

**BUDGET PROPOSALS ON GENERAL SERVICES  
CONSERVATIVE GROUP AMENDMENT**



**ANALYSIS OF CHANGE BETWEEN ADMINISTRATION DRAFT PROPOSALS AS PER CABINET 19 JANUARY 2021 AND CONSERVATIVE AMENDMENT**

**SUMMARY OF KEY AREAS OF MOVEMENTS - OFFICER CHANGES DUE TO UPDATED SETTLEMENT OFFER**

Revenue Support Grant  
Specific Grants  
Procurement of Waste Vehicles

**AMENDMENTS MADE BY CONSERVATIVE GROUP**

**Corporate Income**

Council Tax 0% in Year 1

**Corporate Commitments**

Review of Council Assets  
Debt charges - aligned to use of Fiscal Flexibilities  
Review of Service Provision

**Service Specific Adjustments**

**Schools Primary**

Covid 19 Education Recovery Fund

**Schools Secondary**

Covid 19 Education Recovery Fund

**Finance**

Review of Service Provision

**Revenues & Benefits**

Review of Service Provision

**IT**

Review of Service Provision

**Legal**

Review of Service Provision

**Procurement**

Review of Service Provision

**People & Governance**

Review of Service Provision

**Adult Wellbeing**

Integration of Health & Social Care - Review of Service Provision  
Integration of Health & Social Care - Reduction in investment aligned to Scottish Government settlement

**Planning**

Review of Service Provision  
Introduce Charges for Pre-planning Advice

**Economic Development**

Review of Service Provision

**Housing & Strategic Regeneration**

Review of Service Provision

**Community Housing**

Review of Service Provision

**Asset Management & Engineering Services**

Review of Service Provision

**Facility Support Services**

Review of Print Unit  
Review of Facilities Management

**Landscape & Countryside Management**

Review of Service Provision

**Roads Network**

Review of Service Provision

**Transportation**

Review of Service Provision

**Waste**

Review of Service Provision

**Active Business Unit**

Review of Service Provision

**Corporate Policy & Improvement**

Review of Service Provision

**Connected Communities**

Review of Service Provision

**Protective Services**

Review of Service Provision

**Customer Services**

Review of Service Provision

CONSERVATIVE GROUP AMENDMENT - FEBRUARY 2021

Budget 2021/22-2023/24

	2021/22 Budget			2022/23 Budget			2023/24 Budget		
	2020/21 Base Budget £'000	Changes £'000	Total Budget £'000	2021/22 Base Budget £'000	Changes £'000	Total Budget £'000	2022/23 Base Budget £'000	Changes £'000	Total Budget £'000
<b>CORPORATE INCOME</b>									
Revenue Support Grant	(176,634)	(4,576)	(181,210)	(181,210)	(1,582)	(182,792)	(182,792)	(1,745)	(184,537)
National Non-domestic Rates Grant									
Specific Grants	(13,477)	(1,265)	(14,742)	(14,742)	-	(14,742)	(14,742)	-	(14,742)
Council Tax	(64,751)	(1,000)	(65,751)	(65,751)	(5,119)	(70,870)	(70,870)	(5,637)	(76,507)
Social Care Fund	(6,240)	-	(6,240)	(6,240)	-	(6,240)	(6,240)	-	(6,240)
Renewable Energy/Loan Interest	(90)	-	(90)	(90)	-	(90)	(90)	-	(90)
Transfer to/(from) Reserves	(1,466)	1,216	(250)	(250)	(2,595)	(2,845)	(2,845)	2,845	-
<b>EXPENDITURE LIMIT</b>	<b>(262,658)</b>	<b>(5,625)</b>	<b>(268,283)</b>	<b>(268,283)</b>	<b>(9,296)</b>	<b>(277,579)</b>	<b>(277,579)</b>	<b>(4,537)</b>	<b>(282,116)</b>
<b>LESS CORPORATE COMMITMENTS</b>									
Valuation Board Requisition	642	23	665	665	-	665	665	-	665
Council Tax Reduction Scheme	5,300	470	5,770	5,770	114	5,884	5,884	-	5,884
Asset Management	(4,307)	-	(4,307)	(4,307)	-	(4,307)	(4,307)	-	(4,307)
Debt Charges	15,250	(7,259)	7,991	7,991	7,509	15,500	15,500	500	16,000
Review of Service Provision	-	-	-	-	-	-	-	-	-
Review of Council Assets	-	-	-	-	(150)	(150)	(150)	(850)	(1,000)
Management of Staffing Budgets	(2,000)	-	(2,000)	(2,000)	-	(2,000)	(2,000)	(175)	(2,175)
Pension Deficit	503	(415)	88	88	-	88	88	-	88
External Audit	327	-	327	327	-	327	327	-	327
Criminal Justice Social Work Funding	1,068	-	1,068	1,068	-	1,068	1,068	-	1,068
Apprenticeship Levy	591	12	603	603	12	615	615	12	627
Housing Benefit Loss/Discretionary Payments	1,380	75	1,455	1,455	50	1,505	1,505	50	1,555
	<b>18,754</b>	<b>(7,094)</b>	<b>11,660</b>	<b>11,660</b>	<b>7,535</b>	<b>19,195</b>	<b>19,195</b>	<b>(463)</b>	<b>18,732</b>
<b>FUNDING FOR COUNCIL SERVICES</b>	<b>(243,904)</b>	<b>(12,719)</b>	<b>(256,623)</b>	<b>(256,623)</b>	<b>(1,761)</b>	<b>(258,384)</b>	<b>(258,384)</b>	<b>(5,000)</b>	<b>(263,384)</b>
<b>SERVICE PLANNED EXPENDITURE</b>									
<b>Resources &amp; People Services</b>									
<b>Education &amp; Children's</b>									
Children's Services	15,653	1,736	17,389	17,389	161	17,550	17,550	171	17,721
Additional Support for Learning	9,286	1,257	10,543	10,543	350	10,893	10,893	269	11,162
Pre-school Education & Childcare	16,503	1,330	17,833	17,833	29	17,862	17,862	32	17,894
Schools - Primary	43,065	2,278	45,343	45,343	1,184	46,527	46,527	1,749	48,276
Schools - Secondary	44,812	1,586	46,398	46,398	1,418	47,816	47,816	2,586	50,402
Schools Support Services	3,715	58	3,773	3,773	57	3,830	3,830	54	3,884
<b>Education total</b>	<b>133,034</b>	<b>8,245</b>	<b>141,279</b>	<b>141,279</b>	<b>3,199</b>	<b>144,478</b>	<b>144,478</b>	<b>4,861</b>	<b>149,339</b>
<b>Council Resources</b>									
Financial Services	1,468	139	1,607	1,607	(15)	1,592	1,592	6	1,598
Revenues & Benefits	2,093	163	2,256	2,256	(53)	2,203	2,203	1	2,204
IT Services	2,304	240	2,544	2,544	(59)	2,485	2,485	(27)	2,458
Legal	326	12	338	338	(3)	335	335	-	335
Procurement	250	9	259	259	(5)	254	254	(1)	253
People & Governance	4,910	144	5,054	5,054	(87)	4,967	4,967	(11)	4,956
<b>Council Resources total</b>	<b>11,351</b>	<b>707</b>	<b>12,058</b>	<b>12,058</b>	<b>(222)</b>	<b>11,836</b>	<b>11,836</b>	<b>(32)</b>	<b>11,804</b>

