



# Scottish Borders Council Financial Plan 2023/24

As approved by Council on 23 February 2023



# **Scottish Borders Council**

## **Revenue & Capital Financial Plan**

**Revenue 2023/24 - 2027/28, Capital 2023/24 - 2032/33**

# Scottish Borders Council

## Financial Plans from 2023/24

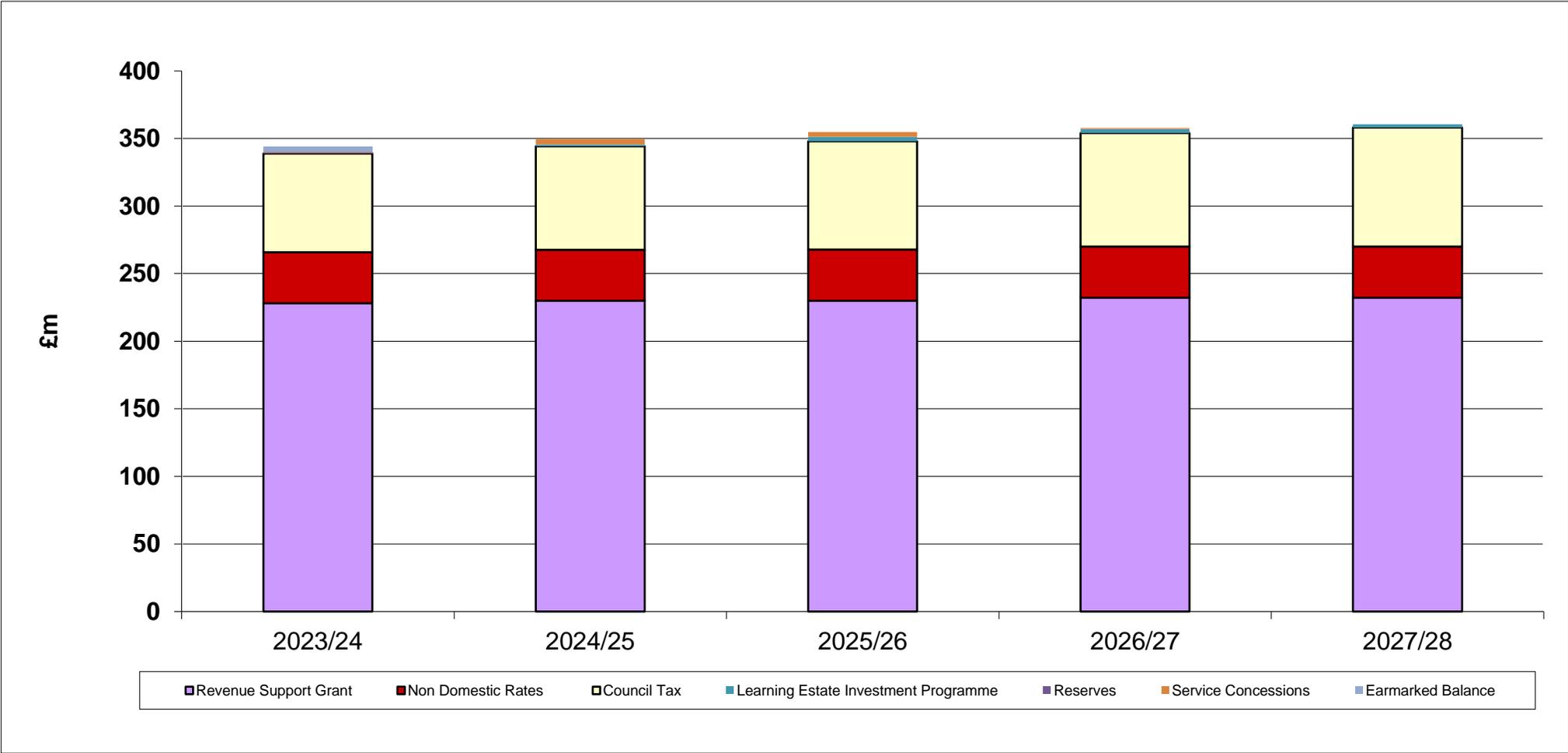
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All figures contained within this Financial Plan are rounded to the nearest one thousand pounds.

