



Budget 2025/26

REVENUE AND CAPITAL BUDGET 2025/26

CONTENTS

	Page
REVENUE BUDGET	
Foreword by Chief Finance Officer	1
Glossary of Terms	5
Revenue Budget 2025/26 - Budgeted Net Expenditure by Service	6
General Fund Budget 2020/21 to 2025/26	7
Housing Revenue Account Budget 2020/21 to 2025/26	7
Perth & Kinross Council Tax & Scottish Water Charges by band 2025/26	8
Budgeted Staff 2025/26	9
Subjective Analysis of Budgeted Net Service Expenditure 2025/26	10
 2025/26 Revenue Budget by Strategic Lead	
Education & Learning	11
Children, Families & Justice	19
Economy, Development & Planning	22
Environment & Infrastructure	23
Housing & Communities	24
Property Services	25
Directorate Core Costs	26
Legal & Governance Services	27
Customer & Digital Services	28
Strategic Planning, People and Performance	29
Projects & Programmes	30
Finance & Business Support	31
Health & Social Care	32
Housing Revenue Account	33
Common Good Funds	34
 CAPITAL BUDGET	
Foreword by Chief Finance Officer	35
Composite Capital Budget 2025/26 to 2030/31	37
Housing Investment Programme 2024/25 to 2029/30	48

PERTH & KINROSS COUNCIL

REVENUE BUDGET 2025/26

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 2025/26

BACKGROUND

Perth & Kinross Council met on 26 February 2025 to set the Final Revenue Budget and Council Tax for 2025/26. 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 12 December 2024 the Scottish Government issued the Local Government Finance Settlement for 2025/26 (Circular 10/2024) which detailed grant funding from the Scottish Government for each Council. This was augmented on 28 February 2025 by the Local Government Finance (Scotland) Order 2025 (Circular 1/2025). The Finance Settlement covers 2025/26 only and no information is available from the Scottish Government for 2026/27 and beyond.

The Final Revenue Budget for 2025/26 is £472.260 million (£467.741 million in 2024/25). The 2025/26 budget is funded by Total Revenue Funding from the Scottish Government of £369.762 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 £12.026 million.

A budgeted figure of £115.519 million is therefore levied from Council Tax. This results in a 2025/26 Band D equivalent Council Tax charge of £1,537.04. This is an increase of 9.5% from the figure in 2024/25 exclusive of Water and Wastewater charges which are determined separately by Scottish Water. The Council Tax calculation is set out on page 8.

Key features of the Council's 2025/26 Revenue Budget are set out in more detail below.

2025/26 BUDGETED EXPENDITURE

The budgeted revenue expenditure in 2025/26 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 2025/26 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 2025/26, a budget of £24.245 million is required to meet these costs.

Income from Interest on Revenue Balances generated through the Council's treasury management activities is estimated at £3.936 million in 2025/26.

2025/26 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 2025/26 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 2025/26 is approximately £15 billion, excluding amounts held back for specific programmes. Perth & Kinross Council's Total Revenue Funding for 2025/26 is £369.762 million.

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

	<u>£m</u>
General Revenue Grant	304.896
Non-Domestic Rate Income	62.899
Ring-Fenced Grants	1.967
 Total Revenue Funding	<u>369.762</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 £304.896million. 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 2025/26 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 2025/26, 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 2025/26 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 2025/26 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 £62.899 million in 2025/26.

Council Tax Charge

The net expenditure to be met from the Council Tax for 2025/26 is £115.519 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 2025/26 is therefore 75,157. Dividing the amount to be met from Council Tax by the tax base results in a 2025/26 Band D Council Tax of £1,537.04 which represents a 9.5% increase from the previous year. (See calculation of Council Tax on page 7).

COUNCIL HOUSING

Housing Revenue Account Budget (HRA) 2025/26

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 2025/26 (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 22 January 2025.

As at 31 March 2025, the Council owns and lets approximately 8,167 houses. On 22 January 2025, the Housing and Social Wellbeing Committee approved a 6% rent increase for 2025/26 which resulted in the average weekly rent, based on 52 weeks, being £84.52.

The revenue balance on the Housing Revenue Account to be carried forward into 2025/26 is £2.258 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.

2025/26 REVENUE BUDGET - GENERAL FUND

ANALYSIS OF BUDGETED NET EXPENDITURE BY SERVICE

SERVICE	2025/26 Final Budget	Council Tax Band D Equivalent	2025/26
		£	
Education & Learning	178,397	2,373.66	
Children, Families & Justice	24,415	324.85	
Economy, Development & Planning	14,857	197.68	
Environment & Infrastructure	31,049	413.12	
Housing & Communities	18,772	249.77	
Property Services	65,316	869.06	
Legal & Governance	4,898	65.17	
Customer & Digital Services	12,466	165.87	
Strategic Planning, People & Performance	6,159	81.95	
Projects & Programmes	527	7.01	
Finance & Business Support	8,521	113.38	
Directorate Core Costs	570	7.58	
Sub-Total: Service Expenditure	365,947	4,869.10	
CORPORATE BUDGETS			
Health & Social Care	106,313	1,414.55	
Support Service External Income	(2,323)	(30.91)	
Corporate Budget:			
Capital Financing Costs	18,914	251.66	
Interest on Revenue Balances	(3,936)	(52.37)	
Tayside Valuation Joint Board	1,421	18.91	
Trading Operations Surplus	(550)	(7.32)	
Un-funded Pension Costs	1,711	22.77	
Apprenticeship Levy	956	12.72	
Council Tax Reduction Scheme	7,400	98.45	
Discretionary Relief	1,104	14.69	
NI Funding	(2,800)	(37.26)	
Leadership and procurement targets	(305)	(4.06)	
Adjusted Net Expenditure	493,852	6,570.93	
Contribution to/(from) Capital Fund	5,331	70.93	
Contribution to Insurance Fund	4,000	53.22	
Total Net Expenditure	503,183	6,695.08	
To be financed by:			
General Revenue Grant	(304,896)	(4,056.79)	
Ring Fenced Grant	(1,967)	(26.17)	
Capital Grants	(1,600)	(21.29)	
Non-Domestic Rate Income	(63,537)	(845.39)	
Council Tax Income	(115,519)	(1,537.03)	
Council Tax Second Home/Long Term Empty Properties	(3,338)	(44.41)	
Council Tax single person discount	(300)	(3.99)	
Use of Budget Flexibility & Reserves	(12,026)	(160.01)	
	(503,183)	(6,695.08)	

GENERAL FUND BUDGET 2020/21 TO 2025/26

Financial Year	2020/21 £'000	2021/22 £'000	2022/23 £'000	2023/24 £'000	2024/25 £'000	2025/26 £'000
Net Revenue Budget	378,664	389,724	417,586	450,375	467,741	503,183
Council Tax (Second Home/Long Term Empty Properties)	(1,300)	(1,300)	(1,300)	(1,300)	(3,638)	(3,638)
Budget Flexibility and Reserves	(11,566)	(12,724)	(19,054)	(26,905)	(13,819)	(12,026)
	365,798	375,700	397,232	422,170	450,284	487,519
<i>Government Funding</i>						
General Revenue Grant and Ring Fenced Grant	(214,420)	(246,406)	(251,850)	(257,352)	(279,653)	(306,863)
Capital Grants	(1,600)	(1,600)	(1,600)	(1,600)	(1,600)	(1,600)
Non Domestic Rate Income	(56,569)	(34,864)	(46,141)	(60,754)	(65,152)	(63,537)
	(272,589)	(282,870)	(299,591)	(319,706)	(346,405)	(372,000)
Amount to be Raised from Council Tax	93,209	92,830	97,641	102,464	103,879	115,519
Band D Equivalent Number of Dwellings (Net of provision for non collection)	70,720	70,432	72,273	72,996	74,004	75,157
Band D Equivalent Council Tax	£ 1,318.00	£ 1,318.00	£ 1,351.00	£ 1,403.69	£ 1,403.69	£ 1,537.04

HOUSING REVENUE ACCOUNT 2020/21 TO 2025/26

Financial Year	2020/21 £'000	2021/22 £'000	2022/23 £'000	2023/24 £'000	2024/25 £'000	2025/26 £'000
Gross Budgeted Expenditure	30,917	31,588	32,712	33,663	36,009	38,293
Budgeted Income						
Council House Rents	(29,147)	(29,781)	(30,934)	(31,921)	(34,098)	(36,303)
Other Income	(1,770)	(1,807)	(1,778)	(1,742)	(1,911)	(1,990)
Net Expenditure (financed from HRA Balances)	0	0	0	0	0	0
Average Weekly Rent	£ 70.76	£ 71.47	£ 73.61	£ 75.23	£ 79.74	£ 84.52
Scottish Average Weekly Rent	£ 76.71	£ 77.72	£ 79.14	£ 82.07	£ 85.10	£ 92.39
Approximate Number of Council Houses (at 1 April of each year)	7,680	7,760	7,896	7,930	8,002	8,167