<b>Resources &amp; People Services total</b>	<b>144,385</b>	<b>8,952</b>	<b>153,337</b>	<b>153,337</b>	<b>2,977</b>	<b>156,314</b>	<b>156,314</b>	<b>4,829</b>	<b>161,143</b>
<b>Health &amp; Social Care Partnership</b>									
Adult Wellbeing	54,547	1,148	55,695	55,695	34	55,729	55,729	825	56,554
<b>Sub-total</b>	<b>54,547</b>	<b>1,148</b>	<b>55,695</b>	<b>55,695</b>	<b>34</b>	<b>55,729</b>	<b>55,729</b>	<b>825</b>	<b>56,554</b>
<b>Partnerships &amp; Community Services</b>									
<b>Development</b>									
Planning	1,043	121	1,164	1,164	-	1,164	1,164	(71)	1,093
Economic Development	868	18	886	886	(71)	815	815	(8)	807
Housing & Strategic Regeneration	687	5	692	692	(23)	669	669	(11)	658
Landscape & Countryside Management	2,334	25	2,359	2,359	(66)	2,293	2,293	(34)	2,259
Property Maintenance Trading Activity	(863)	-	(863)	(863)	-	(863)	(863)	-	(863)
<b>Development total</b>	<b>4,069</b>	<b>169</b>	<b>4,238</b>	<b>4,238</b>	<b>(160)</b>	<b>4,078</b>	<b>4,078</b>	<b>(124)</b>	<b>3,954</b>
<b>Infrastructure</b>									
Facility Support Services	3,623	136	3,759	3,759	(7)	3,752	3,752	(349)	3,403
Facility Trading Activity	(276)	-	(276)	(276)	-	(276)	(276)	-	(276)
Landscape & Countryside Management	5,271	191	5,462	5,462	(198)	5,264	5,264	-	5,264
Asset Maintenance & Engineering Services	3,242	66	3,308	3,308	(69)	3,239	3,239	(26)	3,213
Asset Management & Capital Planning	(576)	60	(516)	(516)	33	(483)	(483)	35	(448)
Roads Network & Flood Protection	4,730	67	4,797	4,797	(162)	4,635	4,635	(84)	4,551
Roads Trading Activity	(688)	126	(562)	(562)	47	(515)	(515)	48	(467)
Transportation	1,089	138	1,227	1,227	18	1,245	1,245	36	1,281
Waste Services	8,099	1,257	9,356	9,356	(402)	8,954	8,954	(87)	8,867
Active Business Unit	3,591	48	3,639	3,639	(98)	3,541	3,541	(52)	3,489
<b>Infrastructure total</b>	<b>28,105</b>	<b>2,089</b>	<b>30,194</b>	<b>30,194</b>	<b>(838)</b>	<b>29,356</b>	<b>29,356</b>	<b>(479)</b>	<b>28,877</b>
<b>Communities &amp; Partnerships</b>									
Corporate Policy & Improvement	1,213	58	1,271	1,271	(39)	1,232	1,232	(12)	1,220
Connected Communities	6,094	114	6,208	6,208	(111)	6,097	6,097	(24)	6,073
Protective Services	1,821	80	1,901	1,901	(41)	1,860	1,860	(8)	1,852
Customer Services Group	3,670	109	3,779	3,779	(61)	3,718	3,718	(7)	3,711
<b>Communities &amp; Partnerships total</b>	<b>12,798</b>	<b>361</b>	<b>13,159</b>	<b>13,159</b>	<b>(252)</b>	<b>12,907</b>	<b>12,907</b>	<b>(51)</b>	<b>12,856</b>
<b>Partnerships &amp; Community Services total</b>	<b>44,972</b>	<b>2,619</b>	<b>47,591</b>	<b>47,591</b>	<b>(1,250)</b>	<b>46,341</b>	<b>46,341</b>	<b>(654)</b>	<b>45,687</b>
<b>TOTAL SERVICE EXPENDITURE</b>	<b>243,904</b>	<b>12,719</b>	<b>256,623</b>	<b>256,623</b>	<b>1,761</b>	<b>258,384</b>	<b>258,384</b>	<b>5,000</b>	<b>263,384</b>

<b>Budget Deficit/(Surplus)</b>	-	-	-	-	-	-	-	-	-
Funding (Surplus) / Shortfall									
Band D Council Tax									
<b>% increase / (decrease) in Band D</b>		<b>0.00%</b>			<b>5.00%</b>			<b>5.00%</b>	

Band	Band D Multiplier	Impact of		
		Council Tax	% Increase	2021/22 Council Tax
A	240/360	0.00	0.00%	868.41
B	280/360	0.00	0.00%	1,013.14
C	320/360	0.00	0.00%	1,157.87
D	360/360	0.00	0.00%	1,302.62

<b>E</b>	473/360	0.00	0.00%	1,711.49
<b>F</b>	585/360	0.00	0.00%	2,116.75
<b>G</b>	705/360	0.00	0.00%	2,550.95
<b>H</b>	882/360	0.00	0.00%	3,191.40

\* Note the Council operates Joint Billing alongside Scottish Water

East Lothian Council  
General Services - CONSERVATIVE GROUP AMENDMENT - FEBRUARY 2021

BUDGET CHANGES

Description	2021/22			2022/23			2023/24		
	Budget Change £000	Efficiency Measures/Savings/Increased Income £000	Total Change £000	Budget Change £000	Efficiency Measures/Savings/Increased Income £000	Total Change £000	Budget Change £000	Efficiency Measures/Savings/Increased Income £000	Total Change £000
<b>CORPORATE INCOME</b>									
<b>Revenue Support Grant (RSG)/Non Domestic Rates (NDR)</b>									
Expected Change in Revenue Support Grant (including NDR) <i>Change in expected core Scottish Government Funding</i>	(1,230)	-	(1,230)	-	-	-	-	-	-
Funding to Support Council Tax Freeze <i>Funding to support 3% Council Tax Freeze</i>	(1,948)	-	(1,948)	-	-	-	-	-	-
Investment in Social Care <i>Additional investment provided by Scottish Government to meet a wide range of obligations within health and social care budgets which are delegated to the Integrated Joint Board (IJB)</i>	(1,398)	-	(1,398)	(1,582)	-	(1,582)	(1,745)	-	(1,745)
<b>Revenue Support Grant (RSG)/Non Domestic Rates (NDR) total</b>	<b>(4,576)</b>	<b>-</b>	<b>(4,576)</b>	<b>(1,582)</b>	<b>-</b>	<b>(1,582)</b>	<b>(1,745)</b>	<b>-</b>	<b>(1,745)</b>
<b>Specific Grants</b>									
Specific Grants received from Scottish Government <i>Increase in funding to support the delivery of additional 1140 hours in Early Learning &amp; Childcare</i>	(1,317)	-	(1,317)	-	-	-	-	-	-
<i>Decrease in Pupil Equity Funding in line with existing Scottish Government commitment</i>	52	-	52	-	-	-	-	-	-
<b>Specific Grants total</b>	<b>(1,265)</b>	<b>-</b>	<b>(1,265)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Council Tax</b>									
Change in Council Tax yield <i>Increase in Council Tax yield Incorporating additional properties and increase in Council Tax by 3% in 2021/22 and 5% in 2022/23 and 2023/24</i>	(1,000)	-	(1,000)	(5,119)	-	(5,119)	(5,637)	-	(5,637)
<b>Council Tax total</b>	<b>(1,000)</b>	<b>-</b>	<b>(1,000)</b>	<b>(5,119)</b>	<b>-</b>	<b>(5,119)</b>	<b>(5,637)</b>	<b>-</b>	<b>(5,637)</b>
<b>Transfer to/(from) Reserves</b>									
<i>Use of General Fund Reserves</i>	1,216	-	1,216	(2,595)	-	(2,595)	2,845	-	2,845
<b>Transfer to/(from) Reserves total</b>	<b>1,216</b>	<b>-</b>	<b>1,216</b>	<b>(2,595)</b>	<b>-</b>	<b>(2,595)</b>	<b>2,845</b>	<b>-</b>	<b>2,845</b>
<b>CORPORATE INCOME TOTAL</b>	<b>(5,625)</b>	<b>-</b>	<b>(5,625)</b>	<b>(9,296)</b>	<b>-</b>	<b>(9,296)</b>	<b>(4,537)</b>	<b>-</b>	<b>(4,537)</b>
<b>CORPORATE COMMITMENTS</b>									
<b>Valuation Joint Board</b>									
<i>Expected reduction in requisition from Lothian Joint Board</i>	23	-	23	-	-	-	-	-	-
<b>Valuation Joint Board total</b>	<b>23</b>	<b>-</b>	<b>23</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Council Tax Reduction Scheme</b>									



