Budget Feedback Survey 2026/2027

Summary results report

PERTH & KINROSS COUNCIL

Introduction

This report provides a full overview of the public budget survey undertaken to inform the budget process for 2026/2027. This information was gathered via an online survey (offline versions also available for completion on request) which was promoted via social media, the Council's website and email newsletters, and via local media. The survey opened on 5 December 2025 and closed at midnight on Friday 16 January 2026.

New questions were introduced which have not been used in previous budget surveys (undertaken in 2023/24 and 2022/23) which means that the results cannot be fully compared to these previous surveys. However, where questions are the same/broadly similar, comparisons against the most recent survey have been included.

The purpose of the survey is to gather feedback from residents on what is most important to them and their community so that this can be considered as officers prepare budget proposals, and as elected members make decisions in agreeing the final 2026/2027 budget, and provisional budgets for 2027/2028 and 2028/2029 at the budget meeting in March 2026.

The budget feedback survey represents the most thorough set of questions asked of residents about their priorities for investment and service reductions. However, it is important to also consider these responses alongside feedback gathered from ongoing community engagement. This includes customer feedback, enquiries via elected members, and other interactions that occur throughout the year.

The survey report uses percentages of respondents rather than numbers of respondents in most cases to ensure results are considered within that context, however, these percentages have been rounded to one or two decimal places which means totals will not always add up to 100%.

Context

It is important to note that this survey went live on 5 December 2025 **before** the Council decision on 10 December to change the provisional Council Tax rise for 2026/2027 from 9.5% to 7.5% for planning purposes. Changing the text of the Council Tax survey question would have split the survey results (effectively creating two versions of the survey), so the three options on the Council Tax question (to maintain the 9.5% proposed increased; lower the

increase and cut services; bringing in a higher increase and invest in services) were not changed. Instead, a note was added to the live survey to explain the situation:

Update: At the Council meeting on 10 December 2025, it was agreed to lower the Council Tax increases for planning purposes to 7.5% for 2026/27 and 3.75% for 2027/28. As the budget survey is already live, the figures in the Council Tax question remain unchanged to avoid disconnecting previous responses from future ones. The survey options still allow for a lower increase and for identifying savings priorities, so the questions remain valid.

Budget survey responses

Profile of respondents

In total there were **946 responses** received. This compares favourably with the 761 responses received to the last budget survey run for the 2024/2025 budget year, and to the joint budget and Corporate Plan consultation activity for the 2023/24 budget, which generated 1,092 responses through a combination of online and in-person opportunities.

As with any opt-in exercise of this type, responses to this survey cannot be considered fully representative of all residents of Perth and Kinross, but are indicative of resident opinions. By their nature the views represented will be influenced by the demography of those who choose to participate.

The majority of responses (74.95%) came from residents who are neither current employees of Perth and Kinross nor have they been employees in the previous three years. This is consistent with the responses received to the previous two surveys.

Of the remaining respondents who identified as either current employees (19.2%) or recent ex-employees (3%) the vast majority (90%) of these are currently residents of Perth and Kinross so will be likely be offering their perspectives as both employees and Council Tax payers. Broadly responses between employees and the general population are consistent, with the only notable difference being in response to the Council Tax question (as demonstrated in that section of this report). Neither open-text responses nor priorities questions when filtered for employee/ex-employee status show any meaningful difference from those of other respondents and therefore the report does not separate out these groups for those other questions.

Where respondents are from

Responses for the previous two budget surveys carried out are included in brackets for comparison, with the years given relating to the budget year the survey informed.

- 97.15% live in Perth and Kinross (96.19% in 2024/2025; 95% in 2023/2024)

- 19.24% work/study in Perth and Kinross (24% in 2024/2025; 31% in 2023/2024)

All areas of Perth and Kinross are included within the response, but interestingly while the previous two budget surveys consistently saw Perth City South and Perth City Centre return the most responses, Perth City North has shown a stronger response than previously, although there has been no targeted promotion in that area by the Council, so the reasons for that increase are not clear.

Across most questions there is very little variation by ward, with service priorities tending to cluster in a very similar order regardless of individual ward. Where there are notable differences, for example in response to the Council Tax question, these are highlighted within the relevant summary of responses to each question.