COUNCIL TAX CHARGES 2025/26

Including Water and Wastewater Charges

Property Valuation Band	Upper limit of Band	Fraction of Band 'D' (Multiplier)	Council Tax Charge 2025/26	Water & Wastewater Charge	Total Combined Charge 2025/26	Total Combined Charge 2024/25
	£		£	£	£	£
A	27,000	240/360	1,024.69	400.26	1,424.95	1,300.05
B	35,000	280/360	1,195.47	466.97	1,662.44	1,516.72
C	45,000	320/360	1,366.25	533.68	1,899.93	1,733.40
D	58,000	360/360	1,537.04	600.39	2,137.43	1,950.08
E	80,000	473/360	2,019.49	733.81	2,753.30	2,512.10
F	106,000	585/360	2,497.69	867.23	3,364.92	3,070.22
G	212,000	705/360	3,010.03	1,000.65	4,010.68	3,659.54
H	Over 212,000	882/360	3,765.74	1,200.78	4,966.52	4,531.82

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 2025/26

(Full Time Equivalent)

	Teachers	Other Council Staff	2025/26 Total
General Fund	1,460.5	3,776.3	5,236.8
Housing Revenue Account	-	268.8	268.8
TOTAL	1,460.5	4,045.1	5,505.6

The following abbreviations are standard throughout the Budget Volume.

FT = Full Time

PT = Part Time

FTE = Full Time Equivalent

2025/26 REVENUE BUDGET - GENERAL FUND

SUBJECTIVE ANALYSIS OF BUDGETED NET SERVICE EXPENDITURE

		2025/26 TOTAL £'000
STAFF COSTS		
Chief Officials	- Gross Pay	1,867
	- Supn	296
	- NI	264
Single Status	- Gross Pay	123,286
	- Supn	19,293
	- NI	15,728
Craft Workers	- Gross Pay	0
	- Supn	0
	- NI	0
Councillors	- Gross Pay	1,231
	- Supn	104
	- NI	76
Teachers	- Gross Pay	81,622
	- Supn	21,178
	- NI	11,221
Teachers Pensions		191
Overtime		688
Supply Cover		2,640
Slippage		(11,860)
Other Staff Costs		4,724
TOTAL STAFF COSTS		272,549
PROPERTY COSTS		
Non Domestic Rates		8,873
Energy		7,912
Unitary Charge		27,781
Property Insurance		6
Cleaning		4,438
Water		999
Property Maintenance		6,081
Other Property Costs		2,053
TOTAL PROPERTY COSTS		58,143
SUPPLIES & SERVICES		
Catering		119
Admin Insurance		0
Other Supplies & Services		25,194
TOTAL SUPPLIES & SERVICES		25,313
TRANSPORT COSTS		
Travel & Subsistence		322
Transport Insurance		0
Car Allowances		382
Contract Car Hire		5
Vehicle Maintenance		0
Pupil Transport		11,296
Other Transport Costs		10,504
TOTAL TRANSPORT COSTS		22,509
TRANSFER PAYMENTS		27,175
THIRD PARTY PAYMENTS		169,754
SUPPORT SERVICES		2,232
CAPITAL FINANCING/CAPITAL CHARGES		4,522
CFCR		0
GROSS EXPENDITURE		582,197
INCOME		
Capital		0
Internal Recharges		19,893
Other Grant Income/Subsidy		31,274
Fees & Charges		39,342
Resource Transfer		19,304
Contract Income/External Work		124
GROSS INCOME		109,937
NET SERVICE EXPENDITURE		472,260

EDUCATION & LEARNING

SUMMARY

		2025/26 FINAL BUDGET £'000
STAFF COSTS		
Chief Officials	- Gross Pay	113
	- Supn	18
	- NI	16
Single Status	- Gross Pay	30,922
	- Supn	4,837
	- NI	3,793
Teachers	- Gross Pay	81,570
	- Supn	21,165
	- NI	11,214
Pensions		191
Overtime		0
Supply Cover		2,479
Slippage		(6,338)
Other Staff Costs		158
TOTAL STAFF COSTS		150,138
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		26
Admin Insurance		0
Other Supplies & Services		5,457
TOTAL SUPPLIES & SERVICES		5,483
TRANSPORT COSTS		
Travel & Subsistence		31
Transport Insurance		0
Car Allowances		202
Contract Car Hire		0
Vehicle Maintenance		0
Pupil Transport		11,296
Other Transport Costs		194
TOTAL TRANSPORT COSTS		11,723
TRANSFER PAYMENTS		700
THIRD PARTY PAYMENTS		
Payments to Contractors		0
Other Third Party Payments		11,503
TOTAL THIRD PARTY PAYMENTS		11,503
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		179,912
INCOME		
Internal Recharges		0
Other Grant Income/Subsidy		0
Fees & Charges		1,515
Contract Income/External Work		0
GROSS INCOME		1,515
NET EXPENDITURE		178,397

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

	2025/26 FINAL BUDGET	2025/26 FINAL BUDGET
	£'000	£'000
STAFF COSTS		
Chief Officials	- Gross Pay	0 0
	- Supn	0 0
	- NI	0 0
Single Status	- Gross Pay	186 0
	- Supn	36 0
	- NI	30 0
Teachers	- Gross Pay	0 0
	- Supn	0 0
	- NI	0 0
Pensions		0 0
Overtime		0 0
Supply Cover		0 0
Slippage		(13) 0
Other Staff Costs		1 0
TOTAL STAFF COSTS	240	0
PROPERTY COSTS		
Non Domestic Rates		0 0
Energy Costs		0 0
Unitary Charge		0 0
Property Insurance		0 0
Cleaning		0 0
Metered Water		0 0
Property Maintenance		0 0
Other Property Costs		0 0
TOTAL PROPERTY COSTS	0	0
SUPPLIES & SERVICES		
Catering		0 0
Admin Insurance		0 0
Other Supplies & Services		38 0
TOTAL SUPPLIES & SERVICES	38	0
TRANSPORT COSTS		
Travel & Subsistence		0 0
Transport Insurance		0 0
Car Allowances		0 0
Contract Car Hire		0 0
Vehicle Maintenance		0 0
Pupil Transport		0 0
Other Transport Costs		0 0
TOTAL TRANSPORT COSTS	0	0
TRANSFER PAYMENTS	700	0
THIRD PARTY PAYMENTS		
Payments to Contractors		0 0
Other Third Party Payments		290 0
TOTAL THIRD PARTY PAYMENTS	290	0
SUPPORT SERVICES		
Corporate Network		0 0
Property Rental		0 0
IST Recharge		0 0
Central Support		0 0
TOTAL SUPPORT SERVICES	0	0
CAPITAL FINANCING/CAPITAL CHARGES	0	0
CFCR	0	0
GROSS EXPENDITURE	1,268	0
INCOME		
Internal Recharges		0 0
Other Grant Income/Subsidy		0 0
Fees & Charges		0 0
Contract Income/External Work		0 0
GROSS INCOME	0	0
NET EXPENDITURE	1,268	0

EDUCATION & LEARNING

DEVOLVED SCHOOL MANAGEMENT

		2025/26 FINAL BUDGET
		£'000
STAFF COSTS		
Chief Officials	- Gross Pay	0
	- Supn	0
	- NI	0
Single Status	- Gross Pay	25,493
	- Supn	3,989
	- NI	3,114
Teachers	- Gross Pay	74,054
	- Supn	19,335
	- NI	10,203
Pensions		0
Overtime		0
Supply Cover		2,326
Slippage		(5,583)
Other Staff Costs		64
TOTAL STAFF COSTS		132,995
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		2,485
TOTAL SUPPLIES & SERVICES		2,485
TRANSPORT COSTS		
Travel & Subsistence		0
Transport Insurance		0
Car Allowances		64
Contract Car Hire		0
Vehicle Maintenance		0
Pupil Transport		0
Other Transport Costs		140
TOTAL TRANSPORT COSTS		204
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		136,012
INCOME		
Internal Recharges		0
Other Grant Income/Subsidy		0
Fees & Charges		338
Contract Income/External Work		0
GROSS INCOME		338
NET EXPENDITURE		135,674