Description	2021/22			2022/23			2023/24		
	Budget Change £000	Efficiency Measures/Savings/Increased Income £000	Total Change £000	Budget Change £000	Efficiency Measures/Savings/Increased Income £000	Total Change £000	Budget Change £000	Efficiency Measures/Savings/Increased Income £000	Total Change £000
<i>Increase in costs relative to increase in Council Tax yield</i>	470	-	470	114	-	114	-	-	-
<b>Council Tax Reduction Scheme total</b>	470	-	470	114	-	114	-	-	-
<b>Review of Council Assets</b>									
<i>Efficiency to be met through review and rationalisation of Council assets, considering where we can make greater use of online resources, surplus assets, how we can improve the energy efficiency of our buildings to fight climate change and associated building costs such as utilities, maintenance and facilities management.</i>	-	-	-	-	(150)	(150)	-	(850)	(850)
<b>Review of Council Assets total</b>	-	-	-	-	(150)	(150)	-	(850)	(850)
<b>Management of Staffing Budgets</b>									
<i>Efficiency to be met through enhanced vacancy management, deletion of posts, service reviews and wider review / modernisation of staff terms and conditions</i>	-	-	-	-	-	-	-	(175)	(175)
<b>Management of Staffing Budgets</b>	-	-	-	-	-	-	-	(175)	(175)
<b>Debt Charges</b>									
<i>Changes in debt charges made to the General Fund Change reflects alignment with capital investment plans and reflects the on-going review of the Council's Loans Fund</i>	-	-	-	250	-	250	500	-	500
<i>Fiscal Flexibilities Change reflects anticipated benefit from Loans Fund repayment holiday in line with anticipated SG Guidance on Fiscal Flexibility</i>	(7,259)	-	(7,259)	7,259	-	7,259	-	-	-
<b>Debt Charges total</b>	(7,259)	-	(7,259)	7,509	-	7,509	500	-	500
<b>Review of Service Provision</b>									
<i>Efficiencies to be generated through a wide review aligned to the financial strategy and include: review of service provision; enhanced programme of transformational change; new ways of working; exploring further options for partnership working; exploring further options to maximise and generate income; exploring the potential of securing partners to provide shared services.</i>	-	-	-	-	-	-	-	-	-
<b>Service Reduction Total</b>	-	-	-	-	-	-	-	-	-
<b>Council Pension Deficit</b>									
<i>Payments to Lothian Pension Fund Deficit contribution no longer applies from 2021/22 for a minimum of a four year period.</i>	(415)	-	(415)	-	-	-	-	-	-
<b>Council Pension Deficit total</b>	(415)	-	(415)	-	-	-	-	-	-
<b>Apprenticeship Levy</b>									
<i>Increase linked to assumed pay increases based on 0.5% of annual pay bill</i>	12	-	12	12	-	12	12	-	12
<b>Apprenticeship Levy total</b>	12	-	12	12	-	12	12	-	12

Description	2021/22			2022/23			2023/24		
	Budget Change £000	Efficiency Measures/Savings/Increased Income £000	Total Change £000	Budget Change £000	Efficiency Measures/Savings/Increased Income £000	Total Change £000	Budget Change £000	Efficiency Measures/Savings/Increased Income £000	Total Change £000
<b>Housing Benefit Loss</b>									
Change in subsidy rules and increase in B&B charges	75	-	75	50	-	50	50	-	50
<b>Housing Benefit Loss total</b>	<b>75</b>	<b>-</b>	<b>75</b>	<b>50</b>	<b>-</b>	<b>50</b>	<b>50</b>	<b>-</b>	<b>50</b>
<b>CORPORATE COMMITMENTS TOTAL</b>	<b>(7,094)</b>	<b>-</b>	<b>(7,094)</b>	<b>7,685</b>	<b>(150)</b>	<b>7,535</b>	<b>562</b>	<b>(1,025)</b>	<b>(463)</b>
<b>EXPENDITURE LIMIT</b>	<b>(12,719)</b>	<b>-</b>	<b>(12,719)</b>	<b>(1,611)</b>	<b>(150)</b>	<b>(1,761)</b>	<b>(3,975)</b>	<b>(1,025)</b>	<b>(5,000)</b>
<b>SERVICE PLANNED EXPENDITURE</b>									
<b>RESOURCES AND PEOPLE SERVICES</b>									
<b>Children's Services</b>									
Increases in Pay Costs <i>Effect of assumed pay increase.</i>	234	-	234	160	-	160	170	-	170
Increase in Utility Charges <i>Increase in Utility Charges</i>	2	-	2	1	-	1	1	-	1
Additional Investment <i>Additional investment designed to support a range of pressures including existing demographic, service pressures, investment in operational staff and the delivery of non legislative requirements.</i>	1,500	-	1,500	-	-	-	-	-	-
<b>Children's Wellbeing total</b>	<b>1,736</b>	<b>-</b>	<b>1,736</b>	<b>161</b>	<b>-</b>	<b>161</b>	<b>171</b>	<b>-</b>	<b>171</b>
<b>Additional Support for Learning</b>									
Increases in Pay Costs <i>Effect of assumed pay increase.</i>	26	-	26	23	-	23	22	-	22
Increase in ASL requirements aligned to increase in Pupil School Roll <i>Increased costs aligned to Pupil School Roll growth</i>	49	-	49	129	-	129	181	-	181
Increase in ASL support Increased in ASL support from August 2020	182	-	182	198	-	198	66	-	66
Additional Investment <i>Additional investment to support a range of pressures within ASL</i>	1,000	-	1,000	-	-	-	-	-	-
<b>Additional Support for Learning total</b>	<b>1,257</b>	<b>-</b>	<b>1,257</b>	<b>350</b>	<b>-</b>	<b>350</b>	<b>269</b>	<b>-</b>	<b>269</b>
<b>Pre-School Education &amp; Childcare</b>									
Increases in Pay Costs <i>Effect of assumed pay increase.</i>	29	-	29	28	-	28	31	-	31
Increase in Utility Charges <i>Increase in Utility Charges</i>	1	-	1	1	-	1	1	-	1
1140 Hours <i>1140 Hours additional funding</i>	1,300	-	1,300	-	-	-	-	-	-
<b>Pre-School Education &amp; Childcare total</b>	<b>1,330</b>	<b>-</b>	<b>1,330</b>	<b>29</b>	<b>-</b>	<b>29</b>	<b>32</b>	<b>-</b>	<b>32</b>

Description	2021/22			2022/23			2023/24		
	Budget Change £000	Efficiency Measures/Savings/Increased Income £000	Total Change £000	Budget Change £000	Efficiency Measures/Savings/Increased Income £000	Total Change £000	Budget Change £000	Efficiency Measures/Savings/Increased Income £000	Total Change £000
<b>Schools - Primary</b>									
Increases in Pay Costs <i>Effect of assumed pay increase.</i>	864	-	864	823	-	823	844	-	844
Increase in Utility Charges <i>Increase in Utility Charges</i>	35	-	35	36	-	36	27	-	27
Increase in Waste Charges <i>Increase in Waste Charges</i>	14	-	14	14	-	14	14	-	14
Pupil School Roll increase Estimated increase in Primary School Rolls	126	-	126	169	-	169	432	-	432
Expansion of School Estate <i>Additional revenue costs of primary school extensions and new builds</i>	176	-	176	373	-	373	363	-	363
Facility Services Charges <i>Increases in Facilities Charges in line with salary increases</i>	77	-	77	77	-	77	77	-	77
School Meals <i>Increase in cost of school meals in year with future years subject to an annual inflationary increase or uprating in line with relevant benchmarking</i>	(8)	-	(8)	(8)	-	(8)	(8)	-	(8)
Reduction in PEF <i>Increase in Pupil Equity Funding in line with existing Scottish Government commitment</i>	98	-	98	-	-	-	-	-	-
School Cleaning & Transport Costs <i>Additional school cleaning and transport costs</i>	600	-	600	-	-	-	-	-	-
Insurance <i>Increased Insurance Costs</i>	20	-	20	-	-	-	-	-	-
Covid-19 Education Recovery Fund <i>Funding to schools to support pupils who due to the pandemic have been unable to make the progress they otherwise would have made and to help secure the recovery of attainment in schools</i>	300	-	300	(300)	-	(300)	-	-	-
School Merger <i>Merger of school with separate Primary &amp; Infants school subject to consultation</i>	-	(24)	(24)	-	-	-	-	-	-
<b>Schools - Primary total</b>	<b>2,302</b>	<b>(24)</b>	<b>2,278</b>	<b>1,184</b>	<b>-</b>	<b>1,184</b>	<b>1,749</b>	<b>-</b>	<b>1,749</b>
<b>Schools - Secondary</b>									
Increases in Pay Costs <i>Effect of assumed pay increase.</i>	684	-	684	659	-	659	673	-	673
Increase in Utility Charges <i>Increase in Utility Charges</i>	34	-	34	34	-	34	26	-	26
Increase in Waste Charges <i>Increase in Waste Charges</i>	5	-	5	5	-	5	6	-	6
Pupil School Roll increase Increase in Secondary School Rolls	418	-	418	318	-	318	424	-	424
Expansion of School Estate <i>Additional revenue costs of secondary school extensions and new builds</i>	19	-	19	411	-	411	1,324	-	1,324
School Meals <i>Increase in cost of school meals in year with future years subject to an annual inflationary increase or uprating in line with relevant benchmarking</i>	(10)	-	(10)	(10)	-	(10)	(10)	-	(10)
Facility Services Charges <i>Increases in Facilities Charges in line with salary increases</i>	12	-	12	12	-	12	12	-	12