Age profile of respondents

The profile of respondents is broadly similar to previous years, although there is a notable increase in responses from the 60-74 age group, and a similar reduction in responses from the 35-49 age group. More information than is available in the anonymised survey would be required to understand the reasons for this and draw any conclusion, however, it is worth bearing in mind when considering other changes in responses to other questions.

Analysis of responses to the survey by age group indicates that there are no meaningful age-based differences in how people answer any of the questions in the survey. While residents aged 35-74 are more represented in the respondents when looked at proportionately all age groups demonstrate broadly similar ordering priorities, views on Council Tax increase and themes within open text comments.

Responses by question

What do you think the Council's approach should be when setting Council Tax for 2026/2027?

Responses available:

- A 9.5% increase (as agreed in provisional budget for 2026/2027 set in February 2025)
- A lower Council Tax increase, with a reduction in some services
- A higher Council Tax increase, to fund increased investment in services

The responses to this question cannot be compared to previous years where the Council Tax options were offered as three percentage increases. The different approach taken for this survey was intended to follow the Council Tax Strategy agreed by Council in 2024 and confirmed in the provisional budgets set in February 2025, although as noted previously this was before a Council Tax increase of 7.5% was agreed for planning purposes at the December 2025 Council meeting.

Overall, 52.96% of respondents opted for a lower than 9.5% increase in Council Tax with consequential reductions in services, 39.0% chose to maintain the 9.5% increase indicated in the provisional 2026/2027 budget, and 8.03% said that they would prefer a higher Council Tax increase with related investment in services.

Impact of Ward on proposed Council Tax increase response

Across most questions there is very little variation by Council Ward. The notable exception is around the Council Tax approach where there are clear variations in how respondents view the options. In line with the overall results most Wards show a majority preference for a lower Council Tax increase. However, Highland Ward stands out with the highest proportion of support amongst respondents for maintaining the 9.5% increase, with 50% of respondents selecting this option – significantly higher than any other Ward. While this isn't a majority, when the 5.9% of respondents in Highland Ward favouring a higher than 9.5% increase in Council Tax is included this means that Highland Ward shows the strongest support for a 9.5% or higher increase (55.88% of respondents). It is one of only three Wards to do so – with Perth City South and Strathmore also showing majority support for a 9.5% or higher increase at 52.58% and 54.11% respectively. Analysis of the open text comments by respondents do not indicate any particular trends or reasons for this variation.

At the other end of the spectrum, Perth City Centre has the lowest support for the 9.5% option, however, respondents from this Ward have the highest support for the option of a higher than 9.5% Council Tax increase, at 16% of respondents. Meanwhile Perth City North shows one of the strongest preferences for reducing the increase at 57.94%, however, a 41.12% support the 9.5% increase which is higher than the overall Perth and Kinross figure.

Beyond these stand outs the rural village settlements of Carse of Gowrie, Almond and Earn, Strathtay, and Strathallan show a strong preference for a lower Council Tax increase, with very low support for a higher one. Larger rural towns represented in the Kinross-shire, Blairgowrie and Glens, and Strathearn Wards also show a strong preference for the lower-increase option and limited support for higher increases.

Impact of employment status on proposed Council Tax increase response

The Council Tax question is the only one where there is a notable difference in the responses between employees (or ex-employees) and the general population. Responses from employees are more supportive of a 9.5% Council Tax increase, more supportive of a higher increase beyond that, and less supportive of reducing Council Tax with resulting reductions in services. However, as noted previously 90% of employees and ex-employees responding are current residents of Perth and Kinross and in other areas of the survey, such as ordering or priorities, their responses are consistent with the general population. The differentiation on the Council Tax question therefore may be as a result of employees understanding the service pressures and consequences of reductions more deeply as a result of their jobs.

Impact of change in proposed Council Tax increase on responses

Around 50% of the responses were submitted before the December Council meeting which changed the Council Tax increase for planning purposes from 9.5% to 7.5% (468 responses received 5-10 December inclusive, 478 received 11 December-16 January).

