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Council Building
2 High Street
Perth
PH1 5PH

16/02/2022

A special meeting of **Perth and Kinross Council** will be held virtually on **Wednesday, 23 February 2022 at 09:30.**

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

THOMAS GLEN
Chief Executive

Those attending the meeting are requested to ensure that all notifications are silent on their device and other devices are in silent mode.

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

Members:

Provost D Melloy
All Councillors

Perth and Kinross Council

Wednesday, 23 February 2022

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 NOTICE OF MOTION IN TERMS OF STANDING ORDER 10.1

MOTION

(copy herewith)

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4 REVENUE BUDGET 2022/23 AND RESERVES STRATEGY

Report by Chief Executive & Head of Finance (copy herewith 22/35)

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5 CAPITAL BUDGET

Report by Chief Executive & Head of Finance (copy herewith 22/36)

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All Council Services can offer a telephone translation facility.

Motion by Councillors A Bailey and X McDade

Great British Railways Headquarters

This council believes that Perth would make a fantastic headquarters location for the new Great British Railways company. Perth and the wider counties of Perthshire and Kinross-shire saw significant growth and prosperity thanks to the arrival of the railways and their growth in the 1800s therefore it is fitting that Perth is considered by the Secretary of State when they decide where to locate these new headquarters.

In light of the potential to bring significant numbers of highly-skilled jobs to the area, this council remits officers to lodge an Expression of Interest with the Great British Railways Transition Team by March 16 and in accordance with the requirements laid out on the competition website at <https://gbrtt.co.uk/hq/>

PERTH & KINROSS COUNCIL

23 FEBRUARY 2022

REVENUE BUDGET 2022/23 & RESERVES STRATEGY

Report by the Chief Executive and Head of Finance
(Report No. 22/35)

1. PURPOSE

- 1.1 The purpose of this report is to present to Council the General Fund 2022/23 Final Revenue Budget and to invite Council to set the final Council Tax for 2022/23. The report also includes an updated Reserves Strategy.
- 1.2 The report also provides an update on the financial challenges facing the Council over the short to medium term including
 - structural deficit of **£7.614 million**
 - significant inflationary pressures
 - uncertainty over future funding levels
- 1.3 Furthermore, the report introduces how the Council will, as part of its response to the challenges ahead, develop and implement a programme of transformation and service review.

2. RECOMMENDATIONS

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|-----|--|
| 2.1 | <p>It is recommended that Council:</p> <ul style="list-style-type: none"> • Approve the 2022/23 Updated Provisional Revenue Budget as set out in Appendix B to the report. • Approve the non-recurring budget pressures of £5.242 million set out in Appendix E to this report to be funded from the Covid-19 earmarked Reserve – see paragraph 6.23. • Approve the contribution to Perth & Kinross Integration Joint Board of £70.947 million that is included in the 2022/23 Revenue Budget – see paragraph 6.30. • Approve the delay in implementation of the review of the Adult Social Work and Social Care Contributions Policy to 1 April 2022 – see paragraph 6.34. • Approve the earmarked Reserves set out in Table 14 and Appendix I – see paragraph 8.11 |
|-----|--|

	<ul style="list-style-type: none"> • Approve that uncommitted Reserves are maintained at a minimum of 2% of the 2022/23 Net Revenue Budget which equates to £8.295 million – see paragraph 8.18. • Determine the 2022/23 Final Revenue Budget. • Approve a Council Tax collection rate of 98% in 2022/23 – see paragraph 7.6. • Determine the 2022/23 Final Council Tax.
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3. STRUCTURE OF REPORT

3.1 This report is structured over the following sections:

- Section 4: Background
- Section 5: Scottish Budget
- Section 6: 2022/23 Updated Provisional Revenue Budget
- Section 7: Council Tax
- Section 8: Reserves Strategy
- Section 9: Future Financial Challenges and Transformation
- Section 10: Risk assessment
- Appendices

4. BACKGROUND

4.1 The Council's Corporate Plan 2018-2023 sets out the Council's commitment to the vision of the Community Planning Partnership for the area: -

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

4.2 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***

4.3 On 6 March 2020, the Council set the 2022/23 Provisional Revenue Budget (Report No. 20/57 refers). The 2022/23 Provisional Revenue Budget was approved on the basis that further savings had still to be identified.

4.4 An indicative Council Tax increase for 2022/23 of 4.25% was also approved.

4.5 As is normal practice, the approved Provisional Revenue Budget and indicative Council Tax assumption are the starting points for the Council setting a Final Revenue Budget and Council Tax for 2022/23.

- 4.6 On 15 November 2021, the Council approved the Medium-Term Financial Plan (MTFP) (Report No. 21/212 refers). Recognising that the Council would only receive confirmation of Scottish Government funding for 2022/23, and that following the local government elections in May 2022, it would be for the incoming Administration to determine future strategic priorities, the Council agreed to develop a single year 2022/23 Revenue Budget in February 2022.
- 4.7 The update of the MTFP considered future funding levels, increasing costs and rising demand over the short to medium term, insofar as they may impact on Perth & Kinross Council. In addition, the Council faces uncertainty around Covid-19, supporting vulnerable people, economic well-being and climate change.
- 4.8 The 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. The MTFP is designed to inform the direction of travel of the Council for financial planning purposes. As detailed budget proposals are developed, the broad assumptions included within the MTFP are superseded by more detailed analysis of individual cost pressures and the identification of savings options. The refinement of these assumptions is included in the 2022/23 Updated Provisional Revenue Budget.
- 4.9 The final Housing Revenue Account (HRA) Revenue Budget for 2022/23 and Five-Year Capital Investment Programme and Rent Strategy to 2026/27 were approved by the Housing & Communities Committee on 24 January 2022 (Report No. 22/15 refers). The Committee approved the recommendation of an average weekly rent increase for 2022/23 of 3% or £2.14 per week in accordance with the requirements of the Council's approved Housing Business Plan including supporting investment in new council housing.

5. SCOTTISH BUDGET

- 5.1 The Scottish Government budget for 2022/23 was published on 9 December 2021, however, this did not provide information at individual Council level. The Cabinet Secretary for Finance also wrote to COSLA on 9 December 2021 providing further detail of the local government funding package and this is attached at [Appendix A](#). On 27 January 2022, the Cabinet Secretary wrote to COSLA advising of £120 million of additional funding for Councils across Scotland. The funding implications for the Council are set out in paragraph 5.7 below.

Local Government Finance Circular 9/2021

- 5.2 Local Government Finance Circular 9/2021 was issued by the Scottish Government on 20 December 2021 and included the provisional financial settlement for 2022/23 at an individual Council level. As anticipated, the Settlement included information for 2022/23 only.

- 5.3 The Circular provides details of the provisional total Revenue and Capital funding allocations for 2022/23, as well as the latest information on funding redeterminations for 2021/22. The Circular also provides details on a range of business rates measures, including the 2022/23 Non-Domestic Rates poundage.
- 5.4 The provisional total funding allocations form the basis for the annual consultation between the Scottish Government and COSLA ahead of the Local Government Finance (Scotland) Order 2022 being presented to the Scottish Parliament. The Scottish Budget was approved on 10 February 2022
- 5.5 The Circular sets out a national funding package of £12.5 billion and includes:
- £174.5 million for the continued delivery of the real Living Wage within health & social care
 - £15 million for the uprating free personal and nursing care payments
 - £20.4 million for the Carers Act
 - £124.4 million of additional investment to provide care at home
 - £20 million to support interim care
 - £200 million of additional support for health & social care
 - £145 million for additional teachers and support staff
 - maintained funding for 100-day commitments including the removal of curriculum and music tuition charges and expanded School Clothing Grant
 - £64 million of additional revenue funding and £30 million of capital funding to facilitate the expansion of Free School Meals
- 5.6 As has been the case in previous years, Finance Circular 9/2021 also contained information on revenue funding which has still to be distributed. The undistributed national funding is set out below.
- Teachers' Induction Scheme - £37.6 million
 - Discretionary Housing Payments - £80.2 million
 - Pupil Equity Funding - £10.0 million
 - Scottish Child Payment (Bridging) - £68.2 million
 - Health & Social Care - £200.0 million
 - Removal of Curriculum Charges - £8.0 million
 - Removal of Music Tuition Charges - £12.0 million
 - Free School Meals (revenue) - £42.2 million
 - Free School Meals (holiday provision) - £21.8 million

- 5.7 Based on Finance Circular 1/2021, the total Revenue funding being made available by the Scottish Government to Perth & Kinross Council in 2022/23 is **£294.753 million** (see Table 1 below).

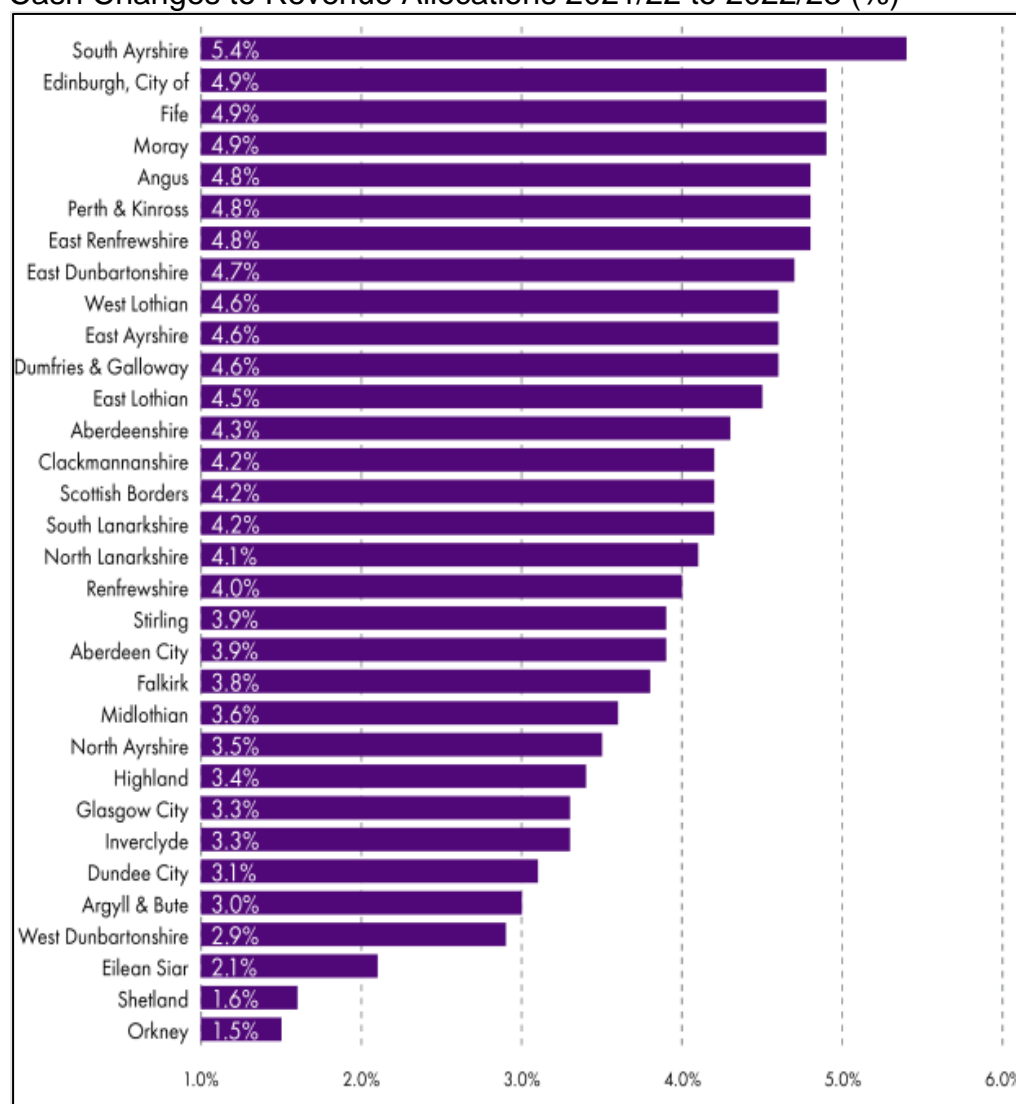
Table 1: Scottish Government Grant Funding – Perth & Kinross Council

	2022/23	2021/22
	£m	£m
General Revenue Funding	231.418	217.645
Council Tax Freeze	-	2.817
Non-Domestic Rates	46.141	43.889
Ring-Fenced Grants	17.194	16.920
TOTAL REVENUE FUNDING	294.753	281.271

Source: Finance Circular 9/2021 – 20 December 2021
Finance Circular 1/2021 – 1 February 2021

- 5.8 The 2022/23 Scottish Government provisional funding allocation of £294.753 million represents a **£13.482 million** increase in absolute cash terms from the allocation for 2021/22 (or 4.8% which is demonstrated in the following graph).

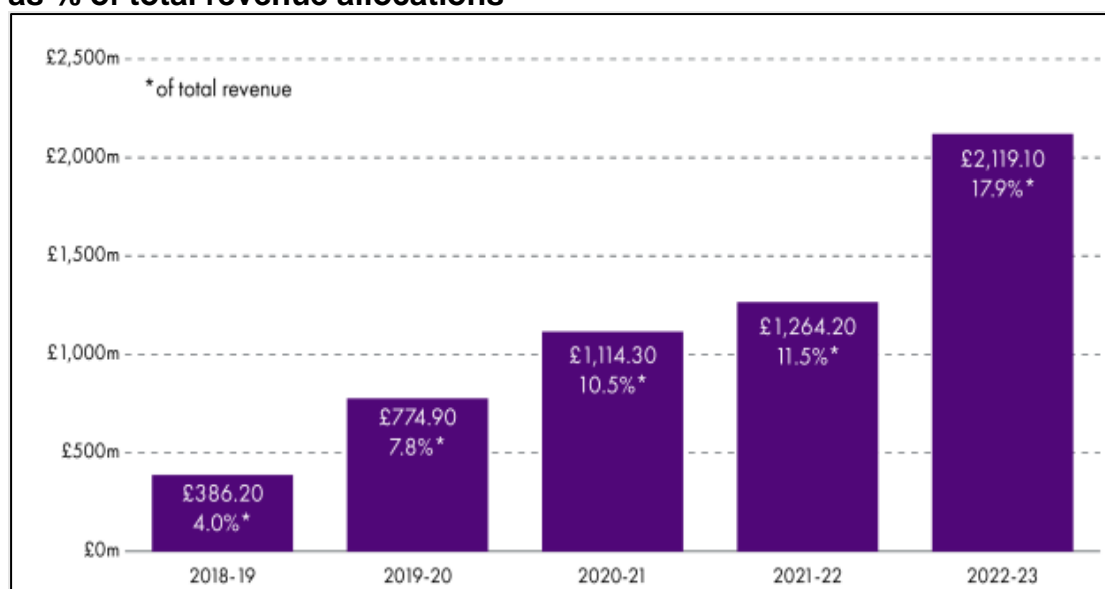
Cash Changes to Revenue Allocations 2021/22 to 2022/23 (%)



Source: Scottish Parliament Information Centre – Local Government Finance: Budget 2022/23 – December 2021

- 5.9 However, the 2022/23 provisional funding allocation includes **£15.768 million** which is either ring-fenced by the Scottish Government towards meeting specific initiatives, or where there is an expectation or requirement for the Council to apply funding for a stated purpose (most notably for Education: Covid-19 Recovery & Health & Social Care).
- 5.10 The level of “ring fencing”, “direction” or “protected” spending has increased significantly in recent years. The following graph sets out analysis undertaken by the Scottish Parliament Information Centre which shows an increase from 4% in 2018/19 to 17.9% in 2022/23. In the letter of 9 December 2021 from the Cabinet Secretary, attached at [Appendix A](#), there is a commitment to review all ring-fenced funding as part of the forthcoming Resource Spending Review.

Combined Specific Resource Grants and revenue from other portfolios, as % of total revenue allocations



- 5.11 Therefore, on a like for like basis, the provisional Scottish Government funding allocation for 2022/23, represents a **£2.286 million** reduction (0.81%) over the equivalent position for 2021/22 as set out in Finance Circular 1/2021. 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 in Table 2 below.
- 5.12 Table 2 below summarises the movements in the total funding package from the Scottish Government to facilitate a comparison of the 2021/22 provisional allocation with 2022/23 on a comparable basis.

Table 2: Cash Movements between 2021/22 & 2022/23 (on a comparable basis)

	£m
2021/22 – Finance Circular 1/2021	281.271
2022/23 – Finance Circular 9/2022	294.753
Year on year cash increase in funding	13.482
Year on year % increase in cash funding	+4.8%
Less:	
- funding directed to service delivery	(15.768)
£ Reduction (on a comparable basis)	2.286
% Reduction	0.81%

- 5.13 Furthermore, the reduction of 0.81% set out above does not take account of the additional impact of inflation, which is significant, or increasing demand for Council services.
- 5.14 As previously noted, Finance Circular 9/2022 did not contain any funding information beyond 2022/23. However, the Scottish Government’s Resource Spending Framework that was published in December 2021 advised that “the intention is to publish multi-year spending plans in May 2022 to provide our delivery partners and businesses, communities and individuals across Scotland with some certainty on which to base their own forward planning”.

Correspondence from Cabinet Secretary – 27 January 2022

- 5.15 On 27 January 2022, and following discussions with the Scottish Government, the Cabinet Secretary for Finance wrote to Cosla advising of a further **£120 million** of funding for Councils. This funding is available to Councils to apply as they see fit.
- 5.16 The Cabinet Secretary confirms in her letter that the source of the funding is under spends from 2021/22 carried forward in the Scotland Reserve. Therefore, this additional funding is explicitly non-recurring.
- 5.17 Councils have now been formally advised of their individual allocations. Perth & Kinross Council has received an additional £3.238 million on a non-recurring basis.

Implications for the 2022/23 Capital Budget

- 5.18 Finance Circular 9/2022 also includes provisional Capital Grant allocations for 2022/23. The impact of these allocations is included within the Capital Budget report (Report No. 22/36 refers) which is on the agenda for this special meeting of the Council.

Non-Domestic Rates

- 5.19 Finance Circular 9/2022 also includes the Non-Domestic Basic Rate poundage for 2022/23 of 49.8p (49p in 2021/22), an increase of 1.6%. Two additional rates are levied on properties with rateable values over £51,000 (51.1 pence) and £95,000 (52.4 pence) respectively (same rateable values as previous year).
- 5.20 The Scottish Budget for 2022/23 also includes the following policies:
- 50% Retail, Hospitality and Leisure relief for the first three months of 2022-23, capped at £27,500 per ratepayer
 - Business Growth Accelerator relief will be expanded by making increases in rateable value due to the installation of solar panels a qualifying improvement eligible for relief from 1 April 2022
 - Enterprise Areas relief will be extended for one year to 31 March 2023
- 5.21 The Small Business Bonus Scheme threshold for 100% relief remains at £15,000, so that the overall scheme is applicable as per Table 3 below (which is consistent with the 2021/22 scheme):

Table 3: Small Business Bonus Scheme 2022/23

Combined Rateable Value of all Properties	2022/23
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

- 5.22 The following reliefs will also be maintained: day nursery relief, disabled rates relief, district heating relief, empty property relief, Fresh Start relief, hardship relief, hydro relief, mobile masts relief, new fibre relief, renewable energy relief, renewable heat networks relief, reverse vending machine relief, rural relief, sports club relief and stud farms relief.
- 5.23 Charitable rates relief will also be maintained, however from 1 April 2022 mainstream independent schools will no longer be eligible for this relief, as recommended by the independent Barclay Review of Non-Domestic Rates in 2017.

6. 2022/23 UPDATED PROVISIONAL REVENUE BUDGET

2022/23 Provisional Revenue Budget

- 6.1 The Council approved the 2022/23 Provisional Revenue Budget in March 2020 (Report No. 20/57 refers).

- 6.2 In setting the 2022/23 Provisional Revenue Budget on 6 March 2020, the Council agreed expenditure pressures and savings (Report No. 20/57 refers) which are summarised in Table 4 below.

Table 4: Summary of 2022/23 Provisional Budget Decisions

	£'000
Total Expenditure Pressures	6,339
Total Savings	(1,432)

- 6.3 The 2021/22 Final Revenue Budget was supported by contributions from Reserves due to delays in delivering recurring savings as officer capacity was diverted to the Covid-19 response. When this is brought forward and applied to the 2022/23 Provisional Revenue Budget that was approved in March 2020, along with the recurring consequences of previous Council decisions, there is a deficit of **£6.114 million** that requires to be addressed. Furthermore, it is anticipated that the additional cost of employer's national insurance contributions will be **£1.5 million**.
- 6.4 On 15 November 2021, the Council was updated on the deficit and made aware of the national insurance pressures and, in the Medium-Term Financial Plan, agreed to apply **£7.614 million** from the Covid-19 earmarked Reserve to address this in 2022/23, Council was advised at this time that the use of reserves as a strategy for responding to the structural deficit in the Council's finances is an unsustainable position and will require to be addressed for 2023/24.

Process for Updating the 2022/23 Provisional Revenue Budget

- 6.5 The process for updating the 2022/23 Provisional Revenue Budget commenced in October 2021.
- 6.6 Updated Revenue Budget submissions or "Executive Summaries" for 2022/23 have been prepared on a thematic basis in line with the Council's approved strategic objectives. The Executive Summaries set out movements (new expenditure pressures and savings proposals) to the 2022/23 Provisional Revenue Budgets approved in March 2020 (Report No. 20/57 refers).
- 6.7 The 2022/23 Provisional Revenue Budget submissions have been subject to scrutiny by the Council's Executive Officer Team and thereafter presented to Elected Member Budget Review Groups which commenced in November 2021. The detailed analysis of these expenditure pressures and savings proposals are set out in **Appendix C**.
- 6.8 The updated 2022/23 Revenue Budget Executive Summaries, which are attached at **Appendix C**, have identified additional expenditure pressures of **£4.377 million** and service reduction proposals of **£4.495 million**.

- 6.9 The Council had previously endorsed the assumptions in the Medium-Term Financial Plan including “flat cash” in terms of recurring Scottish Government funding. Therefore, on a like for like basis, the Council will experience a reduction in funding of **£2.286 million**, which is set out in Table 2 above.
- 6.10 The 2022/23 Provisional Revenue Budget includes an uplift in the Council’s contribution to the Health & Social Care Partnership of **£2.168 million**. Given the significant increase in Scottish Government funding for adult social care, which is set out in paragraph 6.28 below, it is proposed that this provisional increase is redirected within the Council.
- 6.11 Table 5 below also includes **£3.238 million** of non-recurring funding that will support the 2022/23 Provisional Revenue Budget which is described at paragraph 5.17.

Table 5: Summary of 2022/23 Provisional Revenue Budget Movements

	£m
Recurring	
Additional Expenditure Pressures – Appendix C	4.377
Additional Savings Proposals – Appendix C	(4.495)
Reduction in Scottish Government funding – Table 2	2.286
Redirection of funding – paragraph 6.29	(2.168)
Balanced 2022/23 Provisional Revenue Budget	-
Non-Recurring	
Funding announced 27 January 2022	(3.238)
Non-Recurring Headroom available to support 2022/23 Provisional Revenue Budget	(3.238)

- 6.12 The 2022/23 Provisional Revenue Budget has 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 Council officers and has been reviewed by the Executive Officer Team. There is, however, a significant risk that these assumptions may require to be revised in due course as part of the ongoing monitoring of Council expenditure and income.
- 6.13 The potential workforce implications identified within the Executive Summaries include vacant posts and will be influenced by turnover. 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.

- 6.14 Within **Appendix C**, there is a proposal to implement a consistent corporate staff slippage target of 4% across all Council Services which will apply differential increases to different Services. This proposal is informed by a review of the average staff slippage figures over the past 5 years. The increase will be challenging and will lead to an impact on performance, depending upon where vacancies arise. Service Management Teams will be required to manage this and any variances to the budgeted slippage target will be included in revenue monitoring reports to the Strategic Policy & Resources Committee.
- 6.15 The updated Executive Summaries also include an assessment of the potential impact of expenditure pressures (where applicable) and service reduction 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.
- 6.16 Equality and Fairness Impact Assessments for individual expenditure pressures and savings proposals have been prepared. This facilitated the preparation of a cumulative impact assessment which was shared with the Strategic Equalities Forum in February 2022 and was distributed to all Elected Members in advance of this special meeting of the Council.
- 6.17 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 C** are approved.

Budget Consultation Exercise

- 6.18 The Council undertook an online budget consultation exercise with residents between 29 November and 19 December 2021. The consultation web page received 9,381 unique views by the public (5,744 last year). Overall, however there were 739 completed surveys (642 in 2021/22, 484 in 2020/21; 1,085 in 2019/20, 736 in 2018/19, 332 in 2017/18 and 91 in 2016/17).
- 6.19 **Appendix D** includes a report summarising the findings of the consultation exercise.

2022/23 Non-Recurring Expenditure Proposals

6.20 The 2022/23 Updated Provisional Revenue Budget also includes the identification of several non-recurring expenditure proposals of **£5.242 million** which are set out in more detail in [Appendix E](#) and brigaded as follows -

- **Delay in the delivery of Council approved projects** – these pressures have predominantly arisen due to delays in taking forward approved projects due to the impact of Covid-19 on capacity. In addition, many of the projects had longer lead times due to necessary community and business consultation/engagement (including the potential to attract further external funding to augment projects), planning consents, staff recruitment and issues associated with national and international supply shortages for some materials and components. The carry forward of these resources will ensure that these projects are completed in line with previously approved Council decisions.
- **Delay in the delivery of approved savings** – there are several approved savings that have also been delayed for the same reasons set out above. It is currently still the intention to deliver these savings for 2023/24.
- **Other** – mixture of increased demand and essential service developments.

6.21 Many of the non-recurring proposals identified in [Appendix E](#) are a consequence of reduced officer capacity due to the continued requirement to respond to Covid-19 and the issues identified at paragraph 6.20 above. To minimise the immediate impact on recurring budgets, the 2022/23 Provisional Revenue Budget has been constructed on the basis that all these proposals are non-recurring. This will provide time to understand the longer-term impact on the Council more fully.

6.22 These non-recurring proposals are reflected within the 2022/23 Provisional Revenue Budget and set out in detail at [Appendix E](#) to the report. It is proposed that these pressures are funded from projected under spends in the current financial year

6.23 **RECOMMENDATION: The Council is requested to approve the non-recurring pressures of £5.242 million set out in Appendix E to this report.**

2022/23 Fees and Charges

6.24 The proposals set out in [Appendix C](#) contain details of proposed increases to existing levels of charges in 2022/23. Full details of recommended charges in 2022/23 are set out in [Appendix F](#).

- 6.25 The annual review of charges considers several 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.
- 6.26 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 6 below.

Table 6: 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.

Perth and Kinross Integration Joint Board

- 6.27 The Executive Officer Team has continued to work with the Health & Social Care Partnership to support the development of a range of transformational approaches to service provision aimed at building on best practice in health & social care provision.
- 6.28 The 2022/23 Provisional Revenue Budget assumes that the uplift in Scottish Government for adult social care of **£11.609 million** is applied in full.
- 6.29 With the significant increase in Scottish Government funding, the Executive Officer Team has revisited the Council's contribution to Perth and Kinross Health and Social Care Partnership. The 2022/23 Provisional Revenue Budget has now been constructed on the basis that the Council will maintain the same level of recurring contribution which allows £2.168 million to be redirected. This position is set out in Table 7 below.

Table 7: Recurring Contribution to Perth and Kinross Integration Joint Board

	£m
2021/22 Recurring Contribution	59.833
Application of Scottish Government Funding	11.609
Less application to non-devolved functions	(0.295)
Less contribution to Getting into Care	(0.200)
2022/23 Recurring Contribution	70.947
(cash uplift - £11.114m / % increase – 18.6%)	
2022/23 Provisional Revenue Budget	73.115
Amount available for redirection	2.168

6.30 **RECOMMENDATION: The Council is requested to approve the contribution to Perth & Kinross Integration Joint Board of £70.947 million in the 2022/23 Revenue Budget.**

6.31 In addition, the Scottish Government has still to allocate a further £200 million of funding towards adult social care. Based on previous allocations, Perth and Kinross would expect to receive additional funding in the range of £5 - £6 million.

Contributions Policy

6.32 The Scottish Government has committed to the removal of charges for non-residential social care services which will impact on the previously approved Adult Social Work and Social Care Contributions Policy. It is therefore proposed that the review is further delayed, pending the receipt of additional information from the Scottish Government, and potentially funding.

6.33 The additional income anticipated as part of the Integration Joint Board's 2022/23 Provisional Revenue Budget can be offset by Perth & Kinross Council through the allocation of non-recurring funding which is included in [Appendix E](#). This will increase the level of funding made available in 2022/23 to **£71.655 million**.

6.34 **RECOMMENDATION: The Council is asked to delay implementation of the review of the Adult Social Work and Social Care Contributions Policy.**

Composite Capital Budget

6.35 The agenda for this special meeting of the Council includes a report on the Composite Capital Budget (Report No. 22/36 refers). Within that report, is an update on several immediate inflationary pressures facing approved projects and the overall Capital Budget as well as projections on the Capital Fund, which is being utilised to smooth the impact on the Revenue Budget of the significant capital expenditure in the short term.

- 6.36 To that end, the 2022/23 Updated Provisional Revenue Budget includes a recurring increase in the loan charges budget of **£250,000**. This level of increase will need to be factored in each and every year for a number of years and this will form part of future years' Revenue Budgets.
- 6.37 RECOMMENDATION: The Council is asked to approve the 2022/23 Updated Provisional Revenue Budgets as set out in Appendix B.**
- 6.38 The Council is recognised for its prudent approach to financial management. The Best Value Assurance Report stated, "the Council has robust financial planning and management arrangements, including effective monitoring and reporting and Medium-Term Financial Planning". Given the level of uncertainty over the short to medium term in relation to additional expenditure and reduced income, the previous approval of Reserves, and the unknown impact of Covid-19 on Council services, local communities and the local economy, officers are adopting a cautious and prudent approach towards the application of Reserves, reflecting the underlying structural deficit within the Council's funding, increasing demand and inflationary pressures and anticipated challenges in future funding settlements.
- 6.39 The Council is also reminded that the 2022/23 Updated Provisional Revenue Budget, as set out in [Appendix B](#), is based upon the assumption that all the expenditure pressures and all the service reduction proposals within the Executive Summaries attached as [Appendix C](#) are approved by Council.
- 6.40 Elected Members are also 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 Motion / Amendments may require a commensurate increase in staffing capacity to deliver them and that it may take time to recruit the appropriately skilled officers. Such proposals will create further pressures in addressing the underlying structural deficit within the Council's finances.

7. COUNCIL TAX

- 7.1 The 2022/23 Provisional Revenue Budget that was approved in March 2020 (Report No. 20/57 refers) included an indicative Council Tax increase of **4.25%**. Any adjustments to this indicative increase will have an impact on the Revenue Budget. To put this into context, + / - 1% results in an increase or reduction in Council Tax income of approximately **£1 million**.
Council Tax Collection Rate
- 7.2 In previous financial years, the Council has budgeted for a Council Tax collection rate of 98%. This target, whilst challenging, was supported by the Council's collection performance over recent years and represents a realistic budgeted collection rate in "normal" times.

- 7.3 In 2021/22, the collection rate was reduced to 96.5% for one year only, to reflect the potential impact of Covid-19. Elected members have been regularly advised of Council Tax collection performance throughout the current financial year and it is now anticipated that 2021/22 will exceed the budgeted target.
- 7.4 It is, therefore, proposed that the collection rate of 98% is reinstated for 2022/23. It should, however, also be noted that there remains a risk to collection levels due to the economic environment, changes in legislation in relation to debt recovery and financial insecurity. Covid-19 and its impact on household incomes may also continue to have a significant impact.
- 7.5 It usually takes on average around six years to reach or exceed a collection level of 98%. For example, the actual in year collection in 2020/21 was 96.06% which will increase in the next few years. The Council remains committed to sustaining and improving performance in respect of all its income recovery activities.
- 7.6 **RECOMMENDATION: The Council is asked to agree a Council Tax collection rate of 98% in 2022/23.**

Council Tax Base

- 7.7 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 72,273 in 2022/23.
- 7.8 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. Historic trend information is included in the following graphs.

Scottish Water Charges

- 7.9 The Council has received notification from Scottish Water that domestic water and wastewater charges for 2022/23 will increase by 4.2%. This results in a band D equivalent charge for water and wastewater from Scottish Water of £478.44, an increase of £19.26 (£459.18 in 2021/22). The split between water and wastewater is set out in Table 13 below.

TABLE 13: BAND D WATER & WASTEWATER CHARGES FOR 2022/23

	Water	Wastewater	Total
Band D	£221.40	£257.04	£478.44

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

8. RESERVES STRATEGY

- 8.1 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.
- 8.2 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.
- 8.3 LAAP Bulletin 99 also provided guidance on the further categories of Earmarked Reserve that the Council is permitted to hold including insurance, unspent grants, and school balances.
- 8.4 The 2020/21 Audited Annual Accounts includes **£72.483 million** of General Fund Reserves. More details on the levels of cash backed Reserves are set out in [Appendix G\(I\)](#). When the Housing Revenue Account and earmarked Reserves of **£64.283 million** are removed, there was an uncommitted balance of **£8.200 million** which equates to 2%.

Proposals to Earmark Reserves

- 8.5 Revenue Budget 2021/22 Update No 4, which was considered by the Strategic Policy & Resources Committee on 2 February 2022 (Report No. 22/24 refers), included the projected outturn for the Council’s 2021/22 General Fund Revenue Budget. These projections have been further refined to recognise several adjustments which are required in closing the Council’s 2021/22 Annual Accounts and are material changes in the projected outturn
- 8.6 The impact of these projections on the level of balances is summarised at [Appendix H](#) to this report, which indicates a projected General Fund (excluding HRA) balance of £65.254 million at 31 March 2022. Of the projected balance as at 31 March 2022, £52.362 million is earmarked for the specific purposes set out in the table 14 below, with a projected uncommitted balance of £12.892 million.

