

PERTH & KINROSS COUNCIL

1 MARCH 2023

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

REVENUE BUDGET MOTION - SCOTTISH NATIONAL PARTY

The Council agrees:

- 1 To approve the 2023/24 Provisional Revenue Budget of £443.853 million as set out in Appendix A of Report No. 23/72.
- 2 To approve the 2024/25 Provisional Revenue Budget of £437.195 million as set out in Appendix A of Report No. 23/72.
- 3 To approve the 2025/26 Provisional Revenue Budget of £442.465 million as set out in Appendix A of Report No. 23/72.
- 4 To approve the expenditure pressures as set out in Appendix B of Report No. 23/72 with the exception of those listed in Appendix (i).
- 5 To approve the implementation of the savings options as set out in Appendix B of Report No. 23/72 with the exception of those listed in Appendix (ii).
- 6 To approve the additional savings proposals as set out in Appendix (iii) of this Revenue Budget Motion.
- 7 To approve the additional expenditure proposals as set out in Appendix (iv) of this Revenue Budget Motion.
- 8 To approve an additional contribution from Reserves of £2.149 million in 2023/24 in this Revenue Budget Motion.
- 9 To approve an additional contribution from Reserves of £702,000 in 2024/25 in this Revenue Budget Motion.
- 10 To approve an additional contribution from Reserves of £27,000 in 2025/26 in this Revenue Budget Motion.
- 11 To approve the Council Tax bases of 72,996 for 2023/24, 73,718 for 2024/25 and 74,441 for 2025/26.
- 12 To approve the contribution to Perth & Kinross Integration Joint Board of £79.532 million which is included in the 2023/24 Provisional Revenue Budget.
- 13 To approve the earmarked general fund balances set out in Table 13 with the exception of the adjustments listed in Appendices (v), (vi) and (vii).
- 14 To approve the application of funding arising from the Service Concession Arrangements as set out in Table 8 in paragraph 7.13.
- 15 To approve that uncommitted Reserves are maintained at a minimum of 2% of the 2023/24 Net Revenue Budget which equates to £8.921 million.

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- 16 To approve a provision for the non-collection of Council Tax of 2.0% in 2023/24, 2024/25 and 2025/26.
- 17 To approve the 2023/24 Final Revenue Budget of £449.221 million resulting in a Band D Council Tax of £1,403.69 in 2023/24 as summarised in Appendix (v) of this Revenue Budget Motion. This represents a 3.9% increase from the Council Tax Band D figure for 2022/23.
- 18 To approve the 2024/25 Provisional Revenue Budget of £440.038 million resulting in an indicative Band D Council Tax of £1,458.43 in 2024/25 as summarised in Appendix (vi) of this Revenue Budget Motion. This represents an indicative 3.9% increase from the Council Tax Band D figure for 2023/24.
- 19 To approve the 2025/26 Provisional Revenue Budget of £445.840 million resulting in an indicative Band D Council Tax of £1,515.31 in 2025/26 as summarised in Appendix (vii) of this Revenue Budget Motion. This represents an indicative 3.9% increase from the Council Tax Band D figure for 2024/25.

REVENUE BUDGET MOTION - SCOTTISH NATIONAL PARTY

EXPENDITURE PRESSURES REJECTED

Tackling climate change and supporting sustainable places

Visitor Rangers	48	240		
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Working in partnership with communities

Operations Fuel (partial)	52	25	25	15
Waste Disposal - Contract Inflation (partial)	53		125	70

Organised to Deliver / Transformation

Energy (partial)	55	341	1,470	165
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TOTAL EXPENDITURE PRESSURES REJECTED		606	1,620	250
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Reference
Report No.
23/72
Page No.

