

# Revenue & Capital Budget 2017/18

# REVENUE AND CAPITAL BUDGET 2017/18

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## **PERTH & KINROSS COUNCIL**

### **REVENUE BUDGET 2017/18**

#### **FOREWORD BY THE HEAD OF FINANCE**

#### **INTRODUCTION**

The Council's total revenue expenditure, excluding expenditure relating to Council Housing is charged to the General Fund. The net expenditure on the General Fund after allowing for government grants, contributions to and from revenue Reserves and direct charges for services is met by the Council Tax payer. The net expenditure on Council Housing is mainly recovered by way of rents from Council House tenants. For the purposes of this volume, separate explanations of the Council's General Fund and Housing Revenue Account budgets are provided.

The Council's Capital Budget is detailed separately on pages 26 to 47.

#### **GENERAL FUND REVENUE BUDGET 2017/18**

#### **BACKGROUND**

Perth & Kinross Council met on 22 February 2017 to set the Final Revenue Budget and Council Tax for 2017/18 and a Provisional Revenue Budget and indicative Council Tax for 2018/19. In preparing budget submissions, Services were required to identify expenditure pressures and savings proposals or seek approval to transfer resources between years under the terms of the Council's Revenue Budget Flexibility Scheme.

The Revenue Budget submissions were subject to scrutiny by the Executive Officer Team and then to review by Elected Members. On the 15 December 2016 the Scottish Government issued the Local Government Finance Settlement for 2017/18 (Circular 9/2016) which detailed grant funding from the Scottish Government for each Council. This circular was subsequently revised on 16 December 2016 and again on 17 January 2017. This was augmented on 9 March 2017 by the Local Government Finance (Scotland) Order 2017 (Circular 1/2017). The Finance Settlement covers 2017/18 only and no information is available from the Scottish Government for 2018/19 and beyond.

The Final Revenue Budget for 2017/18 is £338.237 million (£331.625 million in 2016/17). The 2017/18 budget is funded by Total Revenue Funding from the Scottish Government of £243.250 million (see page 4); Capital Grants of £1.705 million; Council Tax 2<sup>nd</sup> Home Discount of £1.300 million; a carry forward of £2.283 million under the Council's Budget Flexibility Scheme and a net contribution from Reserves of £8.759 million.

This leaves a budgeted figure of £80.940 million to be levied from Council Tax. This results in a 2017/18 Band D equivalent Council Tax charge of £1,181. This is an increase of £23 (2%) from the figure in 2016/17 exclusive of Water and Wastewater charges which are determined separately by Scottish Water. The Council Tax calculation is set out on page 12.

Key Features of the Council's 2017/18 Revenue Budget are set out in more detail below.

## **2017/18 BUDGETED EXPENDITURE**

The total estimated net expenditure on Services includes the Council's share of the costs of the Tayside Valuation Joint Board.

The budgeted revenue expenditure in 2017/18 for each of the Council's Services is summarised on page 7 and detailed in pages 17 to 23. In addition, comments on specific aspects of the Council's revenue expenditure are provided below.

### **Staff Costs**

The 2017/18 Final Revenue Budget includes a budgeted provision of approximately 1.25% for a pay award for all categories of employees.

### **Capital Financing Costs**

These are the costs of financing assets owned by the Council and include Loan Repayments; Interest Charges; and Debt Management Expenses. In 2017/18, a budget of £16.348 million is required to meet these costs.

Income from Interest on Revenue Balances generated through the Council's treasury management activities is estimated at £200,000 in 2017/18.

### **Property Maintenance, Energy Management and Water Management**

The budgets for property maintenance, (planned and responsive) (£4.954 million), energy (£3.768 million) and water charges (£0.893 million) in respect of properties occupied by Council Services are held centrally within the Property Division under the overall management of the Environment Service.

## **2017/18 BUDGETED INCOME**

The General Fund Revenue Budget is principally financed through government grants, Council Tax income and charges for Council Services, of which government grant support is the predominant source of income to the Council. The main elements of the Council's budgeted revenue income in 2017/18 are detailed below.

### **Total Revenue Funding**

Total Revenue Funding is the term used to describe the level of local authority revenue resources which are determined by the Scottish Government. It encompasses General Revenue Grant (GRG), Ring-Fenced Grants and Non Domestic Rate Income (NDRI).

The distribution of Total Revenue Funding is largely based upon the Grant Aided Expenditure (GAE) assessment of each Council's expenditure requirements. The GAE assessment is undertaken by the Scottish Government in consultation with the Convention of Scottish Local Authorities (COSLA) using what is referred to as the 'Client Group Approach' – a mechanism designed to distribute grant based upon indicators of relative need, such as population, school rolls, road length, etc.

The Total Revenue Funding available for distribution between Scottish Local Authorities in 2017/18 is approximately £9.5 billion, excluding amounts held back for specific programmes. Perth & Kinross Council's Total Revenue Funding for 2017/18 is £243.250 million.

The component elements of the Council's Total Revenue Funding are as follows:

	<u>£m</u>
General Revenue Grant	188.415
Non Domestic Rate Income	50.864
Ring-Fenced Grants	3.971
Total Revenue Funding	<u><u>243.250</u></u>

### **General Revenue Grant**

General Revenue Grant (GRG) represents the largest component of each Scottish Local Authority's income. Perth & Kinross Council's GRG allocation in 2017/18 is £188.415 million. General Revenue Grant is itself funded from national taxation.

### **Non Domestic Rate Income**

Perth & Kinross Council has a statutory duty to levy and collect Non Domestic Rates within its area. The Non Domestic Rate charge for any given property is dependent upon the Rate Poundage determined each year by the Scottish Government and the valuation placed upon the property by the Tayside Valuation Joint Board. The Business Rate for 2017/18 has been set by the Scottish Government at 46.6p per £ of Rateable Value.

Under a national scheme, smaller businesses are eligible to apply for rates relief through the Small Business Bonus Scheme which is available to rate payers who occupy, or if empty, who are entitled to occupy non domestic property within Scotland with a combined Rateable Value of £35,000 or less. The scheme is part funded by a supplement on the rate poundage payable on all non domestic property with a rateable value of £51,000 or more. For Financial Year 2017/18 this supplement is 2.6p per £. From 1 April 2016 there were major changes to the rating of empty non domestic properties with the reduction from a full exemption to 50% relief for the first three months a property is empty and the restriction of 6 months exemption on empty industrial property. Other exempt property categories such as listed buildings remain unchanged.

For Financial Year 2017/18 there is also a Transitional Relief scheme in place to provide support for certain types of property, particularly in the hospitality sector. This is to protect the ratepayers from significant increases in their rates bills following the revaluation exercise. The relief scheme places a 12.5% cap, in real terms, on such rates increases.

Non Domestic Rate Income (NDRI) is 'pooled' nationally and redistributed between Local Authorities based upon the mid-year estimates of Non Domestic Rate income. This process does not, however, affect the Council's Total Revenue Funding (see above) as the Scottish Government guarantees the overall local government finance settlement. Any difference between the Scottish Government estimate of rate income in 2017/18 and actual rate income collected is adjusted for in the Council's General Revenue Funding. The Scottish Government has estimated Non Domestic Rate Income for Perth & Kinross Council at £50.864 million in 2017/18.

## **Council Tax Charge**

The net expenditure to be met from the Council Tax for 2017/18 is £80.940 million. Based upon historical collection patterns within Perth & Kinross, a non-collection rate of 2.0% has been assumed. The effective number of Band D equivalent dwellings (tax base) in 2017/18 is therefore 68,535. Dividing the amount to be met from Council Tax by the tax base results in a 2017/18 Band D Council Tax of £1,181 which represents an increase of 2% from the previous year. (See calculation of Council Tax on page 12).

## **COUNCIL HOUSING**

### **Housing Revenue Account Budget (HRA) 2017/18**

The Council is required by statute to record separately, in the Housing Revenue Account (HRA), income and expenditure relating to the provision, improvement and management of Council Housing.

The 30 year HRA Business Plan is updated each year to reflect the budgets, rent strategies and current economic climate. This is approved by the Housing and Health Committee to ensure the Standard Delivery Plan is affordable and sustainable. The Housing Revenue Account (HRA) budget for 2017/18 (see page 24) has been prepared in accordance with the Housing Act and Scottish Government directives and was approved by the Housing and Health Committee on 25 January 2017.

As at 1 April 2017, the Council owns and lets approximately 7,500 houses. On 25 January 2017, the Housing and Health Committee agreed a nil rent increase for 2017/18 maintaining the average weekly rent, based on 52 weeks, at £66.00.

The revenue balance on the Housing Revenue Account to be carried forward into 2017/18 is anticipated to be £0.800 million.

The Housing Revenue Account (HRA) budget is set in accordance with the requirements of the Council's 30 year approved HRA Business Plan, revised and amended as appropriate.

Information in respect of the Housing Revenue Account (HRA) Capital Investment Programme is contained with the Capital Budget foreword (see page 28). A summary of the 2017/18 Housing Revenue Account (HRA) Capital Investment Programme can be found on page 47.

# GLOSSARY OF TERMS

Throughout this document you will repeatedly encounter terminology with which you may not be familiar or the content of which is not immediately obvious. The following are the most commonly used terms and should be interpreted as follows:

**Budget:** a statement of the Council's spending plans for a specified period of time, normally one financial year (1 April to 31 March).

**Staff Costs:** includes Wages, Salaries, Bonus, Overtime, Employer's National Insurance and Pension Contributions, as well as Staff Training.

**Slippage:** savings on staff costs arising from delays in the filling of posts or the non-filling of posts as and when they become vacant. Staff costs budgets within Services assume a level of slippage.

**Property Costs:** includes Rent, Rates, Repairs and Maintenance, Heating and Lighting costs.

**Supplies and Services:** includes Printing and Stationery, Advertising and Postages, the cost of purchasing Materials, Spare Parts, Food and Protective Clothing, as well as payments to other organisations for the provision of services.

**Transport Costs:** includes the cost of providing and maintaining all Vehicles and Plant including Fuel, Tyres, Repairs, Road Fund Tax and Insurance, as well as Staff Travelling Expenses.

**Transfer Payments:** payments to individuals for which no goods or services are directly received in return by the local authority, such as Housing & Council Tax benefit payments administered by the authority on behalf of central government.

**Third Party Payments:** payments made to an external provider in return for the provision of a service on behalf of the Council, such as Residential Care of the Elderly.

**Support Services:** charges for activities and items which support the direct provision of services to the public, such as charges covering the operating costs of Office Buildings and for the provision of Information Systems and Technology services.

**Capital Financing/Capital Charges:** the cost of financing assets owned or controlled by the Council including Loan Repayments, Interest Charges, Finance Leasing Charges and Debt Management Expenses.

**Capital Financed from Current Revenue (CFCR):** the cost of capital expenditure financed at the Council's discretion from within the Revenue Budget.

# 2017/18 REVENUE BUDGET - GENERAL FUND

## ANALYSIS OF BUDGETED NET EXPENDITURE BY SERVICE

2016/17 Revised Management Budget per SP&R 19/4/17 Report 17/152 £'000	SERVICE	2017/18 Final Budget £'000	Council Tax Band D Equivalent 2017/18 £
158,763	Education & Children's Services	158,549	2,313.40
49,501	Health & Social Care	50,565	737.80
15,817	Housing & Community Safety	16,436	239.82
62,779	The Environment Service (See Note)	59,254	864.58
14,468	Corporate & Democratic Services	18,159	264.96
10,489	Culture Services	9,814	143.20
<b>311,817</b>	<b>Sub-Total: Service Expenditure</b>	<b>312,777</b>	<b>4,563.76</b>
	<b>CORPORATE BUDGETS</b>		
(1,888)	Support Service External Income	(1,888)	(27.55)
	Corporate Budget:		
14,915	Capital Financing Costs	16,348	238.54
(150)	Interest on Revenue Balances	(200)	(2.92)
1,166	Tayside Valuation Joint Board	1,145	16.71
(250)	Tayside Contracts Surplus	(350)	(5.11)
1,551	Un-funded Pension Costs	1,508	22.00
0	Apprenticeship Levy	680	9.92
6,249	Council Tax Reduction Scheme	6,499	94.83
150	Discretionary Relief	150	2.19
333,560	<b>Adjusted Net Expenditure</b>	336,669	4,912.37
(105)	Contribution to/(from) Capital Fund	1,626	23.73
0	Contribution to Insurance Fund	200	2.92
(822)	Contribution from Renewal and Repair Fund	(258)	(3.76)
<b>332,633</b>	<b>Total Net Expenditure</b>	<b>338,237</b>	<b>4,935.26</b>
	<b>To be financed by:</b>		
187,100	General Revenue Grant	188,415	2,749.20
113	Ring Fenced Grant	3,971	57.94
2,052	Capital Grants	1,705	24.88
57,555	Non-Domestic Rate Income	50,864	742.16
73,664	Council Tax Income	80,940	1,181.00
1,300	Council Tax 2nd Home Discount	1,300	18.97
10,849	Use of Budget Flexibility & Reserves	11,042	161.11
<b>332,633</b>		<b>338,237</b>	<b>4,935.26</b>

Note:

