young People to Achieve Their Full Potential

Rejection of the Removal of School Crossing Patrollers to ensure children have the safest journey to school possible.	68	110	69	
Rejection of the Removal of Primary Swimming Lessons recognising that for some children this will be their only opportunity to learn this important life saving skill.	69	40	20	
Rejection of the reduction of Parent Council Funding	70	20		
Rejection of the reduction of School Virtual Campus Provision	71		41	21
Rejection of the closure of all Breakfast Clubs in our area to give children the best start to the day	74		38	
Removal of Central Education Services Staff	76	(253)	253	
Rejection of the reduction in staff for Educational Psychology	77		86	
Rejection of the reduction in funding for School Based Music Tuition	78	13		
Rejection of the removal of Central Groups / Music Camps	78	48		

Protecting and Caring for our Most Vulnerable People

Rejection of reduction in Housing and Homeless Support - Contract and Commissioning	80		60	
Rejection of reduction in Housing and Homeless Support - Service Level Agreements with Providers	81			114
Rejection of reduction in Housing and Homeless Support - Private Sector Housing Team	83		85	
Rejection of reduction in Housing and Homeless Support - Housing Service	84		85	
Rejection of reduction in Adult Learning & Reinstatement SLA	86		92	
Rejection of the reduction of Adult Literacy within the proposed reduction in Community Learning and Development - Community Planning and Adult Literacy	87	(40)	73	156
Rejection of the Removal of SLA Payments to support groups who do vital work in reducing inequalities in our area	88		130	
Rejection of the Reduction to Criminal Justice Support (CJS) to help improve rehabilitation and reduce re-offending	89	21	77	43

REVENUE BUDGET AMENDMENT - SCOTTISH LABOUR GROUP

Reference
Report No.
23/72

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

SAVINGS REJECTED

Supporting and Promoting Physical and Mental Wellbeing

Full year one rejection of the **ALEOs reduction** followed by a tapered reduction in future years to help those organisations continue to deliver while reconfiguring services

90 331 200

Working in Partnership with Communities

Community Campus Opening Times 91 (75) 75 150

Household Bins 91 (15) 15

Rejection of the cut to **Winter Maintenance** 96 370

Partial rejection of **Community Greenspace** reduction in order to maintain Verge Cutting due to its contribution to cycle and pedestrian safety in rural 101 55

Rejection of the cut to **Street Cleansing** 102 330

Operations Training 103 (45) 45

Regulation - Food Safety 107 (90) 45 45

Regulation - Environmental Health 108 (90) 45 45

Rejection of the removal of a post in **Flooding** to enable the council to be proactive in finding and addressing the root causes of ongoing flooding issues 109 50

Rejection of the reduction in drain clearing within **Roads Maintenance Partnership - gullies / potholes / drains** to help reduce deterioration of our roads that results from standing water 110 178 (45) 45

Rejection of the reduction in subsidised **Public Transport** services to support people in the choice not to drive a car 112 525

Organised to Deliver / Transformation

Customer Service efficiencies 117 (154) 72 82

TOTAL SAVINGS REJECTED

1,553 1,855 919

APPENDIX (iii)

PERTH & KINROSS COUNCIL

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

REVENUE BUDGET AMENDMENT - SCOTTISH LABOUR GROUP

ADDITIONAL SAVINGS PROPOSALS

23/24 24/25 25/26
£'000 £'000 £'000

Tackling Climate Change and Supporting Sustainable Places

Grounds Maintenance	250	(100)	(100)
Closure of Inveralmond Recycling Centre	132		

Working in Partnership with Communities

Winter maintenance transformation savings target			350
Structures savings target	63	62	
Street Cleansing	58	388	388

Organised to Deliver

Withdrawal from Local Government Digital Office	25	(25)	
Transformation	300		
Council-wide efficiency review	90		
Increased slippage target	1,488		
Early reconfiguration of the Perth office estate	180	180	1,446
Perth Secondary Schools Review			450
Contribution from earmarked Reserve for non recurring pressures 2023/24	350	(350)	

