



Budget 2024/25

REVENUE AND CAPITAL BUDGET 2024/25

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PERTH & KINROSS COUNCIL

REVENUE BUDGET 2024/25

FOREWORD BY THE CHIEF FINANCE OFFICER

INTRODUCTION

The Council's Revenue Budget delivers a wide range of services. This includes activities such as education; social care; environment; planning; maintaining the local road network; as well as the borrowing costs to fund the Council's capital expenditure.

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.

GENERAL FUND REVENUE BUDGET 2024/25

BACKGROUND

Perth & Kinross Council met on 28 February 2024 to set the Final Revenue Budget and Council Tax for 2024/25. In preparing Revenue Budget submissions, Services were required to identify expenditure pressures and savings proposals.

The Revenue Budget submissions were subject to scrutiny by the Executive Officer Team and were then reviewed by Elected Members. On 19 December 2023 the Scottish Government issued the Local Government Finance Settlement for 2024/25 (Circular 8/2023) which detailed grant funding from the Scottish Government for each Council. This was augmented on 29 February 2024 by the Local Government Finance (Scotland) Order 2024 (Circular 2/2024). The Finance Settlement covers 2024/25 only and no information is available from the Scottish Government for 2025/26 and beyond.

The Final Revenue Budget for 2024/25 is £467.741 million (£450.525 million in 2023/24). The 2024/25 budget is funded by Total Revenue Funding from the Scottish Government of £344.805 million (see page 6); Capital Grants of £1.6 million; Council Tax Second Home/Long Term Empty Properties surcharge of £3.338 million and single person discount of £300,000; and a net contribution from Reserves of £13.819 million.

A budgeted figure of £103.879 million is therefore levied from Council Tax. This results in a 2024/25 Band D equivalent Council Tax charge of £1,403.69. This is an increase of 0% from the figure in 2023/24 exclusive of Water and Wastewater charges which are determined separately by Scottish Water. The Council Tax calculation is set out on page 7.

Key features of the Council's 2024/25 Revenue Budget are set out in more detail below.

2024/25 BUDGETED EXPENDITURE

The budgeted revenue expenditure in 2024/25 for each of the Council's Services is summarised on page 10 and detailed in pages 11 to 34. In addition, comments on specific aspects of the Council's revenue expenditure are provided below.

Staff Costs

The 2024/25 Final Revenue Budget includes a budgeted provision of 3.0% for pay award for non-teaching and teaching staff.

Capital Financing Costs

These are the costs of financing assets owned by the Council and includes Loan Repayments; Interest Charges; and Debt Management Expenses. In 2024/25, a budget of £23.338 million is required to meet these costs.

Income from Interest on Revenue Balances generated through the Council's treasury management activities is estimated at £5.411 million in 2024/25.

2024/25 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 2024/25 are detailed below.

Total Revenue Funding

Total Revenue Funding is the term used to describe the level of local authority revenue resources which is 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 2024/25 is approximately £13.9 billion, excluding amounts held back for specific programmes. Perth & Kinross Council's Total Revenue Funding for 2024/25 is £344.805 million.

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

	<u>£m</u>
General Revenue Grant	275.847
Non-Domestic Rate Income	65.152
Ring-Fenced Grants	3.806
Total Revenue Funding	<u>344.805</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 2024/25 is £275.847 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 2024/25 has been set by the Scottish Government at 49.8p 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 within the intermediate and higher property rates. During financial year 2024/25, for properties with a rateable value between £51,001 and £100,000 this supplement is 1.3p per £; for properties with a rateable value of over £100,000 this supplement is 2.6p per £.

For financial year 2024/25 there are three separate Transitional Relief schemes in operation to provide support for those facing an increase in their rates charges. The first limits any increases due to the 2023 revaluation of all non-domestic subjects, the second supports those losing any entitlement to Small Business Bonus or Rural Relief and the third limits the charges on new entries for previously exempt commercial activities located in parks.

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 2024/25 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 £65.152 million in 2024/25.

Council Tax Charge

The net expenditure to be met from the Council Tax for 2024/25 is £103.879 million. Based upon historical collection patterns within Perth & Kinross, a non-collection rate of 1.75% has been assumed. The effective number of Band D equivalent dwellings (tax

base) in 2024/25 is therefore 74,004. Dividing the amount to be met from Council Tax by the tax base results in a 2024/25 Band D Council Tax of £1,403.69 which represents a 0% increase from the previous year. (See calculation of Council Tax on page 7).

COUNCIL HOUSING

Housing Revenue Account Budget (HRA) 2024/25

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 Communities Committee to ensure the Standard Delivery Plan is affordable and sustainable. The Housing Revenue Account (HRA) budget for 2024/25 (see page 37) has been prepared in accordance with the Housing Act and Scottish Government directives and was approved by the Housing and Social Wellbeing Committee on 24 January 2024.

As at 31 March 2024, the Council owns and lets approximately 8,053 houses. On 24 January 2024, the Housing and Social Wellbeing Committee approved a 6% rent increase for 2024/25 which resulted in the average weekly rent, based on 52 weeks, being £79.74.

The revenue balance on the Housing Revenue Account to be carried forward into 2024/25 is £2.260 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.

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.

2024/25 REVENUE BUDGET - GENERAL FUND

ANALYSIS OF BUDGETED NET EXPENDITURE BY SERVICE

SERVICE	2024/25 Final Budget	Council Tax Band D Equivalent 2024/25
	£'000	£
Education & Learning	166,774	2,253.58
Children, Families & Justice	25,284	341.66
Economy, Development & Planning	13,925	188.17
Environment & Infrastructure	34,642	468.11
Housing & Communities	17,878	241.58
Property Services	65,471	884.70
Legal & Governance	4,381	59.20
Customer & Digital Services	10,302	139.21
Strategic Planning, People & Performance	5,948	80.37
Projects & Programmes	131	1.77
Finance & Business Support	8,227	111.17
Directorate Core Costs	1,003	13.55
Sub-Total: Service Expenditure	353,966	4,783.07
CORPORATE BUDGETS		
Health & Social Care	87,498	1,182.34
Support Service External Income	(2,238)	(30.24)
Corporate Budget:		
Capital Financing Costs	16,628	224.69
Interest on Revenue Balances	(5,411)	(73.12)
Tayside Valuation Joint Board	1,328	17.94
Trading Operations Surplus	(550)	(7.43)
Un-funded Pension Costs	1,655	22.36
Apprenticeship Levy	956	12.92
Council Tax Reduction Scheme	7,400	99.98
Discretionary Relief	1,104	14.92
Leadership and procurement targets	(1,505)	(20.34)
Adjusted Net Expenditure	460,831	6,227.09
Contribution to/(from) Capital Fund	6,710	90.67
Contribution to Insurance Fund	200	2.70
Total Net Expenditure	467,741	6,320.46
To be financed by:		
General Revenue Grant	275,847	3,727.45
Ring Fenced Grant	3,806	51.43
Capital Grants	1,600	21.62
Non-Domestic Rate Income	65,152	880.38
Council Tax Income	103,879	1,403.69
Council Tax Second Home/Long Term Empty Properties	3,338	45.11
Council Tax single person discount	300	4.05
Use of Budget Flexibility & Reserves	13,819	186.73
	467,741	6,320.46

GENERAL FUND BUDGET 2020/21 TO 2024/25

Financial Year	2020/21 £'000	2021/22 £'000	2022/23 £'000	2023/24 £'000	2024/25 £'000
Net Revenue Budget	378,664	389,724	417,586	450,375	467,741
Council Tax (Second Home/Long Term Empty Properties)	(1,300)	(1,300)	(1,300)	(1,300)	(3,638)
Budget Flexibility and Reserves	(11,566)	(12,724)	(19,054)	(26,905)	(13,819)
	<u>365,798</u>	<u>375,700</u>	<u>397,232</u>	<u>422,170</u>	<u>450,284</u>
<i>Government Funding</i>					
General Revenue Grant and Ring Fenced Grant	(214,420)	(246,406)	(251,850)	(257,352)	(279,653)
Capital Grants	(1,600)	(1,600)	(1,600)	(1,600)	(1,600)
Non Domestic Rate Income	(56,569)	(34,864)	(46,141)	(60,754)	(65,152)
	<u>(272,589)</u>	<u>(282,870)</u>	<u>(299,591)</u>	<u>(319,706)</u>	<u>(346,405)</u>
Amount to be Raised from Council Tax	93,209	92,830	97,641	102,464	103,879
Band D Equivalent Number of Dwellings (Net of provision for non collection)	70,720	70,432	72,273	72,996	74,004
Band D Equivalent Council Tax	<u>£ 1,318.00</u>	<u>£ 1,318.00</u>	<u>£ 1,351.00</u>	<u>£ 1,403.69</u>	<u>£ 1,403.69</u>

HOUSING REVENUE ACCOUNT 2020/21 TO 2024/25

Financial Year	2020/21 £'000	2021/22 £'000	2022/23 £'000	2023/24 £'000	2024/25 £'000
Gross Budgeted Expenditure	30,917	31,588	32,712	33,663	36,009
Budgeted Income					
Council House Rents	(29,147)	(29,781)	(30,934)	(31,921)	(34,098)
Other Income	(1,770)	(1,807)	(1,778)	(1,742)	(1,911)
	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Net Expenditure (financed from HRA Balances)	0	0	0	0	0
Average Weekly Rent	<u>£ 70.76</u>	<u>£ 71.47</u>	<u>£ 73.61</u>	<u>£ 75.23</u>	<u>£ 79.74</u>
Scottish Average Weekly Rent	<u>£ 76.71</u>	<u>£ 77.72</u>	<u>£ 79.14</u>	<u>£ 82.07</u>	<u>£ 85.10</u>
Approximate Number of Council Houses (at 1 April of each year)	7,680	7,760	7,896	7,930	8,002

COUNCIL TAX CHARGES 2024/25

Including Water and Wastewater Charges

Property Valuation Band	Upper limit of Band £	Fraction of Band 'D' (Multiplier)	Council Tax Charge 2024/25 £	Water & Wastewater Charge £	Total Combined Charge 2024/25 £	Total Combined Charge 2023/24 £
A	27,000	240/360	935.79	364.26	1,300.05	1,270.65
B	35,000	280/360	1,091.75	424.97	1,516.72	1,482.42
C	45,000	320/360	1,247.72	485.68	1,733.40	1,694.20
D	58,000	360/360	1,403.69	546.39	1,950.08	1,905.98
E	80,000	473/360	1,844.29	667.81	2,512.10	2,458.20
F	106,000	585/360	2,280.99	789.23	3,070.22	3,006.52
G	212,000	705/360	2,748.89	910.65	3,659.54	3,586.04
H	Over 212,000	882/360	3,439.04	1,092.78	4,531.82	4,443.62

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.

BUDGETED STAFF 2024/25

(Full Time Equivalent)

	Teachers	Other Council Staff	2024/25 Total
TOTAL	1,452.6	3,732.4	5,185.0

The following abbreviations are standard throughout the Budget Volume.

FT = Full Time

PT = Part Time

FTE = Full Time Equivalent

2024/25 REVENUE BUDGET - GENERAL FUND

SUBJECTIVE ANALYSIS OF BUDGETED NET SERVICE EXPENDITURE

		2024/25 TOTAL £'000
STAFF COSTS		
Chief Officials	- Gross Pay	1,651
	- Supn	305
	- NI	20,583
Single Status	- Gross Pay	102,201
	- Supn	18,208
	- NI	10,491
Craft Workers	- Gross Pay	0
	- Supn	0
	- NI	0
Councillors	- Gross Pay	104
	- Supn	76
	- NI	0
Teachers	- Gross Pay	78,194
	- Supn	18,612
	- NI	8,984
Teachers Pensions		191
Overtime		675
Supply Cover		1,183
Slippage		(9,121)
Other Staff Costs		<u>30,752</u>
TOTAL STAFF COSTS		283,089
PROPERTY COSTS		
Non Domestic Rates		8,142
Energy		8,590
Unitary Charge		28,322
Property Insurance		1
Cleaning		5,103
Water		960
Property Maintenance		5,723
Other Property Costs		<u>2,473</u>
TOTAL PROPERTY COSTS		59,314
SUPPLIES & SERVICES		
Catering		5,002
Admin Insurance		4,332
Other Supplies & Services		<u>25,758</u>
TOTAL SUPPLIES & SERVICES		35,092
TRANSPORT COSTS		
Travel & Subsistence		306
Transport Insurance		200
Car Allowances		201
Contract Car Hire		138
Vehicle Maintenance		36
Pupil Transport		10,779
Other Transport Costs		<u>10,210</u>
TOTAL TRANSPORT COSTS		21,870
TRANSFER PAYMENTS		1,864
THIRD PARTY PAYMENTS		141,636
SUPPORT SERVICES		1,297
CAPITAL FINANCING/CAPITAL CHARGES		4,250
CFCR		0
GROSS EXPENDITURE		548,412
INCOME		
Capital		2,871
Internal Recharges		38,663
Other Grant Income/Subsidy		6,137
Fees & Charges		33,349
Resource Transfer		18,813
Contract Income/External Work		<u>27,587</u>
GROSS INCOME		127,420
NET SERVICE EXPENDITURE		420,992