Description	2021/22			2022/23			2023/24		
	Budget Change £000	Efficiency Measures/Savings/Increased Income £000	Total Change £000	Budget Change £000	Efficiency Measures/Savings/Increased Income £000	Total Change £000	Budget Change £000	Efficiency Measures/Savings/Increased Income £000	Total Change £000
Reduction in PEF <i>Increase in Pupil Equity Funding in line with existing Scottish Government commitment</i>	25	-	25	-	-	-	-	-	-
Insurance <i>Increased Insurance Costs</i>	20	-	20	-	-	-	-	-	-
PPP Contract <i>Increase in PPP contract charges for Education facilities</i>	83	-	83	289	-	289	291	-	291
Improving options in the Senior Phase across the Authority <i>Use of IT to enhance/support delivery of curriculum in the senior phase (S4-S6). Subject to changes in Scottish Government policy re teacher/pupil ratio</i>	-	-	-	-	-	-	-	(160)	(160)
Covid-19 Education Recovery Fund <i>Funding to schools to support pupils who due to the pandemic have been unable to make the progress they otherwise would have made and to help secure the recovery of attainment in schools</i>	300	-	300	(300)	-	(300)	-	-	-
Grab and Go Expansion <i>Reduction in Facilities contract payment aligned to the expansion of Grab and Go</i>	-	(4)	(4)	-	-	-	-	-	-
<b>Schools - Secondary total</b>	<b>1,590</b>	<b>(4)</b>	<b>1,586</b>	<b>1,418</b>	<b>-</b>	<b>1,418</b>	<b>2,746</b>	<b>(160)</b>	<b>2,586</b>
<b>Schools Support Services</b>									
Increases in Pay Costs <i>Effect of assumed pay increase.</i>	53	-	53	50	-	50	51	-	51
SEEMIS <i>Increase in SEEMIS costs</i>	5	-	5	7	-	7	3	-	3
<b>Schools Support Services total</b>	<b>58</b>	<b>-</b>	<b>58</b>	<b>57</b>	<b>-</b>	<b>57</b>	<b>54</b>	<b>-</b>	<b>54</b>
<b>EDUCATION &amp; CHILDREN'S TOTAL</b>	<b>8,273</b>	<b>(28)</b>	<b>8,245</b>	<b>3,199</b>	<b>-</b>	<b>3,199</b>	<b>5,021</b>	<b>(160)</b>	<b>4,861</b>
<b>Financial Services</b>									
Increases in Pay Costs <i>Effect of assumed pay increase.</i>	147	-	147	46	-	46	46	-	46
Systems Upgrade <i>Costs associated with the upgrade of the Council's Financial Ledger</i>	20	-	20	-	-	-	-	-	-
Review of Service Provision <i>Efficiencies to be generated through a wide review aligned to the financial strategy and include: review of service provision; enhanced programme of transformational change; new ways of working; exploring further options for partnership working; exploring further options to maximise and generate income; exploring the potential of securing partners to provide shared services.</i>	-	-	-	-	(61)	(61)	-	(40)	(40)
Review of CMT <i>Savings from CMT Review</i>	-	(28)	(28)	-	-	-	-	-	-
<b>Financial Services total</b>	<b>167</b>	<b>(28)</b>	<b>139</b>	<b>46</b>	<b>(61)</b>	<b>(15)</b>	<b>46</b>	<b>(40)</b>	<b>6</b>
<b>Revenues &amp; Benefits</b>									
Increases in Pay Costs <i>Effect of assumed pay increase.</i>	63	-	63	58	-	58	59	-	59
Review of Service Provision	-	-	-	-	(86)	(86)	-	(58)	(58)

Description	2021/22			2022/23			2023/24		
	Budget Change £000	Efficiency Measures/Savings/Increased Income £000	Total Change £000	Budget Change £000	Efficiency Measures/Savings/Increased Income £000	Total Change £000	Budget Change £000	Efficiency Measures/Savings/Increased Income £000	Total Change £000
<i>Efficiencies to be generated through a wide review aligned to the financial strategy and include: review of service provision; enhanced programme of transformational change; new ways of working; exploring further options for partnership working; exploring further options to maximise and generate income; exploring the potential of securing partners to provide shared services.</i>									
IT Systems Costs <i>Increase in IT requirements for the Capita System</i>	100	-	100	(25)	-	(25)	-	-	-
<b>Revenues &amp; Benefits total</b>	<b>163</b>	<b>-</b>	<b>163</b>	<b>33</b>	<b>(86)</b>	<b>(53)</b>	<b>59</b>	<b>(58)</b>	<b>1</b>
<b>Information Technology</b>									
Increases in Pay Costs <i>Effect of assumed pay increase.</i>	40	-	40	38	-	38	38	-	38
Review of Service Provision <i>Efficiencies to be generated through a wide review aligned to the financial strategy and include: review of service provision; enhanced programme of transformational change; new ways of working; exploring further options for partnership working; exploring further options to maximise and generate income; exploring the potential of securing partners to provide shared services.</i>	-	-	-	-	(97)	(97)	-	(65)	(65)
IT Digital Strategy & System Costs <i>Investment in Digital Strategy &amp; IT infrastructure</i>	200	-	200	-	-	-	-	-	-
<b>Information Technology total</b>	<b>240</b>	<b>-</b>	<b>240</b>	<b>38</b>	<b>(97)</b>	<b>(59)</b>	<b>38</b>	<b>(65)</b>	<b>(27)</b>
<b>Legal</b>									
Increases in Pay Costs <i>Effect of assumed pay increase.</i>	12	-	12	9	-	9	9	-	9
Review of Service Provision <i>Efficiencies to be generated through a wide review aligned to the financial strategy and include: review of service provision; enhanced programme of transformational change; new ways of working; exploring further options for partnership working; exploring further options to maximise and generate income; exploring the potential of securing partners to provide shared services.</i>	-	-	-	-	(12)	(12)	-	(9)	(9)
<b>Legal total</b>	<b>12</b>	<b>-</b>	<b>12</b>	<b>9</b>	<b>(12)</b>	<b>(3)</b>	<b>9</b>	<b>(9)</b>	<b>-</b>
<b>Procurement</b>									
Increases in Pay Costs <i>Effect of assumed pay increase.</i>	9	-	9	5	-	5	6	-	6
Review of Service Provision <i>Efficiencies to be generated through a wide review aligned to the financial strategy and include: review of service provision; enhanced programme of transformational change; new ways of working; exploring further options for partnership working; exploring further options to maximise and generate income; exploring the potential of securing partners to provide shared services.</i>	-	-	-	-	(10)	(10)	-	(7)	(7)
<b>Procurement Total</b>	<b>9</b>	<b>-</b>	<b>9</b>	<b>5</b>	<b>(10)</b>	<b>(5)</b>	<b>6</b>	<b>(7)</b>	<b>(1)</b>
<b>People &amp; Governance</b>									
Increases in Pay Costs <i>Effect of assumed pay increase.</i>	124	-	124	103	-	103	105	-	105

