

Appendix 4

East Lothian Council
General Fund - Budget Proposals 2024/25

| Area | 2024/25 Budget | | | 2025/26 Budget | | | 2026/27 Budget | | | 2027/28 Budget | | | 2028/29 Budget | | |
|--|------------------------------|------------------|-----------------------|------------------------------|------------------|-----------------------|------------------------------|------------------|-----------------------|------------------------------|------------------|-----------------------|------------------------------|------------------|-----------------------|
| | 2023/24 Base Budget £'000 | Changes £'000 | Total Budget £'000 | 2024/25 Base Budget £'000 | Changes £'000 | Total Budget £'000 | 2025/26 Base Budget £'000 | Changes £'000 | Total Budget £'000 | 2026/27 Base Budget £'000 | Changes £'000 | Total Budget £'000 | 2027/28 Base Budget £'000 | Changes £'000 | Total Budget £'000 |
| CORPORATE INCOME | | | | | | | | | | | | | | | |
| General Revenue Grant | (215,697) | (22,315) | (238,012) | (238,012) | - | (238,012) | (238,012) | (1,800) | (239,812) | (239,812) | - | (239,812) | (239,812) | - | (239,812) |
| Specific Grants | (13,818) | 7,975 | (5,843) | (5,843) | - | (5,843) | (5,843) | - | (5,843) | (5,843) | - | (5,843) | (5,843) | - | (5,843) |
| Council Tax | (75,337) | (2,230) | (77,567) | (77,567) | (8,414) | (85,981) | (85,981) | (5,233) | (91,214) | (91,214) | (5,441) | (96,655) | (96,655) | (5,695) | (102,350) |
| Social Care Fund | (6,240) | - | (6,240) | (6,240) | - | (6,240) | (6,240) | - | (6,240) | (6,240) | - | (6,240) | (6,240) | - | (6,240) |
| Planned Use / Refund of Reserves | (7,378) | 4,443 | (2,935) | (2,935) | (5,836) | (8,771) | (8,771) | 4,682 | (4,089) | (4,089) | 4,089 | - | - | - | - |
| Funding for Pay | (2,308) | 2,308 | - | - | - | - | - | - | - | - | - | - | - | - | - |
| EXPENDITURE LIMIT | (320,778) | (9,819) | (330,597) | (330,597) | (14,250) | (344,847) | (344,847) | (2,351) | (347,198) | (347,198) | (1,352) | (348,550) | (348,550) | (5,695) | (354,245) |
| LESS CORPORATE COMMITMENTS | | | | | | | | | | | | | | | |
| Valuation Board Requisition | 684 | 58 | 742 | 742 | - | 742 | 742 | - | 742 | 742 | - | 742 | 742 | - | 742 |
| Council Tax Reduction Scheme | 6,593 | 116 | 6,709 | 6,709 | 778 | 7,487 | 7,487 | 460 | 7,947 | 7,947 | 479 | 8,426 | 8,426 | 501 | 8,927 |
| Council Tax Earmarked for Affordable Housing | 550 | 10 | 560 | 560 | (94) | 466 | 466 | 29 | 495 | 495 | 30 | 525 | 525 | 31 | 556 |
| Asset Management | (2,565) | - | (2,565) | (2,565) | - | (2,565) | (2,565) | - | (2,565) | (2,565) | - | (2,565) | (2,565) | - | (2,565) |
| Debt Charges | 13,000 | 4,935 | 17,935 | 17,935 | 7,842 | 25,777 | 25,777 | - | 25,777 | 25,777 | 31 | 25,808 | 25,808 | 542 | 26,350 |
| Review of Council Assets | (811) | (1,241) | (2,052) | (2,052) | (1,600) | (3,652) | (3,652) | (1,000) | (4,652) | (4,652) | (1,000) | (5,652) | (5,652) | - | (5,652) |
| Management of Staffing Budgets | (2,475) | - | (2,475) | (2,475) | - | (2,475) | (2,475) | - | (2,475) | (2,475) | - | (2,475) | (2,475) | - | (2,475) |
| Income Generation | - | (500) | (500) | (500) | (1,000) | (1,500) | (1,500) | (1,000) | (2,500) | (2,500) | (500) | (3,000) | (3,000) | - | (3,000) |
| Criminal Justice Social Work Funding | 1,068 | - | 1,068 | 1,068 | - | 1,068 | 1,068 | - | 1,068 | 1,068 | - | 1,068 | 1,068 | - | 1,068 |
| Apprenticeship Levy | 738 | 60 | 798 | 798 | - | 798 | 798 | - | 798 | 798 | - | 798 | 798 | - | 798 |
| TOTAL CORPORATE COMMITMENTS | 16,782 | 3,438 | 20,220 | 20,220 | 5,926 | 26,146 | 26,146 | (1,511) | 24,635 | 24,635 | (960) | 23,675 | 23,675 | 1,074 | 24,749 |
| FUNDING FOR COUNCIL SERVICES | (303,996) | (6,381) | (310,377) | (310,377) | (8,324) | (318,701) | (318,701) | (3,862) | (322,563) | (322,563) | (2,312) | (324,875) | (324,875) | (4,621) | (329,496) |
| SERVICE PLANNED EXPENDITURE | | | | | | | | | | | | | | | |
| Education & Children's Services | | | | | | | | | | | | | | | |
| Children's | | | | | | | | | | | | | | | |
| Children's | 19,507 | 772 | 20,279 | 20,279 | 495 | 20,774 | 20,774 | 477 | 21,251 | 21,251 | 487 | 21,738 | 21,738 | (179) | 21,559 |
| Children's total | 19,507 | 772 | 20,279 | 20,279 | 495 | 20,774 | 20,774 | 477 | 21,251 | 21,251 | 487 | 21,738 | 21,738 | (179) | 21,559 |
| Education | | | | | | | | | | | | | | | |
| Inclusion & Wellbeing | 12,583 | 534 | 13,117 | 13,117 | 1,390 | 14,507 | 14,507 | 537 | 15,044 | 15,044 | 588 | 15,632 | 15,632 | 381 | 16,013 |
| Pre-school Education & Childcare | 16,678 | (262) | 16,416 | 16,416 | 30 | 16,446 | 16,446 | 29 | 16,475 | 16,475 | 34 | 16,509 | 16,509 | 40 | 16,549 |
| Schools - Primary | 53,520 | 3,767 | 57,287 | 57,287 | 2,983 | 60,270 | 60,270 | 3,717 | 63,987 | 63,987 | 2,107 | 66,094 | 66,094 | 2,075 | 68,169 |
| Schools - Secondary | 56,351 | 3,813 | 60,164 | 60,164 | 2,688 | 62,852 | 62,852 | 1,904 | 64,756 | 64,756 | 2,088 | 66,844 | 66,844 | 2,075 | 68,919 |
| Schools Support Services | 4,184 | (508) | 3,676 | 3,676 | 57 | 3,733 | 3,733 | 59 | 3,792 | 3,792 | 67 | 3,859 | 3,859 | 80 | 3,939 |
| East Lothian Works | 1,462 | (152) | 1,310 | 1,310 | 28 | 1,338 | 1,338 | 29 | 1,367 | 1,367 | 36 | 1,403 | 1,403 | 37 | 1,440 |
| Education total | 144,778 | 7,192 | 151,970 | 151,970 | 7,176 | 159,146 | 159,146 | 6,275 | 165,421 | 165,421 | 4,920 | 170,341 | 170,341 | 4,688 | 175,029 |
| Education & Children's Services total | 164,285 | 7,964 | 172,249 | 172,249 | 7,671 | 179,920 | 179,920 | 6,752 | 186,672 | 186,672 | 5,407 | 192,079 | 192,079 | 4,509 | 196,588 |
| Council Resources | | | | | | | | | | | | | | | |
| Finance | | | | | | | | | | | | | | | |
| Financial Services | 3,991 | (343) | 3,648 | 3,648 | 12 | 3,660 | 3,660 | 44 | 3,704 | 3,704 | (14) | 3,690 | 3,690 | 72 | 3,762 |
| Revenues & Financial Support | 4,787 | (338) | 4,449 | 4,449 | 66 | 4,515 | 4,515 | 66 | 4,581 | 4,581 | 80 | 4,661 | 4,661 | 82 | 4,743 |

East Lothian Council
General Fund - Budget Proposals 2024/25

| Area | 2024/25 Budget | | | 2025/26 Budget | | | 2026/27 Budget | | | 2027/28 Budget | | | 2028/29 Budget | | |
|--|------------------------------|------------------|-----------------------|------------------------------|------------------|-----------------------|------------------------------|------------------|-----------------------|------------------------------|------------------|-----------------------|------------------------------|------------------|-----------------------|
| | 2023/24 Base Budget £'000 | Changes £'000 | Total Budget £'000 | 2024/25 Base Budget £'000 | Changes £'000 | Total Budget £'000 | 2025/26 Base Budget £'000 | Changes £'000 | Total Budget £'000 | 2026/27 Base Budget £'000 | Changes £'000 | Total Budget £'000 | 2027/28 Base Budget £'000 | Changes £'000 | Total Budget £'000 |
| Procurement, Transformation & Digital | 791 | 55 | 846 | 846 | 19 | 865 | 865 | 21 | 886 | 886 | 24 | 910 | 910 | 25 | 935 |
| Finance total | 9,569 | (626) | 8,943 | 8,943 | 97 | 9,040 | 9,040 | 131 | 9,171 | 9,171 | 90 | 9,261 | 9,261 | 179 | 9,440 |
| Corporate Services | | | | | | | | | | | | | | | |
| IT Services | 3,376 | 171 | 3,547 | 3,547 | 198 | 3,745 | 3,745 | 210 | 3,955 | 3,955 | 235 | 4,190 | 4,190 | 247 | 4,437 |
| People & Council Support | 3,960 | 336 | 4,296 | 4,296 | 97 | 4,393 | 4,393 | 99 | 4,492 | 4,492 | 120 | 4,612 | 4,612 | 123 | 4,735 |
| Governance | 2,371 | 8 | 2,379 | 2,379 | 57 | 2,436 | 2,436 | 59 | 2,495 | 2,495 | 66 | 2,561 | 2,561 | 80 | 2,641 |
| Communications | 455 | 7 | 462 | 462 | 9 | 471 | 471 | 8 | 479 | 479 | 10 | 489 | 489 | 11 | 500 |
| Corporate Services total | 10,162 | 522 | 10,684 | 10,684 | 361 | 11,045 | 11,045 | 376 | 11,421 | 11,421 | 431 | 11,852 | 11,852 | 461 | 12,313 |
| Council Resources Total | 19,731 | (104) | 19,627 | 19,627 | 458 | 20,085 | 20,085 | 507 | 20,592 | 20,592 | 521 | 21,113 | 21,113 | 640 | 21,753 |
| Health & Social Care Partnership | | | | | | | | | | | | | | | |
| Adult Wellbeing | 68,493 | 471 | 68,964 | 68,964 | - | 68,964 | 68,964 | - | 68,964 | 68,964 | - | 68,964 | 68,964 | - | 68,964 |
| Health & Social Care total | 68,493 | 471 | 68,964 | 68,964 | - | 68,964 | 68,964 | - | 68,964 | 68,964 | - | 68,964 | 68,964 | - | 68,964 |
| Place Services | | | | | | | | | | | | | | | |
| Development | | | | | | | | | | | | | | | |
| Planning | 1,170 | (67) | 1,103 | 1,103 | 54 | 1,157 | 1,157 | 57 | 1,214 | 1,214 | 69 | 1,283 | 1,283 | 71 | 1,354 |
| Economic Development | 878 | (24) | 854 | 854 | 25 | 879 | 879 | (56) | 823 | 823 | 30 | 853 | 853 | 30 | 883 |
| Development total | 2,048 | (91) | 1,957 | 1,957 | 79 | 2,036 | 2,036 | 1 | 2,037 | 2,037 | 99 | 2,136 | 2,136 | 101 | 2,237 |
| Housing | | | | | | | | | | | | | | | |
| Housing & Strategic Regeneration | 243 | 41 | 284 | 284 | 15 | 299 | 299 | 16 | 315 | 315 | 18 | 333 | 333 | 20 | 353 |
| Community Housing | 2,764 | (3) | 2,761 | 2,761 | 48 | 2,809 | 2,809 | 38 | 2,847 | 2,847 | 45 | 2,892 | 2,892 | 45 | 2,937 |
| Property Maintenance Trading Activity | (987) | (48) | (1,035) | (1,035) | - | (1,035) | (1,035) | - | (1,035) | (1,035) | - | (1,035) | (1,035) | - | (1,035) |
| Housing total | 2,020 | (10) | 2,010 | 2,010 | 63 | 2,073 | 2,073 | 54 | 2,127 | 2,127 | 63 | 2,190 | 2,190 | 65 | 2,255 |
| Infrastructure | | | | | | | | | | | | | | | |
| Facility Support Services | 4,486 | 682 | 5,168 | 5,168 | 112 | 5,280 | 5,280 | 110 | 5,390 | 5,390 | 110 | 5,500 | 5,500 | 114 | 5,614 |
| Facility Trading Activity | (328) | - | (328) | (328) | - | (328) | (328) | - | (328) | (328) | - | (328) | (328) | - | (328) |
| Landscape & Countryside Management | 6,177 | 111 | 6,288 | 6,288 | 99 | 6,387 | 6,387 | 149 | 6,536 | 6,536 | 181 | 6,717 | 6,717 | 184 | 6,901 |
| Asset Maintenance & Engineering Services | 2,288 | (182) | 2,106 | 2,106 | (859) | 1,247 | 1,247 | 279 | 1,526 | 1,526 | 1,363 | 2,889 | 2,889 | (1,155) | 1,734 |
| Strategic Asset & Capital Planning | (286) | 20 | (266) | (266) | 50 | (216) | (216) | 51 | (165) | (165) | 60 | (105) | (105) | 61 | (44) |
| Roads Network & Flood Protection | 4,831 | (193) | 4,638 | 4,638 | 114 | 4,752 | 4,752 | 123 | 4,875 | 4,875 | 138 | 5,013 | 5,013 | 149 | 5,162 |
| Roads Trading Activity | (666) | (4) | (670) | (670) | (11) | (681) | (681) | (11) | (692) | (692) | - | (692) | (692) | - | (692) |
| Transportation | 1,992 | (2) | 1,990 | 1,990 | 124 | 2,114 | 2,114 | 112 | 2,226 | 2,226 | 95 | 2,321 | 2,321 | 96 | 2,417 |
| Waste Services | 10,371 | (762) | 9,609 | 9,609 | 218 | 9,827 | 9,827 | 308 | 10,135 | 10,135 | 256 | 10,391 | 10,391 | 258 | 10,649 |
| Active Business Unit | 4,053 | (254) | 3,799 | 3,799 | 61 | 3,860 | 3,860 | 58 | 3,918 | 3,918 | 65 | 3,983 | 3,983 | 67 | 4,050 |
| Infrastructure total | 32,918 | (584) | 32,334 | 32,334 | (92) | 32,242 | 32,242 | 1,179 | 33,421 | 33,421 | 2,268 | 35,689 | 35,689 | (226) | 35,463 |
| Communities & Partnerships | | | | | | | | | | | | | | | |
| Policy, Performance & Organisational Development | 758 | (53) | 705 | 705 | 12 | 717 | 717 | 14 | 731 | 731 | 17 | 748 | 748 | 16 | 764 |
| Connected Communities | 6,805 | (695) | 6,110 | 6,110 | 123 | 6,233 | 6,233 | 122 | 6,355 | 6,355 | 140 | 6,495 | 6,495 | 142 | 6,637 |
| Protective Services | 2,138 | (80) | 2,058 | 2,058 | 45 | 2,103 | 2,103 | 50 | 2,153 | 2,153 | 55 | 2,208 | 2,208 | 58 | 2,266 |
| Customer Services Group | 4,800 | (437) | 4,363 | 4,363 | (35) | 4,328 | 4,328 | 110 | 4,438 | 4,438 | 134 | 4,572 | 4,572 | 134 | 4,706 |
| Communities & Partnerships total | 14,501 | (1,265) | 13,236 | 13,236 | 145 | 13,381 | 13,381 | 296 | 13,677 | 13,677 | 346 | 14,023 | 14,023 | 350 | 14,373 |

East Lothian Council
General Fund - Budget Proposals 2024/25

| Area | 2024/25 Budget | | | 2025/26 Budget | | | 2026/27 Budget | | | 2027/28 Budget | | | 2028/29 Budget | | |
|---------------------------|------------------------------|------------------|-----------------------|------------------------------|------------------|-----------------------|------------------------------|------------------|-----------------------|------------------------------|------------------|-----------------------|------------------------------|------------------|-----------------------|
| | 2023/24 Base Budget £'000 | Changes £'000 | Total Budget £'000 | 2024/25 Base Budget £'000 | Changes £'000 | Total Budget £'000 | 2025/26 Base Budget £'000 | Changes £'000 | Total Budget £'000 | 2026/27 Base Budget £'000 | Changes £'000 | Total Budget £'000 | 2027/28 Base Budget £'000 | Changes £'000 | Total Budget £'000 |
| Place Total | 51,487 | (1,950) | 49,537 | 49,537 | 195 | 49,732 | 49,732 | 1,530 | 51,262 | 51,262 | 2,776 | 54,038 | 54,038 | 290 | 54,328 |
| TOTAL SERVICE EXPENDITURE | 303,996 | 6,381 | 310,377 | 310,377 | 8,324 | 318,701 | 318,701 | 8,789 | 327,490 | 327,490 | 8,704 | 336,194 | 336,194 | 5,439 | 341,633 |
| Budget Deficit/(Surplus) | - | - | - | - | - | - | - | 4,927 | 4,927 | 4,927 | 6,392 | 11,319 | 11,319 | 818 | 12,137 |

Band D Council Tax
% increase / (decrease) in Band D

0.00%

| Bar Band D Multiplier | Impact of Council Tax | | 2024/25 Council Tax |
|-----------------------|-----------------------|------------|---------------------|
| | Freeze | % Increase | |
| A 240/360 | 0.00 | 0.00% | 957.08 |
| B 280/360 | 0.00 | 0.00% | 1,116.59 |
| C 320/360 | 0.00 | 0.00% | 1,276.10 |
| D 360/360 | 0.00 | 0.00% | 1,435.62 |
| E 473/360 | 0.00 | 0.00% | 1,886.24 |
| F 585/360 | 0.00 | 0.00% | 2,332.88 |
| G 705/360 | 0.00 | 0.00% | 2,811.42 |
| H 882/360 | 0.00 | 0.00% | 3,517.26 |