For interest the share of responses were compared between the two periods. There was a small shift in favour of the 9.5% increase in the responses received after the 10 December Council meeting compared to the responses submitted before this date (37.61% 5-10

December, 40.17% 11 December-16 January), however, the overall preference remained strongly in favour of a lower increase. Analysis of the open text comments and priorities showed no notable difference in trends or themes between responses submitted on or before 10 December and those submitted after that date. Only two comments explicitly mentioned the change in increase for planning purposes (both of which expressed disappointment in the reduction from 9.5% to 7.5%), but there is no indication within any of the other open text comments received that this change had any impact on their views of a 2026/2027 Council Tax increase.

Please tell us which services you think we should be investing more in. From the list below choose five service areas where you think more investment should be made using a higher rate of Council Tax increase.

This question was only shown to respondents who had chosen a higher rate of Council Tax as their answer to the previous question, as that was the answer linked to an increase in investment. This approach was taken as previous surveys, where all respondents were presented with a series of lists of services and asked to prioritise them for investment, reductions, or maintaining at current levels, were considered by too long and confusing by some respondents.

A total of 76 respondents were shown this question and asked to rank their choices in order of priority for more investment as a result of a higher rate of Council Tax. Ranking is based on the proportion of priority 1, 2, 3, 4 and 5 each answer received.

While this question is not directly comparable to previous years, it may be of interest to know that for the most similar question in the 2024/2025 budget survey the top five areas for more investment were: road maintenance and road safety; social care; flooding; children's and family support services; public transport. Education was not included as an option for either service investment or reduction in the 2024/2025 budget survey due to national decisions around factors such as teacher numbers.

Themes from comments on why respondents selected the service areas they did for investment

Respondents answering this question were given the opportunity to provide further comments on why they had selected the service areas/ordered them in the way they did. Not all choose to do so. AI software in the form of Microsoft Copilot was used to help identify key themes from the comments made in this section, the original analysis by Copilot was subject to human review for accuracy. Any errors in the summary below are the responsibility of the report author.

Recurring themes in comments (34 comments total). Many comments referred to multiple priorities and often combined critiques of current service levels with suggestions for improvement. Based on approximate mentions the most frequently cited themes are:

- Transport and Roads (16 mentions, ~28%)
    - Respondents highlighted poor infrastructure and transport provision, calling for:
        - Expanded rural bus services (e.g., Braco, Muthill, St Fillans, Dunning, Aberfeldy).
        - Park-and-ride facilities at Bertha Park, Bridge of Earn, and Walnut Grove.
        - Improved road maintenance and safety, including drainage and litter clearance.
- Community and Social Well-Being (16 mentions, ~28%)
    - Strong emphasis was placed on reducing loneliness and fostering community resilience through volunteering, social interaction, and local engagement initiatives.
- Education and Children's Services (15 mentions, ~26%)
    - In keeping with education being the top priority identify for respondents to this question, education was consistently identified as a top priority:
        - Calls for increased school resources, mental health support, and attendance interventions.
        - Reinstatement of previous levels of budget for instrumental music provision.
        - Advocacy for early intervention work with families.
- Sports, Leisure and Facilities (14 mentions, ~25%)
    - Respondents sought investment in leisure infrastructure and active lifestyles:
        - Proposals included a state-of-the-art leisure facility in Kinross and better maintenance of playgrounds and paths.
        - Support for Live Active and local sports facilities to encourage health and wellbeing.
- Social Care and Mental Health (10 mentions, ~17%):
    - Comments stressed the need for improved social care across all age groups and expanded mental health services, particularly in rural communities.
- Libraries and Cultural Services (9 mentions, ~16%)
    - Libraries were described as essential hubs for learning and social connection
    - Requests for guaranteed funding and decoupling libraries from museum budgets.
    - Concerns about cultural budgets being reduced and links made between limitations on public transport and the impact that has on the accessibility and affordability of access to events for people outwith Perth.

- Youth and Elderly Focus (9 mentions, ~16%)
    - Calls to prioritise services for both young people and the growing elderly population, including home care and activities to keep older residents active.
- Environment and Cleanliness (6 mentions, ~11%)
    - Issues raised included roadside litter, blocked drains, and neglected public spaces, with suggestions for improved street cleaning and maintenance.
- Council Efficiency (5 mentions, ~9%)
    - Several respondents criticised perceived inefficiencies and bureaucracy, urging productivity improvements and better resource management.
- Business and Economy (2 mentions, ~4%)
    - A small number advocated for economic investment to support thriving communities.