23/24 24/25 25/26
£'000 £'000 £'000

REVENUE BUDGET MOTION - SCOTTISH NATIONAL PARTY

SAVINGS REJECTED

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

Tackling climate change and supporting sustainable places

Grounds Maintenance (partial)	56	100		
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Developing a resilient, stronger and greener economy

Funding for mobile toilets	57		26	
Public Toilets (defer)	57	85	(85)	
Events (partial)	59	320		
City & Town Centre Management	60		150	
Perth & Kinross Heritage Trust	61	100		
Vacant Property	62		35	

Enabling our children and young people to achieve their full potential

Increase and Introduction of Charges (partial) - accept early learning and childcare charges (23/24)	66	70	72	74
School Crossing Patrollers (partial) - accept vacancies	68	61	28	
Primary Swimming Lessons	69	40	20	
Parent Council Funding	70	20		
School Virtual Campus Provision	71		41	21
Breakfast Clubs	74		38	
Educational Psychology Capacity	77		86	
School Based Music Tuition	78	13	116	70
Central Groups and Music Camps	78	48		
Reductions to Devolved School Management Budgets	79			52

Protecting and caring for our most vulnerable people

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

Supporting and promoting physical and mental wellbeing

Contract Fee for Arms Length External Organisations	90	331		
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REVENUE BUDGET MOTION - SCOTTISH NATIONAL PARTY

Reference
Report No.
23/72

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£'000 £'000 £'000

SAVINGS REJECTED

Working in partnership with our communities

Council Property Estate	91	150	150
Non Statutory Charges - reject increase in pitches and parks	92	1	
Community Greenspace - Nursery	94	41	
Winter Maintenance	95	55	
Winter Maintenance - network coverage	96	370	
Winter Maintenance - route gritting times	97	90	
Community Greenspace Maintenance	100	54	54 114
Community Greenspace Infrastructure	101	85	
Street Cleaning	102	330	
Operations Training	103		45
Operations - Management & Supervisory Capacity (partial)	104		123
Trading Standards	106	12	45
Regulation - Food Safety	107		45 45
Regulation - Environmental Health	108		45 35
Roads Maintenance Partnership - Reactive Maintenance	110	78	124 78
Traffic & Road Safety	111	50	45 45
Public Transport - Local Bus Services	112	525	
Fleet Loan Charges (partial)	114		(100)

Organised to Deliver / Transformation

Customer Service Centre	117	72	82
Regulation - Corporate Health & Safety	121	35	35

TOTAL SAVINGS REJECTED

2,900 2,044 1,182

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ADDITIONAL SAVINGS PROPOSALS

23/24	24/25	25/26
£'000	£'000	£'000

Developing a resilient, stronger and greener economy

Events - income target / sponsorships	100		
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Organised to Deliver / Transformation

Mothballing of Pullar House from 1 April 2024	400	400	
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Review of Single Person Discounts (Council Tax) net of additional capacity of £50,000	125	125	
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Contribution from earmarked Reserves - Non Recurring Pressures from 2022/23	490	(490)	
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TOTAL ADDITIONAL SAVINGS PROPOSALS

715	35	400
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REVENUE BUDGET MOTION - SCOTTISH NATIONAL PARTY

CORPORATE PLAN 2023 - 2028

23/24 24/25 25/26

£'000 £'000 £'000

Additional Expenditure Proposals**TACKLING POVERTY****Think Yes - Child Poverty Fund**

75

A fund to enable frontline workers to make instant decisions and one off payments for the purchase of goods or services to resolve a problem for a child or family affected by poverty. (non-recurring)

Child Poverty Locality Small Grants Fund

120

A flexible fund for local child poverty action to provide seed funding for the development of new projects or initiatives that will benefit children and families affected by poverty. (non-recurring)

Cost of Living - a warm welcome across Perth and Kinross

200

Building on the success over the winter period this fund will enable the continuation of warm spaces across Perth and Kinross, supporting people to access the wider benefits they have offered such as advice and information and access and participation in a range of activities to help overcome social isolation. The fund will also enable voluntary groups to plan ahead for next winter. (non-recurring)

Continue with the provision of Food and Fun activities during schools holiday periods

120

This fund will enable community and 3rd sector groups to bid for funds to operate food and fun activities for groups of children and young people during school holiday periods. (non-recurring)