* Note the Council operates Joint Billing alongside Scottish Water

| Area | Description | 2024/25 | | | 2025/26 | | | 2026/27 | | | 2027/28 | | | 2028/29 | | |
|---|---|---------------------|----------------|-----------------|---------------------|----------------|-----------------|---------------------|----------------|----------------|---------------------|----------------|----------------|---------------------|--------------|--------------|
| | | Budget Change £'000 | Efficiencies | Total Change | Budget Change £'000 | Efficiencies | Total Change | Budget Change £'000 | Efficiencies | Total Change | Budget Change £'000 | Efficiencies | Total Change | Budget Change £'000 | Efficiencies | Total Change |
| CORPORATE INCOME | | | | | | | | | | | | | | | | |
| General Revenue Grant | GRG Increase (Additional Funding excluding Health & Social Care) | (2,157) | - | (2,157) | - | - | - | (1,800) | - | (1,800) | - | - | - | - | - | |
| General Revenue Grant | GRG Increase - Pay Funding 2022/23 & 2023/24 (Baselined in GRG 2024/25) | (6,551) | - | (6,551) | - | - | - | - | - | - | - | - | - | - | - | |
| General Revenue Grant | GRG Increase (New Policy Commitments excluding Health & Social Care) | (272) | - | (272) | - | - | - | - | - | - | - | - | - | - | - | |
| General Revenue Grant | GRG Increase - Early Years Specific Grant Baselined 2024/25 | (10,927) | - | (10,927) | - | - | - | - | - | - | - | - | - | - | - | |
| General Revenue Grant | GRG Decrease - Retained Teacher Support - Paid as a Specific Grant 2024/25 | 2,952 | - | 2,952 | - | - | - | - | - | - | - | - | - | - | - | |
| General Revenue Grant | GRG Increase - Funding for Council Tax Freeze 2024/25 | (3,400) | - | (3,400) | - | - | - | - | - | - | - | - | - | - | - | |
| General Revenue Grant | GRG Increase - Teacher Pension Assumed Increase (23% to 26% 2024/25) | (1,589) | - | (1,589) | - | - | - | - | - | - | - | - | - | - | - | |
| General Revenue Grant | GRG Increase (Health & Social Care) | (371) | - | (371) | - | - | - | - | - | - | - | - | - | - | - | |
| Total General Revenue Grant Changes | | (22,315) | - | (22,315) | - | - | - | (1,800) | - | (1,800) | - | - | - | - | - | |
| Specific Grants | Gaelic Adjustment | 1 | - | 1 | - | - | - | - | - | - | - | - | - | - | - | |
| Specific Grants | Early Learning & Childcare - Baselined in GRG 2024/25 | 10,927 | - | 10,927 | - | - | - | - | - | - | - | - | - | - | - | |
| Specific Grants | Retained Teacher Support - Removed from GRG Baseline 2024/25 | (2,952) | - | (2,952) | - | - | - | - | - | - | - | - | - | - | - | |
| Specific Grants | Pupil Equity Fund Adjustment | (1) | - | (1) | - | - | - | - | - | - | - | - | - | - | - | |
| Total Specific Grants | | 7,975 | - | 7,975 | - | - | - | - | - | - | - | - | - | - | - | |
| Council Tax | Freeze (Year 1), 10% (Year 2) 5% Increase (Years 3-5) and Additional Properties | (1,330) | - | (1,330) | (8,414) | - | (8,414) | (5,233) | - | (5,233) | (5,441) | - | (5,441) | (5,695) | - | |
| Council Tax | Second Homes - 100% Premium | (900) | - | (900) | - | - | - | - | - | - | - | - | - | - | - | |
| Total Council Tax | | (2,230) | - | (2,230) | (8,414) | - | (8,414) | (5,233) | - | (5,233) | (5,441) | - | (5,441) | (5,695) | - | |
| Planned Use / Refund of Reserves | General Fund - Used in 2023/24 | 7,378 | - | 7,378 | - | - | - | - | - | - | - | - | - | - | - | |
| Planned Use / Refund of Reserves | General Fund - Planned Use 2024/25 | (1,000) | - | (1,000) | 1,000 | - | 1,000 | - | - | - | - | - | - | - | - | |
| Planned Use / Refund of Reserves | Contribution to Reserves | - | - | - | 1,006 | - | 1,006 | (1,006) | - | (1,006) | - | - | - | - | - | |
| Planned Use / Refund of Reserves | Capital Fund | (1,935) | - | (1,935) | (7,842) | - | (7,842) | 5,688 | - | 5,688 | 4,089 | - | 4,089 | - | - | |
| Funding for Pay | Pay Funding 2023/24 - Baselined in GRG 2024/25 | 2,308 | - | 2,308 | - | - | - | - | - | - | - | - | - | - | - | |
| Total Transfers to / from Reserves | | 6,751 | - | 6,751 | (5,836) | - | (5,836) | 4,682 | - | 4,682 | 4,089 | - | 4,089 | - | - | |
| CORPORATE INCOME TOTAL | | (9,819) | - | (9,819) | (14,250) | - | (14,250) | (2,351) | - | (2,351) | (1,352) | - | (1,352) | (5,695) | - | |
| CORPORATE COMMITMENTS | | | | | | | | | | | | | | | | |
| Valuation Board Requisition | Joint Requisition Adjustments | 58 | - | 58 | - | - | - | - | - | - | - | - | - | - | - | |
| Total Valuation Joint Board Requisition | | 58 | - | 58 | - | - | - | - | - | - | - | - | - | - | - | |
| Council Tax Reduction Scheme | Council Tax Reduction Scheme Adjustment | 116 | - | 116 | 778 | - | 778 | 460 | - | 460 | 479 | - | 479 | 501 | - | |
| Total Council Tax Reduction Scheme | | 116 | - | 116 | 778 | - | 778 | 460 | - | 460 | 479 | - | 479 | 501 | - | |
| Council Tax Earmarked for Affordable Housing | Council Tax Earmarked for Affordable Homes | 10 | - | 10 | (94) | - | (94) | 29 | - | 29 | 30 | - | 30 | 31 | - | |
| Total Council Tax Earmarked for Affordable Housing | | 10 | - | 10 | (94) | - | (94) | 29 | - | 29 | 30 | - | 30 | 31 | - | |
| Income Generation | Parking Charges | - | (500) | (500) | - | (1,000) | (1,000) | - | (1,000) | (1,000) | - | (500) | (500) | - | - | |
| Total Income Generation | | - | (500) | (500) | - | (1,000) | (1,000) | - | (1,000) | (1,000) | - | (500) | (500) | - | - | |
| Debt Charges | Debt Charges Adjustments | 4,935 | - | 4,935 | 7,842 | - | 7,842 | - | - | - | 31 | - | 31 | 542 | - | |
| Total Debt Charges | | 4,935 | - | 4,935 | 7,842 | - | 7,842 | - | - | - | 31 | - | 31 | 542 | - | |
| Review of Council Assets | Asset Review | (241) | - | (241) | - | - | - | - | - | - | - | - | - | - | - | |
| Review of Council Assets | Further Asset Review Savings | - | (1,000) | (1,000) | - | (1,600) | (1,600) | - | (1,000) | (1,000) | - | (1,000) | (1,000) | - | - | |
| Total Review of Council Assets | | (241) | (1,000) | (1,241) | - | (1,600) | (1,600) | - | (1,000) | (1,000) | - | (1,000) | (1,000) | - | - | |
| Apprenticeship Levy | Apprenticeship Levy Adjustment | 60 | - | 60 | - | - | - | - | - | - | - | - | - | - | - | |
| Total Apprenticeship Levy | | 60 | - | 60 | - | - | - | - | - | - | - | - | - | - | - | |
| CORPORATE COMMITMENTS TOTAL | | 4,938 | (1,500) | 3,438 | 8,526 | (2,600) | 5,926 | 489 | (2,000) | (1,511) | 540 | (1,500) | (960) | 1,074 | - | |
| EXPENDITURE LIMIT | | (4,881) | (1,500) | (6,381) | (5,724) | (2,600) | (8,324) | (1,862) | (2,000) | (3,862) | (812) | (1,500) | (2,312) | (4,621) | - | |
| SERVICE EXPENDITURE | | | | | | | | | | | | | | | | |
| EDUCATION & CHILDREN'S SERVICES | | | | | | | | | | | | | | | | |
| Children's Services | | | | | | | | | | | | | | | | |
| Children's | Pay - 3% year 1, 2% years 2-5 | 279 | - | 279 | 208 | - | 208 | 212 | - | 212 | 258 | - | 258 | 263 | - | |
| Children's | Pension - Reduction in Lothian Pension Fund Contribution Rate | (344) | - | (344) | - | - | - | - | - | - | - | - | - | - | - | |
| Children's | Inflation - Utilities | 7 | - | 7 | 1 | - | 1 | 1 | - | 1 | 1 | - | 1 | 1 | - | |

| Area | Description | 2024/25 | | | 2025/26 | | | 2026/27 | | | 2027/28 | | | 2028/29 | | |
|---|---|---------------------|--------------|--------------|---------------------|--------------|--------------|---------------------|--------------|--------------|---------------------|--------------|--------------|---------------------|--------------|--------------|
| | | Budget Change £'000 | Efficiencies | Total Change | Budget Change £'000 | Efficiencies | Total Change | Budget Change £'000 | Efficiencies | Total Change | Budget Change £'000 | Efficiencies | Total Change | Budget Change £'000 | Efficiencies | Total Change |
| Children's | Inflation - External Placements | 170 | - | 170 | 126 | - | 126 | 104 | - | 104 | 68 | - | 68 | 57 | - | 57 |
| Children's | Review of Foster Provision | 660 | - | 660 | 160 | - | 160 | 160 | - | 160 | 160 | - | 160 | (500) | - | (500) |
| Total Children's Services | | 772 | - | 772 | 495 | - | 495 | 477 | - | 477 | 487 | - | 487 | (179) | - | (179) |
| Education | | | | | | | | | | | | | | | | |
| Inclusion & Wellbeing | Pay - 3% year 1, 2% years 2-5 | 87 | - | 87 | 38 | - | 38 | 35 | - | 35 | 40 | - | 40 | 52 | - | 52 |
| Inclusion & Wellbeing | Pension - Reduction in Lothian Pension Fund Contribution Rate | (20) | - | (20) | - | - | - | - | - | - | - | - | - | - | - | - |
| Inclusion & Wellbeing | Demographics | 139 | - | 139 | 113 | - | 113 | 136 | - | 136 | 161 | - | 161 | 161 | - | 161 |
| Inclusion & Wellbeing | Revenue Consequences of Capital/Service Deductions | 155 | - | 155 | 373 | - | 373 | 173 | - | 173 | 207 | - | 207 | - | - | - |
| Inclusion & Wellbeing | Inflation - External Placements | 90 | - | 90 | 68 | - | 68 | 58 | - | 58 | 39 | - | 39 | 39 | - | 39 |
| Inclusion & Wellbeing | Inflation - Contract Transport | 83 | - | 83 | - | - | - | 135 | - | 135 | 141 | - | 141 | 129 | - | 129 |
| Inclusion & Wellbeing | Contract Transport New Contract | - | - | - | 798 | - | 798 | - | - | - | - | - | - | - | - | - |
| Total Inclusion & Wellbeing | | 534 | - | 534 | 1,390 | - | 1,390 | 537 | - | 537 | 588 | - | 588 | 381 | - | 381 |
| Pre-school Education & Childcare | Pay - 3% year 1, 2% years 2-5 | 58 | - | 58 | 29 | - | 29 | 28 | - | 28 | 33 | - | 33 | 39 | - | 39 |
| Pre-school Education & Childcare | Pension - Reduction in Lothian Pension Fund Contribution Rate | (30) | - | (30) | - | - | - | - | - | - | - | - | - | - | - | - |
| Pre-school Education & Childcare | Service Review Savings | (306) | - | (306) | - | - | - | - | - | - | - | - | - | - | - | - |
| Pre-school Education & Childcare | Inflation - Utilities | 16 | - | 16 | 1 | - | 1 | 1 | - | 1 | 1 | - | 1 | 1 | - | 1 |
| Total Pre-school Education & Childcare | | (262) | - | (262) | 30 | - | 30 | 29 | - | 29 | 34 | - | 34 | 40 | - | 40 |
| Schools - Primary | Pay - 3% year 1, 2% years 2-5 | 2,540 | - | 2,540 | 1,067 | - | 1,067 | 1,086 | - | 1,086 | 1,178 | - | 1,178 | 1,456 | - | 1,456 |
| Schools - Primary | Pension - Reduction in Lothian Pension Fund Contribution Rate | (498) | - | (498) | - | - | - | - | - | - | - | - | - | - | - | - |
| Schools - Primary | Demographics | - | - | - | 20 | - | 20 | - | - | - | - | - | - | - | - | - |
| Schools - Primary | Revenue Consequences of Capital | 326 | - | 326 | 1,323 | - | 1,323 | 2,111 | - | 2,111 | 373 | - | 373 | 54 | - | 54 |
| Schools - Primary | Inflation - Utilities | 481 | - | 481 | 46 | - | 46 | 46 | - | 46 | 46 | - | 46 | 46 | - | 46 |
| Schools - Primary | NDR | 75 | - | 75 | 76 | - | 76 | 77 | - | 77 | 78 | - | 78 | 78 | - | 78 |
| Schools - Primary | Inflation - Contracts/Service Deductions | 627 | - | 627 | 336 | - | 336 | 338 | - | 338 | 370 | - | 370 | 376 | - | 376 |
| Schools - Primary | Inflation - Contract Transport | 36 | - | 36 | - | - | - | 59 | - | 59 | 62 | - | 62 | 65 | - | 65 |
| Schools - Primary | Contract Transport New Contract | - | - | - | 350 | - | 350 | - | - | - | - | - | - | - | - | - |
| Schools - Primary | FSM Expansion Primary 6/7 | 265 | - | 265 | - | - | - | - | - | - | - | - | - | - | - | - |
| Schools - Primary | Review of Instrumental Music Service | - | (85) | (85) | - | (235) | (235) | - | - | - | - | - | - | - | - | - |
| Total Schools - Primary | | 3,852 | (85) | 3,767 | 3,218 | (235) | 2,983 | 3,717 | - | 3,717 | 2,107 | - | 2,107 | 2,075 | - | 2,075 |
| Schools - Secondary | Pay - 3% year 1, 2% years 2-5 | 2,118 | - | 2,118 | 863 | - | 863 | 879 | - | 879 | 918 | - | 918 | 1,231 | - | 1,231 |
| Schools - Secondary | Pension - Reduction in Lothian Pension Fund Contribution Rate | (166) | - | (166) | - | - | - | - | - | - | - | - | - | - | - | - |
| Schools - Secondary | Demographics | - | - | - | 170 | - | 170 | 272 | - | 272 | 267 | - | 267 | 267 | - | 267 |
| Schools - Secondary | Revenue Consequences of Capital/Service Deductions | 826 | - | 826 | 663 | - | 663 | 354 | - | 354 | 242 | - | 242 | 141 | - | 141 |
| Schools - Secondary | Inflation - Utilities | 402 | - | 402 | 39 | - | 39 | 39 | - | 39 | 39 | - | 39 | 39 | - | 39 |
| Schools - Secondary | PPP | 828 | - | 828 | 224 | - | 224 | 180 | - | 180 | 433 | - | 433 | 202 | - | 202 |
| Schools - Secondary | NDR | 51 | - | 51 | 52 | - | 52 | 53 | - | 53 | 54 | - | 54 | 54 | - | 54 |
| Schools - Secondary | Inflation - Contracts | 95 | - | 95 | 18 | - | 18 | 16 | - | 16 | 18 | - | 18 | 18 | - | 18 |
| Schools - Secondary | Inflation - Contract Transport | 69 | - | 69 | - | - | - | 111 | - | 111 | 117 | - | 117 | 123 | - | 123 |
| Schools - Secondary | Contract Transport New Contract | - | - | - | 659 | - | 659 | - | - | - | - | - | - | - | - | - |
| Schools - Secondary | Improving Senior Phase Options | - | (160) | (160) | - | - | - | - | - | - | - | - | - | - | - | - |
| Schools - Secondary | Savings in PPP Contract | - | (250) | (250) | - | - | - | - | - | - | - | - | - | - | - | - |
| Total Schools - Secondary | | 4,223 | (410) | 3,813 | 2,688 | - | 2,688 | 1,904 | - | 1,904 | 2,088 | - | 2,088 | 2,075 | - | 2,075 |
| Schools Support Services | Pay - 3% year 1, 2% years 2-5 | 58 | - | 58 | 57 | - | 57 | 59 | - | 59 | 67 | - | 67 | 80 | - | 80 |
| Schools Support Services | Service Review Savings | (666) | - | (666) | - | - | - | - | - | - | - | - | - | - | - | - |
| Schools Support Services | Additional IT Licences | 100 | - | 100 | - | - | - | - | - | - | - | - | - | - | - | - |
| Total Schools Support Services | | (508) | - | (508) | 57 | - | 57 | 59 | - | 59 | 67 | - | 67 | 80 | - | 80 |
| East Lothian Works | Pay - 3% year 1, 2% years 2-5 | 37 | - | 37 | 27 | - | 27 | 28 | - | 28 | 34 | - | 34 | 35 | - | 35 |

| Area | Description | 2024/25 | | | 2025/26 | | | 2026/27 | | | 2027/28 | | | 2028/29 | | |
|--|---|---------------------|--------------|--------------|---------------------|--------------|--------------|---------------------|--------------|--------------|---------------------|--------------|--------------|---------------------|--------------|--------------|
| | | Budget Change £'000 | Efficiencies | Total Change | Budget Change £'000 | Efficiencies | Total Change | Budget Change £'000 | Efficiencies | Total Change | Budget Change £'000 | Efficiencies | Total Change | Budget Change £'000 | Efficiencies | Total Change |
| East Lothian Works | Pension - Reduction in Lothian Pension Fund Contribution Rate | (43) | - | (43) | - | - | - | - | - | - | - | - | - | - | - | - |
| East Lothian Works | Service Review Savings | (112) | - | (112) | - | - | - | - | - | - | - | - | - | - | - | - |
| East Lothian Works | NDR | 1 | - | 1 | 1 | - | 1 | 1 | - | 1 | 2 | - | 2 | 2 | - | 2 |
| East Lothian Works | Sale of CAT Building | - | (35) | (35) | - | - | - | - | - | - | - | - | - | - | - | - |
| Total East Lothian Works | Total East Lothian Works | (117) | (35) | (152) | 28 | - | 28 | 29 | - | 29 | 36 | - | 36 | 37 | - | 37 |
| Total Education | | 7,722 | (530) | 7,192 | 7,411 | (235) | 7,176 | 6,275 | - | 6,275 | 4,920 | - | 4,920 | 4,688 | - | 4,688 |
| TOTAL EDUCATION & CHILDRENS | | 8,494 | (530) | 7,964 | 7,906 | (235) | 7,671 | 6,752 | - | 6,752 | 5,407 | - | 5,407 | 4,509 | - | 4,509 |
| COUNCIL RESOURCES | | | | | | | | | | | | | | | | |
| Finance | | | | | | | | | | | | | | | | |
| Financial Services | Pay - 3% year 1, 2% years 2-5 | 100 | - | 100 | 57 | - | 57 | 58 | - | 58 | 71 | - | 71 | 72 | - | 72 |
| Financial Services | Pension - Reduction in Lothian Pension Fund Contribution Rate | (80) | - | (80) | - | - | - | - | - | - | - | - | - | - | - | - |
| Financial Services | External Audit Fee Increase | 37 | - | 37 | - | - | - | - | - | - | - | - | - | - | - | - |
| Financial Services | Savings from Counter Fraud | - | (200) | (200) | - | - | - | - | - | - | - | - | - | - | - | - |
| Financial Services | Service Review - Early Delivery of Staff Savings | - | (200) | (200) | - | - | - | - | - | - | 200 | - | 200 | - | - | - |
| Financial Services | Service Review - Corporate Accounting (Staff Reduction) | - | - | - | - | - | - | - | - | - | (135) | - | (135) | - | - | - |
| Financial Services | Service Review - Service Accounting (Staff Reduction) | - | - | - | - | - | - | - | - | - | (150) | - | (150) | - | - | - |
| Financial Services | Shared Service Arrangement - Internal Audit | - | - | - | - | (45) | (45) | - | (14) | (14) | - | - | - | - | - | - |
| Total Financial Services | | 57 | (400) | (343) | 57 | (45) | 12 | 58 | (14) | 44 | 71 | (85) | (14) | 72 | - | 72 |
| Revenues & Financial Support | Pay - 3% year 1, 2% years 2-5 | 129 | - | 129 | 66 | - | 66 | 66 | - | 66 | 80 | - | 80 | 82 | - | 82 |
| Revenues & Financial Support | Pension - Reduction in Lothian Pension Fund Contribution Rate | (95) | - | (95) | - | - | - | - | - | - | - | - | - | - | - | - |
| Revenues & Financial Support | Barclay/Valuation Appeals | 7 | - | 7 | - | - | - | - | - | - | - | - | - | - | - | - |
| Revenues & Financial Support | Revenue System Costs | 51 | - | 51 | - | - | - | - | - | - | - | - | - | - | - | - |
| Revenues & Financial Support | Empty Property Relief - Policy Changes | - | (430) | (430) | - | - | - | - | - | - | - | - | - | - | - | - |
| Total Revenues & Financial Support | | 92 | (430) | (338) | 66 | - | 66 | 66 | - | 66 | 80 | - | 80 | 82 | - | 82 |
| Procurement, Transformation & Digital | Pay - 3% year 1, 2% years 2-5 | 76 | - | 76 | 19 | - | 19 | 21 | - | 21 | 24 | - | 24 | 25 | - | 25 |
| Procurement, Transformation & Digital | Pension - Reduction in Lothian Pension Fund Contribution Rate | (21) | - | (21) | - | - | - | - | - | - | - | - | - | - | - | - |
| Total Procurement, Transformation & Digital | | 55 | - | 55 | 19 | - | 19 | 21 | - | 21 | 24 | - | 24 | 25 | - | 25 |
| Total Finance | | 204 | (830) | (626) | 142 | (45) | 97 | 145 | (14) | 131 | 175 | (85) | 90 | 179 | - | 179 |
| Corporate Services | | | | | | | | | | | | | | | | |
| IT Services | Pay - 3% year 1, 2% years 2-5 | 20 | - | 20 | 51 | - | 51 | 51 | - | 51 | 63 | - | 63 | 63 | - | 63 |
| IT Services | Pension - Reduction in Lothian Pension Fund Contribution Rate | (46) | - | (46) | - | - | - | - | - | - | - | - | - | - | - | - |
| IT Services | Microsoft Enterprise Agreement & IDOX | 59 | - | 59 | 94 | - | 94 | 103 | - | 103 | 113 | - | 113 | 124 | - | 124 |
| IT Services | Increased Licence Costs | 138 | - | 138 | 53 | - | 53 | 56 | - | 56 | 59 | - | 59 | 60 | - | 60 |
| Total IT Services | | 171 | - | 171 | 198 | - | 198 | 210 | - | 210 | 235 | - | 235 | 247 | - | 247 |
| People & Council Support | Pay - 3% year 1, 2% years 2-5 | 244 | - | 244 | 97 | - | 97 | 99 | - | 99 | 120 | - | 120 | 123 | - | 123 |
| People & Council Support | Pension - Reduction in Lothian Pension Fund Contribution Rate | (37) | - | (37) | - | - | - | - | - | - | - | - | - | - | - | - |
| People & Council Support | Revenue Consequences of Capital | 100 | - | 100 | - | - | - | - | - | - | - | - | - | - | - | - |
| People & Council Support | System Enhancements | 29 | - | 29 | - | - | - | - | - | - | - | - | - | - | - | - |
| Total People & Council Support | | 336 | - | 336 | 97 | - | 97 | 99 | - | 99 | 120 | - | 120 | 123 | - | 123 |
| Governance | Pay - 3% year 1, 2% years 2-5 | 90 | - | 90 | 57 | - | 57 | 59 | - | 59 | 66 | - | 66 | 80 | - | 80 |
| Governance | Pension - Reduction in Lothian Pension Fund Contribution Rate | (17) | - | (17) | - | - | - | - | - | - | - | - | - | - | - | - |
| Governance | Paper Records Management | (27) | - | (27) | - | - | - | - | - | - | - | - | - | - | - | - |
| Governance | Registrars Systems Development | - | (38) | (38) | - | - | - | - | - | - | - | - | - | - | - | - |
| Total Governance | | 46 | (38) | 8 | 57 | - | 57 | 59 | - | 59 | 66 | - | 66 | 80 | - | 80 |
| Communications | Pay - 3% year 1, 2% years 2-5 | 16 | - | 16 | 9 | - | 9 | 8 | - | 8 | 10 | - | 10 | 11 | - | 11 |
| Communications | Pension - Reduction in Lothian Pension Fund Contribution Rate | (9) | - | (9) | - | - | - | - | - | - | - | - | - | - | - | - |
| Total Communications | | 7 | - | 7 | 9 | - | 9 | 8 | - | 8 | 10 | - | 10 | 11 | - | 11 |
| Total Corporate Services | | 560 | (38) | 522 | 361 | - | 361 | 376 | - | 376 | 431 | - | 431 | 461 | - | 461 |