Description	2021/22			2022/23			2023/24		
	Budget Change £000	Efficiency Measures/Savings/Increased Income £000	Total Change £000	Budget Change £000	Efficiency Measures/Savings/Increased Income £000	Total Change £000	Budget Change £000	Efficiency Measures/Savings/Increased Income £000	Total Change £000
Income	-	(10)	(10)	-	(10)	(10)	-	-	-
3% uplift on existing income									
Employee Assistance Programme	16	-	16	-	-	-	-	-	-
Increased cost of Employee Assistance Programme contract renewal									
Review of Service Provision	-	-	-	-	(194)	(194)	-	(130)	(130)
Efficiencies to be generated through a wide review aligned to the financial strategy and include: review of service provision; enhanced programme of transformational change; new ways of working; exploring further options for partnership working; exploring further options to maximise and generate income; exploring the potential of securing partners to provide shared services.									
Councillors Remuneration	14	-	14	14	-	14	14	-	14
Assumed annual increase in Councillors remuneration in line with national agreement									
<b>People &amp; Governance total</b>	<b>154</b>	<b>(10)</b>	<b>144</b>	<b>117</b>	<b>(204)</b>	<b>(87)</b>	<b>119</b>	<b>(130)</b>	<b>(11)</b>
<b>COUNCIL RESOURCES TOTAL</b>	<b>745</b>	<b>(38)</b>	<b>707</b>	<b>248</b>	<b>(470)</b>	<b>(222)</b>	<b>277</b>	<b>(309)</b>	<b>(32)</b>
<b>HEALTH &amp; SOCIAL CARE PARTNERSHIP</b>									
<b>Adult Wellbeing</b>									
Additional Investment - Health & Social Care	2,151	-	2,151	1,582	-	1,582	1,745	-	1,745
To deliver a wide range of priorities including: Pay award, Living Wage, Sleepovers, NCHC, Non NCHC and Care at home Increase. This is matched by expected additional Scottish Government Funding									
Integration of Health and Social Care	-	(250)	(250)	-	(1,548)	(1,548)	-	(920)	(920)
Including: review and redesign models of care; savings and efficiencies generated through joint working, shifting the balance of and uplift in fees and charges									
Reduction in Health & Social Care Aligned to SG Funding	(753)	-	(753)	-	-	-	-	-	-
Reduction aligned to increase provided by Scottish Government draft settlement									
<b>HEALTH &amp; SOCIAL CARE PARTNERSHIP TOTAL</b>	<b>1,398</b>	<b>(250)</b>	<b>1,148</b>	<b>1,582</b>	<b>(1,548)</b>	<b>34</b>	<b>1,745</b>	<b>(920)</b>	<b>825</b>
<b>PARTNERSHIPS &amp; COMMUNITY SERVICES</b>									
<b>Planning</b>									
Increases in Pay Costs	72	-	72	45	-	45	46	-	46
Effect of assumed pay increase.									
Planning Fee Income	49	-	49	50	-	50	(87)	-	(87)
Impact of timing of Planning applications									
Review of Service Provision	-	-	-	-	(45)	(45)	-	(30)	(30)
Efficiencies to be generated through a wide review aligned to the financial strategy and include: review of service provision; enhanced programme of transformational change; new ways of working; exploring further options for partnership working; exploring further options to maximise and generate income; exploring the potential of securing partners to provide shared services.									
Pre-Planning Advice Fee Income	-	-	-	-	(50)	(50)	-	-	-
Implementing new charge for Pre-Planning Advice									
<b>Planning total</b>	<b>121</b>	<b>-</b>	<b>121</b>	<b>95</b>	<b>(95)</b>	<b>-</b>	<b>(41)</b>	<b>(30)</b>	<b>(71)</b>
<b>Economic Development</b>									

Description	2021/22			2022/23			2023/24		
	Budget Change £000	Efficiency Measures/Savings/Increased Income £000	Total Change £000	Budget Change £000	Efficiency Measures/Savings/Increased Income £000	Total Change £000	Budget Change £000	Efficiency Measures/Savings/Increased Income £000	Total Change £000
Increases in Pay Costs <i>Effect of assumed pay increase.</i>	18	-	18	13	-	13	15	-	15
Scottish Open <i>Hosting Scottish Open</i>	-	-	-	(50)	-	(50)	-	-	-
Review of Service Provision <i>Efficiencies to be generated through a wide review aligned to the financial strategy and include: review of service provision; enhanced programme of transformational change; new ways of working; exploring further options for partnership working; exploring further options to maximise and generate income; exploring the potential of securing partners to provide shared services.</i>	-	-	-	-	(34)	(34)	-	(23)	(23)
<b>Economic Development</b>	<b>18</b>	<b>-</b>	<b>18</b>	<b>(37)</b>	<b>(34)</b>	<b>(71)</b>	<b>15</b>	<b>(23)</b>	<b>(8)</b>
<b>Housing &amp; Strategic Regeneration</b>									
Increases in Pay Costs <i>Effect of assumed pay increase.</i>	13	-	13	12	-	12	7	-	7
HEEPS <i>Develop in-house capacity to deliver HEEPS</i>	-	(8)	(8)	-	(8)	(8)	-	-	-
Review of Service Provision <i>Efficiencies to be generated through a wide review aligned to the financial strategy and include: review of service provision; enhanced programme of transformational change; new ways of working; exploring further options for partnership working; exploring further options to maximise and generate income; exploring the potential of securing partners to provide shared services.</i>	-	-	-	-	(27)	(27)	-	(18)	(18)
<b>Housing &amp; Strategic Regeneration</b>	<b>13</b>	<b>(8)</b>	<b>5</b>	<b>12</b>	<b>(35)</b>	<b>(23)</b>	<b>7</b>	<b>(18)</b>	<b>(11)</b>
<b>Community Housing</b>									
Increases in Pay Costs <i>Effect of assumed pay increase.</i>	20	-	20	20	-	20	22	-	22
Increase in Utility Charges <i>Increase in Utility Charges</i>	1	-	1	1	-	1	1	-	1
Review of Service Provision <i>Efficiencies to be generated through a wide review aligned to the financial strategy and include: review of service provision; enhanced programme of transformational change; new ways of working; exploring further options for partnership working; exploring further options to maximise and generate income; exploring the potential of securing partners to provide shared services.</i>	-	-	-	-	(91)	(91)	-	(61)	(61)
Facility Services Charges <i>Increases in Facilities Charges in line with salary increases</i>	4	-	4	4	-	4	4	-	4
<b>Community Housing total</b>	<b>25</b>	<b>-</b>	<b>25</b>	<b>25</b>	<b>(91)</b>	<b>(66)</b>	<b>27</b>	<b>(61)</b>	<b>(34)</b>
<b>DEVELOPMENT TOTAL</b>	<b>177</b>	<b>(8)</b>	<b>169</b>	<b>95</b>	<b>(255)</b>	<b>(160)</b>	<b>8</b>	<b>(132)</b>	<b>(124)</b>
<b>Asset Maintenance &amp; Engineering Services</b>									
Increases in Pay Costs <i>Effect of assumed pay increase.</i>	44	-	44	37	-	37	38	-	38
Increase in Utility Charges	1	-	1	-	-	-	-	-	-

