



Budget 2025/26

REVENUE AND CAPITAL BUDGET 2025/26

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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

| | 2025/26 Final Budget | Council Tax Band D Equivalent 2025/26 |
|--|----------------------------|--|
| SERVICE | £'000 | £ |
| 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 Pay0 |
| | - Supn0 |
| | - NI0 |
| Single Status | - Gross Pay934 |
| | - Supn155 |
| | - NI129 |
| Teachers | - Gross Pay1,275 |
| | - Supn222 |
| | - NI164 |
| 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 |

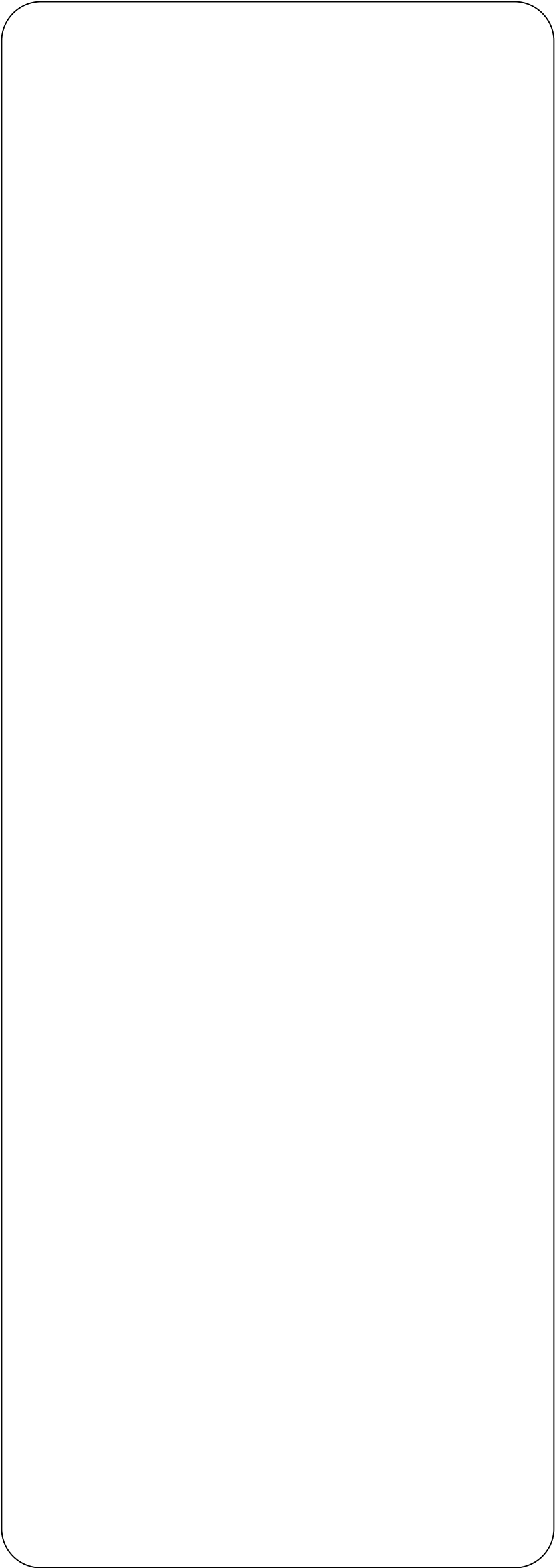
This page shows the summary budget for Children, Families and Justice.

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 | 0 |
| THIRD PARTY 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 | 0 |
| 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 | - Gross Pay | 5,440 |
| | - Supn | 854 |
| | - NI | 724 |
| Councillors | - 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 | | 0 |
| 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 | | 538 |
| CFCR | | 0 |
| 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 |