- 8.7 There remain some areas of uncertainty in relation to the projected level of balances at 31 March 2022. 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 and the ongoing impact of Covid-19.
- 8.8 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:

Table 14: Earmarked General Fund Balances

	£'000	£'000
Projected General Fund Balance at 31 March 2022 (Appendix H)		65,254
<u>Less: Proposed Amounts Earmarked Against Balances:</u>		
COVID-19	(17,546)	
Revenue Grants	(7,785)	
Non-Recurring Pressures c/f from 2021/22	(5,242)	
Developer Contributions	(4,767)	
Workforce Management (including transformation)	(3,751)	
Affordable Housing	(2,352)	
Perth High School	(1,369)	
Car Parking	(1,183)	
Insurance Fund	(1,000)	
Devolved School Management Balances	(776)	
REACH project	(711)	
Culture	(659)	
Financial Insecurity	(638)	
School Counsellors	(628)	
Modern Apprentices / Graduate Trainees	(403)	
Perth & Kinross Offer	(394)	
Bertha Park High School	(393)	
Ventilation measures	(323)	
Decant schools	(300)	
Primary School at Bertha Park	(270)	
PH2O	(267)	
Property maintenance	(250)	
Elections	(212)	
Works Maintenance	(200)	
Community Investment Fund	(198)	
Financial Assistance	(196)	
North Inch Golf	(155)	
Grounds maintenance	(135)	
Local Action Partnerships	(127)	
Salix	(92)	
Public Sector Leadership	(40)	
		(52,362)
Revised Projected Uncommitted Balance at 31 March 2022		12,892

- 8.9 It is anticipated that the Covid-19 earmarked Reserve will be £17.546 million at 31 March 2022. However, the Council has already made commitments of £7.614 million and £689,000 from this earmarked Reserve, therefore the uncommitted balance is **£9.243 million**. The requirement for Council to respond to Covid-19 is not over and it is highly likely that there will be further Covid-19 related activity that will require to be funded from this earmarked Reserve.
- 8.10 The balances identified in Table 14 above and described in more detail in [Appendix I](#) will be monitored as part of the revenue monitoring process. Any proposals to make use of the balances will be subject to approval by either the Strategic Policy & Resources Committee or Council.
- 8.11 **RECOMMENDATION: The Council is asked to earmark the General Fund Balances identified in Table 14 above and Appendix I.**

Proposed Approach to Managing Unearmarked General Fund Reserves

- 8.12 In order to assess the adequacy of unearmarked General Fund Reserves, it is necessary to take account of the strategic, operational and financial risks facing the Council, which are set out in section 8 of this report.
- 8.13 In addition, Councils are expected to retain the equivalent of 0.2% of their annual Net Revenue Budget to deal with unforeseen emergencies (£677,360 in 2021/22 for Perth & Kinross Council) before being eligible for support through the Bellwin Scheme.
- 8.14 Taking account of all of the risks and historical experience in Perth and 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 Budget in the medium term.
- 8.15 Based on the Net Provisional Revenue Budget for 2022/23 of £414.757 million as detailed in [Appendix B](#), this would mean a level of uncommitted Reserves of between approximately £8.295 million and £16.590 million for 2022/23.
- 8.16 The Council has targeted a level of uncommitted Reserves between 2% and 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 significant, particularly given the unprecedented circumstances presented by the Covid-19 pandemic and changing weather patterns. There is currently no confirmation of the Council's Scottish Government funding beyond 2022/23 and it is anticipated that Council services will continue to operate in a challenging financial environment in future years, whilst also requiring to address the continuing structural deficit of **£7.614 million** within the Council's finances.
- 8.17 Based on the level of earmarked Reserves set out in Table 14 above, the level of unearmarked Reserves is £12.892m which equates to 3.1%

- 8.18 **RECOMMENDATION: The Council is asked to approve that uncommitted Reserves are maintained at a minimum of 2% of the 2022/23 Net Revenue Budget which equates to £8.295 million.**
- 8.19 In the event that any use of General Fund Reserves is made in determining the 2022/23 Revenue Budget, this should only be done on the basis of a sustainable strategy, which ensures that future years' Revenue Budgets are not dependent upon the continuing use of Reserves.
- 8.20 [Appendix J](#) to the report shows the contributions, to and from, Reserves recommended in setting the Provisional Revenue Budget for 2022/23 and anticipated in 2023/24 and 2024/25.
- 8.21 The Council holds several other cash backed Reserves including the Capital Statutory Fund, Insurance Fund, Capital Fund and Capital Grants Unapplied Fund which are further detailed in [Appendix K](#).

9. FUTURE FINANCIAL CHALLENGES AND TRANSFORMATION

- 9.1 The Council has faced significant pressures in recent years. In order to address this, the Council has approved a range of measures totalling £19.4 million over 5 years across all Services. It will become increasingly challenging to identify further measures and therefore a further programme of transformation and change will be required.

Transformation and Change

- 9.2 It has been intimated that the Council will introduce an organisational wide programme of transformation and change to support delivery of the Perth and Kinross Offer and help address the significant financial, economic, social, and environmental challenges faced by the organisation and the changing needs and demands of local communities.
- 9.3 The need for transformation and change is not unique to Perth and Kinross. All public and private sector services and organisations are facing significant challenges and rethinking how they will operate in the future to address these challenges and meet new and emerging demands. In its Covid-19 Recovery Strategy - for a fairer future, the Scottish Government sets out its vision for recovery and the actions it will take to address systemic inequalities made worse by Covid-19, make progress towards a wellbeing economy, and accelerate inclusive person-centred public services. The strategy highlights the need to re-build public services and sets out how it will work differently with partners to deliver change.
- 9.4 There are several key drivers which require us to transform our services and the way we work with partners and communities to deliver improved outcomes. These include:
- new and emerging priorities – social, economic and climate that require us to review what, how and where we deliver services to meet these challenges

- a growing ageing population and increasing demand for services
 - delivery of the Perth and Kinross Offer will require a new way of working with our communities and a re-think of how we are organised to deliver
 - significant financial challenges, including rising inflationary pressures
- 9.5 The programme will include a review of our organisational structure to ensure we have the right people in the right place doing the right things. The programme will be supported by the Council's financial strategy, informed by the Perth & Kinross Offer Framework and will underpin the delivery of the Council's new Corporate Plan, to be developed during 2022.
- 9.6 The programme will include 4 key categories
- **Transformation** – changing the way that we work which will be significantly different from current ways of working e.g., a marked change in the form, nature, and appearance of the services we deliver, how and where we deliver them.
 - **Service Improvements** – a programme of service improvements and improved ways of working led by teams and services to deliver better outcomes for communities, improved efficiency, and productivity.
 - **Re-structure and consolidation** – the way services and teams are configured to deliver outcomes and service priorities.
 - **Budget Cuts** – budget and service reductions to work within the financial constraints facing the Council, whilst focusing on agreed priority areas.
- 9.7 Through the programme we will:
- support the delivery of the outcomes and priorities in the new Corporate Plan to be developed during 2022
 - support delivery of the Perth and Kinross Offer and the development of new models of co-production and delivery with local communities.
 - ensure that the Council is effectively organised to deliver to meet new and emerging challenges.
 - identify and establish partnering or collaborative opportunities with our CPP partners, other local authorities, and others as appropriate.
- 9.8 Transformation alone will not address the structural deficit; budget cuts and service reductions will be required. Some transformation will reduce overspends, mitigate costs or enable a shift of expenditure to new and emerging priorities. It is anticipated, therefore that a combination of measures and approaches will enable a reduction in the structural deficit, helping to deliver a balanced budget and reducing the need to draw on reserves.
- 9.9 Our approach will be underpinned by an approach to financial management following key principles:
- upfront investment in prevention and early intervention

- an inclusive and systematic organisational approach to our financial strategy
 - over planning on savings projects to allow greater flexibility across the programme
 - prioritise transformation investment on spend to save and cost mitigation activities and on new priorities such as community investment to support the Offer, climate change and economic wellbeing
- 9.10 The Chief Executive will lead organisational transformation and a team will be identified to develop the programme and oversee its delivery, providing support and scrutiny to the key workstreams. The team will comprise of representatives from each service and include HR, Finance, IT, Communication and Organisational Development.
- 9.11 A Transformation Board will be established, and it is proposed that progress on significant strategic projects will be reported to the Governance Member Officer Working Group and Strategic Policy and Resources Committee. Services will continue to progress a range of operational service improvements and change projects which will be managed at a service and team level, as part of Service Business Management and Improvement Plans, relevant themed committees, and through the budget process, where necessary.
- 9.12 To effectively deliver such an ambitious programme, additional resources are likely to be required, including project management support, funding for spend to save activities, investment in community initiatives and short-term funding to enable shifts to preventative working where required. Council approved £3.7m in the earmarked Reserve for Workforce Management (including Transformation). It is proposed that this budget is utilised to support the programme.
- 9.13 Early engagement on the development of the programme has been undertaken with the Corporate Management Team, with wider engagement to be undertaken across the organisation to develop a programme which will be reported to an early meeting of the new Council following the local government elections.

Workforce Planning / Organisational Development

- 9.14 People are the Council's most important asset and remain at the heart of everything it does. The Council's Corporate Workforce Plan (2021 – 2023) (Report No. 21/84 refers), together with the Organisational Development Plan and Health & Wellbeing Plan, collectively set the direction for how we develop our workforce for the future. These plans will evolve to support and enable the Transformation and Change Programme, with engagement and consultation with employees and trade unions throughout.

- 9.15 The pandemic has changed the way we live and work. As Covid becomes endemic, keeping people safe and promoting wellbeing remain priorities for the Council as an employer of a large and diverse workforce who will continue to deliver public services to the communities of Perth and Kinross.
- 9.16 It is important to harness the positive impacts from the last two years on the way we work. **Working Smarter** means being more flexible about what we do, how we work, who we work with, when and where employees work – ensuring we optimise use of buildings, workspace, and technology to find new and more effective ways of doing things. It is also about supporting wellbeing, enhancing employee experience, and promoting positive life work balance. And finally, we need to continue to develop leadership skills and behaviours to best meet the needs of our communities.
- 9.17 Wider economic pressures relating to a tighter labour market and rising inflation, with associated impact on individual employees are emerging issues for the Council as an employer. There are signs of skill shortages in certain occupational areas, and upward pressure on pay, particularly for lower paid jobs. Strategies to address recruitment and retention of core skills is a priority; pay awards are negotiated nationally for each occupational group and it will be important to ensure that our employment and pay offer remains competitive and affordable.

Asset Management

- 9.18 At its meeting on 6 October 2021, the Council approved the Investment Blueprint which set out the principles that will direct the Council's future Capital investment. (Report No. 21/180 refers). These principles are that the Council's investment decisions must:
- mitigate against the impact of climate change
 - promote inclusive economic growth and a vibrant community
 - promote equality and fairness
 - support the delivery of sustainable public services through effective management of our assets
 - promote and enhance digital inclusion.
- 9.19 The Blueprint is intended to help shape and inform a rolling 30 Year unfunded Investment Plan together with a 6-year rolling delivery plan which will detail the delivery of costed and funded projects and programmes developed from proposals within the 30 Year Plan.
- 9.20 Proposals set out within the 30-year investment plan will be subject to the Council's project governance framework ("5 Case Model" and Gateway Process), building in further opportunity to review, respond and adapt the Plan considering emerging needs, circumstances, and priorities. The Plan will be reviewed annually by elected members to ensure that proposals continue to meet the strategic priorities of the Council.

- 9.21 Further details on the review of corporate assets and the development of a Corporate Asset Management Strategy are included in the Composite Capital Budget report, as outlined in the later report (Report No. 22/x refers).

10. RISK ASSESSMENT

- 10.1 Determining the Revenue Budget and Reserves Strategy requires consideration of the strategic, operational and financial risks potentially facing the Council. The General Fund Reserves Strategy is integral to supporting the Council's approach to the management of financial risk. 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 are outlined below.
- 10.2 Elected members will be kept up to date on the impact of these risks through revenue monitoring reports to the Strategic Policy & Resources Committee and budget updates to Council.

Structural Deficit

- 10.3 The Council has previously approved the application of £7.614 million of Reserves to support the 2022/23 Revenue Budget (Report No. 21/212 refers). In addition, Appendix E includes several previously approved recurring savings proposals that will not be delivered in 2022/23 totalling £2.719 million.
- 10.4 Therefore, in advance of 2023/24, the Council has a structural deficit of potentially up to **£10.333 million** to manage and the Transformation and Change Programme will be critical to achieving this.

Inflation

- 10.5 There is a risk that levels of Service specific inflation exceed budgeted provisions, including energy and construction, and that levels of general inflation cannot be contained within existing resources as is currently assumed within the Provisional Revenue Budgets. Future increases in the National Living Wage, pressure to enhance wage rates paid by service providers and suppliers and the impact of the leaving the European Union and global uncertainty on the value of Sterling may also create inflationary pressures. Inflation is currently running at its highest levels since April 1991.

Local Government Funding Beyond 2022/23

- 10.6 The Council received a one-year financial settlement for 2022/23 in December 2021. It is very difficult to estimate Scottish Government future funding scenarios. 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.

- 10.7 The potential for further cash and real terms reductions in funding beyond financial year 2022/23 is considered to represent a significant risk in the management of the budget over the medium term.
- 10.8 Once inflation is included, these factors may result in further significant real terms reductions in funding to the Council over the medium term at a time of rising demand for Council services.
- 10.9 At this time, there is also no information on any conditions which may be attached to future local government finance settlements.
- 10.10 Following the devolvement of a number of taxes to the Scottish Government, under the terms of the Scotland Acts, the actual level of funding available to the public sector is more directly linked to the performance of the Scottish economy. Income from devolved taxation will be dependent upon the relative performance of the Scottish economy.
- 10.11 Whilst the Scottish Government have provided funding information for 2022/23 only, it remains critical 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. By continuing to plan for the medium term, the Council provides authority for officers to roll out the programme of significant change encompassed within the Perth and Kinross Offer.
- 10.12 Finally, as set out in the Council's response to the Scottish Government consultation on a National Care Service (Report No. 21/185 refers), there is the potential for the creation of a National Care Service to have a significant impact upon the Council's future budget, assuming that resources and funding is transferred to the proposed new Boards.

Impact of Covid-19

- 10.13 It is anticipated that Covid-19 will have a significant impact on Council resources over the medium term. It is likely that the Council will continue to incur additional expenditure as the Covid-19 response continues, as well as seeing further pressure on income streams from both Council Tax and fees & charges due to the impact of the pandemic on the local economy. In addition, as capacity continues to be diverted to supporting the Covid response, there is a risk that approved savings and future transformation is delayed.
- 10.14 At its meeting on 27 January 2021, the Council approved the adoption of a proactive approach to managing this risk through the creation of an earmarked Reserve for Covid-19 (Report No 21/8 refers).

Arms-Length External Organisations

- 10.15 All three of the Council's Arms-Length External Organisations, Live Active Leisure, Culture Perth and Kinross and Horsecross Arts Ltd, have been impacted by the Covid-19 pandemic. Public facing activity continued to experience significant disruption during 2021/22.

- 10.16 In previous years, all three organisations secured additional external non-recurring, Covid-19 related financial assistance including the Job Retention Scheme and the Performing Arts Relief Fund.
- 10.17 There is a risk that further Covid-19 restrictions or consumer nervousness impact on future usage leading to continued pressure on customer generated income, and in turn leading to further financial challenges. There is also an ongoing risk to the financial sustainability of the ALEOs due to the additional costs they are likely to face as they adjust their offer to respond to the consequences of Covid-19.

Health and Social Care

- 10.18 Discussions are ongoing with regards the risk sharing agreement between the Council and NHS Tayside, particularly around how any over spends might be dealt with. There is a risk that this may have a financial impact on the Council over the short to medium term.

Tayside Contracts

- 10.19 There is a risk that levels of inflation exceed budgeted provisions for Tayside Contracts covering construction, janitorial, catering and cleaning activities. In recent months, there have been significant price increases in supply chain costs for key commodities, including material costs for construction and food supplies in catering which, if sustained will put further pressure on client budgets to accommodate these price increases. Furthermore, with Tayside Contracts bound by national pay award negotiations, there is a risk that, similar to 2021/22, future pay offers are 'bottom loaded' which have a disproportionately high effect on lower paid employees and, therefore, significantly increased costs in relative percentage terms. In addition, in the short to medium term, with the continued risk of Covid-19 requiring some level of restrictions in schools, there is a risk that school meal uptake numbers remain low relative to pre-Covid-19 levels, impacting on income generated.
- 10.20 Tayside Contracts continue to seek ways to improve efficiency and effectiveness in their day-to-day operations to mitigate the impact of cost increases with a change plan and programme of Transformation being developed over the short to medium term. There is a risk however, that these interventions alone will not be sufficient to accommodate all cost increases and as such, service reductions may be required going forward.

Number of Band D properties

- 10.21 The 2022/23 Revenue Budget assumes growth in the number of Band D equivalent properties consistent with the Medium-Term Financial Plan and is 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.

Current Economic Climate

- 10.22 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 economic climate.
- 10.23 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.
- 10.24 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.
- 10.25 The economy has also been impacted on an unprecedented level by Covid-19 and this will undoubtedly put further pressure on public finances as tax revenues are reduced and expenditure rises.

Climate Change

- 10.26 On 15 December 2021, the Council approved the Climate Change Strategy and Action Plan (Report No. 21/245 refers).
- 10.27 Legislation has been introduced by the Scottish Government that will aim to ensure Scotland reaches net zero greenhouse gas emissions by 2045. There are also a range of challenging intermediate targets and a further possibility that these targets will be accelerated by legislation.
- 10.28 As the Council strives to decarbonise, this will undoubtedly mean significant additional investment will be required. However, it must also be noted that there are major, current and proposed, national funding sources available, and the Council must ensure it is able to fully capitalise on these.

Pay Award Assumptions

- 10.29 Collective national negotiations for the 2021/22 pay awards have yet to conclude and for 2022/23 have only just commenced. There is a risk that the outcome of national pay negotiations in future years differs from the Council's assumptions which could have a significant financial impact upon the Council.

2022/23 Final Revenue Budget

- 10.30 Elected members have previously been briefed on the current challenges in the construction sector and as widely reported, supply chain pressures are emerging across all sectors of the economy. There is accordingly a risk that the assumptions supporting expenditure pressures within the 2022/23 Revenue Budget vary significantly with a consequential impact upon the budget.

- 10.31 Furthermore, the 2022/23 Revenue Budget is constructed on the basis that approved savings are delivered. There remains a risk that due to capacity issues or changes in demand for services, as well as the Covid-19 response/recovery, these savings require to be further delayed or may no longer be deliverable.
- 10.32 There is also a risk that the delivery of services is impacted by the ability of the Council to recruit and retain staff with the skills required to maintain performance.

Implications of Capital Budget

- 10.33 The Council has an established policy of drawing down the Capital Fund to support capital expenditure. As the Capital Fund reduces, resources will have to be redirected from the Revenue Budget to support the loan repayments over the short to medium term.

Severe Weather

- 10.34 There is a risk that, as has been the case in previous years, the Council incurs further significant levels of expenditure on severe weather. The following table sets out final outturns on Winter Maintenance over the last ten years.

Winter Maintenance Final Over / Underspend	
2021/22	Currently on budget
2020/21	Overspend £1.024 million
2019/20	Overspend £648,000
2018/19	Underspend £143,000
2017/18	Over spend of £1.350 million
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 million

- 10.35 Elected members will be kept up to date with developments through the revenue and capital monitoring updates that will be provided throughout the financial year.

Author(s)

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Approved

Name	Designation	Date
Stewart Mackenzie	Head of Finance	15 February 2022
Karen Donaldson	Chief Operating Officer	15 February 2022

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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 of 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 (land, property, IT)

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

Strategic Environmental Assessment

- 3.3 The Environmental Assessment (Scotland) Act 2005 places a duty on the Council to identify and assess the environmental consequences of its proposals.
- 3.4 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.

Sustainability

- 3.5 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.
- 3.6 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

Internal

- 4.1 The Chief Executive and Executive Officer Team have been consulted in the preparation of the updated 2022/23 Provisional Revenue Budget.

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.

3. APPENDICES

Appendix A –	Letter from the Cabinet Secretary from Finance dated 9 December 2021.
Appendix B –	2022/23 Provisional Revenue Budget
Appendix C –	2022/23 Executive Summaries
Appendix D –	Budget Consultation Summary Report
Appendix E –	2022/23 Non- Recurring Expenditure Pressures and Savings
Appendix F –	Fees and Charges – 2022/23
Appendix G(i) –	Summary of Council Cash Backed Reserves 31 March 2021
Appendix G(ii) –	Summary of General Fund Balances at 31 March 2021
Appendix H –	Projected General Fund Balance at 31 March 2022 (excl HRA)
Appendix I –	Summary of Earmarked Reserves at 31 March 2022
Appendix J –	Summary of the Projected Use of General Fund Revenue Balances 2022/23, 2023/24 and 2024/25
Appendix K –	Summary of Projected Cash Backed Reserves at 31 March 2022

Rùnaire a' Chaibineit airson Ionmhas
Ceit Fhoirbheis BPA
Cabinet Secretary for Finance
Kate Forbes MSP



Scottish Government
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Councillor Alison Evison
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Copy to: The Leaders of all Scottish local authorities

09 December 2021

Dear Councillor Evison,

Today I formally set out the Scottish Government's proposed Budget for 2022-23 to the Scottish Parliament. Alongside the Budget I also published the Scottish Public Sector Pay Policy, the Medium Term Financial Strategy and the Resource Spending Review Framework. Further to the budget statement I write now to confirm the details of the local government finance settlement for 2022-23.

The intention is that the indicative allocations to individual local authorities for 2022-23 will be published in a Local Government Finance Circular on Monday 20 December. These can only be calculated following the publication next week of education statistics that are key to the distribution formula. That circular will begin the statutory consultation period on the settlement.

This Budget comes at a crucial juncture for Scotland. Over the past year, thanks to the hard work and sacrifices of everyone across Scotland, including the critical role Local Authorities have played in continuing to support our communities and administer financial support to our businesses, we have started to look beyond the immediate impact of the pandemic.

As the emergence of new variants demonstrates, we must remain vigilant and ensure the necessary resources are available for the continued protection of people and public services, but we must also look to the future. This Budget seeks to balance immediate pressures with long term imperatives – shifting the dial on inequalities, carbon emissions and economic prosperity. It also delivers on the Programme for Government and our Shared Policy Programme with the Scottish Green Party.

The total revenue funding to be provided through the settlement for 2022-23 will increase to £11,794.8 million, which includes distributable non-domestic rates income of £2,766 million.

The capital settlement has been set at £679.5 million. In parallel I am mindful of the challenges in delivering capital investment in the current economic climate so I will also explore the potential to offer flexibility to councils on carry forward of unspent capital from 2021-22 in light of the operation of the Fiscal Framework. This is subject to consideration about the impact on the Scottish Government reserve and I would hope to be in a position to provide confirmation in the early part of 2022 following the UK Government's Supplementary Estimates.

The total funding which the Scottish Government will provide to local government in 2021-22 through the settlement is therefore £12,474.3 million, an increase of £853.9 million and includes;

- £145 million for additional teachers and support staff in addition to the £88 million to maintain the pupil:teacher ratio nationally and secure places for all probationers who require one under the teacher induction scheme;
- funding to maintain 100 day commitments including the removal of curriculum and music tuition charges and expanded School Clothing Grant;
- £68.2 million for Child Bridging Payments;
- maintaining the £292.6 million provided in 2021-22 and providing a further £353.9 million transfer from Health for investment in health and social care and mental health services – including £174.5 million to support ongoing adult social care pay, £20.4 million to continue implementing improved rights and support for carers, £15 million to uplift free personal nursing care rates, £124 million of recurring care at home investment, and £20 million for interim care;
- In addition, a further £200 million will be transferred to support pay and sustainability of social care services bringing (with further detail set out below);
- £5.3 million for Assessors for Barclay implementation costs;
- an extra £62.5 million of Capital including:
 - £30 million for Free School Meals;
 - £20 million for the Local Bridge Maintenance Fund;
 - £11 million for Flood Prevention; and
 - £1.6 million for Coastal Protection

In terms of the broader Local Government Finance package, I have listened to the Live Well Locally campaign and intend to offer a number of flexibilities in direct response to that campaign.

I can confirm that councils will have full flexibility to set the Council Tax rate that is appropriate for their local authority area. In setting Council Tax rates, we expect councils to take full account of the local needs and impacts on household budgets of the decisions they make.

I acknowledge the argument in Live Well Locally that reserves are one off in nature and do not represent a substitute for recurring funding. However, I would also highlight that across Scotland some councils have accrued additional reserves during the pandemic,. Since we are likely to continue to face economic and fiscal challenges during 2022-23, I would encourage all councils to consider whether current levels of General Fund Reserve balances are an efficient use of public funds at this time.

In addition to flexibility on Council Tax rate setting, I recognise that local government have repeatedly called for removal of ring-fencing in the settlement and a greater focus on trust and partnership working. On that basis I commit to reviewing all ring-fenced funding as part of the forthcoming Resource Spending Review and would welcome your constructive engagement in that process so that removal of ring-fencing goes hand in hand with agreement about shared priorities and outcomes whilst ensuring maximum value for money.

More immediately, as recognised in correspondence from Councillors Parry and MacGregor on 06 December 2021, Scottish Government and COSLA officials are currently working together to develop a combined employability grant offer letter for 2022-23 which removes ring-fencing for the various employability programmes and instead focusses on the characteristics and needs of service users with the view of continuing to work together to develop options for a refreshed and collective approach to employability funding for 2023-24 onwards.

I and my ministerial colleagues fully recognise and value the work of Local Employability Partnerships and the important role that they play in shaping the crucial services that individuals need across their journey towards and into employment and that Scottish Government officials will continue to work in partnership with Local Authority employability leads and COSLA to achieve our shared ambitions.

Alongside reducing ring-fenced funding, the Scottish Government remains committed to working with COSLA to develop a rules based fiscal framework to support future funding settlements for local government. The development of a fiscal framework will have direct relevance to the Scottish Government's Resource Spending Review and I am keen to see some substantive work being taken forward during the first part of 2022.

It will be important for local government to bring forward proposals that can then be explored in partnership. The development of a fiscal framework is also an important part of the ongoing work on the Local Governance Review, which considers how powers, responsibilities and resources are shared across national and local spheres of government, and with communities.

The correspondence of 06 December 2021 referenced above also included a request from Leaders to provide flexibility to enable all 2021-22 employability funding to Local Government to be spent across 2021-22 and 2022-23. This request has unfortunately come too late to be factored into the Budget position I outlined today but I will prioritise the request in the coming days to try and agree a position which ensures that services to those requiring support is provided as swiftly as possible whilst reducing the administrative burden on those delivering the services.

I am also content to agree your request of 08 October 2021 for an extension of the flexibilities to allow capital receipts to be used to fund the financial impact of COVID and to fund transformational projects in 2022-23. I had previously stated that the COVID capital receipts flexibility was limited to two financial years, in the light of ongoing COVID impacts I will agree this extension for one further financial year. The extension of these flexibilities is dependent on confirmation from the UK Government that this will not result in an adjustment to Scotland's block grant. I am currently seeking that confirmation.

Similarly, I also agree to extend the period for the loans fund principal repayment holiday for one further year. I will deliver this through an administrative arrangement rather than a further statutory instrument. Any council looking to use this flexibility in 2022-23 should take the loans fund holiday in 2021-22 and carry that saving to their General Fund reserve. To keep with the original intent of this flexibility the increase in General Fund reserves from taking this holiday are to be earmarked as being to fund the financial impact of COVID, and that earmarked reserve must be used in the course of 2022-23.

In terms of your request for a change in policy on capital accounting for service concessions, I remain committed to continuing to work with Directors of Finance and CIPFA/LASAAC on the capital accounting review.

Finally, in acknowledgment of the calls for greater fiscal empowerment across local government, the Transport (Scotland) Act 2019 introduced a discretionary power for local authorities to implement workplace parking licensing (WPL) schemes. I can confirm that regulations to implement those powers will be laid early next year to enable this to progress.

Prior to the COVID-19 pandemic, the Scottish Government was developing legislation to introduce the power for local authorities to create a visitor levy, or tourism tax but this was paused due to the pandemic. Given the overall impact of the pandemic on the tourism sector in Scotland it would be prudent to carefully review that work and undertake further stakeholder engagement before making a firm decision on the next steps, however I am committed to taking this forward in 2022.

Building on previous years' settlements, Local Authorities will again be expected to deliver further certain specific commitments and outcomes.

This year, we will again work with local government to help ensure Integration Authorities use total resources to focus on delivery of key areas for improvement, including: reducing delayed discharges; improving availability of, and access to, community-based health and social care services; and ensuring more people are supported to stay at home.

We will also wish to ensure that the social care workforce is supported and sustained during and following the challenges of the Covid pandemic. To support retention, and begin to embed improved pay and conditions for care workers, the additional £200 million funding transfer requires local government to deliver a £10.50 minimum pay settlement for adult social care workers in commissioned services, in line with the equivalent commitment being made in the public sector pay policy.

The funding allocated to Integration Authorities should be additional and not substitutional to each Council's 2021-22 recurring budgets for adult social care services that are delegated. We will provide support and challenge by working with local government to agree a shared national and local approach to accountability for delivery, building upon existing shared mechanisms for routine reporting of expenditure, activity and outcomes across Scotland.

This Budget cannot deliver the resources all our partners will want. It addresses key priorities, targets resources on low income households, and paves the way for future investment in this Parliament. Where possible, it seeks to cushion all sectors against the headwinds that COVID-19, Brexit and UK Government's settlement have created and it treats Local Authorities fairly and consistently with other portfolios.

The 2022-23 Local Government Settlement of almost £12.5 billion offers a like with like increase of 7.5 per cent in real terms and continues to provide local government with a funding settlement that is both fair and affordable, under the most challenging of circumstances. I look forward to working with COSLA in the year ahead to deliver the broader commitments set out in this letter.