Description	2021/22			2022/23			2023/24		
	Budget Change £000	Efficiency Measures/Savings/Increased Income £000	Total Change £000	Budget Change £000	Efficiency Measures/Savings/Increased Income £000	Total Change £000	Budget Change £000	Efficiency Measures/Savings/Increased Income £000	Total Change £000
<i>Increase in Utility Charges</i>									
<b>Review of Service Provision</b>	-	-	-	-	(127)	(127)	-	(85)	(85)
<i>Efficiencies to be generated through a wide review aligned to the financial strategy and include: review of service provision; enhanced programme of transformational change; new ways of working; exploring further options for partnership working; exploring further options to maximise and generate income; exploring the potential of securing partners to provide shared services.</i>									
Property Maintenance Costs	21	-	21	21	-	21	21	-	21
<i>Impact of increase in property maintenance costs</i>									
<b>Asset Maintenance &amp; Engineering Services Total</b>	<b>66</b>	<b>-</b>	<b>66</b>	<b>58</b>	<b>(127)</b>	<b>(69)</b>	<b>59</b>	<b>(85)</b>	<b>(26)</b>
<b>Asset Management &amp; Capital Planning</b>									
Increases in Pay Costs	40	-	40	33	-	33	35	-	35
<i>Effect of assumed pay increase.</i>									
Insurance	20	-	20	-	-	-	-	-	-
<i>Increased Insurance Costs</i>									
<b>Asset Management &amp; Capital Planning Total</b>	<b>60</b>	<b>-</b>	<b>60</b>	<b>33</b>	<b>-</b>	<b>33</b>	<b>35</b>	<b>-</b>	<b>35</b>
<b>Facility Support Services</b>									
Increases in Pay Costs	10	-	10	8	-	8	9	-	9
<i>Effect of assumed pay increase.</i>									
Increase in Utility Charges	31	-	31	24	-	24	21	-	21
<i>Increase in Utility Charges</i>									
Increase in Waste Charges	2	-	2	2	-	2	2	-	2
<i>Increase in Waste Charges</i>									
Facility Services Charges	83	-	83	19	-	19	19	-	19
<i>Increases in Facilities Charges in line with salary increases</i>									
<b>Review of Print Unit</b>	-	-	-	-	(60)	(60)	-	-	-
<i>Review of the Print Unit and Mailroom</i>									
<b>Review of Facilities Management</b>	-	-	-	-	-	-	-	(400)	(400)
<i>Review of Facilities Management Service</i>									
Insurance	10	-	10	-	-	-	-	-	-
<i>Increased Insurance Costs</i>									
<b>Facility Support Services total</b>	<b>136</b>	<b>-</b>	<b>136</b>	<b>53</b>	<b>(60)</b>	<b>(7)</b>	<b>51</b>	<b>(400)</b>	<b>(349)</b>
<b>Landscape &amp; Countryside Management</b>									
Increases in Pay Costs	140	-	140	107	-	107	122	-	122
<i>Effect of assumed pay increase.</i>									
Increase in Utility Charges	2	-	2	1	-	1	1	-	1
<i>Increase in Utility Charges</i>									
Increase in Waste Charges	3	-	3	3	-	3	3	-	3
<i>Increase in Waste Charges</i>									
Depot Replacement	24	-	24	9	-	9	-	-	-



Description	2021/22			2022/23			2023/24		
	Budget Change £000	Efficiency Measures/Savings/Increased Income £000	Total Change £000	Budget Change £000	Efficiency Measures/Savings/Increased Income £000	Total Change £000	Budget Change £000	Efficiency Measures/Savings/Increased Income £000	Total Change £000
<b>Additional revenue costs relating to Depot Replacement</b>									
Increase in Skips Charges <i>Increase in Skip Charges</i>	10	-	10	10	-	10	10	-	10
Insurance <i>Increased Insurance Costs</i>	20	-	20	-	-	-	-	-	-
Increase in Vehicle Fuel <i>Increase in Vehicle Fuel</i>	4	-	4	4	-	4	4	-	4
Income Generation - new opportunities <i>Explore new opportunities for income maximisation from Land Management</i>	-	-	-	-	(5)	(5)	-	-	-
Sale of burial lairs <i>Increased income from advanced sale of burial lairs</i>	-	(5)	(5)	-	-	-	-	-	-
Commercial Income <i>Explore opportunities for landscape construction in private developments</i>	-	-	-	-	(30)	(30)	-	-	-
Plant Nursery <i>Review of plant nursery provision</i>	-	-	-	-	(80)	(80)	-	-	-
Review of Service Provision <i>Efficiencies to be generated through a wide review aligned to the financial strategy and include: review of service provision; enhanced programme of transformational change; new ways of working; exploring further options for partnership working; exploring further options to maximise and generate income; exploring the potential of securing partners to provide shared services.</i>	-	-	-	-	(210)	(210)	-	(140)	(140)
Income <i>3% uplift on existing income</i>	-	(7)	(7)	-	(7)	(7)	-	-	-
<b>Landscape &amp; Countryside Management total</b>	<b>203</b>	<b>(12)</b>	<b>191</b>	<b>134</b>	<b>(332)</b>	<b>(198)</b>	<b>140</b>	<b>(140)</b>	<b>-</b>
<b>Roads Network</b>									
Increases in Pay Costs <i>Effect of assumed pay increase.</i>	103	-	103	38	-	38	39	-	39
Review of Service Provision <i>Efficiencies to be generated through a wide review aligned to the financial strategy and include: review of service provision; enhanced programme of transformational change; new ways of working; exploring further options for partnership working; exploring further options to maximise and generate income; exploring the potential of securing partners to provide shared services.</i>	-	-	-	-	(184)	(184)	-	(123)	(123)
Income <i>3% uplift on existing income</i>	-	(6)	(6)	-	(6)	(6)	-	-	-
Electric Vehicles <i>Introduce charging for electric vehicles in line with national benchmarking and guidance</i>	-	(30)	(30)	-	(10)	(10)	-	-	-
<b>Roads Network total</b>	<b>103</b>	<b>(36)</b>	<b>67</b>	<b>38</b>	<b>(200)</b>	<b>(162)</b>	<b>39</b>	<b>(123)</b>	<b>(84)</b>
<b>Roads Trading</b>									
Increases in Pay Costs <i>Effect of assumed pay increase.</i>	112	-	112	43	-	43	44	-	44
Insurance <i>Increased Insurance Costs</i>	10	-	10	-	-	-	-	-	-
Increase in Vehicle Fuel <i>Increase in Vehicle Fuel</i>	4	-	4	4	-	4	4	-	4
<b>Roads Trading total</b>	<b>126</b>	<b>-</b>	<b>126</b>	<b>47</b>	<b>-</b>	<b>47</b>	<b>48</b>	<b>-</b>	<b>48</b>

Description	2021/22			2022/23			2023/24		
	Budget Change £000	Efficiency Measures/Savings/Increased Income £000	Total Change £000	Budget Change £000	Efficiency Measures/Savings/Increased Income £000	Total Change £000	Budget Change £000	Efficiency Measures/Savings/Increased Income £000	Total Change £000
<b>Transportation</b>									
Increases in Pay Costs <i>Effect of assumed pay increase.</i>	74	-	74	26	-	26	27	-	27
Increase in Vehicle Fuel <i>Increase in Vehicle Fuel</i>	2	-	2	2	-	2	2	-	2
Supported Bus Contract <i>Saving generated by retender of supported bus contract</i>	-	(10)	(10)	-	-	-	-	-	-
Increase in Utility Charges <i>Increase in Utility Charges</i>	1	-	1	1	-	1	1	-	1
Public Transport <i>Contract Indexation</i>	10	-	10	10	-	10	10	-	10
Review of Service Provision <i>Efficiencies to be generated through a wide review aligned to the financial strategy and include: review of service provision; enhanced programme of transformational change; new ways of working; exploring further options for partnership working; exploring further options to maximise and generate income; exploring the potential of securing partners to provide shared services.</i>	-	-	-	-	(47)	(47)	-	(31)	(31)
VPMU <i>Materials and Services Indexation</i>	61	-	61	26	-	26	27	-	27
<b>Transportation total</b>	<b>148</b>	<b>(10)</b>	<b>138</b>	<b>65</b>	<b>(47)</b>	<b>18</b>	<b>67</b>	<b>(31)</b>	<b>36</b>
<b>Waste Services</b>									
Increases in Pay Costs <i>Effect of assumed pay increase.</i>	66	-	66	55	-	55	57	-	57
Increase in Utility Charges <i>Increase in Utility Charges</i>	2	-	2	1	-	1	1	-	1
Increase in Waste Charges <i>Increase in Waste Charges</i>	(29)	-	(29)	(28)	-	(28)	(29)	-	(29)
Facility Services Charges <i>Increases in Facilities Charges in line with salary increases</i>	3	-	3	-	-	-	-	-	-
Increase in Vehicle Fuel <i>Increase in Vehicle Fuel</i>	5	-	5	6	-	6	6	-	6
Waste Collection <i>New contract cost increase</i>	1,500	-	1,500	-	-	-	-	-	-
Revenue Savings from Procurement of Waste Vehicles <i>Alignment to purchase of waste vehicles</i>	-	(368)	(368)	-	(94)	(94)	-	-	-
Waste Disposal <i>Savings related to new contract</i>	-	(61)	(61)	-	(44)	(44)	-	-	-
Income from Waste Materials <i>Increased income relating to new contract</i>	-	(29)	(29)	-	(21)	(21)	-	-	-
Income from Bulky Uplifts <i>Introduction of Bulky Uplift charges</i>	-	(47)	(47)	-	(33)	(33)	-	-	-
Insurance <i>Increased Insurance Costs</i>	20	-	20	-	-	-	-	-	-
Review of Service Provision	-	-	-	-	(359)	(359)	-	(240)	(240)