EDUCATION & LEARNING

DAY SCHOOLS - NURSERY

		2025/26 FINAL BUDGET
		£'000
STAFF COSTS		
Chief Officials	- Gross Pay	0
	- Supn	0
	- NI	0
Single Status	- Gross Pay	2,922
	- Supn	456
	- NI	361
Teachers	- Gross Pay	1,057
	- Supn	273
	- NI	143
Pensions		0
Overtime		0
Supply Cover		60
Slippage		(252)
Other Staff Costs		77
TOTAL STAFF COSTS		5,097
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		26
Admin Insurance		0
Other Supplies & Services		558
TOTAL SUPPLIES & SERVICES		584
TRANSPORT COSTS		
Travel & Subsistence		7
Transport Insurance		0
Car Allowances		33
Contract Car Hire		0
Vehicle Maintenance		0
Pupil Transport		0
Other Transport Costs		8
TOTAL TRANSPORT COSTS		48
TRANSFER PAYMENTS		0
THIRD PARTY PAYMENTS		
Payments to Contractors		0
Other Third Party Payments		7,356
TOTAL THIRD PARTY PAYMENTS		7,356
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		13,092
INCOME		
Internal Recharges		0
Other Grant Income/Subsidy		0
Fees & Charges		889
Contract Income/External Work		0
GROSS INCOME		889
NET EXPENDITURE		12,203

EDUCATION & LEARNING

DAY SCHOOLS - PRIMARY

		2025/26 FINAL BUDGET £'000
STAFF COSTS		
Chief Officials	- Gross Pay	113
	- Supn	18
	- NI	16
Single Status	- Gross Pay	401
	- Supn	63
	- NI	53
Teachers	- Gross Pay	2,254
	- Supn	586
	- NI	308
Pensions		191
Overtime		0
Supply Cover		39
Slippage		(159)
Other Staff Costs		11
TOTAL STAFF COSTS		3,894
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		13
Transport Insurance		0
Car Allowances		26
Contract Car Hire		0
Vehicle Maintenance		0
Pupil Transport		2,303
Other Transport Costs		0
TOTAL TRANSPORT COSTS		2,342
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		6,361
INCOME		
Internal Recharges		0
Other Grant Income/Subsidy		0
Fees & Charges		0
Contract Income/External Work		0
GROSS INCOME		0
NET EXPENDITURE		6,361

EDUCATION & LEARNING

DAY SCHOOLS - SECONDARY

	2025/26 FINAL BUDGET £'000
STAFF COSTS	
Chief Officials	- Gross Pay 0
	- Supn 0
	- NI 0
Single Status	- Gross Pay 934
	- Supn 155
	- NI 129
Teachers	- Gross Pay 1,275
	- Supn 222
	- NI 164
Pensions	0
Overtime	0
Supply Cover	21
Slippage	(129)
Other Staff Costs	5
TOTAL STAFF COSTS	2,776
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	271
TOTAL SUPPLIES & SERVICES	271
TRANSPORT COSTS	
Travel & Subsistence	0
Transport Insurance	0
Car Allowances	29
Contract Car Hire	0
Vehicle Maintenance	0
Pupil Transport	5,657
Other Transport Costs	36
TOTAL TRANSPORT COSTS	5,722
TRANSFER PAYMENTS	0
THIRD PARTY PAYMENTS	
Payments to Contractors	0
Other Third Party Payments	729
TOTAL THIRD PARTY PAYMENTS	729
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	9,498
INCOME	
Internal Recharges	0
Other Grant Income/Subsidy	0
Fees & Charges	78
Contract Income/External Work	0
GROSS INCOME	78
NET EXPENDITURE	9,420

EDUCATION & LEARNING

SPECIAL SECTOR

	2025/26 FINAL BUDGET £'000
STAFF COSTS	
Chief Officials	- Gross Pay 0
	- Supn 0
	- NI 0
Single Status	- Gross Pay 720
	- Supn 105
	- NI 80
Teachers	- Gross Pay 2,777
	- Supn 722
	- NI 382
Pensions	0
Overtime	0
Supply Cover	33
Slippage	(202)
Other Staff Costs	0
TOTAL STAFF COSTS	4,617
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	168
TOTAL SUPPLIES & SERVICES	168
TRANSPORT COSTS	
Travel & Subsistence	11
Transport Insurance	0
Car Allowances	46
Contract Car Hire	0
Vehicle Maintenance	0
Pupil Transport	3,336
Other Transport Costs	5
TOTAL TRANSPORT COSTS	3,398
TRANSFER PAYMENTS	0
THIRD PARTY PAYMENTS	
Payments to Contractors	0
Other Third Party Payments	3,078
TOTAL THIRD PARTY PAYMENTS	3,078
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	11,291
INCOME	
Internal Recharges	0
Other Grant Income/Subsidy	0
Fees & Charges	0
Contract Income/External Work	0
GROSS INCOME	0
NET EXPENDITURE	11,291

EDUCATION & LEARNING

GRANTS AND INITIATIVES

	2025/26 FINAL BUDGET £'000
STAFF COSTS	
Chief Officials	- Gross Pay 0
	- Supn 0
	- NI 0
Single Status	- Gross Pay 266
	- Supn 33
	- NI 26
Teachers	- Gross Pay 153
	- Supn 27
	- NI 14
Pensions	0
Overtime	0
Supply Cover	0
Slippage	0
Other Staff Costs	0
TOTAL STAFF COSTS	519
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	1,862
TOTAL SUPPLIES & SERVICES	1,862
TRANSPORT COSTS	
Travel & Subsistence	0
Transport Insurance	0
Car Allowances	4
Contract Car Hire	0
Vehicle Maintenance	0
Pupil Transport	0
Other Transport Costs	5
TOTAL TRANSPORT COSTS	9
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	2,390
INCOME	
Internal Recharges	0
Other Grant Income/Subsidy	0
Fees & Charges	210
Contract Income/External Work	0
GROSS INCOME	210
NET EXPENDITURE	2,180

CHILDREN FAMILIES & JUSTICE

SUMMARY

		2025/26 FINAL BUDGET
		£'000
STAFF COSTS		
Chief Officials	- Gross Pay	113
	- Supn	18
	- NI	16
Single Status	- Gross Pay	11,652
	- Supn	1,827
	- NI	1,559
Teachers	- Gross Pay	52
	- Supn	13
	- NI	7
Pensions		0
Overtime		0
Supply Cover		109
Slippage		(676)
Other Staff Costs		70
TOTAL STAFF COSTS		14,760
PROPERTY COSTS		
Non Domestic Rates		20
Energy Costs		0
Unitary Charge		0
Property Insurance		0
Cleaning		21
Metered Water		0
Property Maintenance		0
Other Property Costs		87
TOTAL PROPERTY COSTS		128
SUPPLIES & SERVICES		
Catering		0
Admin Insurance		0
Other Supplies & Services		552
TOTAL SUPPLIES & SERVICES		552
TRANSPORT COSTS		
Travel & Subsistence		9
Transport Insurance		0
Car Allowances		96
Contract Car Hire		0
Vehicle Maintenance		0
Pupil Transport		0
Other Transport Costs		279
TOTAL TRANSPORT COSTS		384
TRANSFER PAYMENTS		14
THIRD PARTY PAYMENTS		
Payments to Contractors		0
Other Third Party Payments		10,709
TOTAL THIRD PARTY PAYMENTS		10,709
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		26,547
INCOME		
Internal Recharges		0
Other Grant Income/Subsidy		0
Fees & Charges		2,132
Contract Income/External Work		0
GROSS INCOME		2,132
NET EXPENDITURE		24,415

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

		2025/26 FINAL BUDGET
		£'000
STAFF COSTS		
Chief Officials	- Gross Pay	113
	- Supn	18
	- NI	16
Single Status	- Gross Pay	9,804
	- Supn	1,537
	- NI	1,314
Teachers	- Gross Pay	52
	- Supn	13
	- NI	7
Pensions		0
Overtime		0
Supply Cover		109
Slippage		(629)
Other Staff Costs		59
TOTAL STAFF COSTS		12,413
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		6
TOTAL PROPERTY COSTS		6
SUPPLIES & SERVICES		
Catering		0
Admin Insurance		0
Other Supplies & Services		552
TOTAL SUPPLIES & SERVICES		552
TRANSPORT COSTS		
Travel & Subsistence		7
Transport Insurance		0
Car Allowances		85
Contract Car Hire		0
Vehicle Maintenance		0
Pupil Transport		0
Other Transport Costs		246
TOTAL TRANSPORT COSTS		338
TRANSFER PAYMENTS		14
THIRD PARTY PAYMENTS		
Payments to Contractors		0
Other Third Party Payments		10,556
TOTAL THIRD PARTY PAYMENTS		10,556
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		23,879
INCOME		
Internal Recharges		0
Other Grant Income/Subsidy		0
Fees & Charges		1,080
Contract Income/External Work		0
GROSS INCOME		1,080
NET EXPENDITURE		22,799