Please tell us which services you think could be reduced to keep the Council Tax increase lower. From the list below choose five service areas where you think money could be saved.

This question was only shown to respondents who had chosen a lower rate of Council Tax as their answer to the previous question, as that was the answer linked to service reductions. As with the previous question this approach was taken due to feedback on the length and complexity of previous budget surveys.

A total of 501 respondents were shown this question and asked to rank their choices in order of priority for reductions to fund a lower rate of Council Tax. Ranking is based on the proportion of priority 1, 2, 3, 4 and 5 each answer received.

Again this question is not directly comparable to previous years, however for the most similar question in the 2024/2025 budget survey the top five areas for reducing investment were: Council-run events; how you access the Council; adult learning; repair and maintenance of Council buildings; cultural activity. As a reminder education was not included as an option for either service investment or reduction in the 2024/2025 budget survey. It is also worth being aware that the 2024/2025 survey included libraries and museums under the cultural activity category alongside theatres and other cultural events.

Themes from comments on why respondents selected the service areas they did for savings

Respondents answering this question were given the opportunity to provide further comments on why they had selected the service areas/ordered them in the way they did. Not all choose to do so. AI software in the form of Microsoft Copilot was used to help identify key themes from the comments made in this section, the original analysis by Copilot was subject to human review for accuracy. Any errors in the summary below are the responsibility of the report author.

Recurring themes in comments (195 comments total). Many comments expressed frustration at perceived inefficiencies and discretionary spending, alongside making suggestions for savings. Based on approximate mentions the most frequently cited themes are:

- Staffing and Efficiency (29 mentions, ~56%)
    - The dominant theme was concern over staffing levels and productivity. Respondents repeatedly called for:
        - Reducing the size of the Council workforce, particularly senior management and back-office roles.
        - Reviewing high salaries and pensions, with suggestions to align council pensions with private sector norms.
        - Improving productivity and reducing duplication through digital innovation and automation.
- Events and Cultural Spending (15 mentions, ~29%)
    - Many respondents criticised spending on non-essential cultural activities and events:
        - Calls to cut Christmas light switch-ons, celebrity appearances, and large-scale events.
        - Suggestions to make theatres, museums, and concert halls self-funding or supported by sponsorship.
- Transport and Travel (14 mentions, ~27%)
    - Transport subsidies were widely questioned:
        - Objections to free travel schemes and underperforming public transport.
        - Suggestions to introduce charges for Park & Ride and stop free weekend travel.
- Waste and Street Maintenance (16 mentions, ~31%)
    - Concerns about inefficiency and unnecessary investment:
        - Criticism of poor street cleaning and green space maintenance, with many mentioning this as an area for improvement as an example of where focus could be instead of the services where they have proposed reductions.
- Adult Learning and Education (14 mentions, ~27%)

    - Non-statutory education services were frequently targeted:
        - Suggestions to reduce adult learning provision, in favour of other organisations providing this, eg college.
        - Calls for consolidation and cost recovery through fees for non-essential programmes.
- Overheads and Property Maintenance (12 mentions, ~23%)
    - Respondents highlighted property-related costs:
        - Suggestions to sell or consolidate office space and reduce property maintenance budgets.
        - Criticism of spending on council buildings rather than surrounding areas, and for historic PFI arrangements.
- Council Tax Increase and Cost of Living (15 mentions, ~29%)
    - Unsurprisingly there is strong opposition to the proposed 9.5% increase amongst the comments from respondents who supported a reduction:
        - Described as "way above inflation" and "tone deaf" given wage stagnation and rising living costs.
- Business and Economic Development (10 mentions, ~19%)
    - Criticism of business support spending:
        - Calls to stop grants and subsidies for failing businesses and focus on inward investment.

From the options below please choose what you think are the best ways for the Council to generate income

There was no comparable question in previous surveys. This question was shown to all respondents regardless of how they had answered previous questions in the survey, although it wasn't a mandatory question. There was also no limit to the number of options people could select. 31 respondents chose not to choose any of the options. The totals shown are the number of times each option was chosen in total. The percent column represents the percentage of survey respondents who selected this income option.