EDUCATION & LEARNING

SUMMARY

	2024/25 FINAL BUDGET £'000
STAFF COSTS	
Chief Officials - Gross Pay	348
- Supn	54
- NI	44
Single Status - Gross Pay	29,998
- Supn	4,703
- NI	2,670
Teachers - Gross Pay	78,145
- Supn	18,599
- NI	8,978
Pensions	191
Overtime	2
Supply Cover	2,385
Slippage	(6,237)
Other Staff Costs	172
TOTAL STAFF COSTS	140,052
PROPERTY COSTS	
Non Domestic Rates	0
Energy Costs	0
Unitary Charge	0
Property Insurance	0
Cleaning	0
Metered Water	0
Property Maintenance	0
Other Property Costs	19
TOTAL PROPERTY COSTS	19
SUPPLIES & SERVICES	
Catering	86
Admin Insurance	0
Other Supplies & Services	5,097
TOTAL SUPPLIES & SERVICES	5,183
TRANSPORT COSTS	
Travel & Subsistence	32
Transport Insurance	77
Car Allowances	126
Contract Car Hire	138
Vehicle Maintenance	0
Pupil Transport	10,779
Other Transport Costs	53
TOTAL TRANSPORT COSTS	11,205
TRANSFER PAYMENTS	740
THIRD PARTY PAYMENTS	
Payments to Contractors	0
Other Third Party Payments	10,579
TOTAL THIRD PARTY PAYMENTS	10,579
SUPPORT SERVICES	
Corporate Network	0
Property Rental	0
IST Recharge	0
Central Support	0
TOTAL SUPPORT SERVICES	0
CAPITAL FINANCING/CAPITAL CHARGES	346
CFCR	0
GROSS EXPENDITURE	168,124
INCOME	
Internal Recharges	0
Other Grant Income/Subsidy	30
Fees & Charges	1,320
Contract Income/External Work	0
GROSS INCOME	1,350
NET EXPENDITURE	166,774

This page shows the summary budget for Education and Learning

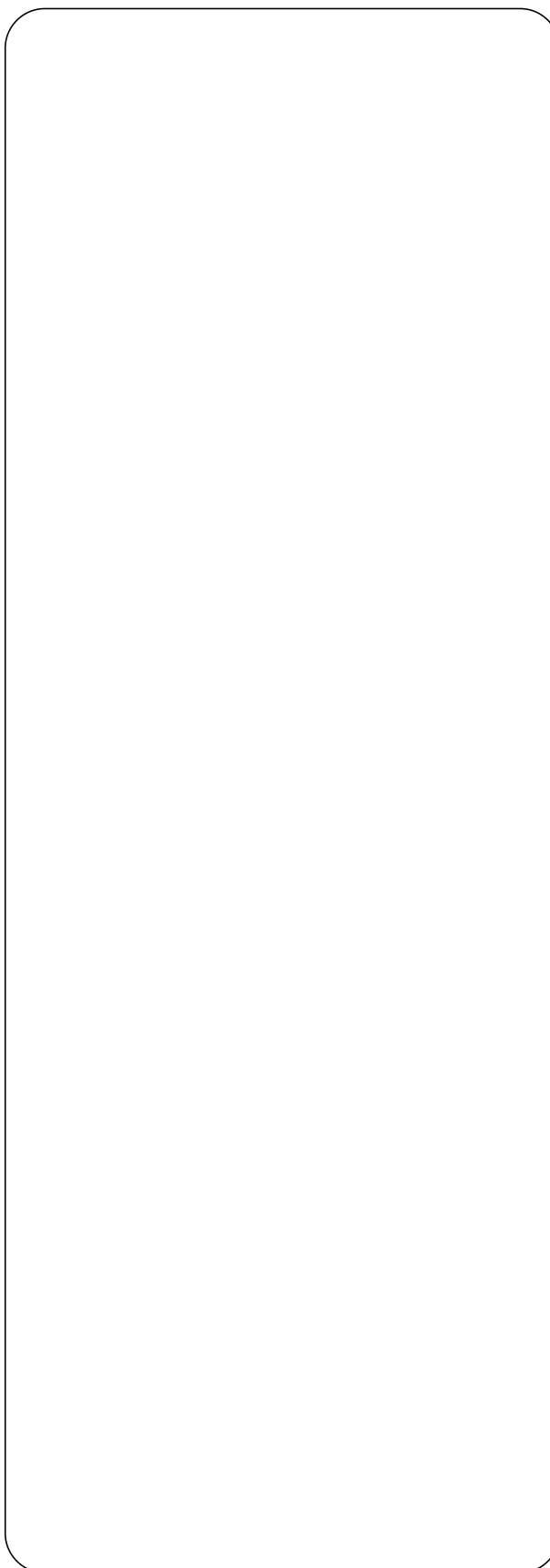
Our corporate priority is enabling our children and young people to achieve their full potential. We provide the following functions:

- Early Learning and Childcare
- Childcare Strategy
- Parental Support Team
- Schools
- Inclusion
- Developing Young Workforce
- Parental Involvement
- Gaelic Education and Gaelic Development

EDUCATION & LEARNING

EDUCATION & LEARNING FUNCTIONS

	2024/25 FINAL BUDGET £'000
STAFF COSTS	
Chief Officials - Gross Pay	229
- Supn	35
- NI	29
Single Status - Gross Pay	208
- Supn	28
- NI	19
Teachers - Gross Pay	0
- Supn	0
- NI	0
Pensions	0
Overtime	0
Supply Cover	0
Slippage	(13)
Other Staff Costs	1
TOTAL STAFF COSTS	536
PROPERTY COSTS	
Non Domestic Rates	0
Energy Costs	0
Unitary Charge	0
Property Insurance	0
Cleaning	0
Metered Water	0
Property Maintenance	0
Other Property Costs	0
TOTAL PROPERTY COSTS	0
SUPPLIES & SERVICES	
Catering	0
Admin Insurance	0
Other Supplies & Services	33
TOTAL SUPPLIES & SERVICES	33
TRANSPORT COSTS	
Travel & Subsistence	0
Transport Insurance	0
Car Allowances	0
Contract Car Hire	0
Vehicle Maintenance	0
Pupil Transport	0
Other Transport Costs	0
TOTAL TRANSPORT COSTS	0
TRANSFER PAYMENTS	740
THIRD PARTY PAYMENTS	
Payments to Contractors	0
Other Third Party Payments	290
TOTAL THIRD PARTY PAYMENTS	290
SUPPORT SERVICES	
Corporate Network	0
Property Rental	0
IST Recharge	0
Central Support	0
TOTAL SUPPORT SERVICES	0
CAPITAL FINANCING/CAPITAL CHARGES	0
CFCR	0
GROSS EXPENDITURE	1,599
INCOME	
Internal Recharges	0
Other Grant Income/Subsidy	0
Fees & Charges	0
Contract Income/External Work	0
GROSS INCOME	0
NET EXPENDITURE	1,599



EDUCATION & LEARNING
DEVOLVED SCHOOL MANAGEMENT

	2024/25 FINAL BUDGET £'000
STAFF COSTS	
Chief Officials - Gross Pay	0
- Supn	0
- NI	0
Single Status - Gross Pay	24,518
- Supn	3,848
- NI	2,136
Teachers - Gross Pay	71,085
- Supn	16,874
- NI	8,176
Pensions	0
Overtime	0
Supply Cover	2,198
Slippage	(5,526)
Other Staff Costs	64
TOTAL STAFF COSTS	123,373
PROPERTY COSTS	
Non Domestic Rates	0
Energy Costs	0
Unitary Charge	0
Property Insurance	0
Cleaning	0
Metered Water	0
Property Maintenance	0
Other Property Costs	12
TOTAL PROPERTY COSTS	12
SUPPLIES & SERVICES	
Catering	0
Admin Insurance	0
Other Supplies & Services	1,655
TOTAL SUPPLIES & SERVICES	1,655
TRANSPORT COSTS	
Travel & Subsistence	0
Transport Insurance	0
Car Allowances	65
Contract Car Hire	138
Vehicle Maintenance	0
Pupil Transport	0
Other Transport Costs	2
TOTAL TRANSPORT COSTS	205
TRANSFER PAYMENTS	
	0
THIRD PARTY PAYMENTS	
Payments to Contractors	0
Other Third Party Payments	0
TOTAL THIRD PARTY PAYMENTS	0
SUPPORT SERVICES	
Corporate Network	0
Property Rental	0
IST Recharge	0
Central Support	0
TOTAL SUPPORT SERVICES	0
CAPITAL FINANCING/CAPITAL CHARGES	316
CFCR	0
GROSS EXPENDITURE	125,561
INCOME	
Internal Recharges	0
Other Grant Income/Subsidy	0
Fees & Charges	214
Contract Income/External Work	0
GROSS INCOME	214
NET EXPENDITURE	125,347

EDUCATION & LEARNING

DAY SCHOOLS - NURSERY

	2024/25 FINAL BUDGET £'000
STAFF COSTS	
Chief Officials - Gross Pay	0
- Supn	0
- NI	0
Single Status - Gross Pay	2,884
- Supn	452
- NI	262
Teachers - Gross Pay	1,030
- Supn	265
- NI	116
Pensions	0
Overtime	0
Supply Cover	63
Slippage	(236)
Other Staff Costs	91
TOTAL STAFF COSTS	4,927
PROPERTY COSTS	
Non Domestic Rates	0
Energy Costs	0
Unitary Charge	0
Property Insurance	0
Cleaning	0
Metered Water	0
Property Maintenance	0
Other Property Costs	7
TOTAL PROPERTY COSTS	7
SUPPLIES & SERVICES	
Catering	86
Admin Insurance	0
Other Supplies & Services	824
TOTAL SUPPLIES & SERVICES	910
TRANSPORT COSTS	
Travel & Subsistence	7
Transport Insurance	31
Car Allowances	4
Contract Car Hire	0
Vehicle Maintenance	0
Pupil Transport	0
Other Transport Costs	5
TOTAL TRANSPORT COSTS	47
TRANSFER PAYMENTS	
	0
THIRD PARTY PAYMENTS	
Payments to Contractors	0
Other Third Party Payments	6,675
TOTAL THIRD PARTY PAYMENTS	6,675
SUPPORT SERVICES	
Corporate Network	0
Property Rental	0
IST Recharge	0
Central Support	0
TOTAL SUPPORT SERVICES	0
CAPITAL FINANCING/CAPITAL CHARGES	
	0
CFCR	
	0
GROSS EXPENDITURE	12,566
INCOME	
Internal Recharges	0
Other Grant Income/Subsidy	0
Fees & Charges	848
Contract Income/External Work	0
GROSS INCOME	848
NET EXPENDITURE	11,718

EDUCATION & LEARNING

DAY SCHOOLS - PRIMARY

	2024/25 FINAL BUDGET £'000
STAFF COSTS	
Chief Officials - Gross Pay	119
- Supn	19
- NI	15
Single Status - Gross Pay	534
- Supn	84
- NI	58
Teachers - Gross Pay	2,078
- Supn	540
- NI	238
Pensions	191
Overtime	0
Supply Cover	39
Slippage	(148)
Other Staff Costs	11
TOTAL STAFF COSTS	3,778
PROPERTY COSTS	
Non Domestic Rates	0
Energy Costs	0
Unitary Charge	0
Property Insurance	0
Cleaning	0
Metered Water	0
Property Maintenance	0
Other Property Costs	0
TOTAL PROPERTY COSTS	0
SUPPLIES & SERVICES	
Catering	0
Admin Insurance	0
Other Supplies & Services	75
TOTAL SUPPLIES & SERVICES	75
TRANSPORT COSTS	
Travel & Subsistence	14
Transport Insurance	0
Car Allowances	26
Contract Car Hire	0
Vehicle Maintenance	0
Pupil Transport	2,325
Other Transport Costs	0
TOTAL TRANSPORT COSTS	2,365
TRANSFER PAYMENTS	
	0
THIRD PARTY PAYMENTS	
Payments to Contractors	0
Other Third Party Payments	50
TOTAL THIRD PARTY PAYMENTS	50
SUPPORT SERVICES	
Corporate Network	0
Property Rental	0
IST Recharge	0
Central Support	0
TOTAL SUPPORT SERVICES	0
CAPITAL FINANCING/CAPITAL CHARGES	
	0
CFCR	
	0
GROSS EXPENDITURE	6,268
INCOME	
Internal Recharges	0
Other Grant Income/Subsidy	0
Fees & Charges	0
Contract Income/External Work	0
GROSS INCOME	0
NET EXPENDITURE	6,268