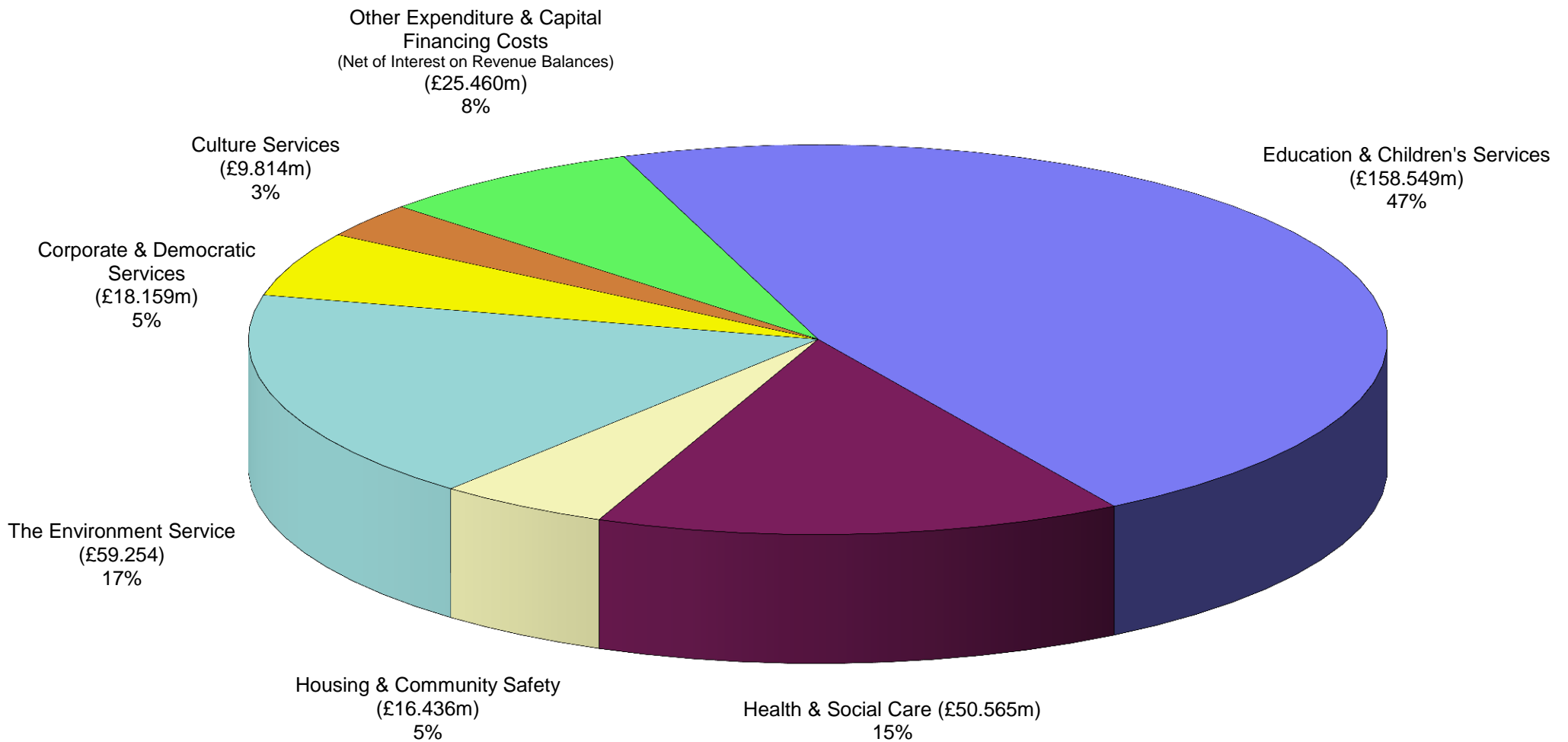
The Environment Service also includes the following corporate budgets:

- Property Maintenance £4,954k
- Energy Management £3,768k
- Water Management £893k

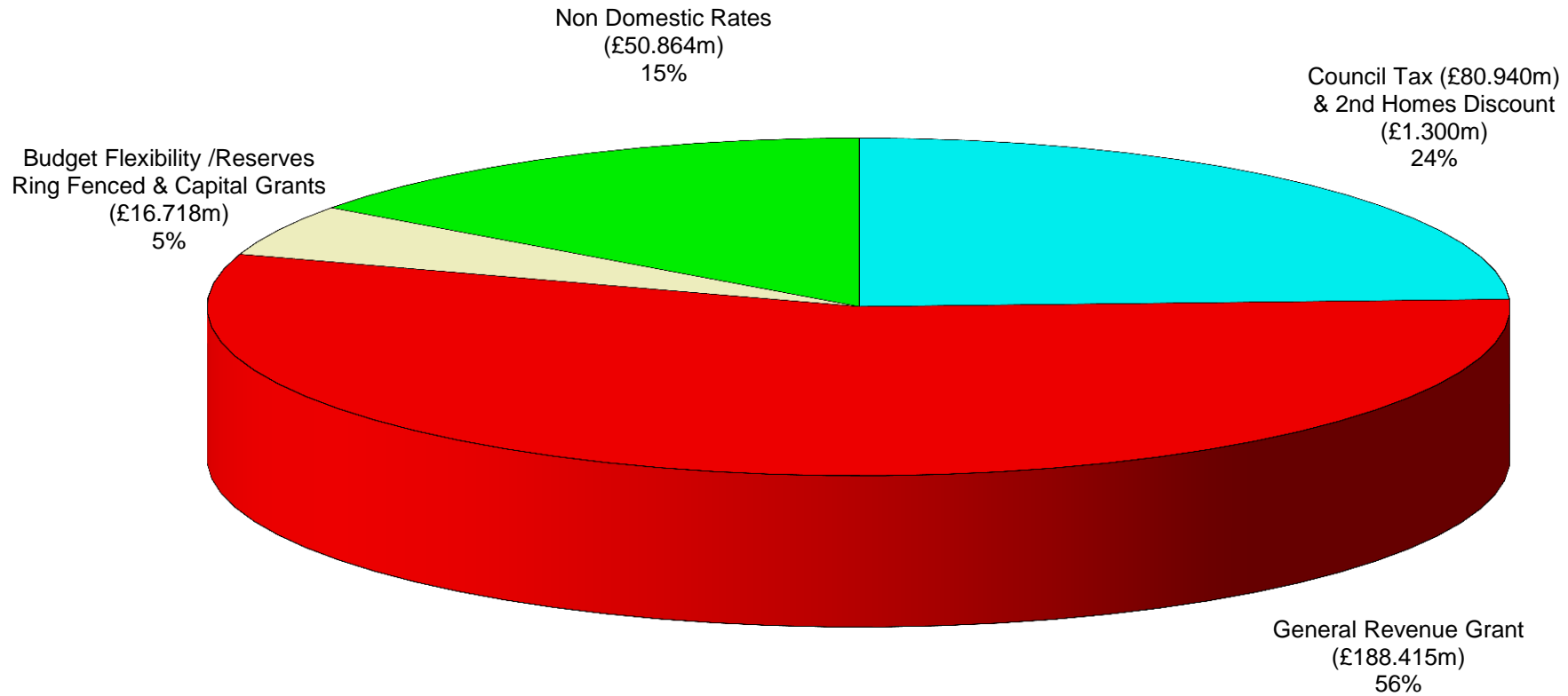


# 2017/18 GENERAL FUND NET REVENUE BUDGET BY SERVICE

Total £338.237 million

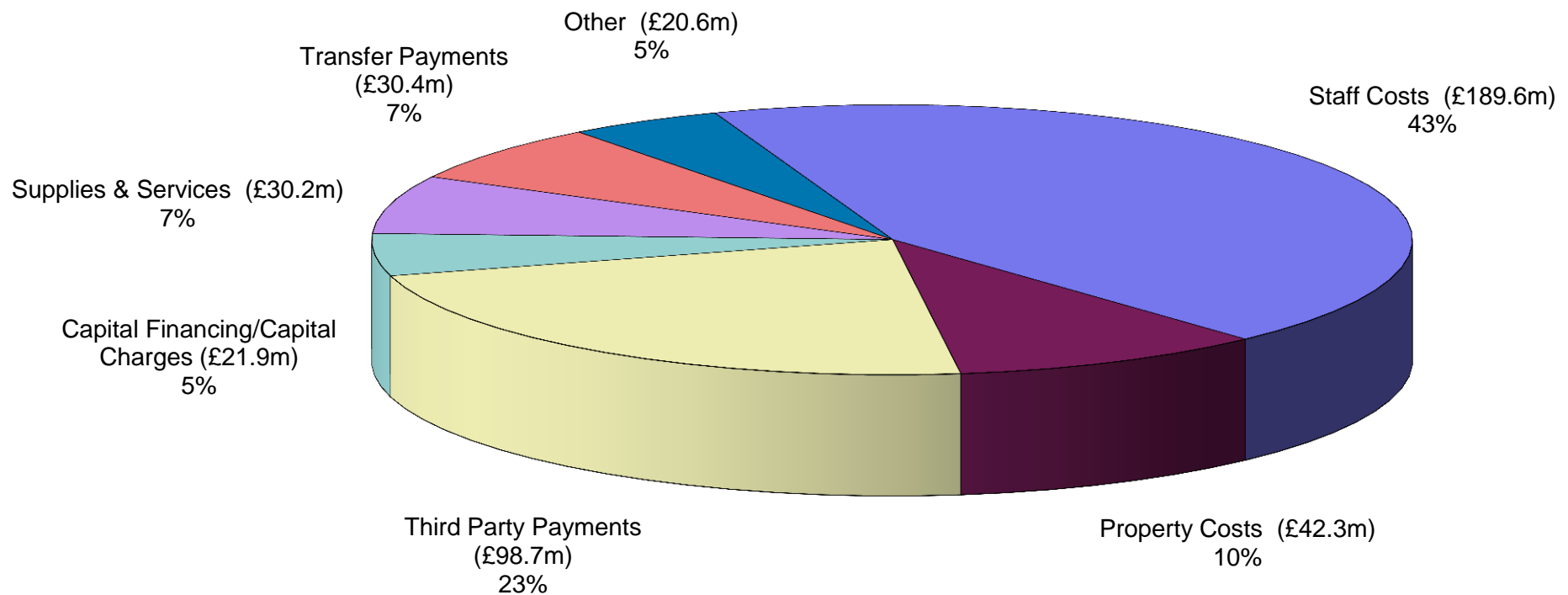


# 2017/18 General Fund Net Revenue Budget Funding Sources Total £338.237 million



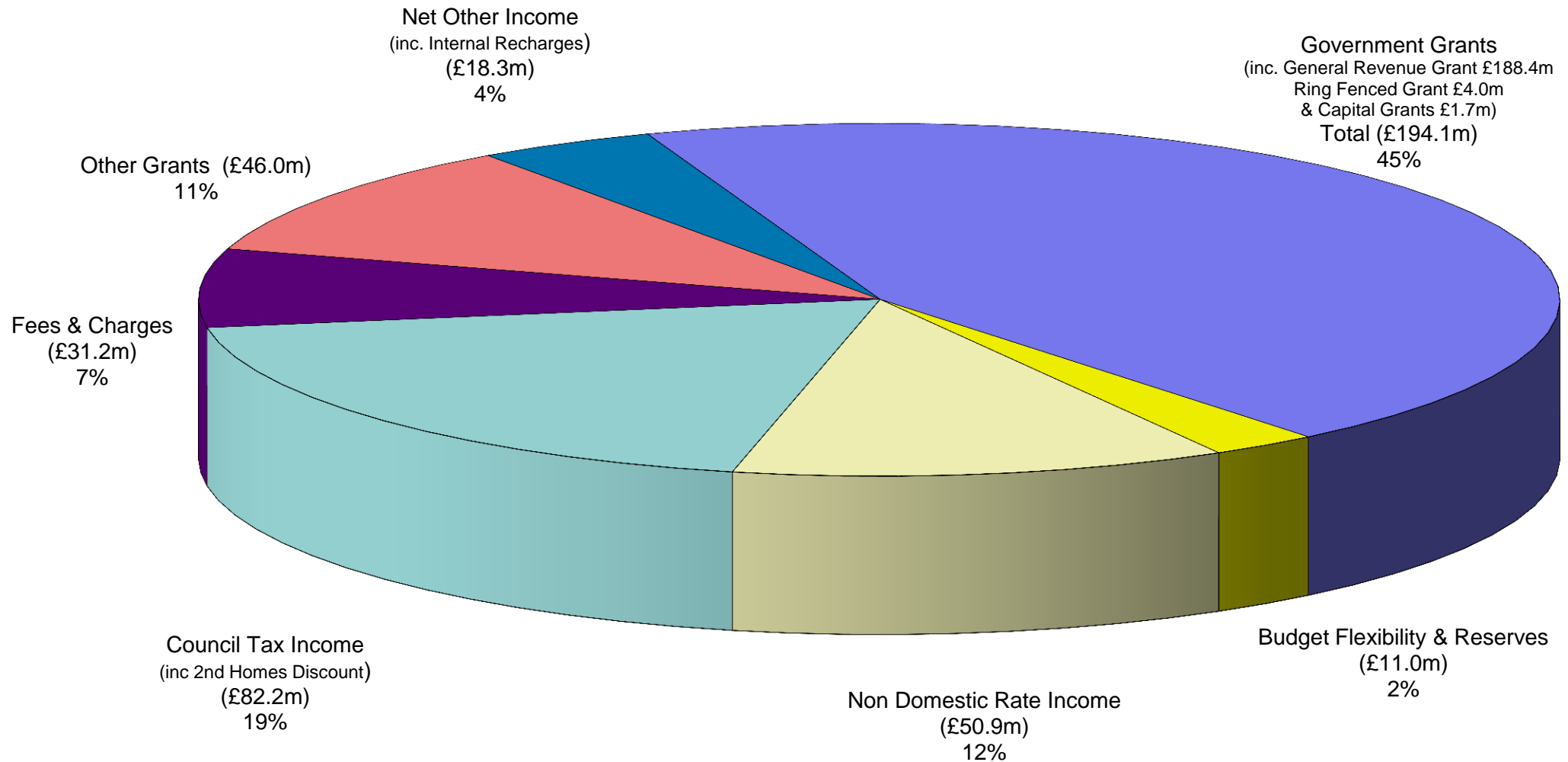
# SUMMARY OF GENERAL FUND GROSS EXPENDITURE 2017/18

