

SPECIAL MEETING OF PERTH AND KINROSS COUNCIL

Minute of special hybrid meeting of Perth and Kinross Council held in the Council Chamber, 2 High Street, Perth on Wednesday 26 February 2025 at 9.30am.

Present: Provost X McDade, Depute Provost A Parrott, Bailies C Ahern, A Bailey, R Brock, C McLaren and M Williamson; Councillors K Allan, H Anderson, L Barrett, P Barrett, B Brawn, S Carr, A Chan, D Cuthbert, S Donaldson, E Drysdale, J Duff, A Forbes, M Frampton, N Freshwater, K Harvey, D Illingworth, I James, N Khogali, G Laing, B Leishman, I MacPherson, I Massie, S McCole, T McEwan, J Rebbeck, C Reid, W Robertson, C Shiers, F Smith, C Stewart, G Stewart, R Watters and J Welch.

In Attendance: T Glen, Chief Executive; C Mailer, Depute Chief Executive; L Simpson, Strategic Lead - Legal and Governance; S Walker, Strategic Lead – Finance and Business Support; J Pepper, Director/Chief Officer, Perth and Kinross Health & Social Care Partnership, S Crawford, Strategic Lead – Property Services; S Merone, Strategic Lead – Economy, Development and Planning; L Brady, K Fraser, A O'Brien, N Sutherland, S Hendry, A Brown and M Pasternak (all Legal and Governance).

Provost X McDade, Presiding.

1. Welcome And Apologies

Provost McDade welcomed all those present to the meeting. No apologies were submitted.

2. Declarations Of Interest

There were no Declarations of Interests in terms of the Councillors' Code of Conduct.

3. Notice of Petitions

3(i) Urge Perth and Kinross to Build an Ambitious PH2O Facility (PET-2024-01)

In terms of the Council's petitions procedure, the Clerk to the meeting read out a written statement from Mr. Bobby Brian, lead petitioner, on the contents of the petition.

There was submitted and noted a briefing report by Strategic Lead – Property Services (25/34) on the contents of the petition. (The following correction was noted in relation to section 4.5: Total visitor numbers in the petition scope is identified as 459,000 with the correct figure to be 472,000. The variance marked as 79,000 to be moved to 92,000).

It was noted that the Council's official response to the petition would be considered later in the meeting as part of the budget setting process.

3(ii) Save our Rural Libraries (PET-2025-02)

In terms of the Council's petitions procedure, Ms. Hannah Wickes, on behalf of the Save Our Rural Libraries Campaign, addressed members on the contents of the petition and answered a number of questions from members.

There was submitted and noted a briefing report by Strategic Lead – Economy, Development and Planning (25/35) on the contents of the petition.

It was noted that the Council's official response to the petition would be considered later in the meeting as part of the budget setting process.

There followed a recess, and the meeting reconvened at 10.50am.

4. Strategic Planning Update 2026/27 to 2028/29 and General Fund Revenue Budget

There was submitted a report by Strategic Lead – Finance and Business Support (25/36) (1) providing Council with an update on the delivery of its ongoing strategic transformation and change programme and alignment with the Medium -Term Financial Plan approved by Council in December 2024, and (2) presenting the Council with Provisional Revenue Budgets for 2025/26, 2026/27 and 2027/28.

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Motion (Councillors G Laing and E Drysdale)

- Council agrees to defer consideration of Petition PET-2024-01 until the meeting of 18 June 2025 when it is scheduled that a further report will be submitted providing updated information and proposals in relation to leisure water options for the Thimble Row site for PH2O as well as the future of both Bell's Sports Centre and the Dewars Centre.
- Council notes the contents of Petition PET-2025-02.
- Council further agrees:
 1. To approve the 2025/26 Provisional Revenue Budget of **£499.273 million** as set out in **Appendix B** of Report No. 25/36.
 2. To approve the 2026/27 Provisional Revenue Budget of **£502.587 million** as set out in **Appendix B** of Report No. 25/36.
 3. To approve the 2027/28 Provisional Revenue Budget of **£515.226 million** as set out in **Appendix B** of Report No. 25/36.
 4. To approve the expenditure pressures as set out in **Appendix C** of Report No. 25/36 with the exception of those listed in **Appendix (i)**.

5. To approve the budget reductions / additional income as set out in **Appendix C** of Report No. 25/36 with the exception of those listed in **Appendix (ii)**.
6. To approve the additional budget reductions / additional income as set out in **Appendix (iii)** of this Revenue Budget Motion.
7. To approve the additional expenditure proposals as set out in **Appendix (iv)** of this Revenue Budget Motion.
8. To approve an additional contribution from Reserves of **£3.559 million** in 2025/26 in this Revenue Budget Motion.
9. To approve an additional contribution to Reserves of **£1.682 million** in 2026/27 in this Revenue Budget Motion.
10. To approve an additional contribution from Reserves of **£301,000** in 2027/28 in this Revenue Budget Motion.
11. To approve the Council Tax bases of **75,157** for 2025/26, **75,910** for 2026/27 and **76,600** for 2027/28.
12. To approve the contribution to Perth & Kinross Integration Joint Board of **£106.133 million** which is included in the 2025/26 Provisional Revenue Budget.
13. To approve the earmarked general fund balances set out in **Appendix G** with the exception of the adjustments listed in **Appendices (v), (vi) and (vii)**.
14. To approve that uncommitted Reserves are maintained at a minimum of **2% to 4%** of the 2025/26 Provisional Revenue Budget which equates to **£9.985 million to £19.970 million**
15. To approve a provision for the non-collection of Council Tax of **1.75%** in 2025/26, 2026/27 and 2027/28.
16. To approve the 2025/26 Final Revenue Budget of **£503.828 million** resulting in a Band D Council Tax of **£1,537.04** in 2025/26 as summarised in **Appendix (v)** of this Revenue Budget Motion. This represents a **9.5%** increase from the Council Tax Band D figure for 2024/25.
17. To approve the 2026/27 Provisional Revenue Budget of **£504.298 million** resulting in an indicative Band D Council Tax of **£1,683.05** in 2026/27 as summarised in **Appendix (vi)** of this Revenue Budget Motion. This represents an indicative **9.5%** increase from the Council Tax Band D figure for 2025/26.
18. To approve the 2027/28 Provisional Revenue Budget of **£514.489 million** resulting in an indicative Band D Council Tax of **£1,784.03** in 2027/28 as summarised in **Appendix (vii)** of this Revenue Budget Motion. This represents an indicative **6.0%** increase from the Council Tax Band D figure for 2026/27.

26 FEBRUARY 2025

	Reference Report No. 25/36	Page No.	25/26 £'000	26/27 £'000	27/28 £'000
REVENUE BUDGET MOTION - SCOTTISH NATIONAL PARTY EXPENDITURE PRESSURES REJECTED					
Developing a resilient, stronger and greener local economy Perth and Kinross Heritage Trust					
		50		55	
Enabling our children and young people to achieve their full potential					
Teachers Slippage Target		51	552		
Home to School Transport		51	420	255	240
TOTAL EXPENDITURE PRESSURES REJECTED			1,027	255	240

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REVENUE BUDGET 2025/26, 2026/27 & 2027/28

	Reference Report No. 25/36	Page No.	25/26 £'000	26/27 £'000	27/28 £'000
REVENUE BUDGET MOTION - SCOTTISH NATIONAL PARTY BUDGET REDUCTIONS / ADDITIONAL INCOME REJECTED					
Working in partnership with our communities					
Garden Waste Permit Charge		67		65	68
TOTAL BUDGET REDUCTIONS / ADDITIONAL INCOME REJECTED			0	65	68

REVENUE BUDGET MOTION - SCOTTISH NATIONAL PARTY

	25/26	26/27	27/28
	£'000	£'000	£'000
ADDITIONAL BUDGET REDUCTIONS / INCOME PROPOSALS			
Organised to Deliver / Transformation			
Targeted efficiency target from transformation from the investment in technology / artificial intelligence strategic programme			1,000
<hr/>			
TOTAL ADDITIONAL BUDGET REDUCTIONS / INCOME PROPOSALS	0	0	1,000

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REVENUE BUDGET 2025/26, 2026/27 & 2027/28

REVENUE BUDGET MOTION - SCOTTISH NATIONAL PARTY

CORPORATE PLAN 2023 - 2028	25/26	26/27	27/28
ADDITIONAL EXPENDITURE PROPOSALS	£'000	£'000	£'000

TACKLING POVERTY**Scottish Welfare Fund / Financial Insecurity Funding**

500

The cost-of-living crisis continues to cause significant hardships for many. Now in 2025, with price inflation including food and clothing, higher mortgage rates/rents and increasing energy costs, more and more families are struggling to make ends meet month to month. This funding will be available to residents feeling the impact of the current cost of living. (non-recurring)

Scottish Welfare Fund

100

To allow the team to develop the established partnership working with community groups/foodbanks and prisons to capture those most in need at times of crisis/transition. (recurring)

Welfare Rights Capacity

89

Additional capacity to allow our team to continue to meet the rising demand of households in need throughout Perth and Kinross using a proactive approach which prevent crisis and provide longer-term sustainable solutions. (recurring)

Buttons & Bows

20

Additional funding to support the inspirational work of this Buttons and Bows who provide a valuable service to our families (non-recurring)

Child Poverty Fund

75

Funding to enable front line workers to make instant decisions and one-off payments for the purchase of goods and services to resolve a problem for a child or household affected by poverty (non-recurring)

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

30

50

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

Good Food Nation

40

Funding to enhance food quality, promote sustainable practices, improve public health, and support local producers. (non-recurring)

Rural Poverty

50

50

50

Additional investment to support employability initiatives across rural Perth and Kinross (non-recurring)

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REVENUE BUDGET 2025/26, 2026/27 & 2027/28

REVENUE BUDGET MOTION - SCOTTISH NATIONAL PARTY

CORPORATE PLAN 2023 - 2028

25/26 26/27 27/28

ADDITIONAL EXPENDITURE PROPOSALS

£'000 £'000 £'000

TACKLING CLIMATE CHANGE AND SUPPORTING SUSTAINABLE PLACES**Green Living Fund**

200

Funding for community-led projects focused on tackling the climate change and biodiversity emergencies, with the purpose of enabling applicants to use these funds to lever in additional funding. (non-recurring)

Support for Bloom Groups, Biodiversity Groups and Friends of Cemeteries

42

Provide additional funding to Support Bloom Groups, Biodiversity Groups and Friends of Cemeteries, to support the work of their volunteers and build on the highly successful and visible initiatives that currently make a big difference within local communities across Perth and Kinross. (recurring)

Support for Bloom Groups, Biodiversity Groups and Friends of Cemeteries

20 20

In order to support the invaluable contributions of Bloom Groups, Biodiversity Groups and Friends of Cemeteries, supplementary funding for trees, shrubs, plants and seeds (non-recurring)

Additional Verge Cut

70

Extra funding for verge cutting to enhance the safety for road users (recurring)

Biodiversity

200 200

Additional funding to support the roll out and enhancement of the Grow Wild project, providing extra resources to improve, grow and maintain Grow Wild areas with more trees and pollinators to maximise biodiversity. (non-recurring)

Ash Dieback

125

Funding to enable the council to commence a survey of ash trees on Council land and determine state of Ash Die Back to help towards a more resilient PKC (non-recurring)

DEVELOPING A RESILIENT, STRONGER AND GREENER LOCAL ECONOMY**Modern Apprentices / Employability / Graduate Trainees / Training Opportunities**

150 150 150

To enhance apprenticeship through employability, practical experience, graduate training programs and training opportunities tailored to industry needs (non-recurring)

Funding for Public Transport

168

Additional investment in local buses to provide free travel on one Saturday per month, one prior to Christmas and on Clear Air Day in June. (non-recurring)

Adapt Your Property	15	15	15
To encourage the development of empty buildings to bring them back into use for economic and socially productive purposes, £300,000 of borrowing capacity for three years (recurring)			
Commercial Property Investment	135	90	90
To meet the borrowing costs associated with an extra £7 million capital investment in economic development in serviced units and land (recurring)			

APPENDIX (iv) con.