Option	Total	Percent
Sell advertising space in Council buildings, on Council mailings, and on the Council website.	664	70.19%
Sell more buildings to commercial companies	475	50.21%
Transfer more buildings to community groups to manage	463	48.94%

Option	Total	Percent
Introduce a Visitor Levy to provide a new source of income to help fund improved Council services and facilities in areas used by visitors to Perth and Kinross, thereby enhancing the tourist experience and also potentially benefitting local residents*	441	46.62%
Charge more for services like bulky waste uplifts, garden waste collection, commercial waste collection	202	21.35%

*The Visitor Levy option was included to reflect that there is an ongoing, although paused for changes in national legislation, process to consider whether a Visitor Levy should be introduced for Perth and Kinross. Ranking of the option given here is an indication of how much support there is for a Visitor Levy compared to other income generating options, responses here are not considered a formal part of the dedicated Visitor Levy early engagement consultation which is part of a separate reporting process to Council.

Do you have any other ideas on how Perth and Kinross Council could generate income

All survey respondents were given the opportunity to provide further income-generation ideas. Not all choose to do so. AI software in the form of Microsoft Copilot was used to help identify key themes from the comments made in this section, the original analysis by Copilot was subject to human review for accuracy. Any errors in the summary below are the responsibility of the report author.

357 comments were made, many of which contained multiple points. Not all of the comments related to income generation as respondents also took the opportunity to refer to areas where savings could be made and places where they considered more investment was necessary. On the basis the key themes have been groups by the type of comment that was being made and then by theme.

Not all ideas are feasible, for example where they relate to decisions which are made nationally and are outwith the control of Perth and Kinross Council. However, all suggestions have been shared with each Budget Resource Group so that they could be considered and further information sought from officers where necessary.

Income generation ideas:

- Commercial Use of Assets (25 mentions, ~22%)
    - Rent out unused council buildings for offices, co-working spaces, events, and pop-up shops.
    - Lease land for kiosks, community gardens, or renewable energy projects.

    - Sell advertising space on council vehicles.
- Renewable Energy Projects (20 mentions, ~18%)
    - Install solar panels or wind turbines on council buildings and land.
    - Sell surplus energy back to the grid to create ongoing revenue.
- Parking and Transport Charges (15 mentions, ~13%)
    - Introduce or increase charges for Park & Ride, car parks, and EV charging points.
    - Develop paid parking zones in high-demand visitor areas.
- Events and Tourism Initiatives (10 mentions, ~9%)
    - Monetise cultural events through ticketing, sponsorship, and premium experiences.
    - Develop food festivals, heritage tours, and outdoor markets.
- Commercial Services and Partnerships (10 mentions, ~9%)
    - Offer consultancy services, paid training, and specialist environmental or planning advice.
    - Collaborate with businesses for sponsored amenities and infrastructure projects.
- Visitor Levy / Tourist Tax (3 mentions, ~9%)
    - Support for introducing a visitor levy on hotels, Airbnbs, and increasing charges on second homes.
    - Support to ring-fence funds for tourism infrastructure and city improvements.

Savings suggestions:

- Staffing and Management Costs (50 mentions, ~44%)
    - Reduce senior management roles and cut high salaries and pensions.
    - Improve productivity and eliminate duplication through digital innovation and automation.
- Reduce Discretionary Spending (30 mentions, ~26%)
    - Stop spending on Christmas lights, celebrity appearances, and cultural events.
    - Cancel non-essential initiatives.
- Property Rationalisation (20 mentions, ~18%)
    - Sell or consolidate council buildings and reduce maintenance costs.
    - Close underused facilities and repurpose assets.
- Efficiency and Procurement (15 mentions, ~13%)
    - Improve contract management and procurement processes to avoid waste.
    - Reduce reliance on consultants and external contractors.

General comments and concerns (Approx. 15%)

- Opposition to visitor levy from some respondents concerned about tourism impact.
- Criticism of perceived inefficiency and lack of transparency in council spending.

- Calls for investment in Perth city centre and youth facilities to attract visitors and businesses.