Yours sincerely,

 **KATE FORBES**

PROVISIONAL REVENUE BUDGET

2022/23

£000

Education & Children's Services 212,082

Communities 69,058

Corporate & Democratic Services 36,226

Health & Social Care Partnership 74,866

Sub-Total: Service Budgets **392,232****Corporate Budgets**

Contribution to Valuation Joint Board 1,309

Capital Financing Costs 13,656

Interest on Revenue Balances (200)

Contribution to/(from) Capital Fund 1,530

Contribution to Insurance fund 200

Tayside Contracts Surplus (550)

Support Service External Income (2,153)

Contribution to Tayside pension fund 1,565

Discretionary Relief 150

Apprenticeship Levy 818

Council Tax Reduction Scheme 6,200

Sub-Total: Corporate Budgets 22,525**Net Expenditure (General Fund)** **414,757****Financed By:**

Council Tax (99,303)

Council Tax Second Home / Long Term Empty

Properties (1,300)

Total Revenue Funding (297,991)

Capital Grants (1,600)

Balances (17,801)

Non recurring headroom **(3,238)**

PERTH & KINROSS COUNCIL

REVENUE BUDGET 2022/23

SUMMARY OF PRESSURES & SAVINGS

	Feb '22 Proposed 2022/23 Expenditure Pressures £'000	Feb '22 Proposed 2022/23 Net Savings	
		£'000	FTE
Giving Every Child the Best Start in Life	170	0	0.0
Developing Educated, Responsible and Informed Citizens	2,082	1,053	6.0
Promoting a Prosperous, Inclusive and Sustainable Economy	670	200	0.0
Supporting People to Lead Independent, Healthy and Active Lives	0	130	0.0
Creating a Safe and Sustainable Place for Future Generations	895	647	1.0
Organised to Deliver	560	2,465	0.0
TOTAL	4,377	4,495	7.0

	Giving Every Child The Best Start In Life	Expenditure Pressures
		22/23 £'000
1	The Promise/United Nations Convention on the Rights of the Child (UNCRC) The implementation of The Promise and UNCRC will present additional pressures e.g. to provide independent advocacy for young people.	50
2	Foster Carer/Kinship Carer Fee Payments Proposed 3.0% inflationary increase in fees to Foster/Kinship carers. This is an investment in the most appropriate placements for young people achieving better outcomes in a more cost effective way. This is required to ensure retention and recruitment of high quality foster and kinship carers to meet current and future demand.	120
TOTAL EXPENDITURE PRESSURES		170

	Developing Educated, Responsible and Informed Citizens	Expenditure Pressures
		22/23 £'000
1	<p>Property Maintenance.</p> <p>Provision for contract inflation based on BCIS indices (updated October 2021) of 4.27% for Mechanical and Electrical works and 9.89% for Building works (provisional budget includes an uplift of 2.5%). This increase is based on a total Revenue budget of £4m.</p>	200
2	<p>Property Energy</p> <p>Due to volatility in the energy market, Scottish Procurement Guidance Notice number 50 projects significant price increases in energy for 2022/23. Electricity may rise by around 41% and gas by around 62%, based on 2021/22 prices. This expenditure pressure assumes an element of optimum bias from the Scottish Procurement projections.</p> <p>Total budget £4.6m.</p>	673
3	<p>Inflation on Investment In Learning Programme (IIL) & Bertha Park High School (DBFM)</p> <p>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 projected increase of 7.84% in 2022/23 Retail Price Index inflation (RPI) (provisional budget includes an uplift of 2.5%).</p> <p>The current budget for the IIL contract is £17.8 million and DBFM £819,000 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 £93,000.</p>	924

	Developing Educated, Responsible and Informed Citizens	Expenditure Pressures
		22/23 £'000
4	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 6.5% inflation in 2022/23 (provisional budget includes uplift of 3%). The current budget for Home to School Transport is £8.6 million.	250
5	Citizens Advice Bureau To secure the provision of Citizen Advice Bureau services by providing assistance to meet rental costs being incurred. The current lease runs out on 31 March 2025.	35
TOTAL EXPENDITURE PRESSURES		2,082

	Promoting a Prosperous, Inclusive and Sustainable Economy	Expenditure Pressures
		22/23 £'000
1	Public Transport - Tendered Services Provision for contract inflation from 2021/22 to 2022/23 of 6.5% increased from original 3.5% on subsidised local bus service contracts. Total budget £2.4m.	60
2	Project Management Costs PKC share of project management costs in relation to the Tay Cities Deal.	50
3	Commercial Rent To recognise the non achievement of the current income target due to market conditions and other factors.	70
4	Economic Wellbeing Plan - Intensive Digital Skills Programme The Perth & Kinross workforce has been identified by the Fraser of Allander Institute as having a high risk of redundancy due to automation and the increasing use of Artificial Intelligence. 19% of all jobs are forecast to be lost. There is an urgent need to upskill the workforce for the digital jobs of the near future and this programme will focus on advanced digital skills such as coding and data analytics. It will be procured and delivered by a third party. Target market would be residents unable to self-fund all or part of the estimated programme cost.	100
5	Economic Wellbeing Plan - Get into Care To create a recruitment programme for the care sector and to design and deliver a bespoke pre-employment training programme in partnership with industry that encourages and assist more people to consider care as a career.	200

	Promoting a Prosperous, Inclusive and Sustainable Economy	Expenditure Pressures
		22/23 £'000
6	Economic Wellbeing Plan - Business Accelerator Programmes To complement Business Gateway delivery by running 4x accelerator programmes to support high growth start-up businesses in digital focused sectors. Targeted sectors: clean growth, engineering, food & drink and creative industries.	100
7	Eco-Innovation Park Revenue expenditure to support the borrowing required (over 11 years) to fund the first phase infrastructure required to access, prepare and service the site. Land would be transferred to PKC and the value offset against future developer contributions and land sales. There is also a £5m grant through the Tay Cities Deal, delivering a cost neutral development in time. Estimated peak borrowing cost is £419,000 in year 3.	90
TOTAL EXPENDITURE PRESSURES		670

	Supporting People to Lead Independent, Healthy and Active Lives	Expenditure Pressures
		22/23 £'000
1	No new expenditure proposals	
TOTAL EXPENDITURE PRESSURES		0

	Creating a Safe and Sustainable Place for Future Generations	Expenditure Pressures
		22/23 £'000
1	Headstone Stabilisation Additional resources required to increase the volume of inspections and associated remedial work to meet the Scottish Government guidelines. The current provisional budget is £325,000.	55
2	Traffic and Network - Workforce Reduction Reversal of previously approved saving (March 2020) of £160,000 and 4FTEs to recognise the current and future programme of work to deliver the Council's road safety priorities.	160
3	Bereavement Shortfall In Income To recognise the non achievement of the current income target.	80
4	Climate Change - Electric Vehicle Transition Funding to support the transition to Electrical Vehicles including the development of the strategic approach including the infrastructure requirements, future charging and operational model and our fleet plan to meet the statutory 2025 EV transition targets.	50
5	Climate Change – Mobility Strategy Funding to assist in the development and delivery of the Council's mobility strategy as outlined within the climate change strategy.	80

	Creating a Safe and Sustainable Place for Future Generations	Expenditure Pressures
		22/23 £'000
6	Climate Change – Non-domestic Property This funding will provide capacity to undertake a comprehensive study into net-zero transformation of the PKC non-domestic portfolio. The resulting study will also provide the basis to apply for capital grants and other sources.	60
7	Climate Change – Tree Planting Funding to review existing policies on tree and consolidate and update a comprehensive Tree Planting Strategy. It will also provide additional funding to replace and expand tree cover across the PKC greenspace.	105
8	Climate Change – Landscape Scale Partnership Projects Funding to support the major carbon reduction and removal associated with Perth and Kinross's peatland and potential for forestry expansion, including the Perthshire Nature Connections Partnership and other initiative.	100
9	Climate Change – Community Support – Smart Perth Energy Funding to support transformational smart energy projects to provide significant future carbon and revenue savings to both the Council and local businesses.	55
10	Climate Change – Community Support – Building and Energy Support Funding to scale up community climate change support, primarily focused on home and business energy efficiency, and signpost our communities to trusted sources of information across a range of topics. This is looking to build upon the successful Blairgowrie HEAT project.	100

	Creating a Safe and Sustainable Place for Future Generations	Expenditure Pressures
		22/23 £'000
11	Climate Change – PKC Support Funding to ensure the Council leads by example, helping identify ways to embed good practice, lowering our carbon footprint, building resilience and delivering savings in unnecessary waste, energy and resources.	50
TOTAL EXPENDITURE PRESSURES		895

	Organised to Deliver	Expenditure Pressures
		22/23 £'000
1	Historic Child Abuse Additional capacity is required to meet the increased workload associated with this complex issue. There is also likely to be ongoing increase in demand for access to social work records from people previously in care. These requests are time consuming, both because of the need to deal with these sensitively but also because of the volume of records held in each case.	76
2	Records & Information Security Management Increased capacity within information governance and compliance to meet the statutory requirements in relation to public records management and information security and meet the increasing demand for technical advice and support in these areas across the organisation.	64
3	Project Management Capacity To develop and implement Phase 2 of the Electronic Document Management System to ensure legal compliance with records management requirements and to test and implement the Cyber Resilience Plan to ensure that the Council's information assets are secure and protected.	94
4	Software License The market trend for major software applications is to move to the Cloud. The Council's HR & Payroll system supplier is encouraging all of its 900+ customers to move voluntarily to the "Software as a Service" cloud model. This will provide greater business resilience and as the supplier will undertake all software upgrades, this will potentially reduce pressure on IT resources to a limited degree.	76

	Organised to Deliver	Expenditure Pressures
		22/23 £'000
5	Loan Charges Increase in loan charges budget to build up capacity to fund anticipated inflationary pressures on the Capital Budget. This proactive measure will also manage the reduction in the Capital Fund, which is being utilised over the short term to minimise the impact of Capital expenditure on the Revenue Budget.	250
TOTAL EXPENDITURE PRESSURES		560

	Giving Every Child The Best Start In Life	Net Saving	Staffing Implications
		22/23 £'000	22/23 FTE
1	No new savings proposals		
	TOTAL SAVINGS PROPOSALS	0	0.0

	Developing Educated, Responsible and Informed Citizens	Net Saving	Staffing Implications
		22/23 £'000	22/23 FTE
1	<p>Remove School Crossing Patrollers (SCP)</p> <p>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 . The remaining budget for all SCP equates to £179,000, full removal in 2022/23.</p> <p>It is the parents' responsibility to get their children to and from school safely and Council staff will continue to work with parents in respect of safe school travel planning.</p> <p><u>Impact Analysis and Risk Assessment</u></p> <p>Promote Fairness/Reduce Inequality/Address Socio Economic Disadvantage: No impact.</p> <p>Workforce: Impact on Tayside Contracts workforce.</p> <p>Customer: Parents have the responsibility to ensure the safe arrival and collection of their children to school.</p> <p>Equalities/Diversity: Mainly older employees in low paid posts within Tayside Contracts.</p> <p>Outcome and Performance: Reputational risk to the Council.</p>	179	0.0

	Developing Educated, Responsible and Informed Citizens	Net Saving	Staffing Implications
		22/23 £'000	22/23 FTE
2	<p>Removal of Primary Swimming Lessons</p> <p>It is not a statutory requirement to provide swimming lessons to pupils. Transport costs amount to £35,000 of this saving.</p> <p>The budget for primary swimming lesson equates to £60,000, full removal in 2022/23</p> <p><u>Impact Analysis and Risk Assessment</u></p> <p>Promote Fairness/Reduce Inequality/Address Socio Economic Disadvantage: Families on low incomes may not be able to afford to take their children swimming.</p> <p>Workforce: No impact on PKC staff, may impact on Live Active Leisure staff.</p> <p>Customer: Children in rural areas will benefit from less time out of the classroom as transport times can be significant.</p> <p>Equalities/Diversity: Children from low income families may not access swimming out with school.</p> <p>Outcome and Performance: Reputational risk to the Council.</p>	60	0.0
3	<p>Full removal of School Supply contingency budget for Teachers</p> <p>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.</p> <p><u>Impact Analysis and Risk Assessment</u></p> <p>Promote Fairness/Reduce Inequality/Address Socio Economic Disadvantage: No impact.</p> <p>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.</p> <p>Customer: If insufficient supply budget is available classes may have to be sent home and possibly schools closed.</p> <p>Equalities/Diversity: No impact.</p> <p>Outcome and Performance: There may be an impact on educational progress.</p>	152	0.0

	Developing Educated, Responsible and Informed Citizens	Net Saving	Staffing Implications
		22/23 £'000	22/23 FTE
4	Property Costs - Non-Domestic Rates (NDR) Successful appeals against the 2017 NDR re-valuation have resulted in a reduced rateable valuations on the majority of ECS properties leading to a saving in this area. <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.	135	0.0
5	Reduction in Supplies & Services e.g. Photocopying, Stationery etc. The central budgets within ECS for photocopying, stationery etc can be cut due to reduction in expenditure in these areas due to hybrid working. <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.	88	0.0

	Developing Educated, Responsible and Informed Citizens	Net Saving	Staffing Implications
		22/23 £'000	22/23 FTE
6	<p>Criminal Justice Service (CJS)</p> <p>Underspends over the last few years within the Perth & Kinross Council funding element of the CJS budget allows this reduction to be made with no impact to service delivery. The Scottish Government Section 27 Grant is fully allocated to CJS activities.</p> <p><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.</p>	50	0.0
7	<p>Reduction in Teacher numbers within the Primary Sector</p> <p>Projected reduction in pupil roll within the primary sector means that the overall teaching allocation will be reduced whilst maintaining the primary staffing standard in primary schools.</p> <p><u>Impact Analysis and Risk Assessment</u> Promote Fairness/Reduce Inequality/Address Socio Economic Disadvantage: No Impact. Workforce: 6FTE from 601FTE teachers in Primary Schools. Customer: No impact as teacher numbers are maintained inline with staffing standards. Equalities/Diversity: No impact. Outcome and Performance: No impact as rolls in primary are falling.</p>	344	6.0

	Developing Educated, Responsible and Informed Citizens	Net Saving	Staffing Implications
		22/23 £'000	22/23 FTE
8	5% Increase in charges within ECS Proposed 5% increase in the following charges within ECS, Out of School Kids Clubs; School Lets and Campuses Lets. <u>Impact Analysis and Risk Assessment</u> Promote Fairness/Reduce Inequality/Address Socio Economic Disadvantage: May affect lower income families. Workforce: None. Customer: May affect uptake. Equalities/Diversity: May impact on low income families. Outcome and Performance: Lower uptake may lead to income budgets not being achieved overall.	45	0.0
	TOTAL SAVINGS PROPOSALS	1,053	6.0

	Promoting a Prosperous, Inclusive and Sustainable Economy	Net Saving	Staffing Implications
		22/23 £'000	22/23 FTE
1	Contribution from Perth & Kinross Health & Social Care Partnership Funding to support the Getting into Care programme (economic wellbeing programme) <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.	200	0.0
	TOTAL SAVINGS PROPOSALS	200	0.0

	Supporting People to Lead Independent, Healthy and Active Lives	Net Saving	Staffing Implications
		22/23 £'000	22/23 FTE
1	<p>Community Greenspace</p> <p><u>Planned Maintenance</u> - 8% reduction in planned maintenance activities for general repair and maintenance in public parks and open spaces (benches, fencing, groundworks etc). Total budget £125,000.</p> <p><u>Play Area Maintenance</u> -10% reduction in play area maintenance budget for general repair and maintenance of play equipment. The total budget is £225,000. Inspections would still take place but fewer routine repairs and replacements of consumable items would occur so longer down time for equipment, which could lead to a gradual decline in play area quality leading to increased complaints and increasing failure to meet strategy standards.</p> <p><u>Impact Analysis and Risk Assessment</u></p> <p>Promote Fairness/Reduce Inequality/Address Socio Economic Disadvantage: Reduced access to play areas, safe public parks and open spaces which promote healthy and active lives.</p> <p>Workforce: No significant impact identified.</p> <p>Customer: Risk of more complaints. Some play equipment items may need to be removed if not maintained properly.</p> <p>Equalities/Diversity: No significant impact identified.</p> <p>Outcome and Performance: Loss in environmental quality of public space. Decline in the management of greenspace assets and a poorer quality of environment. Impact on asset management due to reduced proactive maintenance. Reduced number of play equipment items and potential closure of some play areas.</p>	35	0.0

	Supporting People to Lead Independent, Healthy and Active Lives	Net Saving	Staffing Implications
		22/23 £'000	22/23 FTE
2	<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, general grass cutting, summer bedding planting and watering, along with holiday cover.</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 directly for PKC. 11 agency staff employed 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.</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>	95	0.0
	TOTAL SAVINGS PROPOSALS	130	0

	Creating a Safe and Sustainable Place for Future Generations	Net Saving	Staffing Implications
		22/23 £'000	22/23 FTE
1	<p>Greenspace -Bereavement Income - Increase charges by a further 1% to 4%</p> <p>Additional 1% increase in charges to all income sources (3% already assumed in provisional 2022/23 budget).</p> <p><u>Impact Analysis and Risk Assessment</u></p> <p>Promote Fairness/Reduce Inequality/Address Socio Economic Disadvantage: general increase in funeral costs for all.</p> <p>Workforce: No impact identified.</p> <p>Customer: Risk of complaints arising from increased costs or some choosing alternative arrangements. P&K current prices marginally above average for Scottish authorities.</p> <p>Equalities/Diversity: No significant impact identified.</p> <p>Outcome and Performance: No significant impact identified.</p>	15	0.0
2	<p>Public Conveniences - Seasonal opening of public toilet in Dunkeld and closure of Blairgowrie, supported by comfort scheme in Dunkeld to cover out of season provision.</p> <p>Seasonal opening for Dunkeld (April - September) supported by a comfort scheme provision for the October-March period. Full closure of Blairgowrie public toilets and investigate the feasibility of asset transferring to the community.</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: Reduction of 3 FTE of 6FTE.</p> <p>Customer: Potential impact if alternative provision through Comfort Scheme cannot be secured.</p> <p>Equalities / Diversity: Potential impact on people with medical conditions or disabilities if comfort scheme cannot be secured.</p> <p>Outcome & Performance: Perceived loss of amenity and risk of impact on tourism/visitor management experience.</p>	35	3.0

	Creating a Safe and Sustainable Place for Future Generations	Net Saving	Staffing Implications
		22/23 £'000	22/23 FTE
3	<p>Winter Maintenance</p> <p>Remove all out of normal hours treatment to footway network with the exception of Perth City Centre as carried out by Operations under 7 day working. Footways will only be treated during working hours Monday to Friday.</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 directly for PKC. Impact on TC workforce.</p> <p>Customer: 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.</p> <p>Equalities/Diversity: No significant impact identified.</p> <p>Outcome and Performance: Potential increase in accident / casualty rate before 8am. Reduced resilience in times of severe weather.</p>	40	0.0

	Creating a Safe and Sustainable Place for Future Generations	Net Saving	Staffing Implications
		22/23 £'000	22/23 FTE
4	<p>Winter Maintenance - Reduce Network Coverage by 20%</p> <p>The length of road network currently receiving Priority Winter Maintenance treatment is 910km which would reduce to 728km. It would also effect on our ability to treat lower category of roads due to reduced resources.</p> <p><u>Impact Analysis and Risk Assessment</u> Promote Fairness/Reduce Inequality/Address Socio Economic Disadvantage: No significant impact identified on individuals but community wide will be impacted. Workforce: No direct impact on PKC staff but will have TC workforce implications. Customer: Increased public complaint and likely increased accident/casualty rate. Equalities/Diversity: No significant impact identified. Outcome and Performance: Many routes currently treated as a Cat 2 or Cat 3 will no longer receive any treatment. Reduced resilience in times of severe weather.</p>	322	0.0
5	<p>Regulatory Services- Reduction in National Assistance Funerals budget for public health funerals</p> <p>The council has a duty, under the Burials and Cremation (Scotland) Act 2016, to arrange a burial or cremation of the remains, when a person dies and no-one else is able to organise the funeral. This reduces the funding to the level of spend in the last 2 years.</p> <p><u>Impact Analysis and Risk Assessment</u> Promote Fairness/Reduce Inequality/Address Socio Economic Disadvantage: Should have no impact as budget reduction in line with previous spend Workforce: No Impact Customer: No impact unless demand/need increases Equalities/Diversity: If demand increases then may impact on most socially deprived families. Outcome and Performance: No impact</p>	30	0.0

	Creating a Safe and Sustainable Place for Future Generations	Net Saving	Staffing Implications
		22/23 £'000	22/23 FTE
6	<p>Waste Services- Reduce recycling costs through investment in waste minimisation officers</p> <p>A net saving can be achieved by investing in waste minimisation officers, who will engage directly with residents to educate them in recycling, initially in the areas of high contamination and low recycling, as well as, communal blocks. This will result in reduced waste disposal costs.</p> <p><u>Impact Analysis and Risk Assessment</u></p> <p>Promote Fairness/Reduce Inequality/Address Socio Economic Disadvantage: Funding to support long-term unemployed</p> <p>Workforce: Recruit 2 x TAS 6 who will support long term unemployed staff through Nobody Left Behind funding.</p> <p>Customer: Support behavioural change through direct support/education</p> <p>Equalities/Diversity: Support behavioural change through direct support</p> <p>Outcome and Performance: Positive impact on recycling performance & reduction in carbon emissions</p>	130	-2.0

	Creating a Safe and Sustainable Place for Future Generations	Net Saving	Staffing Implications
		22/23 £'000	22/23 FTE
7	<p>Increase route gritting times to 3 hours across all Category 1 routes.</p> <p>Many authorities already have a 3 hour treatment timescale for Cat 1 routes. As a result of later Cat 1 completion this will impact on Cat 2 route start times as the vehicles finish Cat 1 and move onto Cat 2 . Fewer vehicles will also mean our ability to treat Cat 2 routes is reduced so may result in infrequent treatment. Saving will also impact on some school transport routes.</p> <p><u>Impact Analysis and Risk Assessment</u></p> <p>Promote Fairness/Reduce Inequality/Address Socio Economic Disadvantage: No significant impact identified to individuals but community wide will be impacted.</p> <p>Workforce: No direct impact on PKC staff but will have TC workforce implications.</p> <p>Customer: Will take longer to treat routes, so many routes, currently gritted by 07:30 will not be gritted prior to school/work travel (8am). Some school transport routes will be affected also.</p> <p>Equalities/Diversity: None</p> <p>Outcome and Performance: Increased public complaints and potential for increased accident / casualty rate. This in conjunction with saving to reduce network coverage by 20% will bring our gritter/plough numbers down to 23 with reduced resilience in times of severe weather and no breakdown cover.</p>	75	0.0
	TOTAL SAVINGS PROPOSALS	647	1.0

	Organised to Deliver	Net Saving	Staffing Implications
		22/23 £'000	22/23 FTE
1	<p>Modern Apprentices</p> <p>It is proposed to reduce the budget for Modern Apprentices by £150k. This would be a 33% reduction to the current net budget and would equate to a reduction of between 12 and 16 MA's opportunities annually depending on factors such as type of apprenticeship and age. The reduction would require our workforce planning proposals in some hard to fill areas to be fundamentally reviewed and will limit choices. The broader implications would be that we could not sustain the current level of corporate support to all programmes. The direct impact would be the ability to use MA's as an entry route into some areas requiring a refresh of criteria to ensure alignment of priorities forming part of the recruitment and retention plan.</p> <p><u>Impact Analysis and Risk Assessment</u></p> <p>Promote Fairness/Reduce Inequality/Address Socio Economic Disadvantage: This could limit opportunities for young people from a more disadvantaged background to start a career.</p> <p>Workforce: Reducing the number of Modern Apprentice opportunities may impact on the age profile of the workforce in the medium to longer term.</p> <p>Customer: No impact.</p> <p>Equalities/Diversity: No impact.</p> <p>Outcome and Performance: No impact.</p>	150	0.0

	Organised to Deliver	Net Saving	Staffing Implications
		22/23 £'000	22/23 FTE
2	Capitalisation of IT System Licences To create capacity within the Council's Revenue budget a number of system licences are to be capitalised from April 2022. <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.	124	0.0

	Organised to Deliver	Net Saving	Staffing Implications
		22/23 £'000	22/23 FTE
3	<p>Implementation of Corporate Workforce Management Target of 4%</p> <p>All Council Services have a budgeted workforce management (or slippage) target of varying rates.</p> <p>Officers have reviewed actual slippage levels over the last 5 years. During this period, Council Services have consistently over achieved the budgeted target.</p> <p>This proposal would implement a corporate slippage target of 4% which would be managed by Service Management Teams. This will have the potential to impact on timescales of work being undertaken. Officers will maintain a focus on regulatory, statutory and essential services. The increased slippage target may mean that posts will not be filled automatically.</p> <p><u>Impact Analysis and Risk Assessment</u></p> <p>Promote Fairness/Reduce Inequality/Address Socio Economic Disadvantage: no impact</p> <p>Workforce: increased pressure on remaining staff</p> <p>Customer: customers may experience delays</p> <p>Equalities/Diversity: no impact</p> <p>Outcome and Performance: there may be a reduced performance across Council Service</p>	2,191	0.0
	TOTAL SAVINGS PROPOSALS	2,465	0.0



Budget Consultation Briefing – January 2022

1. Introduction

Over the past year, we have continued virtual consultation and engagement activities with our residents and communities in a number of priority work areas. Feedback from surveys, questionnaires and online meetings / events have been used as a way of gathering feedback and data to inform our policies and processes. We also engage well with our communities on our social media channels.

This process will continue to be iterative, especially as work on increasing external awareness and embedding the Perth & Kinross Offer.

This budget consultation briefing is intended to give all elected members a detailed breakdown of responses to the recent public budget consultation to help inform the budget setting process for 2022/23.

2. Budget Consultation response

Like all local authorities, Perth & Kinross Council is preparing for very significant financial challenges ahead as well as some difficult budget decisions. Between 29 November and 19 December 2021, we carried out a specific consultation exercise to gauge residents' views on budget issues and priorities. The [Consultation](#) was published on the [Perth & Kinross Council Consultation Hub](#).

Content remained broadly similar to the previous year with a few improvements made following suggestions from respondents and as a result of engagement with Elected Members. This year's survey contained introductory information aimed to improve our residents understanding of the challenges we currently face, where the Council gets its money from and restrictions on the areas where we can make savings. Respondents were asked for feedback around what matters most to them and what areas they think budgets should be focussed on and people's personal priorities. We also asked for their opinions regarding possibilities on how we deliver services.

The consultation was promoted via a press release. In addition, an interactive social media campaign was launched on Facebook with the aim to engage and inform the public and promote the consultation.

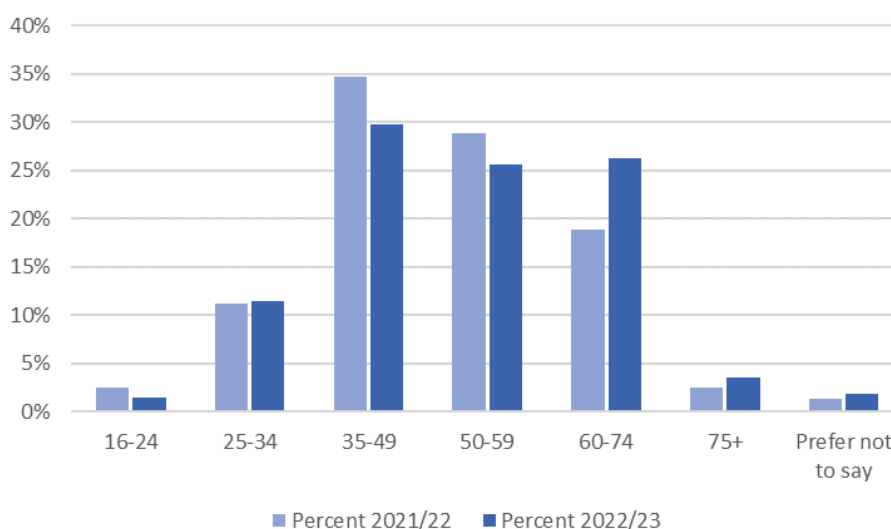
The PKC Budget Consultation page received **9,381** unique page views by the public. Overall, there were **739** completed surveys, an increase on last year (642 in 2021/22 484 in 2020/21; 1085 in 2019/20, 736 in 2018/19, 332 in 2017/18, 91 in 2016/17).

As with any exercise of this type, results cannot be considered fully representative of all PKC residents but are indicative and influenced by the demographic of participants. 99% of respondents live in Perth and Kinross (95% in 2021-22), and 19% of respondents study or work locally (36% in 2021-22).

17% of responses stated that they are current employees of Perth & Kinross Council, 2% said they had been employed by the Council in the last 3 years and 2% said they would rather not submit this information.

Encouragingly, the age distribution of respondents is more balanced when compared to all-inclusive consultations such as this (see Figure 1). This year however the slight increase in proportion of responses from the 60–74 year-old age range is noticeable and has contributed to the increased return rate.

Figure 1: Age breakdown of respondents

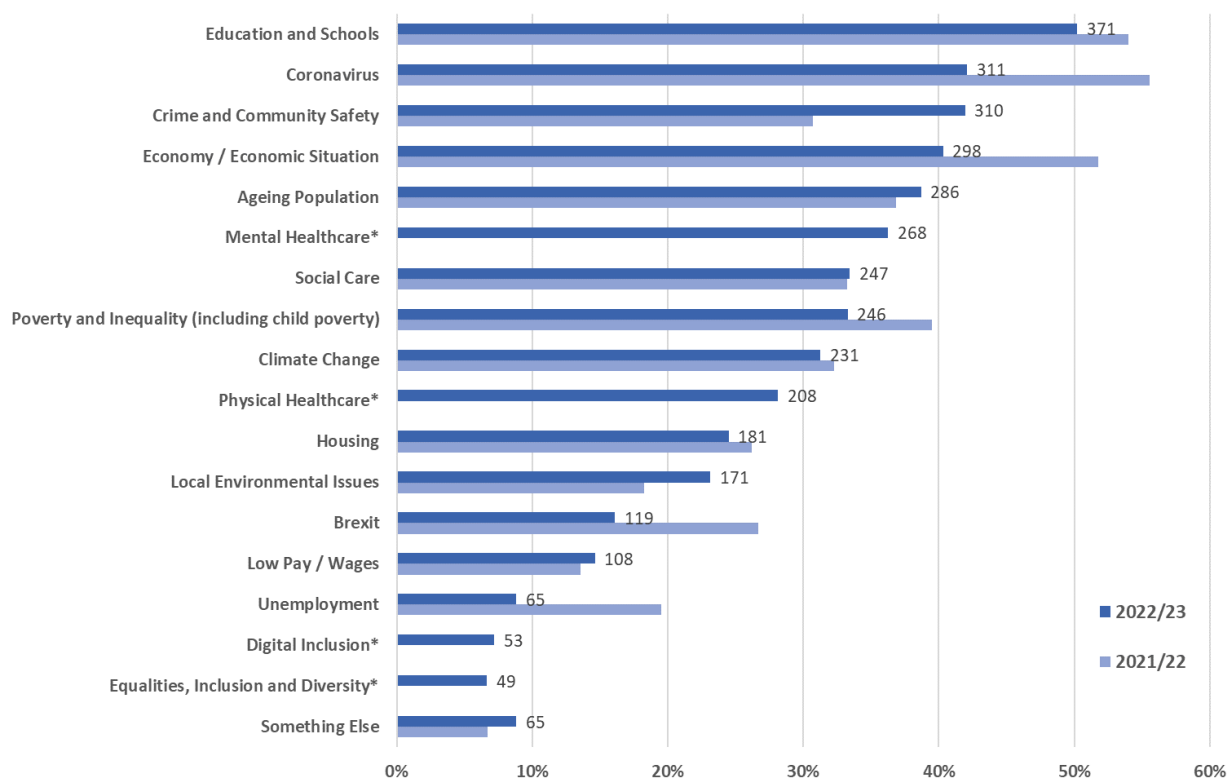


3. Results

3.1 Setting the Council Budget – Issues of Most Importance for Perth & Kinross

This question asked respondents to select the 5 most important issues facing Perth & Kinross today. These issues did not need to be ranked in order of importance but did limit selection to five issues. This question was also asked in the 2021/22 budget consultation and replaced questions asked in previous years about the importance of the Council's five strategic objectives (2020/21) and twelve service areas (previous years). Reflecting on feedback last year we included additional issues* (see Figure 2) of digital inclusion and, equalities, inclusion and diversity. Healthcare was divided into mental and physical healthcare to give added insight. Although these changes make direct comparison between years more difficult, we can draw out some broad trends.

Figure 2. Percentage of respondents indicating an issue as of most importance for Perth & Kinross Council (739 responses)



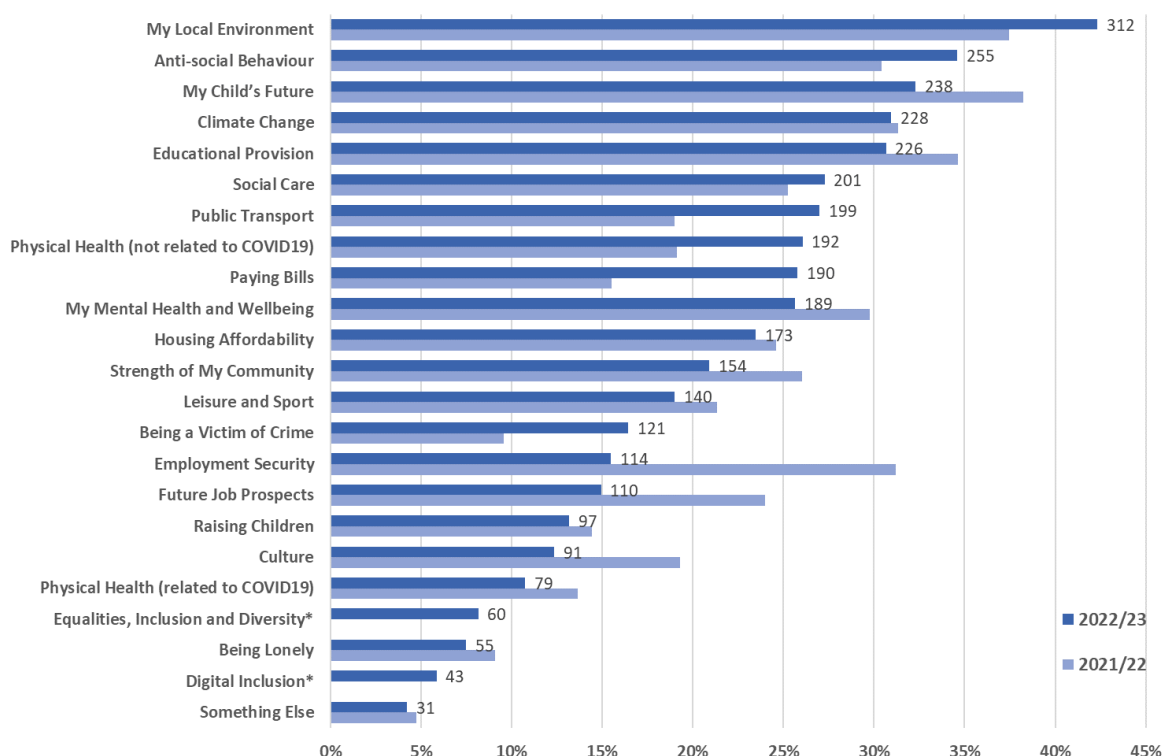
Education and schools is considered to be of most importance now with a half of all respondents selecting this as an important issue. In the previous three budget consultations, children and education/schools have been identified as of high importance and so this continues to be considered a priority. **Coronavirus** remains an issue of high importance, although it was selected by a lower proportion of respondents than last year when it was the most commonly identified issue. **Crime and community safety** has emerged as a popular issue and was selected by 41% of respondents, compared to only 30% in 2021/22. As seen in last year's budget consultation the economy/economic situation was selected by a high proportion of respondents. This suggests that the **economy** is now of much greater concern to respondents in comparison to 2021/22 when the theme of "promoting a prosperous, inclusive and sustainable economy" was identified as the least important of the Council's strategic objectives. This year we differentiated healthcare as mental and physical. The broader term of "healthcare" was used last year and selected by a half of respondents. Healthcare remains an important priority, however this year we identify **mental health care** as being considered a priority by more than respondents (35%) than physical health care (28%). There has been a reduction in the proportion of people concerned about Brexit and unemployment, compared to last year. **Local environmental issues** is selected by a greater proportion of people when compared to last year. Other issues have a broadly similar importance compared with the previous year.

3.2 *Setting the Council Budget – Issues of Most Importance for Individuals*

This question asked respondents to select the 5 most important issues facing individual respondents personally (as opposed to the Perth & Kinross area more widely). These issues did not need to be ranked in order of importance. This question was asked last year when it was introduced to further inform the budget setting process from a different perspective. It takes into consideration the impact of the coronavirus pandemic on individuals and their communities in recent times. Reflecting on feedback last year we included additional issues (highlighted with *) of digital inclusion and, equalities, inclusion and diversity. Although these changes make direct comparison between years tenuous, we can draw out some broad trends.



Figure 3. Percentage of respondents indicating an issue as of most importance personally (737 responses)²

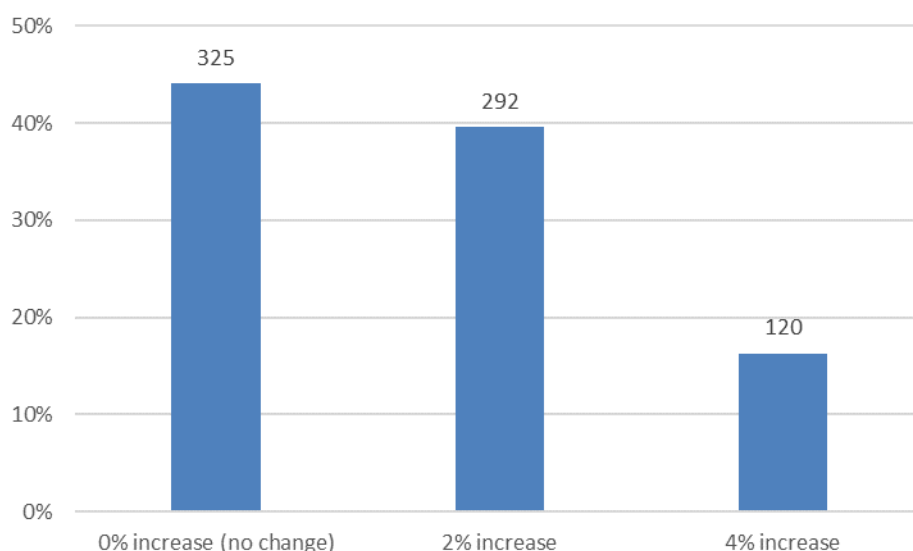


My local environment is the most selected issue on a personal level which is the same response as in last year's consultation. than for the wider area. **Anti-social behaviour** has emerged as second top priority and this reflects the increased concern about crime and community safety from a PKC perspective. **My child's future** and **educational provision** remain priority concerns although were selected by a smaller proportion of respondents when compared to last year, possibly reflecting the demographic of respondents. **Climate change** and **social care** remain popular issues of concern. A notable higher number of respondents selected **public transport**, **physical health**, **paying bills** and **victim of crime** compared to last year. A reduced proportion of responses were received for employment security, future job prospects and culture.

3.3 Change in Council Tax

Respondents were asked what percentage change in Council Tax was preferable (options of no change and 2% or 4%) – the survey highlighted that a 2% change in Band D Council Tax is equivalent to around 8p per day per household and a 4% change is around 14p per day per household. Respondents were unable to state a preference to reduce Council Tax.