School Clothing Grants

20

Additional resource to assist with the provision of school clothing, including PE kit, for qualifying families. (recurring)

TACKLING CLIMATE CHANGE AND SUPPORTING SUSTAINABLE PLACES**Support for Biodiversity in our Open Spaces**

75

To provide funding to support Bloom Groups and other local initiatives, to build on the highly successful and visible initiatives that are already enjoyed across Perth & Kinross including trees, wild flowers and other plants that support pollinators in open spaces. (Non-Recurring)

Provision of E Charging Infrastructure in Rural Areas (non recurring)

250

To support the roll out of EV charging infrastructure across Perth and Kinross by providing or encouraging co-operation with private partners to provide access in our rural areas. (non-recurring)

Funded by the Car Park Trading Account (non recurring)

(250)

Decarbonisation of the Council Estate

90

Funding to provide **£2 million** of investment to increase energy efficiency and / or electricity generation on Council buildings. Going forward this will be funded by reduced energy costs (non recurring)

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REVENUE BUDGET MOTION - SCOTTISH NATIONAL PARTY

CORPORATE PLAN 2023 - 2028	23/24	24/25	25/26
	£'000	£'000	£'000

Additional Expenditure Proposals

DEVELOPING A RESILIENT, STRONGER AND GREENER LOCAL ECONOMY

Rural Business Support	100
Funding for GrowBiz to expand coverage including rural social care providers (non recurring)	
Adapt Your Property	200
Funding to continue the successful scheme that facilitated the conversion / adaptation / improvement of underused / vacant town and city centre commercial space for new commercial / residential development (non-recurring)	
Residents Parking (recurring)	5
No increase in residents parking permits	
Funded by the Car Park Trading Account (recurring)	(5)

ENABLING OUR CHILDREN AND YOUNG PEOPLE TO ACHIEVE THEIR FULL POTENTIAL

Additional Study Support During Easter	100
Funding to open all secondary schools across Perth and Kinross for all senior pupils to facilitate additional study time. This will take place across the Easter Holiday (April 2023) to help mitigate the impact of days of learning lost to pupils through strike action (non recurring)	
Virtual School Campus	61
Funding to provide an increased subject choice across all secondary schools by means of virtual learning. These subject courses will be available from August 2024. (recurring)	
Free pitch hire	11
To encourage use of our grass pitches throughout Perth and Kinross for organised / pre booked matches. (non recurring)	

PROTECTING AND CARING FOR OUR MOST VULNERABLE PEOPLE

Financial Inclusion	350
The cost of living crisis has caused significant hardships for many. Now in 2023, with price inflation including food and clothing, rising mortgage rates and increasing energy costs, more and more families are struggling to make ends meet month to month. This funding will be available to residents feeling the impact of the cost of living crisis. (recurring)	
Mental Health Self Help Groups	100
To support groups such as Andy's Man Club, Mantalk, The Lighthouse for Perth, and Women's Wellbeing Club and other groups in our rural communities (non-recurring)	

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REVENUE BUDGET MOTION - SCOTTISH NATIONAL PARTY

CORPORATE PLAN 2023 - 2028	23/24	24/25	25/26
	£'000	£'000	£'000
<u>Additional Expenditure Proposals</u>			
RASAC	30		
Additional funding to support the vital work of this organisation (non recurring)			
Women's Aid	30		
Additional funding to support the vital work of this organisation (non recurring)			
Buttons and Bows	15		
Additional funding to support the inspirational work of this Buttons and Bows who provide a valuable service to our families (non recurring)			
Mental Health Support	150		
Funding for The Neuk to continue to provide flexible/out of hours support for people experiencing mental health crisis (non recurring)			
SUPPORTING AND PROMOTING PHYSICAL AND MENTAL WELLBEING			
Reinstatement of the budget for Live Active Leisure (recurring)	58		
Reinstatement of the budget for Culture PK (recurring)	41		
Culture PK - Rural Library Service	173		
Funding to maintain the rural library service for a further year (non-recurring)			
Review of leisure and culture assets	150		
In this challenging climate we must take a different approach and focus on what we can do, not what we can't - making the most of available budget and the leisure facilities we already have. The review will be based on robust analysis of what our communities need and investment needs of individual buildings.			
Services will still need to change and evolve in the coming years, with a very clear focus on health and wellbeing, and with a balance between city centre provision and the needs of rural communities. (non recurring)			
Northern Perthshire National Park Bid	50		
Funding to support the development of a bid for Scotland's new National Park to be located in the Perth & Kinross area. (non-recurring)			
Diagnosis of hidden disease	175		
A healthy living prevention and early intervention "test of change project" to mitigate future pressures on social care budgets with a focus on hidden/undiagnosed long-term conditions (to include targeted support for unpaid carers).(non-recurring)			