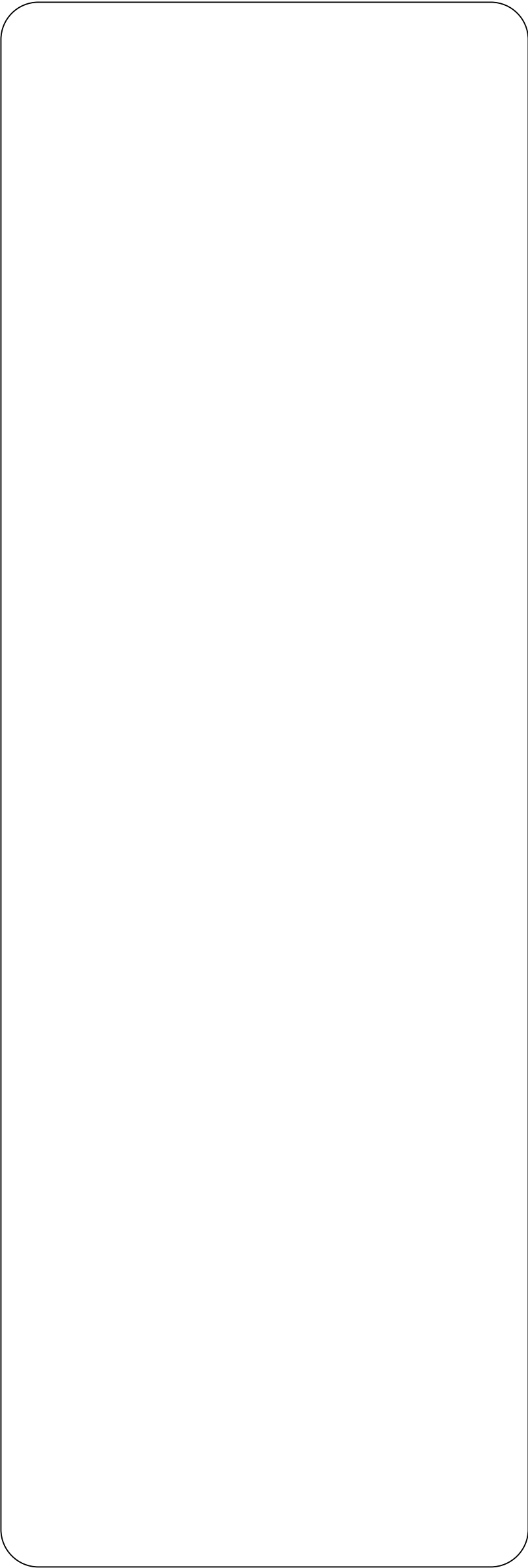
This page shows the summary budget for Property Services.

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 | 0 |
| 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 | 0 |
| 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 | 0 |
| 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 CHARGE¹ | 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 |

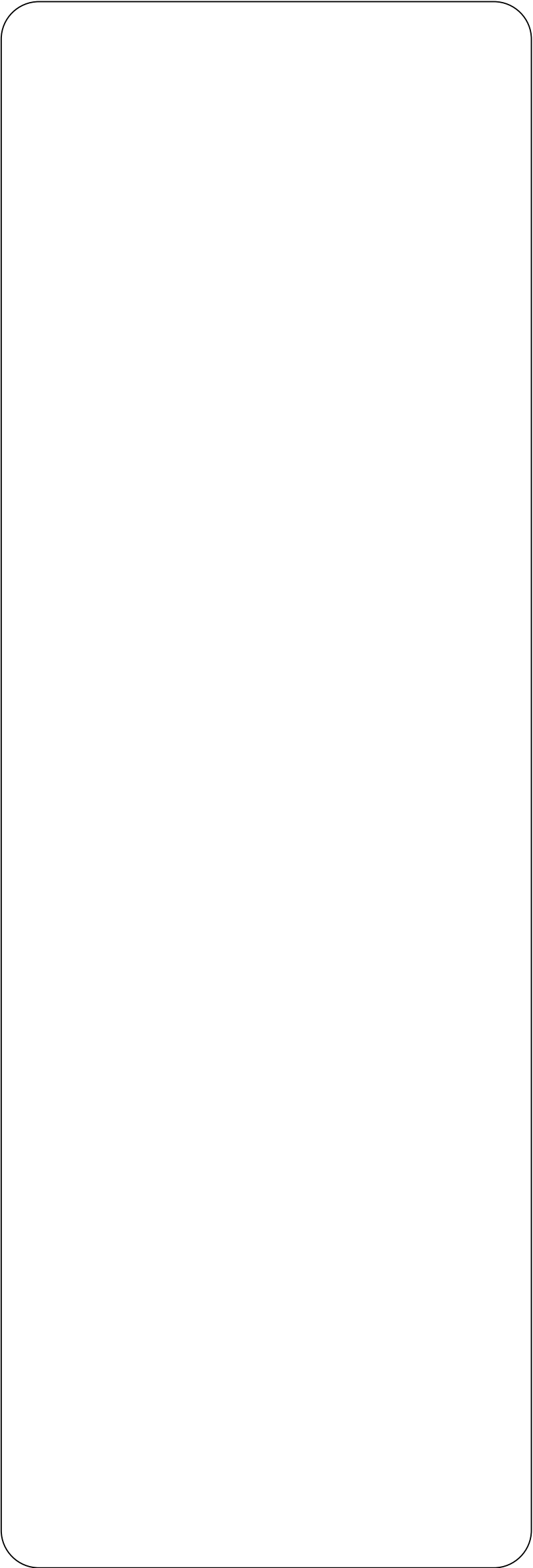
This page shows the summary budget for Strategic Planning, People and Performance.