EDUCATION & LEARNING

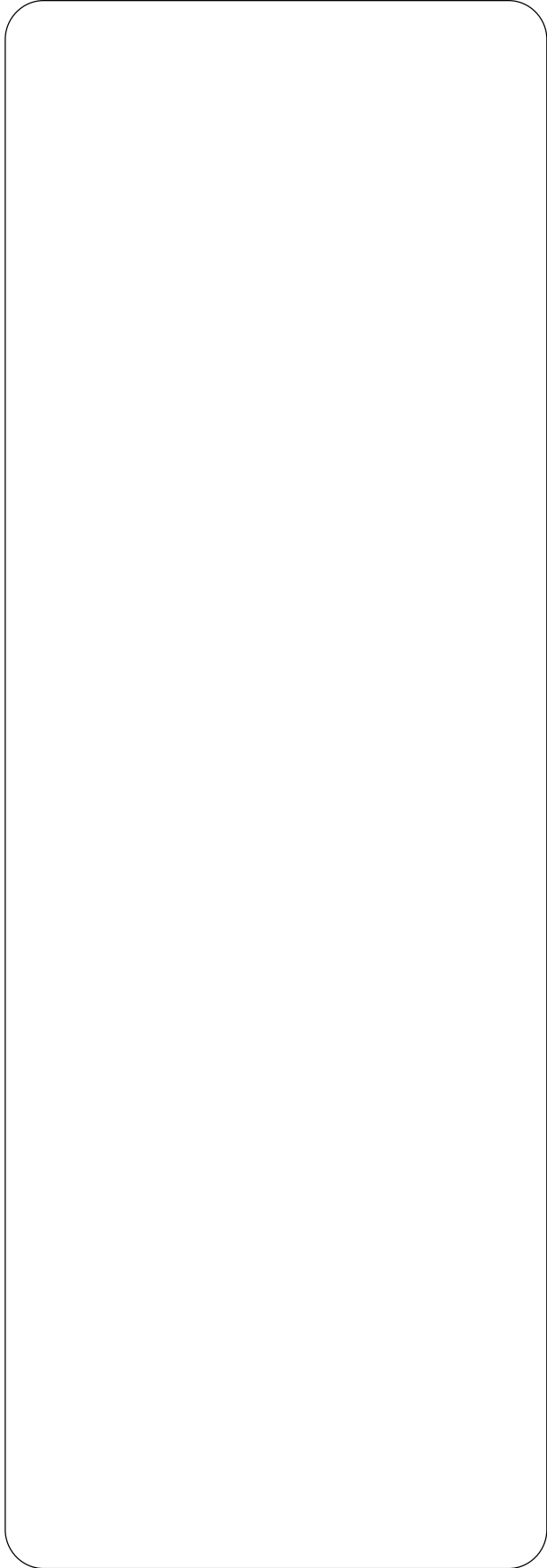
DAY SCHOOLS - SECONDARY

	2024/25 FINAL BUDGET £'000
STAFF COSTS	
Chief Officials - Gross Pay	0
- Supn	0
- NI	0
Single Status - Gross Pay	1,037
- Supn	163
- NI	110
Teachers - Gross Pay	1,138
- Supn	188
- NI	121
Pensions	0
Overtime	2
Supply Cover	22
Slippage	(120)
Other Staff Costs	5
TOTAL STAFF COSTS	2,666
PROPERTY COSTS	
Non Domestic Rates	0
Energy Costs	0
Unitary Charge	0
Property Insurance	0
Cleaning	0
Metered Water	0
Property Maintenance	0
Other Property Costs	0
TOTAL PROPERTY COSTS	0
SUPPLIES & SERVICES	
Catering	0
Admin Insurance	0
Other Supplies & Services	309
TOTAL SUPPLIES & SERVICES	309
TRANSPORT COSTS	
Travel & Subsistence	0
Transport Insurance	0
Car Allowances	29
Contract Car Hire	0
Vehicle Maintenance	0
Pupil Transport	5,307
Other Transport Costs	36
TOTAL TRANSPORT COSTS	5,372
TRANSFER PAYMENTS	
	0
THIRD PARTY PAYMENTS	
Payments to Contractors	0
Other Third Party Payments	726
TOTAL THIRD PARTY PAYMENTS	726
SUPPORT SERVICES	
Corporate Network	0
Property Rental	0
IST Recharge	0
Central Support	0
TOTAL SUPPORT SERVICES	0
CAPITAL FINANCING/CAPITAL CHARGES	
	0
CFCR	
	0
GROSS EXPENDITURE	9,073
INCOME	
Internal Recharges	0
Other Grant Income/Subsidy	0
Fees & Charges	78
Contract Income/External Work	0
GROSS INCOME	78
NET EXPENDITURE	8,995

EDUCATION & LEARNING

SPECIAL SECTOR

	2024/25 FINAL BUDGET £'000
STAFF COSTS	
Chief Officials - Gross Pay	0
- Supn	0
- NI	0
Single Status - Gross Pay	713
- Supn	112
- NI	74
Teachers - Gross Pay	2,715
- Supn	706
- NI	316
Pensions	0
Overtime	0
Supply Cover	63
Slippage	(194)
Other Staff Costs	0
TOTAL STAFF COSTS	4,505
PROPERTY COSTS	
Non Domestic Rates	0
Energy Costs	0
Unitary Charge	0
Property Insurance	0
Cleaning	0
Metered Water	0
Property Maintenance	0
Other Property Costs	0
TOTAL PROPERTY COSTS	0
SUPPLIES & SERVICES	
Catering	0
Admin Insurance	0
Other Supplies & Services	199
TOTAL SUPPLIES & SERVICES	199
TRANSPORT COSTS	
Travel & Subsistence	11
Transport Insurance	46
Car Allowances	0
Contract Car Hire	0
Vehicle Maintenance	0
Pupil Transport	3,147
Other Transport Costs	5
TOTAL TRANSPORT COSTS	3,209
TRANSFER PAYMENTS	0
THIRD PARTY PAYMENTS	
Payments to Contractors	0
Other Third Party Payments	2,838
TOTAL THIRD PARTY PAYMENTS	2,838
SUPPORT SERVICES	
Corporate Network	0
Property Rental	0
IST Recharge	0
Central Support	0
TOTAL SUPPORT SERVICES	0
CAPITAL FINANCING/CAPITAL CHARGES	30
CFCR	0
GROSS EXPENDITURE	10,781
INCOME	
Internal Recharges	0
Other Grant Income/Subsidy	0
Fees & Charges	0
Contract Income/External Work	0
GROSS INCOME	0
NET EXPENDITURE	10,781



EDUCATION & LEARNING

GRANTS AND INITIATIVES

	2024/25 FINAL BUDGET £'000
STAFF COSTS	
Chief Officials - Gross Pay	0
- Supn	0
- NI	0
Single Status - Gross Pay	104
- Supn	16
- NI	11
Teachers - Gross Pay	99
- Supn	26
- NI	11
Pensions	0
Overtime	0
Supply Cover	0
Slippage	0
Other Staff Costs	0
TOTAL STAFF COSTS	267
PROPERTY COSTS	
Non Domestic Rates	0
Energy Costs	0
Unitary Charge	0
Property Insurance	0
Cleaning	0
Metered Water	0
Property Maintenance	0
Other Property Costs	0
TOTAL PROPERTY COSTS	0
SUPPLIES & SERVICES	
Catering	0
Admin Insurance	0
Other Supplies & Services	2,002
TOTAL SUPPLIES & SERVICES	2,002
TRANSPORT COSTS	
Travel & Subsistence	0
Transport Insurance	0
Car Allowances	2
Contract Car Hire	0
Vehicle Maintenance	0
Pupil Transport	0
Other Transport Costs	5
TOTAL TRANSPORT COSTS	7
TRANSFER PAYMENTS	
	0
THIRD PARTY PAYMENTS	
Payments to Contractors	0
Other Third Party Payments	0
TOTAL THIRD PARTY PAYMENTS	0
SUPPORT SERVICES	
Corporate Network	0
Property Rental	0
IST Recharge	0
Central Support	0
TOTAL SUPPORT SERVICES	0
CAPITAL FINANCING/CAPITAL CHARGES	
	0
CFCR	
	0
GROSS EXPENDITURE	2,276
INCOME	
Internal Recharges	0
Other Grant Income/Subsidy	30
Fees & Charges	180
Contract Income/External Work	0
GROSS INCOME	210
NET EXPENDITURE	2,066

CHILDREN FAMILIES & JUSTICE

SUMMARY

	2024/25 FINAL BUDGET £'000
STAFF COSTS	
Chief Officials - Gross Pay	106
- Supn	17
- NI	13
Single Status - Gross Pay	12,172
- Supn	1,910
- NI	1,332
Teachers - Gross Pay	49
- Supn	13
- NI	6
Pensions	0
Overtime	0
Supply Cover	92
Slippage	(679)
Other Staff Costs	80
TOTAL STAFF COSTS	15,111
PROPERTY COSTS	
Non Domestic Rates	20
Energy Costs	0
Unitary Charge	0
Property Insurance	0
Cleaning	36
Metered Water	0
Property Maintenance	0
Other Property Costs	90
TOTAL PROPERTY COSTS	146
SUPPLIES & SERVICES	
Catering	0
Admin Insurance	0
Other Supplies & Services	1,808
TOTAL SUPPLIES & SERVICES	1,808
TRANSPORT COSTS	
Travel & Subsistence	13
Transport Insurance	116
Car Allowances	11
Contract Car Hire	0
Vehicle Maintenance	0
Pupil Transport	0
Other Transport Costs	238
TOTAL TRANSPORT COSTS	378
TRANSFER PAYMENTS	11
THIRD PARTY PAYMENTS	
Payments to Contractors	0
Other Third Party Payments	10,358
TOTAL THIRD PARTY PAYMENTS	10,358
SUPPORT SERVICES	
Corporate Network	0
Property Rental	0
IST Recharge	0
Central Support	0
TOTAL SUPPORT SERVICES	0
CAPITAL FINANCING/CAPITAL CHARGES	0
CFCR	0
GROSS EXPENDITURE	27,812
INCOME	
Internal Recharges	0
Other Grant Income/Subsidy	1,367
Fees & Charges	1,161
Contract Income/External Work	0
GROSS INCOME	2,528
NET EXPENDITURE	25,284

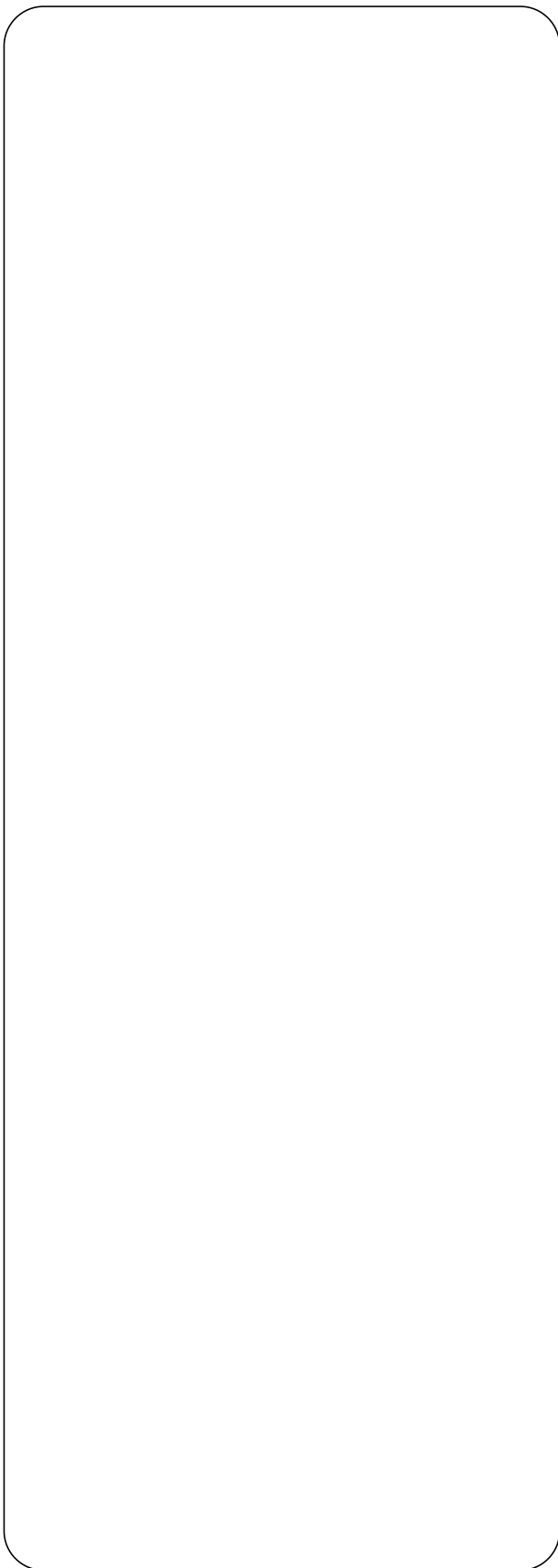
This page shows the summary budget for Children, Families and Justice.