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REVENUE BUDGET 2025/26, 2026/27 & 2027/28

REVENUE BUDGET MOTION - SCOTTISH NATIONAL PARTY

CORPORATE PLAN 2023 - 2028

25/26 26/27 27/28

ADDITIONAL EXPENDITURE PROPOSALS

£'000 £'000 £'000

ENABLING OUR CHILDREN AND YOUNG PEOPLE TO ACHIEVE THEIR FULL POTENTIAL

Instrumental Music Service

Funding to continue the existing provision of the Instrumental Music Service (non-recurring)

170 170 170

Outdoor Learning

Development of outdoor environments in schools to support children with more complex additional support needs (non-recurring)

50

Core Information Boards

Offering a voice to our young people in the school playground who might otherwise struggle to express themselves enabling them to fully engage in play and social interaction (non-recurring)

9

PROTECTING AND CARING FOR OUR MOST VULNERABLE PEOPLE

Care and Repair

To support individuals by providing maintenance, assistance and repairs for homes, ensuring safety, comfort and accessibility (recurring)

300 100

Social Care

Earmarked reserves to fund transformation across social care, supporting early intervention, innovation in social care and promoting a shift in the balance of care from hospital to community. (non-recurring)

500 500

Social Care

Funding to support a new model of community-led care and support in remote/rural communities across Perth and Kinross (non-recurring)

50 50

Intensive Housing Support

To provide support with personalised assistance, helping them secure stable housing, access resources, and maintain tenancy (non-recurring)

70

RASAC

Further funding to support the vital work of this organisation (non-recurring)

30

Women's Aid

Further funding to support the vital work of this organisation (non-recurring)

30

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REVENUE BUDGET 2025/26, 2026/27 & 2027/28

REVENUE BUDGET MOTION - SCOTTISH NATIONAL PARTY

CORPORATE PLAN 2023 - 2028

25/26	26/27	27/28
£'000	£'000	£'000

ADDITIONAL EXPENDITURE PROPOSALS**SUPPORTING AND PROMOTING PHYSICAL AND MENTAL WELLBEING**

Free Pitch Hire	21		
To encourage use of our grass pitches throughout Perth and Kinross for organised / pre-booked matches (recurring)			
Farmstrong	5	5	
Promotion of mental health and wellbeing in the farming community (non-recurring)			
The Neuk	70		
Support for the community Hub to strengthen and support the wellbeing of individuals (non recurring)			
Community Mental Health Support Groups	60		
For community groups supporting better mental health across Perth and Kinross for example, Men's Shed, Women's Wellbeing Club, Andy's Mans Club and Mindspace (non-recurring)			
WORKING IN PARTNERSHIP WITH OUR COMMUNITIES			
Support for Culture Perth and Kinross	500	500	
To enable Culture Perth and Kinross to maintain current service provision for libraries and Museums (non-recurring)			
Roads Maintenance	45		
Investment in non-trunk road transport infrastructure to meet borrowing costs associated with a £1 million capital investment in local roads. (recurring)			
Investment in Structures	90		
Borrowing capacity to invest a further £2 million in our bridges and structures (recurring)			
Community Resilience Fund	775		
The creation of an earmarked Reserve to support Community resilience when required. (non recurring)			
Community Resilience Fund	200		
To continue and expand our work with community groups on building resilience and supporting welfare responses during weather events and emergencies, we need to invest further in community resilience groups. This investment not only prepares communities for emergencies but also promotes social, economic, and environmental well-being, leading to stronger and more sustainable communities (non-recurring)			
Community Resilience Fund - Vulnerable Persons Database	25		
This will enable groups and officers to target support and assistance effectively while enhancing the safety and well-being of at-risk individuals, ultimately leading to stronger and more resilient communities (non-recurring)			

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REVENUE BUDGET 2025/26, 2026/27 & 2027/28

REVENUE BUDGET MOTION - SCOTTISH NATIONAL PARTY

CORPORATE PLAN 2023 - 2028

25/26 26/27 27/28

ADDITIONAL EXPENDITURE PROPOSALS

£'000 £'000 £'000

	25/26	26/27	27/28
Investment in local communities	300		
Via the Local Action Partnerships / Participatory Budgeting (£100,000) and Community Investment Fund (£200,000) , to fund projects aimed at helping our communities deal with the cost-of-living crisis for a better future (non-recurring)			
Community Halls	20		
Funding for LAL to maintain the provision of community halls (non-recurring)			
Investment in Surface Water Management Schemes	15		
Funding to support the investment in a "leaky dam" for the Rattray Burn and surface water diversion measure (road hump) (recurring)			
Community Councils	12		
Increase in core grant funding to annual top up to £1,000 per annum (recurring)			
Extended Opening of Recycling Centres	12		
To allow the following Centres to remain open for an extra 2 hours one day a week during the Summer months. Blairgowrie, Crieff, Friarton, Kinross, Inveralmond and Pitlochry. (non-recurring)			
Pipes and Drums	25	25	25
Continued support for the development of Pipes + Drums in PKC schools building on recent success and encouraging continued support from the Scottish Schools Pipes and Drums Trust (SSPDT) (non-recurring)			
Jeanfield Swifts Community FC	100		
Funding contribution towards creation of a new all-weather sports facility for children, families, nearby schools and the wider community. (non-recurring)			
Community Transport	20	20	
Feasibility study examining Carse of Gowrie community transport provision (non-recurring)			
Errol Buses	13		
Funding to allow the morning bus service (pre 0750) to continue beyond March (recurring)			
Auchterarder Buses	36	36	
To support the continuing work of the Auchterarder Community Bus Group (non-recurring)			
	5,582	1,981	500

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REVENUE BUDGET 2025/26, 2026/27 & 2027/28

REVENUE BUDGET MOTION - SCOTTISH NATIONAL PARTY

2025/26 COUNCIL TAX CALCULATION

	2025/26 £'000	£'000
2025/26 Provisional Revenue Budget		499,273
Adjustments:		
Reject Expenditure Pressures (Appendix i)	(1,027)	
Additional Expenditure Proposals (Appendix iv)	5,582	
	<hr/>	4,555
2025/26 Updated Provisional Revenue Budget		<hr/> 503,828
<u>Funding</u>		
Total Revenue Funding	(370,400)	
Council Tax Second Home / Long Term Empty Properties	(3,338)	
Capital Grants	(1,600)	
Council Tax Single Person Discount	(300)	
Net Contribution from Reserves included in the Provisional Budget	(3,112)	
Contribution from Service Concession Scheme	(6,000)	
Contribution from unearmarked Reserves included in this Motion	(926)	
Contribution from earmarked Reserves included in this Motion	(2,633)	
	<hr/>	(388,309)
AMOUNT TO BE LEVIED FROM COUNCIL TAX		115,519
TAX BASE BAND D EQUIVALENT PROPERTIES (1.75% Non-Collection)		75,157
FINAL 2025/26 BAND D COUNCIL TAX		<hr/> <hr/> £ 1,537.04
INCREASE (2024/25 FINAL BAND D COUNCIL TAX £1,403.69)		<hr/> £ 133.35
PERCENTAGE INCREASE		<hr/> <hr/> 9.5%

Excluding Water and Wastewater charges determined by Scottish Water.

Use of Earmarked Reserves

Car Park Trading Account	168
Transformation and Workforce Management	1,550
Anti-Poverty Measures	715
Green Capital Recovery Fund	200
	<hr/>
	2,633
	<hr/> <hr/>

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REVENUE BUDGET 2025/26, 2026/27 & 2027/28

REVENUE BUDGET MOTION - SCOTTISH NATIONAL PARTY

2026/27 COUNCIL TAX CALCULATION

	2026/27	
	£'000	£'000
2026/27 Provisional Revenue Budget		502,587
Recurring impact of 2025/26 proposals		(80)
Adjustments:		
Reject Expenditure Pressures (Appendix i)	(255)	
Reject Budget Reductions / Additional Income (Appendix ii)	65	
Additional Expenditure Proposals (Appendix iv)	1,981	
		<u>1,791</u>
2026/27 Updated Provisional Revenue Budget		<u>504,298</u>
<u>Funding</u>		
Total Revenue Funding	(370,400)	
Council Tax Second Home / Long Term Empty Properties	(3,338)	
Capital Grants	(1,600)	
Council Tax Single Person Discount	(300)	
Net Contribution to Reserves included in the Provisional Budget	2,418	
Contribution from Service Concession Scheme	(5,000)	
Contribution from earmarked Reserves included in this Motion	(650)	
Contribution to unearmarked Reserves included in this Motion	2,332	
		<u>(376,538)</u>
AMOUNT TO BE LEVIED FROM COUNCIL TAX		127,760
TAX BASE BAND D EQUIVALENT PROPERTIES (1.75% Non-Collection)		75,910
FINAL 2026/27 BAND D COUNCIL TAX		<u>£ 1,683.05</u>
INCREASE (2025/26 FINAL BAND D COUNCIL TAX £1.537.04)		<u>£ 146.02</u>
PERCENTAGE INCREASE		<u>9.5%</u>

Excluding Water and Wastewater charges determined by Scottish Water.

Use of Earmarked Reserves

Transformation and Workforce Management	550
Anti-Poverty Measures	100
	<u>650</u>

26 FEBRUARY 2025

REVENUE BUDGET 2025/26, 2026/27 & 2027/28

REVENUE BUDGET MOTION - SCOTTISH NATIONAL PARTY

2027/28 COUNCIL TAX CALCULATION

	£'000	2027/28 £'000
2027/28 Provisional Revenue Budget		515,226
Recurring impact of 2025/26 proposals		(80)
Recurring impact of 2026/27 proposals		15
Adjustments:		
Reject Expenditure Pressures (Appendix i)	(240)	
Reject Budget Reductions / Additional Income (Appendix ii)	68	
Additional Budget Reductions / Income Proposals (Appendix iii)	(1,000)	
Additional Expenditure Proposals (Appendix iv)	500	
		<u>(672)</u>
2027/28 Updated Provisional Revenue Budget		514,489
<u>Funding</u>		
Total Revenue Funding	(370,400)	
Council Tax Second Home / Long Term Empty Properties	(3,338)	
Capital Grants	(1,600)	
Council Tax Single Person Discount	(300)	
Net Contribution to Reserves included in the Provisional Budget	2,107	
Contribution from Service Concession Scheme	(4,000)	
Contribution from earmarked Reserves included in this Motion	(50)	
Contribution from unearmarked Reserves included in this Motion	(251)	
		<u>(377,832)</u>
AMOUNT TO BE LEVIED FROM COUNCIL TAX		136,657
TAX BASE BAND D EQUIVALENT PROPERTIES (1.75% Non-Collection)		76,600
FINAL 2027/28 BAND D COUNCIL TAX		<u>£ 1,784.03</u>
INCREASE (2026/27 FINAL BAND D COUNCIL TAX £1,683.05)		<u>£ 100.98</u>
PERCENTAGE INCREASE		<u>6.0%</u>
Excluding Water and Wastewater charges determined by Scottish Water.		
Use of Earmarked Reserves		
Anti-Poverty Measures	<u>50</u>	