| Area | Description | 2024/25 | | | 2025/26 | | | 2026/27 | | | 2027/28 | | | 2028/29 | | |
|---|---|---------------------|--------------|--------------|---------------------|--------------|--------------|---------------------|--------------|--------------|---------------------|--------------|--------------|---------------------|--------------|--------------|
| | | Budget Change £'000 | Efficiencies | Total Change | Budget Change £'000 | Efficiencies | Total Change | Budget Change £'000 | Efficiencies | Total Change | Budget Change £'000 | Efficiencies | Total Change | Budget Change £'000 | Efficiencies | Total Change |
| TOTAL COUNCIL RESOURCES | | 764 | (868) | (104) | 503 | (45) | 458 | 521 | (14) | 507 | 606 | (85) | 521 | 640 | - | 640 |
| Health & Social Care Partnership | | | | | | | | | | | | | | | | |
| Adult Wellbeing | Additional investment per SG settlement - Real Living Wage | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Adult Wellbeing | Additional investment per SG settlement - FPNC | 366 | - | 366 | - | - | - | - | - | - | - | - | - | - | - | - |
| Adult Wellbeing | Additional investment per SG settlement - SDS | 5 | - | 5 | - | - | - | - | - | - | - | - | - | - | - | - |
| Adult Wellbeing | Increase Funding for Pay 2023/24 | 100 | - | 100 | - | - | - | - | - | - | - | - | - | - | - | - |
| Total Adult Wellbeing | | 471 | - | 471 | - | - | - | - | - | - | - | - | - | - | - | - |
| TOTAL HEALTH & SOCIAL CARE | | 471 | - | 471 | - | - | - | - | - | - | - | - | - | - | - | - |
| Place Services | | | | | | | | | | | | | | | | |
| Development | | | | | | | | | | | | | | | | |
| Planning | Pay - 3% year 1, 2% years 2-5 | 132 | - | 132 | 54 | - | 54 | 57 | - | 57 | 69 | - | 69 | 71 | - | 71 |
| Planning | Pension - Reduction in Lothian Pension Fund Contribution Rate | (79) | - | (79) | - | - | - | - | - | - | - | - | - | - | - | - |
| Planning | Restructure of Place Directorate | - | (120) | (120) | - | - | - | - | - | - | - | - | - | - | - | - |
| Total Planning | | 53 | (120) | (67) | 54 | - | 54 | 57 | - | 57 | 69 | - | 69 | 71 | - | 71 |
| Economic Development | Pay - 3% year 1, 2% years 2-5 | 16 | - | 16 | 25 | - | 25 | 24 | - | 24 | 30 | - | 30 | 30 | - | 30 |
| Economic Development | Pension - Reduction in Lothian Pension Fund Contribution Rate | (40) | - | (40) | - | - | - | - | - | - | - | - | - | - | - | - |
| Economic Development | City Deal Project Manager Cost Saving | - | - | - | - | - | - | (80) | (80) | - | - | - | - | - | - | - |
| Total Economic Development | | (24) | - | (24) | 25 | - | 25 | 24 | (80) | (56) | 30 | - | 30 | 30 | - | 30 |
| TOTAL DEVELOPMENT | | 29 | (120) | (91) | 79 | - | 79 | 81 | (80) | 1 | 99 | - | 99 | 101 | - | 101 |
| Housing | | | | | | | | | | | | | | | | |
| Housing & Strategic Regeneration | Pay - 3% year 1, 2% years 2-5 | 50 | - | 50 | 15 | - | 15 | 16 | - | 16 | 18 | - | 18 | 20 | - | 20 |
| Housing & Strategic Regeneration | Pension - Reduction in Lothian Pension Fund Contribution Rate | (9) | - | (9) | - | - | - | - | - | - | - | - | - | - | - | - |
| Total Housing & Strategic Regeneration | | 41 | - | 41 | 15 | - | 15 | 16 | - | 16 | 18 | - | 18 | 20 | - | 20 |
| Community Housing | Pay - 3% year 1, 2% years 2-5 | 1 | - | 1 | 24 | - | 24 | 24 | - | 24 | 30 | - | 30 | 30 | - | 30 |
| Community Housing | Pension - Reduction in Lothian Pension Fund Contribution Rate | (46) | - | (46) | - | - | - | - | - | - | - | - | - | - | - | - |
| Community Housing | Inflation - Utilities | 18 | - | 18 | 2 | - | 2 | 2 | - | 2 | 2 | - | 2 | 2 | - | 2 |
| Community Housing | Inflation - Contracts | 39 | - | 39 | 12 | - | 12 | 12 | - | 12 | 13 | - | 13 | 13 | - | 13 |
| Community Housing | Service Pressure - Temporary Accommodation | 260 | - | 260 | 10 | - | 10 | - | - | - | - | - | - | - | - | - |
| Community Housing | Review of Adaptations | - | (275) | (275) | - | - | - | - | - | - | - | - | - | - | - | - |
| Total Community Housing | | 272 | (275) | (3) | 48 | - | 48 | 38 | - | 38 | 45 | - | 45 | 45 | - | 45 |
| Property Maintenance Trading Activity | Savings from new system implementation | - | (48) | (48) | - | - | - | - | - | - | - | - | - | - | - | - |
| Total Housing & Strategic Regeneration | | - | (48) | (48) | - | - | - | - | - | - | - | - | - | - | - | - |
| TOTAL HOUSING | | 313 | (323) | (10) | 63 | - | 63 | 54 | - | 54 | 63 | - | 63 | 65 | - | 65 |
| INFRASTRUCTURE | | | | | | | | | | | | | | | | |
| Facility Support Services | Pay - 3% year 1, 2% years 2-5 | 19 | - | 19 | 11 | - | 11 | 11 | - | 11 | 14 | - | 14 | 14 | - | 14 |
| Facility Support Services | Pension - Reduction in Lothian Pension Fund Contribution Rate | (7) | - | (7) | - | - | - | - | - | - | - | - | - | - | - | - |
| Facility Support Services | Revenue Consequences of Capital | 136 | - | 136 | 5 | - | 5 | 3 | - | 3 | - | - | 4 | - | 4 | |
| Facility Support Services | Inflation - Utilities | 422 | - | 422 | 35 | - | 35 | 35 | - | 35 | 35 | - | 35 | 35 | - | 35 |
| Facility Support Services | NDR | 36 | - | 36 | 37 | - | 37 | 37 | - | 37 | 38 | - | 38 | 38 | - | 38 |
| Facility Support Services | Inflation - Contracts | 86 | - | 86 | 24 | - | 24 | 24 | - | 24 | 23 | - | 23 | 23 | - | 23 |
| Facility Support Services | Print & Mailroom Review | - | (10) | (10) | - | - | - | - | - | - | - | - | - | - | - | - |
| Total Facility Support Services | | 692 | (10) | 682 | 112 | - | 112 | 110 | - | 110 | 110 | - | 110 | 114 | - | 114 |
| Landscape & Countryside Management | Pay - 3% year 1, 2% years 2-5 | 296 | - | 296 | 135 | - | 135 | 135 | - | 135 | 166 | - | 166 | 169 | - | 169 |
| Landscape & Countryside Management | Pension - Reduction in Lothian Pension Fund Contribution Rate | (170) | - | (170) | - | - | - | - | - | - | - | - | - | - | - | - |
| Landscape & Countryside Management | Inflation - Utilities | 25 | - | 25 | 2 | - | 2 | 2 | - | 2 | 2 | - | 2 | 2 | - | 2 |
| Landscape & Countryside Management | Inflation - Contracts | 20 | - | 20 | 12 | - | 12 | 12 | - | 12 | 13 | - | 13 | 13 | - | 13 |
| Landscape & Countryside Management | Service Pressure - Ash Dieback | 50 | - | 50 | (50) | - | (50) | - | - | - | - | - | - | - | - | - |
| Landscape & Countryside Management | Increase Burial Fees | - | (20) | (20) | - | - | - | - | - | - | - | - | - | - | - | - |
| Landscape & Countryside Management | Restructure of Place Directorate | - | (90) | (90) | - | - | - | - | - | - | - | - | - | - | - | - |
| Total Landscape & Countryside Management | | 221 | (110) | 111 | 99 | - | 99 | 149 | - | 149 | 181 | - | 181 | 184 | - | 184 |

| Area | Description | 2024/25 | | | 2025/26 | | | 2026/27 | | | 2027/28 | | | 2028/29 | | |
|---|---|---------------------|----------------|----------------|---------------------|----------------|--------------|---------------------|----------------|--------------|---------------------|----------------|--------------|---------------------|--------------|--------------|
| | | Budget Change £'000 | Efficiencies | Total Change | Budget Change £'000 | Efficiencies | Total Change | Budget Change £'000 | Efficiencies | Total Change | Budget Change £'000 | Efficiencies | Total Change | Budget Change £'000 | Efficiencies | Total Change |
| Active Business Unit | Inflation - Utilities | 67 | - | 67 | 6 | - | 6 | 6 | - | 6 | 6 | - | 6 | 6 | - | 6 |
| Active Business Unit | NDR | 7 | - | 7 | 7 | - | 7 | 7 | - | 7 | 8 | - | 8 | 8 | - | 8 |
| Active Business Unit | PPP | 12 | - | 12 | 12 | - | 12 | 9 | - | 9 | 10 | - | 10 | 10 | - | 10 |
| Active Business Unit | Inflation Contracts | 4 | - | 4 | 3 | - | 3 | 3 | - | 3 | 2 | - | 2 | 2 | - | 2 |
| Active Business Unit | Reduce ENJOY Management Fee | - | (100) | (100) | - | - | - | - | - | - | - | - | - | - | - | - |
| Active Business Unit | Review Management and Maintenance of Sport Facilities | - | (310) | (310) | - | - | - | - | - | - | - | - | - | - | - | - |
| Active Business Unit | Innerwick Residential Centre - Declare surplus and dispose | - | (10) | (10) | - | - | - | - | - | - | - | - | - | - | - | - |
| Total Active Business Unit | | 166 | (420) | (254) | 61 | | 61 | 58 | | 58 | 65 | | 65 | 67 | | 67 |
| TOTAL INFRASTRUCTURE | | 1,939 | (2,523) | (584) | 28 | (120) | (92) | 1,179 | | 1,179 | 2,268 | | 2,268 | (226) | | (226) |
| Communities & Partnerships | | | | | | | | | | | | | | | | |
| Policy, Performance & Organisational Development | Pay - 3% year 1, 2% years 2-5 | 59 | - | 59 | 12 | - | 12 | 14 | - | 14 | 17 | - | 17 | 16 | - | 16 |
| Policy, Performance & Organisational Development | Pension - Reduction in Lothian Pension Fund Contribution Rate | (12) | - | (12) | - | - | - | - | - | - | - | - | - | - | - | - |
| Policy, Performance & Organisational Development | Restructure of Place Directorate | - | (100) | (100) | - | - | - | - | - | - | - | - | - | - | - | - |
| Total Policy, Performance & Organisational Development | | 47 | (100) | (53) | 12 | | 12 | 14 | | 14 | 17 | | 17 | 16 | | 16 |
| Connected Communities | Pay - 3% year 1, 2% years 2-5 | 44 | - | 44 | 59 | - | 59 | 60 | - | 60 | 72 | - | 72 | 74 | - | 74 |
| Connected Communities | Pension - Reduction in Lothian Pension Fund Contribution Rate | (101) | - | (101) | - | - | - | - | - | - | - | - | - | - | - | - |
| Connected Communities | Revenue Consequences of Capital | (11) | - | (11) | - | - | - | - | - | - | - | - | - | - | - | - |
| Connected Communities | Inflation - Utilities | 94 | - | 94 | 9 | - | 9 | 9 | - | 9 | 9 | - | 9 | 9 | - | 9 |
| Connected Communities | NDR | 9 | - | 9 | 10 | - | 10 | 10 | - | 10 | 11 | - | 11 | 11 | - | 11 |
| Connected Communities | PPP | 9 | - | 9 | 9 | - | 9 | 7 | - | 7 | 7 | - | 7 | 7 | - | 7 |
| Connected Communities | Inflation - Contracts | 15 | - | 15 | 36 | - | 36 | 36 | - | 36 | 41 | - | 41 | 41 | - | 41 |
| Connected Communities | Specialist Youth Workers - HRA Contribution | (45) | - | (45) | - | - | - | - | - | - | - | - | - | - | - | - |
| Connected Communities | Haddington Corn Exchange Rental Income | - | 27 | 27 | - | - | - | - | - | - | - | - | - | - | - | - |
| Connected Communities | Reduce Funding for Brunton Theatre Trust | - | (200) | (200) | - | - | - | - | - | - | - | - | - | - | - | - |
| Connected Communities | Reduce Funding for Community Grants | - | (100) | (100) | - | - | - | - | - | - | - | - | - | - | - | - |
| Connected Communities | Investment in Specialist Youth Workers | - | (46) | (46) | - | - | - | - | - | - | - | - | - | - | - | - |
| Connected Communities | Reduce Funding for Police Grant | - | (125) | (125) | - | - | - | - | - | - | - | - | - | - | - | - |
| Connected Communities | Restructure of Place Directorate | - | (50) | (50) | - | - | - | - | - | - | - | - | - | - | - | - |
| Connected Communities | Reduce Funding for Area Partnerships | - | (35) | (35) | - | - | - | - | - | - | - | - | - | - | - | - |
| Connected Communities | Review of Fishrow Janitorial Provision | - | (180) | (180) | - | - | - | - | - | - | - | - | - | - | - | - |
| Total Connected Communities | | 14 | (709) | (695) | 123 | | 123 | 122 | | 122 | 140 | | 140 | 142 | | 142 |
| Protective Services | Pay - 3% year 1, 2% years 2-5 | 73 | - | 73 | 45 | - | 45 | 50 | - | 50 | 55 | - | 55 | 58 | - | 58 |
| Protective Services | Pension - Reduction in Lothian Pension Fund Contribution Rate | (63) | - | (63) | - | - | - | - | - | - | - | - | - | - | - | - |
| Protective Services | Bring Pest Control Service back in-house | - | (15) | (15) | - | - | - | - | - | - | - | - | - | - | - | - |
| Protective Services | Restructure of Place Directorate | - | (75) | (75) | - | - | - | - | - | - | - | - | - | - | - | - |
| Total Protective Services | | 10 | (90) | (80) | 45 | | 45 | 50 | | 50 | 55 | | 55 | 58 | | 58 |
| Customer Services Group | Pay - 3% year 1, 2% years 2-5 | 30 | - | 30 | 79 | - | 79 | 104 | - | 104 | 127 | - | 127 | 127 | - | 127 |
| Customer Services Group | Pension - Reduction in Lothian Pension Fund Contribution Rate | (195) | - | (195) | - | - | - | - | - | - | - | - | - | - | - | - |
| Customer Services Group | Revenue Consequences of Capital | 21 | - | 21 | - | - | - | - | - | - | - | - | - | - | - | - |
| Customer Services Group | NDR | 2 | - | 2 | 2 | - | 2 | 2 | - | 2 | 3 | - | 3 | 3 | - | 3 |
| Customer Services Group | Inflation - Contracts | 13 | - | 13 | 4 | - | 4 | 4 | - | 4 | 4 | - | 4 | 4 | - | 4 |
| Customer Services Group | Library Service Redesign | - | (180) | (180) | - | (120) | (120) | - | - | - | - | - | - | - | - | - |
| Customer Services Group | Museum Service Redesign | - | (100) | (100) | - | - | - | - | - | - | - | - | - | - | - | - |
| Customer Services Group | Development of Self Check-in | - | (28) | (28) | - | - | - | - | - | - | - | - | - | - | - | - |
| Total Customer Services Group | | (129) | (308) | (437) | 85 | (120) | (35) | 110 | | 110 | 134 | | 134 | 134 | | 134 |
| TOTAL COMMUNITIES & PARTNERSHIPS | | (58) | (1,207) | (1,265) | 265 | (120) | 145 | 296 | | 296 | 346 | | 346 | 350 | | 350 |
| TOTAL PLACE | | 2,223 | (4,173) | (1,950) | 435 | (240) | 195 | 1,610 | (80) | 1,530 | 2,776 | | 2,776 | 290 | | 290 |
| SERVICES TOTAL | | 11,952 | (5,571) | 6,381 | 8,844 | (520) | 8,324 | 8,883 | (94) | 8,789 | 8,789 | (85) | 8,704 | 5,439 | | 5,439 |
| TOTAL | | 7,071 | (7,071) | - | 3,120 | (3,120) | - | 7,021 | (2,094) | 4,927 | 7,977 | (1,585) | 6,392 | 818 | | 818 |