Figure 4: Breakdown of preference on change in Council Tax (737 respondents)



Overall, 56% of respondents opted for an increase in Council Tax of some kind rather than no change (44%). Most respondents who would prefer an increase, opted for a 2% increase (40%). In the 2021/22 Budget Consultation, where options of 0%, 2%, 4% and 6%, were presented, 66% opted for an increase.



3.4 *Changes in how services are delivered*

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

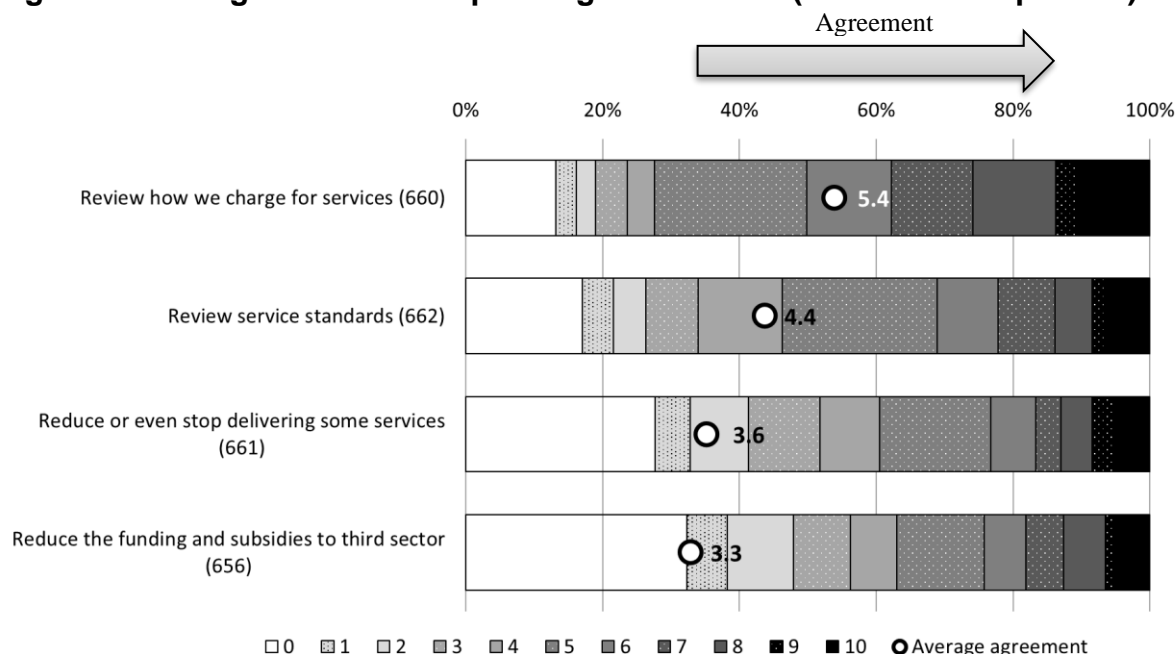
- The Council **reviews charges for services**, even if this means having to introduce or increase some charges to allow services to continue.
- The Council **reviews service standards**, even if this means that to continue the service, service levels are reduced, and delivery times increased.
- The 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.

There has been little change in agreement/disagreement with these statements change when compared to the previous year.

Results shown in Figure 5 indicate that the public continue to be most in favour of changes to how the Council charges for services (average score 5.4 out of 10; 5.5 in 2021/22), even if this means having to introduce or increase some charges to allow services to continue. There has been a slight fall in agreement with reviewing service standards in comparison to the previous year with an average score of 4.4 (5.0 in 2021/22). Respondents are least in favour of reducing or even stop delivering some services (average score 3.6; 3.3 in 21/2022) and reducing funding or subsidies to voluntary organisations and community groups (average score 3.3, 3.4 in 2021/22).



Figure 5: Changes to council spending and income (number of responses)



3.5 Changes to spending and income

Respondents were asked how much they agreed with a further six statements, with 10 indicating “strongly agree” and 0 indicating “strongly disagree”. 2 additional statements were added this year to reflect the Perth & Kinross Offer.

- 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.
- **Encourage and support local people and communities to deliver certain services** (added this year).
- **Help people to help themselves more so they have less reliance on publicly funded services** (added this year).

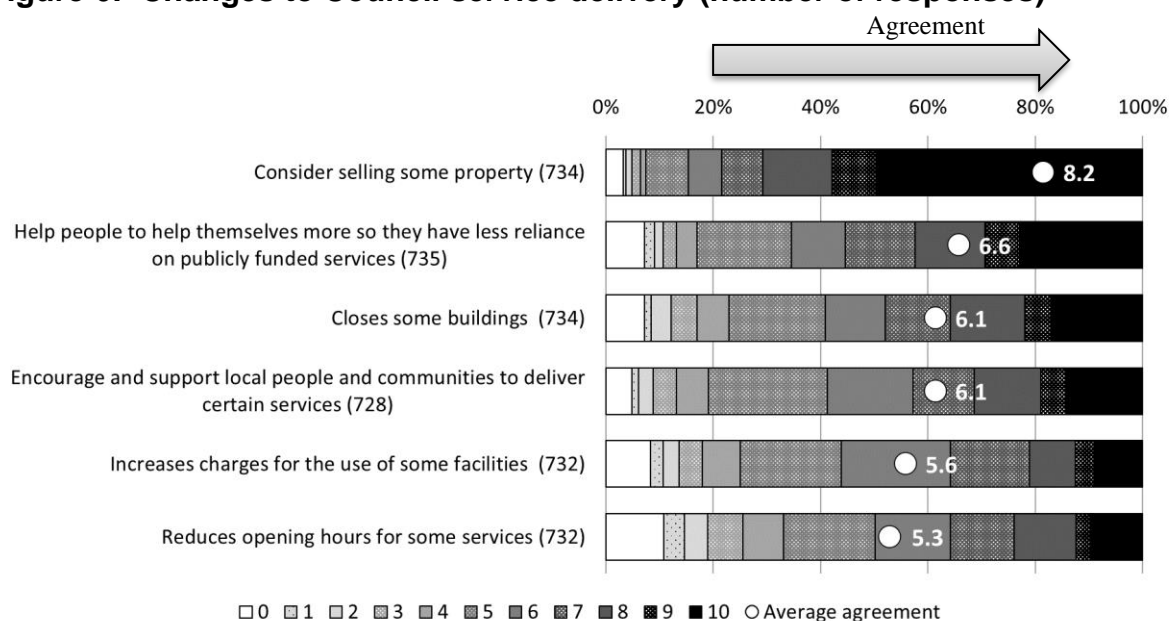


3.6 Changes to council delivery

There has been little change in agreement/disagreement with these statements change when compared to the previous year.

Responses detailed in Figure 6 show that the public remain most in favour of the Council considering selling some of the property it owns and no longer has a use for (average score 8.2 out of 10, 8.4 in 2021/22). Selling property has 56% of respondents indicating a degree of agreement. The sway in opinion remains slightly in favour of helping people to help themselves (6.6 average, 6.8 in 2021/22), closing buildings (6.1 average, 6.6 in 2021/22) and encouraging local communities to deliver services (6.1 average, 6.4 in 2021/22). Respondents remained less in favour of the possibility of increasing charges for the use of facilities and average score of 5.6 is unchanged from last year and reducing opening hours for some services (average score 5.3, 5.7 in 2021/22).

Figure 6: Changes to Council service delivery (number of responses)



4. Additional Comments

When asked to share ideas that could help the Council save money or generate additional revenue **309** (44%) people chose to leave a comment (compared with 41% in 2021/22 Budget Consultation). Many respondents offered multiple suggestions and comments cover a wide variety of themes. Comments will be analysed and presented by theme in a subsequent report.

5. Social Media

This year's budget consultation generated more engagement via social media when compared to the 2020/21 Budget Consultation. Facebook promotions included 'would you rather' questions which users were invited to respond to by using emoji reactions e.g. use the 'like' reaction if you would make choice 'a' and the 'surprise' reaction if you would make choice 'b' to demonstrate how difficult it can be to choose between options where there is only the budget available to support one. All social media posts included a link to the budget consultation homepage on the Consultation Hub to invite people to complete the survey.

Twitter users tend to be a more business-focussed/politically involved audience. We took the decision to focus on informational posts inviting people to comment and sharing posts from other Twitter users who were encouraging people to respond to the survey (as long as their encouragement was presented in a politically neutral way).

- In response to Facebook promotion there were 48 comments, 284 reactions, 45 shares, and 2,444 clicks of the link to the budget consultation survey web page for more information. (The Budget Consultation 2020/21 generated 27 comments, 17 reactions, 31 shares, and 1,147 clicks to the web page.)
- Promotion on Twitter generated 5 comments, 23 reactions and 11 retweets (the Budget Consultation 2020/21 generated 1 comment, 9 reactions and 23 retweets).

6. Next Steps

The response to our budget consultation 22/23 has increased from last year. This has been encouraging as an increase was achieved even with all engagement continuing to be virtual and no option of face to face discussions available at this time. We are aware that 2021/22 continued to be an uncertain time for everyone and that covid response including support to vaccination centres remained a Council priority. While this does impact upon the nature and number of responses received our increased social media engagement and more informal approach on these channels has proved to be successful. In addition, feedback continues to be in keeping with our wider consultation and engagement themes and reflects the areas most important to people in Perth and Kinross.

As restrictions start to ease and we begin to see a tentative return to social engagements and events, we recognise the need to boost engagement in future years to ensure as many of our residents have the opportunity to comment and influence this important process. We will continue to benchmark with other local authorities to identify best practice, seek feedback from communities about their



preferred methods of engagement and explore different formats and channels to improve engagement through our work to fully deliver the Perth & Kinross Offer and our transformation programme.

We will continue to increase use of our social media channels like Facebook and Twitter to reach a different demographic of our wider community – including young people and communities of interest.

To support this work, our equalities team have been carrying out “quality conversations” with specific groups representing protected characteristics such as disability, race, religion and LGBTI. We will continue to expand on this work in the coming year.

We will also begin to plan the return of face to face engagement events and briefings for people of Perth & Kinross in 2022, taking into consideration the needs of communities and providing opportunities for all to be involved.

7. Conclusion

Our budget consultation for 2022/23 has provided us with feedback on priorities and themes that are important to people in Perth & Kinross. It has also provided further suggestions which can be used to inform our budget process as well as in wider engagement exercises. This approach supports our Perth & Kinross Offer which details our commitment to working together with the communities we serve. Continuous engagement and discussion are key to its success, and we are looking forward to continuing building trust and productive relationships. We will continue to build on our methods to involve communities who are seldom heard, benchmarking with our Community Planning Partners and local community groups to ensure that we understand the issues important to them.

The budget consultation 2022/23 and wider engagement feedback gives a picture of the themes and issues that are important to the communities and citizens, who have responded to our wide ranging consultation activities.

2022/23 NON-RECURRING PRESSURES

	£'000
DELAY IN THE DELIVERY OF APPROVED SAVINGS	
Securing the Future of the School Estate Rephasing of the approved revenue savings to be achieved from the new school project replacing North Muirton and Balhousie Primary Schools.	177
Targeted reduction in energy consumption within ECS establishments Covid-19 pandemic has led to a delay in the engagement with Heads of Establishments on delivering the saving. In addition the challenges around energy usage and ventilation to combat the risks around Covid-19 in schools will not currently allow consumption to be reduced.	180
Home to School Transport – Demand for Additional Support Needs (ASN) The cost of home to school transport is currently more than the approved budget. A review of the provision is currently working to reduce ASN home to school transport costs as part of the review and to bring the budget back on line. The review is assessing the current and future transport requirements for all pupils with ASN and looking to streamline the provision and investigate alternative models of delivery and support to travel to school. The overspend has reduced from £445k in 2020/21 to £250k to date due to a reduced number of young people now requiring transport.	250
Property Asset Management Review Delivery of this additional Council wide saving has been delayed and requires time to follow up on further opportunities to deliver the savings.	100
Refuse Collection - 4th Bin Delivery of this saving has been delayed due to changes to the Deposit Return Schemes implementation across Scotland and potential impact on the 4th bin operating model.	125
Single Culture Trust Delivery of this saving to create a single cultural trust has been delayed.	150
Live Active Leisure Delivery of this saving is delayed in order to consider the impact of the pandemic on LAL activities.	58
Culture Perth and Kinross SLA Reduction in 2021/22 A service review/redesign has been agreed but will not conclude until Summer 2022.	41
Contributions Policy	708
Capital Financed from Current Revenue (CFCR)	250
Support Services Review	500
Commercialisation, Digitalisation and Transformation	150
Closure of Corporate Buildings at 6pm	30

2022/23 NON-RECURRING PRESSURES

	£'000
DELAY IN DELIVERY OF COUNCIL APPROVED PROPOSALS	
Instrumental Music Service Carry forward due to Covid-19 delay - funding required to implement Pipe & Drumming.	90
ASN Transport Review Funding to allow the project to continue into 2022/23.	30
Highland Perthshire Learning Partnership Funding to allow the project to complete in 2022/23 delayed due to Covid-19.	60
Life Live Well Funding to allow the project to continue delays in recruiting staff.	70
Kinross Area Committee	40
Vehicle Activated Signs and 20mph Zones Contracts expected to be awarded January 22, and delays with the production of signs predominantly due to international shortage of semi conductors is anticipated.	200
Investment in Regulatory Services Delay in recruiting additional Food Safety staff. There are national recruitment issues in this area and staff are required to deal with the backlog in food safety inspections due to Covid 19.	50
Public Realm Funding bid to Scotland Loves Local Fund II working with Crieff Community Trust has secured an additional £15k (of a £45k bid) towards the project which requires to be spent by March 23. Other potential funding sources are being explored in addition to the Council's £45k commitment to meet the requirements of the project.	45
Investment in Loch Leven Heritage Trail Additional funding being sought in partnership with TRACKS and NatureScot to maximise scope and scale of the project. Also engagement with PKCT to explore the role they may have in the project.	160
Community Greenspace - Food Growing Budget Fund discussed at E&I Committee on 27th October 2021 outlining the Council's commitment in this area and the ongoing requirement for this funding.	20
Marketing of PKC (visitor management) Development of plans for waste disposal point currently at design and technical specification stage. Planning consent to be sought in advance of tendering process and construction phase. Project to be delivered in preparation for summer 2022.	100

2022/23 NON-RECURRING PRESSURES

	£'000
International and Rural events fund. Funding required to support Glasgow Warriors event in 2022 due to delays in staging the event as a result of the pandemic. In addition, £75k was allocated to Rural Events and the communities have been allocated £60k (£6,700x9) for rural Christmas events. We have assumed that this will be spent - however should this not happen we could consider carrying this forward through reserves.	40
Growbiz - Entrepreneurs Funding SP&R Committee in Nov 2021 agreed to reallocate funding from the Micro Loans Fund to support rural young entrepreneurs and diversity in entrepreneurial base through Growbiz. Of the original £100k fund £45k is required to be carried forward into 2022/23.	45
Rural Employment Incentive Grant (REIG) It is anticipated all of the £125k core budget for REIG will be issued through the grant scheme in 2021/22, however there is a requirement to carry forward £45k of budget motion funding into 2022/23. It is proposed to change the incentive from a 12 month subsidy to a 6 month subsidy based on business need.	45
Perth and Kinross Skills Passport New post to administer the fund was appointed in November 2021. Grant expenditure to be carried forward into 2022/23 for allocation.	100
Business Crowdfunding Engagement with Business sub-groups have taken place and the platform supplier appointed (Crowdfunder). The scheme was launched in November 2021 and will be delivered in 2022/23.	130
Support for Businesses Scheme launched in May 2021 however all funding has not been allocated, resulting in a requirement to carry forward the remaining funds into 2022/23.	50
Adapt Your Property Funding of £350k allocated to 13 projects across Perth and Kinross. Potential need to carry forward £210k to committed projects due to timing and project delays associated with regulatory consents and supply chain issues.	210
Open For Business Fund Scheme launched in May 2021. Approx. 39 projects will be supported however due to timing and project delays associated with regulatory consents and potential supply chain issues there is a requirement to carry forward £50k of funding.	50
No Wrong Door Style Training Work undertaken including IT, Customer services and HSCP. Minimum costs expected this year therefore request to carry forward £20k.	20
Health and Wellbeing - Investment in the Council workforce EOT approved the enhanced Occupational Health contract with PAM Assist. Funding required over 2 years £12.5k 2021/22 and £12.5k 2022/23 with services being re-charged to fund the remaining shortfall. Contract now in place.	13

2022/23 NON-RECURRING PRESSURES

	£'000
Promotion of Digital Inclusion Digital working group has taken this project forward, some spend required to be carried forward to complete the support work being undertaken.	95
Eating Well/ Living Well and Community Food Initiative Funding required to take forward the initiative.	60
Fairer Futures - Perth Foodbank Perth Foodbank yet to drawn down the £20k allocation.	20
New Crieff Community Safety Measures Challenges around capacity to progress this work in 2021/22 will result in the project being predominantly delivered in 2022/23.	40
Enhanced provision of voluntary befriending/wellbeing check service HSCP are developing "Community circles" approach to support vulnerable adults utilising volunteers as a "test of change" over the next 12 months.	70

2022/23 NON-RECURRING PRESSURES

	£'000
<u>CARRY FORWARD OF RESOURCES FROM 21/22 TO 22/23 TO DELIVER APPROVED PROJECTS - £0.675m</u>	
Operational Assets Funding allocated in 2021/22 for support to take forward an asset management review of operational assets. This will inform future property investment requirements to inform the Council's 30 year investment plan.	60
Visitor Monitoring Post Funding to support the Project Assistant post, (grant funding utilised first).	30
Community Safety - CCTV Funding allocated was £60k for 2 years covering 2021/22 and 2022/23.	30
Care & Repair Current year underspend to be carried forward into 2022/23 to catch up on backlog of works.	105
Choose Life Funding to be carry forward for third sector work with a focus on: <ul style="list-style-type: none"> • Men at risk of suicide; • Those living or working in rural areas • People in crisis or distress. 	35
Place - Events Slippage on core events budget due to only small scale events this year. Potential to use for Platinum Jubilee celebrations across Perth and Kinross.	100
Market Development Grants Carry forward of balance of recurring budget motion funding to support local business in 2022/23.	25
Structures & Flooding Due to other work priorities including responding to recent weather events there is a requirement to carry forward flood study funding to develop contract documents to meet our statutory flood risk management obligations.	100
Community Environmental Challenge Fund Expecting more applications in 2022/23 due to rising demand after COVID, also links to the development of the P&K Offer.	30
Community Greenspace - Infrastructure Carry forward of planned maintenance funds to deal with a Health & Safety issue at Jeanfield Park requiring the demolition of the pavilion building football unit. Property have issued the tender, however the works are unlikely to be carried out this year.	30
Environmental Health (EH) Carry forward of saving against the Public Analyst budget to amalgamate with budget motion funding to support appointment of 2 temporary Environment Health Officer Posts in 2022/23. This will be used to catch up on a backlog of EH work resulting from the impact of Covid 19.	30

2022/23 NON-RECURRING PRESSURES

	£'000
Business Grant Funding Funding for Assistant Economic Development Officer post for 15 months to administer additional Scottish Government grants to businesses.	45
Climate Change – Mobility Strategy Consultancy Funding for the development of a Perth and Kinross area-wide mobility strategy. This is essential for planning effective interventions and attracting external investment to help address transport investment. The Transport Planning Team will partially fund this strategy out of existing consultancy budgets, but an additional £50k is necessary to supplement this.	50
TOTAL	5,242



2022/23 REVENUE BUDGET

Fees and Charges

PERTH & KINROSS COUNCIL COMMUNITIES - ENVIRONMENT CHARGES CHARGES EFFECTIVE 1ST APRIL 2022 - VAT @ 20%						
	Charge 21/22	VAT	Total Charge 21/22 (Inc VAT)	Charge 22/23	VAT	Total Charge 22/23 (Inc VAT)
1: COMMERCIAL & DOMESTIC WASTE CHARGES						
GENERAL WASTE COLLECTION & DISPOSAL CHARGES (PER CONTAINER/PER UPLIFT)						
<u>Bin Size</u>						
140 ltr	£3.40	£0.00	£3.40	£3.45	£0.00	£3.45
240 ltr	£5.00	£0.00	£5.00	£5.00	£0.00	£5.00
330 ltr	£5.85	£0.00	£5.85	£6.10	£0.00	£6.10
360 ltr	£6.20	£0.00	£6.20	£6.50	£0.00	£6.50
500 ltr	£8.80	£0.00	£8.80	£9.20	£0.00	£9.20
660 ltr	£10.85	£0.00	£10.85	£11.30	£0.00	£11.30
770 ltr	£12.25	£0.00	£12.25	£12.80	£0.00	£12.80
1000 ltr	£15.15	£0.00	£15.15	£15.90	£0.00	£15.90
1100 ltr	£16.40	£0.00	£16.40	£17.30	£0.00	£17.30
1280 ltr	£18.70	£0.00	£18.70	£19.70	£0.00	£19.70
RECYCLING SERVICES (PER CONTAINER/PER UPLIFT)						
<u>Glass:</u>						
180 ltr Mixed Glass (Only available to existing customers)	£3.00	£0.00	£3.00	£3.00	£0.00	£3.00
180 ltr Segregated Clear Glass (Only available to existing customers)	£2.00	£0.00	£2.00	£2.00	£0.00	£2.00
180 ltr Segregated Brown Glass (Only available to existing customers)	£2.00	£0.00	£2.00	£2.00	£0.00	£2.00
180 ltr Segregated Green Glass (Only available to existing customers)	£2.00	£0.00	£2.00	£2.00	£0.00	£2.00
240 ltr Mixed Glass	£3.00	£0.00	£3.00	£3.00	£0.00	£3.00
240 ltr Segregated Clear Glass	£2.00	£0.00	£2.00	£2.00	£0.00	£2.00
240 ltr Segregated Brown Glass	£2.00	£0.00	£2.00	£2.00	£0.00	£2.00
240 ltr Segregated Green Glass	£2.00	£0.00	£2.00	£2.00	£0.00	£2.00
<u>Dry Mixed Recyclate:</u>						
120 ltr (Only available to existing customers)	£2.40	£0.00	£2.40	£2.40	£0.00	£2.40
140 ltr	£2.50	£0.00	£2.50	£2.50	£0.00	£2.50
240 ltr	£2.90	£0.00	£2.90	£2.90	£0.00	£2.90
360 ltr	£3.30	£0.00	£3.30	£3.30	£0.00	£3.30
500 ltr	£4.80	£0.00	£4.80	£4.80	£0.00	£4.80
660 ltr	£5.40	£0.00	£5.40	£5.40	£0.00	£5.40
770 ltr	£5.70	£0.00	£5.70	£5.70	£0.00	£5.70
1100 ltr	£7.00	£0.00	£7.00	£7.00	£0.00	£7.00
1280 ltr	£7.70	£0.00	£7.70	£7.70	£0.00	£7.70

	Charge 21/22	VAT	Total Charge 21/22 (Inc VAT)	Charge 22/23	VAT	Total Charge 22/23 (Inc VAT)
Paper & Cardboard						
120 ltr (Only available to existing customers)	£2.35	£0.00	£2.35	£2.35	£0.00	£2.35
140 ltr	£2.35	£0.00	£2.35	£2.35	£0.00	£2.35
240 ltr	£2.50	£0.00	£2.50	£2.50	£0.00	£2.50
360 ltr	£3.50	£0.00	£3.50	£3.50	£0.00	£3.50
500 ltr	£3.60	£0.00	£3.60	£3.60	£0.00	£3.60
660 ltr	£3.75	£0.00	£3.75	£3.75	£0.00	£3.75
770 ltr	£5.00	£0.00	£5.00	£5.00	£0.00	£5.00
1100 ltr	£6.80	£0.00	£6.80	£6.80	£0.00	£6.80
1280 ltr	£6.80	£0.00	£6.80	£6.80	£0.00	£6.80
Garden Waste:						
240 ltr	£3.70	£0.00	£3.70	£4.05	£0.00	£4.05
360 ltr	£4.70	£0.00	£4.70	£5.25	£0.00	£5.25
Food Waste:						
120 ltr (Only available to existing customers)	£4.70	£0.00	£4.70	£4.70	£0.00	£4.70
140 ltr	£4.90	£0.00	£4.90	£4.90	£0.00	£4.90
180 ltr (Only available to existing customers)	£5.40	£0.00	£5.40	£5.40	£0.00	£5.40
Front End Loader:						
General Waste	£105.00	£0.00	£105.00	£105.00	£0.00	£105.00
Cardboard Waste	£30.00	£0.00	£30.00	£30.00	£0.00	£30.00
FEL Excess Weight Charge for General Waste (Per Kg)	£0.14	£0.00	£0.14	£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	£30.00	£0.00	£30.00
(For all commercial uplift customers; covers general waste and recycling waste)						
MISCELLANEOUS						
Trade Waste Sacks (x 50)	£82.00	£0.00	£82.00	£97.00	£0.00	£97.00
Trade Waste Sack Delivery Charge	£5.00	£0.00	£5.00	£5.00	£0.00	£5.00
Trade Waste Labels (x 50)	£82.00	£0.00	£82.00	£97.00	£0.00	£97.00
Green Cardboard Labels (x 50)	£54.00	£0.00	£54.00	£59.00	£0.00	£59.00
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

	Charge 21/22	VAT	Total Charge 21/22 (Inc VAT)	Charge 22/23	VAT	Total Charge 22/23 (Inc VAT)
Domestic Garden Waste - Annual Permit/Per Bin (Max. 2 x 240 ltr bins per household)	£40.00	£0.00	£40.00	£40.00	£0.00	£40.00
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)	£1.33	£0.27	£1.60	£1.33	£0.27	£1.60
DMR Sack (x 15)	£15.90	£0.00	£15.90	£18.00	£0.00	£18.00
Compostable Caddy Liners (x 26)	£1.04	£0.21	£1.25	£1.04	£0.21	£1.25
240L Clear Liners (x100)	£20.83	£4.17	£25.00	£20.83	£4.17	£25.00
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)	£70.00	£14.00	£84.00	£70.00	£14.00	£84.00
500 ltr	£314.58	£62.92	£377.50	£314.58	£62.92	£377.50
660 ltr	£303.88	£60.77	£364.65	£303.88	£60.77	£364.65
770 ltr	£303.88	£60.77	£364.65	£303.88	£60.77	£364.65
1100 ltr	£317.79	£63.56	£381.35	£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
WASTE DISCHARGE FACILITIES						
Motorhome/Campervan - Charge per empty				£10.00	£2.00	£12.00
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	£33.15 + £6.90/tonne	Applied as appropriate	£33.15 + £6.90/tonne	£35.00 + £6.90/tonne	Applied as appropriate	£35.00 + £6.90/tonne
2 - Between 5 & 20 miles from Friarton	£87.55 + £6.90/tonne	Applied as appropriate	£87.55 + £6.90/tonne	£99.20 + £6.90/tonne	Applied as appropriate	£99.20 + £6.90/tonne
3 - Over 20 miles from Friarton but within PKC boundary	£185.90 + £6.90/tonne	Applied as appropriate	£185.90 + £6.90/tonne	£212.15 + £6.90/tonne	Applied as appropriate	£212.15 + £6.90/tonne

	Charge 21/22	VAT	Total Charge 21/22 (Inc VAT)	Charge 22/23	VAT	Total Charge 22/23 (Inc VAT)
COMMERCIAL AND DOMESTIC SKIP HIRE CHARGES FOR RECYCLABLE AND COMPOSTABLE WASTE IN (8, 10, 12 & 16 CUBE)						
<u>Inert</u>						
<u>Zone</u>						
1 - Up to 5 miles from Friarton	£33.15 + £24.40/tonne	Applied as appropriate	£33.15 + £24.40/tonne	£35.00 + £25.40/tonne	Applied as appropriate	£35.00 + £25.40/tonne
2 - Between 5 & 20 miles from Friarton	£87.55 + £24.40/tonne	Applied as appropriate	£87.55 + £24.40/tonne	£99.20 + £25.40/tonne	Applied as appropriate	£99.20 + £25.40/tonne
3 - Over 20 miles from Friarton but within PKC boundary	£185.90 + £24.40/tonne	Applied as appropriate	£185.90 + £24.40/tonne	£212.15 + £25.40/tonne	Applied as appropriate	£212.15 + £25.40/tonne
COMMERCIAL AND DOMESTIC SKIP HIRE CHARGES FOR RECYCLABLE AND COMPOSTABLE WASTE IN (8, 10, 12 & 16 CUBE)						
<u>Metals</u>						
<u>Zone</u>						
1 - Up to 5 miles from Friarton	£33.15 + £0.00/tonne	Applied as appropriate	£33.15 + £0.00/tonne	£35.00 + £0.00/tonne	Applied as appropriate	£35.00 + £0.00/tonne
2 - Between 5 & 20 miles from Friarton	£87.55 + £0.00/tonne	Applied as appropriate	£87.55 + £0.00/tonne	£99.20 + £0.00/tonne	Applied as appropriate	£99.20 + £0.00/tonne
3 - Over 20 miles from Friarton but within PKC boundary	£185.90 + £0.00/tonne	Applied as appropriate	£185.90 + £0.00/tonne	£212.15 + £0.00/tonne	Applied as appropriate	£212.15 + £0.00/tonne
COMMERCIAL AND DOMESTIC SKIP HIRE CHARGES FOR RECYCLABLE AND COMPOSTABLE WASTE IN (8, 10, 12 & 16 CUBE)						
<u>Garden</u>						
<u>Zone</u>						
1 - Up to 5 miles from Friarton	£33.15 + £34.85/tonne	Applied as appropriate	£33.15 + £34.85/tonne	£35.00 + £39.30/tonne	Applied as appropriate	£35.00 + £39.30/tonne
2 - Between 5 & 20 miles from Friarton	£87.55 + £34.85/tonne	Applied as appropriate	£87.55 + £34.85/tonne	£99.20 + £39.30/tonne	Applied as appropriate	£99.20 + £39.30/tonne
3 - Over 20 miles from Friarton but within PKC boundary	£185.90 + £34.85/tonne	Applied as appropriate	£185.90 + £34.85/tonne	£212.15 + £39.30/tonne	Applied as appropriate	£212.15 + £39.30/tonne
COMMERCIAL AND DOMESTIC SKIP HIRE CHARGE FOR RECYCLABLE AND COMPOSTABLE WASTE IN (35 & 40 CUBE)						
<u>Timber</u>						
<u>Zone</u>						
1 - Up to 5 miles from Friarton	£43.60 + £6.90/tonne	Applied as appropriate	£43.60 + £6.90/tonne	£47.90 + £6.90/tonne	Applied as appropriate	£47.90 + £6.90/tonne
2 - Between 5 & 20 miles from Friarton	£115.60 + £6.90/tonne	Applied as appropriate	£115.60 + £6.90/tonne	£135.00 + £6.90/tonne	Applied as appropriate	£135.00 + £6.90/tonne
3 - Over 20 miles from Friarton but within PKC boundary	£245.55 + £6.90/tonne	Applied as appropriate	£245.55 + £6.90/tonne	£288.60 + £6.90/tonne	Applied as appropriate	£288.60 + £6.90/tonne
COMMERCIAL AND DOMESTIC SKIP HIRE CHARGE FOR RECYCLABLE AND COMPOSTABLE WASTE IN (35 & 40 CUBE)						
<u>Inert</u>						
<u>Zone</u>						
1 - Up to 5 miles from Friarton	£43.60 + £24.40/tonne	Applied as appropriate	£43.60 + £24.40/tonne	£47.90 + £25.40/tonne	Applied as appropriate	£47.90 + £25.40/tonne
2 - Between 5 & 20 miles from Friarton	£115.60 + £24.40/tonne	Applied as appropriate	£115.60 + £24.40/tonne	£135.00 + £25.40/tonne	Applied as appropriate	£135.00 + £25.40/tonne
3 - Over 20 miles from Friarton but within PKC boundary	£245.55 + £24.40/tonne	Applied as appropriate	£245.55 + £24.40/tonne	£288.60 + £25.40/tonne	Applied as appropriate	£288.60 + £25.40/tonne

	Charge 21/22	VAT	Total Charge 21/22 (Inc VAT)	Charge 22/23	VAT	Total Charge 22/23 (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	£43.60 + £0.00/tonne	Applied as appropriate	£43.60 + £0.00/tonne	£47.90 + £0.00/tonne	Applied as appropriate	£47.90 + £0.00/tonne
2 - Between 5 & 20 miles from Friarton	£115.60 + £0.00/tonne	Applied as appropriate	£115.60 + £0.00/tonne	£135.00 + £0.00/tonne	Applied as appropriate	£135.00 + £0.00/tonne
3 - Over 20 miles from Friarton but within PKC boundary	£245.55 + £0.00/tonne	Applied as appropriate	£245.55 + £0.00/tonne	£288.60 + £0.00/tonne	Applied as appropriate	£288.60 + £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	£43.60 + £34.85/tonne	Applied as appropriate	£43.60 + £34.85/tonne	£47.90 + £39.30/tonne	Applied as appropriate	£47.90 + £39.30/tonne
2 - Between 5 & 20 miles from Friarton	£115.60 + £34.85/tonne	Applied as appropriate	£115.60 + £34.85/tonne	£135.00 + £39.30/tonne	Applied as appropriate	£135.00 + £39.30/tonne
3 - Over 20 miles from Friarton but within PKC boundary	£245.55 + £34.85/tonne	Applied as appropriate	£245.55 + £34.85/tonne	£288.60 + £39.30/tonne	Applied as appropriate	£288.60 + £39.30/tonne
COMMERCIAL AND DOMESTIC SKIP EXCESS HIRE CHARGE						
Small Skips (8 / 10 / 12 / 16 Cube) - All Locations	£1.00/day	Applied as Appropriate	£1.00/day	Full 7 day hire charge will be applied for each additional 7 days or part thereof		
Large Skips (35 / 40 Cube) - All Locations	£2.00/day	Applied as Appropriate	£2.00/day			
Account Customers (Commercial Waste Uplifts) - All Locations - Hire charge allows for 28 days of skip hire on site						
* Note: Commercial skip hire charges will be Outwith Scope for VAT						
* Note: Domestic/Household skip hire charges will be liable for Standard Rate VAT charge						
HOUSEHOLD SKIP HIRE (8 & 10 CUBE - MAX CAPACITY 2.5 TONNES)						
<u>Zone</u>						
1 - Less than 5 miles from Friarton	£33.15 + £124.80/tonne	£0.00	£33.15 + £124.80/tonne	£35.00 + £129.00/tonne	£0.00	£35.00 + £129.00/tonne
2 - Between 5 & 20 miles from Friarton	£87.55 + £124.80/tonne	£0.00	£87.55 + £124.80/tonne	£99.20 + £129.00/tonne	£0.00	£99.20 + £129.00/tonne
3 - Over 20 miles from Friarton but within PKC boundary	£185.90 + £124.80/tonne	£0.00	£185.90 + £124.80/tonne	£212.15 + £129.00/tonne	£0.00	£212.15 + £129.00/tonne
HOUSEHOLD SKIP HIRE (12 CUBE - MAX CAPACITY 4 TONNES)						
<u>Zone</u>						
1 - Less than 5 miles from Friarton	£33.15 + £124.80/tonne	£0.00	£33.15 + £124.80/tonne	£35.00 + £129.00/tonne	£0.00	£35.00 + £129.00/tonne
2 - Between 5 & 20 miles from Friarton	£87.55 + £124.80/tonne	£0.00	£87.55 + £124.80/tonne	£99.20 + £129.00/tonne	£0.00	£99.20 + £129.00/tonne
3 - Over 20 miles from Friarton but within PKC boundary	£185.90 + £124.80/tonne	£0.00	£185.90 + £124.80/tonne	£212.15 + £129.00/tonne	£0.00	£212.15 + £129.00/tonne