1st Amendment (Councillors J Duff and A Chan)

The Council agrees:

1. To approve the 2025/26 Provisional Revenue Budget of **£499.273 million** as set out in **Appendix B** of Report No. 25/36.
2. To approve the 2026/27 Provisional Revenue Budget of **£502.587 million** as set out in **Appendix B** of Report No. 25/36.
3. To approve the 2027/28 Provisional Revenue Budget of **£515.226 million** as set out in **Appendix B** of Report No. 25/36.
4. To approve the expenditure pressures as set out in **Appendix C** of Report No. 25/36 with the exception of those listed in **Appendix (i)**.
5. To approve the budget reductions / additional income as set out in **Appendix C** of Report No. 25/36.
6. To approve the additional budget reductions / additional income proposals as set out in **Appendix (ii)** of this Revenue Budget Amendment.
7. To approve the additional expenditure proposals as set out in **Appendix (iii)** of this Revenue Budget Amendment.
8. To approve an additional contribution from Reserves of **£2.815 million** in 2025/26 in this Revenue Budget Amendment.
9. To approve an additional contribution to Reserves of **£217,000** in 2026/27 in this Revenue Budget Amendment.
10. To approve an additional contribution from Reserves of **£575,000** in 2027/28 in this Revenue Budget Amendment.
11. To approve the Council Tax bases of **75,157** for 2025/26, **75,910** for 2026/27 and **76,600** for 2027/28.
12. To approve the contribution to Perth & Kinross Integration Joint Board of **£106.133 million** which is included in the 2025/26 Provisional Revenue Budget.
13. To approve the earmarked general fund balances set out in **Appendix G** with the exception of the adjustments listed in **Appendices (iv), (v) and (vi)**.
14. To approve that uncommitted Reserves are maintained at a minimum of **2% to 4%** of the 2025/26 Provisional Revenue Budget which equates to **£9.985 million to £19.970 million**.
15. To approve a provision for the non-collection of Council Tax of **1.75%** in 2025/26, 2026/27 and 2027/28.
16. To approve the 2025/26 Final Revenue Budget of **£501.502 million** resulting in a Band D Council Tax of **£1,515.98** in 2025/26 as summarised in **Appendix (iv)** of this Revenue Budget Amendment. This represents an **8.0%** increase from the Council Tax Band D figure for 2024/25.
17. To approve the 2026/27 Provisional Revenue Budget of **£502.287 million** resulting in an indicative Band D Council Tax of **£1,637.26** in 2026/27 as summarised in **Appendix (v)** of this Revenue Budget Motion. This represents an indicative **8.0%** increase from the Council Tax Band D figure for 2025/26.
18. To approve the 2027/28 Provisional Revenue Budget of **£512.926 million** resulting in an indicative Band D Council Tax of **£1,760.05** in 2027/28 as summarised in **Appendix (vi)** of this Revenue Budget Motion. This represents an indicative **7.5%** increase from the Council Tax Band D figure for 2026/27.

26 FEBRUARY 2025

REVENUE BUDGET 2025/26, 2026/27 & 2027/28

REVENUE BUDGET AMENDMENT - SCOTTISH CONSERVATIVE & UNIONIST GROUP

EXPENDITURE PRESSURES REJECTED	Reference Report No. 25/36	25/26	26/27	27/28
	Page No.	£'000	£'000	£'000
Tackling climate change and supporting sustainable places Investment in Waste Management	49	500		
Supporting our children and young people to achieve their full potential				
Teachers Slippage Target (partial)	51	276		
Home to School Transport (partial)	51	200	50	50
Property Costs - Facilities Management, Cleaning & Catering (partial)	52	160	105	50
Working in partnership with our communities				
Waste Disposal Contract (partial)	55	35	40	40
Public Transport Tendered Services (partial)	56	25	30	35
Investment to Deliver / Transformation				
Property Maintenance (partial)	57	50	50	
Transfer of Bell's from Live Active Leisure to Council (rephased)	58			180
TOTAL EXPENDITURE PRESSURES REJECTED		1,246	275	355

PERTH AND KINROSS COUNCIL

APPENDIX (ii)

26 FEBRUARY 2025

REVENUE BUDGET 2025/26, 2026/27 & 2027/28

REVENUE BUDGET AMENDMENT - SCOTTISH CONSERVATIVE & UNIONIST GROUP

	25/26	26/27	27/28
ADDITIONAL BUDGET REDUCTIONS / INCOME PROPOSALS	£'000	£'000	£'000
Organised to Deliver / Transformation			
Property Asset Review	25	75	
Efficiency savings from the investment in technology / artificial intelligence		300	700
Corporate Slippage Target for Non-Teaching posts - increase by 0.5%	590		
TOTAL ADDITIONAL BUDGET REDUCTIONS / INCOME PROPOSALS	615	375	700

APPENDIX (iii)

PERTH AND KINROSS COUNCIL

26 FEBRUARY 2025

REVENUE BUDGET 2025/26, 2026/27 & 2027/28

REVENUE BUDGET AMENDMENT - SCOTTISH CONSERVATIVE & UNIONIST GROUP

CORPORATE PLAN 2023 - 2028	25/26	26/27	27/28
	£'000	£'000	£'000
<u>ADDITIONAL EXPENDITURE PROPOSALS</u>			
TACKLING POVERTY			
Modern Apprenticeship Scheme: £150,000 investment for 3 years to maintain the current level of Modern Apprenticeships within the Perth and Kinross Council workforce (non-recurring).	150	150	150
Perth and Kinross Skills Passport: £150,000 investment for 3 years to provide grants of up to £3,000 to assist a minimum of 50 people back into work through the provision of financial assistance for help such as a training course or equipment (non-recurring).	150	150	150
Community Kitchen: Funding of £50,000 for 3 years to support Giraffe Perth to continue to develop their training programme to teach cooking skills, reduce food waste, build confidence and promote wellbeing to individuals and families in Perth and Kinross (non-recurring).	50	50	50

TACKLING CLIMATE CHANGE AND SUPPORTING SUSTAINABLE PLACES

Community Resilience: Investment of £100,000 for support to and expansion of Community Resilience Groups across Perth and Kinross (non-recurring).	100		
Roads and Gullies: Investment of £100,000 to support the process of gully, culvert and ditch cleaning to reduce surface water and mitigate the damaging impact of flooding (non-recurring).	100		
Flood barriers for River Isla: Funding of £20,000 for the installation of three flood barriers at the River Isla near to the U106 Bendochy Road crossroads at Coupar Angus (non-recurring).	20		
Leaky Dam/NFM Rattray Burn: Borrowing to create capacity of £350,000 for the implementation of a Leaky Dam/NFM in the Rattray Burn and a surface water diversion (road hump) in Upper Allan Street, Blairgowrie to protect local houses from flooding (recurring).	15		

APPENDIX (iii) con.

PERTH AND KINROSS COUNCIL

26 FEBRUARY 2025

REVENUE BUDGET 2025/26, 2026/27 & 2027/28

REVENUE BUDGET AMENDMENT - SCOTTISH CONSERVATIVE & UNIONIST GROUP

CORPORATE PLAN 2023 - 2028

25/26 26/27 27/28

£'000 £'000 £'000

ADDITIONAL EXPENDITURE PROPOSALS

DEVELOPING A RESILIENT, STRONGER AND GREENER LOCAL ECONOMY

Adapt Your Property: Borrowing to create capacity of £400,000 to convert underused/vacant town and city centre commercial space for new commercial/residential uses providing 50% grants to a maximum of £75,000 (recurring).	20		
City and Town Centre Cleanliness Project: Investment of £150,000 in 2025/26 and 2026/27 to carry out a deep clean of our city and town centres, removing litter, weeds, graffiti, and other detritus, sweeping pavements, cleaning road and information signs, and making our centres more attractive places in which to live, work or visit (non-recurring).	150	150	
Ground Maintenance: Investment of £600,000 over 3 years to prevent any further reduction in grass cutting and ground maintenance throughout Perth and Kinross (non-recurring).	100	250	250
Support for Events: Funding in 2025/26 to assist with the organising of council events across Perth and Kinross (non-recurring).	75		
Additional Support for Comfort Schemes: Funding of £10,000 to expand the availability of toilet facilities through additional Comfort Scheme membership (recurring).	10		
Childcare Project: Funding in 2025/26 and 2026/27 for Growbiz to establish a project to address the lack of affordable childcare in rural Perth and Kinross by promoting childcare as an employment opportunity and providing ongoing support to new and existing childminders (non-recurring).	50	50	
Residents car parking permits: No increase in residents car parking permit (non-recurring)	5		
Residents car parking permits: Funded from Car Park Trading Account (non-recurring)	(5)		

Economic Development: Investment of £1 million in 2025/26 to benefit economic development in 1,000 Perth and Kinross and, in particular, to exploit opportunities surrounding the opening of the Cross Tay Link Road, by aiding businesses in starting up, locating and growing in these newly developed sites particularly through investment promotion via Invest in Perth (non-recurring).

Roads Maintenance: Borrowing to create a capacity of £1million for maintaining roads and fixing potholes (recurring). **45**

APPENDIX (iii) con.

PERTH AND KINROSS COUNCIL

26 FEBRUARY 2025

REVENUE BUDGET 2025/26, 2026/27 & 2027/28

CORPORATE PLAN 2023 – 2028

25/26 26/27 27/28
£'000 £'000 £'000

ADDITIONAL EXPENDITURE PROPOSALS

ENABLING OUR CHILDREN AND YOUNG PEOPLE TO ACHIEVE THEIR FULL POTENTIAL

Pipes and Drums - Funding of £40,000 to support the continuation and expansion of the successful programme of pipes and drums tuition in Perth and Kinross (non-recurring), **40**

Additional Support Needs (ASN) Fund: Investment of £75,000 in 2025/26 and 2026/27 to provide immediate resource for ASN projects in schools such as the creation of quiet spaces or the purchase of special equipment pending completion of the 5-year ASN Transformation Project in 2028/29 (non-recurring). **75 75**

Instrumental Music Service: Investment of £560,000 over the next 3 years to maintain the existing Instrumental Music Service and develop further strategies for the continuance of this service in future years (non-recurring) **140 210 210**

PROTECTING AND CARING FOR OUR MOST VULNERABLE PEOPLE

RASAC Perth & Kinross: Additional funds of £40,000 in 2025/26 and 2026/27 to support women and young people who have experienced sexual violence at any time in their lives (non-recurring) **40 40**

Women's Aid: Additional funding of £40,000 for Women' Aid in 2025/26 and 2026/27 in recognition of the increased incidence of domestic abuse in Perth and Kinross (non-recurring) **40 40**

PERTH AND KINROSS COUNCIL
26 FEBRUARY 2025
REVENUE BUDGET 2025/26, 2026/27 & 2027/28

REVENUE BUDGET AMENDMENT - SCOTTISH CONSERVATIVE & UNIONIST GROUP

CORPORATE PLAN 2023 - 2028

25/26 26/27 27/28
£'000 £'000 £'000

ADDITIONAL EXPENDITURE PROPOSALS

SUPPORTING AND PROMOTING PHYSICAL AND MENTAL WELLBEING

Care and Repair: Investment of £250,000 in 2025/26, 2026/27 and 2027/28 in the Care and Repair service to reverse approved cuts from previous years to this important service and assist with reducing delayed discharge numbers (non-recurring). **250 250 250**