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CORPORATE PLAN 2023 - 2028	23/24	24/25	25/26
	£'000	£'000	£'000

Additional Expenditure Proposals

WORKING IN PARTNERSHIP WITH OUR COMMUNITIES

Visitor Rangers 205

Bridge funding to allow officers time to bring forward a proposal to modernise the way the service is delivered. (non recurring)

Investment in Local Communities 600

Via the **Local Action Partnerships (£200,000)** and **Community Investment Fund (£400,000)**, to fund projects aimed at helping our communities deal with the cost of living crisis for a better future (non-recurring)

Provision of enhanced severe weather service 50

Council wide resources to be utilised more effectively to better serve residents and communities in times of severe weather during winter, flooding and storm events, with street cleaning and grounds maintenance staff deployed to assist where needed most. Includes provision for additional grit and sandbags and access to plant, equipment and vehicles where necessary. During winter periods this will include snow clearing by hand and machine on footways in smaller settlements not already serviced, within available resources. (non recurring)

Cleaner Perth and Kinross 90

Creation of a dedicated task force to deter deeply **anti-social fly-tipping** across our beautiful countryside, towns and city and to pursue offenders through fixed penalties and the criminal justice system. (recurring)

Investment in Non Trunk Road Transport Infrastructure 90

Meet borrowing costs associated with a **£2 million capital investment in local roads**. (recurring)

Investment in Public Transport 165

Recurring funding to support the continuation of essential daytime, weekday and Saturday services in Glenfarg and West Kinross-shire after the withdrawal of commercial services 55 and 202 by operators in the area. (recurring)

Kinross-shire Local Area Committee 40

Funding to be used at the discretion of the Local Area Committee (non recurring)

ORGANISED TO DELIVER / TRANSFORMATION

Undertake a review of Perth City Area Secondary School Estate 55

Undertake a review of school capacities and catchments of all schools in the Perth City area in the context of the PKC investment Blueprint and Corporate Asset Strategy (once approved) (non recurring)

3,789 0 0

1 MARCH 2023

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

REVENUE BUDGET MOTION - SCOTTISH NATIONAL PARTY

2023/24 COUNCIL TAX CALCULATION

	2023/24	
	£'000	£'000
2023/24 Provisional Revenue Budget		443,853
Adjustments:		
Reject Expenditure Pressures (Appendix i)	(606)	
Reject Savings (Appendix ii)	2,900	
Additional Savings Proposals (Appendix iii)	(715)	
Additional Expenditure Proposals (Appendix iv)	3,789	
		5,368
2023/24 Updated Provisional Revenue Budget		449,221
<u>Funding</u>		
Total Revenue Funding	(318,106)	
Council Tax Second Home / Long Term Empty Properties	(1,300)	
Capital Grants	(1,600)	
Net Contribution from Reserves included in the Provisional Budget	(6,602)	
Contribution from Service Concession Scheme	(17,000)	
Contribution from earmarked Reserves included in this Motion - Decants	(700)	
Contribution from earmarked Reserves included in this Motion - Council Tax Second Homes	(35)	
Contribution from earmarked Reserves included in this Motion - PH20	(150)	
Contribution from earmarked Reserves included in this Motion - Covid-19	(175)	
Contribution from unearmarked Reserves included in this Motion	(1,089)	
		(346,757)
AMOUNT TO BE LEVIED FROM COUNCIL TAX		102,464
TAX BASE BAND D EQUIVALENT PROPERTIES (2.0% Non Collection)		72,996
FINAL 2023/24 BAND D COUNCIL TAX	£	1,403.69
INCREASE (2022/23 FINAL BAND D COUNCIL TAX £1,351.00)	£	52.69
PERCENTAGE INCREASE		3.90%

Excluding Water and Waste Water charges determined by Scottish Water.

