

PERTH & KINROSS COUNCIL

1 MARCH 2023

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

REVENUE BUDGET: LIBERAL DEMOCRAT 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.
- 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 to Reserves of £0.424 million in 2023/24 in this Revenue Budget amendment.
- 9 To approve an additional contribution from Reserves of £2.972 million in 2024/25 in this Revenue Budget amendment.
- 10 To approve an additional contribution to Reserves of £1.881 million in 2025/26 in this Revenue Budget amendment.
- 11 To approve the Council Tax bases as set out in Table 9 in paragraph 7.19
- 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 Appendices (v) and (vi).
- 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: LIBERAL DEMOCRAT GROUP

- 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 £447.340 million resulting in a Band D Council Tax of £1,415.12 in 2023/24 as summarised in Appendix (v) of this Revenue Budget amendment. This represents a 4.75% increase from the Council Tax Band D figure for 2022/23.
- 18 To approve the 2024/25 Provisional Revenue Budget of £443.776 million resulting in an indicative Band D Council Tax of £1,482.38 in 2024/25 as summarised in Appendix vi of this Revenue Budget amendment. This represents an indicative 4.75% increase from the Council Tax Band D figure for 2023/24.
- 19 To approve the 2025/26 Provisional Revenue Budget of £446.260 million resulting in an indicative Band D Council Tax of £1,552.84 in 2025/26 as summarised in Appendix vii of this Revenue Budget amendment. This represents an indicative 4.75% increase from the Council Tax Band D figure for 2024/25.

REVENUE BUDGET: LIBERAL DEMOCRAT GROUP

EXPENDITURE PRESSURES REJECTED

Reference Report No. 23/72			
Page No.	23/24	24/25	25/26
	£'000	£'000	£'000

TOTAL EXPENDITURE PRESSURES REJECTED

0	0	0
---	---	---

REVENUE BUDGET: LIBERAL DEMOCRAT 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

Events (partial) - to cover a smaller Christmas event, the Mela, Medieval festival/ market which coincides with Pride, Ukraine Day, Chinese New Year	59	100		
City & Town Centre Management	60		150	
Vacant Property	62		35	
Modern Apprentice Scheme	65	151	150	150

Enabling our children and young people to achieve their full potential

School Crossing Patrollers	68	110	69	
Primary Swimming Lessons	69	40	20	
Early Learning & Childcare Staffing and Supplies & Services	75	183	93	51
Central Education Staff	76		507	78
Educational Psychology Capacity	77		86	
School Based Music Instruction	78	13	116	70
Reductions to Devolved School Management Budgets	79			52

Protecting and caring for our most vulnerable people

Contract and Commissioning	80		60	
Service Level Agreements with Providers	81			114
Customer & Community Engagement	82		50	
Private Sector Housing Team	83		85	
Housing Service	84		85	
Care & Repair Service	85	300	300	
Adult Learning SLA	86		92	
Community Planning and Adult Literacy	87		73	156
SLA Payments	88		130	
Criminal Justice Support	89	21	77	43

Working in partnership with communities

Council Property Estate	91		150	150
Winter Maintenance	95	55		
Winter Maintenance - network coverage	96	370		
Winter Maintenance - gritting times	97	90		
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
Flood Risk management	109	50		
Roads Maintenance Partnership - Reactive Maintenance	110	78	124	78
Traffic & Road Safety	111	50	45	45
Public Transport - Local Bus Services	112	506		

Organised to Deliver / Transformation

REVENUE BUDGET: LIBERAL DEMOCRAT GROUP

SAVINGS REJECTED

	Reference Report No. 23/72 Page No.	23/24 £'000	24/25 £'000	25/26 £'000
Local Taxes	116		54	95
Regulation - Corporate Health & Safety	121		35	35

TOTAL SAVINGS REJECTED

2,268 2,775 1,311

APPENDIX (iii)

PERTH & KINROSS COUNCIL

1 MARCH 2023

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

REVENUE BUDGET: LIBERAL DEMOCRAT GROUP

ADDITIONAL SAVINGS PROPOSALS

23/24	24/25	25/26
£'000	£'000	£'000

Enabling our children and young people to achieve their full potential

Move to 33 period week in Secondary Schools.	439
--	-----

Reduction of Primary school week to 22.5 hours.	2,900
---	-------

Non Recurring 2023/24 previously approved proposals	448
--	------------

Transfer to non recurring pressures 2024/25	(448)
--	--------------

TOTAL ADDITIONAL SAVINGS PROPOSALS	448 (448) 3,339
---	------------------------

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

REVENUE BUDGET: LIBERAL DEMOCRAT GROUP

CORPORATE PLAN 2023 - 2028

23/24 24/25 25/26
£'000 £'000 £'000

Additional Expenditure Proposals

Tackling Poverty

Targeted parental employability support to parents of children in poverty, including key workers. (recurring)

300

Intensive Housing Support Approach

Outreach service to support people with complex needs experiencing homelessness. High fidelity approach delivered by 3 lead/peer support practitioners with specialist alcohol and substance misuse training skills, to move people into tenancies with intensive support to sustain their home and maintain positive relationships with neighbours. (non-recurring)