East Lothian Council
General Fund - Budget Proposals 2024/25

| Area | 2024/25 Budget | | | 2025/26 Budget | | | 2026/27 Budget | | | 2027/28 Budget | | | 2028/29 Budget | | |
|--|------------------------------|------------------|-----------------------|------------------------------|------------------|-----------------------|------------------------------|------------------|-----------------------|------------------------------|------------------|-----------------------|------------------------------|------------------|-----------------------|
| | 2023/24 Base Budget £'000 | Changes £'000 | Total Budget £'000 | 2024/25 Base Budget £'000 | Changes £'000 | Total Budget £'000 | 2025/26 Base Budget £'000 | Changes £'000 | Total Budget £'000 | 2026/27 Base Budget £'000 | Changes £'000 | Total Budget £'000 | 2027/28 Base Budget £'000 | Changes £'000 | Total Budget £'000 |
| CORPORATE INCOME | | | | | | | | | | | | | | | |
| General Revenue Grant | (215,697) | (22,315) | (238,012) | (238,012) | - | (238,012) | (238,012) | (1,800) | (239,812) | (239,812) | - | (239,812) | (239,812) | - | (239,812) |
| Specific Grants | (13,818) | 7,975 | (5,843) | (5,843) | - | (5,843) | (5,843) | - | (5,843) | (5,843) | - | (5,843) | (5,843) | - | (5,843) |
| Council Tax | (75,337) | (2,230) | (77,567) | (77,567) | (7,011) | (84,578) | (84,578) | (5,146) | (89,724) | (89,724) | (5,351) | (95,075) | (95,075) | (5,600) | (100,675) |
| Social Care Fund | (6,240) | - | (6,240) | (6,240) | - | (6,240) | (6,240) | - | (6,240) | (6,240) | - | (6,240) | (6,240) | - | (6,240) |
| Planned Use / Refund of Reserves | (7,378) | 4,443 | (2,935) | (2,935) | (5,644) | (8,579) | (8,579) | 4,490 | (4,089) | (4,089) | 4,089 | - | - | - | - |
| Funding for Pay | (2,308) | 2,308 | - | - | - | - | - | - | - | - | - | - | - | - | - |
| EXPENDITURE LIMIT | (320,778) | (9,819) | (330,597) | (330,597) | (12,655) | (343,252) | (343,252) | (2,456) | (345,708) | (345,708) | (1,262) | (346,970) | (346,970) | (5,600) | (352,570) |
| LESS CORPORATE COMMITMENTS | | | | | | | | | | | | | | | |
| Valuation Board Requisition | 684 | 58 | 742 | 742 | - | 742 | 742 | - | 742 | 742 | - | 742 | 742 | - | 742 |
| Council Tax Reduction Scheme | 6,593 | 116 | 6,709 | 6,709 | 778 | 7,487 | 7,487 | 460 | 7,947 | 7,947 | 479 | 8,426 | 8,426 | 501 | 8,927 |
| Council Tax Earmarked for Affordable Housing | 550 | 10 | 560 | 560 | (94) | 466 | 466 | 29 | 495 | 495 | 30 | 525 | 525 | 31 | 556 |
| Asset Management | (2,565) | - | (2,565) | (2,565) | - | (2,565) | (2,565) | - | (2,565) | (2,565) | - | (2,565) | (2,565) | - | (2,565) |
| Debt Charges | 13,000 | 4,935 | 17,935 | 17,935 | 7,842 | 25,777 | 25,777 | - | 25,777 | 25,777 | 31 | 25,808 | 25,808 | 542 | 26,350 |
| Review of Council Assets | (811) | (1,241) | (2,052) | (2,052) | (1,000) | (3,052) | (3,052) | (1,000) | (4,052) | (4,052) | (1,000) | (5,052) | (5,052) | - | (5,052) |
| Management of Staffing Budgets | (2,475) | - | (2,475) | (2,475) | - | (2,475) | (2,475) | - | (2,475) | (2,475) | - | (2,475) | (2,475) | - | (2,475) |
| Income Generation | - | (500) | (500) | (500) | (1,000) | (1,500) | (1,500) | (1,000) | (2,500) | (2,500) | (500) | (3,000) | (3,000) | - | (3,000) |
| Criminal Justice Social Work Funding | 1,068 | - | 1,068 | 1,068 | - | 1,068 | 1,068 | - | 1,068 | 1,068 | - | 1,068 | 1,068 | - | 1,068 |
| Apprenticeship Levy | 738 | 60 | 798 | 798 | - | 798 | 798 | - | 798 | 798 | - | 798 | 798 | - | 798 |
| TOTAL CORPORATE COMMITMENTS | 16,782 | 3,438 | 20,220 | 20,220 | 6,526 | 26,746 | 26,746 | (1,511) | 25,235 | 25,235 | (960) | 24,275 | 24,275 | 1,074 | 25,349 |
| FUNDING FOR COUNCIL SERVICES | (303,996) | (6,381) | (310,377) | (310,377) | (6,129) | (316,506) | (316,506) | (3,967) | (320,473) | (320,473) | (2,222) | (322,695) | (322,695) | (4,526) | (327,221) |
| SERVICE PLANNED EXPENDITURE | | | | | | | | | | | | | | | |
| Education & Children's Services | | | | | | | | | | | | | | | |
| Children's | | | | | | | | | | | | | | | |
| Children's | 19,507 | 772 | 20,279 | 20,279 | 495 | 20,774 | 20,774 | 477 | 21,251 | 21,251 | 487 | 21,738 | 21,738 | (179) | 21,559 |
| Children's total | 19,507 | 772 | 20,279 | 20,279 | 495 | 20,774 | 20,774 | 477 | 21,251 | 21,251 | 487 | 21,738 | 21,738 | (179) | 21,559 |
| Education | | | | | | | | | | | | | | | |
| Inclusion & Wellbeing | 12,583 | 534 | 13,117 | 13,117 | 1,390 | 14,507 | 14,507 | 537 | 15,044 | 15,044 | 588 | 15,632 | 15,632 | 381 | 16,013 |
| Pre-school Education & Childcare | 16,678 | (262) | 16,416 | 16,416 | 30 | 16,446 | 16,446 | 29 | 16,475 | 16,475 | 34 | 16,509 | 16,509 | 40 | 16,549 |
| Schools - Primary | 53,520 | 3,802 | 57,322 | 57,322 | 2,968 | 60,290 | 60,290 | 3,717 | 64,007 | 64,007 | 2,107 | 66,114 | 66,114 | 2,075 | 68,189 |
| Schools - Secondary | 56,351 | 3,813 | 60,164 | 60,164 | 2,688 | 62,852 | 62,852 | 1,904 | 64,756 | 64,756 | 2,088 | 66,844 | 66,844 | 2,075 | 68,919 |
| Schools Support Services | 4,184 | (508) | 3,676 | 3,676 | 57 | 3,733 | 3,733 | 59 | 3,792 | 3,792 | 67 | 3,859 | 3,859 | 80 | 3,939 |
| East Lothian Works | 1,462 | (152) | 1,310 | 1,310 | 28 | 1,338 | 1,338 | 29 | 1,367 | 1,367 | 36 | 1,403 | 1,403 | 37 | 1,440 |
| Education total | 144,778 | 7,227 | 152,005 | 152,005 | 7,161 | 159,166 | 159,166 | 6,275 | 165,441 | 165,441 | 4,920 | 170,361 | 170,361 | 4,688 | 175,049 |
| Education & Children's Services total | 164,285 | 7,999 | 172,284 | 172,284 | 7,656 | 179,940 | 179,940 | 6,752 | 186,692 | 186,692 | 5,407 | 192,099 | 192,099 | 4,509 | 196,608 |
| Council Resources | | | | | | | | | | | | | | | |
| Finance | | | | | | | | | | | | | | | |
| Financial Services | 3,991 | (343) | 3,648 | 3,648 | 12 | 3,660 | 3,660 | 44 | 3,704 | 3,704 | (14) | 3,690 | 3,690 | 72 | 3,762 |
| Revenues & Financial Support | 4,787 | (338) | 4,449 | 4,449 | 66 | 4,515 | 4,515 | 66 | 4,581 | 4,581 | 80 | 4,661 | 4,661 | 82 | 4,743 |

East Lothian Council
General Fund - Budget Proposals 2024/25

| Area | 2024/25 Budget | | | 2025/26 Budget | | | 2026/27 Budget | | | 2027/28 Budget | | | 2028/29 Budget | | |
|--|------------------------------|------------------|-----------------------|------------------------------|------------------|-----------------------|------------------------------|------------------|-----------------------|------------------------------|------------------|-----------------------|------------------------------|------------------|-----------------------|
| | 2023/24 Base Budget £'000 | Changes £'000 | Total Budget £'000 | 2024/25 Base Budget £'000 | Changes £'000 | Total Budget £'000 | 2025/26 Base Budget £'000 | Changes £'000 | Total Budget £'000 | 2026/27 Base Budget £'000 | Changes £'000 | Total Budget £'000 | 2027/28 Base Budget £'000 | Changes £'000 | Total Budget £'000 |
| Procurement, Transformation & Digital | 791 | 55 | 846 | 846 | 19 | 865 | 865 | 21 | 886 | 886 | 24 | 910 | 910 | 25 | 935 |
| Finance total | 9,569 | (626) | 8,943 | 8,943 | 97 | 9,040 | 9,040 | 131 | 9,171 | 9,171 | 90 | 9,261 | 9,261 | 179 | 9,440 |
| Corporate Services | | | | | | | | | | | | | | | |
| IT Services | 3,376 | 171 | 3,547 | 3,547 | 198 | 3,745 | 3,745 | 210 | 3,955 | 3,955 | 235 | 4,190 | 4,190 | 247 | 4,437 |
| People & Council Support | 3,960 | 336 | 4,296 | 4,296 | 97 | 4,393 | 4,393 | 99 | 4,492 | 4,492 | 120 | 4,612 | 4,612 | 123 | 4,735 |
| Governance | 2,371 | 8 | 2,379 | 2,379 | 57 | 2,436 | 2,436 | 59 | 2,495 | 2,495 | 66 | 2,561 | 2,561 | 80 | 2,641 |
| Communications | 455 | 7 | 462 | 462 | 9 | 471 | 471 | 8 | 479 | 479 | 10 | 489 | 489 | 11 | 500 |
| Corporate Services total | 10,162 | 522 | 10,684 | 10,684 | 361 | 11,045 | 11,045 | 376 | 11,421 | 11,421 | 431 | 11,852 | 11,852 | 461 | 12,313 |
| Council Resources Total | 19,731 | (104) | 19,627 | 19,627 | 458 | 20,085 | 20,085 | 507 | 20,592 | 20,592 | 521 | 21,113 | 21,113 | 640 | 21,753 |
| Health & Social Care Partnership | | | | | | | | | | | | | | | |
| Adult Wellbeing | 68,493 | 471 | 68,964 | 68,964 | - | 68,964 | 68,964 | - | 68,964 | 68,964 | - | 68,964 | 68,964 | - | 68,964 |
| Health & Social Care total | 68,493 | 471 | 68,964 | 68,964 | - | 68,964 | 68,964 | - | 68,964 | 68,964 | - | 68,964 | 68,964 | - | 68,964 |
| Place Services | | | | | | | | | | | | | | | |
| Development | | | | | | | | | | | | | | | |
| Planning | 1,170 | (67) | 1,103 | 1,103 | 54 | 1,157 | 1,157 | 57 | 1,214 | 1,214 | 69 | 1,283 | 1,283 | 71 | 1,354 |
| Economic Development | 878 | (84) | 794 | 794 | 25 | 819 | 819 | (56) | 763 | 763 | 30 | 793 | 793 | 30 | 823 |
| Development total | 2,048 | (151) | 1,897 | 1,897 | 79 | 1,976 | 1,976 | 1 | 1,977 | 1,977 | 99 | 2,076 | 2,076 | 101 | 2,177 |
| Housing | | | | | | | | | | | | | | | |
| Housing & Strategic Regeneration | 243 | 41 | 284 | 284 | 15 | 299 | 299 | 16 | 315 | 315 | 18 | 333 | 333 | 20 | 353 |
| Community Housing | 2,764 | 272 | 3,036 | 3,036 | (102) | 2,934 | 2,934 | 38 | 2,972 | 2,972 | 45 | 3,017 | 3,017 | 45 | 3,062 |
| Property Maintenance Trading Activity | (987) | (48) | (1,035) | (1,035) | - | (1,035) | (1,035) | - | (1,035) | (1,035) | - | (1,035) | (1,035) | - | (1,035) |
| Housing total | 2,020 | 265 | 2,285 | 2,285 | (87) | 2,198 | 2,198 | 54 | 2,252 | 2,252 | 63 | 2,315 | 2,315 | 65 | 2,380 |
| Infrastructure | | | | | | | | | | | | | | | |
| Facility Support Services | 4,486 | 682 | 5,168 | 5,168 | 112 | 5,280 | 5,280 | 110 | 5,390 | 5,390 | 110 | 5,500 | 5,500 | 114 | 5,614 |
| Facility Trading Activity | (328) | - | (328) | (328) | - | (328) | (328) | - | (328) | (328) | - | (328) | (328) | - | (328) |
| Landscape & Countryside Management | 6,177 | 11 | 6,188 | 6,188 | (51) | 6,137 | 6,137 | 149 | 6,286 | 6,286 | 181 | 6,467 | 6,467 | 184 | 6,651 |
| Asset Maintenance & Engineering Services | 2,288 | (182) | 2,106 | 2,106 | (859) | 1,247 | 1,247 | 279 | 1,526 | 1,526 | 1,363 | 2,889 | 2,889 | (1,155) | 1,734 |
| Strategic Asset & Capital Planning | (286) | 20 | (266) | (266) | 50 | (216) | (216) | 51 | (165) | (165) | 60 | (105) | (105) | 61 | (44) |
| Roads Network & Flood Protection | 4,831 | (378) | 4,453 | 4,453 | 114 | 4,567 | 4,567 | 123 | 4,690 | 4,690 | 138 | 4,828 | 4,828 | 149 | 4,977 |
| Roads Trading Activity | (666) | (4) | (670) | (670) | (11) | (681) | (681) | (11) | (692) | (692) | - | (692) | (692) | - | (692) |
| Transportation | 1,992 | 218 | 2,210 | 2,210 | (876) | 1,334 | 1,334 | 112 | 1,446 | 1,446 | 95 | 1,541 | 1,541 | 96 | 1,637 |
| Waste Services | 10,371 | (812) | 9,559 | 9,559 | 218 | 9,777 | 9,777 | 308 | 10,085 | 10,085 | 256 | 10,341 | 10,341 | 258 | 10,599 |
| Active Business Unit | 4,053 | (404) | 3,649 | 3,649 | (189) | 3,460 | 3,460 | (192) | 3,268 | 3,268 | (185) | 3,083 | 3,083 | 67 | 3,150 |
| Infrastructure total | 32,918 | (849) | 32,069 | 32,069 | (1,492) | 30,577 | 30,577 | 929 | 31,506 | 31,506 | 2,018 | 33,524 | 33,524 | (226) | 33,298 |
| Communities & Partnerships | | | | | | | | | | | | | | | |
| Policy, Performance & Organisational Development | 758 | (53) | 705 | 705 | 12 | 717 | 717 | 14 | 731 | 731 | 17 | 748 | 748 | 16 | 764 |
| Connected Communities | 6,805 | (810) | 5,995 | 5,995 | (277) | 5,718 | 5,718 | (33) | 5,685 | 5,685 | 140 | 5,825 | 5,825 | 142 | 5,967 |
| Protective Services | 2,138 | (80) | 2,058 | 2,058 | 45 | 2,103 | 2,103 | 50 | 2,153 | 2,153 | 55 | 2,208 | 2,208 | 58 | 2,266 |
| Customer Services Group | 4,800 | (307) | 4,493 | 4,493 | (265) | 4,228 | 4,228 | 110 | 4,338 | 4,338 | 134 | 4,472 | 4,472 | 134 | 4,606 |
| Communities & Partnerships total | 14,501 | (1,250) | 13,251 | 13,251 | (485) | 12,766 | 12,766 | 141 | 12,907 | 12,907 | 346 | 13,253 | 13,253 | 350 | 13,603 |

East Lothian Council
General Fund - Budget Proposals 2024/25

| Area | 2024/25 Budget | | | 2025/26 Budget | | | 2026/27 Budget | | | 2027/28 Budget | | | 2028/29 Budget | | |
|---------------------------|------------------------------|------------------|-----------------------|------------------------------|------------------|-----------------------|------------------------------|------------------|-----------------------|------------------------------|------------------|-----------------------|------------------------------|------------------|-----------------------|
| | 2023/24 Base Budget £'000 | Changes £'000 | Total Budget £'000 | 2024/25 Base Budget £'000 | Changes £'000 | Total Budget £'000 | 2025/26 Base Budget £'000 | Changes £'000 | Total Budget £'000 | 2026/27 Base Budget £'000 | Changes £'000 | Total Budget £'000 | 2027/28 Base Budget £'000 | Changes £'000 | Total Budget £'000 |
| Place Total | 51,487 | (1,985) | 49,502 | 49,502 | (1,985) | 47,517 | 47,517 | 1,125 | 48,642 | 48,642 | 2,526 | 51,168 | 51,168 | 290 | 51,458 |
| TOTAL SERVICE EXPENDITURE | 303,996 | 6,381 | 310,377 | 310,377 | 6,129 | 316,506 | 316,506 | 8,384 | 324,890 | 324,890 | 8,454 | 333,344 | 333,344 | 5,439 | 338,783 |
| Budget Deficit/(Surplus) | - | - | - | - | - | - | - | 4,417 | 4,417 | 4,417 | 6,232 | 10,649 | 10,649 | 913 | 11,562 |

Band D Council Tax
% increase / (decrease) in Band D

0.00%

| Bar Band D Multiplier | Impact of Council Tax | | 2024/25 Council Tax |
|-----------------------|-----------------------|------------|---------------------|
| | Freeze | % Increase | |
| A 240/360 | 0.00 | 0.00% | 957.08 |
| B 280/360 | 0.00 | 0.00% | 1,116.59 |
| C 320/360 | 0.00 | 0.00% | 1,276.10 |
| D 360/360 | 0.00 | 0.00% | 1,435.62 |
| E 473/360 | 0.00 | 0.00% | 1,886.24 |
| F 585/360 | 0.00 | 0.00% | 2,332.88 |
| G 705/360 | 0.00 | 0.00% | 2,811.42 |
| H 882/360 | 0.00 | 0.00% | 3,517.26 |

