



Council Expenditure 2026/27

Introduction

This provides you with information concerning the budgeted expenditure of Perth & Kinross Council for financial year 2026/27 (covering the period 1 April 2026 to 31 March 2027) and indicates the Council Tax required to finance that expenditure.

The table below sets out budgeted expenditure by Council Service. The Council has recognised significant financial pressures in preparing its budget including the effect of inflation and growth in demand for its services. The Council has balanced its budget within the resources available by identifying reductions in budgets and applying Reserves.

Perth & Kinross Council has increased Council Tax in 2026/27 (excluding Water and Wastewater charges set by Scottish Water) by 8.9% which has funded priorities in line with its corporate plan and strategic objectives.

Calculation of Council Tax

Perth & Kinross Council	£m
Gross Expenditure	589.031
Less: Fees, Charges & Other Income	55.189
Net Expenditure	533.842

Above Net Expenditure Allocated by Service

Service	Net Expenditure (£m)	Band D Council Tax Equivalent (£)
Education and Learning	183.228	2,408.98
Children, Families and Justice	27.360	359.72
Economy, Development and Planning	15.346	201.76
Environment and Infrastructure	36.238	476.44
Housing and Communities	18.735	246.32
Chief Executive	0.622	8.18
Finance and Business Support	10.772	141.63
Legal and Governance	4.618	60.72

Property services	63.962	840.94
Customer and digital services	12.975	170.59
Strategic planning, people, and performance	6.450	84.80
Projects and programmes	0.148	1.95
Health and social care	121.185	1,593.28
Corporate budgets (including Council Tax Reduction Scheme)	9.915	130.36
Capital financing costs	20.798	273.44
Tayside Valuation Joint Board	1.490	19.59
Total	533.842	7,018.70
Financed by		
Government Grants	(320.166)	(4,209.40)
Non-Domestic Rates	(71.661)	(942.16)
Contribution from Balances	(10.365)	(136.27)
Council Tax 2 nd Home Funding/Single Person Discount	(4.338)	(57.03)
Total amount to be raised by Council Tax	127.312	1,673.84

Local Authority Employees

	2025/26	2026/27
Budgeted full-time equivalent	5,236	5,226
Decrease		10
Percentage change		(0.2%)

The above figures include all Council staff, including those staff funded through the Housing Revenue Account.

Comparison With Government Provision for Current Expenditure

	£ per band D Dwelling
Expenditure figure used by Government in Total Revenue Funding (Government Support) calculations. (This does not apply to all items)	5,791.25
Proposed expenditure by tis authority on a comparable basis.	6,601.36

Council Tax for 2026/27

The Council sets its Council Tax based on a Band D property and the level of Council Tax for properties in the other bands is calculated with reference to this. The Council Tax levels for 2026/27 are set out below and include an 8.9% increase in the Council Tax (excluding Water and Wastewater charges) from the previous year.

Band	Proportion of Band (Multiplier)	Council Tax 2026/27 (£)	Council Tax 2025/26 (£)
A	240/360	1,115.89	1,024.69
B	280/360	1,301.87	1,195.47
C	320/360	1,487.85	1,366.25
D	360/360	1,673.84	1,537.04
E	473/360	2,199.23	2,019.49
F	585/360	2,719.98	2,497.69
G	705/360	3,277.93	3,010.03
H	882/360	4,100.90	3,765.74
Scottish average comparative Band D for 2025/26			£1,543.00

Charges for Water and Wastewater

All of the above figures do not include Water or Wastewater Charges.

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

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