	Charge 21/22	VAT	Total Charge 21/22 (Inc VAT)	Charge 22/23	VAT	Total Charge 22/23 (Inc VAT)
HOUSEHOLD SKIP HIRE (16 CUBE - MAX CAPACITY 5 TONNES)						
<u>Zone</u>						
1 - Less than 5 miles from Friarton	£33.15 + £124.80/tonne	£0.00	£33.15 + £124.80/tonne	£35.00 + £129.00/tonne	£0.00	£35.00 + £129.00/tonne
2 - Between 5 & 20 miles from Friarton	£87.55 + £124.80/tonne	£0.00	£87.55 + £124.80/tonne	£99.20 + £129.00/tonne	£0.00	£99.20 + £129.00/tonne
3 - Over 20 miles from Friarton but within PKC boundary	£185.90 + £124.80/tonne	£0.00	£185.90 + £124.80/tonne	£212.15 + £129.00/tonne	£0.00	£212.15 + £129.00/tonne
COMMERCIAL SKIP HIRE (UP TO 16 CUBE)						
<u>Zone</u>						
1 - Up to 5 miles from Friarton	£33.15 + £124.80/tonne	£0.00	£33.15 + £124.80/tonne	£35.00 + £129.00/tonne	£0.00	£35.00 + £129.00/tonne
2 - Between 5 & 20 miles from Friarton	£87.55 + £124.80/tonne	£0.00	£87.55 + £124.80/tonne	£99.20 + £129.00/tonne	£0.00	£99.20 + £129.00/tonne
3 - Over 20 miles from Friarton but within PKC boundary	£185.90 + £124.80/tonne	£0.00	£185.90 + £124.80/tonne	£212.15 + £129.00/tonne	£0.00	£212.15 + £129.00/tonne
COMMERCIAL SKIP HIRE (35 & 40 CUBE)						
<u>Zone</u>						
1 - Up to 5 miles from Friarton	£43.60 + £124.80/tonne	£0.00	£43.60 + £124.80/tonne	£47.90 + £129.00/tonne	£0.00	£47.90 + £129.00/tonne
2 - Between 5 & 20 miles from Friarton	£115.60 + £124.80/tonne	£0.00	£115.60 + £124.80/tonne	£135.00 + £129.00/tonne	£0.00	£135.00 + £129.00/tonne
3 - Over 20 miles from Friarton but within PKC boundary	£245.55 + £124.80/tonne	£0.00	£245.55 + £124.80/tonne	£288.60 + £129.00/tonne	£0.00	£288.60 + £129.00/tonne
GENERAL WASTE TIPPING AT RECYCLING CENTRES						
Category 1 - Light Van - Part Load	£26.83	£5.37	£32.20	£28.71	£5.74	£34.45
Category 1 - Light Van - Full Load	£53.67	£10.73	£64.40	£57.42	£11.48	£68.90
Category 2 - Panel Van or Small Trailer (up to 1/2 tonne) - Part Load	£39.96	£7.99	£47.95	£42.25	£8.45	£50.70
Category 2 - Panel Van or Small Trailer (up to 1/2 tonne) - Full Load	£79.92	£15.98	£95.90	£84.50	£16.90	£101.40
Category 3 - Large Trailer (over 1/2 tonne) - Part Load	£43.71	£8.74	£52.45	£46.08	£9.22	£55.30
Category 3 - Large Trailer (over 1/2 tonne) - Full Load	£87.42	£17.48	£104.90	£92.21	£18.44	£110.65
GARDEN WASTE TIPPING AT RECYCLING CENTRES						
Category 1 - Light Van - Part Load	£7.17	£1.43	£8.60	£9.00	£1.80	£10.80
Category 1 - Light Van - Full Load	£14.33	£2.87	£17.20	£18.00	£3.60	£21.60
Category 2 - Panel Van or Small Trailer (up to 1/2 tonne) - Part Load	£9.63	£1.92	£11.55	£11.73	£2.35	£14.08
Category 2 - Panel Van or Small Trailer (up to 1/2 tonne) - Full Load	£19.21	£3.84	£23.05	£23.50	£4.70	£28.20
Category 3 - Large Trailer (over 1/2 tonne) - Part Load	£14.67	£2.93	£17.60	£17.46	£3.49	£20.95
Category 3 - Large Trailer (over 1/2 tonne) - Full Load	£29.29	£5.86	£35.15	£34.92	£6.98	£41.90
INERT WASTE TIPPING AT RECYCLING CENTRES						
Category 1 - Light Van - Part Load	£8.21	£1.64	£9.85	£9.46	£1.89	£11.35
Category 1 - Light Van - Full Load	£16.33	£3.27	£19.60	£18.92	£3.78	£22.70
Category 2 - Panel Van or Small Trailer (up to 1/2 tonne) - Part Load	£11.25	£2.25	£13.50	£12.67	£2.53	£15.20
Category 2 - Panel Van or Small Trailer (up to 1/2 tonne) - Full Load	£22.46	£4.49	£26.95	£25.25	£5.05	£30.30
Category 3 - Large Trailer (over 1/2 tonne) - Part Load	£12.46	£2.49	£14.95	£13.92	£2.78	£16.70
Category 3 - Large Trailer (over 1/2 tonne) - Full Load	£24.92	£4.98	£29.90	£27.79	£5.56	£33.35

	Charge 21/22	VAT	Total Charge 21/22 (Inc VAT)	Charge 22/23	VAT	Total Charge 22/23 (Inc VAT)
<u>TIMBER WASTE TIPPING AT RECYCLING CENTRES</u>						
Category 1 - Light Van - Full Load	£1.71	£0.34	£2.05	£3.71	£0.74	£4.45
Category 2 - Panel Van or Small Trailer (up to 1/2 tonne) - Full Load	£3.46	£0.69	£4.15	£5.92	£1.18	£7.10
Category 3 - Large Trailer (over 1/2 tonne) - Full Load	£6.92	£1.38	£8.30	£8.00	£1.60	£9.60
<u>FRIARTON WEIGHBRIDGE (PER TONNE)</u>						
Inert Waste	£24.42/tonne	£4.88/tonne	£29.30/tonne	£25.42/tonne	£5.08/tonne	£30.50/tonne
Garden Waste	£34.83/tonne	£6.97/tonne	£41.80/tonne	£39.29/tonne	£7.86/tonne	£47.15/tonne
General Waste	£124.79/tonne	£24.96/tonne	£149.75/tonne	£129.00/tonne	£25.80/tonne	£154.80/tonne
Timber Waste	£6.92/tonne	£1.38/tonne	£8.30/tonne	£6.92/tonne	£1.38/tonne	£8.30/tonne
<u>DRY MIXED RECYCLATE COMMERCIAL SKIP HIRE (UP TO 16 CUBE)</u>						
<u>Zone</u>						
1 - Up to 5 miles from Friarton	£33.15 + £43.15/tonne	£0.00	£33.15 + £43.15/tonne	£35.00 + £43.15/tonne	£0.00	£35.00 + £43.15/tonne
2 - Between 5 & 20 miles from Friarton	£87.55 + £43.15/tonne	£0.00	£87.55 + £43.15/tonne	£99.20 + £43.15/tonne	£0.00	£99.20 + £43.15/tonne
3 - Over 20 miles from Friarton but within PKC boundary	£185.90 + £43.15/tonne	£0.00	£185.90 + £43.15/tonne	£212.15 + £43.15/tonne	£0.00	£212.15 + £43.15/tonne
<u>COMMERCIAL FOOD WASTE COMMERCIAL SKIP HIRE (UP TO 16 CUBE)</u>						
<u>Zone</u>						
1 - Up to 5 miles from Friarton	£33.15 + £20.40/tonne	£0.00	£33.15 + £20.40/tonne	£35.00 + £20.40/tonne	£0.00	£35.00 + £20.40/tonne
2 - Between 5 & 20 miles from Friarton	£87.55 + £20.40/tonne	£0.00	£87.55 + £20.40/tonne	£99.20 + £20.40/tonne	£0.00	£99.20 + £20.40/tonne
3 - Over 20 miles from Friarton but within PKC boundary	£185.90 + £20.40/tonne	£0.00	£185.90 + £20.40/tonne	£212.15 + £20.40/tonne	£0.00	£212.15 + £20.40/tonne
<u>COMMERCIAL AND DOMESTIC SKIP EXCESS HIRE CHARGE</u>						
Small Skips (8 / 10 / 12 / 16 Cube) - All Locations	£1.00/day	Applied as Appropriate	£1.00/day	Full 7 day hire charge will be applied for each additional 7 days or part thereof		
Large Skips (35 / 40 Cube) - All Locations	£2.00/day	Applied as Appropriate	£2.00/day			
Account Customers (Commercial Waste Uplifts) - All Locations - Hire charge allows for 28 days of skip hire on site						

	Charge 21/22	VAT	Total Charge 21/22 (Inc VAT)	Charge 22/23	VAT	Total Charge 22/23 (Inc VAT)
2: NORTH INCH GOLF COURSE CHARGES						
<u>FULL SEASON TICKET (7 DAY TICKET) - 1ST APRIL - 31ST MARCH</u>						
Adult	£379.00	£0.00	£379.00	£389.00	£0.00	£389.00
Senior/Concession	£329.00	£0.00	£329.00	£339.00	£0.00	£339.00
Youth (18 - 21yrs)	£85.00	£0.00	£85.00	£89.00	£0.00	£89.00
Intermediate (22 - 25yrs)	£139.00	£0.00	£139.00	£145.00	£0.00	£145.00
Young Adult (26 -29yrs)	£229.00	£0.00	£229.00	£239.00	£0.00	£239.00
Junior (17 yrs and under)	£20.00	£0.00	£20.00	£20.00	£0.00	£20.00
<u>17 MONTHS FOR THE PRICE OF 12</u>						
Adult (1st November each year)	£379.00	£0.00	£379.00	£389.00	£0.00	£389.00
Senior/Concession (1st November each year)	£329.00	£0.00	£329.00	£339.00	£0.00	£339.00
Young Adult (1st November each year)	£229.00	£0.00	£229.00	£239.00	£0.00	£239.00
Intermediate (1st November each year)	£139.00	£0.00	£139.00	£145.00	£0.00	£145.00
Youth (1st November each year)	£85.00	£0.00	£85.00	£89.00	£0.00	£89.00
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	£125.00	£0.00	£125.00	£130.00	£0.00	£130.00
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	£65.00	£0.00	£65.00	£69.00	£0.00	£69.00

	Charge 21/22	VAT	Total Charge 21/22 (Inc VAT)	Charge 22/23	VAT	Total Charge 22/23 (Inc VAT)
SUMMER 18 HOLE ROUNDS 1ST APRIL TO 31ST OCT						
Adult (weekday)	£20.00	£0.00	£20.00	£22.00	£0.00	£22.00
Adult (weekend)	£24.00	£0.00	£24.00	£26.00	£0.00	£26.00
Adult 10 round ticket	£180.00	£0.00	£180.00	£190.00	£0.00	£190.00
One Week Multi Play Ticket	£50.00	£0.00	£50.00	£55.00	£0.00	£55.00
One Month Multi Play Ticket	£100.00	£0.00	£100.00	£110.00	£0.00	£110.00
Senior/Concession (weekday)	£19.00	£0.00	£19.00	£21.00	£0.00	£21.00
Senior/Concession (weekend)	£23.00	£0.00	£23.00	£25.00	£0.00	£25.00
Senior/Concession 10 round ticket	£170.00	£0.00	£170.00	£180.00	£0.00	£180.00
Members Guest (any day)	£14.00	£0.00	£14.00	£15.00	£0.00	£15.00
Twilight (weekday after 5.30pm)	£17.00	£0.00	£17.00	£19.00	£0.00	£19.00
Twilight (weekend after 3pm)	£19.00	£0.00	£19.00	£21.00	£0.00	£21.00
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	£6.00	£0.00	£6.00	£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	£14.00	£0.00	£14.00	£14.00	£0.00	£14.00
Adult weekend	£16.00	£0.00	£16.00	£16.00	£0.00	£16.00
Senior/Concession weekday	£12.00	£0.00	£12.00	£12.00	£0.00	£12.00
Senior/Concession weekend	£14.00	£0.00	£14.00	£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)	£15.00	£0.00	£15.00	£15.00	£0.00	£15.00
Senior/Concession (any day)	£15.00	£0.00	£15.00	£15.00	£0.00	£15.00
Members Guest (any day)	£8.00	£0.00	£8.00	£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)	£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

	Charge 21/22	VAT	Total Charge 21/22 (Inc VAT)	Charge 22/23	VAT	Total Charge 22/23 (Inc VAT)
GROUP DISCOUNT (SUMMER ONLY)						
All categories (weekday -min 8 required)	£18.00	£0.00	£18.00	£20.00	£0.00	£20.00
All categories (weekend -min 8 required)	£20.00	£0.00	£20.00	£22.00	£0.00	£22.00
Online Adult Off Peak weekday 4 ball deal (11am-2pm)	£68.00	£0.00	£68.00	£76.00	£0.00	£76.00
Online Adult Off Peak weekday 2 ball deal (11am-2pm)	£36.00	£0.00	£36.00	£40.00	£0.00	£40.00
Online Adult Off Peak weekend 4 ball deal (11am-2pm)	£76.00	£0.00	£76.00	£84.00	£0.00	£84.00
Online Adult Off Peak weekend 2 ball deal (11am-2pm)	£42.00	£0.00	£42.00	£46.00	£0.00	£46.00
MICELLANEOUS						
Trolley Hire	£3.33	£0.67	£4.00	£3.33	£0.67	£4.00
Buggy Hire	£13.33	£2.67	£16.00	£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
FOOTGOLF ROUNDS 1ST APRIL TO 31ST MAR						
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
FOOTGOLF GROUPS AND PROMOTIONS 1ST APRIL TO 31ST MAR						
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.						

	Charge 21/22	VAT	Total Charge 21/22 (Inc VAT)	Charge 22/23	VAT	Total Charge 22/23 (Inc VAT)
3: FOOTBALL PITCHES & PARKS EVENTS CHARGES						
<u>PERTH FOOTBALL PITCHES</u>						
Adult (Season 11 a-side incl changing facilities where available & training)	£540.00	£0.00	£540.00	£556.00	£0.00	£556.00
Adult (Per Game 11 a-side)	£45.00	£0.00	£45.00	£46.00	£0.00	£46.00
Adult (Season 7 a-side)	£314.00	£0.00	£314.00	£323.00	£0.00	£323.00
Adult (Per Game 7 a-side)	£26.00	£0.00	£26.00	£27.00	£0.00	£27.00
Junior Under 18 Years (Season 11 a-side incl changing facilities where available & training)	£225.00	£0.00	£225.00	£232.00	£0.00	£232.00
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	£139.00	£0.00	£139.00
Junior Under 18 Years (Per Game 7 a-side)	£11.00	£0.00	£11.00	£11.00	£0.00	£11.00
<u>OUTWITH PERTH FOOTBALL PITCHES</u>						
Adult (Season 11 a-side incl changing facilities where available & training)	£412.00	£0.00	£412.00	£424.00	£0.00	£424.00
Adult (Per Game 11 a-side)	£35.00	£0.00	£35.00	£36.00	£0.00	£36.00
Junior Under 18 Years (Season 11 a-side incl changing facilities where available & training)	£204.00	£0.00	£204.00	£210.00	£0.00	£210.00
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	£105.00	£0.00	£105.00
Junior Under 18 Years (Per Game 7 a-side)	£8.50	£0.00	£8.50	£9.00	£0.00	£9.00
<u>PARKS EVENTS</u>						
Commercial Bookings Per Day (North Inch, South Inch & Lesser South Inch)	£355.00	£0.00	£355.00	£367.00	£0.00	£367.00
Commercial Bookings Per Day (Other parks & opens spaces across Perth & Kinross)	£146.00	£0.00	£146.00	£150.00	£0.00	£150.00
Commercial Bookings Refundable Deposit (subject to recovery of any costs incurred)	£530.00	£0.00	£530.00	£546.00	£0.00	£546.00
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)	£59.00	£0.00	£59.00	£61.00	£0.00	£61.00
Non Commercial Bookings (501 to 1000 expected attendees)	£88.00	£0.00	£88.00	£91.00	£0.00	£91.00
Non Commercial Bookings (1000+ expected attendees)	£117.00	£0.00	£117.00	£121.00	£0.00	£121.00
Balloon Flights	£24.00	£0.00	£24.00	£25.00	£0.00	£25.00
Small Enterprise Commercial Bookings	£60.00	£0.00	£60.00	£62.00	£0.00	£62.00
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	£21.00	£0.00	£21.00	£22.00	£0.00	£22.00
Mobile Food Operators - fee per month	£150.00	£0.00	£150.00	£150.00	£0.00	£150.00
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						

	Charge 21/22	VAT	Total Charge 21/22 (Inc VAT)	Charge 22/23	VAT	Total Charge 22/23 (Inc VAT)
4: MISCELLANEOUS CHARGES						
Caravan Rallies - Outwith Caravan Parks Per Van Per Night	£7.50	£1.50	£9.00	£7.50	£1.50	£9.00
Liberation of Pigeons - Per vehicle	£23.33	£4.67	£28.00	£24.17	£4.83	£29.00
Purchase of Hanging Basket - including delivery & installation	£43.33	£8.67	£52.00	£44.17	£8.83	£53.00
Purchase of Hanging Basket - including delivery, installation & watering	£84.17	£16.83	£101.00	£86.67	£17.33	£104.00
Purchase of Memorial Bench (with plaque) - New Glen Almond Bench	£540.00	£108.00	£648.00	£555.83	£111.17	£667.00
Purchase of Memorial Bench (with plaque) - New Glen Clova Bench	£760.00	£152.00	£912.00	£782.50	£156.50	£939.00
Purchase of Memorial Bench (with plaque) - Greenspace Bench	£342.50	£68.50	£411.00	£352.50	£70.50	£423.00
Purchase of Memorial Bench (with plaque) - Pheonix Recycled Plastic Bench	£540.00	£108.00	£648.00	£555.83	£111.17	£667.00
Purchase of Plaque - For Existing Bench (includes plaque, fitting and contribution to cost of bench)	£158.33	£31.67	£190.00	£163.33	£32.67	£196.00
<i>Note: Purchase of a memorial bench covers the life of the bench only</i>						
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	£0.00	£37.50	£39.00	£0.00	£39.00
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	Cost Recovery	Cost Recovery	Cost Recovery
Exhumation	Cost Recovery	Cost Recovery	Cost Recovery	Cost Recovery	Cost Recovery	Cost Recovery
Excavation of Foundation for Erecting Headstone (New/On Request) *	£154.17	£30.83	£185.00	£159.17	£31.83	£191.00
Marking Grave for Placement of Small Memorial/ Grave Location Request *	£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	£36.00	£0.00	£36.00	£37.00	£0.00	£37.00
Memorial Levy	£72.00	£0.00	£72.00	£74.00	£0.00	£74.00

	Charge 21/22	VAT	Total Charge 21/22 (Inc VAT)	Charge 22/23	VAT	Total Charge 22/23 (Inc VAT)
Purchase of Memorial Bench (includes installation) - Glen Isla Bench	£525.00	£105.00	£630.00	£540.83	£108.17	£649.00
Search Fee - Per half hour charge	£26.00	£0.00	£26.00	£27.00	£0.00	£27.00
<p><i>* No charge for young person under 21yrs and for PKC resident under 26yrs who are entitled to after care services.</i></p> <p><i>* Exhumation is VAT Exempt if for burial at another site, otherwise it is Standard Rate VAT.</i></p> <p><i>* Excavation of Foundation for Headstone is Standard Rate VAT, unless required to carry out interment or burial but where that is required PKC do not charge separately as that service is included within the overall Interment Fee.</i></p> <p><i>* Marking Grave for Memorials or location requests is Standard Rate VAT. Grave marking required for interment/burials is Exempt for VAT - PKC include this service within the overall Interment Fee.</i></p> <p><i>* Purchase of a memorial bench and plaque covers the life of the bench only. Specific bench type cannot be guaranteed, dependent on availability of supply.</i></p>						
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	£103.00	£0.00	£103.00
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
Extended Service	£175.00	£0.00	£175.00	£180.00	£0.00	£180.00
Service - Use of Personal USB	£25.00	£5.00	£30.00	£25.83	£5.17	£31.00
<p><i>* No charge for young person under 21yrs and for PKC resident under 26yrs who are entitled to after care services.</i></p>						

	Charge 21/22	VAT	Total Charge 21/22 (Inc VAT)	Charge 22/23	VAT	Total Charge 22/23 (Inc VAT)
MEMORIAL OPTIONS						
Book of Remembrance (2 line entry)	£49.17	£9.83	£59.00	£51.67	£10.33	£62.00
Book of Remembrance (5 line entry)	£79.17	£15.83	£95.00	£83.33	£16.67	£100.00
Book of Remembrance (8 line entry)	£110.83	£22.17	£133.00	£116.67	£23.33	£140.00
Miniature Books of Remembrance (2 line entry)	£88.33	£17.67	£106.00	£92.50	£18.50	£111.00
Miniature Books of Remembrance (5 line entry)	£117.50	£23.50	£141.00	£123.33	£24.67	£148.00
Miniature Books of Remembrance (8 line entry)	£152.50	£30.50	£183.00	£160.00	£32.00	£192.00
Memorial Cards (2 line entry)	£61.67	£12.33	£74.00	£65.00	£13.00	£78.00
Memorial Cards (5 line entry)	£100.00	£20.00	£120.00	£105.00	£21.00	£126.00
Memorial Cards (8 line entry)	£125.00	£25.00	£150.00	£131.67	£26.33	£158.00
Memorial Cards (Photograph)	£61.67	£12.33	£74.00	£65.00	£13.00	£78.00
Memorial Cards (Family Crest)	£61.67	£12.33	£74.00	£65.00	£13.00	£78.00
Memorial Cards (Floral Motif)	£61.67	£12.33	£74.00	£65.00	£13.00	£78.00
Memorial Cards (Coat of Arms)	£61.67	£12.33	£74.00	£65.00	£13.00	£78.00
Caskets	£60.00	£12.00	£72.00	£62.50	£12.50	£75.00
LEASE OF MEMORIALS						
Granite Tower Plaque - 10 year lease	£132.00	£0.00	£132.00	£139.00	£0.00	£139.00
Granite Tower Plaque - 20 year lease	£205.00	£0.00	£205.00	£215.00	£0.00	£215.00
Grey Granite Kerb - 10 year lease	£283.00	£0.00	£283.00	£297.00	£0.00	£297.00
Grey Granite Kerb - 20 year lease	£409.00	£0.00	£409.00	£429.00	£0.00	£429.00
Red Granite Flower Kerb - 10 year lease	£283.00	£0.00	£283.00	£297.00	£0.00	£297.00
Red Granite Flower Kerb - 20 year lease	£409.00	£0.00	£409.00	£429.00	£0.00	£429.00
Black Granite Flower Kerb - 10 year lease	£283.00	£0.00	£283.00	£297.00	£0.00	£297.00
Black Granite Flower Kerb - 20 year lease	£409.00	£0.00	£409.00	£429.00	£0.00	£429.00
Granite Mother of Pearl - 10 year lease	£437.00	£0.00	£437.00	£459.00	£0.00	£459.00
Granite Mother of Pearl - 20 year lease	£656.00	£0.00	£656.00	£689.00	£0.00	£689.00
Upright Granite Memorial - 10 year lease	£251.00	£0.00	£251.00	£264.00	£0.00	£264.00
Upright Granite Memorial - 20 year lease	£387.00	£0.00	£387.00	£406.00	£0.00	£406.00
Octagonal Wall Plaque - 10 year lease	£158.00	£0.00	£158.00	£166.00	£0.00	£166.00
Octagonal Wall Plaque - 20 year lease	£268.00	£0.00	£268.00	£281.00	£0.00	£281.00
Granite Columbarium Tower - Single - 10 year lease	£264.00	£0.00	£264.00	£277.00	£0.00	£277.00
Granite Columbarium Tower - Double - 10 year lease	£523.00	£0.00	£523.00	£549.00	£0.00	£549.00
Granite Columbarium Tower - Single - 20 year lease	£378.00	£0.00	£378.00	£397.00	£0.00	£397.00
Granite Columbarium Tower - Double - 20 year lease	£751.00	£0.00	£751.00	£789.00	£0.00	£789.00
Children's Granite Bench Plaque - 20 year lease	£253.00	£0.00	£253.00	£266.00	£0.00	£266.00
Red Granite Boulder - 10 year lease	£221.00	£0.00	£221.00	£232.00	£0.00	£232.00
Red Granite Boulder - 20 year lease	£353.00	£0.00	£353.00	£371.00	£0.00	£371.00

	Charge 21/22	VAT	Total Charge 21/22 (Inc VAT)	Charge 22/23	VAT	Total Charge 22/23 (Inc VAT)
<u>SALE OF MEMORIALS (Sold in perpetuity - children's memorials only)</u>						
Granite Children's Mushroom Including Inscription*	£172.50	£34.50	£207.00	£180.83	£36.17	£217.00
Children's Butterfly Plaque Including Inscription*	£176.67	£35.33	£212.00	£185.83	£37.17	£223.00
Children's Tree of Life Memorial Plaque Including Inscription*	£220.83	£44.17	£265.00	£231.67	£46.33	£278.00
Inscription Per Letter	£2.08	£0.42	£2.50	£2.08	£0.42	£2.50
Renewal of all leases for further period	75% of Lease Charge			75% of Lease Charge		
Purchase of Memorial Bench (includes installation) - Glen Isla Bench	£525.00	£105.00	£630.00	£540.83	£108.17	£649.00
<i>* Lease of memorials is VAT Exempt, sale of memorials is Standard Rate VAT</i> <i>* Purchase of a memorial bench and plaque covers the life of the bench only.</i> <i>Specific bench type cannot be guaranteed, dependent on availability of supply.</i>						
<u>7: FLEET CHARGES</u>						
<u>MOT</u>						
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
<u>Training</u>						
CPC / Various	£53.33	£10.67	£64.00	£55.00	£11.00	£66.00
Midas - Standard	£75.00	£15.00	£90.00	£77.50	£15.50	£93.00
Midas - Accessible	£148.33	£29.67	£178.00	£152.50	£30.50	£183.00

	Charge 21/22	VAT	Total Charge 21/22 (Inc VAT)	Charge 22/23	VAT	Total Charge 22/23 (Inc VAT)
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
<p><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></p> <p>* Smoking, Health & Social Care (Scotland) Act 2005</p>						

	Charge 21/22	VAT	Total Charge 21/22 (Inc VAT)	Charge 22/23	VAT	Total Charge 22/23 (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	£30.00	£0.00	£30.00	£31.00	£0.00	£31.00
Scaffolding Permit (S58)						
Road Opening Permit (S56)	£140.00	£0.00	£140.00	£145.00	£0.00	£145.00
New Roads & Street Works Act (S109) - per utility, per street, per application	£1,500.00	£0.00	£1,500.00	£1,500.00	£0.00	£1,500.00
Annual Maintenance Charge	£70.00	£0.00	£70.00	£70.00	£0.00	£70.00
Road Closure - Posting of Notices (Temporary TRO)						
First Notice	£800.00	£0.00	£800.00	£810.00	£0.00	£810.00
Subsequent Notices	£300.00	£0.00	£300.00	£310.00	£0.00	£310.00
Emergency Road Closures	£450.00	£0.00	£450.00	£500.00	£0.00	£500.00
Temporary Traffic Signals						
First Application (3 way signals & above)	£100.00	£0.00	£100.00	£100.00	£0.00	£100.00
Subsequent extension requests	£60.00	£0.00	£60.00	£60.00	£0.00	£60.00
Charge per officer hour	£165.00	£0.00	£165.00	£170.00	£0.00	£170.00
Rechargeable Works - Minimum Charge	£107.00	£0.00	£107.00	£110.00	£0.00	£110.00

	Charge 21/22	VAT	Total Charge 21/22 (Inc VAT)	Charge 22/23	VAT	Total Charge 22/23 (Inc VAT)
11: TRADING STANDARDS CHARGES						
<u>WEIGHING & MEASURING EQUIPMENT</u>						
Charge per officer hour	£147.00	£0.00	£147.00	£151.00	£0.00	£151.00
<u>PETROLEUM</u>						
Storage capacity						
Not exceeding 2,500 litres	£45.00	£0.00	£45.00	£45.00	£0.00	£45.00
2,500 to 50,000 litres	£61.00	£0.00	£61.00	£61.00	£0.00	£61.00
Exceeding 50,000 litres	£128.00	£0.00	£128.00	£128.00	£0.00	£128.00
<u>EXPLOSIVES (2014 REGS)</u>						
Explosives store licence - min separation distance > 0 metres (1 year's duration)	£189.00	£0.00	£189.00	£189.00	£0.00	£189.00
Explosives store licence - min separation distance > 0 metres (2 year's duration)	£248.00	£0.00	£248.00	£248.00	£0.00	£248.00
Explosives store licence - min separation distance > 0 metres (3 year's duration)	£311.00	£0.00	£311.00	£311.00	£0.00	£311.00
Explosives store licence - min separation distance > 0 metres (4 year's duration)	£382.00	£0.00	£382.00	£382.00	£0.00	£382.00
Explosives store licence - min separation distance > 0 metres (5 year's duration)	£432.00	£0.00	£432.00	£432.00	£0.00	£432.00
Renewal of store licence - min separation distance > 0 metres (1 year's duration)	£88.00	£0.00	£88.00	£88.00	£0.00	£88.00
Renewal of store licence - min separation distance > 0 metres (2 year's duration)	£150.00	£0.00	£150.00	£150.00	£0.00	£150.00
Renewal of store licence - min separation distance > 0 metres (3 year's duration)	£211.00	£0.00	£211.00	£211.00	£0.00	£211.00
Renewal of store licence - min separation distance > 0 metres (4 year's duration)	£272.00	£0.00	£272.00	£272.00	£0.00	£272.00
Renewal of store licence - min separation distance > 0 metres (5 year's duration)	£333.00	£0.00	£333.00	£333.00	£0.00	£333.00
Explosives store licence - no min separation distance or 0 metres (1 year's duration)	£111.00	£0.00	£111.00	£111.00	£0.00	£111.00
Explosives store licence - no min separation distance or 0 metres (2 year's duration)	£144.00	£0.00	£144.00	£144.00	£0.00	£144.00
Explosives store licence - no min separation distance or 0 metres (3 year's duration)	£177.00	£0.00	£177.00	£177.00	£0.00	£177.00
Explosives store licence - no min separation distance or 0 metres (4 year's duration)	£211.00	£0.00	£211.00	£211.00	£0.00	£211.00
Explosives store licence - no min separation distance or 0 metres (5 year's duration)	£243.00	£0.00	£243.00	£243.00	£0.00	£243.00
Renewal of store licence - no min separation distance or 0 metres (1 year's duration)	£55.00	£0.00	£55.00	£55.00	£0.00	£55.00
Renewal of store licence - no min separation distance or 0 metres (2 year's duration)	£88.00	£0.00	£88.00	£88.00	£0.00	£88.00
Renewal of store licence - no min separation distance or 0 metres (3 year's duration)	£123.00	£0.00	£123.00	£123.00	£0.00	£123.00
Renewal of store licence - no min separation distance or 0 metres (4 year's duration)	£155.00	£0.00	£155.00	£155.00	£0.00	£155.00
Renewal of store licence - no min separation distance or 0 metres (5 year's duration)	£189.00	£0.00	£189.00	£189.00	£0.00	£189.00
Varying, Transferring or Replacing licence	£37.00	£0.00	£37.00	£37.00	£0.00	£37.00

	Charge 21/22	VAT	Total Charge 21/22 (Inc VAT)	Charge 22/23	VAT	Total Charge 22/23 (Inc VAT)
Dangerous wild animals	Vets fee + £53.00 admin	£0.00	Vets fee + £53.00 admin	Vets fee + £60.00 admin	£0.00	Vets fee + £60.00 admin
Zoo licence	Vets fee + £53.00 admin	£0.00	Vets fee + £53.00 admin	Vets fee + £60.00 admin	£0.00	Vets fee + £60.00 admin
Registration under performing animals regulation (one off payment)	£40.00	£0.00	£40.00	£60.00	£0.00	£60.00
Animal boarding licence	£163.00	£0.00	£163.00	£175.00	£0.00	£175.00
Animal welfare licence (1-3 years based on risk assessment) 50% discount will be given for registered charities				£175.00	£0.00	£175.00
Riding establishments licence	Vets fee + £53.00 admin	£0.00	Vets fee + £53.00 admin	Vets fee + £60.00 admin	£0.00	Vets fee + £60.00 admin
Better Business Partnership	£50.00	£0.00	£50.00	£50.00	£0.00	£50.00
12: ENVIRONMENTAL HEALTH CHARGES						
<u>Regulated</u> Water Sampling Risk Assessment preparatory work and visit (Visit Charge £70 + Hourly Rate - maximum of 7 hours)	£70.00 + £23.00/hour	£0.00	£70.00 + £23.00/hour	£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
<u>NON-STATUTORY WATER SAMPLING (VAT APPLIES FOR NON-STATUTORY SAMPLING)</u>						
Routine Request (Visit and Analysis)*	£118.00	£23.60	£141.60	£118.00	£23.60	£141.60
B2 Basic Bacto Request*	£118.00	£23.60	£141.60	£118.00	£23.60	£141.60
Single Parameters (available upon request e.g. Aluminium, Copper, Iron etc)	£70.00 + Analysis Cost	20%	£70.00 + Analysis Cost	£70.00 + Analysis Cost	20%	£70.00 + Analysis Cost
Resample Charges - See Note 4 Below	As Above Charges	20%	As Above Charges			
* Legislation limits maximum to £118 total charge (excluding VAT) per sample visit / analysis						
<u>STATUTORY WATER SAMPLING (NO VAT FOR STATUTORY SAMPLES)</u>						
Check Monitoring (Visit and Analysis)	£168.00	£0.00	£168.00	£168.00	£0.00	£168.00
Check and Audit Monitoring (Visit and Analysis)	£426.00	£0.00	£426.00	£426.00	£0.00	£426.00
Single Parameters (available upon request e.g. Aluminium, Copper, Iron etc)	Analysis Costs		Analysis Costs	Analysis Costs		Analysis Costs
Resample Charges - See Note 4 Below	As Above Charges		As Above Charges			
Certificate of Compliance - Street Traders	£103.00	£0.00	£103.00	£106.00	£0.00	£106.00
Cinema Licence - Per screen	£61.00	£0.00	£61.00	£64.00	£0.00	£64.00