* Note the Council operates Joint Billing alongside Scottish Water

| Area | Description | 2024/25 | | | 2025/26 | | | 2026/27 | | | 2027/28 | | | 2028/29 | | |
|---|--|---------------------|----------------|-----------------|---------------------|----------------|-----------------|---------------------|----------------|----------------|---------------------|----------------|----------------|---------------------|--------------|----------------|
| | | Budget Change £'000 | Efficiencies | Total Change | Budget Change £'000 | Efficiencies | Total Change | Budget Change £'000 | Efficiencies | Total Change | Budget Change £'000 | Efficiencies | Total Change | Budget Change £'000 | Efficiencies | Total Change |
| CORPORATE INCOME | | | | | | | | | | | | | | | | |
| General Revenue Grant | GRG Increase (Additional Funding excluding Health & Social Care) | (2,157) | - | (2,157) | - | - | - | (1,800) | - | (1,800) | - | - | - | - | - | - |
| General Revenue Grant | GRG Increase - Pay Funding 2022/23 & 2023/24 (Baselined in GRG 2024/25) | (6,551) | - | (6,551) | - | - | - | - | - | - | - | - | - | - | - | - |
| General Revenue Grant | GRG Increase (New Policy Commitments excluding Health & Social Care) | (272) | - | (272) | - | - | - | - | - | - | - | - | - | - | - | - |
| General Revenue Grant | GRG Increase - Early Years Specific Grant Baselined 2024/25 | (10,927) | - | (10,927) | - | - | - | - | - | - | - | - | - | - | - | - |
| General Revenue Grant | GRG Decrease - Retained Teacher Support - Paid as a Specific Grant 2024/25 | 2,952 | - | 2,952 | - | - | - | - | - | - | - | - | - | - | - | - |
| General Revenue Grant | GRG Increase - Funding for Council Tax Freeze 2024/25 | (3,400) | - | (3,400) | - | - | - | - | - | - | - | - | - | - | - | - |
| General Revenue Grant | GRG Increase - Teacher Pension Assumed Increase (23% to 26% 2024/25) | (1,589) | - | (1,589) | - | - | - | - | - | - | - | - | - | - | - | - |
| General Revenue Grant | GRG Increase (Health & Social Care) | (371) | - | (371) | - | - | - | - | - | - | - | - | - | - | - | - |
| Total General Revenue Grant Changes | | (22,315) | - | (22,315) | - | - | - | (1,800) | - | (1,800) | - | - | - | - | - | - |
| Specific Grants | Gaelic Adjustment | 1 | - | 1 | - | - | - | - | - | - | - | - | - | - | - | - |
| Specific Grants | Early Learning & Childcare - Baselined in GRG 2024/25 | 10,927 | - | 10,927 | - | - | - | - | - | - | - | - | - | - | - | - |
| Specific Grants | Retained Teacher Support - Removed from GRG Baseline 2024/25 | (2,952) | - | (2,952) | - | - | - | - | - | - | - | - | - | - | - | - |
| Specific Grants | Pupil Equity Fund Adjustment | (1) | - | (1) | - | - | - | - | - | - | - | - | - | - | - | - |
| Total Specific Grants | | 7,975 | - | 7,975 | - | - | - | - | - | - | - | - | - | - | - | - |
| Council Tax | Freeze (Year 1), 8% (Year 2) 5% Increase (Years 3-5) and Additional Properties | (1,330) | - | (1,330) | (7,011) | - | (7,011) | (5,146) | - | (5,146) | (5,351) | - | (5,351) | (5,600) | - | (5,600) |
| Council Tax | Second Homes - 100% Premium | (900) | - | (900) | - | - | - | - | - | - | - | - | - | - | - | - |
| Total Council Tax | | (2,230) | - | (2,230) | (7,011) | - | (7,011) | (5,146) | - | (5,146) | (5,351) | - | (5,351) | (5,600) | - | (5,600) |
| Planned Use / Refund of Reserves | General Fund - Used in 2023/24 | 7,378 | - | 7,378 | - | - | - | - | - | - | - | - | - | - | - | - |
| Planned Use / Refund of Reserves | General Fund - Planned Use 2024/25 | (1,000) | - | (1,000) | 1,000 | - | 1,000 | - | - | - | - | - | - | - | - | - |
| Planned Use / Refund of Reserves | Contribution to Reserves | - | - | - | 1,198 | - | 1,198 | (1,198) | - | (1,198) | - | - | - | - | - | - |
| Planned Use / Refund of Reserves | Capital Fund | (1,935) | - | (1,935) | (7,842) | - | (7,842) | 5,688 | - | 5,688 | 4,089 | - | 4,089 | - | - | - |
| Funding for Pay | Pay Funding 2023/24 - Baselined in GRG 2024/25 | 2,308 | - | 2,308 | - | - | - | - | - | - | - | - | - | - | - | - |
| Total Transfers to / from Reserves | | 6,751 | - | 6,751 | (5,644) | - | (5,644) | 4,490 | - | 4,490 | 4,089 | - | 4,089 | (5,600) | - | (5,600) |
| CORPORATE INCOME TOTAL | | (9,819) | - | (9,819) | (12,655) | - | (12,655) | (2,456) | - | (2,456) | (1,262) | - | (1,262) | (5,600) | - | (5,600) |
| CORPORATE COMMITMENTS | | | | | | | | | | | | | | | | |
| Valuation Board Requisition | Joint Requisition Adjustments | 58 | - | 58 | - | - | - | - | - | - | - | - | - | - | - | - |
| Total Valuation Joint Board Requisition | | 58 | - | 58 | - | - | - | - | - | - | - | - | - | - | - | - |
| Council Tax Reduction Scheme | Council Tax Reduction Scheme Adjustment | 116 | - | 116 | 778 | - | 778 | 460 | - | 460 | 479 | - | 479 | 501 | - | 501 |
| Total Council Tax Reduction Scheme | | 116 | - | 116 | 778 | - | 778 | 460 | - | 460 | 479 | - | 479 | 501 | - | 501 |
| Council Tax Earmarked for Affordable Housing | Council Tax Earmarked for Affordable Homes | 10 | - | 10 | (94) | - | (94) | 29 | - | 29 | 30 | - | 30 | 31 | - | 31 |
| Total Council Tax Earmarked for Affordable Housing | | 10 | - | 10 | (94) | - | (94) | 29 | - | 29 | 30 | - | 30 | 31 | - | 31 |
| Income Generation | Parking Charges | - | (500) | (500) | - | (1,000) | (1,000) | - | (1,000) | (1,000) | - | (500) | (500) | - | - | - |
| Total Income Generation | | - | (500) | (500) | - | (1,000) | (1,000) | - | (1,000) | (1,000) | - | (500) | (500) | - | - | - |
| Debt Charges | Debt Charges Adjustments | 4,935 | - | 4,935 | 7,842 | - | 7,842 | - | - | - | 31 | - | 31 | 542 | - | 542 |
| Total Debt Charges | | 4,935 | - | 4,935 | 7,842 | - | 7,842 | - | - | - | 31 | - | 31 | 542 | - | 542 |
| Review of Council Assets | Asset Review | (241) | - | (241) | - | - | - | - | - | - | - | - | - | - | - | - |
| Review of Council Assets | Further Asset Review Savings | - | (1,000) | (1,000) | - | (1,000) | (1,000) | - | (1,000) | (1,000) | - | (1,000) | (1,000) | - | - | - |
| Total Review of Council Assets | | (241) | (1,000) | (1,241) | - | (1,000) | (1,000) | - | (1,000) | (1,000) | - | (1,000) | (1,000) | - | - | - |
| Apprenticeship Levy | Apprenticeship Levy Adjustment | 60 | - | 60 | - | - | - | - | - | - | - | - | - | - | - | - |
| Total Apprenticeship Levy | | 60 | - | 60 | - | - | - | - | - | - | - | - | - | - | - | - |
| CORPORATE COMMITMENTS TOTAL | | 4,938 | (1,500) | 3,438 | 8,526 | (2,000) | 6,526 | 489 | (2,000) | (1,511) | 540 | (1,500) | (960) | 1,074 | - | 1,074 |
| EXPENDITURE LIMIT | | (4,881) | (1,500) | (6,381) | (4,129) | (2,000) | (6,129) | (1,967) | (2,000) | (3,967) | (722) | (1,500) | (2,222) | (4,526) | - | (4,526) |
| SERVICE EXPENDITURE | | | | | | | | | | | | | | | | |
| EDUCATION & CHILDREN'S SERVICES | | | | | | | | | | | | | | | | |
| Children's Services | | | | | | | | | | | | | | | | |
| Children's | Pay - 3% year 1, 2% years 2-5 | 279 | - | 279 | 208 | - | 208 | 212 | - | 212 | 258 | - | 258 | 263 | - | 263 |
| Children's | Pension - Reduction in Lothian Pension Fund Contribution Rate | (344) | - | (344) | - | - | - | - | - | - | - | - | - | - | - | - |
| Children's | Inflation - Utilities | 7 | - | 7 | 1 | - | 1 | 1 | - | 1 | 1 | - | 1 | 1 | - | 1 |

| Area | Description | 2024/25 | | | 2025/26 | | | 2026/27 | | | 2027/28 | | | 2028/29 | | |
|---|---|---------------------|--------------|--------------|---------------------|--------------|--------------|---------------------|--------------|--------------|---------------------|--------------|--------------|---------------------|--------------|--------------|
| | | Budget Change £'000 | Efficiencies | Total Change | Budget Change £'000 | Efficiencies | Total Change | Budget Change £'000 | Efficiencies | Total Change | Budget Change £'000 | Efficiencies | Total Change | Budget Change £'000 | Efficiencies | Total Change |
| Children's | Inflation - External Placements | 170 | - | 170 | 126 | - | 126 | 104 | - | 104 | 68 | - | 68 | 57 | - | 57 |
| Children's | Review of Foster Provision | 660 | - | 660 | 160 | - | 160 | 160 | - | 160 | 160 | - | 160 | (500) | - | (500) |
| Total Children's Services | | 772 | - | 772 | 495 | - | 495 | 477 | - | 477 | 487 | - | 487 | (179) | - | (179) |
| Education | | | | | | | | | | | | | | | | |
| Inclusion & Wellbeing | Pay - 3% year 1, 2% years 2-5 | 87 | - | 87 | 38 | - | 38 | 35 | - | 35 | 40 | - | 40 | 52 | - | 52 |
| Inclusion & Wellbeing | Pension - Reduction in Lothian Pension Fund Contribution Rate | (20) | - | (20) | - | - | - | - | - | - | - | - | - | - | - | - |
| Inclusion & Wellbeing | Demographics | 139 | - | 139 | 113 | - | 113 | 136 | - | 136 | 161 | - | 161 | 161 | - | 161 |
| Inclusion & Wellbeing | Revenue Consequences of Capital/Service Deductions | 155 | - | 155 | 373 | - | 373 | 173 | - | 173 | 207 | - | 207 | - | - | - |
| Inclusion & Wellbeing | Inflation - External Placements | 90 | - | 90 | 68 | - | 68 | 58 | - | 58 | 39 | - | 39 | 39 | - | 39 |
| Inclusion & Wellbeing | Inflation - Contract Transport | 83 | - | 83 | - | - | - | 135 | - | 135 | 141 | - | 141 | 129 | - | 129 |
| Inclusion & Wellbeing | Contract Transport New Contract | - | - | - | 798 | - | 798 | - | - | - | - | - | - | - | - | - |
| Total Inclusion & Wellbeing | | 534 | - | 534 | 1,390 | - | 1,390 | 537 | - | 537 | 588 | - | 588 | 381 | - | 381 |
| Pre-school Education & Childcare | Pay - 3% year 1, 2% years 2-5 | 58 | - | 58 | 29 | - | 29 | 28 | - | 28 | 33 | - | 33 | 39 | - | 39 |
| Pre-school Education & Childcare | Pension - Reduction in Lothian Pension Fund Contribution Rate | (30) | - | (30) | - | - | - | - | - | - | - | - | - | - | - | - |
| Pre-school Education & Childcare | Service Review Savings | (306) | - | (306) | - | - | - | - | - | - | - | - | - | - | - | - |
| Pre-school Education & Childcare | Inflation - Utilities | 16 | - | 16 | 1 | - | 1 | 1 | - | 1 | 1 | - | 1 | 1 | - | 1 |
| Total Pre-school Education & Childcare | | (262) | - | (262) | 30 | - | 30 | 29 | - | 29 | 34 | - | 34 | 40 | - | 40 |
| Schools - Primary | Pay - 3% year 1, 2% years 2-5 | 2,540 | - | 2,540 | 1,067 | - | 1,067 | 1,086 | - | 1,086 | 1,178 | - | 1,178 | 1,456 | - | 1,456 |
| Schools - Primary | Pension - Reduction in Lothian Pension Fund Contribution Rate | (498) | - | (498) | - | - | - | - | - | - | - | - | - | - | - | - |
| Schools - Primary | Demographics | - | - | - | 20 | - | 20 | - | - | - | - | - | - | - | - | - |
| Schools - Primary | Revenue Consequences of Capital | 326 | - | 326 | 1,323 | - | 1,323 | 2,111 | - | 2,111 | 373 | - | 373 | 54 | - | 54 |
| Schools - Primary | Inflation - Utilities | 481 | - | 481 | 46 | - | 46 | 46 | - | 46 | 46 | - | 46 | 46 | - | 46 |
| Schools - Primary | NDR | 75 | - | 75 | 76 | - | 76 | 77 | - | 77 | 78 | - | 78 | 78 | - | 78 |
| Schools - Primary | Inflation - Contracts/Service Deductions | 627 | - | 627 | 336 | - | 336 | 338 | - | 338 | 370 | - | 370 | 376 | - | 376 |
| Schools - Primary | Inflation - Contract Transport | 36 | - | 36 | - | - | - | 59 | - | 59 | 62 | - | 62 | 65 | - | 65 |
| Schools - Primary | Contract Transport New Contract | - | - | - | 350 | - | 350 | - | - | - | - | - | - | - | - | - |
| Schools - Primary | FSM Expansion Primary 6/7 | 265 | - | 265 | - | - | - | - | - | - | - | - | - | - | - | - |
| Schools - Primary | Review of Instrumental Music Service | - | (50) | (50) | - | (250) | (250) | - | - | - | - | - | - | - | - | - |
| Total Schools - Primary | | 3,852 | (50) | 3,802 | 3,218 | (250) | 2,968 | 3,717 | - | 3,717 | 2,107 | - | 2,107 | 2,075 | - | 2,075 |
| Schools - Secondary | Pay - 3% year 1, 2% years 2-5 | 2,118 | - | 2,118 | 863 | - | 863 | 879 | - | 879 | 918 | - | 918 | 1,231 | - | 1,231 |
| Schools - Secondary | Pension - Reduction in Lothian Pension Fund Contribution Rate | (166) | - | (166) | - | - | - | - | - | - | - | - | - | - | - | - |
| Schools - Secondary | Demographics | - | - | - | 170 | - | 170 | 272 | - | 272 | 267 | - | 267 | 267 | - | 267 |
| Schools - Secondary | Revenue Consequences of Capital/Service Deductions | 826 | - | 826 | 663 | - | 663 | 354 | - | 354 | 242 | - | 242 | 141 | - | 141 |
| Schools - Secondary | Inflation - Utilities | 402 | - | 402 | 39 | - | 39 | 39 | - | 39 | 39 | - | 39 | 39 | - | 39 |
| Schools - Secondary | PPP | 828 | - | 828 | 224 | - | 224 | 180 | - | 180 | 433 | - | 433 | 202 | - | 202 |
| Schools - Secondary | NDR | 51 | - | 51 | 52 | - | 52 | 53 | - | 53 | 54 | - | 54 | 54 | - | 54 |
| Schools - Secondary | Inflation - Contracts | 95 | - | 95 | 18 | - | 18 | 16 | - | 16 | 18 | - | 18 | 18 | - | 18 |
| Schools - Secondary | Inflation - Contract Transport | 69 | - | 69 | - | - | - | 111 | - | 111 | 117 | - | 117 | 123 | - | 123 |
| Schools - Secondary | Contract Transport New Contract | - | - | - | 659 | - | 659 | - | - | - | - | - | - | - | - | - |
| Schools - Secondary | Improving Senior Phase Options | - | (160) | (160) | - | - | - | - | - | - | - | - | - | - | - | - |
| Schools - Secondary | Savings in PPP Contract | - | (250) | (250) | - | - | - | - | - | - | - | - | - | - | - | - |
| Total Schools - Secondary | | 4,223 | (410) | 3,813 | 2,688 | - | 2,688 | 1,904 | - | 1,904 | 2,088 | - | 2,088 | 2,075 | - | 2,075 |
| Schools Support Services | Pay - 3% year 1, 2% years 2-5 | 58 | - | 58 | 57 | - | 57 | 59 | - | 59 | 67 | - | 67 | 80 | - | 80 |
| Schools Support Services | Service Review Savings | (666) | - | (666) | - | - | - | - | - | - | - | - | - | - | - | - |
| Schools Support Services | Additional IT Licences | 100 | - | 100 | - | - | - | - | - | - | - | - | - | - | - | - |
| Total Schools Support Services | Total Schools Support Services | (508) | - | (508) | 57 | - | 57 | 59 | - | 59 | 67 | - | 67 | 80 | - | 80 |
| East Lothian Works | Pay - 3% year 1, 2% years 2-5 | 37 | - | 37 | 27 | - | 27 | 28 | - | 28 | 34 | - | 34 | 35 | - | 35 |

| Area | Description | 2024/25 | | | 2025/26 | | | 2026/27 | | | 2027/28 | | | 2028/29 | | |
|--|---|---------------------|--------------|--------------|---------------------|--------------|--------------|---------------------|--------------|--------------|---------------------|--------------|--------------|---------------------|--------------|--------------|
| | | Budget Change £'000 | Efficiencies | Total Change | Budget Change £'000 | Efficiencies | Total Change | Budget Change £'000 | Efficiencies | Total Change | Budget Change £'000 | Efficiencies | Total Change | Budget Change £'000 | Efficiencies | Total Change |
| East Lothian Works | Pension - Reduction in Lothian Pension Fund Contribution Rate | (43) | - | (43) | - | - | - | - | - | - | - | - | - | - | - | - |
| East Lothian Works | Service Review Savings | (112) | - | (112) | - | - | - | - | - | - | - | - | - | - | - | - |
| East Lothian Works | NDR | 1 | - | 1 | 1 | - | 1 | 1 | - | 1 | 2 | - | 2 | 2 | - | 2 |
| East Lothian Works | Sale of CAT Building | - | (35) | (35) | - | - | - | - | - | - | - | - | - | - | - | - |
| Total East Lothian Works | Total East Lothian Works | (117) | (35) | (152) | 28 | | 28 | 29 | | 29 | 36 | | 36 | 37 | | 37 |
| Total Education | | 7,722 | (495) | 7,227 | 7,411 | (250) | 7,161 | 6,275 | | 6,275 | 4,920 | | 4,920 | 4,688 | | 4,688 |
| TOTAL EDUCATION & CHILDRENS | | 8,494 | (495) | 7,999 | 7,906 | (250) | 7,656 | 6,752 | | 6,752 | 5,407 | | 5,407 | 4,509 | | 4,509 |
| COUNCIL RESOURCES | | | | | | | | | | | | | | | | |
| Finance | | | | | | | | | | | | | | | | |
| Financial Services | Pay - 3% year 1, 2% years 2-5 | 100 | - | 100 | 57 | - | 57 | 58 | - | 58 | 71 | - | 71 | 72 | - | 72 |
| Financial Services | Pension - Reduction in Lothian Pension Fund Contribution Rate | (80) | - | (80) | - | - | - | - | - | - | - | - | - | - | - | - |
| Financial Services | External Audit Fee Increase | 37 | - | 37 | - | - | - | - | - | - | - | - | - | - | - | - |
| Financial Services | Savings from Counter Fraud | - | (200) | (200) | - | - | - | - | - | - | - | - | - | - | - | - |
| Financial Services | Service Review - Early Delivery of Staff Savings | - | (200) | (200) | - | - | - | - | - | - | 200 | | 200 | - | - | - |
| Financial Services | Service Review - Corporate Accounting (Staff Reduction) | - | - | - | - | - | - | - | - | - | (135) | | (135) | - | - | - |
| Financial Services | Service Review - Service Accounting (Staff Reduction) | - | - | - | - | - | - | - | - | - | (150) | | (150) | - | - | - |
| Financial Services | Shared Service Arrangement - Internal Audit | - | - | - | - | (45) | (45) | - | (14) | (14) | - | - | - | - | - | - |
| Total Financial Services | | 57 | (400) | (343) | 57 | (45) | 12 | 58 | (14) | 44 | 71 | (85) | (14) | 72 | | 72 |
| Revenues & Financial Support | Pay - 3% year 1, 2% years 2-5 | 129 | - | 129 | 66 | - | 66 | 66 | - | 66 | 80 | - | 80 | 82 | - | 82 |
| Revenues & Financial Support | Pension - Reduction in Lothian Pension Fund Contribution Rate | (95) | - | (95) | - | - | - | - | - | - | - | - | - | - | - | - |
| Revenues & Financial Support | Barclay/Valuation Appeals | 7 | - | 7 | - | - | - | - | - | - | - | - | - | - | - | - |
| Revenues & Financial Support | Revenue System Costs | 51 | - | 51 | - | - | - | - | - | - | - | - | - | - | - | - |
| Revenues & Financial Support | Empty Property Relief - Policy Changes | - | (430) | (430) | - | - | - | - | - | - | - | - | - | - | - | - |
| Total Revenues & Financial Support | | 92 | (430) | (338) | 66 | | 66 | 66 | | 66 | 80 | | 80 | 82 | | 82 |
| Procurement, Transformation & Digital | Pay - 3% year 1, 2% years 2-5 | 76 | - | 76 | 19 | - | 19 | 21 | - | 21 | 24 | - | 24 | 25 | - | 25 |
| Procurement, Transformation & Digital | Pension - Reduction in Lothian Pension Fund Contribution Rate | (21) | - | (21) | - | - | - | - | - | - | - | - | - | - | - | - |
| Total Procurement, Transformation & Digital | | 55 | | 55 | 19 | | 19 | 21 | | 21 | 24 | | 24 | 25 | | 25 |
| Total Finance | | 204 | (830) | (626) | 142 | (45) | 97 | 145 | (14) | 131 | 175 | (85) | 90 | 179 | | 179 |
| Corporate Services | | | | | | | | | | | | | | | | |
| IT Services | Pay - 3% year 1, 2% years 2-5 | 20 | - | 20 | 51 | - | 51 | 51 | - | 51 | 63 | - | 63 | 63 | - | 63 |
| IT Services | Pension - Reduction in Lothian Pension Fund Contribution Rate | (46) | - | (46) | - | - | - | - | - | - | - | - | - | - | - | - |
| IT Services | Microsoft Enterprise Agreement & IDOX | 59 | - | 59 | 94 | - | 94 | 103 | - | 103 | 113 | - | 113 | 124 | - | 124 |
| IT Services | Increased Licence Costs | 138 | - | 138 | 53 | - | 53 | 56 | - | 56 | 59 | - | 59 | 60 | - | 60 |
| Total IT Services | | 171 | | 171 | 198 | | 198 | 210 | | 210 | 235 | | 235 | 247 | | 247 |
| People & Council Support | Pay - 3% year 1, 2% years 2-5 | 244 | - | 244 | 97 | - | 97 | 99 | - | 99 | 120 | - | 120 | 123 | - | 123 |
| People & Council Support | Pension - Reduction in Lothian Pension Fund Contribution Rate | (37) | - | (37) | - | - | - | - | - | - | - | - | - | - | - | - |
| People & Council Support | Revenue Consequences of Capital | 100 | - | 100 | - | - | - | - | - | - | - | - | - | - | - | - |
| People & Council Support | System Enhancements | 29 | - | 29 | - | - | - | - | - | - | - | - | - | - | - | - |
| Total People & Council Support | | 336 | | 336 | 97 | | 97 | 99 | | 99 | 120 | | 120 | 123 | | 123 |
| Governance | Pay - 3% year 1, 2% years 2-5 | 90 | - | 90 | 57 | - | 57 | 59 | - | 59 | 66 | - | 66 | 80 | - | 80 |
| Governance | Pension - Reduction in Lothian Pension Fund Contribution Rate | (17) | - | (17) | - | - | - | - | - | - | - | - | - | - | - | - |
| Governance | Paper Records Management | (27) | - | (27) | - | - | - | - | - | - | - | - | - | - | - | - |
| Governance | Registrars Systems Development | - | (38) | (38) | - | - | - | - | - | - | - | - | - | - | - | - |
| Total Governance | | 46 | (38) | 8 | 57 | | 57 | 59 | | 59 | 66 | | 66 | 80 | | 80 |
| Communications | Pay - 3% year 1, 2% years 2-5 | 16 | - | 16 | 9 | - | 9 | 8 | - | 8 | 10 | - | 10 | 11 | - | 11 |
| Communications | Pension - Reduction in Lothian Pension Fund Contribution Rate | (9) | - | (9) | - | - | - | - | - | - | - | - | - | - | - | - |
| Total Communications | | 7 | | 7 | 9 | | 9 | 8 | | 8 | 10 | | 10 | 11 | | 11 |
| Total Corporate Services | | 560 | (38) | 522 | 361 | | 361 | 376 | | 376 | 431 | | 431 | 461 | | 461 |