## TOTAL £433.7 million



# SUMMARY OF GENERAL FUND GROSS INCOME 2017/18

## TOTAL £433.7 million



## GENERAL FUND BUDGET 2013/14 TO 2017/18

Financial Year	2013/14 £'000	2014/15 £'000	2015/16 £'000	2016/17 £'000	2017/18 £'000
Net Revenue Budget	324,894	331,012	339,905	331,625	338,237
Council Tax 2nd Home Discount					(1,300)
Budget Flexibility and Reserves	(6,956)	(8,831)	(10,185)	(12,411)	(11,042)
	<u>317,938</u>	<u>322,181</u>	<u>329,720</u>	<u>319,214</u>	<u>325,895</u>
<i>Government Funding</i>					
General Revenue Grant and Ring Fenced Grant	(191,263)	(190,147)	(188,881)	(185,776)	(192,386)
Capital Grants	(4,478)	(4,815)	(7,240)	(2,219)	(1,705)
Non Domestic Rate Income	(50,928)	(55,718)	(61,348)	(57,555)	(50,864)
	<u>(246,669)</u>	<u>(250,680)</u>	<u>(257,469)</u>	<u>(245,550)</u>	<u>(244,955)</u>
Amount to be Raised from Council Tax	71,269	71,501	72,251	73,664	80,940
Band D Equivalent Number of Dwellings (Net of provision for non collection)	61,545	61,745	62,393	63,613	68,535
Band D Equivalent Council Tax	<u>£ 1,158</u>	<u>£ 1,158</u>	<u>£ 1,158</u>	<u>£ 1,158</u>	<u>£ 1,181</u>

## HOUSING REVENUE ACCOUNT 2013/14 TO 2017/18

Financial Year	2013/14 £'000	2014/15 £'000	2015/16 £'000	2016/17 £'000	2017/18 £'000
Gross Budgeted Expenditure	25,219	26,192	26,630	28,351	28,451
Budgeted Income					
Council House Rents	(23,040)	(24,362)	(25,021)	(25,903)	(25,785)
Other Income	(2,179)	(1,830)	(1,609)	(2,448)	(2,666)
Net Expenditure (financed from HRA Balances)	0	0	0	0	0
Average Weekly Rent	<u>£ 59.77</u>	<u>£ 62.58</u>	<u>£ 64.58</u>	<u>£ 66.00</u>	<u>£ 66.00</u>
Scottish Average Weekly Rent	<u>£ 61.50</u>	<u>£ 63.91</u>	<u>£ 65.99</u>	<u>£ 68.14</u>	<u>£ 69.56</u>
Approximate Number of Council Houses (at 1 April of each year)	7,375	7,400	7,431	7,480	7,500

# COUNCIL TAX CHARGES 2017/18

## Including Water and Wastewater Charges

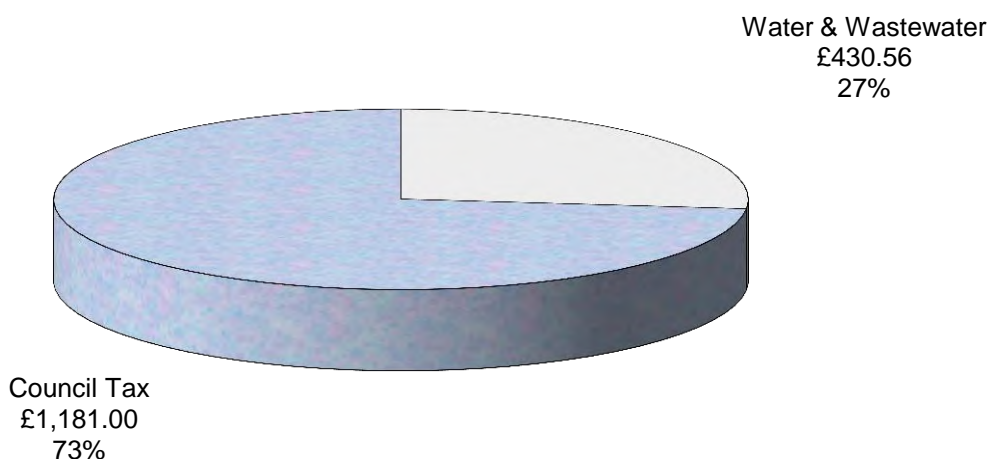
Property Valuation Band	Upper limit of Band £	Fraction of Band 'D' (Multiplier)	Council Tax Charge 2017/18 £	Water & Wastewater Charge £	Total Combined Charge 2017/18 £	Total Combined Charge 2016/17 £	Percentage Increase in Combined Charge %
A	27,000	240/360	<b>787.33</b>	287.04	<b>1,074.37</b>	1,054.60	1.9
B	35,000	280/360	<b>918.56</b>	334.88	<b>1,253.44</b>	1,230.37	1.9
C	45,000	320/360	<b>1,049.78</b>	382.72	<b>1,432.50</b>	1,406.13	1.9
D	58,000	360/360	<b>1,181.00</b>	430.56	<b>1,611.56</b>	1,581.90	1.9
E	80,000	473/360	<b>1,551.70</b>	526.24	<b>2,077.94</b>	1,933.43	7.5
F	106,000	585/360	<b>1,919.12</b>	621.92	<b>2,541.04</b>	2,284.97	11.2
G	212,000	705/360	<b>2,312.79</b>	717.60	<b>3,030.39</b>	2,636.50	14.9
H	Over 212,000	882/360	<b>2,893.45</b>	861.12	<b>3,754.57</b>	3,163.80	18.7

The Scottish Government recently introduced legislation in *The Council Tax (Substitution of Proportion) (Scotland) Order 2016* to change Council Tax and this comes into force from 1 April 2017. Council Tax is applied across a range of bands from A to H, with all bands having a relationship, known as the multiplier with band D. The Scottish Government has legislated to change the council tax multipliers for properties in bands E to H from 1 April 2017. There is no local discretion to change these multipliers.

The Council is not responsible for setting Water and Wastewater charges but is required by law to include in its bill the charges made by Scottish Water for Water and Wastewater Services. The level of the charges is set by Scottish Water and is subject to scrutiny by the Water Industry Commissioner for Scotland and the Scottish Government.

### Council Tax inc. Water & Wastewater Charges 2017/18

Split of Band D bill between Perth & Kinross Council and Scottish Water



## BUDGETED STAFF 2017/18 (Full Time Equivalent)

2016/17 Total	Service	Teachers	Other Council Staff	2017/18 Total
2,548	Education & Children's Services	1,415.2	1,101.5	2,516.7
Note 1	Health & Social Care	-	481.3	481.3
Note 1	Housing & Community Safety	-	316.3	316.3
1,095	Housing & Community Care	-	-	-
820	The Environment Service	-	834.2	834.2
282	Corporate & Democratic Services	-	305.8	305.8
Note 2	Housing Revenue Account	-	231.3	231.3
<b>4,745.4</b>	<b>TOTAL</b>	<b>1,415.2</b>	<b>3,270.4</b>	<b>4,685.6</b>

**Notes:**

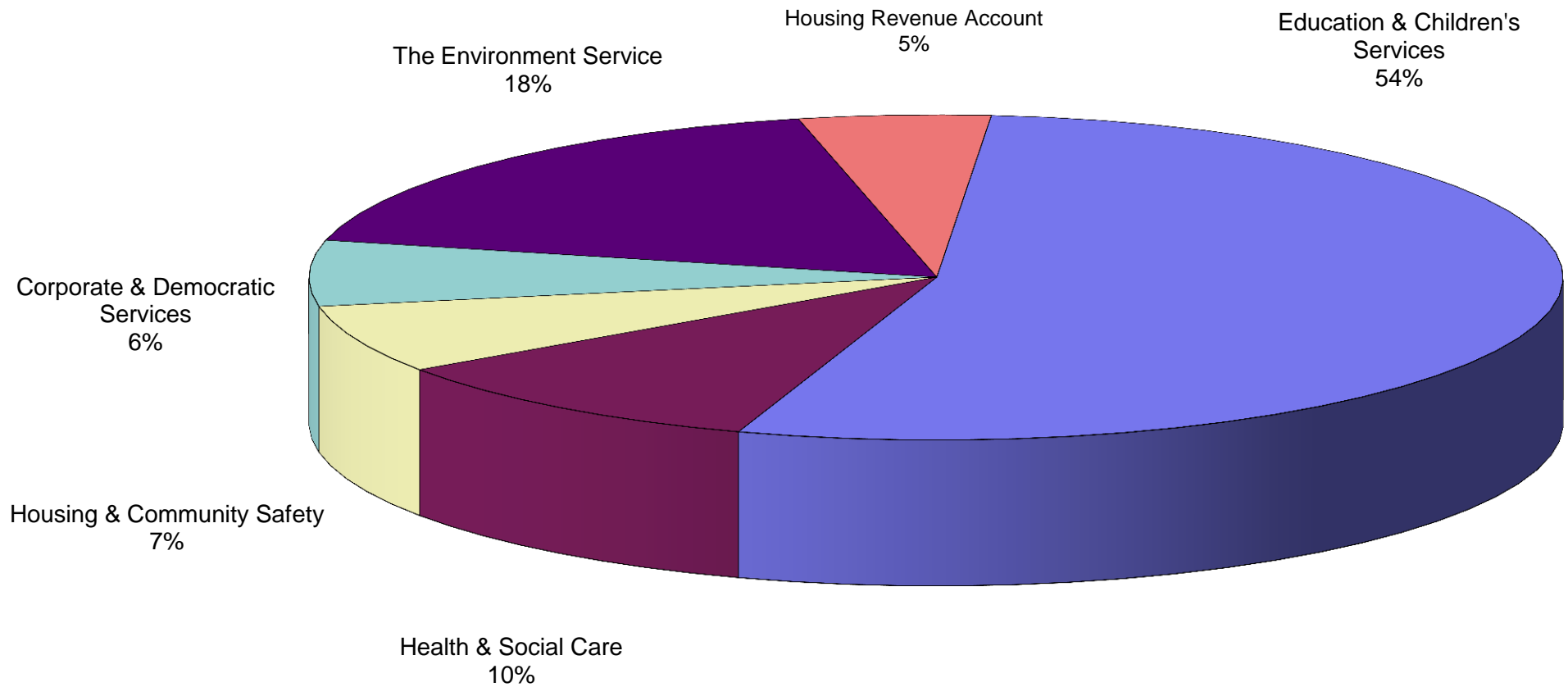
- 1 During the 2016/17 year a restructuring took place and these adjustments were included in Committee Report 17/152.
- 2 Housing Revenue Account staff were previously included in the figures for Housing & Community Care
- 3 The following abbreviations are standard throughout the Budget Volume.

FT = Full Time

PT = Part Time

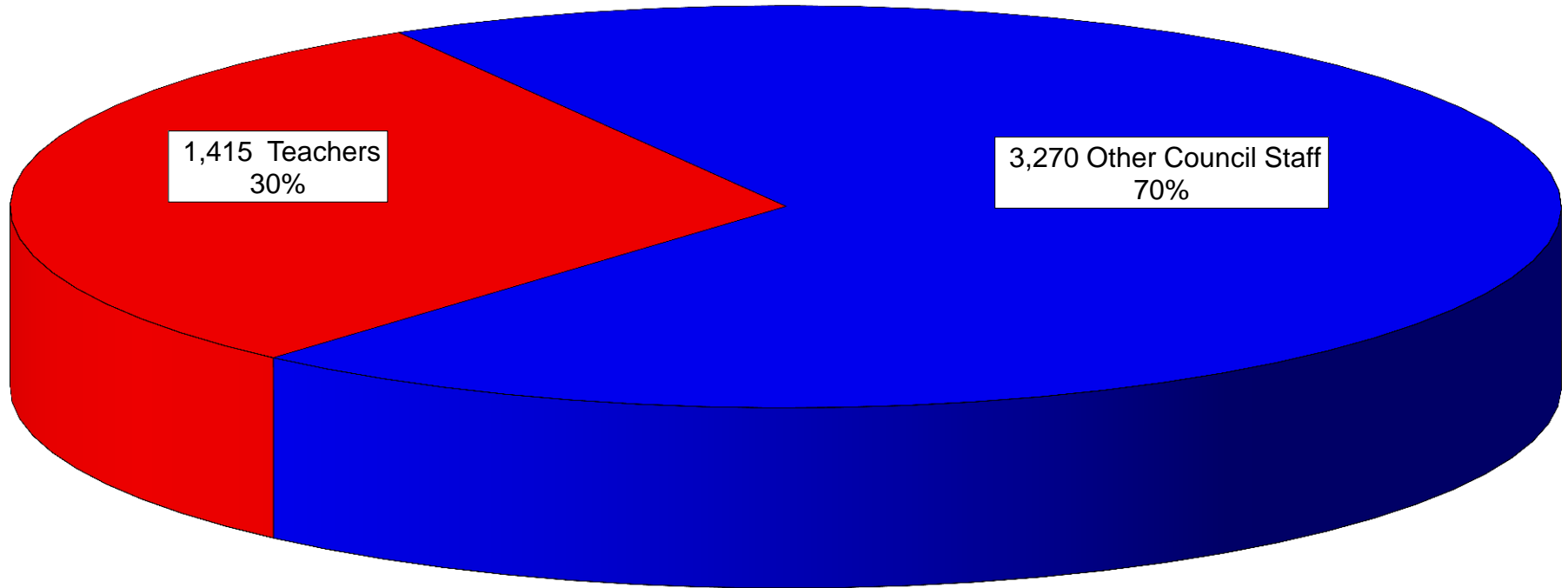
FTE = Full Time Equivalent

# BUDGETED STAFF BY SERVICE 2017/18 (Full Time Equivalent)





# BUDGETED STAFF BY CATEGORY 2017/18 (Full Time Equivalent)



# 2017/18 REVENUE BUDGET - GENERAL FUND

## SUBJECTIVE ANALYSIS OF BUDGETED NET SERVICE EXPENDITURE

		2017/18 TOTAL £'000
<b>STAFF COSTS</b>		
Chief Officials	-Gross Pay	2,097
	-Supn	318
	-NI	238
Single Status	-Gross Pay	81,520
	-Supn	13,746
	-NI	7,002
Craft Workers	-Gross Pay	432
	-Supn	73
	-NI	39
Councillors	-Gross Pay	865
	-Supn	118
	-NI	82
Teachers	-Gross Pay	54,990
	-Supn	9,405
	-NI	5,806
Teachers Pensions		257
Overtime		636
Supply Cover		1,552
Slippage		(4,970)
Other Staff Costs		6,750
<b>TOTAL STAFF COSTS</b>		<b>180,956</b>
<b>PROPERTY COSTS</b>		
Non Domestic Rates		6,935
Energy		3,810
Unitary Charge		15,920
Property Insurance		443
Cleaning		2,999
Water		900
Property Maintenance		5,004
Other Property Costs		6,249
<b>TOTAL PROPERTY COSTS</b>		<b>42,260</b>
<b>SUPPLIES &amp; SERVICES</b>		
Catering		4,059
Admin Insurance		363
Other Supplies & Services		25,802
<b>TOTAL SUPPLIES &amp; SERVICES</b>		<b>30,224</b>
<b>TRANSPORT COSTS</b>		
Travel & Subsistence		581
Car Allowances		598
Contract Car Hire		135
Vehicle Maintenance		144
Pupil Transport		7,076
Other Transport Costs		7,486
<b>TOTAL TRANSPORT COSTS</b>		<b>16,020</b>
<b>TRANSFER PAYMENTS</b>		<b>30,350</b>
<b>THIRD PARTY PAYMENTS</b>		<b>98,664</b>
<b>SUPPORT SERVICES</b>		<b>3,391</b>
<b>CAPITAL FINANCING/CAPITAL CHARGES</b>		<b>4,135</b>
<b>CFCR</b>		<b>0</b>
<b>GROSS EXPENDITURE</b>		<b>406,000</b>
<b>INCOME</b>		
Internal Recharges		15,995
Other Grant Income/Subsidy		45,962
Fees & Charges		31,186
Contract Income/External Work		80
<b>GROSS INCOME</b>		<b>93,223</b>
<b>NET SERVICE EXPENDITURE</b>		<b>312,777</b>