Our corporate priorities are enabling our children and young people to achieve their full potential; protecting and caring for our most vulnerable people; and supporting and promoting physical and mental wellbeing. We provide the following functions:

- Community Justice
- Diversion, Bail Supervision, Structured Deferred Sentences
- Public Protection
- Accredited High Risk Mandated Programmes
- Safer Communities
- Gender Based Violence
- Prison Based Social Work
- Multi Agency Public Protection Arrangements (MAPPA)
- Fieldwork Children and Families Social Work
- Child Protection
- Early Intervention Community Based Support
- Family Support
- Children with Disabilities
- Kinship/Fostering/Adoption
- Throughcare and Aftercare
- Children Alone Seeking Asylum
- Young Carers
- Youth Work
- The Promise
- Corporate Parenting
- Children's Rights
- Social Work Out of Hours Service

CHILDREN FAMILIES & JUSTICE

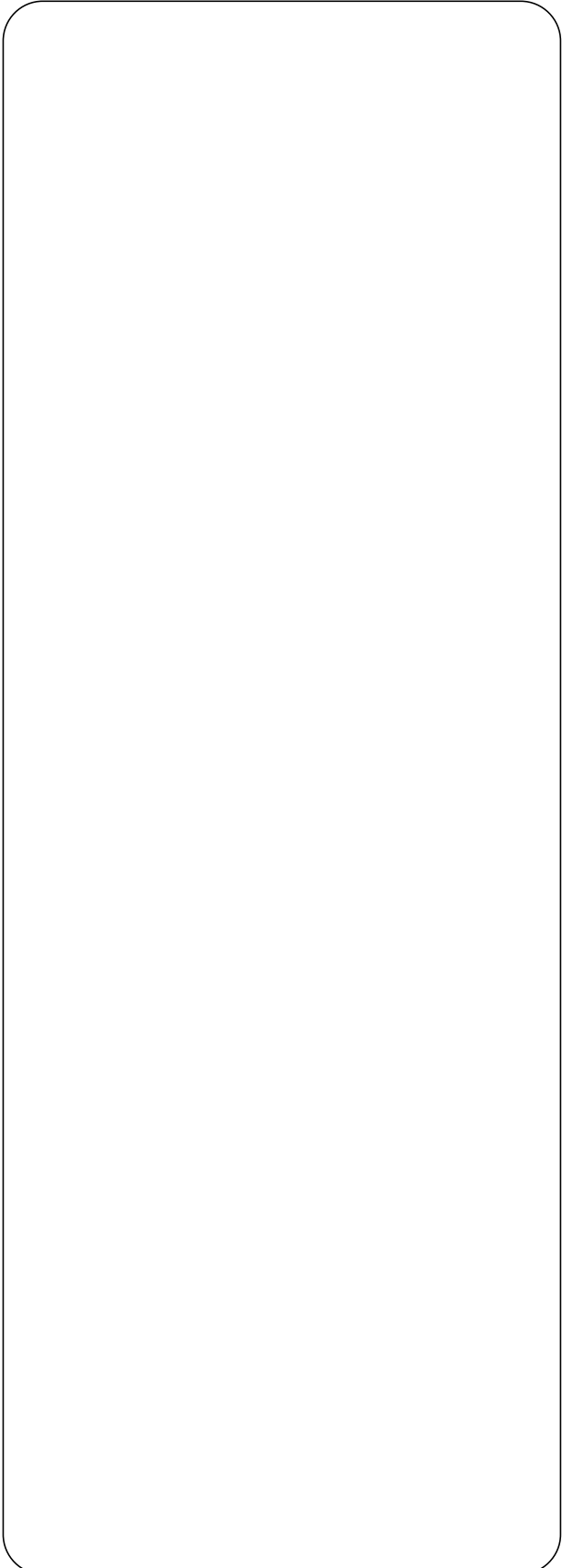
	2024/25 FINAL BUDGET £'000
STAFF COSTS	
Chief Officials - Gross Pay	106
- Supn	17
- NI	13
Single Status - Gross Pay	9,329
- Supn	1,464
- NI	1,025
Teachers - Gross Pay	49
- Supn	13
- NI	6
Pensions	0
Overtime	0
Supply Cover	92
Slippage	(586)
Other Staff Costs	59
TOTAL STAFF COSTS	11,587
PROPERTY COSTS	
Non Domestic Rates	0
Energy Costs	0
Unitary Charge	0
Property Insurance	0
Cleaning	0
Metered Water	0
Property Maintenance	0
Other Property Costs	9
TOTAL PROPERTY COSTS	9
SUPPLIES & SERVICES	
Catering	0
Admin Insurance	0
Other Supplies & Services	440
TOTAL SUPPLIES & SERVICES	440
TRANSPORT COSTS	
Travel & Subsistence	11
Transport Insurance	116
Car Allowances	0
Contract Car Hire	0
Vehicle Maintenance	0
Pupil Transport	0
Other Transport Costs	205
TOTAL TRANSPORT COSTS	332
TRANSFER PAYMENTS	11
THIRD PARTY PAYMENTS	
Payments to Contractors	0
Other Third Party Payments	10,205
TOTAL THIRD PARTY PAYMENTS	10,205
SUPPORT SERVICES	
Corporate Network	0
Property Rental	0
IST Recharge	0
Central Support	0
TOTAL SUPPORT SERVICES	0
CAPITAL FINANCING/CAPITAL CHARGES	0
CFCR	0
GROSS EXPENDITURE	22,584
INCOME	
Internal Recharges	0
Other Grant Income/Subsidy	645
Fees & Charges	165
Contract Income/External Work	0
GROSS INCOME	810
NET EXPENDITURE	21,774



CHILDREN FAMILIES & JUSTICE

GRANTS

	2024/25 FINAL BUDGET £'000
STAFF COSTS	
Chief Officials - Gross Pay	0
- Supn	0
- NI	0
Single Status - Gross Pay	2,843
- Supn	446
- NI	307
Teachers - Gross Pay	0
- Supn	0
- NI	0
Pensions	0
Overtime	0
Supply Cover	0
Slippage	(93)
Other Staff Costs	21
TOTAL STAFF COSTS	3,524
PROPERTY COSTS	
Non Domestic Rates	20
Energy Costs	0
Unitary Charge	0
Property Insurance	0
Cleaning	36
Metered Water	0
Property Maintenance	0
Other Property Costs	81
TOTAL PROPERTY COSTS	137
SUPPLIES & SERVICES	
Catering	0
Admin Insurance	0
Other Supplies & Services	1,368
TOTAL SUPPLIES & SERVICES	1,368
TRANSPORT COSTS	
Travel & Subsistence	2
Transport Insurance	0
Car Allowances	11
Contract Car Hire	0
Vehicle Maintenance	0
Pupil Transport	0
Other Transport Costs	33
TOTAL TRANSPORT COSTS	46
TRANSFER PAYMENTS	
	0
THIRD PARTY PAYMENTS	
Payments to Contractors	0
Other Third Party Payments	153
TOTAL THIRD PARTY PAYMENTS	153
SUPPORT SERVICES	
Corporate Network	0
Property Rental	0
IST Recharge	0
Central Support	0
TOTAL SUPPORT SERVICES	0
CAPITAL FINANCING/CAPITAL CHARGES	
	0
CFCR	
	0
GROSS EXPENDITURE	5,228
INCOME	
Internal Recharges	0
Other Grant Income/Subsidy	722
Fees & Charges	996
Contract Income/External Work	0
GROSS INCOME	1,718
NET EXPENDITURE	3,510



Economy Development & Planning

SUMMARY

	2024/25 FINAL BUDGET £'000
STAFF COSTS	
Chief Officials - Gross Pay	102
- Supn	16
- NI	13
Single Status - Gross Pay	5,870
- Supn	921
- NI	643
Teachers - Gross Pay	0
- Supn	0
- NI	0
Pensions	0
Overtime	0
Supply Cover	0
Slippage	(347)
Other Staff Costs	273
TOTAL STAFF COSTS	7,491
PROPERTY COSTS	
Non Domestic Rates	5
Energy Costs	6
Unitary Charge	0
Property Insurance	0
Cleaning	0
Metered Water	0
Property Maintenance	73
Other Property Costs	331
TOTAL PROPERTY COSTS	415
SUPPLIES & SERVICES	
Catering	0
Admin Insurance	0
Other Supplies & Services	632
TOTAL SUPPLIES & SERVICES	632
TRANSPORT COSTS	
Travel & Subsistence	3
Transport Insurance	0
Car Allowances	27
Contract Car Hire	0
Vehicle Maintenance	0
Pupil Transport	0
Other Transport Costs	495
TOTAL TRANSPORT COSTS	525
TRANSFER PAYMENTS	0
THIRD PARTY PAYMENTS	
Payments to Contractors	250
Other Third Party Payments	11,379
TOTAL THIRD PARTY PAYMENTS	11,629
SUPPORT SERVICES	
Corporate Network	0
Property Rental	0
IST Recharge	0
Central Support	0
TOTAL SUPPORT SERVICES	0
CAPITAL FINANCING/CAPITAL CHARGES	0
CFCR	0
GROSS EXPENDITURE	20,692
INCOME	
Internal Recharges	1,118
Other Grant Income/Subsidy	356
Fees & Charges	5,293
Contract Income/External Work	0
GROSS INCOME	6,767
NET EXPENDITURE	13,925

This page shows the summary budget for Economy, Development and Planning.

Our corporate priorities are developing a resilient, stronger and greener local economy; and supporting and promoting physical and mental wellbeing. We provide the following functions:

- Sustainable and Smart Investment
- Business and Place
- Estates and Commercial Investment
- Employability, Skills and Special Skills
- Development Management
- Building Standards
- Transport Planning
- Planning Strategy
- Place Development
- Roads Infrastructure/Perth Transport Futures
- Culture and Physical Activity/Sport Strategies
- ALEOS, relationship management

Environment & Infrastructure

SUMMARY

	2024/25 FINAL BUDGET £'000
STAFF COSTS	
Chief Officials - Gross Pay	102
- Supn	16
- NI	13
Single Status - Gross Pay	14,594
- Supn	2,286
- NI	1,423
Teachers - Gross Pay	0
- Supn	0
- NI	0
Pensions	0
Overtime	552
Supply Cover	0
Slippage	(767)
Other Staff Costs	1,164
TOTAL STAFF COSTS	19,383
PROPERTY COSTS	
Non Domestic Rates	13
Energy Costs	0
Unitary Charge	0
Property Insurance	0
Cleaning	0
Metered Water	37
Property Maintenance	0
Other Property Costs	958
TOTAL PROPERTY COSTS	1,008
SUPPLIES & SERVICES	
Catering	0
Admin Insurance	0
Other Supplies & Services	9,562
TOTAL SUPPLIES & SERVICES	9,562
TRANSPORT COSTS	
Travel & Subsistence	4
Transport Insurance	0
Car Allowances	23
Contract Car Hire	0
Vehicle Maintenance	0
Pupil Transport	0
Other Transport Costs	7,712
TOTAL TRANSPORT COSTS	7,739
TRANSFER PAYMENTS	0
THIRD PARTY PAYMENTS	
Payments to Contractors	1,286
Other Third Party Payments	7,985
TOTAL THIRD PARTY PAYMENTS	9,271
SUPPORT SERVICES	
Corporate Network	0
Property Rental	0
IST Recharge	0
Central Support	0
TOTAL SUPPORT SERVICES	0
CAPITAL FINANCING/CAPITAL CHARGES	3,188
CFCR	0
GROSS EXPENDITURE	50,151
INCOME	
Internal Recharges	10,147
Other Grant Income/Subsidy	0
Fees & Charges	5,362
Contract Income/External Work	0
GROSS INCOME	15,509
NET EXPENDITURE	34,642

This page shows the summary budget for Environment and Infrastructure.

Our corporate priority is tackling climate change and supporting sustainable places. We provide the following functions:

- Structures
- Roads Maintenance
- Flooding
- Waste Services
- Street Lighting
- Traffic and Network
- Direct Services - refuse collection, waste disposal, street cleansing, grounds maintenance, fleet management, central stores and public toilets.

Housing & Communities

SUMMARY

	2024/25 FINAL BUDGET £'000
STAFF COSTS	
Chief Officials - Gross Pay	102
- Supn	16
- NI	13
Single Status - Gross Pay	7,458
- Supn	1,170
- NI	774
Teachers - Gross Pay	0
- Supn	0
- NI	0
Pensions	0
Overtime	84
Supply Cover	0
Slippage	(345)
Other Staff Costs	362
TOTAL STAFF COSTS	9,634
PROPERTY COSTS	
Non Domestic Rates	468
Energy Costs	80
Unitary Charge	0
Property Insurance	1
Cleaning	172
Metered Water	26
Property Maintenance	315
Other Property Costs	823
TOTAL PROPERTY COSTS	1,885
SUPPLIES & SERVICES	
Catering	0
Admin Insurance	0
Other Supplies & Services	2,612
TOTAL SUPPLIES & SERVICES	2,612
TRANSPORT COSTS	
Travel & Subsistence	6
Transport Insurance	0
Car Allowances	22
Contract Car Hire	0
Vehicle Maintenance	0
Pupil Transport	0
Other Transport Costs	201
TOTAL TRANSPORT COSTS	229
TRANSFER PAYMENTS	1,109
THIRD PARTY PAYMENTS	
Payments to Contractors	599
Other Third Party Payments	10,770
TOTAL THIRD PARTY PAYMENTS	11,369
SUPPORT SERVICES	
Corporate Network	0
Property Rental	0
Admin Recharge	1,297
Central Support	0
TOTAL SUPPORT SERVICES	1,297
CAPITAL FINANCING/CAPITAL CHARGES	178
CFCR	0
GROSS EXPENDITURE	28,313
INCOME	
Internal Recharges	1,309
Other Grant Income/Subsidy	222
Fees & Charges	8,904
Contract Income/External Work	0
GROSS INCOME	10,435
NET EXPENDITURE	17,878

This page shows the summary budget for Housing and Communities.

Our corporate priority is working in partnership with communities across Perth and Kinross. We provide the following functions:

- Housing Access
- Homelessness Services
- Housing Repairs
- Tenancy Management
- Housing Compliance
- Refugee and Resettlement Support
- Operational Resilience, Planning and Response
- Safer Communities/ Public Protection
- Community Greenspace
- Regulatory Services
- Parking Services
- Public Transport Unit
- Community Engagement
- Community Asset Transfer
- Community Capacity Building
- Community Councils
- Equalities

PROPERTY SERVICES

	2023/24 FINAL BUDGET £'000
STAFF COSTS	
Chief Officials - Gross Pay	102
- Supn	16
- NI	13
Single Status - Gross Pay	5,020
- Supn	788
- NI	547
Councillors - Gross Pay	0
- Supn	0
- NI	0
Pensions	0
Overtime	32
Supply Cover	3
Slippage	(312)
Other Staff Costs	(65)
TOTAL STAFF COSTS	6,144
PROPERTY COSTS	
Non Domestic Rates	7,609
Energy Costs	8,502
Unitary Charge	28,322
Property Insurance	0
Cleaning	4,878
Metered Water	897
Property Maintenance	5,313
Other Property Costs	142
TOTAL PROPERTY COSTS	55,663
SUPPLIES & SERVICES	
Catering	4,831
Admin Insurance	0
Other Supplies & Services	744
TOTAL SUPPLIES & SERVICES	5,575
TRANSPORT COSTS	
Travel & Subsistence	29
Transport Insurance	0
Car Allowances	2
Contract Car Hire	0
Vehicle Maintenance	0
Other Transport Costs	46
TOTAL TRANSPORT COSTS	77
TRANSFER PAYMENTS	0
THIRD PARTY PAYMENTS	
Payments to Contractors	0
Other Third Party Payments	5,648
TOTAL THIRD PARTY PAYMENTS	5,648
SUPPORT SERVICES	
Corporate Network	0
Property Rental	0
IST Recharge	0
Central Support	0
TOTAL SUPPORT SERVICES	0
CAPITAL FINANCING/CAPITAL CHARGES	538
CFCR	0
GROSS EXPENDITURE	73,645
INCOME	
Capital	0
Internal Recharges	2,861
Other Grant Income/Subsidy	2,507
Fees & Charges	2,806
Contract Income/External Work	0
TOTAL INCOME	8,174
NET EXPENDITURE	65,471

This page shows the summary budget for Property Services.