Pitch Hire: Additional funding of £21,000 to maintain free grass pitch hire throughout Perth and Kinross in 2025/26 for matches which are organised and pre-booked (non-recurring) **21**

CulturePK: Investment of £500,000 in 2025/26 and 2026/27 to prevent the closure of the public libraries in Alyth, Auchterarder, Birnam, Comrie and Scone, and maintain the venue opening hours at AK Bell, Strathearn, Breadalbane, North Inch, Loch Leven and Blairgowrie Libraries, as well as Perth Museum and Perth Art Gallery. This will allow Culture P&K and Perth and Kinross Council time to examine levels of future service delivery (non-recurring). **500 500**

The Neuk: £50,000 funding for The Neuk, Perth to support the continuation of a 24/7 service for their flagship, multi-agency, one stop crisis centre aimed at dealing with all areas of mental health and suicide prevention (non-recurring). **50**

Mental Health Community Groups: £60,000 funding for Community Groups supporting better mental health in Perth and Kinross such as The Men's Shed, the Women's Wellbeing Club, Mindspace and Andy's Man Club (non-recurring). **60**

Live Active Leisure: Funding of £25,000 during 2025/26 for Live Active Leisure to continue management of Community Halls while the Property Asset Transformation Review and opportunities for Community Asset Transfer or Community Management take place (non-recurring). **25**

PERTH AND KINROSS COUNCIL
26 FEBRUARY 2025
REVENUE BUDGET 2025/26, 2026/27 & 2027/28

REVENUE BUDGET AMENDMENT - SCOTTISH CONSERVATIVE & UNIONIST GROUP

CORPORATE PLAN 2023 - 2028

25/26 26/27 27/28
£'000 £'000 £'000

ADDITIONAL EXPENDITURE PROPOSALS

WORKING IN PARTNERSHIP WITH OUR COMMUNITIES

Tayside Contracts: Funding for a feasibility study to explore the opportunities for Tayside Contracts to carry out further services for Perth and Kinross Council such as grounds maintenance services (non-recurring). **50**

Litter Bins: Funding of £50,000 to replace litter bins which have reached the end of their useful life or to install additional litter bins where needed (non-recurring). **50**

Grit Bins: Funding of £20,000 to expand the grit bin network and replace existing grit bins where needed (non-recurring). **20**

Community Investment Fund: Further funding of £400,000 in 2025/26 for devolved decision making through the Community Investment Fund with the eligibility criteria to include inequalities, increased energy costs and tackling poverty projects (non-recurring). **400**

Community Councils: Additional funding of £15,000 to increase the maximum annual administration grant from £700 to £1,000. (recurring) **15**

Bloom Groups and Friends of Cemeteries Groups etc - Additional funding of £70,000 for the direct use of local Bloom Groups, Friends of Cemeteries Groups, Paths Groups and to support and extend Litter Picking Groups (non-recurring). **70 70**

Verge cutting: Funding of £65,000 in 2025/26, 2026/27 and 2027/28 to complete an additional verge cutting exercise in Perth and Kinross to improve road safety for walkers, cyclists and other road users (non-recurring). **65 65 65**

Road Sign Visibility: Funding of £20,000 in 2025/26 and 2026/27 to carry out the clearance of foliage around road signs and the cleaning of road signs, particularly on rural roads, to improve their visibility and make our roads safer (non-recurring). **20 20**

Rural Events Fund: Funding of £40,000 in 2025/26 to support local groups and organisations in rural areas with the organisation of events (non-recurring). **40**

Armed Forces Covenant: Additional funding of £3,000 in 2025/26 to support plans for commemorating the 80th anniversary of VE and VJ days in Perth and Kinross during 2025 (non-recurring). **3**

A93 Tourist Route: Funding to better market the A93 tourist route linking Perth to Royal Deeside and Aberdeen, and promote Perth and our historic links with Scone Palace and the Stone of Destiny, including better signage and visitor information thereby improving our tourism offer in Perth and Kinross (non-recurring). **25**

PERTH AND KINROSS COUNCIL
 26 FEBRUARY 2025
 REVENUE BUDGET 2025/26, 2026/27 & 2027/28

REVENUE BUDGET AMENDMENT - SCOTTISH CONSERVATIVE & UNIONIST GROUP

CORPORATE PLAN 2023 – 2028

25/26 26/27 27/28
 £'000 £'000 £'000

ADDITIONAL EXPENDITURE PROPOSALS

Auchterarder Buses: Investment of £36,000 to assist with the operational costs of the Auchterarder town bus service (recurring). **36**

Community Transport: Funding of £20,000 in 2025/26 for the establishment of a Community Transport initiative in the Carse of Gowrie (non-recurring). **20**

TOTAL ADDITIONAL EXPENDITURE PROPOSALS

4,090 2,070 1,125

PERTH AND KINROSS COUNCIL

26 FEBRUARY 2025

REVENUE BUDGET 2025/26, 2026/27 & 2027/28

REVENUE BUDGET AMENDMENT - SCOTTISH CONSERVATIVE & UNIONIST GROUP

2025/26 COUNCIL TAX CALCULATION

	2025/26 £'000	£'000
2025/26 Provisional Revenue Budget		499,273
Adjustments:		
Reject Expenditure Pressures (Appendix i)	(1,246)	
Additional Budget Reductions/Income Proposals (Appendix ii)	(615)	
Additional Expenditure Proposals (Appendix iii)	4,090	
	<u>2,229</u>	
2025/26 Updated Provisional Revenue Budget		501,502
<u>Funding</u>		
Total Revenue Funding	(370,400)	
Council Tax Second Home / Long Term Empty Properties	(3,338)	
Capital Grants	(1,600)	
Council Tax Single Person Discount	(300)	
Net Contribution from Reserves included in the Provisional Budget	(3,112)	
Contribution from Service Concession Scheme	(6,000)	
Contribution from earmarked Reserves included in this Amendment	(2,815)	
		<u>(387,565)</u>
AMOUNT TO BE LEVIED FROM COUNCIL TAX		113,937
TAX BASE BAND D EQUIVALENT PROPERTIES (1.75% Non Collection)		75,157
FINAL 2025/26 BAND D COUNCIL TAX	£	<u>1,515.98</u>
INCREASE (2024/25 FINAL BAND D COUNCIL TAX £1.403.69)	£	<u>112.29</u>
PERCENTAGE INCREASE		<u>8.0%</u>

Excluding Water and Waste Water charges determined by Scottish Water.

Use of Earmarked Reserves

Transformation and Workforce Management	2,000
Anti-Poverty Measures	815
	<u>2,815</u>

PERTH AND KINROSS COUNCIL

26 FEBRUARY 2025

REVENUE BUDGET 2025/26, 2026/27 & 2027/28

REVENUE BUDGET AMENDMENT - SCOTTISH CONSERVATIVE & UNIONIST GROUP

2026/27 COUNCIL TAX CALCULATION

	2026/27	
	£'000	£'000
2026/27 Provisional Revenue Budget		502,587
Recurring impact of 2025/26 proposals		(1,720)
Adjustments:		
Reject Expenditure Pressures (Appendix i)	(275)	
Additional Budget Reductions/Income Proposals (Appendix ii)	(375)	
Additional Expenditure Proposals (Appendix iii)	2,070	
		<u>1,420</u>
2026/27 Updated Provisional Revenue Budget		<u>502,287</u>
<u>Funding</u>		
Total Revenue Funding	(370,400)	
Council Tax Second Home / Long Term Empty Properties	(3,338)	
Capital Grants	(1,600)	
Council Tax Single Person Discount	(300)	
Net Contribution to Reserves included in the Provisional Budget	2,418	
Contribution from Service Concession Scheme	(5,000)	
Contribution to unearmarked Reserves included in this Amendment	217	
		<u>(378,003)</u>
AMOUNT TO BE LEVIED FROM COUNCIL TAX		124,284
TAX BASE BAND D EQUIVALENT PROPERTIES (1.75% Non Collection)		75,910
FINAL 2026/7 BAND D COUNCIL TAX		<u>£ 1,637.26</u>
INCREASE (2025/26 FINAL BAND D COUNCIL TAX £1.515.98)		<u>£ 121.28</u>
PERCENTAGE INCREASE		<u>8.0%</u>

Excluding Water and Waste Water charges determined by Scottish Water.

PERTH AND KINROSS COUNCIL

26 FEBRUARY 2025

REVENUE BUDGET 2025/26, 2026/27 & 2027/28

REVENUE BUDGET AMENDMENT - SCOTTISH CONSERVATIVE & UNIONIST GROUP

2026/27 COUNCIL TAX CALCULATION

	2026/27	
	£'000	£'000
2026/27 Provisional Revenue Budget		502,587
Recurring impact of 2025/26 proposals		(1,720)
Adjustments:		
Reject Expenditure Pressures (Appendix i)	(275)	
Additional Budget Reductions/Income Proposals (Appendix ii)	(375)	
Additional Expenditure Proposals (Appendix iii)	2,070	
	<u>1,420</u>	
2026/27 Updated Provisional Revenue Budget		<u>502,287</u>
<u>Funding</u>		
Total Revenue Funding	(370,400)	
Council Tax Second Home / Long Term Empty Properties	(3,338)	
Capital Grants	(1,600)	
Council Tax Single Person Discount	(300)	
Net Contribution to Reserves included in the Provisional Budget	2,418	
Contribution from Service Concession Scheme	(5,000)	
Contribution to unearmarked Reserves included in this Amendment	217	
		<u>(378,003)</u>
AMOUNT TO BE LEVIED FROM COUNCIL TAX		124,284
TAX BASE BAND D EQUIVALENT PROPERTIES (1.75% Non Collection)		75,910
FINAL 2026/7 BAND D COUNCIL TAX		<u>£ 1,637.26</u>
INCREASE (2025/26 FINAL BAND D COUNCIL TAX £1.515.98)		<u>£ 121.28</u>
PERCENTAGE INCREASE		<u>8.0%</u>

Excluding Water and Waste Water charges determined by Scottish Water.

PERTH AND KINROSS COUNCIL

26 FEBRUARY 2025

REVENUE BUDGET 2025/26, 2026/27 & 2027/28

REVENUE BUDGET AMENDMENT - SCOTTISH CONSERVATIVE & UNIONIST GROUP

2027/28 COUNCIL TAX CALCULATION

	2027/28	
	£'000	£'000
2027/28 Provisional Revenue Budget		515,226
Recurring impact of 2024/25 proposals		(1,720)
Recurring impact of 2025/26 proposals		(650)
Adjustments:		
Reject Expenditure Pressures (Appendix i)	(355)	
Additional Budget Reductions/Income Proposals (Appendix ii)	(700)	
Additional Expenditure Proposals (Appendix iii)	1,125	
		<u>70</u>
2027/28 Updated Provisional Revenue Budget		512,926
<u>Funding</u>		
Total Revenue Funding	(370,400)	
Council Tax Second Home / Long Term Empty Properties	(3,338)	
Capital Grants	(1,600)	
Council Tax Single Person Discount	(300)	
Net Contribution to Reserves included in the Provisional Budget	2,107	
Contribution from Service Concession Scheme	(4,000)	
Contribution from unearmarked Reserves included in this Amendment	(575)	
		<u>(378,106)</u>
AMOUNT TO BE LEVIED FROM COUNCIL TAX		134,820
TAX BASE BAND D EQUIVALENT PROPERTIES (1.75% Non Collection)		76,600
FINAL 2027/28 BAND D COUNCIL TAX		<u>£ 1,760.05</u>
INCREASE (2026/27 FINAL BAND D COUNCIL TAX £1.637.26)		<u>£ 122.79</u>
PERCENTAGE INCREASE		<u>7.5%</u>

Excluding Water and Waste Water charges determined by Scottish Water.