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 - Gross Pay | 6,722 |
| - Supn | 1,045 |
| - NI | 859 |
| Councillors - 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 | 0 |
| THIRD PARTY PAYMENTS | |
| Payments to Contractors | 35 |
| Other Third Party Payments | 347 |
| TOTAL THIRD PARTY PAYMENTS | 382 |
| SUPPORT SERVICES | |
| Corporate Network | 0 |
| Property Rental | 0 |
| IST Recharge | 0 |
| Central Support | 0 |
| TOTAL SUPPORT SERVICES | 0 |
| CAPITAL FINANCING/CAPITAL CHARGES | 0 |
| CFCR | 0 |
| GROSS EXPENDITURE | 9,910 |
| 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 | | | | |
| | <u>Property Costs</u> | | | | |
| 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 |
| | <u>Other Supplies and Services</u> | | | | |
| 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 |
| | <u>Christmas Events</u> | | | | |
| 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
COMPOSITE CAPITAL BUDGET 2025/26 TO 2030/31
ESTIMATED RESOURCES

APPENDIX 1

| | 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 |
|--|--|--|--|--|--|--|--|--|
| <u>Capital Grants</u> | | | | | | | | |
| 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 |
| <u>General Capital Receipts</u> | | | | | | | | |
| 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 |
| <u>Commercial Property Capital Receipts</u> | | | | | | | | |
| 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 |
| <u>Contributions</u> | | | | | | | | |
| 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 |
| <u>Capital Borrowing Requirement</u> | | | | | | | | |
| 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 2024/25 (£'000) | Approved Budget 2025/26 (£'000) | Approved Budget 2026/27 (£'000) | Approved Budget 2027/28 (£'000) | Approved Budget 2028/29 (£'000) | Approved Budget 2029/30 (£'000) | Approved Budget 2030/31 (£'000) | Approved Total Budget 2025/26- 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> | 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) | |
| <u>Traffic & Road Safety</u> | | | | | | | | |
| 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 |
| <u>Asset Management - Roads & Lighting</u> | | | | | | | | |
| 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 |
| <u>Asset Management - Bridges</u> | | | | | | | | |
| 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 |