CHILDREN FAMILIES & JUSTICE

GRANTS

		2025/26 FINAL BUDGET
		£'000
STAFF COSTS		
Chief Officials	- Gross Pay	0
	- Supn	0
	- NI	0
Single Status	- Gross Pay	1,848
	- Supn	290
	- NI	245
Teachers	- Gross Pay	0
	- Supn	0
	- NI	0
Pensions		0
Overtime		0
Supply Cover		0
Slippage		(47)
Other Staff Costs		11
TOTAL STAFF COSTS		2,347
PROPERTY COSTS		
Non Domestic Rates		20
Energy Costs		0
Unitary Charge		0
Property Insurance		0
Cleaning		21
Metered Water		0
Property Maintenance		0
Other Property Costs		81
TOTAL PROPERTY COSTS		122
SUPPLIES & SERVICES		
Catering		0
Admin Insurance		0
Other Supplies & Services		0
TOTAL SUPPLIES & SERVICES		0
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		2,668
INCOME		
Internal Recharges		0
Other Grant Income/Subsidy		0
Fees & Charges		1,052
Contract Income/External Work		0
GROSS INCOME		1,052
NET EXPENDITURE		1,616

ECONOMY DEVELOPMENT & PLANNING

SUMMARY

		2025/26 FINAL BUDGET
		£'000
STAFF COSTS		
Chief Officials	- Gross Pay	113
	- Supn	18
	- NI	16
Single Status	- Gross Pay	6,689
	- Supn	1,050
	- NI	894
Teachers	- Gross Pay	0
	- Supn	0
	- NI	0
Pensions		0
Overtime		0
Supply Cover		0
Slippage		(363)
Other Staff Costs		67
TOTAL STAFF COSTS		8,484
PROPERTY COSTS		
Non Domestic Rates		5
Energy Costs		6
Unitary Charge		0
Property Insurance		0
Cleaning		0
Metered Water		0
Property Maintenance		72
Other Property Costs		319
TOTAL PROPERTY COSTS		402
SUPPLIES & SERVICES		
Catering		0
Admin Insurance		0
Other Supplies & Services		670
TOTAL SUPPLIES & SERVICES		670
TRANSPORT COSTS		
Travel & Subsistence		3
Transport Insurance		0
Car Allowances		27
Contract Car Hire		0
Vehicle Maintenance		0
Pupil Transport		0
Other Transport Costs		510
TOTAL TRANSPORT COSTS		540
TRANSFER PAYMENTS		
Payments to Contractors		0
Other Third Party Payments		12,117
TOTAL THIRD PARTY PAYMENTS		12,117
SUPPORT SERVICES		
Corporate Network		0
Property Rental		0
IST Recharge		0
Central Support		0
TOTAL SUPPORT SERVICES		0
CAPITAL FINANCING/CAPITAL CHARGES		
CFCR		0
GROSS EXPENDITURE		22,213
INCOME		
Internal Recharges		1,258
Other Grant Income/Subsidy		356
Fees & Charges		5,742
Contract Income/External Work		0
GROSS INCOME		7,356
NET EXPENDITURE		14,857

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

		2025/26 FINAL BUDGET
		£'000
STAFF COSTS		
Chief Officials		
- Gross Pay		106
- Supn		17
- NI		15
Single Status	- Gross Pay	15,075
	- Supn	2,367
	- NI	1,910
Teachers	- Gross Pay	0
	- Supn	0
	- NI	0
Pensions		0
Overtime		562
Supply Cover		0
Slippage		(883)
Other Staff Costs		1,430
TOTAL STAFF COSTS		20,599
PROPERTY COSTS		
Non Domestic Rates		13
Energy Costs		0
Unitary Charge		0
Property Insurance		0
Cleaning		0
Metered Water		0
Property Maintenance		0
Other Property Costs		539
TOTAL PROPERTY COSTS		552
SUPPLIES & SERVICES		
Catering		0
Admin Insurance		0
Other Supplies & Services		9,601
TOTAL SUPPLIES & SERVICES		9,601
TRANSPORT COSTS		
Travel & Subsistence		4
Transport Insurance		0
Car Allowances		24
Contract Car Hire		0
Vehicle Maintenance		0
Pupil Transport		0
Other Transport Costs		7,739
TOTAL TRANSPORT COSTS		7,767
TRANSFER PAYMENTS		0
THIRD PARTY PAYMENTS		
Payments to Contractors		1,217
Other Third Party Payments		8,180
TOTAL THIRD PARTY PAYMENTS		9,397
SUPPORT SERVICES		
Corporate Network		0
Property Rental		0
IST Recharge		0
Central Support		0
TOTAL SUPPORT SERVICES		0
CAPITAL FINANCING/CAPITAL CHARGES		3,459
CFCR		0
GROSS EXPENDITURE		51,375
INCOME		
Internal Recharges		10,269
Other Grant Income/Subsidy		4,975
Fees & Charges		5,082
Contract Income/External Work		0
GROSS INCOME		20,326
NET EXPENDITURE		31,049

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

		2025/26 FINAL BUDGET
		£'000
STAFF COSTS		
Chief Officials		
- Gross Pay		106
- Supn		17
- NI		15
Single Status	- Gross Pay	7,824
	- Supn	1,222
	- NI	1,038
Teachers	- Gross Pay	0
	- Supn	0
	- NI	0
Pensions		0
Overtime		86
Supply Cover		0
Slippage		(360)
Other Staff Costs		532
TOTAL STAFF COSTS		10,480
PROPERTY COSTS		
Non Domestic Rates		478
Energy Costs		32
Unitary Charge		0
Property Insurance		6
Cleaning		96
Metered Water		27
Property Maintenance		335
Other Property Costs		755
TOTAL PROPERTY COSTS		1,729
SUPPLIES & SERVICES		
Catering		0
Admin Insurance		0
Other Supplies & Services		2,385
TOTAL SUPPLIES & SERVICES		2,385
TRANSPORT COSTS		
Travel & Subsistence		8
Transport Insurance		0
Car Allowances		24
Contract Car Hire		0
Vehicle Maintenance		0
Pupil Transport		0
Other Transport Costs		194
TOTAL TRANSPORT COSTS		226
TRANSFER PAYMENTS		1,117
THIRD PARTY PAYMENTS		
Payments to Contractors		611
Other Third Party Payments		12,200
TOTAL THIRD PARTY PAYMENTS		12,811
SUPPORT SERVICES		
Corporate Network		0
Property Rental		0
Admin Recharge		2,232
Central Support		0
TOTAL SUPPORT SERVICES		2,232
CAPITAL FINANCING/CAPITAL CHARGES		179
CFCR		0
GROSS EXPENDITURE		31,159
INCOME		
Internal Recharges		2,120
Other Grant Income/Subsidy		175
Fees & Charges		10,092
Contract Income/External Work		0
GROSS INCOME		12,387
NET EXPENDITURE		18,772

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

		2025/26 FINAL BUDGET
		£'000
STAFF COSTS		
Chief Officials		
- Gross Pay		106
- Supn		17
- NI		15
Single Status		5,440
- Gross Pay		854
- Supn		724
- NI		0
Councillors		0
- Gross Pay		0
- Supn		0
- NI		0
Pensions		0
Overtime		32
Supply Cover		3
Slippage		(339)
Other Staff Costs		(276)
TOTAL STAFF COSTS		6,576
PROPERTY COSTS		
Non Domestic Rates		8,330
Energy Costs		7,872
Unitary Charge		27,781
Property Insurance		0
Cleaning		4,296
Metered Water		972
Property Maintenance		5,654
Other Property Costs		212
TOTAL PROPERTY COSTS		55,117
SUPPLIES & SERVICES		
Catering		0
Admin Insurance		0
Other Supplies & Services		983
TOTAL SUPPLIES & SERVICES		983
TRANSPORT COSTS		
Travel & Subsistence		33
Transport Insurance		0
Car Allowances		2
Contract Car Hire		0
Vehicle Maintenance		0
Other Transport Costs		42
TOTAL TRANSPORT COSTS		77
TRANSFER PAYMENTS		
THIRD PARTY PAYMENTS		
Payments to Contractors		0
Other Third Party Payments		12,712
TOTAL THIRD PARTY PAYMENTS		12,712
SUPPORT SERVICES		
Corporate Network		0
Property Rental		0
IST Recharge		0
Central Support		0
TOTAL SUPPORT SERVICES		0
CAPITAL FINANCING/CAPITAL CHARGES		
CFCR		538
GROSS EXPENDITURE		76,003
INCOME		
Capital		0
Internal Recharges		2,880
Other Grant Income/Subsidy		2,832
Fees & Charges		4,975
Contract Income/External Work		0
TOTAL INCOME		10,687
NET EXPENDITURE		65,316

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

DIRECTORATE CORE COSTS

SUMMARY

		2025/26 FINAL BUDGET
		£'000
STAFF COSTS		
Chief Officials	- Gross Pay	320
	- Supn	50
	- NI	44
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		(21)
Other Staff Costs		1
TOTAL STAFF COSTS		394
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		22
TOTAL SUPPLIES & SERVICES		22
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		319
TOTAL THIRD PARTY PAYMENTS		319
SUPPORT SERVICES		
Corporate Network		0
Property Rental		0
Admin Recharge		0
Central Support		0
TOTAL SUPPORT SERVICES		0
CAPITAL FINANCING/CAPITAL CHARGES		
CFCR		0
GROSS EXPENDITURE		736
INCOME		
Internal Recharges		166
Other Grant Income/Subsidy		0
Fees & Charges		0
Contract Income/External Work		0
GROSS INCOME		166
NET EXPENDITURE		570