| Area | Description | 2024/25 | | | 2025/26 | | | 2026/27 | | | 2027/28 | | | 2028/29 | | |
|---|---|---------------------|----------------|--------------|---------------------|----------------|--------------|---------------------|--------------|--------------|---------------------|--------------|--------------|---------------------|--------------|----------------|
| | | Budget Change £'000 | Efficiencies | Total Change | Budget Change £'000 | Efficiencies | Total Change | Budget Change £'000 | Efficiencies | Total Change | Budget Change £'000 | Efficiencies | Total Change | Budget Change £'000 | Efficiencies | Total Change |
| Landscape & Countryside Management | Restructure of Place Directorate | - | (90) | (90) | - | - | - | - | - | - | - | - | - | - | - | - |
| Total Landscape & Countryside Management | | 221 | (210) | 11 | 99 | (150) | (51) | 149 | - | 149 | 181 | - | 181 | 184 | - | 184 |
| Asset Maintenance & Engineering Services | Pay - 3% year 1, 2% years 2-5 | 59 | - | 59 | 33 | - | 33 | 35 | - | 35 | 42 | - | 42 | 43 | - | 43 |
| Asset Maintenance & Engineering Services | Pension - Reduction in Lothian Pension Fund Contribution Rate | (52) | - | (52) | - | - | - | - | - | - | - | - | - | - | - | - |
| Asset Maintenance & Engineering Services | Revenue Consequences of Capital | 227 | - | 227 | 59 | - | 59 | 29 | - | 29 | 1,260 | - | 1,260 | (1,260) | - | (1,260) |
| Asset Maintenance & Engineering Services | Inflation - Contracts | 141 | - | 141 | 59 | - | 59 | 60 | - | 60 | 61 | - | 61 | 62 | - | 62 |
| Asset Maintenance & Engineering Services | SFT Funding (Wallyford & Whitecraig Schools) | (645) | - | (645) | (1,010) | - | (1,010) | 155 | - | 155 | - | - | - | - | - | - |
| Asset Maintenance & Engineering Services | Rental Income Day Centres - Remove 2023/24 Efficiency Saving | 175 | - | 175 | - | - | - | - | - | - | - | - | - | - | - | - |
| Asset Maintenance & Engineering Services | Increase in Building Warrant Fees | - | (87) | (87) | - | - | - | - | - | - | - | - | - | - | - | - |
| Total Asset Maintenance & Engineering Services | | (95) | (87) | (182) | (859) | - | (859) | 279 | - | 279 | 1,363 | - | 1,363 | (1,155) | - | (1,155) |
| Strategic Asset & Capital Planning | Pay - 3% year 1, 2% years 2-5 | 82 | - | 82 | 45 | - | 45 | 47 | - | 47 | 56 | - | 56 | 57 | - | 57 |
| Strategic Asset & Capital Planning | Pension - Reduction in Lothian Pension Fund Contribution Rate | (67) | - | (67) | - | - | - | - | - | - | - | - | - | - | - | - |
| Strategic Asset & Capital Planning | NDR | 3 | - | 3 | 3 | - | 3 | 3 | - | 3 | 3 | - | 3 | 3 | - | 3 |
| Strategic Asset & Capital Planning | Inflation - Contracts | 2 | - | 2 | 2 | - | 2 | 1 | - | 1 | 1 | - | 1 | 1 | - | 1 |
| Total Strategic Asset & Capital Planning | | 20 | - | 20 | 50 | - | 50 | 51 | - | 51 | 60 | - | 60 | 61 | - | 61 |
| Roads Network & Flood Protection | Pay - 3% year 1, 2% years 2-5 | 85 | - | 85 | 45 | - | 45 | 47 | - | 47 | 55 | - | 55 | 59 | - | 59 |
| Roads Network & Flood Protection | Pension - Reduction in Lothian Pension Fund Contribution Rate | (66) | - | (66) | - | - | - | - | - | - | - | - | - | - | - | - |
| Roads Network & Flood Protection | Inflation - Utilities | 171 | - | 171 | 70 | - | 70 | 77 | - | 77 | 85 | - | 85 | 92 | - | 92 |
| Roads Network & Flood Protection | NDR | 2 | - | 2 | 2 | - | 2 | 3 | - | 3 | 3 | - | 3 | 3 | - | 3 |
| Roads Network & Flood Protection | Inflation - Contracts | 2 | - | 2 | 2 | - | 2 | 2 | - | 2 | 1 | - | 1 | 1 | - | 1 |
| Roads Network & Flood Protection | Road Consent Pricing Model | (12) | - | (12) | (5) | - | (5) | (6) | - | (6) | (6) | - | (6) | (6) | - | (6) |
| Roads Network & Flood Protection | Increase Coastal Car Parking Charges | - | (230) | (230) | - | - | - | - | - | - | - | - | - | - | - | - |
| Roads Network & Flood Protection | Reduce Roads Expenditure | - | (330) | (330) | - | - | - | - | - | - | - | - | - | - | - | - |
| Total Roads Network & Flood Protection | | 182 | (560) | (378) | 114 | - | 114 | 123 | - | 123 | 138 | - | 138 | 149 | - | 149 |
| Roads Trading Activity | Pay - 3% year 1, 2% years 2-5 | 93 | - | 93 | 55 | - | 55 | 56 | - | 56 | 68 | - | 68 | 70 | - | 70 |
| Roads Trading Activity | Pension - Reduction in Lothian Pension Fund Contribution Rate | (18) | - | (18) | - | - | - | - | - | - | - | - | - | - | - | - |
| Roads Trading Activity | NDR | 2 | - | 2 | 2 | - | 2 | 3 | - | 3 | 3 | - | 3 | 3 | - | 3 |
| Roads Trading Activity | Inflation - Contracts | (81) | - | (81) | (68) | - | (68) | (70) | - | (70) | (71) | - | (71) | (73) | - | (73) |
| Total Roads Trading Activity | | (4) | - | (4) | (11) | - | (11) | (11) | - | (11) | - | - | - | - | - | - |
| Transportation | Pay - 3% year 1, 2% years 2-5 | 69 | - | 69 | 32 | - | 32 | 33 | - | 33 | 40 | - | 40 | 41 | - | 41 |
| Transportation | Pension - Reduction in Lothian Pension Fund Contribution Rate | (33) | - | (33) | - | - | - | - | - | - | - | - | - | - | - | - |
| Transportation | Inflation - Utilities | 11 | - | 11 | 1 | - | 1 | 1 | - | 1 | 1 | - | 1 | 1 | - | 1 |
| Transportation | NDR | 1 | - | 1 | 2 | - | 2 | 2 | - | 2 | 2 | - | 2 | 2 | - | 2 |
| Transportation | Inflation - Vehicle Fuel | 2 | - | 2 | 2 | - | 2 | 2 | - | 2 | 3 | - | 3 | 3 | - | 3 |
| Transportation | Inflation - Contracts | 192 | - | 192 | 87 | - | 87 | 74 | - | 74 | 49 | - | 49 | 49 | - | 49 |
| Transportation | Reduce Support for Taxi Cards | - | (24) | (24) | - | - | - | - | - | - | - | - | - | - | - | - |
| Transportation | Move to Statutory Provision for Home to School Transport | - | - | - | - | (1,000) | (1,000) | - | - | - | - | - | - | - | - | - |
| Total Transportation | | 242 | (24) | 218 | 124 | (1,000) | (876) | 112 | - | 112 | 95 | - | 95 | 96 | - | 96 |
| Waste Services | Pay - 3% year 1, 2% years 2-5 | 153 | - | 153 | 69 | - | 69 | 71 | - | 71 | 86 | - | 86 | 86 | - | 86 |
| Waste Services | Pension - Reduction in Lothian Pension Fund Contribution Rate | (72) | - | (72) | - | - | - | - | - | - | - | - | - | - | - | - |
| Waste Services | Inflation - Utilities | 21 | - | 21 | 3 | - | 3 | 3 | - | 3 | 3 | - | 3 | 3 | - | 3 |
| Waste Services | NDR | 4 | - | 4 | 4 | - | 4 | 5 | - | 5 | 5 | - | 5 | 5 | - | 5 |
| Waste Services | Inflation - Vehicle Fuel | 9 | - | 9 | 9 | - | 9 | 9 | - | 9 | 10 | - | 10 | 10 | - | 10 |
| Waste Services | Inflation - Contracts | 400 | - | 400 | 253 | - | 253 | 220 | - | 220 | 152 | - | 152 | 154 | - | 154 |
| Waste Services | Three Weekly Residual Waste Collection | - | (502) | (502) | - | - | - | - | - | - | - | - | - | - | - | - |
| Waste Services | Waste Services Efficiency | - | (125) | (125) | - | - | - | - | - | - | - | - | - | - | - | - |
| Waste Services | Uplift in Garden Waste Charge | - | - | - | - | (120) | (120) | - | - | - | - | - | - | - | - | - |
| Waste Services | Charge for Garden Waste Collection | - | (600) | (600) | - | - | - | - | - | - | - | - | - | - | - | - |
| Waste Services | Trade Waste Review | - | (100) | (100) | - | - | - | - | - | - | - | - | - | - | - | - |
| Total Waste Services | | 515 | (1,327) | (812) | 338 | (120) | 218 | 308 | - | 308 | 256 | - | 256 | 258 | - | 258 |
| Active Business Unit | Pay - 3% year 1, 2% years 2-5 | 93 | - | 93 | 32 | - | 32 | 33 | - | 33 | 39 | - | 39 | 41 | - | 41 |

| Area | Description | 2024/25 | | | 2025/26 | | | 2026/27 | | | 2027/28 | | | 2028/29 | | |
|---|---|---------------------|----------------|----------------|---------------------|----------------|----------------|---------------------|----------------|--------------|---------------------|----------------|--------------|---------------------|--------------|--------------|
| | | Budget Change £'000 | Efficiencies | Total Change | Budget Change £'000 | Efficiencies | Total Change | Budget Change £'000 | Efficiencies | Total Change | Budget Change £'000 | Efficiencies | Total Change | Budget Change £'000 | Efficiencies | Total Change |
| Active Business Unit | Pension - Reduction in Lothian Pension Fund Contribution Rate | (36) | - | (36) | - | - | - | - | - | - | - | - | - | - | - | - |
| Active Business Unit | Revenue Consequences of Capital | 19 | - | 19 | 1 | - | 1 | - | - | - | - | - | - | - | - | - |
| Active Business Unit | Inflation - Utilities | 67 | - | 67 | 6 | - | 6 | 6 | - | 6 | 6 | - | 6 | 6 | - | 6 |
| Active Business Unit | NDR | 7 | - | 7 | 7 | - | 7 | 7 | - | 7 | 8 | - | 8 | 8 | - | 8 |
| Active Business Unit | PPP | 12 | - | 12 | 12 | - | 12 | 9 | - | 9 | 10 | - | 10 | 10 | - | 10 |
| Active Business Unit | Inflation Contracts | 4 | - | 4 | 3 | - | 3 | 3 | - | 3 | 2 | - | 2 | 2 | - | 2 |
| Active Business Unit | Reduce ENJOY Management Fee | - | (250) | (250) | - | (250) | (250) | - | (250) | (250) | - | (250) | (250) | - | (250) | - |
| Active Business Unit | Review Management and Maintenance of Sport Facilities | - | (310) | (310) | - | - | - | - | - | - | - | - | - | - | - | - |
| Active Business Unit | Innerwick Residential Centre - Declare surplus and dispose | - | (10) | (10) | - | - | - | - | - | - | - | - | - | - | - | - |
| Total Active Business Unit | | 166 | (570) | (404) | 61 | (250) | (189) | 58 | (250) | (192) | 65 | (250) | (185) | 67 | - | 67 |
| TOTAL INFRASTRUCTURE | | 1,939 | (2,788) | (849) | 28 | (1,520) | (1,492) | 1,179 | (250) | 929 | 2,268 | (250) | 2,018 | (226) | - | (226) |
| Communities & Partnerships | | | | | | | | | | | | | | | | |
| Policy, Performance & Organisational Development | Pay - 3% year 1, 2% years 2-5 | 59 | - | 59 | 12 | - | 12 | 14 | - | 14 | 17 | - | 17 | 16 | - | 16 |
| Policy, Performance & Organisational Development | Pension - Reduction in Lothian Pension Fund Contribution Rate | (12) | - | (12) | - | - | - | - | - | - | - | - | - | - | - | - |
| Policy, Performance & Organisational Development | Restructure of Place Directorate | - | (100) | (100) | - | - | - | - | - | - | - | - | - | - | - | - |
| Total Policy, Performance & Organisational Development | | 47 | (100) | (53) | 12 | - | 12 | 14 | - | 14 | 17 | - | 17 | 16 | - | 16 |
| Connected Communities | Pay - 3% year 1, 2% years 2-5 | 44 | - | 44 | 59 | - | 59 | 60 | - | 60 | 72 | - | 72 | 74 | - | 74 |
| Connected Communities | Pension - Reduction in Lothian Pension Fund Contribution Rate | (101) | - | (101) | - | - | - | - | - | - | - | - | - | - | - | - |
| Connected Communities | Revenue Consequences of Capital | (11) | - | (11) | - | - | - | - | - | - | - | - | - | - | - | - |
| Connected Communities | Inflation - Utilities | 94 | - | 94 | 9 | - | 9 | 9 | - | 9 | 9 | - | 9 | 9 | - | 9 |
| Connected Communities | NDR | 9 | - | 9 | 10 | - | 10 | 10 | - | 10 | 11 | - | 11 | 11 | - | 11 |
| Connected Communities | PPP | 9 | - | 9 | 9 | - | 9 | 7 | - | 7 | 7 | - | 7 | 7 | - | 7 |
| Connected Communities | Inflation - Contracts | 15 | - | 15 | 36 | - | 36 | 36 | - | 36 | 41 | - | 41 | 41 | - | 41 |
| Connected Communities | Specialist Youth Workers - HRA Contribution | (45) | - | (45) | - | - | - | - | - | - | - | - | - | - | - | - |
| Connected Communities | Haddington Corn Exchange Rental Income | - | 27 | 27 | - | - | - | - | - | - | - | - | - | - | - | - |
| Connected Communities | Reduce Funding for Brunton Theatre Trust | - | (200) | (200) | - | (200) | (200) | - | (55) | (55) | - | - | - | - | - | - |
| Connected Communities | Reduce Funding for Community Grants | - | (200) | (200) | - | (200) | (200) | - | (100) | (100) | - | - | - | - | - | - |
| Connected Communities | Investment in Specialist Youth Workers | - | (46) | (46) | - | - | - | - | - | - | - | - | - | - | - | - |
| Connected Communities | Reduce Funding for Police Grant | - | (125) | (125) | - | - | - | - | - | - | - | - | - | - | - | - |
| Connected Communities | Restructure of Place Directorate | - | (50) | (50) | - | - | - | - | - | - | - | - | - | - | - | - |
| Connected Communities | Reduce Funding for Area Partnerships | - | (50) | (50) | - | - | - | - | - | - | - | - | - | - | - | - |
| Connected Communities | Review of Fisherrow Janitorial Provision | - | (180) | (180) | - | - | - | - | - | - | - | - | - | - | - | - |
| Total Connected Communities | | 14 | (824) | (810) | 123 | (400) | (277) | 122 | (155) | (33) | 140 | - | 140 | 142 | - | 142 |
| Protective Services | Pay - 3% year 1, 2% years 2-5 | 73 | - | 73 | 45 | - | 45 | 50 | - | 50 | 55 | - | 55 | 58 | - | 58 |
| Protective Services | Pension - Reduction in Lothian Pension Fund Contribution Rate | (63) | - | (63) | - | - | - | - | - | - | - | - | - | - | - | - |
| Protective Services | Bring Pest Control Service back in-house | - | (15) | (15) | - | - | - | - | - | - | - | - | - | - | - | - |
| Protective Services | Restructure of Place Directorate | - | (75) | (75) | - | - | - | - | - | - | - | - | - | - | - | - |
| Total Protective Services | | 10 | (90) | (80) | 45 | - | 45 | 50 | - | 50 | 55 | - | 55 | 58 | - | 58 |
| Customer Services Group | Pay - 3% year 1, 2% years 2-5 | 30 | - | 30 | 79 | - | 79 | 104 | - | 104 | 127 | - | 127 | 127 | - | 127 |
| Customer Services Group | Pension - Reduction in Lothian Pension Fund Contribution Rate | (195) | - | (195) | - | - | - | - | - | - | - | - | - | - | - | - |
| Customer Services Group | Revenue Consequences of Capital | 21 | - | 21 | - | - | - | - | - | - | - | - | - | - | - | - |
| Customer Services Group | NDR | 2 | - | 2 | 2 | - | 2 | 2 | - | 2 | 3 | - | 3 | 3 | - | 3 |
| Customer Services Group | Inflation - Contracts | 13 | - | 13 | 4 | - | 4 | 4 | - | 4 | 4 | - | 4 | 4 | - | 4 |
| Customer Services Group | Library Service Redesign | - | (100) | (100) | - | (200) | (200) | - | - | - | - | - | - | - | - | - |
| Customer Services Group | Museum Service Redesign | - | (50) | (50) | - | (150) | (150) | - | - | - | - | - | - | - | - | - |
| Customer Services Group | Development of Self Check-in | - | (28) | (28) | - | - | - | - | - | - | - | - | - | - | - | - |
| Total Customer Services Group | | (129) | (178) | (307) | 85 | (350) | (265) | 110 | - | 110 | 134 | - | 134 | 134 | - | 134 |
| TOTAL COMMUNITIES & PARTNERSHIPS | | (58) | (1,192) | (1,250) | 265 | (750) | (485) | 296 | (155) | 141 | 346 | - | 346 | 350 | - | 350 |
| TOTAL PLACE | | 2,223 | (4,208) | (1,985) | 435 | (2,420) | (1,985) | 1,610 | (485) | 1,125 | 2,776 | (250) | 2,526 | 290 | - | 290 |
| SERVICES TOTAL | | 11,952 | (5,571) | 6,381 | 8,844 | (2,715) | 6,129 | 8,883 | (499) | 8,384 | 8,789 | (335) | 8,454 | 5,439 | - | 5,439 |
| TOTAL | | 7,071 | (7,071) | - | 4,715 | (4,715) | - | 6,916 | (2,499) | 4,417 | 8,067 | (1,835) | 6,232 | 913 | - | 913 |