2nd Amendment (Councillor P Barrett and Bailie C McLaren)

The Council agrees:

1. To approve the 2025/26 Provisional Revenue Budget of **£499.273 million** as set out in **Appendix B** of Report No. 25/36.
2. To approve the 2026/27 Provisional Revenue Budget of **£502.587 million** as set out in **Appendix B** of Report No. 25/36.
3. To approve the 2027/28 Provisional Revenue Budget of **£515.226 million** as set out in **Appendix B** of Report No. 25/36.
4. To approve the expenditure pressures as set out in **Appendix C** of Report No. 25/36.
5. To approve the additional budget reductions / additional income as set out in **Appendix C** of Report 25/36 with the exception of those listed in **Appendix (i)**.
6. To approve the additional budget reductions / additional income proposals as set out in **Appendix (ii)** of this Revenue Budget Amendment.
7. To approve the additional expenditure proposals as set out in **Appendix (iii)** of this Revenue Budget Amendment.
8. To approve an additional contribution from Reserves of **£3.979 million** in 2025/26 in this Revenue Budget Amendment.
9. To approve an additional contribution to Reserves of **£773,000** in 2026/27 in this Revenue Budget Amendment.
10. To approve an additional contribution from Reserves of **£1.294 million** in 2027/28 in this Revenue Budget Amendment.
11. To approve the Council Tax bases of **75,057** for 2025/26, **75,710** for 2026/27 and **76,300** for 2027/28.
12. To approve the contribution to Perth & Kinross Integration Joint Board of **£106.133 million** which is included in the 2025/26 Provisional Revenue Budget.
13. To approve the earmarked general fund balances set out in **Appendix G** with the exception of the adjustments listed in **Appendices (iv), (v) and (vi)**.
14. To approve that uncommitted Reserves are maintained at a minimum of **2% to 4%** of the 2025/26 Provisional Revenue Budget which equates to **£9.985 million to £19.970 million**.
15. To approve a provision for the non-collection of Council Tax of 1.75% in 2025/26, 2026/27 and 2027/2816
16. To approve the 2025/26 Final Revenue Budget of **£504.358 million** resulting in a Band D Council Tax of **£1,540.55** in 2025/26 as summarised in **Appendix (iv)** of this Revenue Budget Amendment. This represents an **9.75%** increase from the Council Tax Band D figure for 2024/25.
17. To approve the 2026/27 Provisional Revenue Budget of **£505.454 million** resulting in an indicative Band D Council Tax of **£1,690.75** in 2026/27 as summarised in **Appendix (v)** of this Revenue Budget Motion. This represents an indicative **9.75%** increase from the Council Tax Band D figure for 2025/26.
18. To approve the 2027/28 Provisional Revenue Budget of **£516.215 million** resulting in an indicative Band D Council Tax of **£1,800.65** in 2027/28 as summarised in **Appendix (vi)** of this Revenue Budget Motion. This represents an indicative **6.5%** increase from the Council Tax Band D figure for 2026/27

26 FEBRUARY 2025

REVENUE BUDGET 2025/26, 2026/27 & 2027/28

REVENUE BUDGET AMENDMENT - LIBERAL DEMOCRAT GROUP

	Reference Report No. 25/36 Page No.	25/26	26/27	27/28
		£'000	£'000	£'000
BUDGET REDUCTIONS / ADDITIONAL INCOME REJECTED				
Tackling poverty				
Enabling our children and young people to achieve their full potential				
Education and Learning (rephased)	51	90	(90)	
TOTAL BUDGET REDUCTIONS / ADDITIONAL INCOME REJECTED		90	(90)	0

26 FEBRUARY 2025

REVENUE BUDGET 2025/26, 2026/27 & 2027/28

REVENUE BUDGET AMENDMENT - LIBERAL DEMOCRAT GROUP

	25/26 £'000	26/27 £'000	27/28 £'000
ADDITIONAL BUDGET REDUCTIONS / INCOME PROPOSALS			
Enabling our Children and Young People to Achieve their full potential			
Additional saving from home to school transport review		100	150
Organised to Deliver / Transformation			
Return on Artificial Intelligence investment		150	200
TOTAL ADDITIONAL BUDGET REDUCTIONS / INCOME PROPOSALS	0	250	350

PERTH AND KINROSS COUNCIL

26 FEBRUARY 2025

REVENUE BUDGET 2025/26, 2026/27 & 2027/28

REVENUE BUDGET AMENDMENT - LIBERAL DEMOCRAT GROUP

25/26 26/27 27/28

CORPORATE PLAN 2023 - 2028

£'000 £'000 £'000

TACKLING POVERTY**Financial Insecurity Fund/ Scottish Welfare Fund Augmentation**

900 900

Anti-Poverty Action to provide early intervention and crisis prevention supports (FIF) and crisis response (SWF) (non-recurring)

Welfare Rights Team Capacity

47

To reduce pressure on staff and assist in swift provision of advice (recurring)

Welfare Fund Team Capacity

42

To assist in distribution of Scottish Welfare Fund and Financial Insecurity Fund (recurring)

Tailored Employability Support for Priority Families

370

Expansion and scaling up of Future for Families programme for **Ratray; Alyth; South Crieff** and **Perth City**: an additional key worker including on-costs and travel; 100 Self-Employment Grants, and rent contribution for community space (delivery) (non-recurring)

Think Yes Tenancy Sustainment Fund for non-Council tenants

70

Continue to deliver early intervention and prevention to support private sector tenants, administered by frontline homelessness team, to find solutions to avoid homelessness (non-recurring)

Housing - Intensive Housing Support

70

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

Rural Employment - Work Placement Programme

40 40

Funding to provide mentors for young people on placement in entry-level rural and farming jobs, supported by LANTRA (awarding body for land-based industries) and other training partners. (non-recurring)

Rural Employment - Rural Skills Academy

66 34

Establishing a rural skills academy to remove barriers to employment and enhance job-security and regular employment in areas of need. Connecting students directly with local employers and landowners. Guiding students towards job opportunities and vacancies. Focusing on unemployed and underemployed young people, supported by PKC Skills and Employment Support Team. (non-recurring)

PERTH AND KINROSS COUNCIL

26 FEBRUARY 2025

REVENUE BUDGET 2025/26, 2026/27 & 2027/28

CORPORATE PLAN 2023 – 2028

25/26	26/27	27/28
£'000	£'000	£'000

ADDITIONAL EXPENDITURE PROPOSALS**TACKLING CLIMATE CHANGE AND SUPPORTING SUSTAINABLE PLACES****Green Living Fund**

200

Funding for community-led projects to tackle climate change and biodiversity emergencies, building on hugely successful Green Living Fund participatory budgeting (non-recurring, to come from an earmarked reserve not previously identified) £200k in 25/26

Community transport

100

Expand support for communities to set up sustainable community transport arrangements and local bus provision to meet local needs (non-recurring)

Think Yes fund for Community Resilience Groups

200

Maintain support for swift response to Community Resilience Groups to invest in equipment and training to help residents and businesses to protect themselves from the impact of severe weather events (non-recurring)

Ash Dieback

120 200

2 surveyors with GIS software and a vehicle to complete the Ash Dieback survey for plan development, and £200k towards works on removal in year 2 (non-recurring)

Verge Cutting

146

Reinstatement of funding for two cuts a year rather than one (recurring)

Biodiversity Action Plans

171

Continue Biodiversity Villages, Neighbourhoods and Towns Initiative with project officer and technical consultancy to develop Biodiversity Action Plans with local communities and Tayside Biodiversity Partnership (non-recurring)

Greenspace Volunteer Groups

110 110

To provide an additional Co-Ordinator officer, insurance, training, materials and support for 118 existing volunteer groups and allow for more groups to be involved in improving a range of greenspace assets in local communities. This would be aimed at making them more resilient to climate change, improving biodiversity, creating a sense of community pride and identity and providing opportunities to improve social, mental and physical wellbeing for a wide range of people. (non recurring)

DEVELOPING A RESILIENT, STRONGER AND GREENER LOCAL ECONOMY**Community Led Social Enterprise for Social Care**

50 50

Funding towards the establishment of community led charitable trust which will be the infrastructure body providing care services within rural and remote communities through local community-based development trusts (drawing strongly on the principles of the Boleskine model in Highland). (non recurring)

PERTH AND KINROSS COUNCIL

26 FEBRUARY 2025

REVENUE BUDGET 2025/26, 2026/27 & 2027/28

REVENUE BUDGET AMENDMENT - LIBERAL DEMOCRAT GROUP

25/26 26/27 27/28

CORPORATE PLAN 2023 - 2028

£'000 £'000 £'000

	25/26	26/27	27/28
	£'000	£'000	£'000
Adapt your Property Fund	15		
To continue the successful scheme facilitating conversion/ adaptation/ improvement of under-used/vacant town and city centre commercial space for new commercial/ residential development - borrowing capacity for a £300,000 investment in 2025/26. (recurring)			
Youth employment opportunities for apprentices, graduates, etc.	180		
Creation of employment opportunities for young people within Perth & Kinross Council through modern apprenticeships and graduate trainee places (recurring)			
ENABLING OUR CHILDREN AND YOUNG PEOPLE TO ACHIEVE THEIR FULL POTENTIAL			
Outreach Pupil Support Resource	160		
Outreach support for experienced practitioners to work alongside pupil support assistant workforce across schools, sharing expertise and good practice and providing appropriate training. This will enhance support where it is most needed, resulting in more young people being able to maintain a full-time class placement and reduced disruption for all pupils through distressed or challenging behaviours (non-recurring)			
Play Area Maintenance	100		
To maintain the number and quality of public play areas for children to access close to home, free of charge, for their social, physical and mental wellbeing (non-recurring)			
Instrumental Music Service	210		
Reinstatement of 3.5 FTE Music Instructors to teach instrumental music in schools (recurring)			
Summer Activity Clubs	50	50	
Targeted provision of accessible activities, childcare and food for children 5-14 years from low-income families during the summer holidays. (non-recurring)			
SUPPORTING AND PROMOTING PHYSICAL AND MENTAL WELLBEING			
Scams Officer	50	50	
To enable the continuation of the above post, which works with vulnerable groups and individuals in communities and Trading Standards and has supported over 357 people affected by scams since 2022 (non-recurring)			
Farmstrong	10		
To enable Farmstrong to expand their work throughout Perth & Kinross to enhance the wellbeing of those within the agriculture community, building resilience in rural communities through peer-to-peer support, practical tips and scientifically backed resources to prevent suicide and improve mental health (non-recurring)			

PERTH AND KINROSS COUNCIL

26 FEBRUARY 2025

REVENUE BUDGET 2025/26, 2026/27 & 2027/28

REVENUE BUDGET AMENDMENT - LIBERAL DEMOCRAT GROUP

25/26 26/27 27/28

CORPORATE PLAN 2023 - 2028

£'000 £'000 £'000

PROTECTING AND CARING FOR OUR MOST VULNERABLE PEOPLE**RASAC Perth & Kinross**

30

Additional Funding to support the vital work of this organisation (non-recurring)

Perthshire Women's Aid

30

Additional Funding to support the vital work of this organisation (non-recurring)