| ENVIRONMENT & INFRASTRUCTURE | 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 | 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 Programme | 209 | 105 | 105 | 105 | 70 | 70 | 75 | 530 |
| Capital Receipts - Disposal | (2) | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Litter Bins | 50 | 50 | 50 | 50 | 55 | 55 | 55 | 315 |
| Vehicle Replacement Programme | 5,495 | 5,777 | 2,942 | 2,692 | 3,311 | 3,394 | 3,500 | 21,616 |
| Capital Receipts - Vehicle Disposals | (550) | (578) | (294) | (269) | (331) | (339) | (350) | (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 Budget | Approved Budget | Approved Budget | Approved Budget | Approved Budget | Approved Total Budget |
| 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) | 2025/26-2030/31 (£'000) |
| <u>Community Greenspace</u> | | | | | | | | |
| Play Areas - Improvements Implementation Strategy | 641 | 922 | 150 | 150 | 500 | 500 | 500 | 2,722 |
| Third Party Contribution | (4) | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 3G Pitch, Blairgowrie | 117 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Settlement/Neighbourhood Parks | 250 | 300 | 0 | 0 | 0 | 0 | 0 | 300 |
| Third Party Contribution | (84) | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Countryside Sites | 0 | 0 | 0 | 139 | 0 | 0 | 0 | 139 |
| Community Greenspace Sites | 0 | 654 | 898 | 894 | 700 | 700 | 250 | 4,096 |
| Community Greenspace Bridges | 197 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Third Party Contribution | (13) | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Core Path Implementation | 110 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Third Party Contribution | (110) | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Premier parks | 46 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Third Party Contribution | (14) | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Kinoull Hill | 8 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Cemetery Extensions | 13 | 60 | 445 | 375 | 300 | 300 | 200 | 1,680 |
| <u>Housing Projects</u> | | | | | | | | |
| Gypsy Travellers Site Improvement Works | 185 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Additional Gypsy Traveller Site Improvement Works | 225 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| New Gypsy Traveller Site | 6 | 1,990 | 0 | 0 | 0 | 0 | 0 | 1,990 |
| <u>Public Transport</u> | | | | | | | | |
| Community Transport Initiatives | 181 | 18 | 0 | 0 | 0 | 0 | 0 | 18 |
| <u>Prudential Borrowing Projects</u> | | | | | | | | |
| Community Transport Vehicles | 0 | 115 | 0 | 0 | 0 | 0 | 0 | 115 |
| <u>Community Planning</u> | | | | | | | | |
| Community-Led Asset Transfers | 75 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| TOTAL | 1,829 | 4,059 | 1,493 | 1,558 | 1,500 | 1,500 | 950 | 11,060 |