# EDUCATION & CHILDREN'S SERVICES

## SUMMARY

	2017/18 FINAL BUDGET £'000
<b>STAFF COSTS</b>	
Chief Officials	-Gross Pay 460
	-Supn 78
	-NI 57
Single Status	-Gross Pay 27,442
	-Supn 4,501
	-NI 1,988
Teachers	-Gross Pay 54,990
	-Supn 9,405
	-NI 5,806
Pensions	257
Overtime	2
Supply Cover	1,552
Slippage	(2,489)
Other Staff Costs	405
<b>TOTAL STAFF COSTS</b>	<b>104,454</b>
<b>PROPERTY COSTS</b>	
Non Domestic Rates	5,401
Energy Costs	6
Unitary Charge	15,920
Property Insurance	441
Cleaning	2,660
Metered Water	0
Property Maintenance	0
Other Property Costs	880
<b>TOTAL PROPERTY COSTS</b>	<b>25,308</b>
<b>SUPPLIES &amp; SERVICES</b>	
Catering	3,884
Admin Insurance	0
Other Supplies & Services	6,327
<b>TOTAL SUPPLIES &amp; SERVICES</b>	<b>10,211</b>
<b>TRANSPORT COSTS</b>	
Travel & Subsistence	74
Transport Insurance	0
Car Allowances	451
Contract Car Hire	0
Vehicle Maintenance	144
Pupil Transport	7,076
Other Transport Costs	164
<b>TOTAL TRANSPORT COSTS</b>	<b>7,909</b>
<b>TRANSFER PAYMENTS</b>	<b>73</b>
<b>THIRD PARTY PAYMENTS</b>	
Payments to Contractors	1,149
Other Third Party Payments	13,398
<b>TOTAL THIRD PARTY PAYMENTS</b>	<b>14,547</b>
<b>SUPPORT SERVICES</b>	
Corporate Network	0
Property Rental	0
IST Recharge	0
Central Support	0
<b>TOTAL SUPPORT SERVICES</b>	<b>0</b>
<b>CAPITAL FINANCING/CAPITAL CHARGES</b>	<b>584</b>
<b>CFCR</b>	<b>0</b>
<b>GROSS EXPENDITURE</b>	<b>163,086</b>
<b>INCOME</b>	
Internal Recharges	165
Other Grant Income/Subsidy	306
Fees & Charges	4,066
Contract Income/External Work	0
<b>GROSS INCOME</b>	<b>4,537</b>
<b>NET EXPENDITURE</b>	<b>158,549</b>

Education & Children's Services comprises of Education Services, Children and Families Services and Business & Resource Services. The Service has budgeted for approximately 2,516 full time equivalent staff including permanent, temporary and supply teaching staff.

Other staff such as Psychologists, Social Workers; Community Link Workers and Support Staff are also employed within Education & Children's Services.

Education & Children's Services manage a diverse range of community facilities including community campuses; offices and schools.

In co-operation with other council services, and other partner agencies, Education & Children's Services currently manage and maintain 118 establishments.

# HEALTH & SOCIAL CARE

## SUMMARY

	2017/18 FINAL BUDGET £'000
<b>STAFF COSTS</b>	
Chief Officials	155
-Supn	26
-NI	17
Single Status	14,163
-Gross Pay	2,405
-Supn	1,169
-NI	0
Teachers	0
-Gross Pay	0
-Supn	0
-NI	0
Pensions	0
Overtime	0
Other Staff Costs	2,081
Slippage	(758)
<b>TOTAL STAFF COSTS</b>	<b>19,258</b>
<b>PROPERTY COSTS</b>	
Non Domestic Rates	44
Energy Costs	5
Property Insurance	2
Cleaning	37
Metered Water	0
Property Maintenance	29
Other Property Costs	230
<b>TOTAL PROPERTY COSTS</b>	<b>347</b>
<b>SUPPLIES &amp; SERVICES</b>	
Catering	133
Admin Insurance	0
Other Supplies & Services	453
<b>TOTAL SUPPLIES &amp; SERVICES</b>	<b>586</b>
<b>TRANSPORT COSTS</b>	
Travel & Subsistence	302
Transport Insurance	0
Car Allowances	0
Contract Car Hire	0
Vehicle Maintenance	0
Other Transport Costs	468
<b>TOTAL TRANSPORT COSTS</b>	<b>770</b>
<b>TRANSFER PAYMENTS</b>	<b>4</b>
<b>THIRD PARTY PAYMENTS</b>	
Payments to Contractors	4
Other Third Party Payments	54,144
<b>TOTAL THIRD PARTY PAYMENTS</b>	<b>54,148</b>
<b>SUPPORT SERVICES</b>	
Corporate Network	0
Property Rental	0
IST Recharge	0
Housing Administration Recharge	0
<b>TOTAL SUPPORT SERVICES</b>	<b>0</b>
<b>CAPITAL FINANCING/CAPITAL CHARGES</b>	<b>0</b>
<b>CFCR</b>	<b>0</b>
<b>GROSS EXPENDITURE</b>	<b>75,113</b>
<b>INCOME</b>	
Internal Recharges	0
Other Grant Income/Subsidy	0
Fees & Charges	8,948
Resource Transfer	15,600
Contract Income/External Work	0
<b>TOTAL INCOME</b>	<b>24,548</b>
<b>NET EXPENDITURE</b>	<b>50,565</b>

This page shows the summary budget for Health & Social Care.

Perth and Kinross Integrated Joint Board (IJB) assumed responsibility for adult social care and a range of health services from 1 April 2016.

The Partnership shares the Council's vision for Social Care Services for Adults in that its aim is that Perth & Kinross should be a vibrant, successful place where people can enjoy a safe, secure and healthy environment, and where they're nurtured and supported as individuals and communities.

The Partnership's objectives are:

- To help people wherever possible to live independently and healthily in their own homes, using a wide range of community support.
- To help communities to grow and individuals to develop so that people can live safely in strong, healthy communities.
- To spend money wisely and provide the best service possible, in a way that involves everyone who either benefits or contributes.

We work with people who require support for older people, older people with dementia, adults with mental health problems, with learning difficulties, with disabilities and adults who misuse drugs. Adult Social Work and Social Care Services work with people who are, socially excluded, or disadvantaged in other ways and who are directly affected by social inequalities by helping and encouraging them to develop their own potential, take responsibility for their own welfare, and to be independent.

Our work ranges from assessing people's needs, to providing appropriate support to individuals, carers and families whilst ensuring the necessary safeguards through statutory interventions for people who may be a risk to themselves or others.

# HOUSING & COMMUNITY SAFETY

## SUMMARY

	2017/18 FINAL BUDGET £'000
<b>STAFF COSTS</b>	
Chief Officials	280
-Gross Pay	48
-Supn	35
-NI	9,022
Single Status	1,532
-Gross Pay	841
-Supn	0
-NI	0
Teachers	0
-Gross Pay	0
-Supn	0
-NI	0
Pensions	26
Overtime	1,636
Other Staff Costs	(226)
Slippage	13,194
<b>TOTAL STAFF COSTS</b>	<b>13,194</b>
<b>PROPERTY COSTS</b>	
Non Domestic Rates	40
Energy Costs	31
Property Insurance	0
Cleaning	59
Metered Water	7
Property Maintenance	21
Other Property Costs	706
<b>TOTAL PROPERTY COSTS</b>	<b>864</b>
<b>SUPPLIES &amp; SERVICES</b>	
Catering	7
Admin Insurance	140
Other Supplies & Services	1,506
<b>TOTAL SUPPLIES &amp; SERVICES</b>	<b>1,653</b>
<b>TRANSPORT COSTS</b>	
Travel & Subsistence	42
Transport Insurance	0
Car Allowances	0
Contract Car Hire	0
Vehicle Maintenance	0
Other Transport Costs	501
<b>TOTAL TRANSPORT COSTS</b>	<b>543</b>
<b>TRANSFER PAYMENTS</b>	<b>30,081</b>
<b>THIRD PARTY PAYMENTS</b>	
Payments to Contractors	0
Other Third Party Payments	3,884
<b>TOTAL THIRD PARTY PAYMENTS</b>	<b>3,884</b>
<b>SUPPORT SERVICES</b>	
Corporate Network	0
Property Rental	0
IST Recharge	0
Housing Administration Recharge	0
<b>TOTAL SUPPORT SERVICES</b>	<b>0</b>
<b>CAPITAL FINANCING/CAPITAL CHARGES</b>	<b>62</b>
<b>CFCR</b>	<b>0</b>
<b>GROSS EXPENDITURE</b>	<b>50,281</b>
<b>INCOME</b>	
Internal Recharges	1,506
Other Grant Income/Subsidy	29,117
Fees & Charges	3,222
Resource Transfer	0
Contract Income/External Work	0
<b>TOTAL INCOME</b>	<b>33,845</b>
<b>NET EXPENDITURE</b>	<b>16,436</b>

This page shows the summary budget for Housing & Community Safety.

### Housing & Community Safety's vision is:

We are committed to the Council's aim that Perth & Kinross should be a vibrant, successful place, where people can enjoy a safe, secure and healthy environment, and where they're nurtured and supported as individuals and communities.

### Our service objectives are:

- Provide more and higher quality housing throughout Perth & Kinross.
- Support people to live in their own homes and lead lives that are fulfilling for them and benefiting the community around them.
- Help individuals and communities to grow and develop together to enable individuals and families to live safely in strong, healthy communities.
- Assist homeless people, and vulnerable adults and families, with appropriate housing, support and protection.
- Use our resources effectively to provide the best service possible, in a way that engages everyone to contribute and benefit. We work with people who are socially excluded or disadvantaged in a range of ways. We look after them as residents and tenants, making sure that they have access to high quality affordable housing and appropriate community safety services and enable them to contribute positively to their local communities. We also support vulnerable people by helping and enabling them to fulfil their own potential, take responsibility for their own wellbeing and be independent as far as possible.

Our work ranges from assessing people's needs and taking care of vulnerable individuals and families, to providing the necessary safeguards for people who may be a risk to themselves or others. We also administer Housing and Council Tax benefits and offer advice in relation to improvements, repairs and adaptations for people who own their homes.

# THE ENVIRONMENT SERVICE

## SUMMARY

2017/18  
FINAL  
BUDGET  
£'000

### STAFF COSTS

Chief Officials	- Gross Pay	529
	- Supn	90
	- NI	66
Single Status	- Gross Pay	21,470
	- Supn	3,644
	- NI	2,042
Craft Workers	- Gross Pay	432
	- Supn	73
	- NI	39
Pensions		0
Overtime		585
Slippage		(1,123)
Other Staff Costs		1,837
<b>TOTAL STAFF COSTS</b>		<b>29,684</b>

### PROPERTY COSTS

Non Domestic Rates	1,417
Energy Costs	3,768
Property Insurance	0
Cleaning	185
Metered Water	893
Property Maintenance	4,954
Other Property Costs	4,408
<b>TOTAL PROPERTY COSTS</b>	<b>15,625</b>

### SUPPLIES & SERVICES

Catering	0
Admin Insurance	223
Other Supplies & Services	12,573
<b>TOTAL SUPPLIES &amp; SERVICES</b>	<b>12,796</b>

### TRANSPORT COSTS

Travel & Subsistence	75
Transport Insurance	0
Car Allowances	136
Contract Car Hire	129
Vehicle Maintenance	0
Other Transport Costs	6,329
<b>TOTAL TRANSPORT COSTS</b>	<b>6,669</b>

**TRANSFER PAYMENTS 192**

### THIRD PARTY PAYMENTS

Payments to Contractors	873
Other Third Party Payments	14,536
<b>TOTAL THIRD PARTY PAYMENTS</b>	<b>15,409</b>

### SUPPORT SERVICES

Professional & Engineering Services	31
Admin Recharge	3,360
Central Support	0
<b>TOTAL SUPPORT SERVICES</b>	<b>3,391</b>

**CAPITAL FINANCING/CAPITAL CHARGES 3,489**

**CFCR 0**

**GROSS EXPENDITURE 87,255**

### INCOME

Capital	1,197
Internal Recharges	12,447
Other Grant Income/Subsidy	573
Fees & Charges	13,784
Contract Income/External Work	0
<b>TOTAL INCOME</b>	<b>28,001</b>

**NET EXPENDITURE 59,254**

Through its Corporate and Community Plans, the Council has articulated a vision of ".....a confident and ambitious Perth & Kinross with a strong identity and clear outcomes that everyone works together to achieve. Our area will be vibrant and successful; a safe, secure and healthy environment; and a place where people and communities are nurtured and supported."

To translate this vision into reality and to sustain it the Environment Service's primary purpose is "to create a safe, secure and welcoming environment as the foundation on which a prosperous, sustainable and inclusive economy can be built."