We provide the following functions for Perth and Kinross Council:

- Corporate Landlord, including maintenance, compliance, energy
- Project Management, Design and Procurement
- Housing Capital Projects and New Build
- Facilities Management
- Property Helpdesk

LEGAL & GOVERNANCE SERVICES

	2023/24 FINAL BUDGET £'000
STAFF COSTS	
Chief Officials - Gross Pay	108
- Supn	17
- NI	14
Single Status - Gross Pay	2,883
- Supn	453
- NI	310
Councillors - Gross Pay	1,051
- Supn	104
- NI	76
Pensions	0
Overtime	0
Supply Cover	5
Slippage	(189)
Other Staff Costs	59
TOTAL STAFF COSTS	4,891
PROPERTY COSTS	
Non Domestic Rates	0
Energy Costs	0
Unitary Charge	0
Property Insurance	0
Cleaning	0
Metered Water	0
Property Maintenance	0
Other Property Costs	0
TOTAL PROPERTY COSTS	0
SUPPLIES & SERVICES	
Catering	2
Admin Insurance	0
Other Supplies & Services	405
TOTAL SUPPLIES & SERVICES	407
TRANSPORT COSTS	
Travel & Subsistence	25
Transport Insurance	0
Car Allowances	0
Contract Car Hire	(15)
Vehicle Maintenance	0
Other Transport Costs	1
TOTAL TRANSPORT COSTS	11
TRANSFER PAYMENTS	0
THIRD PARTY PAYMENTS	
Payments to Contractors	0
Other Third Party Payments	256
TOTAL THIRD PARTY PAYMENTS	256
SUPPORT SERVICES	
Corporate Network	0
Property Rental	0
IST Recharge	0
Central Support	0
TOTAL SUPPORT SERVICES	0
CAPITAL FINANCING/CAPITAL CHARGES	0
CFCR	0
GROSS EXPENDITURE	5,565
INCOME	
Capital	0
Internal Recharges	160
Other Grant Income/Subsidy	0
Fees & Charges	1,024
Contract Income/External Work	0
TOTAL INCOME	1,184
NET EXPENDITURE	4,381

This page shows the summary budget for Legal and Governance

We provide the following functions for Perth and Kinross Council:

- Legal Services
- Licensing
- Information Governance
- Internal Audit
- Committee/Democratic Services
- Corporate Procurement

CUSTOMER AND DIGITAL SERVICES

	2024/25 FINAL BUDGET £'000
STAFF COSTS	
Chief Officials - Gross Pay	102
- Supn	16
- NI	13
Single Status - Gross Pay	6,463
- Supn	1,029
- NI	678
Councillors - Gross Pay	0
- Supn	0
- NI	0
Pensions	0
Overtime	10
Supply Cover	0
Slippage	(415)
Other Staff Costs	220
TOTAL STAFF COSTS	8,116
PROPERTY COSTS	
Non Domestic Rates	0
Energy Costs	0
Unitary Charge	0
Property Insurance	0
Cleaning	0
Metered Water	0
Property Maintenance	0
Other Property Costs	1
TOTAL PROPERTY COSTS	1
SUPPLIES & SERVICES	
Catering	1
Admin Insurance	0
Other Supplies & Services	2,607
TOTAL SUPPLIES & SERVICES	2,608
TRANSPORT COSTS	
Travel & Subsistence	1
Transport Insurance	0
Car Allowances	7
Contract Car Hire	5
Vehicle Maintenance	0
Other Transport Costs	33
TOTAL TRANSPORT COSTS	46
TRANSFER PAYMENTS	23,987
THIRD PARTY PAYMENTS	
Payments to Contractors	49
Other Third Party Payments	1
TOTAL THIRD PARTY PAYMENTS	50
SUPPORT SERVICES	
Corporate Network	0
Property Rental	0
IST Recharge	0
Central Support	0
TOTAL SUPPORT SERVICES	0
CAPITAL FINANCING/CAPITAL CHARGES	0
CFCR	0
GROSS EXPENDITURE	34,808
INCOME	
Capital	0
Internal Recharges	996
Other Grant Income/Subsidy	22,926
Fees & Charges	584
Contract Income/External Work	0
TOTAL INCOME	24,506
NET EXPENDITURE	10,302

This page shows the summary budget for Customer and Digital Services.

We provide the following functions for Perth and Kinross Council:

- Online, digital and mobile services
- Data Analytics
- Digital Skills
- ICT Asset Management, networks, systems, connectivity and telephony
- IT Business Systems
- Customer Services/Customer Solution Hubs, including Money Hub (Revenues and Benefits)
- Housing Repairs Helpdesk
- Registration Services

STRATEGIC PLANNING, PEOPLE AND PERFORMANCE

	2024/25 FINAL BUDGET £'000
STAFF COSTS	
Chief Officials - Gross Pay	102
- Supn	16
- NI	13
Single Status - Gross Pay	4,177
- Supn	653
- NI	451
Councillors - Gross Pay	0
- Supn	0
- NI	0
Pensions	0
Overtime	0
Supply Cover	0
Slippage	(268)
Other Staff Costs	678
TOTAL STAFF COSTS	5,822
PROPERTY COSTS	
Non Domestic Rates	0
Energy Costs	0
Unitary Charge	0
Property Insurance	0
Cleaning	0
Metered Water	0
Property Maintenance	0
Other Property Costs	0
TOTAL PROPERTY COSTS	0
SUPPLIES & SERVICES	
Catering	2
Admin Insurance	0
Other Supplies & Services	257
TOTAL SUPPLIES & SERVICES	259
TRANSPORT COSTS	
Travel & Subsistence	5
Transport Insurance	0
Car Allowances	0
Contract Car Hire	0
Vehicle Maintenance	0
Other Transport Costs	0
TOTAL TRANSPORT COSTS	5
TRANSFER PAYMENTS	400
THIRD PARTY PAYMENTS	
Payments to Contractors	0
Other Third Party Payments	0
TOTAL THIRD PARTY PAYMENTS	0
SUPPORT SERVICES	
Corporate Network	0
Property Rental	0
IST Recharge	0
Central Support	0
TOTAL SUPPORT SERVICES	0
CAPITAL FINANCING/CAPITAL CHARGES	0
CFCR	0
GROSS EXPENDITURE	6,486
INCOME	
Capital	0
Internal Recharges	502
Other Grant Income/Subsidy	10
Fees & Charges	19
Contract Income/External Work	7
TOTAL INCOME	538
NET EXPENDITURE	5,948

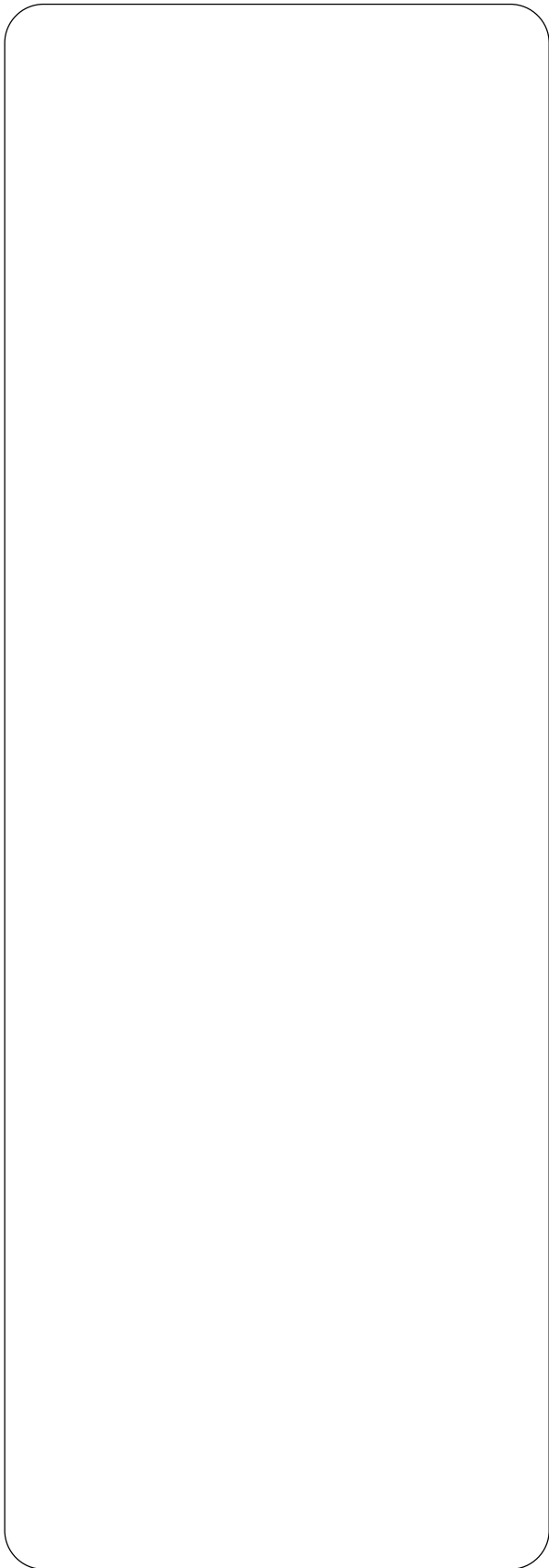
This page shows the summary budget for Strategic Planning, People and Performance.

Our corporate priority is tackling poverty. We provide the following functions:

- Organisational Policy and Strategy, including Anti Poverty Taskforce
- Planning and Performance
- Community Planning
- Locality Planning
- Community Empowerment/Engagement
- Business Continuity and Resilience Planning
- HR and OD
- Payroll
- Learning and Development
- Health & Safety
- Risk and External Audit Liaison
- Press and Communications
- Research, Consultation and Data Analysis
- Transformation Support and Coordination
- Business Improvement/Service Redesign

PROJECTS AND PROGRAMMES

	2024/25 FINAL BUDGET £'000
STAFF COSTS	
Chief Officials - Gross Pay	102
- Supn	16
- NI	13
Single Status - Gross Pay	0
- Supn	0
- NI	0
Councillors - Gross Pay	0
- Supn	0
- NI	0
Pensions	0
Overtime	0
Supply Cover	0
Slippage	0
Other Staff Costs	0
TOTAL STAFF COSTS	131
PROPERTY COSTS	
Non Domestic Rates	0
Energy Costs	0
Unitary Charge	0
Property Insurance	0
Cleaning	0
Metered Water	0
Property Maintenance	0
Other Property Costs	0
TOTAL PROPERTY COSTS	0
SUPPLIES & SERVICES	
Catering	0
Admin Insurance	0
Other Supplies & Services	0
TOTAL SUPPLIES & SERVICES	0
TRANSPORT COSTS	
Travel & Subsistence	0
Transport Insurance	0
Car Allowances	0
Contract Car Hire	0
Vehicle Maintenance	0
Other Transport Costs	0
TOTAL TRANSPORT COSTS	0
TRANSFER PAYMENTS	0
THIRD PARTY PAYMENTS	
Payments to Contractors	0
Other Third Party Payments	0
TOTAL THIRD PARTY PAYMENTS	0
SUPPORT SERVICES	
Corporate Network	0
Property Rental	0
IST Recharge	0
Central Support	0
TOTAL SUPPORT SERVICES	0
CAPITAL FINANCING/CAPITAL CHARGE:	0
CFCR	0
GROSS EXPENDITURE	131
INCOME	
Capital	0
Internal Recharges	0
Other Grant Income/Subsidy	0
Fees & Charges	0
Contract Income/External Work	0
TOTAL INCOME	0
NET EXPENDITURE	131



FINANCE AND BUSINESS SUPPORT

	2024/25 FINAL BUDGET £'000
STAFF COSTS	
Chief Officials - Gross Pay	109
- Supn	17
- NI	13
Single Status - Gross Pay	6,860
- Supn	1,081
- NI	699
Councillors - Gross Pay	0
- Supn	0
- NI	0
Pensions	0
Overtime	0
Supply Cover	0
Slippage	(425)
Other Staff Costs	(220)
TOTAL STAFF COSTS	8,134
PROPERTY COSTS	
Non Domestic Rates	0
Energy Costs	0
Unitary Charge	0
Property Insurance	0
Cleaning	0
Metered Water	0
Property Maintenance	0
Other Property Costs	0
TOTAL PROPERTY COSTS	0
SUPPLIES & SERVICES	
Catering	1
Admin Insurance	0
Other Supplies & Services	1,063
TOTAL SUPPLIES & SERVICES	1,064
TRANSPORT COSTS	
Travel & Subsistence	4
Transport Insurance	0
Car Allowances	0
Contract Car Hire	0
Vehicle Maintenance	0
Other Transport Costs	2
TOTAL TRANSPORT COSTS	6
TRANSFER PAYMENTS	0
THIRD PARTY PAYMENTS	
Payments to Contractors	35
Other Third Party Payments	347
TOTAL THIRD PARTY PAYMENTS	382
SUPPORT SERVICES	
Corporate Network	0
Property Rental	0
IST Recharge	0
Central Support	0
TOTAL SUPPORT SERVICES	0
CAPITAL FINANCING/CAPITAL CHARGES	0
CFCR	0
GROSS EXPENDITURE	9,586
INCOME	
Capital	0
Internal Recharges	1,213
Other Grant Income/Subsidy	0
Fees & Charges	28
Contract Income/External Work	118
TOTAL INCOME	1,359
NET EXPENDITURE	8,227

This page shows the summary budget for Finance and Business Support.