	Charge 21/22	VAT	Total Charge 21/22 (Inc VAT)	Charge 22/23	VAT	Total Charge 22/23 (Inc VAT)
Export Health Certificate:-	Replaces Pre-Brexit Export Certificate - a formal charging structure					
	is pending - in the interim LA's continue to use their previous Export Certificate charges					
Product Not of Animal Origin - Food Safety Premises Endorsement for Export Certificate	£27.00	£0.00	£27.00	£30.00	£0.00	£30.00
Product Not of Animal Origin - Export Health Certificate	£27.00	£0.00	£27.00	£30.00	£0.00	£30.00
Product of Animal Origin - Export Health Certificate	£0.00	£0.00	£0.00	£0.00	£0.00	£0.00
Product of Animal Origin - Attestation	£27.00	£0.00	£27.00	£30.00	£0.00	£30.00
Travel and Inspection Time	£0.00	£0.00	£0.00	£0.00	£0.00	£0.00
Time to Research, Confirm and Produce Non-Standard Certificate	£0.00	£0.00	£0.00	£0.00	£0.00	£0.00
Correction / Re-Issue of a Certificate	£0.00	£0.00	£0.00	£0.00	£0.00	£0.00
Verison dealers licence	£191.00	£0.00	£191.00	£197.00	£0.00	£197.00
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
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
<p>*Note 1: First Apps are £50 per unit or minimum £300 - Renewal Apps are £40 per unit or minimum £200</p> <p>*Note 2: Licence valid for 5 years - then renewal required</p> <p>*Note 3: is chargeable where a sample is taken for statutory reasons</p> <p>*Note 4: Water Sample Charges - Resample charges may vary as these will be dependent on the parameters of the resample requirements, but will not exceed £118 maximum (excl VAT) per sample visit/analysis, as per legislation.</p>						

	Charge 21/22	VAT	Total Charge 21/22 (Inc VAT)	Charge 22/23	VAT	Total Charge 22/23 (Inc VAT)
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. <i>*Dog Fouling (Scotland) Act 2003</i>						
14: PARKING CHARGES						
<u>PERTH CITY PARKING</u>						
Zone 1 - Inner City Centre						
On-Street (Per Hour)		Max 1 hour	£1.30		Max 1 hour	£1.30
Off-Street (Per Hour)		Max 1 hour	£1.30		Max 1 hour	£1.30
Zone 2 - City Centre						
On-Street (Per Hour)		Max 4 hours	£1.30		Max 4 hours	£1.30
Off-Street (Per Hour)		Max 4 hours	£1.30		Max 4 hours	£1.30
Zone 3 - Outer City Centre						
<u>On-Street</u>						
1 Hour			£0.80			£0.80
2 Hours			£1.30			£1.30
3 Hours			£2.10			£2.10
4 Hours			£2.60			£2.60
6 Hours			£4.00			£4.00
Up to 10 Hours			£5.30			£5.30
Thimblerow						
1 Hour			£1.30			£1.30
2 Hours			£2.60			£2.60
3 Hours			£4.00			£4.00
4 Hours			£5.30			£5.30
6 Hours			£8.00			£8.00
Up To 10 Hours			£10.70			£10.70
Weekly Ticket (Monday - Saturday)			£59.00			£59.00
Monthly Permit (Monday - Friday)			£79.00			£79.00
Monthly Permit (Monday - Saturday)			£126.00			£126.00

	Charge 21/22	VAT	Total Charge 21/22 (Inc VAT)	Charge 22/23	VAT	Total Charge 22/23 (Inc VAT)
Canal Street						
1 Hour			£1.30			£1.30
2 Hours			£2.60			£2.60
3 Hours			£4.00			£4.00
4 Hours			£5.30			£5.30
6 Hours			£8.00			£8.00
Up To 10 Hours			£10.70			£10.70
Weekly Ticket (Monday - Saturday)			£59.00			£59.00
Monthly Permit (Monday - Friday)			£79.00			£79.00
Monthly Permit (Monday - Saturday)			£126.00			£126.00
South Inch						
1 Hour			£0.80			£0.80
2 Hours			£1.30			£1.30
3 Hours			£2.10			£2.10
4 Hours			£2.60			£2.60
6 Hours			£4.00			£4.00
Up To 10 Hours			£5.30			£5.30
Weekly Ticket (Monday - Saturday)			£26.00			£26.00
Monthly Permit (Monday - Friday)			£49.00			£49.00
Monthly Permit (Monday - Saturday)			£74.00			£74.00
Norrie Miller/Riverside						
1 Hour			£0.80			£0.80
2 Hours			£1.30			£1.30
3 Hours			£2.10			£2.10
4 Hours			£2.60			£2.60
6 Hours			£4.00			£4.00
Up To 10 Hours			£5.30			£5.30
Weekly Ticket (Monday - Saturday)			£26.00			£26.00
Monthly Permit (Monday - Friday)			£49.00			£49.00
Monthly Permit (Monday - Saturday)			£74.00			£74.00
Victoria Street						
1 Hour			£0.80			£0.80
2 Hours			£1.30			£1.30
3 Hours			£2.10			£2.10
4 Hours			£2.60			£2.60
6 Hours			£4.00			£4.00
Up To 10 Hours			£5.30			£5.30
Weekly Ticket (Monday - Saturday)			£26.00			£26.00
Monthly Permit (Monday - Friday)			£49.00			£49.00
Monthly Permit (Monday - Saturday)			£74.00			£74.00

	Charge 21/22	VAT	Total Charge 21/22 (Inc VAT)	Charge 22/23	VAT	Total Charge 22/23 (Inc VAT)
Riverside Turning Head						
1 Hour			£0.80			£0.80
2 Hours			£1.30			£1.30
3 Hours			£2.10			£2.10
4 Hours			£2.60			£2.60
6 Hours			£4.00			£4.00
Up To 10 Hours			£5.30			£5.30
Weekly Ticket (Monday - Saturday)			£26.00			£26.00
Monthly Permit (Monday - Friday)			£49.00			£49.00
Monthly Permit (Monday - Saturday)			£74.00			£74.00
Gowrie Street						
1 Hour			£0.80			£0.80
2 Hours			£1.30			£1.30
3 Hours			£2.10			£2.10
4 Hours			£2.60			£2.60
6 Hours			£4.00			£4.00
Up To 10 Hours			£5.30			£5.30
Weekly Ticket (Monday - Saturday)			£26.00			£26.00
Monthly Permit (Monday - Friday)			£49.00			£49.00
Monthly Permit (Monday - Saturday)			£74.00			£74.00
Edinburgh Road						
1 Hour			£0.80			£0.80
2 Hours			£1.30			£1.30
3 Hours			£2.10			£2.10
4 Hours			£2.60			£2.60
6 Hours			£4.00			£4.00
Up To 10 Hours			£5.30			£5.30
Weekly Ticket (Monday - Saturday)			£26.00			£26.00
Monthly Permit (Monday - Friday)			£49.00			£49.00
Monthly Permit (Monday - Saturday)			£74.00			£74.00
Residents Permits - Perth City Only						
Inner Zone - Annual (On & within Inner Ring Road)			£254.00			£254.00
Outer Zone - Annual			£145.00			£145.00
<u>CRIEFF TOWN CENTRE PARKING</u>						
On-Street (30 Mins)			£0.80			£0.80
On-Street (Per Hour)		Max 1 hour	£1.30		Max 1 hour	£1.30
Off-Street (Per Hour) - James Square		Max 1 hour	£1.30		Max 1 hour	£1.30
Residents Permits (Annual)			£159.00			£159.00

	Charge 21/22	VAT	Total Charge 21/22 (Inc VAT)	Charge 22/23	VAT	Total Charge 22/23 (Inc VAT)
<u>BLAIRGOWRIE TOWN CENTRE PARKING</u>						
<u>Off-Street</u>						
Croft Lane, The Croft/Ericht Lane						
1 Hour			£1.10			£1.10
2 Hours			£2.00			£2.00
Residents Permits (Annual)			£159.00			£159.00
Leslie Street						
1 Hour			£1.10			£1.10
2 Hours			£2.00			£2.00
4 Hours			£3.30			£3.30
10 Hours			£4.80			£4.80
Season Ticket (Annual)			£159.00			£159.00
<u>PITLOCHRY TOWN CENTRE PARKING</u>						
<u>Off-Street</u>						
Atholl Road, Ferry Road & Rie-Achan Road						
1 Hour			£1.10			£1.10
2 Hours			£2.00			£2.00
4 Hours			£3.30			£3.30
10 Hours			£4.80			£4.80
Rie-Achan Road - Coaches per visit			£4.80			£4.80
Season Ticket (Annual)			£159.00			£159.00
<u>DUNKELD TOWN CENTRE PARKING</u>						
<u>Off-Street</u>						
Atholl Street & Tay Terrace						
1 Hour			£1.10			£1.10
2 Hours			£2.00			£2.00
4 Hours			£3.30			£3.30
10 Hours			£4.80			£4.80
Season Ticket (Annual)			£159.00			£159.00
<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
Blue Badge Scheme - Badge Fee			£20.00			£20.00
Vehicle Uplift			£150.00			£150.00
Vehicle Storage (following uplift) - Per Day			£20.00			£20.00

	Charge 21/22	VAT	Total Charge 21/22 (Inc VAT)	Charge 22/23	VAT	Total Charge 22/23 (Inc VAT)
<u>BAY SUSPENSIONS</u>						
On Street - Per Bay Per Day			£14.50			£14.50
Off Street - Per Bay Per Day			£14.50			£14.50
<u>LIVE ACTIVE LEISURE CAR PARKS</u>						
<u>Off-Street</u>						
Rodney Pavilion						
2 Hours			£0.80			£0.80
3 Hours			£3.30			£3.30
4 Hours			£4.80			£4.80
Bells Sports Centre						
2 Hours			£0.80			£0.80
5 Hours			£0.90			£0.90
6 Hours			£5.00			£5.00
9 Hours			£6.40			£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>PARKING DISPENSATION</u>						
Per Vehicle Per Day (with prior approval from PKC Parking Services)			£25.00			£25.00
<u>CHARGES FOR CONES & NOTICES</u>						
Deployment & Collection of Cones/Notices						
First Hour (1 vehicle and 1 operative - max 90 cones)			£250.00			£250.00
Additional Hours (per hour, per operative)			£120.00			£120.00
Replacement of Lost/Damaged Equipment						
Per Cone			£20.00			£20.00
Per Notice Board			£200.00			£200.00
<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						
6. Parking Dispensations - the Council must be satisfied that parking in contravention is necessary before approval will be granted.						

	Charge 21/22	VAT	Total Charge 21/22 (Inc VAT)	Charge 22/23	VAT	Total Charge 22/23 (Inc VAT)
15: 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	£0.00	£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	£0.00	£401.00
Erection of Buildings - for each 0.1 hectare, subject to maximum of £10,028	£401.00	£0.00	£401.00	£401.00	£0.00	£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	£0.00	£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	£0.00	£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	£0.00	£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	£0.00	£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	£0.00	£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	£0.00	£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	£0.00	£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	£0.00	£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	£0.00	£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	£0.00	£401.00
The enlargement, improvement or other alteration of existing dwellinghouse						
One dwelling	£202.00	£0.00	£202.00	£202.00	£0.00	£202.00
Two or more dwellinghouses	£401.00	£0.00	£401.00	£401.00	£0.00	£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	£0.00	£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	£0.00	£202.00
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

	Charge 21/22	VAT	Total Charge 21/22 (Inc VAT)	Charge 22/23	VAT	Total Charge 22/23 (Inc VAT)
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						Pending completion of Govt consultation on national set fee
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.		
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

	Charge 21/22		VAT	Total Charge 21/22 (Inc VAT)	Charge 22/23		VAT	Total Charge 22/23 (Inc VAT)
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	£310.00	£0.00		£310.00	£310.00	£0.00		£310.00
Pre-Application Advice on Planning Applications								
Householder Applications (One House)	£41.66	£8.34		£50.00	£41.67	£8.33		£50.00
Local Applications (1-49 Houses)	£100.00 - £1,250.00	£20.00 - £250.00		£120.00 - £1,500.00	£208.33	£41.67		£250.00
Major Applications (50+ Houses)	£1,666.67	£333.33		£2,000.00	£416.67	£83.33		£500.00
Charge for Non-Material Variation of Planning Permission								
Householder Applications (One House)					£41.67	£8.33		£50.00
Local Applications (1-49 Houses)					£125.00	£25.00		£150.00
Major Applications (50+ Houses)					£208.33	£41.67		£250.00
Pre-Validation Checks for Planning Applications								
Householder Applications (One House)	£20.83	£4.17		£25.00	£20.83	£4.17		£25.00
Local Applications (1-49 Houses)	£50.00 - £625.00	£10.00 - £125.00		£60.00 - £750.00	£50.00 - £625.00	£10.00 - £125.00		£60.00 - £750.00
Major Applications (50+ Houses)	£833.33	£166.67		£1,000.00	£833.33	£166.67		£1,000.00
Section 89 Applications								
- Raised Platform or Stage <30m square	£150.00	£0.00		£150.00	£150.00	£0.00		£150.00
- Raised Platform or Stage <30m square with overhead gantry	£200.00	£0.00		£200.00	£200.00	£0.00		£200.00
- Raised Platform or Stage >30m square	£300.00	£0.00		£300.00	£300.00	£0.00		£300.00
- Raised Seating	£300.00	£0.00		£300.00	£300.00	£0.00		£300.00
- Out of hours Inspections - additional fee	£100.00	£0.00		£100.00	£100.00	£0.00		£100.00
- Late Applications - additional fee (within 14 days of event)	Application Fee + 50%	£0.00		Application Fee + 50%	Application Fee + 50%	£0.00		Application Fee + 50%
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.								
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.								

	Charge 21/22	VAT	Total Charge 21/22 (Inc VAT)	Charge 22/23	VAT	Total Charge 22/23 (Inc VAT)
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 Permission is not required - fees are linked to Planning Application fees.						
* Article 4 - Direction order removing certain permitted development rights.						
ADMINISTRATION						
Copy of Planning Approval / Refusal Document	£29.17	£5.83	£35.00	£29.17	£5.83	£35.00
Copy of Certificate of Completion	£29.17	£5.83	£35.00	£29.17	£5.83	£35.00
Copy of Building Warrant / Refusal Decision Letter	£29.17	£5.83	£35.00	£29.17	£5.83	£35.00
Copy of Plans and Documents	By Arrangement with Communities Service			By Arrangement with Communities Service		
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	£83.33	£16.67	£100.00	£83.33	£16.67	£100.00
Letter of Comfort where no Building Warrant obtained	£360.00	£0.00	£360.00	£360.00	£0.00	£360.00
Letter of Comfort with Building Warrant but no Certificate of Completion	£185.00	£0.00	£185.00	£185.00	£0.00	£185.00
Confirmation of Exemption	£82.00	£0.00	£82.00	£82.00	£0.00	£82.00
Confirmation of Compliance	£106.09	£0.00	£106.09	£110.00	£0.00	£110.00
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
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

	Charge 21/22	VAT	Total Charge 21/22 (Inc VAT)	Charge 22/23	VAT	Total Charge 22/23 (Inc VAT)
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
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>						

	Charge 21/22	VAT	Total Charge 21/22 (Inc VAT)	Charge 22/23	VAT	Total Charge 22/23 (Inc VAT)
<u>LATE APPLICATION (WHERE WORK IS ALREADY STARTED)</u>						
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
<u>COMPLETION CERTIFICATE SUBMITTED WHERE NO WARRANT IS OBTAINED</u>						
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 Communities Service - Planning</i>						
<u>16: STREET NAMING & NUMBERING, ROAD CONSTRUCTION CONSENTS & VEHICULAR ACCESS</u>						
<u>STREET NAMING & PROPERTY NUMBERING/RENUMBERING</u>						
Naming a new street	£230.00	£0.00	£230.00	£235.00	£0.00	£235.00
Numbering / Renumbering Properties						
1 Property	£65.00	£0.00	£65.00	£70.00	£0.00	£70.00
2-5 Properties	£125.00	£0.00	£125.00	£130.00	£0.00	£130.00
6-10 Properties	£150.00	£0.00	£150.00	£155.00	£0.00	£155.00
11-25 Properties	£195.00	£0.00	£195.00	£200.00	£0.00	£200.00
26-50 Properties	£315.00	£0.00	£315.00	£325.00	£0.00	£325.00
51-100 Properties	£615.00	£0.00	£615.00	£635.00	£0.00	£635.00
101-150 Properties	£905.00	£0.00	£905.00	£930.00	£0.00	£930.00
151-200 Properties	£1,085.00	£0.00	£1,085.00	£1,115.00	£0.00	£1,115.00
201+ Properties	£1,200 + £5 per plot	£0.00	£1,200 + £5 per plot	£1,235 + £5 per plot	£0.00	£1,235 + £5 per plot
Numbering / Renumbering a New Development	As listed above less the street naming fees			As listed above less the street naming fees		
Registering an existing property or renaming a property	£65.00	£0.00	£65.00	£67.00	£0.00	£67.00
Additional Services						
Confirmation of an existing address - per address (solicitor or private enquires)	£40.00	£0.00	£40.00	£41.00	£0.00	£41.00
Status of Roads - Confirmation on status of sections of road (e.g. solicitors or agents) *	£40.00	£0.00	£40.00	£41.00	£0.00	£41.00
Road Construction Consent/Road Adoption - Charge Per Officer Hour	£69.00	£0.00	£69.00	£69.00	£0.00	£69.00
Vehicular Access where Planning Permission is not required *	£202.00	£0.00	£202.00	£202.00	£0.00	£202.00
<i>*Larger or more complex requests may incur additional charges</i>						

	Charge 21/22	VAT	Total Charge 21/22 (Inc VAT)	Charge 22/23	VAT	Total Charge 22/23 (Inc VAT)
17: 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	£0.38/tonne	£0.00	£0.38/tonne	£0.39/tonne	£0.00	£0.39/tonne
All vessels employed in the River Tay carrying goods and entering the precincts of the Port of Perth	£0.32/tonne	£0.00	£0.32/tonne	£0.33/tonne	£0.00	£0.33/tonne
All vessels employed in the River Tay only and carrying passengers (>12 passengers) and their luggage exclusively	£0.38/tonne	£0.00	£0.38/tonne	£0.39/tonne	£0.00	£0.39/tonne
Schedule A - Conservancy Dues						
Bouy dues on all vessels to or from any Port or beyond the River Tay	£0.38/tonne	£0.00	£0.38/tonne	£0.39/tonne	£0.00	£0.39/tonne
Bouy dues on all vessels to or from any Port or place within the River Tay	£0.32/tonne	£0.00	£0.32/tonne	£0.33/tonne	£0.00	£0.33/tonne
Schedule B - Commodities (Imported or Exported)						
All animal feed stuffs	£0.72/tonne	£0.00	£0.72/tonne	£0.73/tonne	£0.00	£0.73/tonne
Cement	£0.69/tonne	£0.00	£0.69/tonne	£0.70/tonne	£0.00	£0.70/tonne
Coal, coke and patent fuels	£0.70/tonne	£0.00	£0.70/tonne	£0.71/tonne	£0.00	£0.71/tonne
Corn and cereals	£0.74/tonne	£0.00	£0.74/tonne	£0.75/tonne	£0.00	£0.75/tonne
Chemicals	£0.75/tonne	£0.00	£0.75/tonne	£0.76/tonne	£0.00	£0.76/tonne
Fertilisers	£0.75/tonne	£0.00	£0.75/tonne	£0.76/tonne	£0.00	£0.76/tonne
General Cargo	£0.74/tonne	£0.00	£0.74/tonne	£0.75/tonne	£0.00	£0.75/tonne
Metals - iron and steel	£0.73/tonne	£0.00	£0.73/tonne	£0.74/tonne	£0.00	£0.74/tonne
Metals - scrap	£0.68/tonne	£0.00	£0.68/tonne	£0.69/tonne	£0.00	£0.69/tonne
Marble and granite chips	£0.63/tonne	£0.00	£0.63/tonne	£0.64/tonne	£0.00	£0.64/tonne
Ores, crude materials including barytes and road salt	£0.63/tonne	£0.00	£0.63/tonne	£0.64/tonne	£0.00	£0.64/tonne
Paper pulp and newsprint	£0.74/tonne	£0.00	£0.74/tonne	£0.75/tonne	£0.00	£0.75/tonne
Potatoes, onions and other vegetables	£0.61/tonne	£0.00	£0.61/tonne	£0.62/tonne	£0.00	£0.62/tonne
Timber and all Forest Products	£0.70/tonne	£0.00	£0.70/tonne	£0.71/tonne	£0.00	£0.71/tonne
Timber - Softwood for pulping	£0.66/tonne	£0.00	£0.66/tonne	£0.67/tonne	£0.00	£0.67/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)	£75.00	£0.00	£75.00	£75.00	£0.00	£75.00
ISPS Charge - Administration charge (all ISPS vessels)	£25.00	£0.00	£25.00	£25.00	£0.00	£25.00
Waste Charge - General Waste	£40.00 per vessel call	£0.00	£40.00 per vessel call	£40.00 per vessel call	£0.00	£40.00 per vessel call
Waste Charge - Special Waste (Oils, filters, paint)	Full Cost Recovery + 10%			Full Cost Recovery + 10%		
Waste Charge - Food Waste	Full Cost Recovery + 10%			Full Cost Recovery + 10%		

	Charge 21/22	VAT	Total Charge 21/22 (Inc VAT)	Charge 22/23	VAT	Total Charge 22/23 (Inc VAT)
Harbour charge on the delivery of gas, oil or any other type of fuel for the propulsion of the vessel	£0.65 per cu. m.	£0.00	£0.65 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	£1.50 per gross tonne per week or part thereof			£1.50 per gross tonne per week or part thereof		
Charge for berthage of vessels laid up within the Harbour precincts	£1.50 per gross tonne per week or part thereof			£1.50 per gross tonne per week or 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	£0.50 per passenger	£0.00	£0.50 per passenger	£0.50 per passenger	£0.00	£0.50 per passenger
Passenger safety and security charge	Full Cost Recovery + 10% Administration Charge			Full Cost Recovery + 10% Administration Charge		
Boatman/mooring charge 0800 Monday to 1800 Friday (Two boatmen required)	£30.00 per boatman	£0.00	£30.00 per boatman	£35.00 per boatman	£0.00	£35.00 per boatman
Boatman/mooring charge 1800 Friday to 0800 Monday (Two boatmen required)	£40.00 per boatman	£0.00	£40.00 per boatman	£45.00 per boatman	£0.00	£45.00 per boatman
Tug Assistance for berthing	£950.00 per movement	£0.00	£950.00 per movement	£950.00 per movement	£0.00	£950.00 per movement
Tug Assistance - emergency call out	£2,000.00 per movement	£0.00	£2,000.00 per movement	£2,000.00 per movement	£0.00	£2,000.00 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						
Pier Hand	£27.26	£5.45	£32.71	£28.07	£5.61	£33.68
Supervisor	£37.16	£7.43	£44.59	£38.50	£7.70	£46.20
Manager	£50.68	£10.14	£60.82	£52.30	£10.46	£62.76
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	£15.93	£3.19	£19.12
Vessel Length 0m - 9.9m - 1 month	£19.99	£4.00	£23.99	£19.99	£4.00	£23.99
Vessel Length 0m - 9.9m - 6 months	£86.63	£17.33	£103.96	£86.63	£17.33	£103.96
Vessel Length 0m - 9.9m - 12 months	£133.28	£26.66	£159.94	£133.28	£26.66	£159.94
Vessel Length 10m - 12.5m - Per Call	£18.63	£3.73	£22.36	£18.63	£3.73	£22.36
Vessel Length 10m - 12.5m - 1 month	£25.61	£5.12	£30.73	£25.61	£5.12	£30.73
Vessel Length 10m - 12.5m - 6 months	£110.99	£22.20	£133.19	£110.99	£22.20	£133.19
Vessel Length 10m - 12.5m - 12 months	£170.75	£34.15	£204.90	£170.75	£34.15	£204.90
Schedule E						
Charges for Pilotage Services engaged at the Port of Perth	£5.05 per meter	£0.00	£5.05 per meter	£5.05 per meter	£0.00	£5.05 per meter
Pilot Charge L.O.A. (Length Overall) (charged per act)	£50.00	£0.00	£50.00	£50.00	£0.00	£50.00
Transport charges (charged per act, to and from vessel)	50% of charge	£0.00	50% of charge	50% of charge	£0.00	50% of charge
Late cancellation within 3 hours	25% of charge	£0.00	25% of charge	25% of charge	£0.00	25% of charge
Late cancellation within 12 hours (arrival only)	£55.00	£0.00	£55.00	£55.00	£0.00	£55.00
Detention on board (per hour or part thereof)	50% of length chrg + expense			50% of length chrg + expense		
Berth Shift within Port	£55 per hour + expense	£11.00	£66.00 per hr + expense	£55 per hour + expense	£0.00	£55 per hour + expense
Pilot Consultation Fee (Project) (per day or part thereof)						

	Charge 21/22	VAT	Total Charge 21/22 (Inc VAT)	Charge 22/23	VAT	Total Charge 22/23 (Inc VAT)
18: DESIGN WORKS						
Designer - Charge per Hour	£50.00	£10.00	£60.00	£50.00	£10.00	£60.00
Design Assistant - Charge per Hour	£35.00	£7.00	£42.00	£35.00	£7.00	£42.00
<i>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.</i>						

PERTH & KINROSS COUNCIL EDUCATION & CHILDRENS SERVICES CHARGES EFFECTIVE 2022/23						
	Charge 21/22	VAT	Total Charge 21/22 (Inc VAT)	Charge 22/23	VAT	Total Charge 22/23 (Inc VAT)
1: 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	£3.08	£0.62	£3.70
Breakfast Clubs	£2.00	£0.00	£2.00	£2.00	£0.00	£2.00
<i>The above prices are effective from 19 April 2022.</i>						
2: CHILDCARE STRATEGY SERVICES						
KIDS CLUBS:						
Term Time:						
One Child	£9.70	£0.00	£9.70	£10.20	£0.00	£10.20
Additional Child	£9.20	£0.00	£9.20	£9.65	£0.00	£9.65
Holidays and In-Service Days:						
Up to 5 Hours	£19.00	£0.00	£19.00	£19.95	£0.00	£19.95
Up to 7 Hours	£21.25	£0.00	£21.25	£22.30	£0.00	£22.30
7 Hours+	£23.50	£0.00	£23.50	£24.70	£0.00	£24.70
<i>N.B. There will be no change to the Registration Fee for Kids Clubs at £13 for a single child and £20 for families.</i>						
<i>The above prices are effective from 1 July 2022</i>						
3: SCHOOL / COMMUNITY CAMPUS / ASTRO PITCHES LETS						
SCHOOL & COMMUNITY CAMPUS:						
Standard						
Small (Class Size) - Rate Per Hour	£10.00	£0.00	£10.00	£10.50	£0.00	£10.50
Medium (Primary Hall / Specialist*) - Rate Per Hour	£15.00	£0.00	£15.00	£15.75	£0.00	£15.75
Large (Secondary Hall / Gym) - Rate Per Hour	£20.00	£0.00	£20.00	£21.00	£0.00	£21.00
Standard Junior: (Under 18)						
Small (Class Size) - Rate Per Hour	£6.00	£0.00	£6.00	£6.30	£0.00	£6.30
Medium (Primary Hall / Specialist*) - Rate Per Hour	£8.00	£0.00	£8.00	£8.40	£0.00	£8.40
Large (Secondary Hall / Gym) - Rate Per Hour	£12.00	£0.00	£12.00	£12.60	£0.00	£12.60
Concession:						
Small (Class Size) - Rate Per Hour	£8.00	£0.00	£8.00	£8.40	£0.00	£8.40
Medium (Primary Hall / Specialist*) - Rate Per Hour	£10.00	£0.00	£10.00	£10.50	£0.00	£10.50
Large (Secondary Hall / Gym) - Rate Per Hour	£16.00	£0.00	£16.00	£16.80	£0.00	£16.80

	Charge 21/22	VAT	Total Charge 21/22 (Inc VAT)	Charge 22/23	VAT	Total Charge 22/23 (Inc VAT)
Concession Junior: (Under 18)						
Small (Class Size) - Rate Per Hour	£5.00	£0.00	£5.00	£5.25	£0.00	£5.25
Medium (Primary Hall / Specialist*) - Rate Per Hour	£6.00	£0.00	£6.00	£6.30	£0.00	£6.30
Large (Secondary Hall / Gym) - Rate Per Hour	£10.00	£0.00	£10.00	£10.50	£0.00	£10.50
Community Campus Meeting Packages:						
Bronze - Half Day (4 Hours)	£5.15	£0.00	£5.15	£5.40	£0.00	£5.40
Silver - Half Day (4 Hours)	£7.15	£0.00	£7.15	£7.50	£0.00	£7.50
Gold - Half Day (4 Hours)	£10.25	£0.00	£10.25	£10.75	£0.00	£10.75
Bronze - Full Day (8 Hours)	£8.20	£0.00	£8.20	£8.60	£0.00	£8.60
Silver - Full Day (8 Hours)	£14.35	£0.00	£14.35	£15.05	£0.00	£15.05
Gold - Full Day (8 Hours)	£18.45	£0.00	£18.45	£19.35	£0.00	£19.35
For performance bookings, or 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	£26.25	£5.25	£31.50
Junior - Two Third Pitch (Per Hour)	£29.17	£5.83	£35.00	£30.62	£6.13	£36.75
Junior - Full Pitch (Per Hour)	£41.67	£8.33	£50.00	£43.75	£8.75	£52.50
Adult - One Third Pitch (Per Hour)	£29.17	£5.83	£35.00	£30.62	£6.13	£36.75
Adult - Two Third Pitch (Per Hour)	£37.50	£7.50	£45.00	£39.38	£7.87	£47.25
Adult - Full Pitch (Per Hour)	£50.00	£10.00	£60.00	£52.50	£10.50	£63.00
PERTH HIGH COMMUNITY SPORTS HUB:						
Standard						
Small (Meeting Room) - Rate Per Hour	£10.00	£0.00	£10.00	£10.50	£0.00	£10.50
Large (Hall) - Rate Per Hour	£20.00	£0.00	£20.00	£21.00	£0.00	£21.00
Standard Junior						
Small (Meeting Room) - Rate Per Hour	£6.00	£0.00	£6.00	£6.30	£0.00	£6.30
Large (Hall) - Rate Per Hour	£12.00	£0.00	£12.00	£12.60	£0.00	£12.60
Concession:						
Small (Meeting Room / Outdoor Usage) - Rate Per Hour	£8.00	£0.00	£8.00	£8.40	£0.00	£8.40
Large (Hall) - Rate Per Hour	£16.00	£0.00	£16.00	£16.80	£0.00	£16.80
Concession Junior: (Under 18)						
Small (Meeting Room / Outdoor Usage) - Rate Per Hour	£5.00	£0.00	£5.00	£5.25	£0.00	£5.25
Large (Hall) - Rate Per Hour	£10.00	£0.00	£10.00	£10.50	£0.00	£10.50

	Charge 21/22	VAT	Total Charge 21/22 (Inc VAT)	Charge 22/23	VAT	Total Charge 22/23 (Inc VAT)
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
<p>Exempt: All Council Services Parent Councils / Elections Kids Club (Non Profit Making)</p> <p>*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</p> <p>User Type: 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.</p> <p>Community Campuses: Blairgowrie, Breadalbane, Glenearn, Loch Leven, North Inch, Strathearn The above prices are effective from 1 August 2021.</p>						
4: CONSULTANCY AND STAFF DEVELOPMENT						
Charges for Authority Staff	£673.00	£0.00	£673.00	£705.00	£0.00	£705.00
5: WELLBANK HOUSE - RENT						
Rent (Weekly)	£61.29	£0.00	£61.29	£63.13	£0.00	£63.13
Eligible Rent (Weekly)	£170.85	£0.00	£170.85	£175.98	£0.00	£175.98
Ineligible Amenity Charge (Weekly)	£17.03	£0.00	£17.03	£17.88	£0.00	£17.88
Total Rent Charge (Weekly)	£249.17	£0.00	£249.17	£256.99	£0.00	£256.99

PERTH & KINROSS COUNCIL CORPORATE & DEMOCRATIC SERVICES CHARGES EFFECTIVE 1ST APRIL 2022 - VAT @ 20%						
	Charge 21/22	VAT	Total Charge 21/22 (Inc VAT)	Charge 22/23	VAT	Total Charge 22/23 (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 21/22	VAT	Total Charge 21/22 (Inc VAT)	Charge 22/23	VAT	Total Charge 22/23 (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 21/22	VAT	Total Charge 21/22 (Inc VAT)	Charge 22/23	VAT	Total Charge 22/23 (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	£143	£0	£143	£143	£0	£143
3 Years	£199	£0	£199	£199	£0	£199
Taxi/Private Hire Car Driver's Licence (Renewal):						
1 Year	£117	£0	£117	£117	£0	£117
3 Years	£173	£0	£173	£173	£0	£173
Taxi Operator's Licence:						
WAV	£71	£0	£71	£71	£0	£71
ULH	£138	£0	£138	£138	£0	£138
Car	£286	£0	£286	£286	£0	£286
Private Hire Operator's Licence:						
WAV	£61	£0	£61	£61	£0	£61
ULH	£117	£0	£117	£117	£0	£117
Car	£240	£0	£240	£240	£0	£240
Taxi Booking Office:						
1 Year	£199	£0	£199	£199	£0	£199
3 Years	£265	£0	£265	£265	£0	£265