Our Key Service Objectives are:

1. To promote sustainable development
2. To develop and support a thriving and inclusive economy and promote Perth & Kinross as a place to live, work and visit
3. To manage, maintain and enhance the public realm and provide safe and convenient access for all users
4. To protect and promote the health, safety and well being of communities
5. To provide efficient and effective service delivery

# CORPORATE & DEMOCRATIC SERVICES

## SUMMARY

	2017/18 FINAL BUDGET £'000
<b>STAFF COSTS</b>	
Chief Officials	591
-Gross Pay	591
-Supn	62
-NI	53
Single Status	9,404
-Gross Pay	9,404
-Supn	1,661
-NI	961
Councillors	865
-Gross Pay	865
-Supn	118
-NI	82
Pensions	0
Overtime	23
Slippage	(370)
Other Staff Costs	791
<b>TOTAL STAFF COSTS</b>	<b>14,241</b>
<b>PROPERTY COSTS</b>	
Non Domestic Rates	33
Energy Costs	0
Property Insurance	0
Cleaning	18
Metered Water	0
Property Maintenance	0
Other Property Costs	8
<b>TOTAL PROPERTY COSTS</b>	<b>59</b>
<b>SUPPLIES &amp; SERVICES</b>	
Catering	35
Admin Insurance	0
Other Supplies & Services	4,662
<b>TOTAL SUPPLIES &amp; SERVICES</b>	<b>4,697</b>
<b>TRANSPORT COSTS</b>	
Travel & Subsistence	88
Transport Insurance	0
Car Allowances	10
Contract Car Hire	6
Vehicle Maintenance	0
Other Transport Costs	24
<b>TOTAL TRANSPORT COSTS</b>	<b>128</b>
<b>TRANSFER PAYMENTS</b>	
	<b>0</b>
<b>THIRD PARTY PAYMENTS</b>	
Payments to Contractors	18
Other Third Party Payments	952
<b>TOTAL THIRD PARTY PAYMENTS</b>	<b>970</b>
<b>SUPPORT SERVICES</b>	
Corporate Network	0
Property Rental	0
IST Recharge	0
Central Support	0
<b>TOTAL SUPPORT SERVICES</b>	<b>0</b>
<b>CAPITAL FINANCING/CAPITAL CHARGES</b>	
	<b>0</b>
<b>CFCR</b>	
	<b>0</b>
<b>GROSS EXPENDITURE</b>	<b>20,095</b>
<b>INCOME</b>	
Internal Recharges	680
Other Grant Income/Subsidy	10
Fees & Charges	1,166
Contract Income/External Work	80
<b>TOTAL INCOME</b>	<b>1,936</b>
<b>NET EXPENDITURE</b>	<b>18,159</b>

Overall the role of Corporate & Democratic Services is to ensure that the Council meets changing strategic and operational challenges; to support services in managing resources and corporate governance and to focus on continuous improvement in the services we are delivering.

This page summarises the various budgets within Corporate & Democratic Services. The activities included are: Core Costs; Legal Services; Finance; Democratic Services; Human Resources; Information Technology; Strategic Commissioning; Organisational Development; and Community Planning.

The budget for the Chief Executive is held within Core Costs. The Chief Executive is responsible for the effective strategic management of the Council.

# CULTURE SERVICES

## SUMMARY

	2017/18 FINAL BUDGET £'000
<b>STAFF COSTS</b>	
Chief Officials	82
-Gross Pay	82
-Supn	14
-NI	10
Single Status	19
-Gross Pay	19
-Supn	3
-NI	1
Teachers	0
-Gross Pay	0
-Supn	0
-NI	0
Pensions	0
Overtime	0
Supply Cover	0
Slippage	(4)
Other Staff Costs	0
<b>TOTAL STAFF COSTS</b>	<b>125</b>
<b>PROPERTY COSTS</b>	
Non Domestic Rates	0
Energy Costs	0
Unitary Charge	0
Property Insurance	0
Cleaning	40
Metered Water	0
Property Maintenance	0
Other Property Costs	17
<b>TOTAL PROPERTY COSTS</b>	<b>57</b>
<b>SUPPLIES &amp; SERVICES</b>	
Catering	0
Admin Insurance	0
Other Supplies & Services	281
<b>TOTAL SUPPLIES &amp; SERVICES</b>	<b>281</b>
<b>TRANSPORT COSTS</b>	
Travel & Subsistence	0
Transport Insurance	0
Car Allowances	1
Contract Car Hire	0
Vehicle Maintenance	0
Pupil Transport	0
Other Transport Costs	0
<b>TOTAL TRANSPORT COSTS</b>	<b>1</b>
<b>TRANSFER PAYMENTS</b>	
	<b>0</b>
<b>THIRD PARTY PAYMENTS</b>	
Payments to Contractors	0
Other Third Party Payments	9,706
<b>TOTAL THIRD PARTY PAYMENTS</b>	<b>9,706</b>
<b>SUPPORT SERVICES</b>	
Corporate Network	0
Property Rental	0
IST Recharge	0
Central Support	0
<b>TOTAL SUPPORT SERVICES</b>	<b>0</b>
<b>CAPITAL FINANCING/CAPITAL CHARGES</b>	
	<b>0</b>
<b>CFCR</b>	
	<b>0</b>
<b>GROSS EXPENDITURE</b>	<b>10,170</b>
<b>INCOME</b>	
Internal Recharges	0
Other Grant Income/Subsidy	356
Fees & Charges	0
Contract Income/External Work	0
<b>GROSS INCOME</b>	<b>356</b>
<b>NET EXPENDITURE</b>	<b>9,814</b>

Culture Services comprises of the Arms Length Organisations (ALEOs) contributions for: Culture Perth & Kinross; Horsecross Arts; and Live Active Leisure which provide cultural and sports provision on behalf of Perth & Kinross Council. The Head of Culture & Public Sector Reform is responsible for the Council's "City of Culture 2021" bid and is the contract monitoring officer for the above ALEOs.



# HOUSING REVENUE ACCOUNT

	<b>2017/18 FINAL BUDGET £'000</b>
<b>STAFF COSTS</b>	
Chief Officials -Gross Pay	0
-Supn	0
-NI	0
Single Status -Gross Pay	4,662
-Supn	893
-NI	417
Craft Workers -Gross Pay	1,501
-Supn	155
-NI	137
Pensions	100
Overtime	92
Slippage	(200)
General Fund Recharge	897
Other Staff Costs	231
<b>TOTAL STAFF COSTS</b>	<b>8,885</b>
<b>PROPERTY COSTS</b>	
Non Domestic Rates	174
Rents	80
Water & Sewage	3
Energy Costs	307
Property Insurance	415
Cleaning	64
Property Maintenance	3,640
Other Property Costs	1,254
<b>TOTAL PROPERTY COSTS</b>	<b>5,937</b>
<b>SUPPLIES &amp; SERVICES</b>	
Other Supplies & Services	1,425
<b>TOTAL SUPPLIES &amp; SERVICES</b>	<b>1,425</b>
<b>TRANSPORT COSTS</b>	
Travel & Subsistence	87
Car Allowances	0
Other Transport Costs	512
<b>TOTAL TRANSPORT COSTS</b>	<b>599</b>
<b>TRANSFER PAYMENTS</b>	<b>78</b>
<b>THIRD PARTY PAYMENTS</b>	
Other Third Party Payments	95
<b>TOTAL THIRD PARTY PAYMENTS</b>	<b>95</b>
<b>SUPPORT SERVICES</b>	
Strategy & Support	383
Corporate Recharge	1,562
<b>TOTAL SUPPORT SERVICES</b>	<b>1,945</b>
<b>CAPITAL FINANCING/CAPITAL CHARGES</b>	<b>6,630</b>
<b>CFCR</b>	<b>2,857</b>
<b>GROSS EXPENDITURE</b>	<b>28,451</b>
<b>INCOME</b>	
Internal Recharges	1,254
Council House Rents	25,785
Other Rental Income	1,361
I.O.R.B.	51
<b>TOTAL INCOME</b>	<b>28,451</b>
<b>NET EXPENDITURE</b>	<b>0</b>

The Housing Revenue Account (HRA) is required by law to be held separately from the General Fund, but has been included in this volume for completeness. It records the revenue transactions to achieve the Council's aim of providing good quality housing at affordable rents for the Council's tenants.

The HRA records revenue transactions on the building, maintenance and management of Council housing and has been prepared in accordance with the Housing Acts and in line with Scottish Government directives. The Account requires to be self financing with the full balance of net expenditure met solely from the resources of Council house tenants, principally rents. The Budget is therefore shown on an estimated outturn basis.

The Council has already built 214 affordable homes with additional new build of approximately 80 affordable homes per annum budgeted for in future years, along with investment to increase the Council house stock through buying back more housing from the open market. All revenue costs associated with the current new build and buy back programme have been fully reflected in the budget.

The main objectives of the Council's role as landlord are:-

- To make sure tenants live in a secure environment in quality and cost effective housing.
- To work with tenants to provide a comprehensive local service responsive to their needs.
- To maintain and improve housing stock via a responsive repairs service, complementing a prioritised investment programme.

# COMMON GOOD FUNDS 2017/18 BUDGET

<b>Total 2016/17 £'000</b>		<b>Perth £'000</b>	<b>Aberfeldy £'000</b>	<b>Auchterarder £'000</b>	<b>Crieff £'000</b>	<b>Total £'000</b>
	<b>EXPENDITURE</b>					
	<b>Property Costs</b>					
96.5	Repairs & Maintenance of Buildings	42.2	0.0	2.0	0.0	44.2
1.0	Rents, Rates & Feu Duties	1.0	0.0	0.0	0.0	1.0
	<b>Other Supplies and Services</b>					
161.8	Grants to Organisations & Individuals	115.0	0.8	10.0	1.0	126.8
10.5	Other Expenses(Incl Admin cost)	10.5	0.0	0.0	0.0	10.5
	<b>Christmas Events</b>					
2.3	Electricity	0.3	0.0	2.0	0.0	2.3
39.0	Switch on Ceremony	40.0	0.0	0.0	0.0	40.0
23.0	Erect, Dismantle & Maintain Lights	23.0	0.0	0.0	0.0	23.0
14.0	Rents, Rates & Feu Duties	14.0	0.0	0.0	0.0	14.0
<b>348.1</b>	<b>Total Estimated Expenditure</b>	<b>246.0</b>	<b>0.8</b>	<b>14.0</b>	<b>1.0</b>	<b>261.8</b>
	<b>INCOME</b>					
258.6	Rent - Land and Buildings	236.5	0.0	21.0	1.6	259.1
1.4	Fishing Permits	1.4	0.0	0.0	0.0	1.4
13.4	Interest on Investments	11.0	0.8	2.5	0.0	14.3
<b>273.4</b>	<b>Total Estimated Income</b>	<b>248.9</b>	<b>0.8</b>	<b>23.5</b>	<b>1.6</b>	<b>274.8</b>
<b>(74.7)</b>	<b>Estimated Surplus/(Deficit)</b>	<b>2.9</b>	<b>0.0</b>	<b>9.5</b>	<b>0.6</b>	<b>13.0</b>

Perth & Kinross Council administers the Common Good Funds of the former 10 burghs within its boundaries. These receive no financial support from the General Fund.

The largest fund is Perth Common Good Fund with revenue income of £249,000, generated principally from rent of land and buildings. The fund has budgeted to expend £246,000 the majority of which relates to the repairs and maintenance of properties, grants to organisations and individuals and funding for the Perth Christmas Events programme.

In general terms Common Good Funds are specifically aimed at helping the Communities of their respective areas. This help is governed however by the income generated by each fund and as a result there is little or no activity on certain funds.

Note: No budgets are approved for Common Good Funds in Abernethy, Alyth, Blairgowrie, Coupar Angus, Kinross and Pitlochry due to the low volume of transactions on these funds.

# **PERTH AND KINROSS COUNCIL**

## **CAPITAL BUDGET 2017 - 2023**

### **FOREWORD BY HEAD OF FINANCE**

#### **Introduction**

The Council's Capital Budget funds expenditure on the purchase, improvement and enhancement of assets which provide benefit to the community for many years to come – such as schools, roads and housing. In line with Scottish Government regulations, the Council's Capital Budget is managed as two separate programmes:

- 1) The Composite Capital Programme, which deals with the funding of Capital Expenditure on General Fund Services.
- 2) The Housing Investment Programme.

For the purpose of this volume, separate explanations of these two areas of expenditure are provided. The Council's Capital plans are regulated by reference to the Prudential Code, under the Local Government (Scotland) Act 2003.

#### **Sources of Capital Funding**

The Composite Capital Programme is funded via:

- Borrowing – The Prudential Code allows the Council flexibility in deciding the size of its Capital Budget and how this Budget will be financed. The basic principle of the Code is that local authorities are free to invest in capital projects as long as their capital spending plans are affordable, prudent and sustainable. The Code sets out the Indicators that the Council must use, and the factors that it must take into account, to demonstrate that it has fulfilled this objective. Using these indicators, the Council will determine how much it can afford to borrow and therefore, allocate to capital expenditure.
- Capital Grants from the Scottish Government, distributed as a block allocation for the Council to spend in accordance with its priorities, and smaller 'ring-fenced' grants for specific policy areas.
- Capital Receipts from the sale of surplus Council assets and other miscellaneous capital receipts such as the principal repayment of housing advances.
- Third Party Contributions from, for example, community groups, the National Lottery Boards and developers.
- Revenue Budget Contributions from individual Council Services. Such expenditure is referred to as Capital Financed from Current Revenue (CFCR).

### **Summary of Capital Resources 2017-2023**

The estimated Capital Resources for each area of the Composite Capital Programme are summarised in the table below:

<b>Estimated Capital Resources</b>	<b>2017/18</b>	<b>2018/19</b>	<b>2019/20</b>	<b>2020/21</b>	<b>2021/22</b>	<b>2022/23</b>
	<b>£'000</b>	<b>£'000</b>	<b>£'000</b>	<b>£'000</b>	<b>£'000</b>	<b>£'000</b>
New Borrowing	60,011	56,909	78,011	66,008	62,482	25,845
Capital Grants:-						
Block Allocation	16,047	14,655	11,625	23,886	22,936	12,852
Cycling, Walking and Safer Streets	205	221	221	200	200	200
Capital Receipts	3,456	2,559	1,292	433	474	854
Contributions	9,184	4,193	6,990	5,310	2,010	2,020
<b>Total Estimated Gross Capital Resources</b>	<b>88,903</b>	<b>78,537</b>	<b>98,139</b>	<b>95,837</b>	<b>88,102</b>	<b>41,771</b>

### **Composite Capital Programme**

On 22 June 2016 the Council approved a Composite Capital Programme for the seven financial years 2016/17, 2017/18, 2018/19, 2019/20, 2020/21, 2021/22 and 2022/23. Revisions to this programme have subsequently been considered by the Strategic Policy & Resources Committee.