LEGAL & GOVERNANCE SERVICES

		2025/26 FINAL BUDGET
		£'000
STAFF COSTS		
Chief Officials		
- Gross Pay		113
- Supn		18
- NI		16
Single Status	- Gross Pay	2,920
	- Supn	458
	- NI	387
Councillors	- Gross Pay	1,231
	- Supn	104
	- NI	76
Pensions		0
Overtime		0
Supply Cover		5
Slippage		(195)
Other Staff Costs		228
TOTAL STAFF COSTS		5,361
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		2
Admin Insurance		0
Other Supplies & Services		502
TOTAL SUPPLIES & SERVICES		504
TRANSPORT COSTS		
Travel & Subsistence		25
Transport Insurance		0
Car Allowances		0
Contract Car Hire		0
Vehicle Maintenance		0
Other Transport Costs		(14)
TOTAL TRANSPORT COSTS		11
TRANSFER PAYMENTS		
THIRD PARTY PAYMENTS		
Payments to Contractors		0
Other Third Party Payments		206
TOTAL THIRD PARTY PAYMENTS		206
SUPPORT SERVICES		
Corporate Network		0
Property Rental		0
IST Recharge		0
Central Support		0
TOTAL SUPPORT SERVICES		0
CAPITAL FINANCING/CAPITAL CHARGES		
CFCR		0
GROSS EXPENDITURE		6,082
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		4,898

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

		2025/26 FINAL BUDGET £'000
STAFF COSTS		
Chief Officials	- Gross Pay	106
	- Supn	17
	- NI	15
Single Status	- Gross Pay	6,751
	- Supn	1,060
	- NI	879
Councillors	- Gross Pay	0
	- Supn	0
	- NI	0
Pensions		0
Overtime		10
Supply Cover		0
Slippage		(433)
Other Staff Costs		560
TOTAL STAFF COSTS		8,965
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		2,661
TOTAL SUPPLIES & SERVICES		2,662
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		25,340
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 CHARGE		0
CFCR		0
GROSS EXPENDITURE		37,064
INCOME		
Capital		0
Internal Recharges		996
Other Grant Income/Subsidy		22,926
Fees & Charges		676
Contract Income/External Work		0
TOTAL INCOME		24,598
NET EXPENDITURE		12,466

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

		2025/26 FINAL BUDGET
		£'000
STAFF COSTS		
Chief Officials	- Gross Pay	106
	- Supn	17
	- NI	15
Single Status	- Gross Pay	4,380
	- Supn	665
	- NI	560
Councillors	- Gross Pay	0
	- Supn	0
	- NI	0
Pensions		0
Overtime		0
Supply Cover		44
Slippage		(265)
Other Staff Costs		624
TOTAL STAFF COSTS		6,146
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		361
TOTAL SUPPLIES & SERVICES		363
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		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
IST Recharge		0
Central Support		0
TOTAL SUPPORT SERVICES		0
CAPITAL FINANCING/CAPITAL CHARGES		0
CFCR		0
GROSS EXPENDITURE		6,793
INCOME		
Capital		0
Internal Recharges		599
Other Grant Income/Subsidy		10
Fees & Charges		19
Contract Income/External Work		6
TOTAL INCOME		634
NET EXPENDITURE		6,159

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

	2025/26 FINAL BUDGET £'000
STAFF COSTS	
Chief Officials	- Gross Pay 106
	- Supn 17
	- NI 15
Single Status	- Gross Pay 76
	- Supn 12
	- NI 11
Councillors	- Gross Pay 0
	- Supn 0
	- NI 0
Pensions	0
Overtime	(2)
Supply Cover	0
Slippage	0
Other Staff Costs	292
TOTAL STAFF COSTS	527
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	527
INCOME	
Capital	0
Internal Recharges	0
Other Grant Income/Subsidy	0
Fees & Charges	0
Contract Income/External Work	0
TOTAL INCOME	0
NET EXPENDITURE	527

FINANCE AND BUSINESS SUPPORT

		2025/26 FINAL BUDGET
		£'000
STAFF COSTS		
Chief Officials		
- Gross Pay		113
- Supn		18
- NI		16
Single Status		6,722
- Gross Pay		1,045
- Supn		859
- NI		0
Councillors		0
- Gross Pay		0
- Supn		0
- NI		0
Pensions		0
Overtime		0
Supply Cover		0
Slippage		(440)
Other Staff Costs		80
TOTAL STAFF COSTS		8,413
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		1,114
TOTAL SUPPLIES & SERVICES		1,115
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		
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		
CFCR		0
GROSS EXPENDITURE		9,910
INCOME		
Capital		0
Internal Recharges		1,243
Other Grant Income/Subsidy		0
Fees & Charges		28
Contract Income/External Work		118
TOTAL INCOME		1,389
NET EXPENDITURE		8,521

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

HEALTH & SOCIAL CARE

SUMMARY

	2025/26 FINAL BUDGET £'000
STAFF COSTS	
Chief Officials	- Gross Pay 346
	- Supn 54
	- NI 50
Single Status	- Gross Pay 24,835
	- Supn 3,896
	- NI 3,114
Teachers	- Gross Pay 0
	- Supn 0
	- NI 0
Pensions	0
Overtime	0
Supply Cover	0
Slippage	(1,547)
Other Staff Costs	958
TOTAL STAFF COSTS	31,706
PROPERTY COSTS	
Non Domestic Rates	27
Energy Costs	2
Property Insurance	0
Cleaning	25
Metered Water	0
Property Maintenance	20
Other Property Costs	121
TOTAL PROPERTY COSTS	195
SUPPLIES & SERVICES	
Catering	87
Admin Insurance	0
Other Supplies & Services	886
TOTAL SUPPLIES & SERVICES	973
TRANSPORT COSTS	
Travel & Subsistence	202
Transport Insurance	0
Car Allowances	0
Contract Car Hire	0
Vehicle Maintenance	0
Other Transport Costs	1,527
TOTAL TRANSPORT COSTS	1,729
TRANSFER PAYMENTS	4
THIRD PARTY PAYMENTS	
Payments to Contractors	0
Other Third Party Payments	99,269
TOTAL THIRD PARTY PAYMENTS	99,269
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	133,876
INCOME	
Internal Recharges	202
Other Grant Income/Subsidy	0
Fees & Charges	8,057
Resource Transfer	19,304
Contract Income/External Work	0
TOTAL INCOME	27,563
NET EXPENDITURE	106,313

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 & COMMUNITIES

(HOUSING REVENUE ACCOUNT)

	2025/26 FINAL BUDGET £'000
STAFF COSTS	
Chief Officials	-Gross Pay 0
	-Supn 0
	-NI 0
Single Status	-Gross Pay 7,841
	-Supn 1,231
	-NI 1,012
Craft Workers	-Gross Pay 2,126
	-Supn 333
	-NI 268
Pensions	110
Overtime	66
Slippage	(449)
Other Staff Costs	244
TOTAL STAFF COSTS	12,782
PROPERTY COSTS	
Non Domestic Rates	70
Rents	40
Water & Sewage	4
Energy Costs	596
Property Insurance	584
Cleaning	48
Property Maintenance	5,291
Void Rent Loss	657
Bad Debt Provision	994
Other Property Costs	211
TOTAL PROPERTY COSTS	8,495
SUPPLIES & SERVICES	
Other Supplies & Services	2,907
TOTAL SUPPLIES & SERVICES	2,907
TRANSPORT COSTS	
Travel & Subsistence	47
Car Allowances	0
Other Transport Costs	526
TOTAL TRANSPORT COSTS	573
TRANSFER PAYMENTS	357
THIRD PARTY PAYMENTS	
Other Third Party Payments	135
TOTAL THIRD PARTY PAYMENTS	135
SUPPORT SERVICES	
Strategy & Support	1,209
Corporate Recharge	2,204
TOTAL SUPPORT SERVICES	3,413
CAPITAL FINANCING/CAPITAL CHARGES	8,541
CFCR	1,389
GROSS EXPENDITURE	38,592
INCOME	
Internal Recharges	1,078
Council House Rents	35,677
Other Rental Income	1,823
I.O.R.B.	14
TOTAL INCOME	38,592
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 2025/26 BUDGET