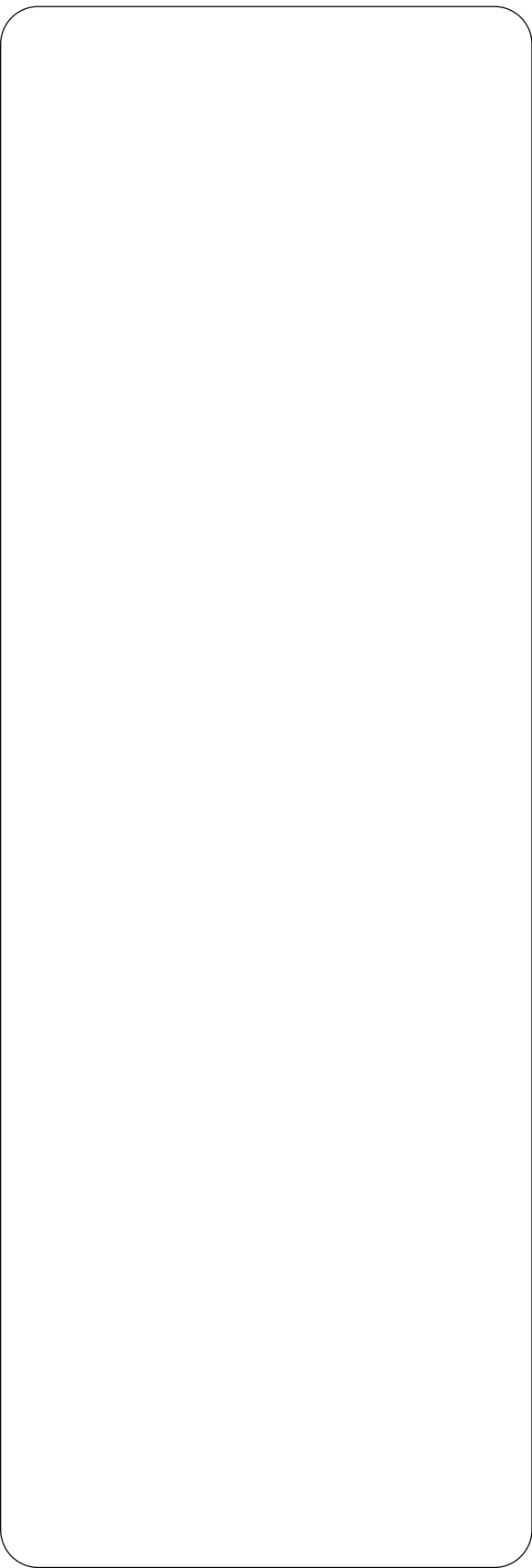
We provide the following functions for Perth and Kinross Council:

- Strategic Financial Management
- Capital Investment
- Capital Programme Office
- Asset Management Planning
- Organisational Financial Administration
- Business Support to operational areas
- Elected Member support services
- Personal Assistant support to Strategic Leadership Team
- Complaints handling
- Customer service standards
- Housing Management Information Systems

Directorate Core Costs - Corporate Balance

SUMMARY

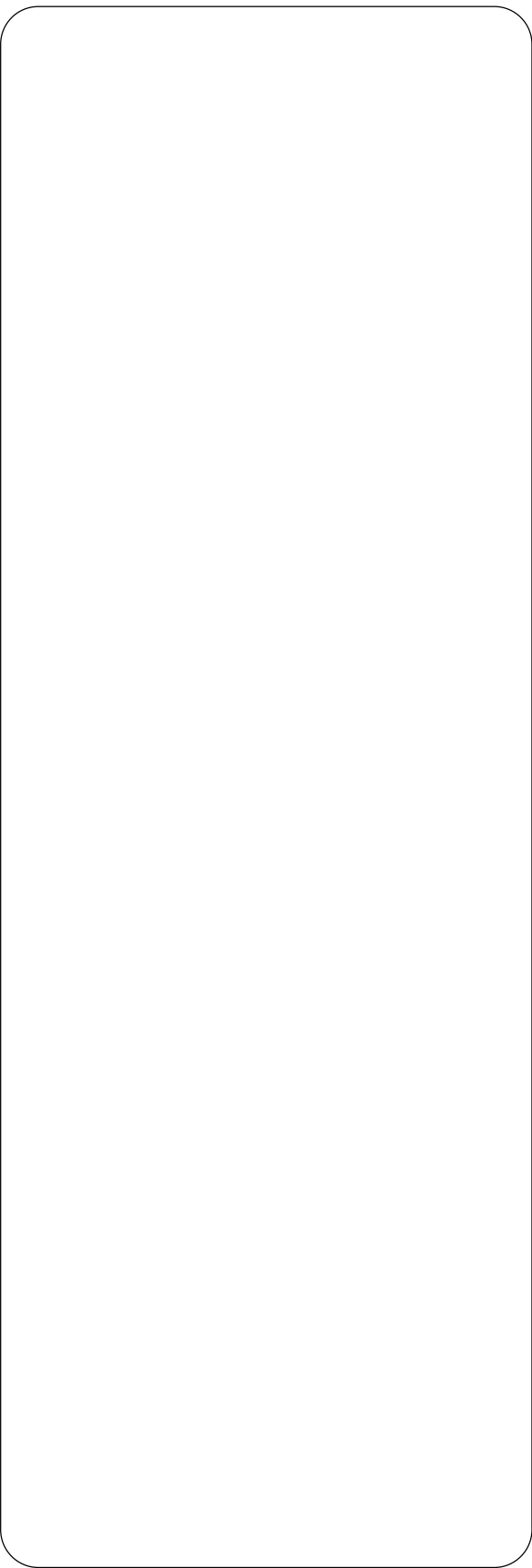
	2024/25 FINAL BUDGET £'000
STAFF COSTS	
Chief Officials - Gross Pay	0
- Supn	0
- NI	0
Single Status - Gross Pay	144
- Supn	24
- NI	20
Teachers - Gross Pay	0
- Supn	0
- NI	0
Pensions	0
Overtime	0
Supply Cover	0
Slippage	0
Other Staff Costs	173
TOTAL STAFF COSTS	361
PROPERTY COSTS	
Non Domestic Rates	0
Energy Costs	0
Unitary Charge	0
Property Insurance	0
Cleaning	0
Metered Water	0
Property Maintenance	0
Other Property Costs	0
TOTAL PROPERTY COSTS	0
SUPPLIES & SERVICES	
Catering	0
Admin Insurance	0
Other Supplies & Services	0
TOTAL SUPPLIES & SERVICES	0
TRANSPORT COSTS	
Travel & Subsistence	0
Transport Insurance	0
Car Allowances	0
Contract Car Hire	0
Vehicle Maintenance	0
Pupil Transport	0
Other Transport Costs	0
TOTAL TRANSPORT COSTS	0
TRANSFER PAYMENTS	0
THIRD PARTY PAYMENTS	
Payments to Contractors	0
Other Third Party Payments	0
TOTAL THIRD PARTY PAYMENTS	0
SUPPORT SERVICES	
Corporate Network	0
Property Rental	0
Admin Recharge	0
Central Support	0
TOTAL SUPPORT SERVICES	0
CAPITAL FINANCING/CAPITAL CHARGES	0
CFCR	0
GROSS EXPENDITURE	361
INCOME	
Internal Recharges	166
Other Grant Income/Subsidy	0
Fees & Charges	0
Contract Income/External Work	0
GROSS INCOME	166
NET EXPENDITURE	195



Directorate Core Costs

SUMMARY

	2024/25 FINAL BUDGET £'000
STAFF COSTS	
Chief Officials - Gross Pay	412
- Supn	65
- NI	53
Single Status - Gross Pay	0
- Supn	0
- NI	0
Teachers - Gross Pay	0
- Supn	0
- NI	0
Pensions	0
Overtime	0
Supply Cover	0
Slippage	(27)
Other Staff Costs	1
TOTAL STAFF COSTS	504
PROPERTY COSTS	
Non Domestic Rates	0
Energy Costs	0
Unitary Charge	0
Property Insurance	0
Cleaning	0
Metered Water	0
Property Maintenance	0
Other Property Costs	0
TOTAL PROPERTY COSTS	0
SUPPLIES & SERVICES	
Catering	0
Admin Insurance	0
Other Supplies & Services	24
TOTAL SUPPLIES & SERVICES	24
TRANSPORT COSTS	
Travel & Subsistence	1
Transport Insurance	0
Car Allowances	0
Contract Car Hire	0
Vehicle Maintenance	0
Pupil Transport	0
Other Transport Costs	0
TOTAL TRANSPORT COSTS	1
TRANSFER PAYMENTS	0
THIRD PARTY PAYMENTS	
Payments to Contractors	0
Other Third Party Payments	279
TOTAL THIRD PARTY PAYMENTS	279
SUPPORT SERVICES	
Corporate Network	0
Property Rental	0
Admin Recharge	0
Central Support	0
TOTAL SUPPORT SERVICES	0
CAPITAL FINANCING/CAPITAL CHARGES	0
CFCR	0
GROSS EXPENDITURE	808
INCOME	
Internal Recharges	0
Other Grant Income/Subsidy	0
Fees & Charges	0
Contract Income/External Work	0
GROSS INCOME	0
NET EXPENDITURE	808



HEALTH & SOCIAL CARE

SUMMARY

	2024/25 FINAL BUDGET £'000
STAFF COSTS	
Chief Officials - Gross Pay	209
- Supn	36
- NI	25
Single Status - Gross Pay	23,729
- Supn	4,268
- NI	2,031
Teachers - Gross Pay	0
- Supn	0
- NI	0
Pensions	0
Overtime	0
Supply Cover	0
Slippage	(1,144)
Other Staff Costs	1,629
TOTAL STAFF COSTS	30,783
PROPERTY COSTS	
Non Domestic Rates	27
Energy Costs	2
Property Insurance	0
Cleaning	17
Metered Water	0
Property Maintenance	21
Other Property Costs	109
TOTAL PROPERTY COSTS	176
SUPPLIES & SERVICES	
Catering	85
Admin Insurance	0
Other Supplies & Services	941
TOTAL SUPPLIES & SERVICES	1,026
TRANSPORT COSTS	
Travel & Subsistence	218
Transport Insurance	0
Car Allowances	0
Contract Car Hire	0
Vehicle Maintenance	0
Other Transport Costs	1,397
TOTAL TRANSPORT COSTS	1,615
TRANSFER PAYMENTS	4
THIRD PARTY PAYMENTS	
Payments to Contractors	0
Other Third Party Payments	81,211
TOTAL THIRD PARTY PAYMENTS	81,211
SUPPORT SERVICES	
Corporate Network	0
Property Rental	0
IST Recharge	0
Housing Administration Recharge	0
TOTAL SUPPORT SERVICES	0
CAPITAL FINANCING/CAPITAL CHARGES	0
CFCR	0
GROSS EXPENDITURE	114,815
INCOME	
Internal Recharges	126
Other Grant Income/Subsidy	0
Fees & Charges	8,378
Resource Transfer	18,813
Contract Income/External Work	0
TOTAL INCOME	27,317
NET EXPENDITURE	87,498

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 REVENUE ACCOUNT

	2024/25 FINAL BUDGET £'000
STAFF COSTS	
Chief Officials -Gross Pay	0
-Supn	0
-NI	0
Single Status -Gross Pay	6,930
-Supn	1,093
-NI	702
Craft Workers -Gross Pay	2,038
-Supn	321
-NI	197
Pensions	110
Overtime	67
Slippage	(377)
Other Staff Costs	238
TOTAL STAFF COSTS	11,319
PROPERTY COSTS	
Non Domestic Rates	98
Rents	35
Water & Sewage	4
Energy Costs	536
Property Insurance	457
Cleaning	69
Property Maintenance	4,820
Void Rent Loss	477
Bad Debt Provision	1,204
Other Property Costs	10
TOTAL PROPERTY COSTS	7,710
SUPPLIES & SERVICES	
Other Supplies & Services	2,638
TOTAL SUPPLIES & SERVICES	2,638
TRANSPORT COSTS	
Travel & Subsistence	69
Car Allowances	0
Other Transport Costs	526
TOTAL TRANSPORT COSTS	595
TRANSFER PAYMENTS	344
THIRD PARTY PAYMENTS	
Other Third Party Payments	132
TOTAL THIRD PARTY PAYMENTS	132
SUPPORT SERVICES	
Strategy & Support	1,466
Corporate Recharge	2,059
TOTAL SUPPORT SERVICES	3,525
CAPITAL FINANCING/CAPITAL CHARGES	8,042
CFCR	1,681
GROSS EXPENDITURE	35,986
INCOME	
Internal Recharges	1,095
Council House Rents	34,111
Other Rental Income	766
I.O.R.B.	14
TOTAL INCOME	35,986
NET EXPENDITURE	0

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 541 affordable homes since 2011, 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:-

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

COMMON GOOD FUNDS 2024/25 BUDGET

Total 2023/24 £'000		Perth £'000	Auchterarder £'000	Crieff £'000	Total £'000
	EXPENDITURE				
	<u>Property Costs</u>				
23.4	Repairs & Maintenance of Buildings	80.4	5.0	0.0	85.4
1.3	Rents, Rates & Feu Duties	1.3	0.0	0.0	1.3
	<u>Other Supplies and Services</u>				
233.0	Grants to Organisations & Individuals	177.3	20.0	1.5	198.8
17.5	Other Expenses(Incl Admin cost)	15.5	0.0	0.0	15.5
	<u>Christmas Events</u>				
40.0	Switch on Ceremony	50.0	0.0	0.0	50.0
44.6	Erect, Dismantle & Maintain Lights	20.0	3.0	0.0	23.0
15.0	Rents, Rates & Feu Duties	15.0	0.0	0.0	15.0
374.8	Total Estimated Expenditure	359.5	28.0	1.5	389.0
	INCOME				
272.6	Rent - Land and Buildings	255.0	21.0	1.6	277.6
0.9	Fishing Permits	0.9	0.0	0.0	0.9
71.5	Interest on Investments	60.0	13.3	0.5	73.8
345.0	Total Estimated Income	315.9	34.3	2.1	352.3
(29.8)	Estimated Surplus/(Deficit)	(43.6)	6.3	0.6	(36.7)

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 budgeted revenue income of £315,900, generated principally from rent of land and buildings. The fund has budgeted to expend £359,500 the majority of which relates to grant funding for 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 Aberfeldy, Abernethy, Alyth, Blairgowrie, Coupar Angus, Kinross and Pitlochry due to the low volume of transactions on these funds.