The estimated available resources approved by the Strategic Policy & Resources Committee for the six financial years from 2017/18 to 2022/23 are summarised in the above table and the detailed project expenditure, shown by each Service, is shown on pages 34 to 46 of this volume.

**Composite Capital Programme Priorities**

In selecting projects for inclusion in the Capital Budget, the Council undergoes a process of ranking each proposed project against specific criteria. These criteria have been designed to ensure that the projects meet the Council’s objectives and priorities and ensure best value and efficiency in the use of the Council’s assets and in the delivery of Council services. Only those projects that best meet these criteria, within the available resources, are included in the approved budget.

The attached six year Revised Capital Budget for 2017/18 to 2022/23 includes budgeted expenditure of around £124M on School Improvements & Upgrades, £172M on Roads & Infrastructure projects, £57M on Cultural & City Centre projects, £42M on Flood Prevention Schemes, £24M on Community Greenspace & Recreational Facilities and £6M on Housing & Community Care projects.

**Housing Investment Programme 2017-2023**

**Sources of Capital Funding**

The Prudential Borrowing Regime and Capital Receipts

In line with the principles set out in the introduction, the funding arrangements in respect of the Housing Investment Programme are governed by the application of the Prudential Code. This approach is underpinned by a 30 year HRA Business Plan which determines the level of investment required in the Council’s housing stock and hence the annual requirement for net borrowing. Provided that the proposed borrowing is determined to be affordable, prudent and sustainable, the cost is met entirely from within the resources of the Housing Revenue Account.

Contribution from the Housing Revenue Account

The Council may also fund capital expenditure directly from the Housing Revenue Account (HRA) in the form of Capital Financed from Current Revenue (CFCR), the use of balances, or through funding operating leases of assets.

**Housing Investment Programme Budget 2017/18**

The Council’s Housing & Health Committee approved a planned 2017/18 Housing Investment Programme Budget of £19.629m. The financing of this budget is summarised below:

	£m
Capital Financed from Current Revenue (CFCR)	2.857
Prudential Borrowing	<u>16.772</u>
2017/18 Investment Budget	<u><u>19.629</u></u>

## **Housing Investment Programme Priorities 2017-2023**

The Housing Investment Programme for 2017-2023 is presented on page 47 of this volume and is funded through CFCR and borrowing. This shows the approved budget for 2017/18 and the proposed budget for the years 2018-2023.

The Plan reflects the Council's overall priorities for the Housing Investment Programme. These priorities are:

- Central heating renewal and rewiring
- Double glazing
- Installation of controlled door entry systems
- Kitchen and bathroom replacement
- External fabric repairs
- Energy efficiency works
- Multi storey flats – improvements to communal areas, fire safety and window replacement
- Environmental Improvements
- Fire Precaution measures

## **New Council Housing Programme**

The Council has been continuing to increase its housing stock in three key ways: new build programme, buyback scheme and renovation of existing HRA properties.

In summary, by the end of March 2017, 564 affordable houses have been built in Perth & Kinross since 2011. Of this number, a total of 214 have been built by the Council with the balance being built by other Registered Social Landlords (RSL's). In addition, 100 former council houses have been purchased and 12 properties converted into flats for social rent. Further information is provided below.

### **Building new houses for social rent**

During 2008, the Scottish Government announced plans to provide grants to local authorities to support new-build Council housing and Perth and Kinross Council has successfully obtained grant awards each year of the funding programme.

The aim of the Council's new build housing programme is to provide high quality affordable housing within areas of high demand to meet housing need. The first 8 phases are summarised below:-

- Phase 1 - 6 houses at Letham in Perth and 20 houses at Methven
- Phase 2 - 10 houses at Friarton in Perth
- Phase 3 - a further 10 houses at Methven, 19 houses at Alyth, 10 houses at Scone and 6 houses at Pitlochry
- Phase 4 - a further 10 houses at Scone, 12 houses at Pitlochry and 17 houses at Blairgowrie
- Phase 5 – 16 houses at Jeanfield Road in Perth and 8 houses at Inchturie
- Phase 6 – a further 14 houses at Jeanfield Road in Perth, a further 11 houses at Alyth, 12 houses at Auchterarder, 16 houses at Balbeggie and 7 houses at Old Mill Road, Rattray

- Phase 7 – a further 10 houses at Auchterarder and 8 houses at Glenearn Road, Perth (Glenearn Road now moved to Phase 8)
- Phase 8 – 16 houses at Nimmo Avenue in Perth, 8 houses at Cairns Crescent, in Perth and 20 houses at Birch Avenue in Scone

Additional investment of £15 million was included in the capital programme last financial year to increase the overall capacity to approximately 80 houses per annum during the period 2017/18 to 2021/22. This additional investment will be allocated to year 5 of the Capital Investment Programme and drawn down as and when development opportunities arise when the Local Development Plan releases land for house building.

The Council's new build programme is also being financed through Prudential Borrowing together with Council Tax Income on Second Homes, which may be used under the Council Tax (Discount for Unoccupied Dwellings) (Scotland) Regulations 2005 to support the provision of affordable housing.

### **Purchasing former Council houses (buybacks)**

The HRA Capital Investment Programme also includes funding for increasing the Council house stock by purchasing houses through the open market. In total, 100 houses have been purchased by the Council at a cost of approximately £10 million (including the upgrading to SHQS). The purchase of the 100 houses has facilitated a further 109 moves through the resulting vacancy chains, supporting people into more suitable accommodation.

In response to tenants' priorities to increase housing stock for rent it is proposed to continue the level of funding allocated for buy-backs of £4.3 million over the next 5 years. This funding will be accelerated as and when required as properties become available to purchase.

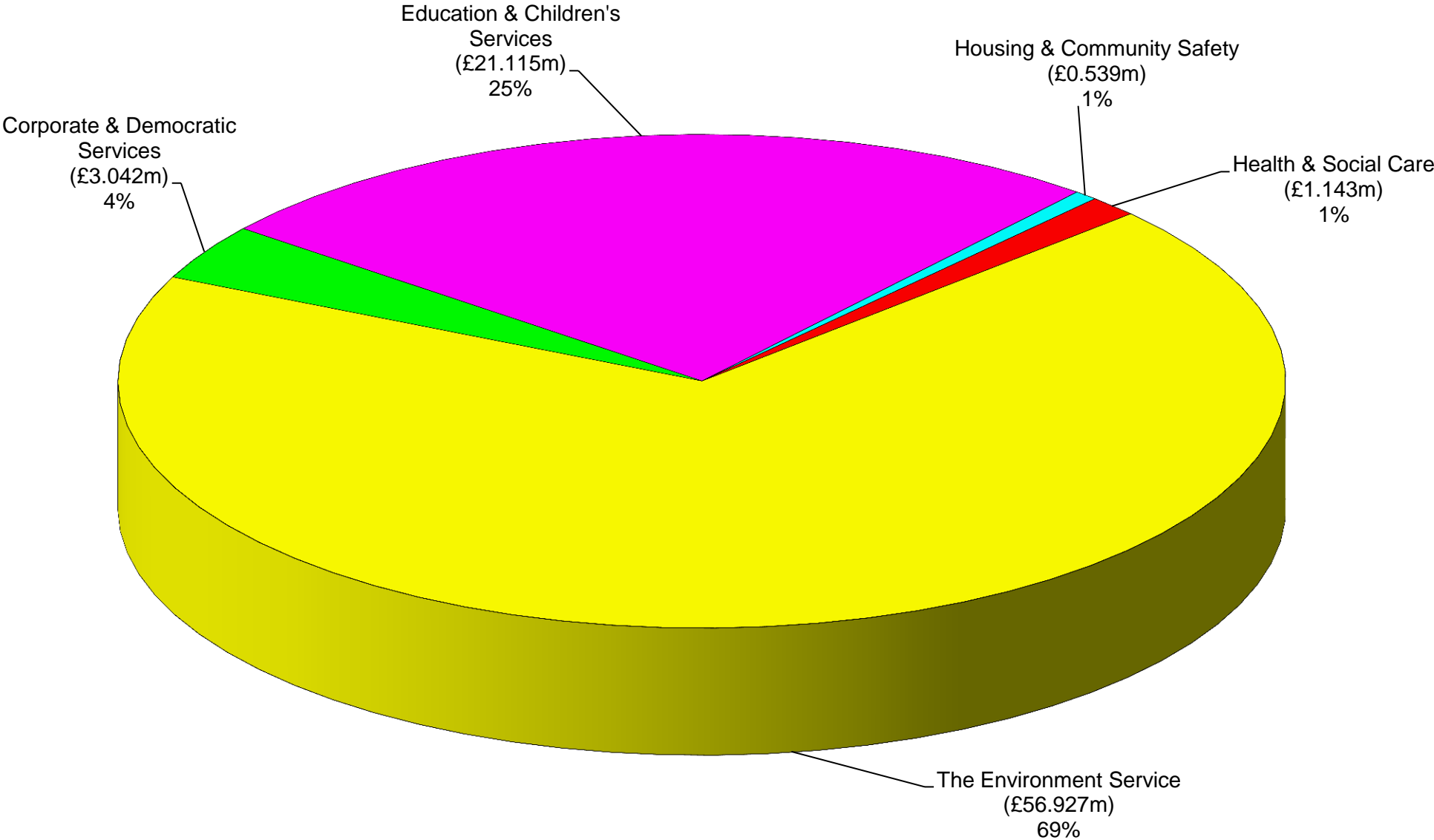
### **Renovation of HRA properties**

In addition to building new houses for social rent and purchasing former Council houses, the service has recently renovated and converted 12 properties in Perth and created 22 flats for social rent, adding to the housing stock. There was Scottish Government funding available to support these conversions.

The Service will review the 30 Year Housing Investment Business Plan, incorporating the updated stock condition survey to ensure that the required future level of investment in Council properties can be met including any future Scottish Government directives.

# 2017/18 TOTAL NET COMPOSITE CAPITAL BUDGET

Total - £82.766 million

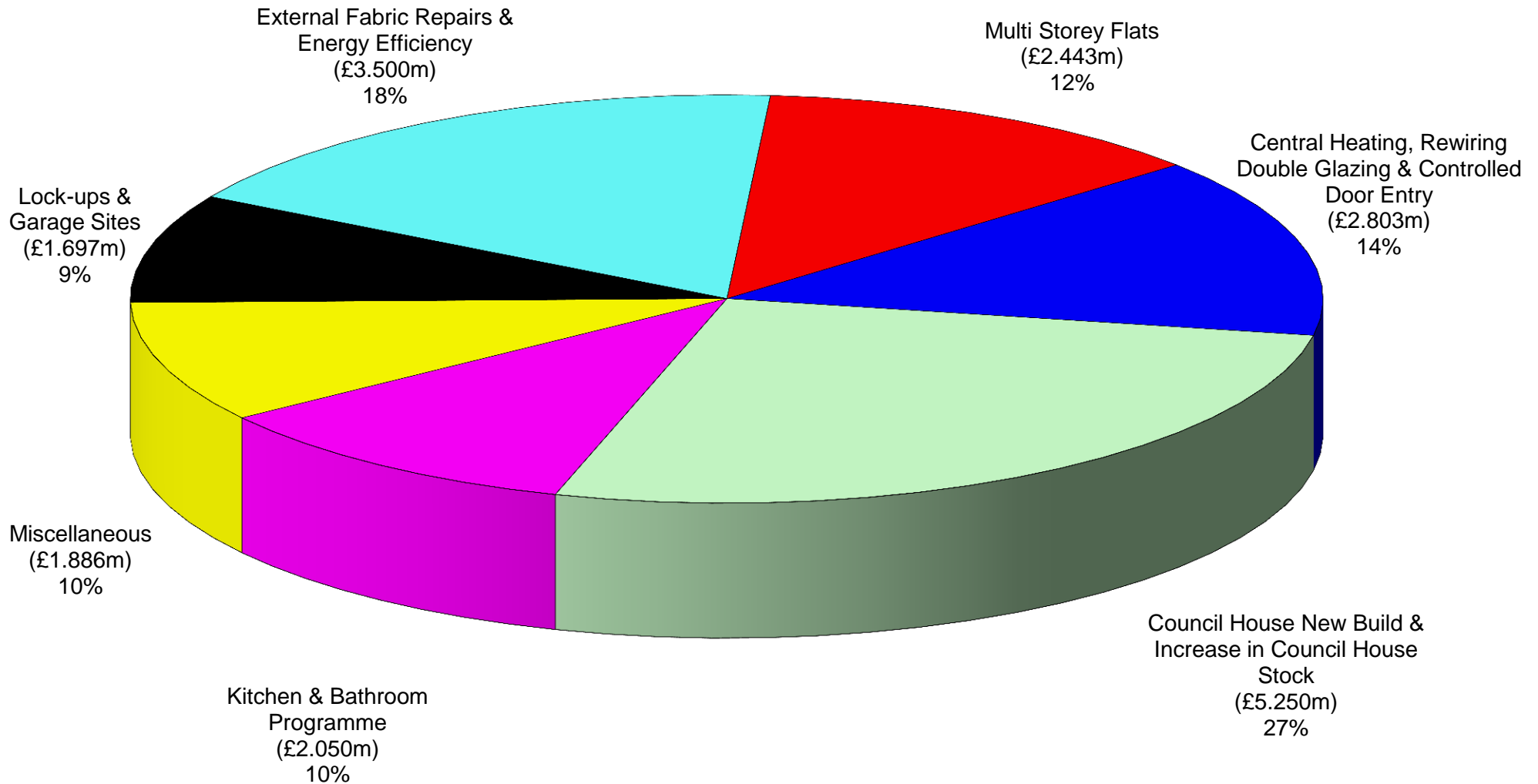




# 2017/18 HOUSING INVESTMENT PROGRAMME

Projects Funded From Borrowing & CFCR

£19.629 million



# CAPITAL BUDGET 2017 - 2023

## SERVICE BUDGETS

<b><u>SERVICE</u></b>	<b><u>PAGE NO</u></b>
SUMMARY (EXC HOUSING INVESTMENT PROGRAMME)	34
EDUCATION & CHILDREN'S SERVICES	35
THE ENVIRONMENT SERVICE	37
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HOUSING & COMMUNITY SAFETY	45
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**PERTH & KINROSS COUNCIL**