| PERTH & KINROSS COUNCIL COMPOSITE CAPITAL BUDGET 2025/26 to 2030/31 | | | | | | | | APPENDIX II |
|---|------------------------|------------------------|------------------------|------------------------|------------------------|------------------------|------------------------|--------------------------------|
| <u>ECONOMY, DEVELOPMENT & PLANNING</u> | Revised Budget | Approved Budget | Approved Budget | Approved Budget | Approved Budget | Approved Budget | Approved Budget | Approved Total Budget |
| PROJECT/NATURE OF EXPENDITURE | 2024/25 (£'000) | 2025/26 (£'000) | 2026/27 (£'000) | 2027/28 (£'000) | 2028/29 (£'000) | 2029/30 (£'000) | 2030/31 (£'000) | 2025/26-2030/31 (£'000) |
| <u>Improvement Schemes</u> | | | | | | | | |
| A9/A85 Road Junction Improvements | 212 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Cross Tay Link Road (CTRL) | 44,745 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Bertha Park Link Road | 686 | 400 | 10,000 | 1,808 | 0 | 0 | 0 | 12,208 |
| <u>Perth & Kinross Place-making</u> | | | | | | | | |
| Perth, Place, People | 0 | 0 | 3,598 | 0 | 0 | 0 | 0 | 3,598 |
| Perth City Centre Golden Route (Rail Station) | 23 | 45 | 0 | 0 | 0 | 0 | 0 | 45 |
| City Greening | 0 | 31 | 0 | 0 | 0 | 0 | 0 | 31 |
| Perth & Kinross Lighting Action Plan | 476 | 844 | 0 | 0 | 0 | 0 | 0 | 844 |
| <u>Other Planning Projects</u> | | | | | | | | |
| Low Carbon Transport & Active Travel Hub - Broxden EV Charge Point | (74) | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Third Party Contribution - ERDF | (2) | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Third Party Contribution - Tay Cities Deal | 69 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Revenue Contribution | 7 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Perth Eco-Innovation Park at Perth West | 780 | 9,737 | 22,300 | 0 | 0 | 0 | 0 | 32,037 |
| Third Party Contribution - Tay Cities Deal | 0 | (550) | (505) | (3,945) | (500) | (956) | 0 | (6,456) |
| Other Third Party Contributions | 0 | 0 | (2,000) | (3,000) | (1,000) | (1,000) | (1,000) | (8,000) |
| Capital Receipts - Ring-Fenced Land Disposals | 0 | 0 | (550) | (725) | (650) | (680) | (650) | (3,255) |
| Economic Development Investment - Land & Serviced sites | 1,000 | 1,000 | 0 | 0 | 0 | 0 | 0 | 1,000 |
| Adapt Your Property - Vacant Town & City Centre Space | 300 | 300 | 300 | 300 | 0 | 0 | 0 | 900 |
| <u>Commercial Property Investment Programme</u> | | | | | | | | |
| North Muirton Industrial Estate - Site Servicing & Provision of Utilities | 43 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Broxden Business Park - Additional Infrastructure | 6 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Western Edge, Kinross - Site Servicing | (17) | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Broxden Drainage Mitigation Works | 1,225 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Third Party Contribution (Scottish Water) | (919) | 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>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) | |
| <u>Property Services - Project support</u> | | | | | | | | |
| Investment in the Learning Estate | 1,591 | 13,050 | 8,650 | 6,823 | 0 | 0 | 0 | 28,523 |
| Methven Primary School Refurbishment | 206 | 3,500 | 300 | 0 | 0 | 0 | 0 | 3,800 |
| Kirkmichael Primary School Upgrade | 25 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| New Primary School at Bertha Park Site | 0 | 341 | 7,672 | 15,400 | 0 | 0 | 0 | 23,413 |
| Riverside Primary School | 483 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Perth Academy - Refurbishments | 3,050 | 1,650 | 299 | 0 | 0 | 0 | 0 | 1,949 |
| Perth Grammar School - Upgrade Programme (Phase 3) | 1,000 | 1,500 | 1,488 | 0 | 0 | 0 | 0 | 2,988 |
| Perth High School Internal Services & Refurbishment | 12 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Perth High School - New School Investment | 40,899 | 6,600 | 3,600 | 0 | 0 | 0 | 0 | 10,200 |
| Harris Academy/Invergowrie - Extension | 591 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Blairgowrie Recreation Centre - Replacement | 15,327 | 1,303 | 0 | 0 | 0 | 0 | 0 | 1,303 |
| Technology Expansion | 115 | 771 | 483 | 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 | 3,511 |
| Community Campus Access adaptations | 0 | 25 | 0 | 0 | 0 | 0 | 0 | 25 |
| <u>Property Service Manager</u> | | | | | | | | |
| DDA Adaptation & Alteration Works Programme | 130 | 300 | 200 | 200 | 0 | 0 | 0 | 700 |
| Property Compliance Works Programme | 1,017 | 650 | 650 | 400 | 0 | 0 | 0 | 1,700 |
| Capital Improvement Projects Programme (including School Estate) | 2,265 | 1,800 | 1,800 | 894 | 10,000 | 10,000 | 11,000 | 35,494 |
| Pitlochry High School - Upgrade Programme | 104 | 60 | 0 | 0 | 0 | 0 | 0 | 60 |
| Friarton Depot - Waste Transfer Station | 250 | 2,531 | 0 | 0 | 0 | 0 | 0 | 2,531 |
| TOTAL CARRIED FORWARD | 67,065 | 35,081 | 27,653 | 23,717 | 10,000 | 10,000 | 11,000 | 117,451 |

| CUSTOMER & DIGITAL SERVICES | Revised Budget | Approved Budget | Approved Budget | Approved Budget | Approved Budget | Approved Budget | Approved Budget | Approved Total Budget |
|--|-----------------|-----------------|-----------------|-----------------|-----------------|-----------------|-----------------|-------------------------|
| 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) | 2025/26-2030/31 (£'000) |
| Customer & Digital Services | | | | | | | | |
| 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) | 1,712 | 430 | 180 | 586 | 0 | 0 | 0 | 1,196 |
| Revenue Contribution | 0 | (124) | (124) | (124) | 0 | 0 | 0 | (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 |