TOTAL ADDITIONAL SAVINGS PROPOSALS

2,936 155 2,534

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

REVENUE BUDGET AMENDMENT - SCOTTISH LABOUR GROUP

CORPORATE PLAN 2018 - 2023

23/24 24/25 25/26

£'000 £'000 £'000

Additional Expenditure ProposalsTackling Poverty

Removal of the £2 per breakfast charge to give free breakfasts to children & young people in areas where clubs are present (recurring)	50		
Additional funds to enhance and expand Employer Recruitment Incentives - No One Left Behind, Young Person's Guarantee & Rural Employment Incentive	200		
Additional funding for Citizens Advice whose guidance helps people avoid costly debt and other difficult situations	30	30	30
Equalities fund to allow the council or third-sector groups to run projects that tackle financial inequality and fuel poverty (includes warm spaces)	100		
Monies to improve insulation and fuel efficiency for council houses (subject to ministerial approval)	2,000		
Co-operative and Council-owned Renewable Energy Projects (scoping funding)	100		
Key worker rural housing project (scoping funding)	50	50	
Monies to accelerate the buy-backs programme to take advantage of buy-to-let lull (approx. 25 units, subject to ministerial approval)	3,000		
Funding for foodbanks	40		

Tackling Climate Change and Supporting Sustainable Places

Buses 2030 - funding for the development of a fully-costed business case for a public-interest or public-owned bus operator to transform local public transport	110	100	100
Investment in facilities for long-term economic growth from increased tourism in rural areas	100	100	100

Developing a Resilient, Stronger and Greener Local Economy

Rail feasibility fund investigation of Kinross, Perth North, and Perth East rail hubs	110		
City centre housing study to explore how we can tackle the housing crisis by transforming vacant retail and commercial property	50	50	
Harbour regeneration study and development brief to ensure that the land is put back into productive use	50	50	

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REVENUE BUDGET AMENDMENT - SCOTTISH LABOUR GROUP

CORPORATE PLAN 2018 - 2023

23/24	24/25	25/26
£'000	£'000	£'000

Enabling our Children and Young People to Achieve Their Full Potential

Support for Children's and Young People with Hearing and Visual Impairment - - This funding will support the development of the workforce through providing professional learning and specialist qualifications of both teaching and support staff who work across all establishment to deliver specialist support for children & young people with hearing and/or visual impairment. It will also aid the provision of resources for children and young people with complex needs or a disability.	250	250
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Support for Vulnerable Children and Young People - Provision of support for vulnerable children and young people with additional support needs or a disability and their families through 3rd sector delivery, development of approaches within schools to improve attendance and address behaviour, and enhancement of the skills and tools available to the workforce.	250	250
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Tackling the attainment gap in education - Additional resources and staff time to be focussed on schools where the attainment gap between children and young people from rich and poor backgrounds is the largest	245	62
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Protecting and Caring for our Most Vulnerable People

Additional Community Safety Warden to address anti-social behaviour in Perth (recurring)	35
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Funding for Perthshire Women's Aid to continue and expand their work in supporting survivors of abuse (recurring)	30
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Funding for RASAC to continue and expand their work in supporting survivors of abuse (recurring)	30
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REVENUE BUDGET 2023/24, 2024/25 & 2025/26

REVENUE BUDGET AMENDMENT - SCOTTISH LABOUR GROUP

CORPORATE PLAN 2018 - 2023

23/24	24/25	25/26
£'000	£'000	£'000

Supporting and Promoting Physical and Mental Wellbeing**Additional Support for Live Active Leisure**

336	336	50
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To allow for the higher costs associated with running leisure facilities, especially swimming pools, in the current economic climate

Additional Support for Culture Perth and Kinross

170	170	50
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Additional funding offer to enable CPK maintain rural and mobile library services in the wake of recent inflationary pressures

Additional Support for Perth Theatre & Concert Hall

165	165	50
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Additional funding offer to help Horsecross to maintain local production of shows if they so wish

Additional borrowing cost to allow the **new PH2O swimming pool leisure development** to fit in the Capital Programme and for work to start in the coming financial year (recurring)

900		
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Working in Partnership with Communities

Community winter maintenance capacity increase

50	50	
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Active Travel Routes/Path building capacity to **enable rural communities including West**

90		
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Kinfauns to benefit from fit-for-purpose alternatives to car travel (borrow £2M) recurring

Organised to Deliver / Transformation

Funding to allow for the re-configuration of the Perth office estate

250		
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8,791	1,663	380
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REVENUE BUDGET 2023/24, 2024/25 & 2025/26