Total 2024/25 £'000	Perth £'000	Auchterarder £'000	Crieff £'000	Total £'000	
EXPENDITURE					
Property Costs					
85.4	Repairs & Maintenance of Buildings	47.5	5.0	0.0	52.5
1.3	Rents, Rates & Feu Duties	1.3	0.0	0.0	1.3
Other Supplies and Services					
198.8	Grants to Organisations & Individuals	227.0	20.0	1.5	248.5
15.5	Other Expenses (Incl Admin cost)	0.5	0.0	0.0	0.5
Christmas Events					
50.0	Switch on Ceremony	50.0	0.0	0.0	50.0
23.0	Erect, Dismantle & Maintain Lights	20.0	3.0	0.0	23.0
15.0	Rents, Rates & Feu Duties	16.0	0.0	0.0	16.0
389.0	Total Estimated Expenditure	362.3	28.0	1.5	391.8
INCOME					
277.6	Rent - Land and Buildings	260.0	21.0	1.6	282.6
0.9	Fishing Permits	0.9	0.0	0.0	0.9
73.8	Interest on Investments	76.0	13.3	0.5	89.8
352.3	Total Estimated Income	336.9	34.3	2.1	373.3
(36.7)	Estimated Surplus/(Deficit)	(25.4)	6.3	0.6	(18.5)

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 2025/31

FOREWORD BY STRATEGIC LEAD – FINANCE AND BUSINESS SUPPORT

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 2025/26 to 2030/31 was approved on 26 February 2025. 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 2025-2031

The estimated Capital Resources for each year for the six years of the Composite Capital Programme are summarised in the table on page 37 of this volume.

Composite Capital Programme

The detailed project expenditure, shown by each Service, is shown on pages 38 to 47 of this volume. The Service budgets also detail the Revised Budget and Projected Outturn for 2024/25, as well as the Approved Budget approved for each year from 2025/26 to 2030/31.

Composite Capital Programme Priorities

Gross Capital Expenditure included in the attached Capital Budget for the six years 2025/26 to 2030/31 totals £515M. This includes budgeted expenditure of around:

- £77M on School Improvements & Upgrades,
- £106M on Roads & Infrastructure projects,
- £42M on Economic and Community Development projects,
- £45M on Flood Prevention Schemes, and
- £104M on Community Greenspace & Recreational & Leisure Facilities.

Housing Investment Programme 2025-2030

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 2025/26 to 2029/30 totals £91M.

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

APPENDIX 1

COMPOSITE CAPITAL BUDGET 2025/26 TO 2030/31
ESTIMATED RESOURCES

	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	Capital Resources 2030/31 (£'000) Proposed Budget	Total Capital Resources (£'000) Proposed Budget
Capital Grants								
General Capital Grant	26,927	9,515	22,389	12,750	12,750	12,750	12,750	82,904
Recycling Improvement Fund	98	0	0	0	0	0	0	0
Road Safety Initiative Fund	383	0	0	0	0	0	0	0
Total Capital Grants	27,408	9,515	22,389	12,750	12,750	12,750	12,750	82,904
General Capital Receipts								
General Fund - Capital Receipts	413	507	0	0	0	0	0	507
General Fund Ring Fenced Receipts	552	578	844	994	981	1,019	1,000	5,416
Total Capital Receipts	965	1,085	844	994	981	1,019	1,000	5,923
Commercial Property Capital Receipts								
Capital Receipts b/f	2,102	1,119	1,549	1,549	2,637	2,637	2,637	1,119
Commercial Property Capital Receipts	713	430	0	1,088	0	0	0	1,518
Capital Receipts c/f	(1,119)	(1,549)	(1,549)	(2,637)	(2,637)	(2,637)	(2,637)	(2,637)
Total Commercial Capital Receipts Applied	1,696	0	0	0	0	0	0	0
Contributions								
Tay Cities Deal	(69)	550	505	3,945	500	956	0	6,456
Third Party Contributions	1,485	0	2,000	3,000	1,000	1,000	1,000	8,000
Developer Contributions	3,707	2,367	2,600	2,600	2,500	2,500	2,000	14,567
Revenue Budget Contributions	84	124	124	124	0	0	0	372
Total Contributions	5,207	3,041	5,229	9,669	4,000	4,456	3,000	29,395
Capital Borrowing Requirement								
Corporate Borrowing Requirement	120,564	100,592	103,434	61,605	43,423	25,873	23,286	358,213
Prudential Borrowing Requirement	8,423	20,474	3,724	3,540	3,500	3,575	3,680	38,493
Total Capital Borrowing Requirement	128,987	121,066	107,158	65,145	46,923	29,448	26,966	396,706
TOTAL CAPITAL RESOURCES/ GROSS BUDGET EXPENDITURE								
	164,263	134,707	135,620	88,558	64,654	47,673	43,716	514,928

COMPOSITE CAPITAL BUDGET 2025/26 to 2030/31

SUMMARY OF NET EXPENDITURE

SERVICE	Revised Budget	Approved Budget	Approved Total Budget 2025/26- 2030/31 (£'000)						
	2024/25 (£'000)	2025/26 (£'000)	2026/27 (£'000)	2027/28 (£'000)	2028/29 (£'000)	2029/30 (£'000)	2030/31 (£'000)		
ENVIRONMENT & INFRASTRUCTURE	30,760	50,119	36,099	22,104	17,851	16,103	16,700		158,976
HOUSING & COMMUNITIES	1,829	4,059	1,493	1,558	1,500	1,500	950		11,060
ECONOMY, DEVELOPMENT & PLANNING	50,868	15,757	35,143	(3,562)	(2,150)	(2,636)	(1,650)		40,902
PROPERTY SERVICES	68,812	55,876	52,803	48,867	35,150	22,650	11,150		226,496
CUSTOMER & DIGITAL SERVICES	8,347	5,995	5,219	10,222	8,502	5,911	6,950		42,799
HEALTH & SOCIAL CARE	1,062	1,649	1,390	1,306	1,320	1,170	1,370		8,205
UNALLOCATED CAPITAL RESOURCES	52	0	0	0	0	0	6,246		6,246
TOTAL NET BUDGET	161,730	133,455	132,147	80,495	62,173	44,698	41,716		494,684

<u>ENVIRONMENT & INFRASTRUCTURE</u> PROJECT/NATURE OF EXPENDITURE	Revised Budget	Approved Budget	Approved Budget	Approved Budget	Approved Budget	Approved Budget	Approved Budget	Approved Total Budget 2025/26- 2030/31 (£'000)
	2024/25 (£'000)	2025/26 (£'000)	2026/27 (£'000)	2027/28 (£'000)	2028/29 (£'000)	2029/30 (£'000)	2030/31 (£'000)	2030/31 (£'000)
Traffic & Road Safety								
Road Safety Initiatives (20mph zones etc.)	718	362	362	361	400	400	450	2,335
Scottish Government Grant	(383)	0	0	0	0	0	0	0
Road Safety Initiatives - A94 Safety Improvements	84	0	0	0	0	0	0	0
Active Travel - Traffic & Road Safety Schemes	816	665	600	600	600	600	600	3,665
Third Party Contribution	(77)	0	0	0	0	0	0	0
Additional Road Safety - Pedestrian Crossings	60	246	153	0	0	0	0	399
Schools Road Safety Measures	122	0	0	0	0	0	0	0
20mph Signage Programme - Schools	128	0	0	0	0	0	0	0
20mph Signage Programme	39	0	0	0	0	0	0	0
Car Parking Investment - Pitlochry	205	0	0	0	0	0	0	0
Revenue Contribution	(55)	0	0	0	0	0	0	0
Asset Management - Roads & Lighting								
Structural Maintenance	13,347	9,963	8,963	8,964	8,320	8,320	9,500	54,030
Third Party Contributions	(262)	0	0	0	0	0	0	0
Traffic Signals - Renewals/Upgrading	173	100	100	100	100	100	120	620
Footways	622	368	368	368	341	341	400	2,186
Street Lighting	0	0	0	0	600	600	600	1,800
Investment in Local Footpaths	0	20	100	0	0	0	0	120
Road Safety Barriers	22	0	0	0	0	0	0	0
Asset Management - Bridges								
Bridge Refurbishment Programme	1,283	4,723	2,520	3,201	2,000	2,000	1,500	15,944
Vehicular Bridge Parapets Programme - Assess & Upgrade	1	33	0	0	0	0	0	33
Old Perth Bridge - Strengthening	155	2,380	0	0	0	0	0	2,380
Perth Queens Bridge - Strengthening	59	154	2,143	0	0	0	0	2,297

Garry Viaduct	46	321	515	1,790	1,690	0	0	4,316
Culteuchar Culvert	13	0	0	0	0	0	0	0
TOTAL CARRIED FORWARD	17,116	19,335	15,824	15,384	14,051	12,361	13,170	90,125