Description	2021/22			2022/23			2023/24		
	Budget Change £000	Efficiency Measures/Savings/Increased Income £000	Total Change £000	Budget Change £000	Efficiency Measures/Savings/Increased Income £000	Total Change £000	Budget Change £000	Efficiency Measures/Savings/Increased Income £000	Total Change £000
<i>Efficiencies to be generated through a wide review aligned to the financial strategy and include: review of service provision; enhanced programme of transformational change; new ways of working; exploring further options for partnership working; exploring further options to maximise and generate income; exploring the potential of securing partners to provide shared services.</i>									
Waste Disposal	195	-	195	115	-	115	118	-	118
<i>Increase in tonnage and indexation costs</i>									
<b>Waste Services total</b>	<b>1,762</b>	<b>(505)</b>	<b>1,257</b>	<b>149</b>	<b>(551)</b>	<b>(402)</b>	<b>153</b>	<b>(240)</b>	<b>(87)</b>
<b>Active Business Unit</b>									
Increases in Pay Costs	30	-	30	25	-	25	25	-	25
<i>Effect of assumed pay increase.</i>									
Increase in Utility Charges	6	-	6	5	-	5	4	-	4
<i>Increase in Utility Charges</i>									
Review of Service Provision	-	-	-	-	(140)	(140)	-	(93)	(93)
<i>Efficiencies to be generated through a wide review aligned to the financial strategy and include: review of service provision; enhanced programme of transformational change; new ways of working; exploring further options for partnership working; exploring further options to maximise and generate income; exploring the potential of securing partners to provide shared services.</i>									
PPP Contract	12	-	12	12	-	12	12	-	12
<i>Increase in PPP contract charges for Mercat Gait</i>									
<b>Active Business Unit total</b>	<b>48</b>	<b>-</b>	<b>48</b>	<b>42</b>	<b>(140)</b>	<b>(98)</b>	<b>41</b>	<b>(93)</b>	<b>(52)</b>
<b>INFRASTRUCTURE TOTAL</b>	<b>2,652</b>	<b>(563)</b>	<b>2,089</b>	<b>619</b>	<b>(1,457)</b>	<b>(838)</b>	<b>633</b>	<b>(1,112)</b>	<b>(479)</b>
<b>Corporate Policy &amp; Improvement</b>									
Increases in Pay Costs	28	-	28	20	-	20	21	-	21
<i>Effect of assumed pay increase.</i>									
Digital Strategy	30	-	30	-	-	-	-	-	-
<i>Support costs for developing and implementing digital strategy</i>									
Review of Service Provision	-	-	-	-	(49)	(49)	-	(33)	(33)
<i>Efficiencies to be generated through a wide review aligned to the financial strategy and include: review of service provision; enhanced programme of transformational change; new ways of working; exploring further options for partnership working; exploring further options to maximise and generate income; exploring the potential of securing partners to provide shared services.</i>									
Digital Change	-	-	-	-	(10)	(10)	-	-	-
<i>Move Living Magazine to online platform</i>									
<b>Corporate Policy &amp; Improvement total</b>	<b>58</b>	<b>-</b>	<b>58</b>	<b>20</b>	<b>(59)</b>	<b>(39)</b>	<b>21</b>	<b>(33)</b>	<b>(12)</b>
<b>Connected Communities</b>									
Increases in Pay Costs	103	-	103	51	-	51	52	-	52
<i>Effect of assumed pay increase.</i>									
Increase in Utility Charges	7	-	7	7	-	7	5	-	5
<i>Increase in Utility Charges</i>									
Increase in Waste Charges	2	-	2	2	-	2	2	-	2
<i>Increase in Waste Charges</i>									

Description	2021/22			2022/23			2023/24		
	Budget Change £000	Efficiency Measures/Savings/Increased Income £000	Total Change £000	Budget Change £000	Efficiency Measures/Savings/Increased Income £000	Total Change £000	Budget Change £000	Efficiency Measures/Savings/Increased Income £000	Total Change £000
<b>Facility Services Charges</b>									
Increases in Facilities Charges in line with salary increases	11	-	11	11	-	11	11	-	11
<b>Village Halls</b>									
Transfer ownership of Village Halls to Community	-	-	-	-	-	-	-	(70)	(70)
<b>PPP Contract</b>									
Increase in PPP contract charges for Musselburgh CLC	9	-	9	9	-	9	9	-	9
<b>Review of Service Provision</b>									
Efficiencies to be generated through a wide review aligned to the financial strategy and include: review of service provision; enhanced programme of transformational change; new ways of working; exploring further options for partnership working; exploring further options to maximise and generate income; exploring the potential of securing partners to provide shared services.	-	-	-	-	(173)	(173)	-	(33)	(33)
<b>Partnership Funding</b>									
East Lothian Advice Services new contract cost saving	-	(18)	(18)	-	(18)	(18)	-	-	-
<b>Connected Communities Total</b>	<b>132</b>	<b>(18)</b>	<b>114</b>	<b>80</b>	<b>(191)</b>	<b>(111)</b>	<b>79</b>	<b>(103)</b>	<b>(24)</b>
<b>Protective Services</b>									
Increases in Pay Costs	80	-	80	39	-	39	41	-	41
Effect of assumed pay increase.									
<b>Review of Service Provision</b>									
Efficiencies to be generated through a wide review aligned to the financial strategy and include: review of service provision; enhanced programme of transformational change; new ways of working; exploring further options for partnership working; exploring further options to maximise and generate income; exploring the potential of securing partners to provide shared services.	-	-	-	-	(73)	(73)	-	(49)	(49)
<b>Review of Service Provision</b>									
Service review, savings from subscriptions and mileage reductions	-	-	-	-	(7)	(7)	-	-	-
<b>Protective Services Total</b>	<b>80</b>	<b>-</b>	<b>80</b>	<b>39</b>	<b>(80)</b>	<b>(41)</b>	<b>41</b>	<b>(49)</b>	<b>(8)</b>
<b>Customer Services</b>									
Increases in Pay Costs	108	-	108	87	-	87	88	-	88
Effect of assumed pay increase.									
<b>Increase in Utility Charges</b>									
Increase in Utility Charges	2	-	2	1	-	1	1	-	1
<b>Increase in Waste Charges</b>									
Increase in Waste Charges	-	-	-	-	(2)	(2)	-	-	-
<b>Facility Services Charges</b>									
Increases in Facilities Charges in line with salary increases	1	-	1	1	-	1	1	-	1
<b>Review of Service Provision</b>									
Review of frontline service provision and booking systems	-	(22)	(22)	-	-	-	-	-	-
<b>Customer Service Platform</b>									
Support and maintenance costs of new Customer Service Platform	23	-	23	-	-	-	-	-	-
<b>Review of Service Provision</b>									
Efficiencies to be generated through a wide review aligned to the financial strategy and include: review of service provision; enhanced programme of transformational change; new ways of working; exploring further options for partnership working; exploring further options to maximise and generate income; exploring the potential of securing partners to provide shared services.	-	-	-	-	(145)	(145)	-	(97)	(97)
<b>Income</b>									
	-	(3)	(3)	-	(3)	(3)	-	-	-