WORKING IN PARTNERSHIP WITH OUR COMMUNITIES**Care and Repair**

300 100

Reinstate previous savings to service providing information, advice and practical assistance to homeowners and private tenants who are elderly and/or have a disability to enable them to repair or adapt their homes. Grants for works are means-tested, but advice and assistance is provided to all homeowners and private tenants. (recurring)

Library Closure removal, CPK investment

449

Reinstatement of funding for Scone, Alyth, Auchterarder, Comrie and Birnam Libraries, and maintaining operating hours of Perth Museum, Perth Art Gallery, and A K Bell Library (recurring)

Bloom Groups - Take a Pride in Perth and Kinross (TAPIPK)

25

reinstatement of cut to core funding for 50 local In Bloom groups (recurring)

Loch Leven Heritage Trail

30 30

To provide more user-friendly connections for all abilities to be able to access the trail from local communities (non-recurring)

Perth Community Flood Aid

20

To support Perth Community Flood Aid group with localised improvements to reduce flood risk, maintaining supplies for use in severe weather events, and provision of communications to residents in accessible forms and across a wider area of the city (non-recurring)

Community Investment Fund

300

Extension of funding for community-led projects to tackle persistent inequalities and Local Outcome Improvement Plan priorities (non-recurring)

Community Asset Transfer Support Fund

50

Funding to support community asset transfer of buildings, including Community Halls (through e.g. repairs, leverage matched/external funding) to reduce burden of surplus buildings on the Council (non-recurring)

Community Halls

20

To enable Live Active Leisure to keep Community Halls open for a further year to allow time to facilitate Community Asset Transfer Requests by local groups (non-recurring)

PERTH AND KINROSS COUNCIL

26 FEBRUARY 2025

REVENUE BUDGET 2025/26, 2026/27 & 2027/28

REVENUE BUDGET AMENDMENT - LIBERAL DEMOCRAT GROUP

25/26 26/27 27/28

CORPORATE PLAN 2023 - 2028

£'000 £'000 £'000

	25/26	26/27	27/28
	£'000	£'000	£'000
English for Speakers of Other Languages (ESOL) Provision	41	41	
Provide a dedicated worker to support the delivery and co-ordination of ESOL within PK, including asylum seekers and to target this resource more effectively to vulnerable groups in communities. This role could significantly enhance the quality of life for non-native speakers, promote social cohesion, and contribute to the overall development and prosperity of our communities. (non-recurring)			
Equalities Officer	53	53	
Provide funds for this crucial role, supporting various community interest groups, the growing number of cultural and equality events across P&K, and monitoring and delivering on our commitments within the City of Sanctuary action plan (non-recurring)			
P in the Park, Auchterarder	30		
Support to project by Auchterarder Community Sports and Recreation (ACSR) Green Spaces Working Group to provide access to a public toilet in Auchterarder Public Park (non-recurring)			
Community Resilience and Vulnerable Persons Database	25		
To supplement and support Community Resilience work, funding is required to develop a database of vulnerable people living in P&K, to enable groups and officers to target support and assistance effectively while enhancing the safety and wellbeing of at-risk individuals, ultimately leading to stronger and more resilient communities (non-recurring)			
Ditch Maintenance	100		
Funding for ditch maintenance to enhance resilience of rural road network against severe weather (non-recurring)			
Investment in Local Roads	45		
Additional borrowing capacity of £1m to invest in local road repairs and maintenance (recurring)			
TOTAL ADDITIONAL EXPENDITURE PROPOSALS	4,995	1,658	30

PERTH AND KINROSS COUNCIL

26 FEBRUARY 2025

REVENUE BUDGET 2025/26, 2026/27 & 2027/28

REVENUE BUDGET AMENDMENT - LIBERAL DEMOCRAT GROUP

	2025/26 £'000	£'000
2025/26 Provisional Revenue Budget		499,273
Adjustments:		
Reject Budget Reductions / Additional Income (Appendix i)	90	
Additional Expenditure Proposals (Appendix iii)	4,995	
	<hr/>	5,085
2025/26 Updated Provisional Revenue Budget		<hr/> 504,358
Funding		
<hr/>		
Total Revenue Funding	(370,400)	
Council Tax Second Home / Long Term Empty Properties	(3,338)	
Capital Grants	(1,600)	
Council Tax Single Person Discount	(300)	
Net Contribution from Reserves included in the Provisional Budget	(3,112)	
Contribution from Service Concession Scheme	(6,000)	
Contribution from earmarked Reserves included in this Amendment	(3,979)	
	<hr/>	<hr/> (388,729)
AMOUNT TO BE LEVIED FROM COUNCIL TAX		115,629
TAX BASE BAND D EQUIVALENT PROPERTIES (1.75% Non Collection)		75,057
FINAL 2025/26 BAND D COUNCIL TAX		<hr/> <hr/> £ 1,540.55
INCREASE (2024/25 FINAL BAND D COUNCIL TAX £1.403.69)		<hr/> £ 136.86
PERCENTAGE INCREASE		<hr/> <hr/> 9.75%

Excluding Water and Waste Water charges determined by Scottish Water.

Use of Earmarked Reserves

Transformation and Workforce Management	2,000
Anti-Poverty Measures	1,779
Green Living Fund	200
	<hr/>
	<hr/> 3,979

PERTH AND KINROSS COUNCIL

26 FEBRUARY 2025

REVENUE BUDGET 2025/26, 2026/27 & 2027/28

REVENUE BUDGET AMENDMENT - LIBERAL DEMOCRAT

	2026/27	
	£'000	£'000
2026/27 Provisional Revenue Budget		502,587
Recurring impact of 2025/26 proposals		1,549
Adjustments:		
Reject Budget Reductions / Additional Income (Appendix i)	(90)	
Additional Budget Reductions / Income Proposals (Appendix ii)	(250)	
Additional Expenditure Proposals (Appendix iii)	1,658	
		1,318
2026/27 Updated Provisional Revenue Budget		505,454
<u>Funding</u>		
Total Revenue Funding	(370,400)	
Council Tax Second Home / Long Term Empty Properties	(3,338)	
Capital Grants	(1,600)	
Council Tax Single Person Discount	(300)	
Net Contribution to Reserves included in the Provisional Budget	2,418	
Contribution from Service Concession Scheme	(5,000)	
Contribution to unearmarked Reserves included in this Amendment	773	
		(377,447)
AMOUNT TO BE LEVIED FROM COUNCIL TAX		128,007
TAX BASE BAND D EQUIVALENT PROPERTIES (1.75% Non Collection)		75,710
FINAL 2026/27 BAND D COUNCIL TAX		£ 1,690.75
INCREASE (2025/26 FINAL BAND D COUNCIL TAX £1.540.55)		£ 150.20
PERCENTAGE INCREASE		9.75%

Excluding Water and Waste Water charges determined by Scottish Water.

PERTH AND KINROSS COUNCIL

26 FEBRUARY 2025

REVENUE BUDGET 2025/26, 2026/27 & 2027/28

REVENUE BUDGET AMENDMENT - LIBERAL DEMOCRAT

	2027/28	
	£'000	£'000
2027/28 Provisional Revenue Budget		515,226
Recurring impact of 2025/26 proposals		1,549
Recurring impact of 2026/27 proposals		(240)
Adjustments:		
Additional Budget Reductions / Income Proposals (Appendix ii)	(350)	
Additional Expenditure Proposals (Appendix iii)	30	
		<u>(320)</u>
2027/28 Updated Provisional Revenue Budget		<u>516,215</u>
Funding		
Total Revenue Funding	(370,400)	
Council Tax Second Home / Long Term Empty Properties	(3,338)	
Capital Grants	(1,600)	
Council Tax Single Person Discount	(300)	
Net Contribution to Reserves included in the Provisional Budget	2,107	
Contribution from Service Concession Scheme	(4,000)	
Contribution from unearmarked Reserves included in this Amendment	(1,294)	
		<u>(378,825)</u>
AMOUNT TO BE LEVIED FROM COUNCIL TAX		137,390
TAX BASE BAND D EQUIVALENT PROPERTIES (1.75% Non Collection)		76,300
FINAL 2027/28 BAND D COUNCIL TAX		<u>£ 1,800.65</u>
INCREASE (2026/27 FINAL BAND D COUNCIL TAX £1,690.75)		<u>£ 109.90</u>
PERCENTAGE INCREASE		<u>6.50%</u>

Excluding Water and Waste Water charges determined by Scottish Water.

3rd Amendment (Councillor C Stewart and Bailie R Brock)

The Council agrees:

1. To approve the 2025/26 Provisional Revenue Budget of **£499.273 million** as set out in **Appendix B** of Report No. 25/36.
2. To approve the 2026/27 Provisional Revenue Budget of **£502.587 million** as set out in **Appendix B** of Report No. 25/36.
3. To approve the 2027/28 Provisional Revenue Budget of **£515.226 million** as set out in **Appendix B** of Report No. 25/36.
4. To approve the expenditure pressures as set out in **Appendix C** of Report No. 25/36 with the exception of those listed in **Appendix (i)**.
5. To approve the budget reductions / additional income as set out in **Appendix C** of Report No. 25/36 with the exception of those listed in **Appendix (ii)**.
6. To approve the additional budget reductions / additional income listed in **Appendix (iii)** of this Revenue Budget Amendment.
7. To approve the additional expenditure proposals as set out in **Appendix (iv)** of this Revenue Budget Amendment.
8. To approve an additional contribution from Reserves of **£3.604 million** in 2025/26 in this Revenue Budget Amendment.
9. To approve an additional contribution to Reserves of **£3.681 million** in 2026/27 in this Revenue Budget Amendment.
10. To approve an additional contribution from Reserves of **£2.681 million** in 2027/28 in this Revenue Budget Amendment.
11. To approve the Council Tax bases of **75,157** for 2025/26, **75,910** for 2026/27 and **76,600** for 2027/28.
12. To approve the contribution to Perth & Kinross Integration Joint Board of **£106.133 million** which is included in the 2025/26 Provisional Revenue Budget.
13. To approve the earmarked general fund balances set out in **Appendix G** with the exception of the adjustments listed in **Appendices (v), (vi) and (vii)**.
14. To approve that uncommitted Reserves are maintained at a minimum of **2% to 4%** of the 2025/26 Provisional Revenue Budget which equates to **£9.985 million to £19.970 million**.
15. To approve a provision for the non-collection of Council Tax of **1.75%** in 2025/26, 2026/27 and 2027/28.
16. To approve the 2025/26 Final Revenue Budget of **£501.763 million** resulting in a Band D Council Tax of **£1,508.96** in 2025/26 as summarised in **Appendix (v)** of this Revenue Budget Amendment. This represents a **7.5%** increase from the Council Tax Band D figure for 2024/25.
17. To approve the 2026/27 Provisional Revenue Budget of **£497,675million** resulting in an indicative Band D Council Tax of **£1,622.13** in 2026/27 as summarised in **Appendix (vi)** of this Revenue Budget Amendment. This represents an indicative **7.5%** increase from the Council Tax Band D figure for 2025/26.
18. To approve the 2027/28 Provisional Revenue Budget of **£508.195 million** resulting in an indicative Band D Council Tax of **£1,670.79** in 2027/28 as summarised in **Appendix (vii)** of this Revenue Budget Amendment. This represents an indicative **3.0%** increase from the Council Tax Band D figure for 2026/27

PERTH & KINROSS COUNCIL

APPENDIX (i)