East Lothian Council
General Fund - Budget Proposals 2024/25

| Area | 2024/25 Budget | | | 2025/26 Budget | | | 2026/27 Budget | | | 2027/28 Budget | | | 2028/29 Budget | | |
|--|------------------------------|------------------|-----------------------|------------------------------|------------------|-----------------------|------------------------------|------------------|-----------------------|------------------------------|------------------|-----------------------|------------------------------|------------------|-----------------------|
| | 2023/24 Base Budget £'000 | Changes £'000 | Total Budget £'000 | 2024/25 Base Budget £'000 | Changes £'000 | Total Budget £'000 | 2025/26 Base Budget £'000 | Changes £'000 | Total Budget £'000 | 2026/27 Base Budget £'000 | Changes £'000 | Total Budget £'000 | 2027/28 Base Budget £'000 | Changes £'000 | Total Budget £'000 |
| CORPORATE INCOME | | | | | | | | | | | | | | | |
| General Revenue Grant | (215,697) | (22,315) | (238,012) | (238,012) | - | (238,012) | (238,012) | (1,800) | (239,812) | (239,812) | - | (239,812) | (239,812) | - | (239,812) |
| Specific Grants | (13,818) | 7,975 | (5,843) | (5,843) | - | (5,843) | (5,843) | - | (5,843) | (5,843) | - | (5,843) | (5,843) | - | (5,843) |
| Council Tax | (75,337) | (2,230) | (77,567) | (77,567) | (8,414) | (85,981) | (85,981) | (5,233) | (91,214) | (91,214) | (5,441) | (96,655) | (96,655) | (5,695) | (102,350) |
| Social Care Fund | (6,240) | - | (6,240) | (6,240) | - | (6,240) | (6,240) | - | (6,240) | (6,240) | - | (6,240) | (6,240) | - | (6,240) |
| Planned Use / Refund of Reserves | (7,378) | 4,503 | (2,875) | (2,875) | (5,896) | (8,771) | (8,771) | 4,682 | (4,089) | (4,089) | 4,089 | - | - | - | - |
| Funding for Pay | (2,308) | 2,308 | - | - | - | - | - | - | - | - | - | - | - | - | - |
| EXPENDITURE LIMIT | (320,778) | (9,759) | (330,537) | (330,537) | (14,310) | (344,847) | (344,847) | (2,351) | (347,198) | (347,198) | (1,352) | (348,550) | (348,550) | (5,695) | (354,245) |
| LESS CORPORATE COMMITMENTS | | | | | | | | | | | | | | | |
| Valuation Board Requisition | 684 | 58 | 742 | 742 | - | 742 | 742 | - | 742 | 742 | - | 742 | 742 | - | 742 |
| Council Tax Reduction Scheme | 6,593 | 116 | 6,709 | 6,709 | 778 | 7,487 | 7,487 | 460 | 7,947 | 7,947 | 479 | 8,426 | 8,426 | 501 | 8,927 |
| Council Tax Earmarked for Affordable Housing | 550 | 10 | 560 | 560 | (94) | 466 | 466 | 29 | 495 | 495 | 30 | 525 | 525 | 31 | 556 |
| Asset Management | (2,565) | - | (2,565) | (2,565) | - | (2,565) | (2,565) | - | (2,565) | (2,565) | - | (2,565) | (2,565) | - | (2,565) |
| Debt Charges | 13,000 | 4,935 | 17,935 | 17,935 | 7,842 | 25,777 | 25,777 | - | 25,777 | 25,777 | 31 | 25,808 | 25,808 | 542 | 26,350 |
| Review of Council Assets | (811) | (1,241) | (2,052) | (2,052) | (1,600) | (3,652) | (3,652) | (1,000) | (4,652) | (4,652) | (1,000) | (5,652) | (5,652) | - | (5,652) |
| Management of Staffing Budgets | (2,475) | (100) | (2,575) | (2,575) | (300) | (2,875) | (2,875) | (1,000) | (3,875) | (3,875) | - | (3,875) | (3,875) | - | (3,875) |
| Criminal Justice Social Work Funding | 1,068 | - | 1,068 | 1,068 | - | 1,068 | 1,068 | - | 1,068 | 1,068 | - | 1,068 | 1,068 | - | 1,068 |
| Apprenticeship Levy | 738 | 60 | 798 | 798 | - | 798 | 798 | - | 798 | 798 | - | 798 | 798 | - | 798 |
| TOTAL CORPORATE COMMITMENTS | 16,782 | 3,838 | 20,620 | 20,620 | 6,626 | 27,246 | 27,246 | (1,511) | 25,735 | 25,735 | (460) | 25,275 | 25,275 | 1,074 | 26,349 |
| FUNDING FOR COUNCIL SERVICES | (303,996) | (5,921) | (309,917) | (309,917) | (7,684) | (317,601) | (317,601) | (3,862) | (321,463) | (321,463) | (1,812) | (323,275) | (323,275) | (4,621) | (327,896) |
| SERVICE PLANNED EXPENDITURE | | | | | | | | | | | | | | | |
| Education & Children's Services | | | | | | | | | | | | | | | |
| Children's | | | | | | | | | | | | | | | |
| Children's | 19,507 | 772 | 20,279 | 20,279 | 495 | 20,774 | 20,774 | 477 | 21,251 | 21,251 | 487 | 21,738 | 21,738 | (179) | 21,559 |
| Children's total | 19,507 | 772 | 20,279 | 20,279 | 495 | 20,774 | 20,774 | 477 | 21,251 | 21,251 | 487 | 21,738 | 21,738 | (179) | 21,559 |
| Education | | | | | | | | | | | | | | | |
| Inclusion & Wellbeing | 12,583 | 534 | 13,117 | 13,117 | 1,390 | 14,507 | 14,507 | 537 | 15,044 | 15,044 | 588 | 15,632 | 15,632 | 381 | 16,013 |
| Pre-school Education & Childcare | 16,678 | (262) | 16,416 | 16,416 | 30 | 16,446 | 16,446 | 29 | 16,475 | 16,475 | 34 | 16,509 | 16,509 | 40 | 16,549 |
| Schools - Primary | 53,520 | 4,102 | 57,622 | 57,622 | 3,218 | 60,840 | 60,840 | 3,717 | 64,557 | 64,557 | 2,107 | 66,664 | 66,664 | 2,075 | 68,739 |
| Schools - Secondary | 56,351 | 3,813 | 60,164 | 60,164 | 2,688 | 62,852 | 62,852 | 1,904 | 64,756 | 64,756 | 2,088 | 66,844 | 66,844 | 2,075 | 68,919 |
| Schools Support Services | 4,184 | (508) | 3,676 | 3,676 | 57 | 3,733 | 3,733 | 59 | 3,792 | 3,792 | 67 | 3,859 | 3,859 | 80 | 3,939 |
| East Lothian Works | 1,462 | (152) | 1,310 | 1,310 | 28 | 1,338 | 1,338 | 29 | 1,367 | 1,367 | 36 | 1,403 | 1,403 | 37 | 1,440 |
| Education total | 144,778 | 7,527 | 152,305 | 152,305 | 7,411 | 159,716 | 159,716 | 6,275 | 165,991 | 165,991 | 4,920 | 170,911 | 170,911 | 4,688 | 175,599 |
| Education & Children's Services total | 164,285 | 8,299 | 172,584 | 172,584 | 7,906 | 180,490 | 180,490 | 6,752 | 187,242 | 187,242 | 5,407 | 192,649 | 192,649 | 4,509 | 197,158 |
| Council Resources | | | | | | | | | | | | | | | |
| Finance | | | | | | | | | | | | | | | |
| Financial Services | 3,991 | (343) | 3,648 | 3,648 | 12 | 3,660 | 3,660 | 44 | 3,704 | 3,704 | (14) | 3,690 | 3,690 | 72 | 3,762 |
| Revenues & Financial Support | 4,787 | (488) | 4,299 | 4,299 | 66 | 4,365 | 4,365 | 66 | 4,431 | 4,431 | 80 | 4,511 | 4,511 | 82 | 4,593 |
| Procurement, Transformation & Digital | 791 | 55 | 846 | 846 | 19 | 865 | 865 | 21 | 886 | 886 | 24 | 910 | 910 | 25 | 935 |

East Lothian Council
General Fund - Budget Proposals 2024/25

| Area | 2024/25 Budget | | | 2025/26 Budget | | | 2026/27 Budget | | | 2027/28 Budget | | | 2028/29 Budget | | |
|--|---------------------------|----------------|--------------------|---------------------------|---------------|--------------------|---------------------------|---------------|--------------------|---------------------------|---------------|--------------------|---------------------------|---------------|--------------------|
| | 2023/24 Base Budget £'000 | Changes £'000 | Total Budget £'000 | 2024/25 Base Budget £'000 | Changes £'000 | Total Budget £'000 | 2025/26 Base Budget £'000 | Changes £'000 | Total Budget £'000 | 2026/27 Base Budget £'000 | Changes £'000 | Total Budget £'000 | 2027/28 Base Budget £'000 | Changes £'000 | Total Budget £'000 |
| Finance total | 9,569 | (776) | 8,793 | 8,793 | 97 | 8,890 | 8,890 | 131 | 9,021 | 9,021 | 90 | 9,111 | 9,111 | 179 | 9,290 |
| Corporate Services | | | | | | | | | | | | | | | |
| IT Services | 3,376 | 171 | 3,547 | 3,547 | 198 | 3,745 | 3,745 | 210 | 3,955 | 3,955 | 235 | 4,190 | 4,190 | 247 | 4,437 |
| People & Council Support | 3,960 | 336 | 4,296 | 4,296 | 97 | 4,393 | 4,393 | 99 | 4,492 | 4,492 | 120 | 4,612 | 4,612 | 123 | 4,735 |
| Governance | 2,371 | 8 | 2,379 | 2,379 | 57 | 2,436 | 2,436 | 59 | 2,495 | 2,495 | 66 | 2,561 | 2,561 | 80 | 2,641 |
| Communications | 455 | 7 | 462 | 462 | 9 | 471 | 471 | 8 | 479 | 479 | 10 | 489 | 489 | 11 | 500 |
| Corporate Services total | 10,162 | 522 | 10,684 | 10,684 | 361 | 11,045 | 11,045 | 376 | 11,421 | 11,421 | 431 | 11,852 | 11,852 | 461 | 12,313 |
| Council Resources Total | 19,731 | (254) | 19,477 | 19,477 | 458 | 19,935 | 19,935 | 507 | 20,442 | 20,442 | 521 | 20,963 | 20,963 | 640 | 21,603 |
| Health & Social Care Partnership | | | | | | | | | | | | | | | |
| Adult Wellbeing | 68,493 | 471 | 68,964 | 68,964 | - | 68,964 | 68,964 | - | 68,964 | 68,964 | - | 68,964 | 68,964 | - | 68,964 |
| Health & Social Care total | 68,493 | 471 | 68,964 | 68,964 | - | 68,964 | 68,964 | - | 68,964 | 68,964 | - | 68,964 | 68,964 | - | 68,964 |
| Place Services | | | | | | | | | | | | | | | |
| Development | | | | | | | | | | | | | | | |
| Planning | 1,170 | (267) | 903 | 903 | (146) | 757 | 757 | 57 | 814 | 814 | 69 | 883 | 883 | 71 | 954 |
| Economic Development | 878 | (84) | 794 | 794 | 25 | 819 | 819 | (56) | 763 | 763 | 30 | 793 | 793 | 30 | 823 |
| Development total | 2,048 | (351) | 1,697 | 1,697 | (121) | 1,576 | 1,576 | 1 | 1,577 | 1,577 | 99 | 1,676 | 1,676 | 101 | 1,777 |
| Housing | | | | | | | | | | | | | | | |
| Housing & Strategic Regeneration | 243 | 41 | 284 | 284 | 15 | 299 | 299 | 16 | 315 | 315 | 18 | 333 | 333 | 20 | 353 |
| Community Housing | 2,764 | (3) | 2,761 | 2,761 | 48 | 2,809 | 2,809 | 38 | 2,847 | 2,847 | 45 | 2,892 | 2,892 | 45 | 2,937 |
| Property Maintenance Trading Activity | (987) | (48) | (1,035) | (1,035) | - | (1,035) | (1,035) | - | (1,035) | (1,035) | - | (1,035) | (1,035) | - | (1,035) |
| Housing total | 2,020 | (10) | 2,010 | 2,010 | 63 | 2,073 | 2,073 | 54 | 2,127 | 2,127 | 63 | 2,190 | 2,190 | 65 | 2,255 |
| Infrastructure | | | | | | | | | | | | | | | |
| Facility Support Services | 4,486 | 682 | 5,168 | 5,168 | 112 | 5,280 | 5,280 | 110 | 5,390 | 5,390 | 110 | 5,500 | 5,500 | 114 | 5,614 |
| Facility Trading Activity | (328) | - | (328) | (328) | - | (328) | (328) | - | (328) | (328) | - | (328) | (328) | - | (328) |
| Landscape & Countryside Management | 6,177 | 111 | 6,288 | 6,288 | 99 | 6,387 | 6,387 | 149 | 6,536 | 6,536 | 181 | 6,717 | 6,717 | 184 | 6,901 |
| Asset Maintenance & Engineering Services | 2,288 | (182) | 2,106 | 2,106 | (859) | 1,247 | 1,247 | 279 | 1,526 | 1,526 | 1,363 | 2,889 | 2,889 | (1,155) | 1,734 |
| Strategic Asset & Capital Planning | (286) | 20 | (266) | (266) | 50 | (216) | (216) | 51 | (165) | (165) | 60 | (105) | (105) | 61 | (44) |
| Roads Network & Flood Protection | 4,831 | 137 | 4,968 | 4,968 | 114 | 5,082 | 5,082 | 123 | 5,205 | 5,205 | 138 | 5,343 | 5,343 | 149 | 5,492 |
| Roads Trading Activity | (666) | (4) | (670) | (670) | (11) | (681) | (681) | (11) | (692) | (692) | - | (692) | (692) | - | (692) |
| Transportation | 1,992 | (2) | 1,990 | 1,990 | (471) | 1,519 | 1,519 | 112 | 1,631 | 1,631 | 95 | 1,726 | 1,726 | 96 | 1,822 |
| Waste Services | 10,371 | (687) | 9,684 | 9,684 | 218 | 9,902 | 9,902 | 308 | 10,210 | 10,210 | 256 | 10,466 | 10,466 | 258 | 10,724 |
| Active Business Unit | 4,053 | (404) | 3,649 | 3,649 | 61 | 3,710 | 3,710 | 58 | 3,768 | 3,768 | 65 | 3,833 | 3,833 | 67 | 3,900 |
| Infrastructure total | 32,918 | (329) | 32,589 | 32,589 | (687) | 31,902 | 31,902 | 1,179 | 33,081 | 33,081 | 2,268 | 35,349 | 35,349 | (226) | 35,123 |
| Communities & Partnerships | | | | | | | | | | | | | | | |
| Policy, Performance & Organisational Development | 758 | (53) | 705 | 705 | 12 | 717 | 717 | 14 | 731 | 731 | 17 | 748 | 748 | 16 | 764 |
| Connected Communities | 6,805 | (1,515) | 5,290 | 5,290 | 123 | 5,413 | 5,413 | 122 | 5,535 | 5,535 | 140 | 5,675 | 5,675 | 142 | 5,817 |
| Protective Services | 2,138 | (80) | 2,058 | 2,058 | 45 | 2,103 | 2,103 | 50 | 2,153 | 2,153 | 55 | 2,208 | 2,208 | 58 | 2,266 |
| Customer Services Group | 4,800 | (257) | 4,543 | 4,543 | (115) | 4,428 | 4,428 | 110 | 4,538 | 4,538 | 134 | 4,672 | 4,672 | 134 | 4,806 |
| Communities & Partnerships total | 14,501 | (1,905) | 12,596 | 12,596 | 65 | 12,661 | 12,661 | 296 | 12,957 | 12,957 | 346 | 13,303 | 13,303 | 350 | 13,653 |
| Place Total | 51,487 | (2,595) | 48,892 | 48,892 | (680) | 48,212 | 48,212 | 1,530 | 49,742 | 49,742 | 2,776 | 52,518 | 52,518 | 290 | 52,808 |

East Lothian Council
General Fund - Budget Proposals 2024/25

| Area | 2024/25 Budget | | | 2025/26 Budget | | | 2026/27 Budget | | | 2027/28 Budget | | | 2028/29 Budget | | |
|----------------------------------|------------------------------|------------------|-----------------------|------------------------------|------------------|-----------------------|------------------------------|------------------|-----------------------|------------------------------|------------------|-----------------------|------------------------------|------------------|-----------------------|
| | 2023/24 Base Budget £'000 | Changes £'000 | Total Budget £'000 | 2024/25 Base Budget £'000 | Changes £'000 | Total Budget £'000 | 2025/26 Base Budget £'000 | Changes £'000 | Total Budget £'000 | 2026/27 Base Budget £'000 | Changes £'000 | Total Budget £'000 | 2027/28 Base Budget £'000 | Changes £'000 | Total Budget £'000 |
| TOTAL SERVICE EXPENDITURE | 303,996 | 5,921 | 309,917 | 309,917 | 7,684 | 317,601 | 317,601 | 8,789 | 326,390 | 326,390 | 8,704 | 335,094 | 335,094 | 5,439 | 340,533 |
| Budget Deficit/(Surplus) | - | - | - | - | - | - | - | 4,927 | 4,927 | 4,927 | 6,892 | 11,819 | 11,819 | 818 | 12,637 |

Band D Council Tax
% increase / (decrease) in Band D

0.00%

| Bar Band D Multiplier | Impact of Council Tax | | 2024/25 Council Tax |
|-----------------------|-----------------------|--------------|---------------------|
| | Freeze | % Increase | |
| A 240/360 | 0.00 | 0.00% | 957.08 |
| B 280/360 | 0.00 | 0.00% | 1,116.59 |
| C 320/360 | 0.00 | 0.00% | 1,276.10 |
| D 360/360 | 0.00 | 0.00% | 1,435.62 |
| E 473/360 | 0.00 | 0.00% | 1,886.24 |
| F 585/360 | 0.00 | 0.00% | 2,332.88 |
| G 705/360 | 0.00 | 0.00% | 2,811.42 |
| H 882/360 | 0.00 | 0.00% | 3,517.26 |

* Note the Council operates Joint Billing alongside Scottish Water

Conservative Amendment
Updated or changed
New proposal (saving)
New proposal (investment)

| Area | Description | 2024/25 | | | 2025/26 | | | 2026/27 | | | 2027/28 | | | 2028/29 | | |
|---|--|---------------------|--------------|--------------|---------------------|--------------|--------------|---------------------|--------------|--------------|---------------------|--------------|--------------|---------------------|--------------|--------------|
| | | Budget Change £'000 | Efficiencies | Total Change | Budget Change £'000 | Efficiencies | Total Change | Budget Change £'000 | Efficiencies | Total Change | Budget Change £'000 | Efficiencies | Total Change | Budget Change £'000 | Efficiencies | Total Change |
| Children's | Inflation - Utilities | 7 | - | 7 | 1 | - | 1 | 1 | - | 1 | 1 | - | 1 | 1 | - | 1 |
| Children's | Inflation - External Placements | 170 | - | 170 | 126 | - | 126 | 104 | - | 104 | 68 | - | 68 | 57 | - | 57 |
| Children's | Review of Foster Provision | 660 | - | 660 | 160 | - | 160 | 160 | - | 160 | 160 | - | 160 | (500) | - | (500) |
| Total Children's Services | | 772 | - | 772 | 495 | - | 495 | 477 | - | 477 | 487 | - | 487 | (179) | - | (179) |
| Education | | | | | | | | | | | | | | | | |
| Inclusion & Wellbeing | Pay - 3% year 1, 2% years 2-5 | 87 | - | 87 | 38 | - | 38 | 35 | - | 35 | 40 | - | 40 | 52 | - | 52 |
| Inclusion & Wellbeing | Pension - Reduction in Lothian Pension Fund Contribution Rate | (20) | - | (20) | - | - | - | - | - | - | - | - | - | - | - | - |
| Inclusion & Wellbeing | Demographics | 139 | - | 139 | 113 | - | 113 | 136 | - | 136 | 161 | - | 161 | 161 | - | 161 |
| Inclusion & Wellbeing | Revenue Consequences of Capital/Service Deductions | 155 | - | 155 | 373 | - | 373 | 173 | - | 173 | 207 | - | 207 | - | - | - |
| Inclusion & Wellbeing | Inflation - External Placements | 90 | - | 90 | 68 | - | 68 | 58 | - | 58 | 39 | - | 39 | 39 | - | 39 |
| Inclusion & Wellbeing | Inflation - Contract Transport | 83 | - | 83 | - | - | - | 135 | - | 135 | 141 | - | 141 | 129 | - | 129 |
| Inclusion & Wellbeing | Contract Transport New Contract | - | - | - | 798 | - | 798 | - | - | - | - | - | - | - | - | - |
| Total Inclusion & Wellbeing | | 534 | - | 534 | 1,390 | - | 1,390 | 537 | - | 537 | 588 | - | 588 | 381 | - | 381 |
| Pre-school Education & Childcare | Pay - 3% year 1, 2% years 2-5 | 58 | - | 58 | 29 | - | 29 | 28 | - | 28 | 33 | - | 33 | 39 | - | 39 |
| Pre-school Education & Childcare | Pension - Reduction in Lothian Pension Fund Contribution Rate | (30) | - | (30) | - | - | - | - | - | - | - | - | - | - | - | - |
| Pre-school Education & Childcare | Service Review Savings | (306) | - | (306) | - | - | - | - | - | - | - | - | - | - | - | - |
| Pre-school Education & Childcare | Inflation - Utilities | 16 | - | 16 | 1 | - | 1 | 1 | - | 1 | 1 | - | 1 | 1 | - | 1 |
| Total Pre-school Education & Childcare | | (262) | - | (262) | 30 | - | 30 | 29 | - | 29 | 34 | - | 34 | 40 | - | 40 |
| Schools - Primary | Pay - 3% year 1, 2% years 2-5 | 2,540 | - | 2,540 | 1,067 | - | 1,067 | 1,086 | - | 1,086 | 1,178 | - | 1,178 | 1,456 | - | 1,456 |
| Schools - Primary | Pension - Reduction in Lothian Pension Fund Contribution Rate | (498) | - | (498) | - | - | - | - | - | - | - | - | - | - | - | - |
| Schools - Primary | Demographics | - | - | - | 20 | - | 20 | - | - | - | - | - | - | - | - | - |
| Schools - Primary | Revenue Consequences of Capital | 326 | - | 326 | 1,323 | - | 1,323 | 2,111 | - | 2,111 | 373 | - | 373 | 54 | - | 54 |
| Schools - Primary | Inflation - Utilities | 481 | - | 481 | 46 | - | 46 | 46 | - | 46 | 46 | - | 46 | 46 | - | 46 |
| Schools - Primary | NDR | 75 | - | 75 | 76 | - | 76 | 77 | - | 77 | 78 | - | 78 | 78 | - | 78 |
| Schools - Primary | Inflation - Contracts/Service Deductions | 627 | - | 627 | 336 | - | 336 | 338 | - | 338 | 370 | - | 370 | 376 | - | 376 |
| Schools - Primary | Inflation - Contract Transport | 36 | - | 36 | - | - | - | 59 | - | 59 | 62 | - | 62 | 65 | - | 65 |
| Schools - Primary | Contract Transport New Contract | - | - | - | 350 | - | 350 | - | - | - | - | - | - | - | - | - |
| Schools - Primary | FSM Expansion Primary 6/7 | 265 | - | 265 | - | - | - | - | - | - | - | - | - | - | - | - |
| Schools - Primary | Additional Support for Numeracy and Literacy Skills in Early and First Level Learning & Teaching | 250 | - | 250 | - | - | - | - | - | - | - | - | - | - | - | - |
| Total Schools - Primary | | 4,102 | - | 4,102 | 3,218 | - | 3,218 | 3,717 | - | 3,717 | 2,107 | - | 2,107 | 2,075 | - | 2,075 |
| Schools - Secondary | Pay - 3% year 1, 2% years 2-5 | 2,118 | - | 2,118 | 863 | - | 863 | 879 | - | 879 | 918 | - | 918 | 1,231 | - | 1,231 |
| Schools - Secondary | Pension - Reduction in Lothian Pension Fund Contribution Rate | (166) | - | (166) | - | - | - | - | - | - | - | - | - | - | - | - |
| Schools - Secondary | Demographics | - | - | - | 170 | - | 170 | 272 | - | 272 | 267 | - | 267 | 267 | - | 267 |
| Schools - Secondary | Revenue Consequences of Capital/Service Deductions | 826 | - | 826 | 663 | - | 663 | 354 | - | 354 | 242 | - | 242 | 141 | - | 141 |
| Schools - Secondary | Inflation - Utilities | 402 | - | 402 | 39 | - | 39 | 39 | - | 39 | 39 | - | 39 | 39 | - | 39 |
| Schools - Secondary | PPP | 828 | - | 828 | 224 | - | 224 | 180 | - | 180 | 433 | - | 433 | 202 | - | 202 |
| Schools - Secondary | NDR | 51 | - | 51 | 52 | - | 52 | 53 | - | 53 | 54 | - | 54 | 54 | - | 54 |
| Schools - Secondary | Inflation - Contracts | 95 | - | 95 | 18 | - | 18 | 16 | - | 16 | 18 | - | 18 | 18 | - | 18 |
| Schools - Secondary | Inflation - Contract Transport | 69 | - | 69 | - | - | - | 111 | - | 111 | 117 | - | 117 | 123 | - | 123 |
| Schools - Secondary | Contract Transport New Contract | - | - | - | 659 | - | 659 | - | - | - | - | - | - | - | - | - |
| Schools - Secondary | Improving Senior Phase Options | - | (160) | (160) | - | - | - | - | - | - | - | - | - | - | - | - |
| Schools - Secondary | Savings in PPP Contract | - | (250) | (250) | - | - | - | - | - | - | - | - | - | - | - | - |
| Total Schools - Secondary | | 4,223 | (410) | 3,813 | 2,688 | - | 2,688 | 1,904 | - | 1,904 | 2,088 | - | 2,088 | 2,075 | - | 2,075 |
| Schools Support Services | Pay - 3% year 1, 2% years 2-5 | 58 | - | 58 | 57 | - | 57 | 59 | - | 59 | 67 | - | 67 | 80 | - | 80 |
| Schools Support Services | Service Review Savings | (666) | - | (666) | - | - | - | - | - | - | - | - | - | - | - | - |
| Schools Support Services | Additional IT Licences | 100 | - | 100 | - | - | - | - | - | - | - | - | - | - | - | - |
| Total Schools Support Services | Total Schools Support Services | (508) | - | (508) | 57 | - | 57 | 59 | - | 59 | 67 | - | 67 | 80 | - | 80 |