Please rank three of the following as your priority for capital investment by the Council

This question was shown to all respondents, who were asked to rank their choices in order of priority for capital investment to support the service area/audience. Ranking is based on the proportion of priority 1, 2, and 3 each answer received.

**'To support increasing demand for social care' was not included as an option in the 2024/2025 budget survey report so there is no comparable data. Beyond this the most notable changes are the reductions in people choosing active travel networks and climate change activity as one of their top three priorities.

Perth and Kinross Council should encourage and support local people and communities to deliver certain services. Do you agree/disagree with this?

This question was shown to all respondents. Proportionally the results are broadly consistent with the responses to the same question in the 2024/2025 budget survey, only reducing slightly from 74% either strongly agreeing or agreeing with the statement in the 2024/2025 budget survey to 72% in the 2026/2027 budget survey.

Perth and Kinross Council should help people to help themselves more so they have less reliance on publicly funded services

This question was shown to all respondents. Proportionally the results are broadly in line with the 2024/2025 budget survey with 75% of respondents either strongly agreeing or agreeing with the statement for the 2026/2027 budget survey, compared to 72% in the 2024/2025 survey.

Ideas and suggestions

For the first time we used an extra module of our consultation software to create a 'discussion' area where residents could contribute their ideas for the budget and comment on/indicate support for the ideas of others. While it wasn't widely used, partially because residents had already used the open text questions to submit their ideas, the result shows some interesting ideas. As with the income generation open text entries in the main survey not all of those suggested are feasible, however, they have been provided in full to the Budget Resource Groups for consideration.

A total of 21 contributors used this option, submitting 27 ideas and adding 89 ratings and 37 comments. A summary of the ideas are listed here based on the weighted score (average rating x number of votes), however, it is worth noting that as well as being highlighted as the two top scoring ideas, retention/investment in libraries appears a further twice in the list of ideas.

- Invest more in libraries as social hubs and promote their use.
- Retain libraries and introduce a very small charge for extra services provided in the library, such as community group meetings.
- Install solar panels in Council-owned car parks particularly in town centres where energy is required.
- Council run bus service supplemented by volunteer-run buses to increase provision in rural areas.
- Withdraw grant funding offer for 1-5 High Street.
- Transfer some of road budget to footways as everyone needs to use the footway at some point in their journey and encourage walking as active travel.
- Focus on strategic investment, community partnerships and innovative income generation.
- Reduce new active travel construction in favour of improving existing infrastructure to encourage cycling at a lower cost.
- Bring Tayside Contracts work in-house and encourage people working for Perth and Kinross Council to live in Perth and Kinross.
- Encourage vehicles to change to a clean source of fuel rather than introducing low emission zones.
- Electrify the municipal fleet beginning with high pollution zones in Perth and Crieff to improve air quality.
- Extend opening hours for local libraries and retain professional librarians.
- Retain as many local libraries as possible.
- Make it easier to find meeting rooms for hire in Perth (both Council and others) to attract more bookings.
- Invest far more in mental health to provide more access to 1-2-1 support.

- Consider introducing a partial charging model for school transport for journeys that fall within the statutory walking distance, ie for a four mile journey, up to three miles of that journey could be charged for a secondary school pupil.
- Focus investment in demand reduction and prevention through family support (utilising local hubs); housing sustainment; debt advice via the third sector; employability.
- Incorporate a robust requirement for developers to prioritise community welfare as part of planning approvals, ensuring that future maintenance budgets are considered as part of any community benefit.
- Maintain local recycling facilities.
- Improve consultation by providing details of submissions, why an option was selected, and who to contact for more input or details.
- Set up a Social Work access team at Letham4All to allow locals to discuss care concerns locally and use facilities to support people to remain independently in the community.
- Integrate AI across council operations to deliver annual efficiencies while enhancing service quality.
- Introduce a naming rights sponsorship model for schools in return for a guaranteed income stream to support education budgets and facilities.
- Overall, the private rental sector, increasing the cost of private landlord licences significantly if they want to charge over £700 and issue fines for taking too long to fix repairs or having mould problems.
- Prioritise funding upgrades of core path between Comrie and Crieff along disused Crieff to Lochearnhead railway.