26 FEBRUARY 2025

REVENUE BUDGET 2025/26, 2026/27 & 2027/28

REVENUE BUDGET AMENDMENT - INDEPENDENT

Reference
Report No.
25/36
Page No. 25/26 26/27 27/28
£'000 £'000 £'000

EXPENDITURE PRESSURES REJECTED

49

Enabling our children and young people to achieve their full potential

Teachers Slippage Target	51	552		
Home to School Transport	51	420	255	240
Devolved School Management Cleaning Budgets	51	150		

Working in partnership with our communities

Waste Disposal - Contract Inflation	55			140
Public Transport Tendered Services - Contract Inflation	56			185
Council Wide - Fleet Loan Charges (partial)	56	168	238	178

Organised to Deliver / Transformation

AI Strategic Programme	58	500	250	
Procurement Capacity	59		25	
MIS Saving	59	300		

TOTAL EXPENDITURE PRESSURES REJECTED

3,929 293 387

PERTH & KINROSS COUNCIL

26 FEBRUARY 2025

REVENUE BUDGET 2025/26, 2026/27 & 2027/28

REVENUE BUDGET AMENDMENT - INDEPENDENT

APPENDIX (ii)

Reference
Report No.
25/36
Page No. 25/26 26/27 27/28
£'000 £'000 £'000

BUDGET REDUCTIONS / ADDITIONAL INCOME REJECTED

Working in partnership with our communities

Refuse Collection - Garden Waste Permit Charge	67		65	68
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TOTAL BUDGET REDUCTIONS / ADDITIONAL INCOME REJECTED

0 65 68

REVENUE BUDGET AMENDMENT - INDEPENDENT

ADDITIONAL BUDGET REDUCTIONS / INCOME PROPOSALS	25/26 £'000	26/27 £'000	27/28 £'000
Tackling climate change and supporting sustainable places			
Reduction in tree-planting function	52		
Developing a resilient, stronger and greener economy			
Reduction to Development Plan function	200	200	
Enabling our children and young people to achieve their full potential			
Introduce charging from September for use of minibuses by schools and community groups	38	50	50
Increase breakfast club charge from £2 to £3 to support expansion of Breakfast Clubs to schools that don't have them.	40		
Recharge 100% of SERCC annual fee to schools' DSM budget	22		
Partially absorb DSM underspend	167		
Efficiencies in Perth Secondary Schools			500
Tayside Contracts - savings target from productivity/efficiency	100	100	100
Supporting and promoting physical and mental wellbeing			
Reduction in Capital Programme	90	1,390	
Working in partnership with our communities			
Expansion of Perth City parking permit zone - income to be applied to public transport costs			100
Charge for Broxden Park and Ride (with a free ticket to City Centre) - income to be applied to public transport costs	200		
Redesign of Community Learning and Development function	220	221	
Allow purchase of permits for more than 2 garden waste bins	39	11	
Organised to Deliver / Transformation			
Pullar House - income target from attracting further external organisations	50	100	100
Increase in non-teaching slippage target by 0.5%	590		
Cease membership of CoSLA		90	
Cease membership of Scotland Excel		115	
Artificial Intelligence Project - target for savings generated by the AI Project	50	200	
Procurement Savings - savings target from increased procurement capacity		100	
Business improvement external consultancy - savings target		250	500
TOTAL ADDITIONAL BUDGET REDUCTIONS / INCOME PROPOSALS	1,858	2,927	1,250

PERTH & KINROSS COUNCIL

26 FEBRUARY 2025

REVENUE BUDGET 2025/26, 2026/27 & 2027/28

REVENUE BUDGET AMENDMENT - INDEPENDENT

25/26 26/27 27/28

CORPORATE PLAN 2023 - 2028

£'000 £'000 £'000

ADDITIONAL EXPENDITURE PROPOSALS

Developing a resilient, stronger and greener local economy

Rural Commercial Property Investment Programme - Initial funding to support the creation of new commercial units in rural communities. Should the units be sold, then the proceeds can be reinvested to create more units, or should the units be let, then the

2,000

Micro business grants scheme - restart of a successful scheme from previous years to help local businesses access funding for growth. (non-recurring)

1,000

Small business interest-free loans scheme - to be set up during 2025/26 to commence from April 2026, potentially administered by an external organisation (non-recurring)

1,000

Adapt your property - continuation of the successful scheme from previous years to help bring property back into use (non-recurring)

500

Feasibility study into new Ballinluig/Stanley/Bertha Park Integrated Transport Hub - Railway Station/Bus Interchange/Park&Ride to help our communities access more environmentally friendly transport options. (non-recurring)

60

Kinross Railway - funding for a feasibility study into the reintroduction of a railway line and station to Kinross. (non-recurring)

50

Enabling our children and young people to achieve their full potential

Instrumental Music Service - reversal of previously agreed cut to staffing budget and reversal of new charges for central groups and music camps as we know how important these services are to our young people (recurring)

270

Improve referral and diagnosis pathway in Educational Psychology service (non-recurring, from transformation reserve)

100

Expand Breakfast Clubs and After-School Clubs - this funding will support the rollout of new Breakfast Clubs and After-School Clubs in schools that currently don't have them (recurring)

80

PERTH & KINROSS COUNCIL

26 FEBRUARY 2025

REVENUE BUDGET 2025/26, 2026/27 & 2027/28

REVENUE BUDGET AMENDMENT - INDEPENDENT

	2025/26	26/27	27/28
	£'000	£'000	£'000
CORPORATE PLAN 2023 - 2028	5		
ADDITIONAL EXPENDITURE PROPOSALS	26		
Supporting and promoting physical and mental wellbeing	£'000		
Access to Curling Initiative - funding to support increased participation in curling by young people. (non-recurring)	0		
LAL - Community Halls - funding to support the ongoing operation of community halls while local groups explore the possibility of Community Asset Transfers. (non-recurring)	3		
CPK - Rural Library Funding - funding to permanently reverse the proposed closures of Comrie, Scone, Alyth, Birnam and Auchterarder libraries. (recurring)	1		
CPK - funding to maintain services and opening hours of Perth Art Gallery and Perth Museum (recurring)	2		
Working with communities			
Community Investment Fund - funding to support local community projects. (non-recurring)			
Community Councils - Increase in administration top-up grant to £1,000 to recognise the important work undertaken by local community councils and reflect they have not had an uplift in funding in recent years. (recurring)	1		
Bloom/Path/Friends of Cemeteries Groups - this funding reverses the prior cut and triples the funding available to local groups for materials, etc., from £18k to 54k, recognising the important work they do to keep our towns and villages looking their best. (recurring)	3		
Rural Events Fund - funding to support rural events, recognising the important role they play in rural economic and community development. Introduction of revised application criteria so that existing events can also apply. (recurring)	5		
Garden Maintenance - to support increased uptake of PKC maintenance by local residents (non-recurring)	1		
Community Asset Transfers - additional funding to support the transfer of Council owned assets to community groups by providing funding for remedial physical works to bring buildings up to an adoptable standard. (non-recurring)	2		
Combatting Financial Scams - funding to maintain existing officer resource to help stop elderly and vulnerable residents from becoming victims of financial scams. (recurring)	5		
New grit bins - funding to support new grits bins in areas that don't currently have them to help residents with community winter resilience. (non-recurring)	2		
New Bus Shelters/Stops - funding to install new bus shelters/stops and associated infrastructure eg. dropped kerbs, raised kerbs, etc. (non-recurring)	1		
Unadopted Roads - funding to top up the unadopted roads budget to assist communities in bringing unadopted roads up to an adoptable standard. (non-recurring)	1		
Road Safety - external resource to assist with backlog of projects (non-recurring)	2		

PERTH & KINROSS COUNCIL

26 FEBRUARY 2025

REVENUE BUDGET 2025/26, 2026/27 & 2027/28

REVENUE BUDGET AMENDMENT - INDEPENDENT

25/26 26/27 27/28

CORPORATE PLAN 2023 - 2028

£'000 £'000 £'000

ADDITIONAL EXPENDITURE PROPOSALS

Improving quality and provision of car parks - funding to improve and expand carparking in Perth & Kinross. (non-recurring from car park trading account)			300
Road Improvements - funding to support repairs to the road network ie. potholes (non-recurring from car park reserve 2526 only)	1,000	1,000	1,000
Installation of flood barriers on A923 and B954 at River Isla crossings (non-recurring)	22		
Milnathort Traffic Signal Crossings - funding for new traffic signals in Milnathort providing safe crossing points for school children. (non-recurring)	130		
New Road Reclamation Programme - funding for a programme to reclaim existing roads and pavements currently covered by overgrown verges. This programme will make rural routes safer by increasing the carriageway width for pedestrians, cyclists, horse-riders and vehicles. (non-recurring)	400	400	400
Grass-cutting - recurring funding to reverse previously agreed reduction in grass cutting. (recurring)	350		
Grass-cutting - one off funding required to reverse previously agreed reduction in grass cutting. (non-recurring)	180		
Non-Statutory/Discretionary Charges - funding to keep grass pitches free for local groups. (recurring)	21		
Crieff Regeneration Funding - redirection of previously agreed grant to Crieff Community Trust for staffing to support regeneration efforts in Crieff. Funding to be ringfenced for regeneration initiatives in Crieff by local groups. (non-recurring)	0	0	
Carse Early Bus - funding to restore the early morning bus service from Errol to Perth to support workers. (recurring)	13		

PERTH & KINROSS COUNCIL
 26 FEBRUARY 2025
 REVENUE BUDGET 2025/26, 2026/27 & 2027/28

REVENUE BUDGET AMENDMENT - INDEPENDENT

CORPORATE PLAN 2023 - 2028	25/26	26/27	27/28
	£'000	£'000	£'000
ADDITIONAL EXPENDITURE PROPOSALS			
Organised to Deliver			
Every Penny Counts Initiative - funding to support the implementation of suggestions by Council staff to improve the efficiency and operation of Council services. (non-recurring, funded from transformation reserve)	100		
Artificial Intelligence Project - funding to support exploration of opportunities offered by AI to improve Council services. (non-recurring, funded from transformation reserve)	250		
Business Improvement - funding to provide external consultancy to support transformation and Council efficiency. (non-recurring, funded from transformation reserve)	100	100	
Contribution to Capital Fund - increase by another 0.25% of Council Tax on a recurring basis to pay off Council debt faster and reduce the burden being passed onto future generations. (recurring)		250	250
TOTAL ADDITIONAL EXPENDITURE PROPOSALS	8,277	2,750	1,950

PERTH & KINROSS COUNCIL

26 FEBRUARY 2025

REVENUE BUDGET 2025/26, 2026/27 & 2027/28

REVENUE BUDGET AMENDMENT - INDEPENDENT

	2025/26	£'000
	£'000	£'000
2025/26 Provisional Revenue Budget		499,273
Adjustments:		
Reject Expenditure Pressures (Appendix i)	(3,929)	
Additional Budget Reductions / Income Proposals (Appendix iii)	(1,858)	
Additional Expenditure Proposals (Appendix iv)	8,277	
	<u> </u>	<u>2,490</u>
2025/26 Updated Provisional Revenue Budget		501,763
Funding		
Total Revenue Funding	(370,400)	
Council Tax Second Home / Long Term Empty Properties	(3,338)	
Capital Grants	(1,600)	
Council Tax Single Person Discount	(300)	
Net Contribution from Reserves included in the Provisional Budget	(3,112)	
Contribution from Service Concession Scheme	(6,000)	
Contribution to unearmarked Reserves included in this Amendment	40	
Contribution from earmarked Reserves included in this Amendment	(3,644)	
	<u> </u>	<u>(388,354)</u>
AMOUNT TO BE LEVIED FROM COUNCIL TAX		113,409
TAX BASE BAND D EQUIVALENT PROPERTIES (1.75% Non Collection)		75,157
FINAL 2025/26 BAND D COUNCIL TAX		<u>£ 1,508.96</u>
INCREASE (2024/25 FINAL BAND D COUNCIL TAX £1.403.69)		<u>£ 105.27</u>
PERCENTAGE INCREASE		<u>7.5%</u>
Excluding Water and Waste Water charges determined by Scottish Water.		
Use of Earmarked Reserves		
Anti-Poverty Measures	1,000	
Transformation and Workforce Management	1,644	
Car Park Trading Account	1,000	
	<u> </u>	<u>3,644</u>