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

APPENDIX (vi)

REVENUE BUDGET MOTION - SCOTTISH NATIONAL PARTY

2024/25 COUNCIL TAX CALCULATION

	2024/25	
	£'000	£'000
2024/25 Provisional Revenue Budget		437,195
Recurring impact of 2023/24 proposals		2,454
Adjustments:		
Reject Expenditure Pressures (Appendix i)	(1,620)	
Reject Savings (Appendix ii)	2,044	
Additional Savings Proposals (Appendix iii)	(35)	
Additional Expenditure Proposals (Appendix iv)	0	
		389
2024/25 Updated Provisional Revenue Budget		440,038
<u>Funding</u>		
Total Revenue Funding	(321,360)	
Council Tax Second Home / Long Term Empty Properties	(1,300)	
Capital Grants	(1,600)	
Net Contribution to Reserves included in the Provisional Budget	1,127	
2024/25 Gap	(1,690)	
Contribution from Service Concession Scheme	(7,000)	
Contribution from earmarked Reserves included in this Motion - Council Tax second homes	(35)	
Contribution from unearmarked Reserves included in this Motion	(667)	
		(332,525)
AMOUNT TO BE LEVIED FROM COUNCIL TAX		107,513
TAX BASE BAND D EQUIVALENT PROPERTIES (2.0% Non Collection)		73,718
FINAL 2024/25 BAND D COUNCIL TAX	£	1,458.43
INCREASE (2023/24 FINAL BAND D COUNCIL TAX £1,403.69)	£	54.74
PERCENTAGE INCREASE		3.90%

Excluding Water and Waste Water charges determined by Scottish Water.

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APPENDIX (vii)

REVENUE BUDGET MOTION - SCOTTISH NATIONAL PARTY

2025/26 COUNCIL TAX CALCULATION

	2025/26	
	£'000	£'000
2025/26 Provisional Revenue Budget		442,465
Recurring impact of 2023/24 proposals		2,454
Recurring impact of 2024/25 proposals		389
Adjustments:		
Reject Expenditure Pressures (Appendix i)	(250)	
Reject Savings (Appendix ii)	1,182	
Additional Savings Proposals (Appendix iii)	(400)	
Additional Expenditure Proposals (Appendix iv)	0	
	<hr/>	<hr/>
		532
2025/26 Updated Provisional Revenue Budget		445,840
<u>Funding</u>		
Total Revenue Funding	(321,360)	
Council Tax Second Home / Long Term Empty Properties	(1,300)	
Capital Grants	(1,600)	
Net Contribution to Reserves included in the Provisional Budget	1,439	
2025/26 Gap	(3,191)	
Contribution from Service Concession Scheme	(7,000)	
Contribution from earmarked Reserves included in this Motion - Council Tax second homes	(35)	
Contribution to unearmarked Reserves included in this Motion	8	
	<hr/>	<hr/>
		(333,039)
AMOUNT TO BE LEVIED FROM COUNCIL TAX		112,801
TAX BASE BAND D EQUIVALENT PROPERTIES (2.0% Non Collection)		74,441
FINAL 2025/26 BAND D COUNCIL TAX		<hr/> <hr/> £ 1,515.31
INCREASE (2024/25 FINAL BAND D COUNCIL TAX £1,458.43)		<hr/> <hr/> £ 56.88
PERCENTAGE INCREASE		<hr/> <hr/> 3.90%

Excluding Water and Waste Water charges determined by Scottish Water.