Description	2021/22			2022/23			2023/24		
	Budget Change £000	Efficiency Measures/Savings/Increased Income £000	Total Change £000	Budget Change £000	Efficiency Measures/Savings/Increased Income £000	Total Change £000	Budget Change £000	Efficiency Measures/Savings/Increased Income £000	Total Change £000
<i>3% uplift on existing income</i>									
<b>Customer Services total</b>	134	(25)	109	89	(150)	(61)	90	(97)	(7)
<b>COMMUNITIES TOTAL</b>	404	(43)	361	228	(480)	(252)	231	(282)	(51)
<b>SERVICES TOTAL</b>	13,649	(930)	12,719	5,971	(4,210)	1,761	7,915	(2,915)	5,000
<b>TOTAL</b>	930	(930)	-	4,360	(4,360)	-	3,940	(3,940)	-

	Year 1	Year 2	Year 3	Year 4	Year 5	5 Year Total
	2021/22	2022/23	2023/24	2024/25	2025/26	
	£000	£000	£000	£000	£000	£000
<b>Expenditure</b>						
<b>Community Projects</b>						
<b>Community Intervention</b>	-	-	-	-	-	-
Bleachingfield Centre Remodelling Works	90					90
Dunbar Conservation Area Regeneration Scheme (CARS)	90	196	179	162	65	692
East Saltoun Community Hall			400			400
Support for Business	1,481	808	34			2,323
CCTV	230	150	43			423
Town Centre Regeneration	1,297					1,297
<b>Total Community Projects</b>	<b>3,187</b>	<b>1,154</b>	<b>656</b>	<b>162</b>	<b>65</b>	<b>5,225</b>
<b>ICT</b>						
<b>IT Programme (including Education)</b>	<b>2,800</b>	<b>2,100</b>	<b>2,200</b>	<b>2,200</b>	<b>2,200</b>	<b>11,500</b>
<b>Total ICT</b>	<b>2,800</b>	<b>2,100</b>	<b>2,200</b>	<b>2,200</b>	<b>2,200</b>	<b>11,500</b>
<b>Fleet</b>						
Amenties - Machinery & Equipment - replacement	213	230	193	250	135	1,021
Vehicles	2,325	1,350	1,350	1,350	1,350	7,725
Waste Collection Vehicles	3,000					3,000
<b>Total Fleet</b>	<b>5,538</b>	<b>1,580</b>	<b>1,543</b>	<b>1,600</b>	<b>1,485</b>	<b>11,746</b>
<b>Open Space</b>						
3G Pitch Carpet Replacement Programme		500	500	500		1,500
Cemeteries (Burial Grounds)	912					912
Coastal / Flood Protection schemes - Haddington	250	1,500	4,500	2,000	49	8,299
Coastal / Flood Protection schemes - Musselburgh	844	1,642	12,349	13,751	10,807	39,394
Coastal Car Park Toilets	246					246
Core Path Plan	50	50	50	50	50	250
Mains Farm Town Park & Pavilion	100	10				110
Polson Park		138				138
Replacement Play Equipment	100	100	100	100	100	500
Sports and Recreation LDP:	1,227	2,177	1,822	319	563	6,108
Waste - New Bins	250	160	160	160	160	890
Waste - Machinery & Equipment - replacement	40	40	40	40	40	200
<b>Total Open Space</b>	<b>4,020</b>	<b>6,318</b>	<b>19,521</b>	<b>16,921</b>	<b>11,769</b>	<b>58,548</b>
<b>Roads, Lighting and related assets</b>						
Cycling Walking Safer Streets	469	147	147	147	147	1,057
East Linton Rail Stop / Infrastructure	1,520	1,520				3,040
Parking Improvements	230	130				360
<b>Roads</b>	<b>7,000</b>	<b>7,000</b>	<b>7,000</b>	<b>7,000</b>	<b>6,500</b>	<b>34,500</b>
Roads - externally funded projects	4,077	5,293	19,112	2,385	2,489	33,356
<b>Total Roads, Lighting and related assets</b>	<b>13,296</b>	<b>14,090</b>	<b>26,259</b>	<b>9,532</b>	<b>9,136</b>	<b>72,313</b>
<b>Property - Education</b>						
Aberlady Primary - extension	932	707	20			1,659
Blindwells Primary - new school		52	942	7,091	4,938	13,023
Cockenzie Primary - Internal Remodelling	31					31
Craighall Primary - New School (Phase 1)			1,380	6,617	2,734	10,731
Dunbar Primary - John Muir Campus - Early Learning and 1140	99	2				100
East Linton Primary - extension including Early Learning and 1140	200	308				508
Elphinstone Primary - extension			29	541	14	584
Gullane Primary - extension including Early Learning and 1140	2,022	75				2,096
Haddington School (Infants & St. Mary)	25	25				50
Kingsmeadow Primary	25	25				50
Knox Academy - extension					545	545
Law Primary - extension including Early Learning and 1140	3,232	51				3,283
Letham Primary - New School	161	27				188
Letham Primary - Extension					123	123
Longniddry Primary - extension				221	2,065	2,287
Macmerry Primary - extension			61	938	13	1,012
Musselburgh Grammar - upgrades	888	10				898
North Berwick High School - Extension	5,306	78				5,384
Ormiston Primary - extension	1,434	27				1,461
Pinkie St Peter's Primary - sports hall extension		998	781	27		1,805
Pinkie St Peter's Primary - extension including Early Learning and 1140	3,312	288				3,600
Preston Lodge High School - extension (phase 1)		184	2,284	1,149	44	3,661
Preston Lodge High School - extension (phase 2)				123	4,055	4,178
Prestonpans Primary - upgrades		2	225	6		233
Ross High School - extension	9,139	123				9,262
School Estate - Curriculum Upgrades	330	330	330			990
School Kitchens - 1140 Upgrades	319					319
St Gabriel's Primary - extension including Early Learning and 1140	940	17				956
Wallyford Learning Campus	11,310	21,151	12,412	594		45,466

	Year 1	Year 2	Year 3	Year 4	Year 5	5 Year Total
	2021/22	2022/23	2023/24	2024/25	2025/26	
	£000	£000	£000	£000	£000	£000
<b>Expenditure</b>						
West Barns Primary - extension including Early Learning and 1140	1,997	420				2,417
Whitecraig Primary - new school including Early Learning and 1140	297	4,000	8,751	975	201	14,224
Windygoul Primary - Early learning and 1140 extension	900	856	24			1,781
Windygoul Primary - extension					435	435
Unallocated 1140 Hours	1,000					1,000
<b>Total Property - Education</b>	<b>43,899</b>	<b>29,755</b>	<b>27,239</b>	<b>18,283</b>	<b>15,166</b>	<b>134,342</b>
<b>Property - Other</b>						
Accelerating Growth	8,275	15,473	14,181	4,309		42,237
Brunton Hall - Improved Community Access	100	100	1,530			1,730
Court Accommodation - incl. SPOC	1,686	228	5			1,919
Haddington Town House - Refurbishment and Rewire	574	14				588
New ways of working Programme	773	773	773	773		3,090
Prestongrange Museum	934	1,134	36			2,105
Property Renewals	3,000	3,000	2,000	2,000	2,000	12,000
Replacement Childrens House	1,549					1,549
Residential Care Homes Provision, subject to Older People Review						
Sports Centres	200	200	200	200	200	1,000
<b>Total Property - Other</b>	<b>17,090</b>	<b>20,921</b>	<b>18,725</b>	<b>7,281</b>	<b>2,200</b>	<b>66,218</b>
<b>Capital Plan Fees</b>	<b>1,322</b>	<b>1,322</b>	<b>1,322</b>	<b>1,322</b>	<b>1,322</b>	<b>6,608</b>
<b>Total Gross Expenditure</b>	<b>91,152</b>	<b>77,239</b>	<b>97,464</b>	<b>57,300</b>	<b>43,344</b>	<b>366,499</b>
<b>Total Income</b>	<b>(40,586)</b>	<b>(37,215)</b>	<b>(64,293)</b>	<b>(46,214)</b>	<b>(28,479)</b>	<b>(216,788)</b>
<b>Net Borrowing Requirement</b>	<b>50,566</b>	<b>40,024</b>	<b>33,171</b>	<b>11,086</b>	<b>14,865</b>	<b>149,711</b>