PERTH & KINROSS COUNCIL

26 FEBRUARY 2025

REVENUE BUDGET 2025/26, 2026/27 & 2027/28

REVENUE BUDGET AMENDMENT - INDEPENDENT

	2026/27	
	£'000	£'000
2026/27 Provisional Revenue Budget		502,587
Recurring impact of 2025/26 proposals		(4,507)
Adjustments:		
Reject Expenditure Pressures (Appendix i)	(293)	
Reject Budget Reductions / Additional Income (Appendix ii)	65	
Additional Budget Reductions / Income Proposals (Appendix iii)	(2,927)	
Additional Expenditure Proposals (Appendix iv)	2,750	
		<u>(405)</u>
2026/27 Updated Provisional Revenue Budget		497,675
Funding		
Total Revenue Funding	(370,400)	
Council Tax Second Home / Long Term Empty Properties	(3,338)	
Capital Grants	(1,600)	
Council Tax Single Person Discount	(300)	
Net Contribution to Reserves included in the Provisional Budget	2,418	
Contribution from Service Concession Scheme	(5,000)	
Contribution to unearmarked reserves included in this Amendment	4,781	
Contribution from earmarked Reserves included in this Amendment	(1,100)	
		<u>(374,539)</u>
AMOUNT TO BE LEVIED FROM COUNCIL TAX		123,136
TAX BASE BAND D EQUIVALENT PROPERTIES (1.75% Non Collection)		75,910
FINAL 2026/27 BAND D COUNCIL TAX		<u>£ 1,622.13</u>
INCREASE (2025/26 FINAL BAND D COUNCIL TAX £1.508.96)		<u>£ 113.17</u>
PERCENTAGE INCREASE		<u>7.5%</u>
Excluding Water and Waste Water charges determined by Scottish Water.		
Use of Earmarked Reserves		
Anti-Poverty Measures	1,000	
Transformation	100	
	<u>1,100</u>	

PERTH & KINROSS COUNCIL

26 FEBRUARY 2025

REVENUE BUDGET 2025/26, 2026/27 & 2027/28

REVENUE BUDGET AMENDMENT - INDEPENDENT

	2027/28	
	£'000	£'000
2027/28 Provisional Revenue Budget		515,226
Recurring impact of 2025/26 proposals		(4,507)
Recurring impact of 2026/27 proposals		(2,905)
Adjustments:		
Reject Expenditure Pressures (Appendix i)	(387)	
Reject Budget Reductions / Additional Income (Appendix ii)	68	
Additional Budget Reductions / Income Proposals (Appendix iii)	(1,250)	
Additional Expenditure Proposals (Appendix iv)	1,950	
		381
2027/28 Updated Provisional Revenue Budget		508,195
Funding		
Total Revenue Funding	(370,400)	
Council Tax Second Home / Long Term Empty Properties	(3,338)	
Capital Grants	(1,600)	
Council Tax Single Person Discount	(300)	
Net Contribution to Reserves included in the Provisional Budget	2,107	
Contribution from Service Concession Scheme	(4,000)	
Contribution from unearmarked Reserves included in this Amendment	(2,381)	
Contribution from earmarked Reserves included in this Amendment	(300)	
		(380,212)
AMOUNT TO BE LEVIED FROM COUNCIL TAX		127,983
TAX BASE BAND D EQUIVALENT PROPERTIES (1.75% Non Collection)		76,600
FINAL 2027/28 BAND D COUNCIL TAX		£ 1,670.79
INCREASE (2026/27 FINAL BAND D COUNCIL TAX £1.622.13)		£ 48.66
PERCENTAGE INCREASE		3.0%
Excluding Water and Waste Water charges determined by Scottish Water.		
Use of Earmarked Reserves		
Car Park Trading Account		300

There followed a recess, and the meeting reconvened at 2.24pm.

Note: The Mover and Seconder of the Motion agreed to make the following adjustments / clarifications in relation to the Motion:

- The funding for biodiversity to include funding for biodiversity villages;
- The funding for community resilience to include £20,000 for Perth Community Flood Aid;
- Additional funding to be received from the Scottish Government for ASL to contribute towards proposals in other budgets.

From the Liberal Democrat Group:

- £70,000 (2025/26) non-recurring funding towards Think Yes Tenancy Sustainment for non-Council Tenants;
- £40,000 (2025/26) and £40,000 (2026/27) non-recurring funding towards Rural Employment – Work Placement Programme;
- £66,000 (2025/26) and £34,000 (2026/27) non-recurring funding towards Rural Employment – Rural Skills Academy;
- A non-recurring funding of £200,000 towards Ash Dieback (2026/27);
- £30,000 (2026/27) and £30,000 (2027/28) non-recurring funding towards Loch Leven Heritage Trail;
- £41,000 (2025/26) and £41,000 (2026/27) non-recurring funding towards English of Speakers of Other Languages (ESOL) provision;
- £53,000 (2025/26) and £53,000 (2026/27) non-recurring funding towards an Equalities Officer;
- £30,000 (2025/26) non-recurring funding towards P in the Park;
- Non-recurring funding of £50,000 (2025/26) and £50,000 (2026/27) towards a Scams Prevention Officer;
- £370,000 (2025/26) non-recurring funding towards Tailored Employment;
- £50,000 (2025/26) non-recurring funding towards Ditch Maintenance.

From the Independent Group:

- £22,000 (2025/26) non-recurring funding towards Couitie Bridge;
- £130,000 (2025/26) non-recurring funding towards Milnathort Road Traffic;
- £50,000 (2025/26) non-recurring funding towards Rural Events;
- Redirection of funding from Crieff Community Trust to regeneration initiatives in Crieff - £40,000 (2025/26) and £40,000 (2026/27);
- £25,000 (2025/26) non-recurring funding towards Civic Events.

From the Conservative Group:

- £3,000 (2025/26) non-recurring funding towards Armed Forces Covenant.

	2025/26	2026/27	2027/28	
Think Yes Tenancy Sustainment for non-Council Tenants	70,000	-	-	Non-recurring
Rural Employment – Work Placement Programme	40,000	40,000	-	Non-recurring
Rural Employment – Rural Skills Academy	66,000	34,000	-	Non-recurring
Ash Dieback	-	200,000		Non-recurring
Loch Leven Heritage Trust	-	30,000	30,000	Non-recurring
English for Speakers of Other Languages (ESOL) provision	41,000	41,000	-	Non-recurring
Equalities Officer	53,000	53,000	-	Non-recurring
P in the Park	30,000	-	-	Non-recurring
Scams Prevention Officer	50,000	50,000		Non-recurring
Tailored Employment	370,000	-	-	Non-recurring
Ditch Maintenance	50,000	-	-	Non-recurring
Couttie Bridge	22,000	-	-	Non-recurring
Milnathort Road Traffic	130,000	-	-	Non-recurring
Rural Events	50,000			Non-recurring
Redirection of funding from Crieff Community Trust to regeneration initiatives in Crieff	40,000	40,000	-	
Civic Events	25,000	-	-	Non-recurring
Armend Forces Covenant	3,000	-	-	Non-recurring
Anti-Poverty Earmarked Reserves	690,000	218,000	0	
Unearmarked Reserves	310,000	230,000	30,000	
	1,000,000	448,000	30,000	

In accordance with Standing Order 21.6, a roll call vote was taken.

5 Members voted for the 2nd Amendment as follows:

Bailie C McLaren, Councillors L Barrett, P Barrett and W Robertson and A Watt.

5 Members voted for the 3rd Amendment as follows:

Provost X McDade, Bailies A Bailey and R Brock, Councillors D Cuthbert and C Stewart.

30 Members abstained as follows:

Depute Provost A Parrott, Bailies C Ahern and M Williamson, Councillors K Allan, H Anderson, B Brawn, S Carr, A Chan, S Donaldson, E Drysdale, J Duff, A Forbes, M Frampton, N Freshwater, K Harvey, D Illingworth, I James, N Khogali, G Laing, I MacPherson, C Mair, I Massie, S McCole, T McEwan, J Rebbeck, C Shiers, F Smith, G Stewart, R Watters and J Welch.

In terms of Standing Order 21.2, Provost X McDade exercised his casting vote in favour of the 3rd Amendment.

The 3rd Amendment was therefore carried and became the 2nd Amendment. This was then put against the 1st Amendment.

13 Members voted for the 1st Amendment as follows:

Bailie C Ahern, Councillors K Allan, H Anderson, B Brawn, A Chan, J Duff, A Forbes, N Freshwater, D Illingworth, I James, N Khogali, C Shiers and F Smith.

5 Members voted for the 2nd Amendment as follows:

Provost X McDade, Bailies A Bailey and R Brock, Councillors D Cuthbert and C Stewart.

22 Members abstained as follows:

Depute Provost A Parrott, Bailies C McLaren and M Williamson, Councillors L Barrett, P Barrett, S Carr, S Donaldson, E Drysdale, M Frampton, K Harvey, G Laing, I MacPherson, C Mair, I Massie, S McCole, T McEwan, J Rebbeck, W Robertson, G Stewart, A Watt, R Watters and J Welch.

The 1st Amendment was therefore carried and became the substantive Amendment which was then put against the Revised Motion.

26 Members voted for the Revised Motion as follows:

Provost X McDade, Depute Provost A Parrott, Bailies R Brock, C McLaren and M Williamson, Councillors L Barrett, P Barrett, S Carr, D Cuthbert, S Donaldson, E Drysdale, M Frampton, K Harvey, G Laing, I MacPherson, C Mair, I Massie, S McCole, T McEwan, J Rebbeck, W Robertson, C Stewart, G Stewart, A Watt, R Watters and J Welch.

13 Members voted for the Amendment as follows:

Bailie C Ahern, Councillors K Allan, H Anderson, B Brawn, A Chan, J Duff, A Forbes, N Freshwater, D Illingworth, I James, N Khogali, C Shiers and F Smith.

1 Member abstained as follows:

Bailie A Bailey.

Resolved:

In accordance with the Revised Motion.

There followed a recess, and the meeting reconvened at 4.12pm.

5. Strategic Investment and Composite Capital Budget Update 2025/26 to 2030/31

There was submitted a report by Strategic Lead – Finance and Business Support (25/37) outlining the proposed budget for the Composite Capital Programme for the six years from 2025/26 to 2030/31.

Resolved:

- (i) The adjustments to the existing Capital Budget from 2025/26 to 2029/30, set out in Section 5, be approved.
- (ii) The estimated new capital resources available for the year 2030/31, as detailed at Section 6 of the report and included in Appendix I, be approved.
- (iii) The proposed Composite Capital Budget for 2030/31, outlined in Section 6, be approved.
- (iv) The six-year Composite Capital Budget for 2025/26 to 2030/31, as shown at Appendix II of the report, be approved.

Note: In terms of Standing Order 22.1, Bailie Bailey requested that his dissent to the decision be recorded.