Conservative Amendment
Updated or changed
New proposal (saving)
New proposal (investment)

| Area | Description | 2024/25 | | | 2025/26 | | | 2026/27 | | | 2027/28 | | | 2028/29 | | |
|--|---|---------------------|--------------|--------------|---------------------|--------------|--------------|---------------------|--------------|--------------|---------------------|--------------|--------------|---------------------|--------------|--------------|
| | | Budget Change £'000 | Efficiencies | Total Change | Budget Change £'000 | Efficiencies | Total Change | Budget Change £'000 | Efficiencies | Total Change | Budget Change £'000 | Efficiencies | Total Change | Budget Change £'000 | Efficiencies | Total Change |
| East Lothian Works | Pay - 3% year 1, 2% years 2-5 | 37 | - | 37 | 27 | - | 27 | 28 | - | 28 | 34 | - | 34 | 35 | - | 35 |
| East Lothian Works | Pension - Reduction in Lothian Pension Fund Contribution Rate | (43) | - | (43) | - | - | - | - | - | - | - | - | - | - | - | - |
| East Lothian Works | Service Review Savings | (112) | - | (112) | - | - | - | - | - | - | - | - | - | - | - | - |
| East Lothian Works | NDR | 1 | - | 1 | 1 | - | 1 | 1 | - | 1 | 2 | - | 2 | 2 | - | 2 |
| East Lothian Works | Sale of CAT Building | - | (35) | (35) | - | - | - | - | - | - | - | - | - | - | - | - |
| Total East Lothian Works | Total East Lothian Works | (117) | (35) | (152) | 28 | - | 28 | 29 | - | 29 | 36 | - | 36 | 37 | - | 37 |
| Total Education | | 7,972 | (445) | 7,527 | 7,411 | - | 7,411 | 6,275 | - | 6,275 | 4,920 | - | 4,920 | 4,688 | - | 4,688 |
| TOTAL EDUCATION & CHILDRENS | | 8,744 | (445) | 8,299 | 7,906 | - | 7,906 | 6,752 | - | 6,752 | 5,407 | - | 5,407 | 4,509 | - | 4,509 |
| COUNCIL RESOURCES | | | | | | | | | | | | | | | | |
| Finance | | | | | | | | | | | | | | | | |
| Financial Services | Pay - 3% year 1, 2% years 2-5 | 100 | - | 100 | 57 | - | 57 | 58 | - | 58 | 71 | - | 71 | 72 | - | 72 |
| Financial Services | Pension - Reduction in Lothian Pension Fund Contribution Rate | (80) | - | (80) | - | - | - | - | - | - | - | - | - | - | - | - |
| Financial Services | External Audit Fee Increase | 37 | - | 37 | - | - | - | - | - | - | - | - | - | - | - | - |
| Financial Services | Savings from Counter Fraud | - | (200) | (200) | - | - | - | - | - | - | - | - | - | - | - | - |
| Financial Services | Service Review - Early Delivery of Staff Savings | - | (200) | (200) | - | - | - | - | - | - | 200 | 200 | - | - | - | - |
| Financial Services | Service Review - Corporate Accounting (Staff Reduction) | - | - | - | - | - | - | - | - | - | (135) | (135) | - | - | - | - |
| Financial Services | Service Review - Service Accounting (Staff Reduction) | - | - | - | - | - | - | - | - | - | (150) | (150) | - | - | - | - |
| Financial Services | Shared Service Arrangement - Internal Audit | - | - | - | - | (45) | (45) | - | (14) | (14) | - | - | - | - | - | - |
| Total Financial Services | | 57 | (400) | (343) | 57 | (45) | 12 | 58 | (14) | 44 | 71 | (85) | (14) | 72 | - | 72 |
| Revenues & Financial Support | Pay - 3% year 1, 2% years 2-5 | 129 | - | 129 | 66 | - | 66 | 66 | - | 66 | 80 | - | 80 | 82 | - | 82 |
| Revenues & Financial Support | Pension - Reduction in Lothian Pension Fund Contribution Rate | (95) | - | (95) | - | - | - | - | - | - | - | - | - | - | - | - |
| Revenues & Financial Support | Barclay/Valuation Appeals | 7 | - | 7 | - | - | - | - | - | - | - | - | - | - | - | - |
| Revenues & Financial Support | Revenue System Costs | 51 | - | 51 | - | - | - | - | - | - | - | - | - | - | - | - |
| Revenues & Financial Support | Empty Property Relief - Policy Changes | - | (580) | (580) | - | - | - | - | - | - | - | - | - | - | - | - |
| Total Revenues & Financial Support | | 92 | (580) | (488) | 66 | - | 66 | 66 | - | 66 | 80 | - | 80 | 82 | - | 82 |
| Procurement, Transformation & Digital | Pay - 3% year 1, 2% years 2-5 | 76 | - | 76 | 19 | - | 19 | 21 | - | 21 | 24 | - | 24 | 25 | - | 25 |
| Procurement, Transformation & Digital | Pension - Reduction in Lothian Pension Fund Contribution Rate | (21) | - | (21) | - | - | - | - | - | - | - | - | - | - | - | - |
| Total Procurement, Transformation & Digital | | 55 | - | 55 | 19 | - | 19 | 21 | - | 21 | 24 | - | 24 | 25 | - | 25 |
| Total Finance | | 204 | (980) | (776) | 142 | (45) | 97 | 145 | (14) | 131 | 175 | (85) | 90 | 179 | - | 179 |
| Corporate Services | | | | | | | | | | | | | | | | |
| IT Services | Pay - 3% year 1, 2% years 2-5 | 20 | - | 20 | 51 | - | 51 | 51 | - | 51 | 63 | - | 63 | 63 | - | 63 |
| IT Services | Pension - Reduction in Lothian Pension Fund Contribution Rate | (46) | - | (46) | - | - | - | - | - | - | - | - | - | - | - | - |
| IT Services | Microsoft Enterprise Agreement & IDOX | 59 | - | 59 | 94 | - | 94 | 103 | - | 103 | 113 | - | 113 | 124 | - | 124 |
| IT Services | Increased Licence Costs | 138 | - | 138 | 53 | - | 53 | 56 | - | 56 | 59 | - | 59 | 60 | - | 60 |
| Total IT Services | | 171 | - | 171 | 198 | - | 198 | 210 | - | 210 | 235 | - | 235 | 247 | - | 247 |
| People & Council Support | Pay - 3% year 1, 2% years 2-5 | 244 | - | 244 | 97 | - | 97 | 99 | - | 99 | 120 | - | 120 | 123 | - | 123 |
| People & Council Support | Pension - Reduction in Lothian Pension Fund Contribution Rate | (37) | - | (37) | - | - | - | - | - | - | - | - | - | - | - | - |
| People & Council Support | Revenue Consequences of Capital | 100 | - | 100 | - | - | - | - | - | - | - | - | - | - | - | - |
| People & Council Support | System Enhancements | 29 | - | 29 | - | - | - | - | - | - | - | - | - | - | - | - |
| Total People & Council Support | | 336 | - | 336 | 97 | - | 97 | 99 | - | 99 | 120 | - | 120 | 123 | - | 123 |
| Governance | Pay - 3% year 1, 2% years 2-5 | 90 | - | 90 | 57 | - | 57 | 59 | - | 59 | 66 | - | 66 | 80 | - | 80 |
| Governance | Pension - Reduction in Lothian Pension Fund Contribution Rate | (17) | - | (17) | - | - | - | - | - | - | - | - | - | - | - | - |
| Governance | Paper Records Management | (27) | - | (27) | - | - | - | - | - | - | - | - | - | - | - | - |
| Governance | Registrars Systems Development | - | (38) | (38) | - | - | - | - | - | - | - | - | - | - | - | - |
| Total Governance | | 46 | (38) | 8 | 57 | - | 57 | 59 | - | 59 | 66 | - | 66 | 80 | - | 80 |
| Communications | Pay - 3% year 1, 2% years 2-5 | 16 | - | 16 | 9 | - | 9 | 8 | - | 8 | 10 | - | 10 | 11 | - | 11 |
| Communications | Pension - Reduction in Lothian Pension Fund Contribution Rate | (9) | - | (9) | - | - | - | - | - | - | - | - | - | - | - | - |
| Total Communications | | 7 | - | 7 | 9 | - | 9 | 8 | - | 8 | 10 | - | 10 | 11 | - | 11 |

Conservative Amendment
Updated or changed
New proposal (saving)
New proposal (investment)

| Area | Description | 2024/25 | | | 2025/26 | | | 2026/27 | | | 2027/28 | | | 2028/29 | | |
|---|---|---------------------|----------------|----------------|---------------------|----------------|--------------|---------------------|----------------|--------------|---------------------|----------------|--------------|---------------------|--------------|--------------|
| | | Budget Change £'000 | Efficiencies | Total Change | Budget Change £'000 | Efficiencies | Total Change | Budget Change £'000 | Efficiencies | Total Change | Budget Change £'000 | Efficiencies | Total Change | Budget Change £'000 | Efficiencies | Total Change |
| Active Business Unit | Revenue Consequences of Capital | 19 | - | 19 | 1 | - | 1 | - | - | - | - | - | - | - | - | - |
| Active Business Unit | Inflation - Utilities | 67 | - | 67 | 6 | - | 6 | 6 | - | 6 | 6 | - | 6 | 6 | - | 6 |
| Active Business Unit | NDR | 7 | - | 7 | 7 | - | 7 | 7 | - | 7 | 8 | - | 8 | 8 | - | 8 |
| Active Business Unit | PPP | 12 | - | 12 | 12 | - | 12 | 9 | - | 9 | 10 | - | 10 | 10 | - | 10 |
| Active Business Unit | Inflation Contracts | 4 | - | 4 | 3 | - | 3 | 3 | - | 3 | 2 | - | 2 | 2 | - | 2 |
| Active Business Unit | Reduce ENJOY Management Fee | - | (250) | (250) | - | - | - | - | - | - | - | - | - | - | - | - |
| Active Business Unit | Review Management and Maintenance of Sport Facilities | - | (310) | (310) | - | - | - | - | - | - | - | - | - | - | - | - |
| Active Business Unit | Innerwick Residential Centre - Declare surplus and dispose | - | (10) | (10) | - | - | - | - | - | - | - | - | - | - | - | - |
| Total Active Business Unit | | 166 | (570) | (404) | 61 | | 61 | 58 | | 58 | 65 | | 65 | 67 | | 67 |
| TOTAL INFRASTRUCTURE | | 1,939 | (2,268) | (329) | 28 | (715) | (687) | 1,179 | | 1,179 | 2,268 | | 2,268 | (226) | | (226) |
| Communities & Partnerships | | | | | | | | | | | | | | | | |
| Policy, Performance & Organisational Development | Pay - 3% year 1, 2% years 2-5 | 59 | - | 59 | 12 | - | 12 | 14 | - | 14 | 17 | - | 17 | 16 | - | 16 |
| Policy, Performance & Organisational Development | Pension - Reduction in Lothian Pension Fund Contribution Rate | (12) | - | (12) | - | - | - | - | - | - | - | - | - | - | - | - |
| Policy, Performance & Organisational Development | Restructure of Place Directorate | - | (100) | (100) | - | - | - | - | - | - | - | - | - | - | - | - |
| Total Policy, Performance & Organisational Development | | 47 | (100) | (53) | 12 | | 12 | 14 | | 14 | 17 | | 17 | 16 | | 16 |
| Connected Communities | Pay - 3% year 1, 2% years 2-5 | 44 | - | 44 | 59 | - | 59 | 60 | - | 60 | 72 | - | 72 | 74 | - | 74 |
| Connected Communities | Pension - Reduction in Lothian Pension Fund Contribution Rate | (101) | - | (101) | - | - | - | - | - | - | - | - | - | - | - | - |
| Connected Communities | Revenue Consequences of Capital | (11) | - | (11) | - | - | - | - | - | - | - | - | - | - | - | - |
| Connected Communities | Inflation - Utilities | 94 | - | 94 | 9 | - | 9 | 9 | - | 9 | 9 | - | 9 | 9 | - | 9 |
| Connected Communities | NDR | 9 | - | 9 | 10 | - | 10 | 10 | - | 10 | 11 | - | 11 | 11 | - | 11 |
| Connected Communities | PPP | 9 | - | 9 | 9 | - | 9 | 7 | - | 7 | 7 | - | 7 | 7 | - | 7 |
| Connected Communities | Inflation - Contracts | 15 | - | 15 | 36 | - | 36 | 36 | - | 36 | 41 | - | 41 | 41 | - | 41 |
| Connected Communities | Specialist Youth Workers - HRA Contribution | (45) | - | (45) | - | - | - | - | - | - | - | - | - | - | - | - |
| Connected Communities | Haddington Corn Exchange Rental Income | - | 27 | 27 | - | - | - | - | - | - | - | - | - | - | - | - |
| Connected Communities | Additional Support for Community Councils | 50 | - | 50 | - | - | - | - | - | - | - | - | - | - | - | - |
| Connected Communities | Reduce Funding for Brunton Theatre Trust | - | (200) | (200) | - | - | - | - | - | - | - | - | - | - | - | - |
| Connected Communities | Reduce Funding for Community Grants | - | (300) | (300) | - | - | - | - | - | - | - | - | - | - | - | - |
| Connected Communities | Investment in Specialist Youth Workers | - | (46) | (46) | - | - | - | - | - | - | - | - | - | - | - | - |
| Connected Communities | Restructure of Place Directorate | - | (50) | (50) | - | - | - | - | - | - | - | - | - | - | - | - |
| Connected Communities | Reduce Funding for Area Partnerships | - | (830) | (830) | - | - | - | - | - | - | - | - | - | - | - | - |
| Connected Communities | Review of Fisherrow Janitorial Provision | - | (180) | (180) | - | - | - | - | - | - | - | - | - | - | - | - |
| Total Connected Communities | | 64 | (1,579) | (1,515) | 123 | | 123 | 122 | | 122 | 140 | | 140 | 142 | | 142 |
| Protective Services | Pay - 3% year 1, 2% years 2-5 | 73 | - | 73 | 45 | - | 45 | 50 | - | 50 | 55 | - | 55 | 58 | - | 58 |
| Protective Services | Pension - Reduction in Lothian Pension Fund Contribution Rate | (63) | - | (63) | - | - | - | - | - | - | - | - | - | - | - | - |
| Protective Services | Bring Pest Control Service back in-house | - | (15) | (15) | - | - | - | - | - | - | - | - | - | - | - | - |
| Protective Services | Restructure of Place Directorate | - | (75) | (75) | - | - | - | - | - | - | - | - | - | - | - | - |
| Total Protective Services | | 10 | (90) | (80) | 45 | | 45 | 50 | | 50 | 55 | | 55 | 58 | | 58 |
| Customer Services Group | Pay - 3% year 1, 2% years 2-5 | 30 | - | 30 | 79 | - | 79 | 104 | - | 104 | 127 | - | 127 | 127 | - | 127 |
| Customer Services Group | Pension - Reduction in Lothian Pension Fund Contribution Rate | (195) | - | (195) | - | - | - | - | - | - | - | - | - | - | - | - |
| Customer Services Group | Revenue Consequences of Capital | 21 | - | 21 | - | - | - | - | - | - | - | - | - | - | - | - |
| Customer Services Group | NDR | 2 | - | 2 | 2 | - | 2 | 2 | - | 2 | 3 | - | 3 | 3 | - | 3 |
| Customer Services Group | Inflation - Contracts | 13 | - | 13 | 4 | - | 4 | 4 | - | 4 | 4 | - | 4 | 4 | - | 4 |
| Customer Services Group | Museum Service Redesign | - | (100) | (100) | - | (200) | (200) | - | - | - | - | - | - | - | - | - |
| Customer Services Group | Development of Self Check-in | - | (28) | (28) | - | - | - | - | - | - | - | - | - | - | - | - |
| Total Customer Services Group | | (129) | (128) | (257) | 85 | (200) | (115) | 110 | | 110 | 134 | | 134 | 134 | | 134 |
| TOTAL COMMUNITIES & PARTNERSHIPS | | (8) | (1,897) | (1,905) | 265 | (200) | 65 | 296 | | 296 | 346 | | 346 | 350 | | 350 |
| TOTAL PLACE | | 2,273 | (4,868) | (2,595) | 435 | (1,115) | (680) | 1,610 | (80) | 1,530 | 2,776 | | 2,776 | 290 | | 290 |
| SERVICES TOTAL | | 12,252 | (6,331) | 5,921 | 8,844 | (1,160) | 7,684 | 8,883 | (94) | 8,789 | 8,789 | (85) | 8,704 | 5,439 | | 5,439 |
| TOTAL | | 7,431 | (7,431) | - | 3,060 | (3,060) | - | 7,021 | (2,094) | 4,927 | 7,977 | (1,085) | 6,892 | 818 | | 818 |