<u>ENVIRONMENT & INFRASTRUCTURE</u>	Revised Budget	Approved Budget	Approved Budget	Approved Budget	Approved Budget	Approved Budget	Approved Budget	Approved Total Budget 2025/26-2030/31 (£'000)
PROJECT/NATURE OF EXPENDITURE	2024/25 (£'000)	2025/26 (£'000)	2026/27 (£'000)	2027/28 (£'000)	2028/29 (£'000)	2029/30 (£'000)	2030/31 (£'000)	2030/31 (£'000)
TOTAL BROUGHT FORWARD	17,116	19,335	15,824	15,384	14,051	12,361	13,170	90,125
<u>Improvement Schemes</u>								
A977 Upgrades	5	173	0	0	0	0	0	173
Broich Road, Crieff - Road Realignment & Safety Measures	0	18	0	0	0	0	0	18
<u>Rural Flood Mitigation Schemes</u>								
Perth Flood Protection Scheme - South Inch Culvert	259	0	0	0	0	0	0	0
Comrie Flood Protection Scheme	6,193	21,481	7,830	0	0	0	0	29,311
Milnathort Flood Protection Scheme	72	267	0	0	0	0	0	267
South Kinross Flood protection Scheme	239	1,962	8,823	3,150	75	0	0	14,010
Flood Mitigation Measures - Dunkeld and Buckie Braes	8	72	48	180	375	317	0	992
Coastal Change Adaptation	48	52	0	0	0	0	0	52
Leaky Dam, Rattray Burn	0	350	0	0	0	0	0	350
<u>Climate Change</u>								
Nature Restoration	232	0	0	0	0	0	0	0
<u>Waste Strategy</u>								
Recycling Improvement Fund	98	0	0	0	0	0	0	0
Scottish Government Grant	(98)	0	0	0	0	0	0	0
<u>Prudential Borrowing</u>								
Wheeled Bin Replacement Programme - Domestic Bins	267	200	200	200	220	220	225	1,265
Wheeled Bin Replacement Programme - Commercial Bins	161	20	20	20	25	25	25	135
Recycling Containers, Oil Banks & Battery Banks - Replacement Pr Capital Receipts - Disposal	209 (2)	105 0	105 0	105 0	70 0	70 0	75 0	530 0
Litter Bins	50	50	50	50	55	55	55	315
Vehicle Replacement Programme Capital Receipts - Vehicle Disposals	5,495 (550)	5,777 (578)	2,942 (294)	2,692 (269)	3,311 (331)	3,394 (339)	3,500 (350)	21,616 (2,161)
Street Lighting Renewal - LED & Column Replacement	958	835	551	592	0	0	0	1,978
TOTAL	30,760	50,119	36,099	22,104	17,851	16,103	16,700	158,976

PERTH & KINROSS COUNCIL COMPOSITE CAPITAL BUDGET 2025/26 to 2030/31									APPENDIX II
<u>HOUSING & COMMUNITIES</u>	Revised Budget	Approved Budget	Approved Total Budget 2025/26- 2030/31 (£'000)						
	2024/25 (£'000)	2025/26 (£'000)	2026/27 (£'000)	2027/28 (£'000)	2028/29 (£'000)	2029/30 (£'000)	2030/31 (£'000)	2030/31 (£'000)	
<u>Community Greenspace</u>									
Play Areas - Improvements Implementation Strategy	641	922	150	150	500	500	500	500	2,722
Third Party Contribution	(4)	0	0	0	0	0	0	0	0
3G Pitch, Blairgowrie	117	0	0	0	0	0	0	0	0
Settlement/Neighbourhood Parks	250	300	0	0	0	0	0	0	300
Third Party Contribution	(84)	0	0	0	0	0	0	0	0
Countryside Sites	0	0	0	139	0	0	0	0	139
Community Greenspace Sites	0	654	898	894	700	700	250	250	4,096
Community Greenspace Bridges	197	0	0	0	0	0	0	0	0
Third Party Contribution	(13)	0	0	0	0	0	0	0	0
Core Path Implementation	110	0	0	0	0	0	0	0	0
Third Party Contribution	(110)	0	0	0	0	0	0	0	0
Premier parks	46	0	0	0	0	0	0	0	0
Third Party Contribution	(14)	0	0	0	0	0	0	0	0
Kinoull Hill	8	0	0	0	0	0	0	0	0
Cemetery Extensions	13	60	445	375	300	300	200	200	1,680
<u>Housing Projects</u>									
Gypsy Travellers Site Improvement Works	185	0	0	0	0	0	0	0	0
Additional Gypsy Traveller Site Improvement Works	225	0	0	0	0	0	0	0	0
New Gypsy Traveller Site	6	1,990	0	0	0	0	0	0	1,990
<u>Public Transport</u>									
Community Transport Initiatives	181	18	0	0	0	0	0	0	18
<u>Prudential Borrowing Projects</u>									
Community Transport Vehicles	0	115	0	0	0	0	0	0	115
<u>Community Planning</u>									
Community-Led Asset Transfers	75	0	0	0	0	0	0	0	0
TOTAL	1,829	4,059	1,493	1,558	1,500	1,500	950	950	11,060

<u>ECONOMY, DEVELOPMENT & PLANNING</u>	Revised Budget	Approved Budget	Approved Budget	Approved Budget	Approved Budget	Approved Budget	Approved Budget	Approved Budget	Approved Total Budget 2025/26-2030/31 (£'000)
	2024/25 (£'000)	2025/26 (£'000)	2026/27 (£'000)	2027/28 (£'000)	2028/29 (£'000)	2029/30 (£'000)	2030/31 (£'000)	2030/31 (£'000)	
<u>Improvement Schemes</u>									
A9/A85 Road Junction Improvements	212	0	0	0	0	0	0	0	0
Cross Tay Link Road (CTLR)	44,745	0	0	0	0	0	0	0	0
Bertha Park Link Road	686	400	10,000	1,808	0	0	0	0	12,208
<u>Perth & Kinross Place-making</u>									
Perth, Place, People	0	0	3,598	0	0	0	0	0	3,598
Perth City Centre Golden Route (Rail Station)	23	45	0	0	0	0	0	0	45
City Greening	0	31	0	0	0	0	0	0	31
Perth & Kinross Lighting Action Plan	476	844	0	0	0	0	0	0	844
<u>Other Planning Projects</u>									
Low Carbon Transport & Active Travel Hub - Broxden EV Charger	(74)	0	0	0	0	0	0	0	0
Third Party Contribution - ERDF	(2)	0	0	0	0	0	0	0	0
Third Party Contribution - Tay Cities Deal	69	0	0	0	0	0	0	0	0
Revenue Contribution	7	0	0	0	0	0	0	0	0
Perth Eco-Innovation Park at Perth West	780	9,737	22,300	0	0	0	0	0	32,037
Third Party Contribution - Tay Cities Deal	0	(550)	(505)	(3,945)	(500)	(956)	0	0	(6,456)
Other Third Party Contributions	0	0	(2,000)	(3,000)	(1,000)	(1,000)	(1,000)	(1,000)	(8,000)
Capital Receipts - Ring-Fenced Land Disposals	0	0	(550)	(725)	(650)	(680)	(650)	(650)	(3,255)
Economic Development Investment - Land & Serviced sites	1,000	1,000	0	0	0	0	0	0	1,000
Adapt Your Property - Vacant Town & City Centre Space	300	300	300	300	0	0	0	0	900
<u>Commercial Property Investment Programme</u>									
North Muirton Industrial Estate - Site Servicing & Provision of Land	43	0	0	0	0	0	0	0	0
Broxden Business Park - Additional Infrastructure	6	0	0	0	0	0	0	0	0
Western Edge, Kinross - Site Servicing	(17)	0	0	0	0	0	0	0	0
Broxden Drainage Mitigation Works	1,225	0	0	0	0	0	0	0	0
Third Party Contribution (Scottish Water)	(919)	0	0	0	0	0	0	0	0
TOTAL CARRIED FORWARD	48,560	11,807	33,143	(5,562)	(2,150)	(2,636)	(1,650)		32,952

<u>ECONOMY, DEVELOPMENT & PLANNING</u>	Revised Budget	Approved Budget	Approved Budget	Approved Budget	Approved Budget	Approved Budget	Approved Budget	Approved Total Budget 2025/26-2030/31 (£'000)
PROJECT/NATURE OF EXPENDITURE	2024/25 (£'000)	2025/26 (£'000)	2026/27 (£'000)	2027/28 (£'000)	2028/29 (£'000)	2029/30 (£'000)	2030/31 (£'000)	
TOTAL BROUGHT FORWARD	48,560	11,807	33,143	(5,562)	(2,150)	(2,636)	(1,650)	32,952
Ruthvenfield Business Centre	1,356	0	0	0	0	0	0	0
North Muirton - Drainage	2	0	0	0	0	0	0	0
Additional Commercial Property Investment	0	3,000	2,000	2,000	0	0	0	7,000
<u>Prudential Borrowing Projects</u>								
Land Purchase & Development	950	950	0	0	0	0	0	950
TOTAL	50,868	15,757	35,143	(3,562)	(2,150)	(2,636)	(1,650)	40,902