At the time of preparation, no budget has been approved for the Crieff Common Good Fund.

PERTH AND KINROSS COUNCIL

CAPITAL BUDGET 2024/30

FOREWORD BY CHIEF FINANCE OFFICER

Introduction

The Council's Capital Budget funds expenditure on the purchase, improvement and enhancement of assets which provide benefit to the community over many years – 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 on the Housing Revenue Account (HRA).

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 Prudential 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.
- Tay Cities Deal Funding from the UK and Scottish Governments under a 10-year agreement to support investment in employment, training, connectivity and to reduce inequalities across the Tayside and North Fife region. The projects in the Perth & Kinross Council area which have been approved are included in the Capital Plan.
- 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).

Composite Capital Programme

The Council's Composite 6-year Delivery Programme for 2024/25 to 2029/30 was approved on 28 February 2024. It is detailed in the following pages, which sets out the Council's estimated capital resources for each of the six years, as well as the allocation of these resources to individual capital expenditure budgets. Revisions to this programme will be considered by the Finance & Resources Committee throughout the year.

Summary of Capital Resources 2024-2030

The estimated Capital Resources for each year for the six years of the Composite Capital Programme are summarised in the table on page 38 of this volume.

Composite Capital Programme

The detailed project expenditure, shown by Strategic Lead, is shown on pages 40 to 49 of this volume. The Service budgets also detail the Revised Budget and Projected Outturn for 2023/24, as well as the Approved Budget approved for each year from 2024/25 to 2029/30.

Composite Capital Programme Priorities

Gross Capital Expenditure included in the attached Capital Budget for the six years 2024/25 to 2029/30 totals £560M. This includes budgeted expenditure of around:

- £134M on School Improvements & Upgrades,
- £130M on Roads & Infrastructure projects,
- £39M on Economic and Community Development projects,
- £51M on Flood Prevention Schemes, and
- £99M on Community Greenspace & Recreational & Leisure Facilities.

Housing Investment Programme 2024-2029

Sources of Capital Funding

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 the requirement for borrowing, which is determined to be affordable, prudent and sustainable. The cost of borrowing is met entirely from within the resources of the Housing Revenue Account (HRA). Gross Capital Expenditure included in the attached Housing Investment Programme for the five years 2024/25 to 2028/29 totals £97M.

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

PERTH AND KINROSS COUNCIL
COMPOSITE CAPITAL BUDGET 2023/24 TO 2029/30
ESTIMATED RESOURCES

APPENDIX 1

Capital Resources 2023/24 (£'000) Proposed Budget	Capital Resources 2024/25 (£'000) Proposed Budget	Capital Resources 2025/26 (£'000) Proposed Budget	Capital Resources 2026/27 (£'000) Proposed Budget	Capital Resources 2027/28 (£'000) Proposed Budget	Capital Resources 2028/29 (£'000) Proposed Budget	Capital Resources 2029/30 (£'000) Proposed Budget	Total Capital Resources (£'000) Proposed Budget	
Capital Grants								
General Capital Grant	22,699	24,078	12,639	18,008	12,150	12,150	12,150	91,175
Inspiring School Age Childcare Spaces	105	0	0	0	0	0	0	0
Cycling, Walking & Safer Streets	1,312	664	200	200	200	200	200	1,664
Recycling Improvement Fund	2,363	0	0	0	0	0	0	0
Perth Transport Futures - CTLR	15,000	0	0	0	0	0	0	0
Total Capital Grants	41,479	24,742	12,839	18,208	12,350	12,350	12,350	92,839
General Capital Receipts								
General Fund - Capital Receipts	904	278	694	250	250	0	0	1,472
General Fund Ring Fenced Receipts	513	352	352	902	1,047	950	980	4,583
Total Capital Receipts	1,417	630	1,046	1,152	1,297	950	980	6,055
Commercial Property Capital Receipts								
Capital Receipts b/f	2,245	(125,914)	(228,408)	(247,712)	(261,602)	(252,172)	(247,872)	(125,914)
Commercial Property Capital Receipts	0	712	430	0	1,088	0	0	2,230
Capital Receipts c/f	125,914	228,408	247,712	261,602	252,172	247,872	242,600	242,600
Total Commercial Capital Receipts Applied	128,159	103,206	19,734	13,890	(8,342)	(4,300)	(5,272)	118,916
Contributions								
Tay Cities Deal	267	999	550	505	2,946	500	956	6,456
Third Party Contributions	1,730	658	0	2,000	3,000	1,000	1,000	7,658
Developer Contributions	2,847	2,300	2,367	2,600	2,600	2,500	2,500	14,867
Revenue Budget Contributions	92	124	125	125	0	0	0	374
Total Contributions	4,936	4,081	3,042	5,230	8,546	4,000	4,456	29,355
Capital Borrowing Requirement								
Corporate Borrowing Requirement	(42,081)	(6,411)	(3,750)	(5,937)	23,034	(12,191)	(14,736)	(19,991)
Prudential Borrowing Requirement	50,921	81,320	86,394	57,828	34,493	36,230	36,230	332,495
Total Capital Borrowing Requirement	8,840	74,909	82,644	51,891	57,527	24,039	21,494	312,504
TOTAL CAPITAL RESOURCES/ GROSS BUDGET EXPENDITURE								
184,831	207,568	119,305	90,371	71,378	37,039	34,008	559,669	

COMPOSITE CAPITAL BUDGET 2024/25 to 2029/30

SUMMARY OF NET EXPENDITURE

SERVICE	Revised Budget	Approved Budget	Approved Budget	Approved Budget	Approved Budget	Approved Budget	Approved Budget	Approved Total Budget
	2023/24 (£'000)	2024/25 (£'000)	2025/26 (£'000)	2026/27 (£'000)	2027/28 (£'000)	2028/29 (£'000)	2029/30 (£'000)	2024/25-2029/30 (£'000)
ENVIRONMENT & INFRASTRUCTURE	23,402	38,505	41,668	27,718	16,211	16,580	16,580	157,262
HOUSING & COMMUNITIES	1,104	2,316	3,512	1,057	1,203	1,500	1,500	11,088
ECONOMY, DEVELOPMENT & PLANNING	64,654	52,449	10,817	6,945	(4,171)	(2,150)	(2,636)	61,254
STRATEGY, PEOPLE & RESOURCES	72,986	109,403	60,778	49,616	49,623	18,139	15,108	302,667
HEALTH & SOCIAL CARE	1,303	2,098	1,303	1,303	1,319	320	320	6,663
TOTAL NET BUDGET	163,449	204,771	118,078	86,639	64,185	34,389	30,872	538,934

ENVIRONMENT & INFRASTRUCTURE	Revised Budget	Approved Budget	Approved Budget	Approved Budget	Approved Budget	Approved Budget	Approved Budget	Approved Total Budget
PROJECT/NATURE OF EXPENDITURE	2023/24 (£'000)	2024/25 (£'000)	2025/26 (£'000)	2026/27 (£'000)	2027/28 (£'000)	2028/29 (£'000)	2029/30 (£'000)	2024/25-2029/30 (£'000)
<u>Traffic & Road Safety</u>								
Road Safety Initiatives (20mph zones etc.)	0	446	362	362	361	400	400	2,331
Additional Road Safety - Pedestrian Crossings	0	175	175	175	0	0	0	525
Schools Road Safety Measures	488	0	0	0	0	0	0	0
Scottish Government Grant - Cycling Walking Safer Streets	(66)	0	0	0	0	0	0	0
20mph Signage Programme - Schools	10	119	0	0	0	0	0	119
20mph Signage Programme	76	0	0	0	0	0	0	0
Cycling Walking & Safer Streets	1,396	664	200	200	200	200	200	1,664
Scottish Government Grant - Cycling Walking Safer Streets	(1,246)	(664)	(200)	(200)	(200)	(200)	(200)	(1,664)
Third Party Contribution (TACTRAN)	(150)	0	0	0	0	0	0	0
Car Parking Investment	356	0	0	0	0	0	0	0
Revenue Contribution	(65)	0	0	0	0	0	0	0
Car Parking Investment - Pitlochry	0	150	0	0	0	0	0	150
<u>Asset Management - Roads & Lighting</u>								
Structural Maintenance	12,114	9,498	9,498	9,706	7,500	10,000	10,000	56,202
Third Party Contributions	(313)	0	0	0	0	0	0	0
Traffic Signals - Renewals/Upgrading	73	100	100	100	100	100	100	600
Footways	578	410	370	410	410	410	410	2,420
Street Lighting	0	0	0	0	0	600	600	1,200
Investment in Local Footpaths	0	0	100	100	0	0	0	200
Road Safety Barriers	22	0	0	0	0	0	0	0
<u>Asset Management - Bridges</u>								
Bridge Refurbishment Programme	1,536	2,458	1,914	2,213	2,897	2,000	2,000	13,482
Vehicular Bridge Parapets Programme - Assess & Upgrade	0	29	0	0	0	0	0	29
Old Perth Bridge - Strengthening	190	10	2,369	0	0	0	0	2,379
Perth Queens Bridge - Strengthening	335	60	70	2,153	0	0	0	2,283

Garry Viaduct	110	300	300	1,900	1,790	0	0	4,290
TOTAL CARRIED FORWARD	15,444	13,755	15,258	17,119	13,058	13,510	13,510	86,210

<u>ENVIRONMENT & INFRASTRUCTURE</u>	Revised Budget	Approved Budget	Approved Budget	Approved Budget	Approved Budget	Approved Budget	Approved Budget	Approved Total Budget
PROJECT/NATURE OF EXPENDITURE	2023/24 (£'000)	2024/25 (£'000)	2025/26 (£'000)	2026/27 (£'000)	2027/28 (£'000)	2028/29 (£'000)	2029/30 (£'000)	2024/25-2029/30 (£'000)
TOTAL BROUGHT FORWARD	15,444	13,755	15,258	17,119	13,058	13,510	13,510	86,210
Culteuchar Culvert	391	0	0	0	0	0	0	0
<u>Improvement Schemes</u>								
A977 Upgrades	350	190	0	0	0	0	0	190
Broich Road, Crieff - Road Realignment & Safety Measures	31	0	0	0	0	0	0	0
<u>Rural Flood Mitigation Schemes</u>								
Almondbank Flood Protection Scheme	17	0	0	0	0	0	0	0
Perth Flood Protection Scheme - South Inch Culvert	354	0	0	0	0	0	0	0
Comrie Flood Protection Scheme	1,152	17,608	17,043	0	0	0	0	34,651
Milnathort Flood Protection Scheme	51	312	0	0	0	0	0	312
South Kinross Flood protection Scheme	225	1,908	5,502	6,859	0	0	0	14,269
Scone Flood Protection Scheme	0	46	257	416	48	0	0	767
Flood Mitigation Measures - Dunkeld and Buckie Braes	0	1,000	0	0	0	0	0	1,000
Coastal Change Adaptation	100	0	0	0	0	0	0	0
<u>Climate Change</u>								
Nature Restoration	386	0	0	0	0	0	0	0
<u>Waste Strategy</u>								
Recycling Improvement Fund	2,363	0	0	0	0	0	0	0
Scottish Government Grant	(2,363)	0	0	0	0	0	0	0
<u>Prudential Borrowing</u>								
Wheeled Bin Replacement Programme - Domestic Bins	203	200	200	200	200	220	220	1,240
Wheeled Bin Replacement Programme - Commercial Bins	208	20	20	20	20	25	25	130
Recycling Containers, Oil Banks & Battery Banks - Replacement	205	80	65	65	65	70	70	415
Capital Receipts - Disposal	(9)	0	0	0	0	0	0	0
Litter Bins	25	50	50	50	50	55	55	310
Smart Cities - Smart Waste	45	0	0	0	0	0	0	0
Third Party Contribution (ERDF)	(24)	0	0	0	0	0	0	0