	Charge 21/22	VAT	Total Charge 21/22 (Inc VAT)	Charge 22/23	VAT	Total Charge 22/23 (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	£46	£0	£46	£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	£71	£0	£71	£71	£0	£71
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	£112	£0	£112	£112	£0	£112
3 Years	£168	£0	£168	£168	£0	£168
Street Trader:						
1 Year	£168	£0	£168	£168	£0	£168
3 Years	£240	£0	£240	£240	£0	£240
Street Trader (Variation) - 1 Year	£107	£0	£107	£107	£0	£107
Second Hand Motor Dealer:						
1 Year	£209	£0	£209	£209	£0	£209
3 Years	£311	£0	£311	£311	£0	£311

	Charge 21/22	VAT	Total Charge 21/22 (Inc VAT)	Charge 22/23	VAT	Total Charge 22/23 (Inc VAT)
Second Hand Dealer:						
1 Year	£209	£0	£209	£209	£0	£209
3 Years	£311	£0	£311	£311	£0	£311
Stamp Fairs - 1 Year	£41	£0	£41	£41	£0	£41
Stall (Antiques Fair) - 1 Year	£66	£0	£66	£66	£0	£66
Cabinet:						
1 Year	£66	£0	£66	£66	£0	£66
3 Years	£158	£0	£158	£158	£0	£158
Market Operator:						
1 Year	£219	£0	£219	£219	£0	£219
3 Years	£291	£0	£291	£291	£0	£291
Market Operator licence when a public entertainment licence is already in place 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	£362	£0	£362	£362	£0	£362
3 Years	£418	£0	£418	£418	£0	£418
Metal Dealer:						
1 Year	£219	£0	£219	£219	£0	£219
3 Years	£291	£0	£291	£291	£0	£291
Itinerant Metal Dealer:						
1 Year	£128	£0	£128	£128	£0	£128
3 Years	£194	£0	£194	£194	£0	£194
Indoor Sports Entertainment:						
1 Year	£199	£0	£199	£199	£0	£199
3 Years	£270	£0	£270	£270	£0	£270
Sex Shop Licence	£1,250	£0	£1,250	£1,250	£0	£1,250
Sexual Entertainment Licence				£1,535	£0	£1,535

	Charge 21/22	VAT	Total Charge 21/22 (Inc VAT)	Charge 22/23	VAT	Total Charge 22/23 (Inc VAT)
Skin Piercing and Tattooing Licence:						
1 Year	£260	£0	£260	£260	£0	£260
3 Years	£321	£0	£321	£321	£0	£321
Small Lotteries:						
Licence	£40	£0	£40	£40	£0	£40
Renewal	£20	£0	£20	£20	£0	£20
Material Change Civic	£71	£0	£71	£71	£0	£71
Knife Dealers:						
1 Year	£260	£0	£260	£260	£0	£260
3 Years	£311	£0	£311	£311	£0	£311
Knife Dealers (Fair)	£66	£0	£66	£66	£0	£66
PUBLIC ENTERTAINMENT						
Community/Village Halls:						
1 Year	£189	£0	£189	£189	£0	£189
3 Years	£250	£0	£250	£250	£0	£250
Capacity < 200:						
1 Year	£189	£0	£189	£189	£0	£189
3 Years	£250	£0	£250	£250	£0	£250
Capacity 201 – 1500:						
1 Year	£301	£0	£301	£301	£0	£301
3 Years	£367	£0	£367	£367	£0	£367
Capacity 1501 – 5000:						
1 Year	£729	£0	£729	£729	£0	£729
3 Years	£836	£0	£836	£836	£0	£836
Capacity 5001 – 20000:						
1 Year	£1,566	£0	£1,566	£1,566	£0	£1,566
3 Years	£2,086	£0	£2,086	£2,086	£0	£2,086
Capacity >20000:						
1 Year	£3,126	£0	£3,126	£3,126	£0	£3,126
3 Years	£4,167	£0	£4,167	£4,167	£0	£4,167

	Charge 21/22	VAT	Total Charge 21/22 (Inc VAT)	Charge 22/23	VAT	Total Charge 22/23 (Inc VAT)
Funfair:						
1 Year	£311	£0	£311	£311	£0	£311
3 Years	£500	£0	£500	£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	£714	£0	£714	£714	£0	£714
Occupancy 6-20	£760	£0	£760	£760	£0	£760
Occupancy 21-75	£862	£0	£862	£862	£0	£862
Occupancy 76+	£954	£0	£954	£954	£0	£954
Variation to HMO	£71	£0	£71	£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 £68 + £16 per property. Late penalty fee is £137.						
<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 21/22	VAT	Total Charge 21/22 (Inc VAT)	Charge 22/23	VAT	Total Charge 22/23 (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 / Provost Lounge (during office hours)	£65	£0	£65	£65	£0	£65
Extra fee payable for use of the Old Council Chambers / Civic Hall (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
<i>Should the Register General decide to increase the statutory charges during 2022/23 a further report will be presented to the Strategic Policy & Resources Committee.</i>						

	Charge 21/22	VAT	Total Charge 21/22 (Inc VAT)	Charge 22/23	VAT	Total Charge 22/23 (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	£1.41 per item on payslip per employee			£1.52 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 2022 - VAT @ 20%					
	Charge	Total Charge	Charge	Total Charge	
	2021/22	21/22 (Inc VAT)	2022/23	22/23 (Inc VAT)	
	VAT		VAT		
CARE AND SUPPORT SERVICES					
CARE AND SUPPORT SERVICES					
Local Authority Residential Care (Per Week)		£973.27		£1,009.66	
OCCUPATIONAL THERAPY EQUIPMENT (NOT MEANS TESTED)					
Delivery of Equipment (Per Episode of Care)		£21.28		£21.92	
Fitting of Equipment (Per Episode of Care)		£31.92		£32.88	
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		£1.59		£1.63	
Lunch		£3.17		£3.27	
Tea/Supper		£1.28		£1.32	
Snack		£0.87		£0.90	

Summary of Council Cash Backed Reserves 31 March 2021

The 2020/21 Annual Accounts which were presented to the Audit Committee on 20 September 2021 (Report No. 21/164 refers), give an overview of the Reserves position as at 31 March 2021 which is summarised in the table below.

<u>Summary of Council Reserves as at 31 March 2021</u>	
	£'000
General Fund	72,483
Housing Revenue Account	3,006
Capital Fund	27,944
Insurance Fund	2,392
Capital Statutory Funds	2,529
Capital Grants Unapplied	2,730
	111,084

The above summary excludes the

- Revaluation Reserve;
- Capital Adjustments Account;
- Financial Instruments Adjustment Account;
- Pensions Reserve, and
- 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.

Summary of General Fund Balances at 31 March 2021

	HRA Balances £'000	Other General Fund Balances £'000	Total General Fund Balances £'000
General Fund Balance at 31 March 2021	3,006	72,483	75,489
<u>Less Commitments Against Balances</u>			
Covid-19		(25,727)	(25,727)
Revenue Grants		(15,206)	(15,206)
Developer Contributions: Commuted Sums & Infrastructure and Affordable Housing		(5,478)	(5,478)
Transformation programme (including Workforce Management and Organisational Change)		(4,275)	(4,275)
Affordable Housing		(3,416)	(3,416)
Perth High School		(1,565)	(1,565)
Devolved School Management		(1,536)	(1,536)
Remodelling of Residential Care (Reach Project)		(1,255)	(1,255)
Car Parking		(1,183)	(1,183)
Bertha Park High School		(813)	(813)
Culture		(659)	(659)
School counsellors		(628)	(628)
Perth and Kinross Offer		(499)	(499)
Modern Apprentices / Graduate Trainees		(403)	(403)
Community Improvement Fund		(304)	(304)
PH2O		(267)	(267)
Grounds maintenance		(210)	(210)
Works maintenance		(200)	(200)
Financial Assistance		(176)	(176)
Local Government Elections		(159)	(159)
Local Action Partnerships		(127)	(127)
Revenue Budget Flexibility		(125)	(125)
Central Energy Efficiency Fund		(72)	(72)
Uncommitted Balance at 31 March 2021	3,006	8,200	11,206

Projected General Fund Balance at 31 March 2022 (excl HRA)

	£'000	£'000
Balance on General Fund at 1 April 2021 (Appendix 1)		72,483
Budgeted Contributions to/(from) Balances (Approved March 2021)		
Budget Flexibility	(125)	
Bertha Park High School	(420)	
Devolved School Management	(919)	
Revenue Grants	(450)	
Reach Project	(644)	
Perth High School	(196)	
Grounds maintenance	(75)	
Budget motion	(380)	
Financial Assistance	20	
Elections	53	
Council Tax Second Home Discounts / Long Term Empty Property	(1,042)	
COVID-19	(8,546)	
		(12,724)
Approved Contributions to/(from) Balances since March 2021		
Revenue grants	(8,147)	
Council Tax Second Home Discounts / Long Term Empty Property	(22)	
Devolved School Management	(617)	
P& K offer	(105)	
Transformation	(524)	
Reach (Social workers)	100	
Property Maintenance	250	
COVID-19	4,465	
Community Investment Fund	(106)	
Primary School at Bertha Park	270	
Decant Schools	300	
North Inch Golf	155	
Ventilation measures	323	
Financial Insecurity	638	
RSG	2127	
Revenue Grants - ELC	576	
		(317)
Projected underspends		
Service	4,527	
Corporate	600	
		5,127

Projected General Fund Balance at 31 March 2022 (excl HRA)

	£'000	£'000
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Year End Accounting Adjustments:

Devolved School Management: Projected Under spend	776	
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Revenue Grants - PEF Funding	600	
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Developer Contributions: Commuted Sums Net Expenditure	(711)	
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SALIX	20	
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		685
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Projected Balance on General Fund at 31 March 2022

		65,254
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Summary of Earmarked Reserves at 31 March 2022

COVID-19 - £17.546 million

The Council approved the creation of a COVID-19 Reserve on 27 January 2021 (Report 21/8 refers) to assist with addressing the ongoing impact of Covid-19 in future years. It also approved that the final under spend arising at 31 March 2021 would be earmarked within this Reserve with a balance of £25.727million at 31 March 2021.

The following table sets out the adjustments during this financial year to date, and beyond, from the Covid Reserve:

	£m
Balance at 31 March 2021	25.727
2021/22 Revenue Budget Strategy	(8.546)
Additional Scottish Government funding	7.220
SP&R approved proposals (2021/22)	(2.755)
Transfer to un-earmarked reserves	(4.100)
Balance at 31 March 2022	17.546
2022/23 Revenue Budget Strategy	(7.614)
SP&R approved proposals (2022/23)	(689)
Projected balance at 31 March 2023	9.243

Revenue Grants - £7.785 million

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.

Non-Recurring Revenue Budget Proposals £5.242 million

The 2022/23 Provisional Revenue Budget includes non-recurring expenditure proposals (see Appendix D) of £5.242million which are funded by the Council's projected under spend in 2021/22.

Developer Contributions: Commuted Sums & Infrastructure and Affordable Housing - £4.767 million

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).

Developer Contributions are held in the Council's earmarked Reserves until they are applied to relevant schemes. It is projected that approximately £1.684 million of unapplied resources in relation to affordable housing will be held by the Council at 31 March 2022 and it is proposed to earmark the unapplied amount within General Fund Balances.

Additionally, it is proposed to earmark accumulated balances of £1.499 million for the provision of education infrastructure and £211,000 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 £1.373 million of unapplied resources for tree planting, play areas, community allotments and sports grounds will be held by the Council at 31 March 2022.

In summary it is proposed to earmark the unapplied amount of developer contributions and commuted sums within General Fund Balances as follows:

	£m
Affordable Housing	1.684
Education Infrastructure	1.499
Transport Infrastructure	0.211
Environmental Infrastructure	1.373
TOTAL	4.767

Workforce Management (including transformation programme) - £3.751 million

Workforce management measures for all groups of staff (which includes voluntary severance schemes) can be funded from these earmarked resources.

Over a number of years, the Council has contributed significant resources to transformation projects. There continues to be a small amount earmarked for projects which are still operational.

Affordable Housing (Resources accrued from reduced Council Tax Discounts) - £2.352 million

It is anticipated that by the end of the current financial year, there will be a balance of approximately £2.352 million in earmarked 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. There are projected commitments against this reserve of £1.040m in 2022/23.

Perth High School - £1.369 million

This is the remaining balance of £2.116 million 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. This is for works identified over and above those funded each year from the property maintenance budgets in future financial years.

Car Parking - £1.183 million

The Car Parking balance is estimated to be a similar level at 31 March 2022 as the previous year which was compensated through the loss of income funding from the Scottish Government. This surplus is restricted in its 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.

Insurance Fund - £1 million

The Insurance Fund is currently experiencing pressure from claims in recent years, particularly around severe weather events and annual increases in premiums. To allow a greater degree of comfort in relation to self-insured risks, minimise the impact on the Revenue Budget and to allow flexibility in the management of the Council's insurance arrangements, it is recommended that £1,000,000 is earmarked as a possible contribution to the Insurance Fund in 2022/23. A full review of the strategy for managing the Fund will be undertaken following the next actuarial review, which will cover the period to 31 March 2023.

Devolved School Management (DSM) - £776,000

The earmarked amount shown above is an estimate of the accumulated sum available to be carried forward at 31 March 2022 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).

REACH Project - £711,000

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 use of this Reserve was also approved by Council in September 2020 to fund additional Social Work capacity over a two year fixed period at a cost of £416,000 (report 20/173 refers). The balance of £0.711 million continues to be earmarked for these purposes.

Culture - £659,000

There is £659,000 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). This was increased by a further £250,000 approved as part of the Revenue Budget 2020-21 Update No 3 to Council on 27 January 2021 (Report No. 21/8 refers) and £215,000 as part of Revenue Budget 2020-21 Update No 4.

Financial Insecurity- £638,000

Revenue Budget Report 2021/22 No 4 to the Strategic Policy & Resources Committee on 2 February 2022 approved the earmarking of resources of £638,000 in respect of financial insecurity.

School Counsellors - £628,000

Revenue Budget 2020-21 Update No 2 to the Strategic Policy & Resources Committee on 25 November 2020 (Report No. 20/225 refers) approved the earmarking of resources received from the Scottish Government in respect of counselling in schools which were not anticipated to be spent in 2020/21 due to school closure during the lockdown period. These resources will be applied in 2023/24 due to a three year contract being awarded.

Modern Apprentices / Graduate Trainees - £403,000

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 2022 is £403,000 which includes current and previous year underspends from an annual recurring budget of £450,000.

Perth & Kinross Offer - £394,000

The Strategic Policy and Resources Committee in November 2020 approved the transfer of £262,000 from a budget of £350,000 as part of Revenue Budget 2020-21 Update No 2 to fund future expenditure on the Perth & Kinross Offer (Report No 20/22 refers). This was augmented by further resources in 2019/20. These resources will support the delivery of the Perth & Kinross Offer.

Bertha Park High School - £393,000

There is £393,000 of resources remaining from the £1.799 million originally earmarked to equip the new school at Bertha Park which opened in August 2019. (Report Nos 15/395 and 18/41 refer).

These resources will be utilised in future years as the pupil intake increases to equip further classrooms.

Ventilation Measures- £323,000

Revenue Budget Report 2021/22 No 4 to the Strategic Policy & Resources Committee on 2 February 2022 approved the earmarking of resources of £323,000 in respect of ventilation measures to fund works in future financial years.

Decant Schools - £300,000

Revenue Budget Report 2021/22 No 4 to the Strategic Policy & Resources Committee on 2 February 2022 approved the earmarking of resources of £300,000 in respect of expenditure on temporary decant expenditure in terms of progressing the Education & Children's Services capital programme.

Primary School at Bertha Park - £270,000

Revenue Budget Report 2021/22 No 4 to the Strategic Policy & Resources Committee on 2 February 2022 approved the earmarking of resources of £270,000 in respect of the non recurring set up costs of the new Primary school at Bertha Park. It is anticipated that Education and Children's Services will contribute further underspends in future years.

PH2O (Perth Leisure Vision) - £267,000

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). The remaining balance of £267,000 will be utilised in future years on this project.

Property Maintenance - £250,000

Revenue Budget Report 2021/22 No 3 to the Strategic Policy & Resources Committee on 24 November 2021 approved the earmarking of resources of £250,000 in respect of property maintenance to be utilised in future years.

Elections - £212,000

The Council's Revenue Budget contains a recurring contribution of £53,000 to fund local government elections. The projected balance at 31 March 2022 will be £212,000 which will be applied in 2022/23.

Works Maintenance - £200,000

It is proposed that the Council continues to earmark the balance of £200,000 for future works maintenance which remains from the £1.25 million approved as part of the 2018/19 – 2020/21 Revenue Budget.

Community Investment Fund - £198,000

It is proposed that the Council continues to earmark the remaining balance of £198,000 of the Community Investment Fund approved as part of the 2018/19 – 2020/21 Revenue Budget.

Financial Assistance - £196,000

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). Following the Covid pandemic, An Comunn Gaidhealach has now approved the rescheduling of the Royal National Mod with the Mod now scheduled to be held in Perth in October 2022. The projected accumulated balance available for this purpose at 31 March 2022 is £196,000. This will be utilised in 2022/23.

North Inch Golf Course - £155,000

Revenue Budget Report 2021/22 No 4 to the Strategic Policy & Resources Committee on 2 February 2022 approved the earmarking of resources of £155,000 in respect of the new starter's hut as part of the North Inch Golf Course business plan due to delays in installation.

Grounds Maintenance - £135,000

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). The balance of £135,000 will be utilised over the next 2 financial years.

Local Action Partnerships - £127,000

The amount shown is earmarked for Local Action Partnerships 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). These resources are approved for payment to groups via application to one of the seven local action partnerships.

Salix - £92,000

Salix Finance Ltd is a Government owned non-departmental public body which provides interest free loan funding for energy efficiency works. The loan is re-paid to the fund over a number of years and re-invested in future energy efficiency works.

It is projected that the balance on the Fund at 31 March 2022 will be approximately £92,000 and this amount is shown as being earmarked within General Fund Reserves.

Public Sector Leadership - £40,000

Revenue Budget Report 2020/21 No 3 to the Council on 27 January 2021 approved the earmarking of resources of £40,000 in respect of participation in the public sector leadership programme being developed jointly with the Scottish Government and the Hunter Foundation.

**Summary of the Projected Use of General Fund Revenue Balances
2022/23, 2023/24 and 2024/25**

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 2022/23 - 2024/25

(Based on 2022/23 Provisional Revenue Budget)

	£'000	£'000
Projected General Fund Balance at 1 April 2022		65,254

Financial Year 2022/23

Additions to Balances during year

Financial Assistance	20
Elections	53
Council tax 2nd homes	1,300
National Trauma Training	50

Use of Balances

Non recurring pressures	(5,242)
Council tax 2nd homes - funding staff	(982)
Bertha Park High School	(180)
Perth High School	(450)
Grounds maintenance	(75)
Budget Motion	(355)
Reach/Social Workers	(450)
Covid-19	(8,303)
Devolved School Management	(776)
Revenue Grants	(600)
North Inch Golf Course	(155)
Perth & Kinross Offer	(351)
Local Government Elections	(265)
Council tax 2nd homes	(1,040)
	<u>(17,801)</u>
Projected General Fund Balance at 31 March 2023	47,453

Financial Year 2023/24

Additions to Balances during year

Financial Assistance	20
Elections	53
Council tax 2nd homes	1,300
National Trauma Training	50

Use of Balances

Council tax 2nd homes - funding staff	(982)
School counsellors	(574)
Perth High School	(450)
Bertha Park High School	(213)
	<u>(796)</u>
Projected General Fund Balance at 31 March 2024	46,657

Summary of the Projected Use of General Fund Revenue Balances
2022/23, 2023/24 and 2024/25

Financial Year 2024/25

Additions to Balances during year

Financial Assistance	20
Elections	53
Council tax 2nd homes	1,300
National Trauma Training	50

Use of Balances

Council tax 2nd homes - funding staff	(982)
Perth High School	(312)

	129
Projected General Fund Balance at 31 March 2025	<u>46,786</u>

Summary of Projected Cash backed reserves at 31 March 2022

CAPITAL STATUTORY FUND

The Capital Statutory Fund 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 £2.413 million of capital receipts carried forward to 2022/23. The forecasts for unapplied capital receipts relate to the Commercial Property Investment Programme and recommendations for utilising these resources will be reported to the Strategic Policy and Resources Committee.

INSURANCE FUND

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 30 September 2020 and concluded, in summary, that the balance of £2.975 million at 31 March 2020 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.

The balance on the Fund at 31 March 2021 was £2.397 million (excluding provisions for outstanding liabilities). It is anticipated that the balance may reduce to approximately £1.87 million by 31 March 2022 assuming no significant change in claims experience.

The 2022/23 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.

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 million and the potential for claims in relation to the Limitation (Child Abuse) Act passed by the Scottish Parliament. For the main classes of insurance e.g. Casualty or Property, there is an individual "stop loss" in place which limits the financial exposure to the Council in any one year. The maximum loss that the Council would be required to meet in any given year for these main classes is £1.3 million for Casualty and £800,000 for Property (excluding flooding).

CAPITAL FUND

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 2022 will be £24.757 million subject to approval of the recommendation for use of the Capital Fund set out in paragraph 2.8 above. The strategy for managing these resources will be considered as part of the future Capital Budget, which the Council will consider later in 2021.

CAPITAL GRANTS UNAPPLIED

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 £2.730 million and this will be applied to the relevant projects as the works are completed. This is mainly in respect of Capital projects supporting the expansion of nursery provision to 1140 hours.

PERTH & KINROSS COUNCIL

23 FEBRUARY 2022

CAPITAL BUDGET

Report by Chief Executive and Head of Finance

(Report No. 22/36)

1. PURPOSE

1.1 This report:

- provides an update, seeks consideration and approval of the budget for the Council's 6-year capital Delivery Programme
- further updates and seeks approval on two projects including a recommended option for the PH20 project
- sets out proposed next steps, including a refreshed approach to corporate asset management, as part of a long-term approach to capital investment.

2. RECOMMENDATIONS

2.1

It is recommended that Council:

- approve a total increase of **£23.5 million** to the budgets for Perth High School, Blairgowrie Recreation Centre, primary school at Bertha Park, Schools Audio Visual Programme and Priority Flood Protection Schemes
- approve the move to a 6-year funded Capital Delivery Programme covering the period 2022/23 to 2027/28.
- approve a £6 million investment in technology enabled care to facilitate the mandated move to a digital service.
- approve the preferred option (option 1) identified at Outline Business Case stage for PH20 at an outline cost of £85-90 million.
- approve the ring fencing of growth in the Council Tax Base from 2023/24 to fund the capital expenditure included within this report – see paragraph 7.5
- note that officers will develop a new Corporate Asset Management Strategy as part of our long-term approach to capital investment which will be brought back to Council for consideration and approval in 2022/23.

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3. STRUCTURE OF REPORT

3.1 This report is structured over the following sections:

- Section 4 Background
- Section 5 Approved Capital Budget Update
- Section 6 New Capital Investment Proposals
- Section 7 Proposed Funding Strategy
- Section 8 Next Steps
- Appendices

4. BACKGROUND

- 4.1 The Council approved the Composite Capital Budget 2020/29 on 31 March 2021 (Report Number 21/41 refers). At that time, the Council was advised of total resources and spending proposals of **£605.785 million**.
- 4.2 Since 31 March 2021, the Strategic Policy and Resources Committee have received regular updates and approved various adjustments throughout 2021/22 (Report No's 21/147, 21/215 and 22/25 refer).
- 4.3 Finance Circular 9/2021, which was published on 20 December 2021, provided the 2022/23 capital funding allocations which are set out in section 5 below.
- 4.4 As part of its current capital programme, Council has approved a number of major investment projects, including the replacement of Perth High School, a recreation centre at Blairgowrie and a new primary school at Bertha Park. These budgets have been reviewed in light of new cost estimates for these and other projects which now require an additional £23.5million funding. Ongoing programmes including maintenance and repair of roads, bridges, property, greenspace, digital and fleet will also require to be reviewed regularly and updated to take account of construction inflation and other factors.
- 4.5 In addition to the approved programmes and projects referred to above, in October 2021, Council instructed officers to further develop the Strategic Business Case for the PH20 project to outline stage to enable formal consideration of the capital investment required, related revenue implications and an appraisal of potential funding routes. (See Section 6 below).
- 4.6 In the course of 2021, Council has also made significant strategic decisions in relation to priority areas for investment; approving the Investment Blueprint (Report No.21/180 refers), Economic Wellbeing Plan, (Report No. 21/37 refers), Climate Change Strategy & Action Plan (Report No. 21/245 refers) and the Perth and Kinross Offer Framework (Report No. 21/246 refers). It is recognised that effective implementation of these strategies and plans will require significant funding which, as yet is not reflected within the current

capital budget, but which will require to be built into our 30-year Plan for capital investment.

- 4.7 A funding strategy is proposed (in section 7) which will resource the present programme of approved projects and create capacity to support the development of a 30-Year investment Plan. This strategy will address the pressures within the current capital budget as well as providing a solution for funding the PH20 project, should Council approve it. In turn, this will enable a budget to be set for the 6 Year approved Capital Delivery Programme.
- 4.8 In further developing our long-term strategic approach to capital investment, we will be taking a whole Council approach to corporate asset management, including a comprehensive review and refresh of our asset management strategies and plans to ensure that these are fit for purpose and support sustainable service delivery. This work will form one element of the Council's new transformation programme, as referenced in the Revenue Budget 2022/23 and Reserves Strategy Report (Report No. 22/35 refers) before Council at this meeting and set out in more detail in section 8 of this report. A new Corporate Asset Management Strategy will be reported to Council during 2022-23.

5 APPROVED CAPITAL BUDGET UPDATE

- 5.1 The Strategic Policy & Resources Committee considered the most recent Capital Monitoring report on 2 February 2022 (Report No. 22/25 refers). The projected income and expenditure of **£489.181** million through to 2027/28 is set out in detail in Appendix 1.

Adjustment to Approved Projects

- 5.2 Within the latest approved Capital Budget (Report No. 22/25 refers), the projected costs of five approved projects have increased. This is a consequence of increased inflation within the construction sector as well as supply chain issues and increased demand for commodities. The projected increase for these five projects is **£23.5 million**, which is set out in the following table.

	Approved Bud get (£M)	Latest Esti mat e (£M)	Increase (£M)
Perth High School	58.3	68.7	10.4
Blairgowrie Recreation Centre	24.0	26.7	2.7
Primary school at Bertha Park	14.3	24.0	9.7
Schools Audio Visual Programme	2.9	3.4	0.5
Priority Flood Protection Schemes	32.3	32.5	0.2
Increase in Projected Costs			23.5

- 5.3 It is proposed that the **£23.5 million** of additional costs for the five projects identified in the table above are added to the budget for the approved 6-year Delivery Plan.
- 5.4 After the application of the additional capital grant of £740,000 (see paragraph 5.9), the net increase in borrowing will be £22.8 million.
- 5.5 Beyond the additional costs identified above, the Council is likely to experience further pressures over the short to medium term. Inflation will reduce the buying power of the Council's various capital programmes, e.g., roads maintenance, bridges and infrastructure and IT. The Council will face significant costs in responding to climate change and economic wellbeing/regeneration. New pressures to support the delivery of Council services will also emerge in the coming years.

6-Year Capital Delivery Programme

- 5.6 At its meeting on 2 February 2022 (Report No. 22/25 refers), the Strategic Policy & Resources Committee approved the Composite Capital Budget to 2028/29, totalling £606.199 million. In accordance with the Council's agreed strategic approach, it is proposed to move to a 6-year funded Capital Delivery Programme, covering the period 2022/23 to 2027/28.
- 5.7 The current approved budget for 2028/29, amounting to £28.958 million is entirely allocated to annual programmes (e.g., structural repairs and maintenance of roads, bridges, greenspace, property assets and digital). Whilst the required works for 2028/29 are out with the scope of the 6-year Delivery Programme, the medium to long-term requirements for maintenance and repair will be built into the 30-year Investment Plan. Specific proposals for inclusion in the 6-Year Delivery Plan in relation to capital programmes for 2028/29 will form part of next year's capital budget considerations.

Capital Funding Update

- 5.8 A review of all current estimated available resources over the six years 2022/23 to 2027/28 has been undertaken. Movements from the resources approved by Strategic Policy & Resources Committee on 2 February 2022 are described below.
- 5.9 The draft Local Government Finance Settlement for 2022/23, issued by the Scottish Government on 20 December 2021, includes General Capital Grant of £11.872 million for Perth & Kinross Council. After allowing for adjustments in respect of the Council's approved flood schemes, this leaves £10.272 million for general allocation. This compares to the previous estimate of £15.479 million and represents a reduction on previous assumptions of £5.207 million. This reflects a rephasing of the flood grant, with an increase of £5.947 million assumed in future years. Therefore, overall, there has been an increase of £740,000 in Capital Grants, of which £141,000 relates to flood schemes and £599,000 is general grant available for distribution.

- 5.10 In addition to the General Capital Grant, the settlement also includes £665,000 of Specific Ring-Fenced Grant for the Cycling, Walking & Safer Streets (CWSS) in 2022/23. This has been included in the proposed CWSS programme.
- 5.11 A review of Developers Contributions has been undertaken. However, as the payment of these contributions is dependent on the rate of house building in the area, there remains a significant level of uncertainty over the timing of the contributions. It is therefore not proposed to make a change to the estimated amounts at this stage, and they will continue to be closely monitored. There are no other Third-Party Contributions, Revenue Contributions or capital receipts identified at this stage.
- 5.12 **RECOMMENDATION: The Council is asked to approve an increase in the budgets for Perth High School, Blairgowrie Recreation Centre, primary school at Bertha Park, Schools Audio Visual Programme and Priority Flood Protection Schemes totalling £23.5 million.**
- 5.13 **RECOMMENDATION: The Council is asked to approve the move to a 6-year funded Capital Delivery Programme covering the period 2022/23 to 2027/28.**

6 NEW CAPITAL INVESTMENT PROPOSALS

- 6.1 In addition to the adjustment to the approved Capital budget set out in section 5 above, it is proposed that Council consider two further Capital projects for inclusion in the 6-year Delivery Plan - Technology Enabled Care and PH20. These proposals have been included either because they are time critical (technology enabled care) or at the instruction of Council.

Technology Enabled Care

- 6.2 Perth & Kinross Health & Social Care Partnership currently provides analogue community alarm devices to around 4,000 clients with a further 1,400 in Telecare. BT Openreach have announced that the analogue telephone network will be terminated by 2025 and replaced with digital networks.
- 6.3 The Health & Social Care Partnership have been working in conjunction with the Local Authority Digital Office Programme, who are employed by the Scottish Government, to support Local Authorities through the migration from an analogue to digital network and infrastructure, to transition to a fully digital community alarm and telecare service. The final stage in this transition to the digital network requires the use of fully compatible digital units to replace all existing analogue equipment.

- 6.4 Technology Enabled Care (TEC), including Telecare and Telehealth, will play an integral role in the Council and the Health and Social Care Partnership achieving their strategic objectives over the coming years. The contribution of TEC will increase with the rapid development of TEC options and will be included in the Older People's Strategy Delivery Plan which will be considered by the Integration Joint Board in March 2022. Demographics show that the number of over 65s in Perth and Kinross is expected to rise by nearly 20% by 2028 reinforcing the business case for optimising TEC.
- 6.5 The Strategic Business Case anticipates that the cost of transferring all clients from analogue to digital, as well as dealing with increased demand, will be £6 million over six years. It is proposed that this is added in to the 6-year Capital Delivery Programme on the basis that the project is time critical, given the lead in time for procurement and timescales for implementation. The project will be subject to the Council's approved project governance framework.
- 6.6 **RECOMMENDATION: approve a £6 million investment in technology enabled care to facilitate the mandated move to a digital service.**

PH20 Leisure Vision

- 6.7 PH20 is proposed to replace Perth Leisure Pool/Dewars Centre with a major new facility able to grow usage and income and reduce running costs and carbon emissions. Since 2019, a business case has been under development with key stages as follows:
- **February 2019:** Council instructed development of a strategic business case (SBC) for PH20 and outline design scheme and allocated £500,000 to support this work.
 - **2019/20:** market appraisal, cost modelling to find the optimum facility mix and site options appraisal carried out.
 - **Sept 2019, Feb 2020, Aug 2020:** elected member briefings on emerging preferred option, accommodation schedule and outline costs.
 - **December 2019:** Passivhaus/low carbon principles approved within Interim Climate Emergency Report considered by Council.
 - **April 2021:** Strategic Business Case with preferred option approved by Strategic Investment and Improvement Board.
 - **22 September 2021:** further elected member briefing prior to Council 6 October 2021.
 - **9 February 2022:** further elected member briefing prior to Special Council on 23 February 2022.
- 6.8 The strategic case for change can be summarised as follows:
- Pre-Covid these facilities attracted over 400,000 annual usages of which 300,000 were Perth and Kinross residents.
 - They deliver key economic, educational, community and health benefits to residents and visitors, but they are at end of life.
 - Their combined operating deficit of £790,000 per annum is projected to grow by over 50% by 2023/24.