REVENUE BUDGET AMENDMENT - SCOTTISH LABOUR GROUP

2023/24 COUNCIL TAX CALCULATION

	2023/24	
	£'000	£'000
2023/24 Provisional Revenue Budget		443,853
Adjustments:		
Reject Expenditure Pressures (Appendix i)	(1,053)	
Reject Savings (Appendix ii)	1,553	
Additional Savings Proposals (Appendix iii)	(2,936)	
Additional Expenditure Proposals (Appendix iv)	8,791	
		6,355
2023/24 Updated Provisional Revenue Budget		450,208
<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		
Culture	(600)	
Covid	(1,500)	
Community Investment Fund	(38)	
Transformation and workforce management	(1,360)	
Contribution from unearmarked Reserves included in this Amendment - teacher underspend	(745)	
		(348,851)
AMOUNT TO BE LEVIED FROM COUNCIL TAX		101,357
TAX BASE BAND D EQUIVALENT PROPERTIES (2.0% Non Collection)		73,016
FINAL 2023/24 BAND D COUNCIL TAX	£	1,388.15
INCREASE (2022/23 FINAL BAND D COUNCIL TAX £1,351)	£	37.15
PERCENTAGE INCREASE		2.75%

Excluding Water and Waste Water charges determined by Scottish Water.

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

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2024/25 COUNCIL TAX CALCULATION

	2024/25	
	£'000	£'000
2024/25 Provisional Revenue Budget		437,195
Recurring impact of 2023/24 proposals		(1,301)
Adjustments:		
Reject Expenditure Pressures (Appendix i)	(1,599)	
Reject Savings (Appendix ii)	1,855	
Additional Savings Proposals (Appendix iii)	(155)	
Additional Expenditure Proposals (Appendix iv)	1,663	
		1,764
2024/25 Updated Provisional Revenue Budget		437,658
<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) / from Reserves included in the Provisional Budget	1,127	
2024/25 Gap	(1,690)	
Contribution from Service Concession Scheme	(7,000)	
Contribution from earmarked Reserves included in this Amendment - Transformation and workforce	(2,340)	
Contribution to unearmarked Reserves included in this Amendment		
Contribution to unearmarked Reserves included in this Amendment - to balance '2024/25 Gap'	1,707	
		(332,456)
AMOUNT TO BE LEVIED FROM COUNCIL TAX		105,202
TAX BASE BAND D EQUIVALENT PROPERTIES (2.0% Non Collection)		73,758
FINAL 2024/25 BAND D COUNCIL TAX		£ 1,426.32
INCREASE (2023/24 FINAL BAND D COUNCIL TAX £1388.15)		£ 38.17
PERCENTAGE INCREASE		2.75%

Excluding Water and Waste Water charges determined by Scottish Water.

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REVENUE BUDGET AMENDMENT - SCOTTISH LABOUR GROUP

2025/26 COUNCIL TAX CALCULATION

	2025/26	
	£'000	£'000
2025/26 Provisional Revenue Budget		442,465
Recurring impact of 2023/24 proposals		(1,301)
Recurring impact of 2024/25 proposals		101
Adjustments:		
Reject Expenditure Pressures (Appendix i)	(353)	
Reject Savings (Appendix ii)	919	
Additional Savings Proposals (Appendix iii)	(2,534)	
Additional Expenditure Proposals (Appendix iv)	380	
		(1,588)
2025/26 Updated Provisional Revenue Budget		439,677
<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) / from Reserves included in the Provisional Budget	1,439	
2025/26 Gap	(3,191)	
Contribution from Service Concession Scheme	(7,000)	
Contribution from earmarked Reserves included in this Amendment	0	
Contribution to unearmarked Reserves included in this Amendment - to balance '2025/26 Gap'	3,196	
		(329,816)
AMOUNT TO BE LEVIED FROM COUNCIL TAX		109,861
TAX BASE BAND D EQUIVALENT PROPERTIES (2.0% Non Collection)		74,501
FINAL 2025/26 BAND D COUNCIL TAX		<u>£ 1,474.62</u>
INCREASE (2024/25 FINAL BAND D COUNCIL TAX £1426.32)		<u>£ 48.30</u>
PERCENTAGE INCREASE		<u>3.39%</u>

Excluding Water and Waste Water charges determined by Scottish Water.