**APPROVED COMPOSITE CAPITAL BUDGET 2017/18 to 2022/23**

**SUMMARY OF NET EXPENDITURE**

<b>SERVICE</b>	<b>Approved Budget</b>	<b>Approved Budget</b>	<b>Approved Budget</b>	<b>Approved Budget</b>	<b>Approved Budget</b>	<b>Approved Budget</b>	<b>Approved Total Budget</b>
	<b>2017/18 (£'000)</b>	<b>2018/19 (£'000)</b>	<b>2019/20 (£'000)</b>	<b>2020/21 (£'000)</b>	<b>2021/22 (£'000)</b>	<b>2022/23 (£'000)</b>	<b>2017/18- 2022/23 (£'000)</b>
EDUCATION & CHILDREN'S SERVICES	21,115	13,077	35,854	21,733	23,459	18,394	133,632
THE ENVIRONMENT SERVICE	56,927	56,094	54,175	67,783	61,521	19,710	316,210
HEALTH & SOCIAL CARE	1,143	3,163	250	250	250	250	5,306
HOUSING & COMMUNITY SAFETY	539	130	130	130	195	70	1,194
CORPORATE & DEMOCRATIC SERVICES	3,042	3,147	2,061	1,985	2,256	2,793	15,284
<b>TOTAL NET BUDGET</b>	<b>82,766</b>	<b>75,611</b>	<b>92,470</b>	<b>91,881</b>	<b>87,681</b>	<b>41,217</b>	<b>471,626</b>

**PERTH & KINROSS COUNCIL  
APPROVED COMPOSITE CAPITAL BUDGET 2017/18 to 2022/23**

	Approved Budget	Approved Budget	Approved Budget	Approved Budget	Approved Budget	Approved Budget	Approved Total Budget
<b><u>EDUCATION &amp; CHILDREN'S SERVICES</u></b>							
<b>PROJECT/NATURE OF EXPENDITURE</b>	<b>2017/18 (£'000)</b>	<b>2018/19 (£'000)</b>	<b>2019/20 (£'000)</b>	<b>2020/21 (£'000)</b>	<b>2021/22 (£'000)</b>	<b>2022/23 (£'000)</b>	<b>2017/18- 2022/23 (£'000)</b>
Accessibility Programme	134	150	150	255	0	0	689
Arts Strategy Phase 1 - Redevelopment of Perth Theatre Third Party Contributions	7,346 (4,839)	186 (200)	0 0	0 0	0 0	0 0	7,532 (5,039)
MIS - Procurement & Integration	46	48	49	49	74	0	266
ECS Online Payments	95	0	0	0	0	0	95
Blairgowrie Recreation Centre - Replacement	100	700	10,000	6,900	0	0	17,700
Early Learning & Childcare	0	0	2,232	0	0	0	2,232
<u>School Modernisation Programme</u>							
Modernising Primaries Programme	250	5,676	5,797	3,389	0	0	15,112
Alyth Primary School Upgrade Project	1,682	0	0	0	0	0	1,682
Blackford Primary School (Developer Contribution)	0	0	173	0	0	0	173
Kinross Primary School Upgrade Project	7,988	300	0	0	0	0	8,288
Tulloch Primary School Upgrade Project	6,801	500	0	0	0	0	7,301
<b>TOTAL CARRIED FORWARD</b>	<b>19,603</b>	<b>7,360</b>	<b>18,401</b>	<b>10,593</b>	<b>74</b>	<b>0</b>	<b>56,031</b>

**PERTH & KINROSS COUNCIL**

**APPROVED COMPOSITE CAPITAL BUDGET 2017/18 to 2022/23**

<b><u>EDUCATION &amp; CHILDREN'S SERVICES</u></b>	<b>Approved Budget</b>	<b>Approved Budget</b>	<b>Approved Budget</b>	<b>Approved Budget</b>	<b>Approved Budget</b>	<b>Approved Budget</b>	<b>Approved Total Budget</b>
<b>PROJECT/NATURE OF EXPENDITURE</b>	<b>2017/18 (£'000)</b>	<b>2018/19 (£'000)</b>	<b>2019/20 (£'000)</b>	<b>2020/21 (£'000)</b>	<b>2021/22 (£'000)</b>	<b>2022/23 (£'000)</b>	<b>2017/18-2022/23 (£'000)</b>
<b>TOTAL BROUGHT FORWARD</b>	<b>19,603</b>	<b>7,360</b>	<b>18,401</b>	<b>10,593</b>	<b>74</b>	<b>0</b>	<b>56,031</b>
Oudenarde - New Primary School Development	0	0	0	0	0	4,617	4,617
Third Party Contribution from Developers	(500)	0	0	0	0	0	(500)
North/West Perth - New Primary School	0	0	0	0	500	8,500	9,000
North Perth Primary School Replacement	0	200	12,000	3,800	0	0	16,000
Pitlochry Primary School - Replacement	0	250	750	5,000	7,800	0	13,800
Modernising Secondaries Programme	614	167	1,053	1,090	0	0	2,924
Technology Upgrades	625	500	500	500	325	0	2,450
Perth Academy - New Sport Facilities	423	500	0	0	0	0	923
Perth Academy - Refurbishments	125	150	200	750	4,760	5,277	11,262
Perth Grammar School - Upgrade Programme (Phase 3)	0	3,950	2,950	0	0	0	6,900
Perth Grammar School - New Reception Area	150	0	0	0	0	0	150
Perth High School Upgrade Project	75	0	0	0	0	0	75
Perth High School - New School Investment	0	0	0	0	10,000	0	10,000
<b>TOTAL</b>	<b>21,115</b>	<b>13,077</b>	<b>35,854</b>	<b>21,733</b>	<b>23,459</b>	<b>18,394</b>	<b>133,632</b>

**PERTH & KINROSS COUNCIL**  
**APPROVED COMPOSITE CAPITAL BUDGET 2017/18 to 2022/23**

<b><u>THE ENVIRONMENT SERVICE</u></b>	<b>Approved Budget</b>	<b>Approved Budget</b>	<b>Approved Budget</b>	<b>Approved Budget</b>	<b>Approved Budget</b>	<b>Approved Budget</b>	<b>Approved Total Budget</b>
<b>PROJECT/NATURE OF EXPENDITURE</b>	<b>2017/18 (£'000)</b>	<b>2018/19 (£'000)</b>	<b>2019/20 (£'000)</b>	<b>2020/21 (£'000)</b>	<b>2021/22 (£'000)</b>	<b>2022/23 (£'000)</b>	<b>2017/18-2022/23 (£'000)</b>
<u>Traffic &amp; Road Safety</u>							
Road Safety Initiatives (20mph zones etc)	75	50	50	50	50	50	325
Road Safety Initiatives	721	720	0	0	0	0	1,441
Vehicle Activation Signs	180	0	0	0	0	0	180
Cycling Walking & Safer Streets	205	221	221	200	200	200	1,247
Scottish Government Grant - Cycling Walking Safer Streets	(205)	(221)	(221)	(200)	(200)	(200)	(1,247)
Car Parking - Additional Capital Grant	250	0	0	0	0	0	250
<u>Asset Management - Roads &amp; Lighting</u>							
Structural Maintenance	8,848	8,272	6,750	6,800	6,800	6,800	44,270
Street Lighting - Renewals/Upgrading/Unlit Areas	155	161	161	150	0	0	627
Traffic Signals - Renewals/Upgrading	81	65	63	65	65	67	406
Unadopted Roads & Footways (Match Funding)	154	0	0	0	0	0	154
Third Party Contributions	(37)	0	0	0	0	0	(37)
Footways	461	435	435	435	435	435	2,636
Road Safety Barriers	50	50	50	0	0	0	150
<u>Asset Management - Bridges</u>							
Port Na Craig Footbridge - Assess & Strengthening	18	0	0	0	0	0	18
Revenue Contribution	(5)	0	0	0	0	0	(5)
Bridge Refurbishment Programme	0	87	375	375	375	375	1,587
Short Span Bridge Replacement Programme	89	122	0	0	0	0	211
<b>TOTAL CARRIED FORWARD</b>	<b>11,040</b>	<b>9,962</b>	<b>7,884</b>	<b>7,875</b>	<b>7,725</b>	<b>7,727</b>	<b>52,213</b>

PERTH & KINROSS COUNCIL

APPROVED COMPOSITE CAPITAL BUDGET 2017/18 to 2022/23

<b><u>THE ENVIRONMENT SERVICE</u></b>	<b>Approved Budget</b>	<b>Approved Budget</b>	<b>Approved Budget</b>	<b>Approved Budget</b>	<b>Approved Budget</b>	<b>Approved Budget</b>	<b>Approved Total Budget</b>
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<b>TOTAL BROUGHT FORWARD</b>	<b>11,040</b>	<b>9,962</b>	<b>7,884</b>	<b>7,875</b>	<b>7,725</b>	<b>7,727</b>	<b>52,213</b>
West of Fearnan Culvert	170	0	0	0	0	0	170
Vehicular Bridge Parapets Programme - Assess & Upgrade	74	50	50	0	0	0	174
<u>Improvement Schemes</u>							
New Rural Footways	53	0	0	0	0	0	53
A9/A85 Road Junction Improvements	13,027	17,406	0	0	0	0	30,433
Road Improvements due to A9 Dualling	0	0	250	500	0	0	750
Perth Transport Futures	2,225	740	20,025	25,000	30,000	0	77,990
A977 Upgrades	95	500	0	0	0	0	595
<u>Rural Flood Mitigation Schemes</u>							
Almondbank Flood Prevention Scheme	11,690	0	0	0	0	0	11,690
Priority Flood Prevention Works							
- Comrie	475	520	520	11,901	11,189	0	24,605
- Milnathort	85	55	1,629	10	0	0	1,779
- South Kinross	145	95	150	1,386	1,386	0	3,162
- Scone	0	75	45	495	30	0	645
<b>TOTAL CARRIED FORWARD</b>	<b>39,079</b>	<b>29,403</b>	<b>30,553</b>	<b>47,167</b>	<b>50,330</b>	<b>7,727</b>	<b>204,259</b>

**PERTH & KINROSS COUNCIL**  
**APPROVED COMPOSITE CAPITAL BUDGET 2017/18 to 2022/23**

<b><u>THE ENVIRONMENT SERVICE</u></b>	<b>Approved Budget</b>	<b>Approved Budget</b>	<b>Approved Budget</b>	<b>Approved Budget</b>	<b>Approved Budget</b>	<b>Approved Budget</b>	<b>Approved Total Budget</b>
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<b>TOTAL BROUGHT FORWARD</b>	<b>39,079</b>	<b>29,403</b>	<b>30,553</b>	<b>47,167</b>	<b>50,330</b>	<b>7,727</b>	<b>204,259</b>
<u>Planning Conservation</u>							
Conservation of Built Heritage	60	620	0	0	0	0	680
Third Party Contribution	0	(100)	0	0	0	0	(100)
<u>City Centre Projects</u>							
Perth City Centre Projects	82	130	635	1,335	0	0	2,182
Revenue Contribution from Reserves	0	(90)	(180)	0	0	0	(270)
Mill Street Environmental Improvements	1,050	0	0	0	0	0	1,050
Revenue Contribution (Car Parking Reserve)	(135)	0	0	0	0	0	(135)
Third Party Contribution	0	0	0	0	0	0	0
Perth & Kinross Place-making:							
- St.Pauls Church	505	1,828	100	0	0	0	2,433
- Perth City Hall/Vennels	50	500	0	0	0	0	550
- Auchterarder	0	0	300	0	0	0	300
- Perth City Centre Golden Route (Rail Station)	100	500	0	0	0	0	600
- Green Network Routes	100	150	150	100	0	0	500
- Tay Street, Perth	0	0	170	500	1,200	0	1,870
- Mill Street, Perth (Phase 3) - Shared Space at Bus Station	0	50	550	0	0	0	600
- South Street, Perth - Transport Hub	0	0	0	0	200	900	1,100
Perth & Kinross Lighting Action Plan	494	1,000	1,000	1,000	1,000	500	4,994
<u>Other Planning Projects</u>							
Creative Exchange (former St.Johns Primary School)	230	2,470	0	0	0	0	2,700
Third Party Contribution	0	(350)	0	0	0	0	(350)
<u>Community Greenspace</u>							
Play Areas - Improvements Implementation Strategy	458	0	0	0	0	0	458
<b>TOTAL CARRIED FORWARD</b>	<b>42,073</b>	<b>36,111</b>	<b>33,278</b>	<b>50,102</b>	<b>52,730</b>	<b>9,127</b>	<b>223,421</b>