<u>PROPERTY SERVICES</u>	Revised Budget	Approved Budget	Approved Total Budget 2025/26- 2030/31 (£'000)						
	2024/25 (£'000)	2025/26 (£'000)	2026/27 (£'000)	2027/28 (£'000)	2028/29 (£'000)	2029/30 (£'000)	2030/31 (£'000)	2030/31 (£'000)	
<u>Property Services - Project support</u>									
Investment in the Learning Estate	1,591	13,050	8,650	6,823	0	0	0	0	28,523
Methven Primary School Refurbishment	206	3,500	300	0	0	0	0	0	3,800
Kirkmichael Primary School Upgrade	25	0	0	0	0	0	0	0	0
New Primary School at Bertha Park Site	0	341	7,672	15,400	0	0	0	0	23,413
Riverside Primary School	483	0	0	0	0	0	0	0	0
Perth Academy - Refurbishments	3,050	1,650	299	0	0	0	0	0	1,949
Perth Grammar School - Upgrade Programme (Phase 3)	1,000	1,500	1,488	0	0	0	0	0	2,988
Perth High School Internal Services & Refurbishment	12	0	0	0	0	0	0	0	0
Perth High School - New School Investment	40,899	6,600	3,600	0	0	0	0	0	10,200
Harris Academy/Invergowrie - Extension	591	0	0	0	0	0	0	0	0
Blairgowrie Recreation Centre - Replacement	15,327	1,303	0	0	0	0	0	0	1,303
Technology Expansion	115	771	483	0	0	0	0	0	1,254
<u>Property Services - Projects & Contracts</u>									
Free School Mean Expansion Programme	0	1,000	2,511	0	0	0	0	0	3,511
Community Campus Access adaptations	0	25	0	0	0	0	0	0	25
<u>Property Service Manager</u>									
DDA Adaptation & Alteration Works Programme	130	300	200	200	0	0	0	0	700
Property Compliance Works Programme	1,017	650	650	400	0	0	0	0	1,700
Capital Improvement Projects Programme (including School Estates)	2,265	1,800	1,800	894	10,000	10,000	11,000	11,000	35,494
Pitlochry High School - Upgrade Programme	104	60	0	0	0	0	0	0	60
Friarton Depot - Waste Transfer Station	250	2,531	0	0	0	0	0	0	2,531
TOTAL CARRIED FORWARD	67,065	35,081	27,653	23,717	10,000	10,000	11,000	11,000	117,451

<u>PROPERTY SERVICES</u>	Revised Budget	Approved Budget	Approved Budget	Approved Budget	Approved Budget	Approved Budget	Approved Budget	Approved Total Budget 2025/26-2030/31 (£'000)
PROJECT/NATURE OF EXPENDITURE	2024/25 (£'000)	2025/26 (£'000)	2026/27 (£'000)	2027/28 (£'000)	2028/29 (£'000)	2029/30 (£'000)	2030/31 (£'000)	2030/31 (£'000)
TOTAL BROUGHT FORWARD	67,065	35,081	27,653	23,717	10,000	10,000	11,000	117,451
Energy Efficiency Works - Various Properties	36	0	0	0	0	0	0	0
Revenue Contribution (Salix Reserve)	(36)	0	0	0	0	0	0	0
Letham Wellbeing Hub	95	0	0	0	0	0	0	0
PH2O	500	2,000	25,000	25,000	25,000	12,500	0	89,500
Crieff Drummond Armsa - Regeneration	0	3,000	0	0	0	0	0	3,000
Perth Museum	167	0	0	0	0	0	0	0
Perth Art Gallery	100	2,795	0	0	0	0	0	2,795
<u>Prudential Borrowing Projects</u>								
Decarbonisation	739	600	0	0	0	0	0	600
Energy Conservation & Carbon Reduction Programme	146	150	150	150	150	150	150	900
Pullar House - Purchase & Repurposing	0	10,000	0	0	0	0	0	10,000
Kinnoull Street Car Park - Purchase	0	2,250	0	0	0	0	0	2,250
TOTAL	68,812	55,876	52,803	48,867	35,150	22,650	11,150	226,496

<u>CUSTOMER & DIGITAL SERVICES</u> PROJECT/NATURE OF EXPENDITURE	Revised Budget	Approved Budget	Approved Total Budget 2025/26- 2030/31 (£'000)						
	2024/25 (£'000)	2025/26 (£'000)	2026/27 (£'000)	2027/28 (£'000)	2028/29 (£'000)	2029/30 (£'000)	2030/31 (£'000)		
<u>Customer & Digital Services</u>									
ICT Infrastructure & Replacement & Upgrade Programme	4,927	3,112	3,273	7,698	6,472	3,687	5,000		29,242
Data & Analytics	600	1,206	720	708	716	733	650		4,733
Supporting Digital	750	1,175	928	1,185	914	920	1,000		6,122
Software Licences (Revenues & Benefits)	51	51	51	49	0	0	0		151
School Audio-Visual (AV) Equipment Replacement Programme	125	35	106	35	300	471	200		1,147
Swift Social Work System Replacement (Mosaic) Revenue Contribution	1,712 0	430 (124)	180 (124)	586 (124)	0 0	0 0	0 0		1,196 (372)
PC Replacement & IT Upgrades - Hardware	22	15	14	14	25	25	25		118
PC Replacement & IT Upgrades - Licenses	80	95	71	71	75	75	75		462
Case Management System	80	0	0	0	0	0	0		0
TOTAL	8,347	5,995	5,219	10,222	8,502	5,911	6,950		42,799

HRA CAPITAL INVESTMENT PROGRAMME 2024-30								
		2024/25	2025/26	2026/27	2027/28	2028/29	2029/30	TOTAL
		£'000	£'000	£'000	£'000	£'000	£'000	£'000
Central Heating & Rewiring		1,335	1,320	811	0	0	0	3,466
Rewiring, Infrastructure & Property Refurbishment		1,628	850	0	0	0	0	2,478
Triple Glazing		1,116	0	0	0	0	0	1,116
Controlled Door Entry		29	0	0	0	0	0	29
Kitchen Programme		1,352	2,025	0	0	0	0	3,377
Bathroom Programme		998	0	0	0	0	0	998
External Fabric Repairs		1,607	0	0	0	0	0	1,607
Energy Efficiency		472	0	0	0	0	0	472
Multi-Storey Flats		0	1,835	0	0	0	0	1,835
Environmental Improvements		391	0	0	0	0	0	391
Fire Precaution Measures		63	0	0	0	0	0	63
Sound Insulation		389	42	0	0	0	0	431
Structural		256	985	0	0	0	0	1,241
SHQS Future Developments		0	4,066	4,808	5,210	3,351	10,030	27,465
STANDARD DELIVERY PLAN SUBTOTAL:		9,636	11,123	5,619	5,210	3,351	10,030	44,969
Council House New Build Programme - Fairfield, perth		4	0	0	0	0	0	4
Council House New Build Programme - Lynnedoch Road, Methven Phase 2		935	0	0	0	0	0	935
Council House New Build Programme - Lynnedoch Road, Methven Phase 3		441	0	0	0	0	0	441
Council House New Build Programme - Future Developments		3,314	6,014	6,014	10,292	6,014	6,014	37,662
Increase in Council House Stock		5,140	4,000	4,000	4,000	4,000	4,000	25,140
Lock-ups & Garage Sites		50	0	0	0	0	0	50
Major Adaptations to Council House Stock		10	0	0	0	0	0	10
Rannoch Road, Perth - Conversion (5 units)		205	0	0	0	0	0	205
14-151 Dunkeld Road, Perth		20	0	0	0	0	0	20
St Catherine's Square Redevelopment		3,393	0	0	0	0	0	3,393
Shops & Offices		50	239	0	0	0	0	289
Greyfriars		50	32	0	0	0	0	82
Double Dykes Chalet Redevelopment		2,523	573	0	0	0	0	3,096
General Capital Works		147	0	0	0	0	0	147
Replacement Lifts		121	0	0	0	0	0	121
ICT		62	110	0	0	0	0	172
Mortgage to Rent		225	0	0	0	0	0	225
SUBTOTAL - TOTAL GROSS EXPENDITURE		26,326	22,091	15,633	19,502	13,365	20,044	116,961
Less: Amount to be funded from Current Revenue (C.F.C.R.)		(1,833)	(1,483)	(1,546)	(1,613)	(2,013)	(2,385)	(10,873)
Less: Amount to be funded from Capital Receipts/Other Income		(84)	0	0	0	0	0	(84)
TOTAL BORROWING REQUIREMENT		24,409	20,608	14,087	17,889	11,352	17,659	106,004