Vehicle Replacement Programme Capital Receipts - Vehicle Disposals	3,813 (376)	2,800 (352)	2,800 (352)	2,800 (352)	2,500 (322)	3,000 (300)	3,000 (300)	16,900 (1,978)
TOTAL CARRIED FORWARD	22,591	37,617	40,843	27,177	15,619	16,580	16,580	154,416

<u>ENVIRONMENT & INFRASTRUCTURE</u>	Revised Budget	Approved Budget	Approved Budget	Approved Budget	Approved Budget	Approved Budget	Approved Budget	Approved Total Budget
PROJECT/NATURE OF EXPENDITURE	2023/24 (£'000)	2024/25 (£'000)	2025/26 (£'000)	2026/27 (£'000)	2027/28 (£'000)	2028/29 (£'000)	2029/30 (£'000)	2024/25-2029/30 (£'000)
TOTAL BROUGHT FORWARD	22,591	37,617	40,843	27,177	15,619	16,580	16,580	154,416
Street Lighting Renewal - LED & Column Replacement	804	888	825	541	592	0	0	2,846
LED Traffic Signal Replacement	4	0	0	0	0	0	0	0
Almondbank Flood Mitigation	3	0	0	0	0	0	0	0

TOTAL	23,402	38,505	41,668	27,718	16,211	16,580	16,580	157,262

HOUSING & COMMUNITIES	Revised Budget	Approved Budget	Approved Budget	Approved Budget	Approved Budget	Approved Budget	Approved Budget	Approved Total Budget
PROJECT/NATURE OF EXPENDITURE	2023/24 (£'000)	2024/25 (£'000)	2025/26 (£'000)	2026/27 (£'000)	2027/28 (£'000)	2028/29 (£'000)	2029/30 (£'000)	2024/25-2029/30 (£'000)
<u>Community Greenspace</u>								
Play Areas - Improvements Implementation Strategy	383	963	611	150	150	500	500	2,874
Third Party Contribution	(10)	0	0	0	0	0	0	0
3G Pitch, Blairgowrie	3	117	0	0	0	0	0	117
Settlement/Neighbourhood Parks	25	379	0	0	0	0	0	379
Countryside Sites	0	139	0	0	0	0	0	139
Community Greenspace Sites	0	627	682	682	678	700	700	4,069
Community Greenspace Bridges	27	31	0	0	0	0	0	31
Core Path Implementation	9	0	0	0	0	0	0	0
Third Party Contribution	(21)	0	0	0	0	0	0	0
Premier parks	8	0	0	0	0	0	0	0
Auchterarder Public Park	30	0	0	0	0	0	0	0
The Knock	0	0	0	0	0	0	0	0
Third Party Contribution	(3)	0	0	0	0	0	0	0
Kinoull Hill	8	0	0	0	0	0	0	0
Third Party Contribution	(4)	0	0	0	0	0	0	0
Cemetery Extensions	20	60	229	225	375	300	300	1,489
<u>Housing Projects</u>								
Gypsy Travellers Site Improvement Works	195	0	0	0	0	0	0	0
Additional Gypsy Traveller Site Improvement Works	225	0	0	0	0	0	0	0
New Gypsy Traveller Site	10	0	1,990	0	0	0	0	1,990
<u>Public Transport</u>								
Community Transport Initiatives	199	0	0	0	0	0	0	0
TOTAL	1,104	2,316	3,512	1,057	1,203	1,500	1,500	11,088

**PERTH & KINROSS COUNCIL
COMPOSITE CAPITAL BUDGET 2024/25 to 2029/30**

APPENDIX II

<u>ECONOMY, DEVELOPMENT & PLANNING</u>	Revised Budget	Approved Budget	Approved Budget	Approved Budget	Approved Budget	Approved Budget	Approved Budget	Approved Total Budget
PROJECT/NATURE OF EXPENDITURE	2023/24 (£'000)	2024/25 (£'000)	2025/26 (£'000)	2026/27 (£'000)	2027/28 (£'000)	2028/29 (£'000)	2029/30 (£'000)	2024/25-2029/30 (£'000)
<u>Improvement Schemes</u>								
A9/A85 Road Junction Improvements	270	0	0	0	0	0	0	0
Cross Tay Link Road (CTLR)	72,842	26,213	0	0	0	0	0	26,213
Government Grant (Transport Scotland)	(15,000)	0	0	0	0	0	0	0
Bertha Park Link Road	0	300	400	10,000	2,500	0	0	13,200
<u>Perth & Kinross Place-making</u>								
Mill Street Environmental Improvements	127	0	0	0	0	0	0	0
Perth, Place, People	3,598	0	0	0	0	0	0	0
Perth City Centre Golden Route (Rail Station)	11	0	0	0	0	0	0	0
City Greening	31	0	0	0	0	0	0	0
Perth & Kinross Lighting Action Plan	1,071	677	0	0	0	0	0	677
<u>Other Planning Projects</u>								
Creative Exchange (former St. John's Primary School)	53	0	0	0	0	0	0	0
Local Full Fibre Network	22	0	0	0	0	0	0	0
Low Carbon Transport & Active Travel Hub - Broxden EV Cha	429	0	0	0	0	0	0	0
Third Party Contribution - ERDF	(162)	0	0	0	0	0	0	0
Third Party Contribution - Tay Cities Deal	(267)	0	0	0	0	0	0	0
Perth Eco-Innovation Park at Perth West	0	23,800	9,017	0	0	0	0	32,817
Third Party Contribution - Tay Cities Deal	0	(999)	(550)	(505)	(2,946)	(500)	(956)	(6,456)
Other Third Party Contributions	0	0	0	(2,000)	(3,000)	(1,000)	(1,000)	(7,000)
Capital Receipts - Ring-Fenced Land Disposals	0	0	0	(550)	(725)	(650)	(680)	(2,605)
Economic Development Investment - Land & Serviced sites	0	1,000	1,000	0	0	0	0	2,000
Adapt Your Property - Vacant Town & City Centre Space	0	300	0	0	0	0	0	300
<u>Commercial Property Investment Programme</u>								
North Muirton Industrial Estate - Site Servicing & Provision of	57	0	0	0	0	0	0	0
Broxden Business Park - Additional Infrastructure	10	0	0	0	0	0	0	0
Western Edge, Kinross - Site Servicing	5	0	0	0	0	0	0	0
Broxden Drainage Mitigation Works	638	866	0	0	0	0	0	866
Third Party Contribution (Scottish Water)	(470)	(658)	0	0	0	0	0	(658)
TOTAL CARRIED FORWARD	63,265	51,499	9,867	6,945	(4,171)	(2,150)	(2,636)	59,354

<u>ECONOMY, DEVELOPMENT & PLANNING</u>	Revised Budget	Approved Budget	Approved Budget	Approved Budget	Approved Budget	Approved Budget	Approved Budget	Approved Total Budget
PROJECT/NATURE OF EXPENDITURE	2023/24 (£'000)	2024/25 (£'000)	2025/26 (£'000)	2026/27 (£'000)	2027/28 (£'000)	2028/29 (£'000)	2029/30 (£'000)	2024/25- 2029/30 (£'000)
TOTAL BROUGHT FORWARD	63,265	51,499	9,867	6,945	(4,171)	(2,150)	(2,636)	59,354
Ruthvenfield Business Centre	1,372	0	0	0	0	0	0	0
North Muirton - Drainage	17	0	0	0	0	0	0	0
<u>Prudential Borrowing Projects</u>								
Land Purchase & Development	0	950	950	0	0	0	0	1,900
TOTAL	64,654	52,449	10,817	6,945	(4,171)	(2,150)	(2,636)	61,254

<u>STRATEGY, PEOPLE & RESOURCES</u>	Revised Budget	Approved Budget	Approved Budget	Approved Budget	Approved Budget	Approved Budget	Approved Budget	Approved Total Budget
PROJECT/NATURE OF EXPENDITURE	2023/24 (£'000)	2024/25 (£'000)	2025/26 (£'000)	2026/27 (£'000)	2027/28 (£'000)	2028/29 (£'000)	2029/30 (£'000)	2024/25-2029/30 (£'000)
<u>Property Services - Project support</u>								
Investment in the Learning Estate	1,491	10,388	8,550	8,650	6,823	0	0	34,411
Scottish Governemnt Grant (Inspiring School Age Childcare)	(105)	0	0	0	0	0	0	0
Methven Primary School Refurbishment	124	140	0	0	0	0	0	140
Breadalbane Academy, Aberfeldy - 3G Pitch	29	0	0	0	0	0	0	0
Third party Contribution (Scottish Football Association)	(29)	0	0	0	0	0	0	0
Kirkmichael Primary School Upgrade	0	32	0	0	0	0	0	32
Capital Receipt (ring-fenced)	(128)	0	0	0	0	0	0	0
Early Learning & Childcare								
- Oakbank Primary School Upgrade Project	12	0	0	0	0	0	0	0
- Rattray Primary School Upgrade Project	155	0	0	0	0	0	0	0
New Primary School at Bertha Park Site	559	0	500	7,500	15,400	0	0	23,400
Riverside Primary School	3,410	0	0	0	0	0	0	0
Perth Academy - Refurbishments	2,311	2,500	1,650	1,650	0	0	0	5,800
Perth Grammar School - Upgrade Programme (Phase 3)	849	2,120	1,500	504	0	0	0	4,124
Perth High School Internal Services & Refurbishment	16	0	0	0	0	0	0	0
Perth High School - New School Investment	25,244	31,500	10,600	3,600	0	0	0	45,700
Harris Academy/Invergowrie - Extension	4,211	150	0	0	0	0	0	150
<u>Property Services - Projects & Contracts</u>								
Blairgowrie Recreation Centre - Replacement	16,374	13,150	4,003	0	0	0	0	17,153
Free School Mean Expansion Programme	1,348	2,000	0	0	0	0	0	2,000
<u>Property Services - Property Service Manager</u>								
DDA Adaptation & Alteration Works Programme	410	200	200	200	200	0	0	800
Property Compliance Works Programme	902	400	650	650	650	0	0	2,350
Third Party Contribution (LAL)	(25)	0	0	0	0	0	0	0
TOTAL CARRIED FORWARD	57,158	62,580	27,653	22,754	23,073	0	0	136,060

HRA CAPITAL INVESTMENT PROGRAMME 2023-29							
	2023/24	2024/25	2025/26	2026/27	2027/28	2028/29	TOTAL
	£'000	£'000	£'000	£'000	£'000	£'000	£'000
Central Heating & Rewiring	818	1,320	1,320	811	0	0	4,269
Rewiring, Infrastructure & Property Refurbishment	1,515	1,686	0	0	0	0	3,201
Triple Glazing	3,866	0	0	0	0	0	3,866
Controlled Door Entry	0	28	0	0	0	0	28
Kitchen Programme	374	1,504	2,025	0	0	0	3,903
Bathroom Programme	1,436	0	0	0	0	0	1,436
External Fabric Repairs	958	0	259	0	0	0	1,217
Energy Efficiency	940	388	0	0	0	0	1,328
Multi-Storey Flats	428	1,815	0	0	0	0	2,243
Environmental Improvements	899	0	0	0	0	0	899
Fire Precaution Measures	399	0	0	0	0	0	399
Sound Insulation	289	100	42	0	0	0	431
Structural	478	250	522	0	0	0	1,250
SHQS Future Developments	0	0	4,066	6,458	5,553	10,030	26,107
STANDARD DELIVERY PLAN SUBTOTAL:	12,400	7,091	8,234	7,269	5,553	10,030	50,577
Council House New Build Programme - Glebe	17	0	0	0	0	0	17
Council House New Build Programme - Huntingtower	1	0	0	0	0	0	1
Council House New Build Programme - Fairfield, perth	251	0	0	0	0	0	251
Council House New Build Programme - Lynnedoch Road, Methven	735	0	0	0	0	0	735
Council House New Build Programme - Future Developments	0	5,091	6,014	6,014	12,552	6,014	35,685
Increase in Council House Stock	4,017	4,000	4,000	4,000	4,000	4,000	24,017
Lock-ups & Garage Sites	0	50	0	0	0	0	50
Major Adaptations to Council House Stock	82	22	0	0	0	0	104
Rannoch Road, Perth - Conversion (5 units)	87	0	0	0	0	0	87
14-151 Dunkeld Road, Perth	277	0	0	0	0	0	277
Rannoch Road - ILG	8	0	0	0	0	0	8
St Catherine's Square Redevelopment	16	3,377	0	0	0	0	3,393
Shops & Offices	239	50	0	0	0	0	289
Greyfriars & Satellite Sites	34	50	0	0	0	0	84
Sheltered Housing	11	0	0	0	0	0	11
General Capital Works	120	0	0	0	0	0	120
Replacement Lifts	137	0	0	0	0	0	137
ICT	131	50	0	0	0	0	181
Mortgage to Rent	175	50	0	0	0	0	225
SUBTOTAL - TOTAL GROSS EXPENDITURE	18,738	19,831	18,248	17,283	22,105	20,044	116,249
Less: Amount to be funded from Current Revenue (C.F.C.R.)	(2,055)	(1,833)	(2,078)	(2,004)	(2,125)	(2,340)	(12,435)
Less: Amount to be funded from Capital Receipts/Other Income	(8)	0	0	0	0	0	(8)
TOTAL BORROWING REQUIREMENT	16,675	17,998	16,170	15,279	19,980	17,704	103,806