- Flood mitigation work following catastrophic floods at Perth Leisure Pool in 2020 is needed, estimated at £1 million and further repair and maintenance work will be required over the next 5-10 years for which Live Active Leisure does not have sufficient reserves
 - The existing buildings are also a major constraint on our ability to meet the 2030 75% emissions reduction target. They generate over 1.6MKg of carbon emissions pa and cost over £500,000 each year in energy bills, projected to increase to £700,000 in 2022/23.
- 6.9 In April 2021, the SBC identified a preferred option comprising large leisure water and traditional pool/training pool, bowling, ice, health spa, family/play facilities, conference space and café costing at £70 million.
- 6.10 At Council on 6 October 2021, officers were asked to:
- Develop the SBC to Outline Business Case (OBC) stage to support consideration of PH20 in February 2022 within the wider capital programme.
 - Investigate funding solutions to the revenue pressure which additional borrowing for PH20 will create for the Council and Live Active Leisure (LAL), including potential commercial solutions to a) support capital construction costs or b) generate commercial revenue, for example through rental income from office/other facilities owned or developed by the Council.
- 6.11 The OBC has been developed since October 2021, as per Council instruction, and elected members were briefed on 9 February 2022 on findings. The SBC and OBC have been made available on a commercially confidential basis to elected members to support consideration of this project.
- 6.12 The OBC reconfirms key conclusions at SBC stage, in particular:
- ☐ The preferred option provides the optimum mix of different leisure facilities to grow usage/income and create running cost efficiencies
 - ☐ The indicative capital cost in October 2021 of £70m was within a reasonable range at that time (the OBC includes an independent review of the SBC cost plan for the preferred option)
- 6.13 The OBC also reassessed the capital cost, usage and revenue assumptions for the preferred option and highlights these changes:
- Since October 2021, the estimated capital cost of the preferred option (Option 1) has risen markedly due to construction inflation. It is now estimated at £85-90m including contingency, inflation allowance and fees.
 - Usage, income, and expenditure projections were also reassessed in the OBC. They show the reduction in current operating deficit from £790,000 to £248,000 per annum projected at SBC stage will no longer be achievable taking Covid-19 and rising cost factors into account. The Year 1 operating deficit is likely to be around £598,000 in Year 1, rising to £724,000 by Year 5.

- The OBC also reassessed income/expenditure assumptions for the current buildings under a 'do nothing' scenario. These show the current annual operating deficit will grow by over 50% by 2023/24, to around £1.7 million pa.

- 6.14 For these reasons, the OBC also scoped an alternative option for a smaller facility offering core activities within the original indicative cost of £70m. Leisure water, bowling, gym/fitness, and health spa are excluded, and the estimated capital cost is £67-70million (Option 2). This option is for comparative purposes to support the Council in its consideration/decision-making and has not been developed to OBC stage. Income growth and running cost efficiencies would reduce. A summary of the key points from the OBC and more detail on the alternative option is attached at Appendix 2.
- 6.15 The OBC examined alternative funding routes to the Public Works Loans Board (PWLB), via an independent market specialist, who concluded there is no cheaper borrowing alternative to PWLB. Other routes would tie the Council into long-term and potentially disadvantageous lending terms. Market appraisal has also reconfirmed local market conditions offer no real potential to generate income by leasing part of the PH20 site for office, retail, or hotel space.
- 6.16 The table below compares the financial implications of borrowing via the PWLB for both the preferred option and a smaller core facility:

	Option 1 - preferred	Option 2 – smaller core	Difference
Capital Cost	£85-90,000,000	£67-70,000,000	£18 to 23,000,000
Average annual Loan Charge	£3,903,000	£2,886,000	£1,017,000
Incremental Annual Increase in Loan Charge Budget	£200,000	£150,000	£50,000
Total Loan Charges over 40 years	£164,000,000	£123,000,000	£41,000,000
Total usage Yr1	562,000	324,000	238,000
Annual Revenue Deficit in Year 1	£598,751	£661,910	(£63,159)

- 6.17 If it proceeds, PH20 will be delivered in a fast-changing world, to which LAL's current business model will need to adapt. Significant business transformation will be required both to ensure business continuity whilst PH20 is under construction, and post-completion to fully realise project benefits. This scale of transformation for LAL will require support from the Council through our wider Transformation Programme. This will require a review/reassessment of commissioning priorities and targets to ensure the Council's investment in sport is balanced appropriately across Perth and Kinross: before, during and after PH20 comes on stream.
- 6.18 Work on the PH20 business case from initiation to SBC and through to OBC stage has now comprehensively examined options best able to grow usage/income and cut running costs. 'Do nothing' is not an option given the projected escalating running costs, declining usage and high likelihood that the current buildings will fail within the next 5 years.
- 6.19 RECOMMENDATION: The Council is asked to approve Option 1 for the PH20 Leisure Vision at an estimated cost of £85-90 million.**

7. PROPOSED FUNDING STRATEGY

- 7.1 Within sections 5 and 6 of the report, additional expenditure of **£118.8 million** is proposed. This is a consequence of the inflationary pressures, set out in section 5, and the new investment proposals, set out in section 6, relating to Technology Enabled Care and PH20. The financial impact of these is summarised in the following table, alongside an adjustment to Capital grant.

	£m
Additional expenditure – approved projects	23.5
Additional capital grant	(0.7)
Technology Enabled Care	6.0
Sub Total	28.8
PH20 – preferred option	90
TOTAL	118.8

- 7.2 Beyond the additional costs of **£28.8 million** identified in the table above, there are other emerging pressures that the Council will face in the short to medium term. No allowance has yet been made for the impacts of rising construction inflation across the wider Capital budget, including capital programmes such as digital and the wider infrastructure. The key strategies and plans set out in paragraph 4.6 including the Economic Well-Being Plan, Climate Change Strategy & Action Plan and the Perth and Kinross Offer Framework will require significant investment. New pressures to support the delivery of Council services will also emerge in the coming years. These elements will be reflected in the development of the long term 30 Year Investment Plan and the proposed Corporate Asset Management Strategy set out at section 8.

- 7.3 To deal with additional pressures including the £28.8m identified above and build further capacity for future investment needs, the Loan Charges budget will require to be increased by **£250,000** each and every year from 2023/24. The 2022/23 Revenue Budget has made provision for the first uplift in the loan charges budget.
- 7.4 The preferred option for PH20 will result in the Council incurring additional full year loan charges of approximately £3.9 million on a recurring basis. To meet this additional cost, it is proposed that the Loan Charges budget is increased by **£200,000** each and every year.
- 7.5 Therefore, to fund the investment set out in this report, the loan charges budget must increase by **£450,000 in total each and every year**. It is proposed that future growth in the Council Tax base is ring fenced and applied to supporting the borrowing. This would mean that from 2023/24, £450,000 of new Council Tax income would be required to fund the borrowing costs. This means that in the first year, the Council Tax income from 360 new properties would be ring fenced.
- 7.6 The mid-range scenario in the Medium-Term Financial Plan assumes growth in the Council Tax base of 600 Band D properties each year. The consequence of ringfencing Council Tax growth, however, is that it is not then available to support the other demand pressures associated with servicing an increasing number of households and this revenue pressure will require to be managed in some other way.
- 7.7 The ring fencing of Council Tax growth may be revisited over the medium term if other options become available including discussions with the operator of the PH20 venue or reviews of other Council budgets.
- 7.8 The following table sets out the timing of the additional capital expenditure of £119.5 million identified above.

	<u>22/23</u>	<u>23/24</u>	<u>24/25</u>	<u>25/26</u>	<u>26/27</u>	<u>27/28</u>	<u>Total</u>
	£m	£m	£m	£m	£m	£m	£m
Blairgowrie RC	0.0	0.0	2.7	0.0	0.0	0.0	2.7
Bertha Park PS	0.0	0.0	9.7	0.0	0.0	0.0	9.7
Perth HS	0.0	0.0	10.4	0.0	0.0	0.0	10.4
PH20	0.5	3.5	26.0	25.0	20.0	15.0	90.0
Flood Schemes	(1.6)	(2.8)	4.6	0.0	0.0	0.0	0.2
Schools AV	0.0	0.5	0.0	0.0	0.0	0.0	0.5
Tech Care	1.0	1.0	1.0	1.0	1.0	1.0	6.0
Total	(0.1)	2.2	54.4	26.0	21.0	16.0	119.5

- 7.9 The Capital Fund can support Loan Charges for an extended period due to the current prolonged period of low interest rates, previous rephasing of capital expenditure estimates and pro-active Treasury Management in managing the Council's debt portfolio. The revised phasing of the proposed Composite programme will be managed by the continuation of the Capital Fund Strategy over the medium to long term. The projections show that, on current assumptions, Loan Charges can be contained with the use of the Capital Fund until 2045/46, with a projected growing deficit on the Loan Charges budget in the following years. This position is consistent with previous Capital Fund estimates based on current plans. However, these projections will be kept under continuous review to identify if any short-term remedial action is required in the medium term to ensure that the Loan Charges remain within available budget resources.
- 7.10 Prudential Indicators, based on the Capital Budget approved at this meeting, will be included in the Treasury & Investment Strategy report to be considered by the Council at its next meeting on 9 March 2022.
- 7.11 **RECOMMENDATION: The Council is asked to approve the ring fencing of growth in the Council Tax Base from 2023/24 to fund the capital expenditure included within this report.**

8 NEXT STEPS

- 8.1 Our future capital investment needs will be determined by our agreed strategic priorities, legislative and policy requirements and how we, as a Council, design and deliver our services going forward. Work is currently underway in relation to the implementation of the Perth and Offer Framework (Report No. 21/246 refers) which will see us working differently with and within our communities. This, together with the proposed programme of Transformation and Change (as outlined in the Revenue Budget 2022/23 and Reserves Strategy report, Report No. 22/35 refers) and a new and ambitious Digital Strategy (currently being developed), will challenge us to rethink why, when, what and how we currently deliver many of our services. We will then work with our local communities and our public, private and third sector partners, to make the best use of our available resources to create more effective and sustainable services for the future.
- 8.2 As part of our programme of transformation, we will also assess our current asset portfolio. We will apply the same degree of challenge to ensure that our physical corporate assets are fit for purpose; providing us with the infrastructure and assets that we need to deliver modern, cost-efficient, sustainable public services. This review of our assets will help us identify the gaps, pressures, risks, over-provision and new investment priorities which in turn will shape and influence our 30-year Investment Plan.
- 8.3 Council assets are managed under the following streams, each with their own strategy and plan:

- Roads, including structures, flood protection assets, street lighting and street furniture
 - Housing, Housing Revenue Account properties
 - Property - non-domestic and education estates
 - Community Greenspace, including associated physical assets such as play equipment
 - Digital and IT, including hardware and software
 - Fleet, including all other mobile mechanical equipment
- 8.4 Over the next 12 months, we will undertake a comprehensive review of our current assets to assess their fitness for purpose, optimising opportunities which may arise from:
- our need to address climate change
 - new technology
 - a new Corporate Plan and Local Outcome Improvement Plan
 - changing workstyles
 - service redesign through our Transformation and Change programme
 - new models of service delivery developed through the Perth and Kinross Offer
- 8.5 At present, each of the asset workstreams have their own strategies and plans which support the effective operational management of our assets and infrastructure. Significant work has already been undertaken in terms of condition surveys and this will be further refined to give a more comprehensive overview of life cycle to help identify future investment requirements.
- 8.6 In 2022/23, we will also develop an overarching Corporate Asset Strategy to support the agreed long term holistic approach to capital investment based on the strategic assessment of need, public value, commercial viability, affordability, and deliverability. The new strategy will be underpinned by the following principles:
- our approach to investment is long-term and prudent
 - we only hold or invest in the assets that we need to achieve our strategic objectives
 - we take a whole Council approach and maximise the efficiency and use of our existing assets
 - we strike the right balance between the need to deliver short term savings and the impact of lack of investment on the value of our assets
 - we target capital investment where it will achieve the greatest long-term benefit
- 8.7 As part of the Corporate Asset Management Strategy, we will develop a robust methodology for assessing the need to retain, maintain or upgrade our physical assets (fleet, housing, roads, non- domestic property, IT, greenspace etc). Managing our assets will: -

- ensure the efficient allocation of assets across the organisation
- facilitate better integration of public services from single multi-purpose locations across Perth and Kinross
- support innovative online non-property asset dependent service delivery
- encourage and enable greater community use
- support more sustainable service delivery
- lower operating costs and make more efficient use of capital
- ensure that we dispose of assets timeously where they no longer best support the delivery of our strategic objectives.

8.8 Once our Corporate Asset Management Strategy is approved, we will then review and refresh the existing strategies and plans for each of the asset workstreams to ensure that they align and mutually support a prudent and effective long-term approach to asset management and investment.

8.9 **RECOMMENDATION: Note that officers will develop a new Corporate Asset Management Strategy as part of our long-term approach to capital investment which will be brought back to Council for consideration and approval in 2022/23**

Author(s)

Name	Designation	Contact Details
Lisa Simpson	Head of Legal & Governance Services	16 February 2022
Scott Walker	Chief Accountant	16 February 2022

Approved

Name	Designation	Date
Thomas Glen	Chief Executive	16 February 2022
Karen Donaldson	Chief Operating Officer	16 February 2022

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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	Yes
Consultation	
Internal	Yes
External	None
Communication	
Communications Plan	Yes

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 significant financial implications which are 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 (land, property, IT)

- 2.3 There are direct asset management implications arising from this report which are reported within the body of the main report.

3. Assessments

Equality Impact Assessment

- 3.1 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.
- 3.2 The Revenue Budget Executive Summaries have been subject to an equalities assessment where appropriate.

Strategic Environmental Assessment

- 3.3 The Environmental Assessment (Scotland) Act 2005 places a duty on the Council to identify and assess the environmental consequences of its proposals.
- 3.4 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.

Sustainability

- 3.5 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.
- 3.6 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

Internal

- 4.1 The Chief Executive and Executive Officer Team have been consulted in the preparation of the updated 2021/22 Provisional Revenue Budget.

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.

3. APPENDICES

Appendix 1 -	Approved Budgets
Appendix 2 –	PH20 Summary of Outline Business Case Conclusions

GENERAL SERVICES CAPITAL PROGRAMME - 6 YEAR CAPITAL DELIVERY PROGRAMME - 2022 - 2028
SUMMARY - INCOME AND EXPENDITURE

Appendix 1

INCOME	Year 1	Year 2	Year 3	Year 4	Year 5	Year 6	6 Year Total
	2022/23	2023/24	2024/25	2025/26	2026/27	2027/28	
Borrowing	130,373,000	123,959,000	49,720,000	19,856,000	15,780,000	11,998,000	351,686,000
General Capital Grants	10,937,000	12,937,000	16,134,000	12,479,000	12,465,000	12,465,000	77,417,000
Other Capital Grants	20,510,000	20,000,000	0	0	0	0	40,510,000
Allocated Developer Contributions	1,520,000	2,100,000	2,300,000	2,367,000	2,600,000	2,600,000	13,487,000
Other Income	3,331,000	550,000	550,000	550,000	550,000	550,000	6,081,000
Transfer from Capital Fund	0	0	0	0	0	0	0
PROJECTED TOTAL INCOME	166,671,000	159,546,000	68,704,000	35,252,000	31,395,000	27,613,000	489,181,000

EXPENDITURE	Year 1	Year 2	Year 3	Year 4	Year 5	Year 6	6 Year Total
	2022/23	2023/24	2024/25	2025/26	2026/27	2027/28	
Education & Children's Services	57,700,000	60,121,000	28,979,000	8,950,000	5,650,000	5,823,000	167,223,000
Communities	98,146,000	90,608,000	31,003,000	19,028,000	18,647,000	14,178,000	271,610,000
Health & Social Care	295,000	295,000	295,000	295,000	295,000	295,000	1,770,000
Corporate & Democratic Services	10,530,000	8,522,000	8,427,000	6,979,000	6,803,000	7,317,000	48,578,000
PROJECTED TOTAL EXPENDITURE	166,671,000	159,546,000	68,704,000	35,252,000	31,395,000	27,613,000	489,181,000

PROJECTED BALANCE (OVER/UNDER SPEND)	0	0	0	0	0	0	0
PROJECTED CUMULATIVE TOTAL	0	0	0	0	0	0	0
PROJECTED IN YEAR PROGRAMME OVER/UNDER SPEND (%)	0.00	0.00	0.00	0.00	0.00	0.00	0.00

GENERAL SERVICES COMPOSITE CAPITAL PROGRAMME
6 YEAR CAPITAL DELIVERY PROGRAMME - 2022-2028
PROJECTED INCOME

Appendix 1

Source		Year 1	Year 2	Year 3	Year 4	Year 5	Year 6	6 Year Total
		2022/23	2023/24	2024/25	2025/26	2026/27	2027/28	
Borrowing	Core Programme Covered by Revenue budget	122,390,000	119,875,000	45,601,000	15,746,000	11,656,000	7,890,000	323,158,000
	Affordable Prudential Borrowing	7,983,000	4,084,000	4,119,000	4,110,000	4,124,000	4,108,000	28,528,000
Sub Total - Borrowing		130,373,000	123,959,000	49,720,000	19,856,000	15,780,000	11,998,000	351,686,000
Capital Grants	Notified General Capital Grant	10,272,000	0	0	0	0	0	10,272,000
	Estimated General Capital Grant	0	12,737,000	15,934,000	12,279,000	12,265,000	12,265,000	65,480,000
	Notified Ringfenced Capital Grant	0	0	0	0	0	0	0
	Specific Grants - Early Years Funding	0	0	0	0	0	0	0
	Specific Grants - Cycling Walking & Safer Streets	665,000	200,000	200,000	200,000	200,000	200,000	1,665,000
Sub Total - Capital Grants		10,937,000	12,937,000	16,134,000	12,479,000	12,465,000	12,465,000	77,417,000
Other Capital Grants	Cross Tay Link Road - Transport Scotland	20,000,000	20,000,000	0	0	0	0	40,000,000
	Town Centre Regeneration Funding	0	0	0	0	0	0	0
	Other External Funding & Contributions	510,000	0	0	0	0	0	510,000
Sub Total - Other Capital Grants		20,510,000	20,000,000	0	0	0	0	40,510,000
Allocated Developer Contributions	Education & Transport Developer Contributions	1,520,000	2,100,000	2,300,000	2,367,000	2,600,000	2,600,000	13,487,000
		0	0	0	0	0	0	0
		0	0	0	0	0	0	0
Sub Total - Allocated Developer Contributions		1,520,000	2,100,000	2,300,000	2,367,000	2,600,000	2,600,000	13,487,000
Other Income	Communities - Sale of Fleet vehicles & Equipment	348,000	300,000	300,000	300,000	300,000	300,000	1,848,000
	Sale of Surplus General Fund Property	979,000	250,000	250,000	250,000	250,000	250,000	2,229,000
	Commercial Property Disposals	1,388,000	0	0	0	0	0	1,388,000
	City Deal Funding	539,000	0	0	0	0	0	539,000
	Revenue Budget Contributions (CFCR)	77,000	0	0	0	0	0	77,000
Sub Total - Other Income		3,331,000	550,000	550,000	550,000	550,000	550,000	6,081,000
Total Income		166,671,000	159,546,000	68,704,000	35,252,000	31,395,000	27,613,000	489,181,000

GENERAL SERVICES COMPOSITE CAPITAL PROGRAMME
6 YEAR CAPITAL DELIVERY PROGRAMME - 2022-2028
PROJECTED GROSS EXPENDITURE

Appendix 1

DIRECTORATE	PROJECT TITLE	Year 1	Year 2	Year 3	Year 4	Year 5	Year 6	6 Year Total
		2022/23	2023/24	2024/25	2025/26	2026/27	2027/28	
Education & Children's Services	MIS - Procurement & Integration	55,000	49,000	0	0	0	0	104,000
	Major Asset Project - Blairgowrie Recreation Centre	10,000,000	8,435,000	3,900,000	0	0	0	22,335,000
	Investment in Learning Estate	3,000,000	9,964,000	6,413,000	5,650,000	5,650,000	5,823,000	36,500,000
	Early Learning & Childcare	997,000	470,000	0	0	0	0	1,467,000
	Primary School Upgrades	100,000	0	0	0	0	0	100,000
	Major Asset Project - North/West Perth Primary School	500,000	8,500,000	5,350,000	0	0	0	14,350,000
	Major Asset Project - North Muirton/Balhausie Primary Replacement	9,000,000	7,243,000	0	0	0	0	16,243,000
	Technology Upgrades	533,000	300,000	586,000	0	0	0	1,419,000
	Secondary School Upgrades	4,969,000	7,477,000	3,189,000	0	0	0	15,635,000
	Major Asset Project - New Perth High School	26,346,000	15,683,000	9,541,000	3,300,000	0	0	54,870,000
	Major Asset Project - Harris Academy/Invergowrie Extension	2,200,000	2,000,000	0	0	0	0	4,200,000
PROJECTED EXPENDITURE - Education & Children's Services		57,700,000	60,121,000	28,979,000	8,950,000	5,650,000	5,823,000	167,223,000
Communities	Traffic & Road Safety	1,931,000	650,000	649,000	400,000	400,000	400,000	4,430,000
	Asset Management - Roads & Lighting	11,755,000	10,508,000	10,028,000	10,028,000	10,235,000	7,935,000	60,489,000
	Asset Management - Bridges	3,676,000	1,095,000	1,034,000	3,227,000	2,941,000	788,000	12,761,000
	Major Asset Project - Cross Tay Link Road (CTLR)	32,439,000	53,173,000	13,036,000	0	0	0	98,648,000
	Other Improvement Schemes	53,000	0	0	0	0	0	53,000
	Major Asset Project - Flood Protection Schemes	13,210,000	17,143,000	477,000	316,000	0	0	31,146,000
	Perth & Kinross Placemaking	5,536,000	653,000	0	0	0	0	6,189,000
	Other Planning Projects	899,000	0	0	0	0	0	899,000
	Major Asset Project - Perth City Hall	7,840,000	2,205,000	663,000	0	0	0	10,708,000
	City Centre Development - Cultural Attractions	9,704,000	0	0	0	0	0	9,704,000
	Community Greenspace	1,423,000	810,000	710,000	660,000	660,000	660,000	4,923,000
	PC Replacement & IT Upgrades	94,000	137,000	137,000	137,000	137,000	137,000	779,000
	Commercial Property Investment Programme	1,388,000	0	0	0	0	0	1,388,000
	Prudential Borrowing Projects	8,198,000	4,234,000	4,269,000	4,260,000	4,274,000	4,258,000	29,493,000
PROJECTED EXPENDITURE - Communities		98,146,000	90,608,000	31,003,000	19,028,000	18,647,000	14,178,000	271,610,000
Health & Social Care	Occupational Therapy Equipment	250,000	250,000	250,000	250,000	250,000	250,000	1,500,000
	Technology Enabled Telecare	0	0	0	0	0	0	0
	Other Projects	45,000	45,000	45,000	45,000	45,000	45,000	270,000
PROJECTED EXPENDITURE - Health & Social Care		295,000	295,000	295,000	295,000	295,000	295,000	1,770,000
Corporate & Democratic Services	DDA & Property Compliance	1,615,000	850,000	850,000	850,000	850,000	850,000	5,865,000
	Capital Improvement Projects	1,182,000	1,800,000	1,800,000	1,800,000	1,800,000	1,900,000	10,282,000
	School Upgrades/Improvements	1,305,000	0	0	0	0	0	1,305,000
	CO2 Monitors & Energy Efficiency	227,000	150,000	150,000	150,000	150,000	150,000	977,000
	Major Asset Project - PH2O	0	0	0	0	0	0	0
	ICT Infrastructure & Replacement and Upgrade Programme	4,125,000	4,920,000	5,338,000	3,989,000	3,573,000	4,222,000	26,167,000
	School Audio-Visual (AV) Equipment Replacement Programme	470,000	30,000	224,000	125,000	365,000	130,000	1,344,000
	Swift Social Work System Replacement	979,000	707,000	0	0	0	0	1,686,000
	Other ICT Projects	627,000	65,000	65,000	65,000	65,000	65,000	952,000
PROJECTED EXPENDITURE - Corporate & Democratic Services		10,530,000	8,522,000	8,427,000	6,979,000	6,803,000	7,317,000	48,578,000

APPENDIX 2

PERTH & KINROSS COUNCIL

23 FEBRUARY 2022

PH20 Project: Summary of Outline Business Case

Report by Head of Culture & Community Services/Project SRO

PURPOSE OF REPORT

This report summarises the Outline Business Case for PH20 to support Council's consideration of the wider capital report. The latter includes an officer recommendation to proceed with the current preferred option for PH20, at an indicative cost of £85-90m.

1. BACKGROUND

- 1.1 In February 2019, Council instructed development of a Strategic Business Case (SBC) for the PH20 project to replace Perth Leisure Pool (PLP) and Dewars Centre (DC), allocating £0.5m towards this development work. Financing the replacement of these aging facilities has always been a huge challenge alongside other capital pressures. Market conditions for leisure have changed dramatically since PLP/DC opened in the 1980s, and no publicly funded leisure facilities operate without significant public subsidy albeit there are wider economic and social returns on investment. Major capital grant programmes for public leisure facilities have all but disappeared. The business case for PH20 is, therefore, not founded solely on the financial case but the wider economic, community and health benefits it will deliver for residents and visitors to Perth and Kinross.
- 1.2 A SBC scopes out a project. It sets out the strategic need and appraises market conditions; scopes project objectives and benefits and appraises a long list of options to identify which option will best deliver the objectives/benefits. An OBC is about planning project delivery. It tests the preferred option in more detail and carries out further appraisal if needed. A Full Business Case develops the financial and commercial case further as the project moves from procurement to delivery stage.
- 1.3 The strategic case for change to support PH20 can be summarised as follows:
 - Pre-Covid over 400,000 people used PLP and DC facilities annually of which 300,000 live in Perth and Kinross.
 - The facilities deliver key economic, educational, community and health benefits for residents and visitors, particularly the day visitor market for Perth.
 - The current facilities are nearing end of life: £1.7m has been spent on essential repairs and maintenance since 2021/22 plus work to repair Perth Leisure Pool following floods in 2020.

- Their combined operating deficit of £790,000 pa is projected to grow by over 50% by 2023/24.
 - Flood mitigation work following catastrophic floods at PLP in 2020 is needed, estimated at £1m.
 - The facilities are also a major constraint on our ability to meet 2030/2045 carbon emissions reduction targets.
 - The links between sport, physical activity and public health/health improvement are stronger, particularly in light of Covid-19.
- 1.4 The PH20 SBC was completed in April 2021 and approved by the Council's Strategic Investment Board. Elected member briefings were held in September 2019, February 2020 and September 2021 on the proposed accommodation schedule for a preferred option as it developed during the SBC stage.
- 1.5 The accommodation schedule for the preferred option was designed to maximise income from key facilities which generate or can grow significant income whilst cutting running costs through more efficient building design. It comprises:
- Large leisure water
 - 25m traditional pool with movable floor enabling more efficient/flexible programmes
 - 12.5x8.5m teaching pool with movable floor
 - Gym/group fitness facilities (3 studios)
 - Bowling – 6 lanes
 - Ice – 8 lanes
 - Health spa
 - Family/play facilities (soft play, clip n'climb)
 - Flexible conference space
 - Café
- 1.6 In October 2021, the outline cost plan from HubCo for the preferred option was reported to Council as £70m. Council instructed the SBC should be developed to Outline Business Case (OBC) by February 2022; and for all viable funding routes to meet capital and revenue consequences of PH20 to be explored. Additional questions were raised by members about VFM at October Council, therefore an independent review of the HubCo cost plan in the SBC was carried out at OBC stage.
- 1.7 The remainder of this report summarises key findings from the OBC, prepared by Thomas & Adamson Property Consultants and the PH20 Senior Officer Group which is a joint PKC/Live Active Leisure team. External advice was also commissioned from EKOS/Integratis leisure consultants (market appraisal) and Jones Lang LaSalle (funding options).

2. PROPOSALS

Option 1: Preferred option – review of estimated capital cost

- 2.1 An independent cost review of the HubCo cost plan for the preferred option was completed by Thomas and Adamson. This shows the estimated £70m cost at that stage was reasonable. Construction inflation was excluded from the wider capital report to Council on 6 October 2021 but for the PH20 OBC, likely market inflation has now been factored in. The final tender price for the preferred option may increase by 20-25% or more by the time we reach financial close. This means the capital cost is now estimated at £85-90m including inflation allowance, contingency, client fees etc.

Option 2: Smaller 'core' option

- 2.2 Given this significant cost increase, the Senior Officer Group also examined what was achievable within the original indicative £70M cost envelope. A smaller core option, estimated at £67-70m, could provide these facilities:

- 25m traditional pool with movable floor
- 12.5x8.5m teaching pool with movable floor
- Ice – 8 lanes
- Family/play facilities (soft play, clip n'climb)
- Flexible conference space
- Café

The following would be excluded:

- Leisure water
- Bowling
- Health spa
- Gym/fitness offer. Bell's would remain the key location for LAL's main gym/fitness offer and is currently under development for this purpose

- 2.3 This smaller scale core option has not been developed to SBC or OBC stage. Outline capital costs and usage/revenue assumptions have been prepared for comparative purposes and are shown in **Table 1**.
- 2.4 A 'do minimum' option to refurbish the existing PLP and DC sites was also examined at SBC stage. This was discounted due to the construction risks inherent in refurbishing older facilities and the limited lifespan of these buildings; thus, limiting ability to grow usage, income, cut running costs and meet carbon emission reduction targets.

Review of usage & revenue assumptions

- 2.5 Usage, income and expenditure assumptions for the preferred option and base case/'do nothing' scenario were updated at OBC stage by EKOS/Integratis. This was done in light of Covid-19 impact on usage projections, and anticipated cost increases mostly attributed to rising staff and utility costs due to inflation/other factors. Usage, income and expenditure assumptions were also prepared for the smaller scale core option. These are also summarised in **Table 1**.

Table 1: usage, income and expenditure projections

Option	Projection SRC (April 21): Yr 1	Projection SRC: Yr 5	Projection OBC (Jan 2022): Yr 1	Projection OBC Yr 5
Preferred option - OPTION 1	Usage: 611,000 Operating deficit: 248,000	Usage: 611,000 Operating deficit 361,000	Usage: 563,000 Operating deficit: 598,000	Usage: 563,000 Operating deficit: 724,000
Smaller core option – OPTION 2	N/A	N/A	Usage: 323,000 Operating deficit: 662,000	Usage: 323,000 Operating deficit: 1,030,000
Base case/do nothing^[1]	N/A	N/A	2023/24: Usage: 328,000 1,721,000	2027/28: Usage: 379,000 1,600,000

- 2.6 The ability of each option to reduce carbon emissions has also been assessed and is summarised in **Table 2**.

Table 2: Impact of each option on carbon emissions

Energy bills Co2 emissions	Current facilities (‘do nothing’)	Preferred option – OPTION 1	Smaller core option - OPTION 2
	Current: £0.5M annual energy bills Projected to rise to £0.7M in 2022/23 Current carbon emissions: 1,637tCO ₂ per year	£420,000 reduction Reduction of 1370 tCo ₂ per year	£490,000 reduction Reduction of 1440 tCo ₂ per year

- 2.7 These comparisons show:

- The preferred option still offers best potential to grow usage, income and cut running costs although the original anticipated reduction in operating deficit is no longer achievable due to Covid impact on usage and running costs.
- The smaller core option will help manage and contain running costs but will not generate the extra usage/income needed to achieve wider economic and community benefits. Swimming lesson capacity for example will be significantly curtailed.

- Both options will enable carbon emissions to be reduced by around 60-70% from current levels. PLP and DC currently generate around 15% of emissions from the PKC/ALEO estate: over 1.6m kg of carbon emissions annually.
- The 'do nothing' scenario will not enable us to manage/contain running costs or meet our 2030/45 carbon reduction targets. The current operating deficit will increase by more than 50% in the next 3 years despite some recovery in usage levels. The buildings are also highly likely to fail within the next 5 years.

Funding routes

- 2.8 Having reassessed the preferred option and investigated an alternative smaller scale option within the earlier £70m cost envelope, the OBC examined funding routes. The Council borrows from the Public Works Loan Board (PWLB) for most capital projects which allows key public infrastructure projects to be prudently financed.
- 2.9 Independent advice from Jones Lang LaSalle was obtained for the OBC to assess if other funding routes would provide better value in both the short and longer term. These are summarised in **Table 3**.

Table 3: summary of funding routes examined in the OBC

Funding option examined	Conclusion
Private finance to build PH20 Private sector owns the facility and leases back to PKC/Live Active Leisure ('income strip')	Won't be cheaper than PWLB. PKC locked into high rent charges for 40 years +
Private finance to procure and build PH20 via Scape/similar procurement route. PKC/LAL owns and operates	Won't be cheaper than PWLB. Typically, 6% compared to 1.5-2% via PWLB.
Private sector finances, builds and operates PH20, and subsidised by PKC to provide community services.	Unlikely to attract private operator as customer volume/turnover in P&K relatively low. Costs of change associated with reducing or ending LAL's current role as PKC sole operator.
Borrow from PWLB and cross-subsidise loan charges by commercial developments leased to 3 rd parties – hotels, offices, retail etc	Insufficient market demand in Perth to generate enough income to make any real inroad on borrowing costs. This option has been examined at key stages prior to 2019.

- 2.10 The PWLB is therefore the proposed route to finance PH20 should Council approve it. However, the additional borrowing required will place additional revenue pressure on the Council. Modelled over a 40 year borrowing period:
- For the preferred option the average annual revenue pressure is **£3.9m** pa; and
 - For the smaller scale core option, it is **£2.8m** pa.
- 2.11 Loan charges are lower in the early years of a project's lifetime and rise steadily each year, particularly in later years. As the annual charges are lower in the short-medium term, they can be managed by using the Council's Loan Charge Fund. To ensure we can meet these loan charges in the longer term, we need to build up the Capital Fund in the meantime. It is, therefore, proposed to increase the Loan Charges Budget incrementally by £150-200,000 per annum every year, for 40 years, from 2022/23. Our ability to borrow for other future projects will be impacted, and the Investment Blueprint will support good prioritisation and decision making for future investments in light of the PH20 commitment should Council approve it.
- 2.12 Key comparisons for the preferred option and a smaller core option are summarised in Table 4.

Preferred option – OPTION 1	Smaller core option - OPTION 2
<ul style="list-style-type: none"> • Capital cost: £85-90m • Projected usage: 562,000 pa • Annual operating deficit: £691,000 pa (Yr 5) • Projected annual energy consumption: Reduced by £420k/1370 tCO2pa • Average annual loan charge: £3.9m • Annual addition to PKC's budget for capital borrowing: £200K each year 	<ul style="list-style-type: none"> • Capital cost: £67-70m • Projected usage: 324,000 pa • Annual operating deficit: £744,000 pa (Yr 5) • Projected annual energy consumption: Reduced by £490k/1440 tCO2 pa • Average net annual loan charge: £2.8m • Annual addition to PKC's budget for capital borrowing: £150K each year

- 2.13 If it proceeds, PH20 will be delivered in a fast-changing world, to which LAL's current business model will need to adapt. Significant business transformation will be required both to ensure business continuity whilst PH20 is under construction, and post-completion to fully realise project benefits. This scale of transformation for LAL will require support from the Council through our wider Transformation Programme. A review/reassessment of commissioning priorities and targets will be required to ensure the Council's investment in sport is balanced appropriately across Perth and Kinross: before, during and after PH20 comes on stream.

^[1] Based on 5 year lifespan from 2021/22