140 140

Tenancy Sustainment Fund Private Sector Tenancies

70 70

To deliver an early intervention and prevention fund to support private sector tenants similar to the tenancy sustainment fund operating within the HRA for council tenants, administered by front-line homeless team to provide support for private sector tenants while solutions are found to avoid homelessness. (non-recurring)

Child Poverty

Project management and co-ordination to support locality work to identify and support parents and families in poverty. (non-recurring)

100 100

Community Investment Fund (recurring)

480

£40k per Ward for CIF investment (recurring)

Community Transport

Glenfarg Community Transport Group public social partnership Arngask Primary school & community transport contract service 55 (non-recurring)

47

Non-recurring projects additional spend as below

Road Gulleys - towards additional cleaning in 2023/24

100

Adapt Your Property - 50% grants to convert underused/vacant town and city centre commercial space for new commercial/residential uses

230

Open For Business Fund - 50% grants to encourage small town business to ensure that the frontages of their premises are updated, welcoming and say 'We're open for business' to encourage local and visitor spend, resources to support grants for a town and city centre empty property initiative, pop-up shops and a general freshening up of our High Streets

50

Community Asset Transfer Enablement Fund - topping up fund to support community asset transfers

20

Eating Well/ Living Well and Community Food Initiatives/Investment in Food Security - to help sustain support for valuable initiatives aimed at providing food security in our communities

30

Women's Aid - additional funding in recognition of the increased incidence of domestic abuse as a result of the pandemic

50

RASAC Perth & Kinross - additional funds to support women and young people who have experienced sexual violence at any time in their lives

50

1,667 310 0

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

APPENDIX (v)

REVENUE BUDGET: LIBERAL DEMOCRAT GROUP

2023/24 COUNCIL TAX CALCULATION

	2023/24	
	£'000	£'000
2023/24 Provisional Revenue Budget		443,853
Adjustments:		
Reject Expenditure Pressures (Appendix i)	0	
Reject Savings (Appendix ii)	2,268	
Additional Savings Proposals (Appendix iii)	(448)	
Additional Expenditure Proposals (Appendix iv)	1,667	
		<u>3,487</u>
2023/24 Updated Provisional Revenue Budget		447,340
<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		
- non recurring pressures 2023/24	(24)	
- t/f to non recurring pressures 2024/25	448	
Contribution to unearmarked Reserves included in this Amendment		
		<u>(344,184)</u>
AMOUNT TO BE LEVIED FROM COUNCIL TAX		103,156
TAX BASE BAND D EQUIVALENT PROPERTIES (2.0% Non Collection)		72,896
FINAL 2023/24 BAND D COUNCIL TAX	<u>£</u>	<u>1,415.12</u>
INCREASE (2022/23 FINAL BAND D COUNCIL TAX £1,351.00)	<u>£</u>	<u>64.12</u>
PERCENTAGE INCREASE		<u>4.75%</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: LIBERAL DEMOCRAT GROUP

2024/25 COUNCIL TAX CALCULATION

	2024/25 £'000	£'000
2024/25 Provisional Revenue Budget		437,195
Recurring impact of 2023/24 proposals		3,048
Adjustments:		
Reject Expenditure Pressures (Appendix i)	0	
Reject Savings (Appendix ii)	2,775	
Additional Savings Proposals (Appendix iii)	448	
Additional Expenditure Proposals (Appendix iv)	310	
		<u>3,533</u>
2024/25 Updated Provisional Revenue Budget		443,776
<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	1,127	
2024/25 Gap	(1,690)	
Contribution from Service Concession Scheme	(7,000)	
Contribution from earmarked Reserves included in this Amendment		
- non recurring pressures 2024/25	(448)	
- Covid-19	(1,000)	
Contribution from unearmarked Reserves included in this Amendment	(1,524)	
		<u>(334,795)</u>
AMOUNT TO BE LEVIED FROM COUNCIL TAX		108,981
TAX BASE BAND D EQUIVALENT PROPERTIES (2.0% Non Collection)		73,518
FINAL 2024/25 BAND D COUNCIL TAX		<u>£ 1,482.38</u>
INCREASE (2023/24 FINAL BAND D COUNCIL TAX £1,415.12)		<u>£ 67.26</u>
PERCENTAGE INCREASE		<u>4.75%</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: LIBERAL DEMOCRAT GROUP

2025/26 COUNCIL TAX CALCULATION

	2025/26	
	£'000	£'000
2025/26 Provisional Revenue Budget		442,465
Recurring impact of 2023/24 proposals		2,600
Recurring impact of 2024/25 proposals		3,223
Adjustments:		
Reject Expenditure Pressures (Appendix i)	0	
Reject Savings (Appendix ii)	1,311	
Additional Savings Proposals (Appendix iii)	(3,339)	
Additional Expenditure Proposals (Appendix iv)	0	
		(2,028)
2025/26 Updated Provisional Revenue Budget		446,260
<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	1,881	
		(331,131)
AMOUNT TO BE LEVIED FROM COUNCIL TAX		115,129
TAX BASE BAND D EQUIVALENT PROPERTIES (2.0% Non Collection)		74,141
FINAL 2025/26 BAND D COUNCIL TAX		<u>£ 1,552.84</u>
INCREASE (2024/25 FINAL BAND D COUNCIL TAX £1,482.38)		<u>£ 70.46</u>
PERCENTAGE INCREASE		<u>4.75%</u>

Excluding Water and Waste Water charges determined by Scottish Water.