**PERTH & KINROSS COUNCIL**  
**APPROVED COMPOSITE CAPITAL BUDGET 2017/18 to 2022/23**

<b><u>THE ENVIRONMENT SERVICE</u></b>	<b>Approved Budget</b>	<b>Approved Budget</b>	<b>Approved Budget</b>	<b>Approved Budget</b>	<b>Approved Budget</b>	<b>Approved Budget</b>	<b>Approved Total Budget</b>
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<b>TOTAL BROUGHT FORWARD</b>	<b>42,073</b>	<b>36,111</b>	<b>33,278</b>	<b>50,102</b>	<b>52,730</b>	<b>9,127</b>	<b>223,421</b>
Friends of Park Development - MacRosty Park, Crieff	18	0	0	0	0	0	18
Community Greenspace Sites	0	783	784	784	0	0	2,351
Third Party Contribution	(8)	0	0	0	0	0	(8)
Small Parks	120	0	0	0	0	0	120
Community Greenspace Bridges	26	0	0	0	0	0	26
Core Path Implementation	42	0	0	0	0	0	42
Pitlochry Recreation Park	132	0	0	0	0	0	132
Alyth Environmental Improvements	31	410	0	0	0	0	441
Third Party Contribution	0	(33)	0	0	0	0	(33)
Parks Development - Riverside Masterplan	5	0	0	0	0	0	5
Cemetery Extensions	55	150	95	100	100	0	500
<u>Waste Strategy</u>							
Ladywell Landfill & Blairgowrie Transfer Station Regulatory Works	0	0	117	0	0	0	117
<u>Support Services</u>							
PC Replacement & IT Upgrades							
- Hardware	106	106	90	94	94	94	584
- Licenses	118	133	120	106	106	106	689
<b>TOTAL CARRIED FORWARD</b>	<b>42,718</b>	<b>37,660</b>	<b>34,484</b>	<b>51,186</b>	<b>53,030</b>	<b>9,327</b>	<b>228,405</b>

**PERTH & KINROSS COUNCIL**

**APPROVED COMPOSITE CAPITAL BUDGET 2017/18 to 2022/23**

<b><u>THE ENVIRONMENT SERVICE</u></b>	<b>Approved Budget</b>	<b>Approved Budget</b>	<b>Approved Budget</b>	<b>Approved Budget</b>	<b>Approved Budget</b>	<b>Approved Budget</b>	<b>Approved Total Budget</b>
<b>PROJECT/NATURE OF EXPENDITURE</b>	<b>2017/18 (£'000)</b>	<b>2018/19 (£'000)</b>	<b>2019/20 (£'000)</b>	<b>2020/21 (£'000)</b>	<b>2021/22 (£'000)</b>	<b>2022/23 (£'000)</b>	<b>2017/18-2022/23 (£'000)</b>
<b>TOTAL BROUGHT FORWARD</b>	<b>42,718</b>	<b>37,660</b>	<b>34,484</b>	<b>51,186</b>	<b>53,030</b>	<b>9,327</b>	<b>228,405</b>
<u>Property Division</u>							
DDA Adaptation & Alteration Works Programme	298	275	275	200	200	200	1,448
Crematorium	500	0	0	0	0	0	500
Property Compliance Works Programme	862	400	400	900	900	900	4,362
Capital Improvement Projects Programme	609	715	800	2,400	2,800	2,800	10,124
Life Expired Building Replacement Programme	222	958	0	0	0	0	1,180
Perth High School - Internal Services & Refurbishment	500	1,333	1,114	367	314	284	3,912
Pitlochry High School - Upgrade Programme	304	502	502	502	502	502	2,814
Perth Academy - Infrastructure Upgrade (Phase 3)	0	0	1,750	0	0	0	1,750
Fire Audit Works - Perth Academy, Perth High, Robert Douglas Memorial School	396	1,000	0	0	0	0	1,396
City Centre Developments - Cultural Attractions							
- City Hall	400	700	9,167	9,168	500	0	19,935
- Perth Museum & Art Gallery (PMAG)	300	400	3,868	1,932	0	0	6,500
- Collections Store	300	2,313	887	0	0	0	3,500
Third Party Contributions	0	(1,500)	(5,000)	(3,500)	0	0	(10,000)
<u>Commercial Property Investment Programme</u>							
Fonab Business Park, Pitlochry - Site Servicing & Provision of Units	0	0	626	0	0	0	626
North Muirton Industrial Estate - Site Servicing & Provision of Units	1,397	1,341	0	0	0	0	2,738
<b>TOTAL CARRIED FORWARD</b>	<b>48,806</b>	<b>46,097</b>	<b>48,873</b>	<b>63,155</b>	<b>58,246</b>	<b>14,013</b>	<b>279,190</b>

**PERTH & KINROSS COUNCIL**  
**APPROVED COMPOSITE CAPITAL BUDGET 2017/18 to 2022/23**

<b><u>THE ENVIRONMENT SERVICE</u></b>	<b>Approved Budget</b>	<b>Approved Budget</b>	<b>Approved Budget</b>	<b>Approved Budget</b>	<b>Approved Budget</b>	<b>Approved Budget</b>	<b>Approved Total Budget</b>
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<b>TOTAL BROUGHT FORWARD</b>	<b>48,806</b>	<b>46,097</b>	<b>48,873</b>	<b>63,155</b>	<b>58,246</b>	<b>14,013</b>	<b>279,190</b>
Crieff - Employment Land/Advance Unit Provision	0	397	395	0	0	0	792
Additional Infrastructure Investment - Broxden	0	50	0	0	0	0	50
Creative Industries Land/Advance Units	0	250	0	0	0	0	250
<u>Prudential Borrowing</u>							
Wheeled Bin Replacement Programme - Domestic Bins	144	100	100	100	110	100	654
Wheeled Bin Replacement Programme - Commercial Bins	12	8	7	12	12	18	69
Wheeled Bin Replacement Programme - 140L Bins	167	0	0	0	0	0	167
Recycling Containers, Oil Banks & Battery Banks - Replace Programme	89	66	56	56	60	62	389
Litter Bins	40	25	25	50	0	0	140
Smart Cities - Smart Waste	102	103	0	0	0	0	205
Third Party Contribution (EDRF)	(41)	(42)	0	0	0	0	(83)
Vehicle Replacement Programme	2,888	3,218	2,679	2,559	2,206	3,543	17,093
Capital Receipts - Vehicle Disposals	(288)	(322)	(268)	(256)	(221)	(354)	(1,709)
Energy Conservation & Carbon Reduction - Waste Reduction	6	0	0	0	0	0	6
Energy Conservation & Carbon Reduction Programme	429	390	200	0	0	0	1,019
<b>TOTAL CARRIED FORWARD</b>	<b>52,354</b>	<b>50,340</b>	<b>52,067</b>	<b>65,676</b>	<b>60,413</b>	<b>17,382</b>	<b>298,232</b>

**PERTH & KINROSS COUNCIL**  
**APPROVED COMPOSITE CAPITAL BUDGET 2017/18 to 2022/23**

<b><u>THE ENVIRONMENT SERVICE</u></b>	<b>Approved Budget</b>	<b>Approved Budget</b>	<b>Approved Budget</b>	<b>Approved Budget</b>	<b>Approved Budget</b>	<b>Approved Budget</b>	<b>Approved Total Budget</b>
<b>PROJECT/NATURE OF EXPENDITURE</b>	<b>2017/18 (£'000)</b>	<b>2018/19 (£'000)</b>	<b>2019/20 (£'000)</b>	<b>2020/21 (£'000)</b>	<b>2021/22 (£'000)</b>	<b>2022/23 (£'000)</b>	<b>2017/18-2022/23 (£'000)</b>
<b>TOTAL BROUGHT FORWARD</b>	<b>52,354</b>	<b>50,340</b>	<b>52,067</b>	<b>65,676</b>	<b>60,413</b>	<b>17,382</b>	<b>298,232</b>
Corporate Asset Management (SNAPPI)	150	0	0	0	0	0	150
POP - IT Hub, Carpentar House Essential & Improvement Works	18	0	0	0	0	0	18
Crematorium - Memorial Garden Enhancement	10	47	0	0	0	0	57
Crematorium - Abatement Works	2,415	0	0	0	0	0	2,415
Street Lighting Renewal - LED & Column Replacement	1,051	1,108	1,108	1,107	1,108	2,328	7,810
Smart Cities - Intelligent Street Lighting	218	167	0	0	0	0	385
Third Party Contribution (EDRF)	(64)	(68)	0	0	0	0	(132)
Third Party Contribution (CIF)	(15)	0	0	0	0	0	(15)
Perth Harbour - Dredging	790	0	0	0	0	0	790
Land Purchase & Development	0	0	0	1,000	0	0	1,000
Tay Heat Pump Network	0	3,500	1,000	0	0	0	4,500
Technology & Innovation Incubator Units	0	1,000	0	0	0	0	1,000
<b>TOTAL</b>	<b>56,927</b>	<b>56,094</b>	<b>54,175</b>	<b>67,783</b>	<b>61,521</b>	<b>19,710</b>	<b>316,210</b>

**PERTH & KINROSS COUNCIL**  
**APPROVED COMPOSITE CAPITAL BUDGET 2017/18 to 2022/23**

<u>Health &amp; Social Care</u>	Approved Budget	Approved Budget	Approved Budget	Approved Budget	Approved Budget	Approved Budget	Approved Budget	Approved Total Budget
PROJECT/NATURE OF EXPENDITURE	2017/18 (£'000)	2018/19 (£'000)	2019/20 (£'000)	2020/21 (£'000)	2021/22 (£'000)	2022/23 (£'000)	2022/23 (£'000)	2017/18-2022/23 (£'000)
Community Care								
Housing With Care - Communal Facilities	0	345	0	0	0	0	0	345
Beechgrove - Refurbish Communal Areas	41	200	0	0	0	0	0	241
Letham wellbeing Hub	842	2,000	0	0	0	0	0	2,842
Refurbish & Extend Lewis Place Day Care Centre for Older People	0	368	0	0	0	0	0	368
Occupational Therapy Equipment	260	250	250	250	250	250	250	1,510
<b>TOTAL</b>	<b>1,143</b>	<b>3,163</b>	<b>250</b>	<b>250</b>	<b>250</b>	<b>250</b>	<b>250</b>	<b>5,306</b>

**PERTH & KINROSS COUNCIL**  
**APPROVED COMPOSITE CAPITAL BUDGET 2017/18 to 2022/23**

<b><u>HOUSING &amp; COMMUNITY SAFETY</u></b>	<b>Approved Budget</b>	<b>Approved Budget</b>	<b>Approved Budget</b>	<b>Approved Budget</b>	<b>Approved Budget</b>	<b>Approved Budget</b>	<b>Approved Total Budget</b>
<b>PROJECT/NATURE OF EXPENDITURE</b>	<b>2017/18 (£'000)</b>	<b>2018/19 (£'000)</b>	<b>2019/20 (£'000)</b>	<b>2020/21 (£'000)</b>	<b>2021/22 (£'000)</b>	<b>2022/23 (£'000)</b>	<b>2017/18-2022/23 (£'000)</b>
<u>Travellers' Sites Regeneration</u>							
Gypsy Traveller Transit Sites	104	0	0	0	0	0	104
Developing Supported Tennancies	229	0	0	0	0	0	229
Software Licence Charges	95	90	90	90	120	70	555
Council Contact Centre	111	40	40	40	75	0	306
<b>TOTAL</b>	<b>539</b>	<b>130</b>	<b>130</b>	<b>130</b>	<b>195</b>	<b>70</b>	<b>1,194</b>

PERTH & KINROSS COUNCIL  
APPROVED COMPOSITE CAPITAL BUDGET 2017/18 to 2022/23

<u>CORPORATE &amp; DEMOCATIC SERVICES</u>	Approved Budget	Approved Budget	Approved Budget	Approved Budget	Approved Budget	Approved Budget	Approved Budget	Approved Total Budget
PROJECT/NATURE OF EXPENDITURE	2017/18 (£'000)	2018/19 (£'000)	2019/20 (£'000)	2020/21 (£'000)	2021/22 (£'000)	2022/23 (£'000)	2022/23 (£'000)	2017/18-2022/23 (£'000)
<u>Information Technology</u>								
ICT Infrastructure & Replacement & Upgrade Programme	1,679	2,282	2,061	1,985	2,256	2,793		13,056
<u>Prudential Borrowing</u>								
Online Services & MyAccount	692	418	0	0	0	0		1,110
Mobile Working Review	671	447	0	0	0	0		1,118
<b>TOTAL</b>	<b>3,042</b>	<b>3,147</b>	<b>2,061</b>	<b>1,985</b>	<b>2,256</b>	<b>2,793</b>		<b>15,284</b>

**PERTH & KINROSS COUNCIL**

**HOUSING REVENUE ACCOUNT CAPITAL INVESTMENT PROGRAMME 2017-22**

SERVICE	2017/18	2018/19	2019/20	2020/21	2021/22
	£'000	£'000	£'000	£'000	£'000
Central Heating & Rewiring	1,664	1,750	1,500	1,300	1,000
Double Glazing	650	500	300	400	200
Controlled Door Entry	489	10	10	10	10
Kitchen Programme	1,050	25	25	600	2,000
Bathroom Programme	1,000	15	15	65	25
External Fabric Repairs	1,750	1,400	1,800	1,800	1,500
Energy Efficiency	1,750	2,634	1,346	1,000	200
Multi Storey Flats	2,443	105	0	100	50
Environmental Improvements	400	200	400	400	500
Fire Precaution Measures	30	350	249	50	50
<b>STANDARD DELIVERY PLAN SUBTOTAL:</b>	<b>11,226</b>	<b>6,989</b>	<b>5,645</b>	<b>5,725</b>	<b>5,535</b>
Council House New Build - Current Programme	1,469	0	0	0	0
Council House New Build - Future Programme	2,914	2,996	3,076	3,158	18,241
Increase in Council House Stock	867	867	867	867	867
Lock-ups & Garage Sites	1,697	0	0	0	0
Major Adaptations to Council House Stock	250	250	250	250	250
Shops & Offices	70	70	50	70	50
Greyfriars	0	0	0	0	50
Sheltered Housing	100	100	25	0	25
Housing with Additional Support	576	0	0	0	0
General Capital Works	160	160	160	160	160
Replacement Lifts	0	0	150	0	0
ICT	50	50	50	50	50
Mortgage to Rent	250	250	250	250	250
<b>SUBTOTAL = TOTAL GROSS EXPENDITURE</b>	<b>19,629</b>	<b>11,732</b>	<b>10,523</b>	<b>10,530</b>	<b>25,478</b>
Less: Amount to be funded from Current Revenue (C.F.C.R.)	(2,857)	(2,827)	(3,150)	(3,624)	(3,983)
<b>PRUDENTIAL BORROWING REQUIREMENT</b>	<b>16,772</b>	<b>8,905</b>	<b>7,373</b>	<b>6,906</b>	<b>21,495</b>