**Scottish Borders Council**  
**Financial Plan 2023/24 to 2027/28**  
**Revenue Resources**

	2023/24 £'000	2024/25 (Provisional) £'000	2025/26 (Provisional) £'000	2026/27 (Provisional) £'000	2027/28 (Provisional) £'000	Total £'000
<b>Aggregate External Finance</b>						
General Revenue Support	205,841	208,435	208,435	210,585	210,585	1,043,881
Ring fenced grants	14,106	13,330	13,330	13,330	13,330	67,426
Health & Social Care Partnership	8,047	8,127	8,207	8,289	8,289	40,959
Non-domestic Rates	37,818	37,818	37,818	37,818	37,818	189,090
	<b>265,812</b>	<b>267,710</b>	<b>267,790</b>	<b>270,022</b>	<b>270,022</b>	<b>1,341,356</b>
<b>Funding for new schools through Learning Estate Investment Programme</b>	<b>0</b>	<b>1,346</b>	<b>3,187</b>	<b>2,892</b>	<b>2,492</b>	<b>9,917</b>
<b>Earmarked Balance (including £2.6m from SG for 2022/23 Pay Award)</b>	<b>3,503</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>3,503</b>
<b>Reserves</b>	<b>726</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>726</b>
<b>Service Concessions</b>	<b>682</b>	<b>3,991</b>	<b>3,660</b>	<b>760</b>	<b>0</b>	<b>9,093</b>
<b>Council Tax (Band D £1,356.11 in 2023/24 - 5% increase)</b>	<b>71,809</b>	<b>75,269</b>	<b>78,892</b>	<b>82,682</b>	<b>86,651</b>	<b>395,303</b>
<b>Second Homes Council Tax</b>	<b>1,229</b>	<b>1,278</b>	<b>1,329</b>	<b>1,382</b>	<b>1,437</b>	<b>6,655</b>
<b>Total</b>	<b>343,761</b>	<b>349,594</b>	<b>354,858</b>	<b>357,738</b>	<b>360,602</b>	<b>1,766,553</b>

**Scottish Borders Council**  
**Financial Plan 2023/24 to 2027/28**  
**Revenue Resources**



**Scottish Borders Council**  
**Financial Plan 2023/24 to 2027/28**  
**Service Level Summary**

	<b>2023/24</b> <b>£'000</b>	<b>2024/25</b> <b>(Provisional)</b> <b>£'000</b>	<b>2025/26</b> <b>(Provisional)</b> <b>£'000</b>	<b>2026/27</b> <b>(Provisional)</b> <b>£'000</b>	<b>2027/28</b> <b>(Provisional)</b> <b>£'000</b>	<b>Total</b> <b>£'000</b>	<b>Capital</b> <b>Investment</b> <b>(10 years)</b> <b>£'000</b>
<b>Corporate</b>	(1,994)	(3,793)	(5,483)	(9,435)	(12,393)	(33,098)	0
<b>Infrastructure &amp; Environment</b>	54,408	57,648	59,781	61,492	63,012	296,341	160,652
<b>Social Work &amp; Practice</b>	82,010	82,229	82,759	83,549	83,944	414,491	0
<b>Education &amp; Lifelong Learning</b>	122,103	123,694	126,062	128,484	130,963	631,306	198,090
<b>Resilient Communities</b>	25,274	25,391	25,478	25,816	26,159	128,118	82,710
<b>Finance &amp; Corporate Governance</b>	26,983	28,702	29,891	30,803	31,216	147,595	(9,375)
<b>People, Performance &amp; Change</b>	7,484	7,573	7,664	7,757	7,852	38,330	0
<b>Strategic Commissioning</b>	27,493	28,150	28,706	29,272	29,849	143,470	42,280
<b>Total</b>	<b>343,761</b>	<b>349,594</b>	<b>354,858</b>	<b>357,738</b>	<b>360,602</b>	<b>1,766,553</b>	<b>474,357</b>

**Scottish Borders Council**  
**Financial Plan 2023/24 to 2027/28**  
**Summary of Revenue Budget Movement**

	<b>2023/24</b> <b>£'000</b>	<b>2024/25</b> <b>(Provisional)</b> <b>£'000</b>	<b>2025/26</b> <b>(Provisional)</b> <b>£'000</b>	<b>2026/27</b> <b>(Provisional)</b> <b>£'000</b>	<b>2027/28</b> <b>(Provisional)</b> <b>£'000</b>	<b>Total</b> <b>£'000</b>
<b>Base Budget (approved 22nd February 2022)</b>	<b>324,871</b>	<b>343,761</b>	<b>349,594</b>	<b>354,858</b>	<b>357,738</b>	<b>1,730,822</b>
Workforce budget adjustments	10,769	3,720	3,794	3,871	3,949	26,103
Non-pay and department specific inflation	8,215	4,407	2,397	1,833	1,379	18,231
Demographic pressures	1,029	1,029	1,029	1,029	1,029	5,145
Service Specific priorities & National policy changes	7,289	(420)	414	254	(380)	7,157
<b>Total Pressures</b>	<b>27,302</b>	<b>8,736</b>	<b>7,634</b>	<b>6,987</b>	<b>5,977</b>	<b>56,636</b>
<b><u>Savings Proposals</u></b>						
Corporate	(1,994)	(1,799)	(1,690)	(3,952)	(2,958)	(12,393)
Infrastructure & Environment	(890)	(545)	(140)	(110)	(110)	(1,795)
Social Work & Practice	(289)	(205)	(256)	(5)	(5)	(760)
Education & Lifelong Learning	(155)	(13)	(8)	(9)	(9)	(194)
Resilient Communities	(380)	(254)	(250)	(4)	(4)	(892)
Finance & Corporate Governance	(4,039)	(78)	(16)	(16)	(16)	(4,165)
People, Performance & Change	(83)	0	0	0	0	(83)
Strategic Commissioning & Partnership	(582)	(9)	(10)	(11)	(11)	(623)
<b>Total Savings</b>	<b>(8,412)</b>	<b>(2,903)</b>	<b>(2,370)</b>	<b>(4,107)</b>	<b>(3,113)</b>	<b>(20,905)</b>
<b>Base Budget</b>	<b>343,761</b>	<b>349,594</b>	<b>354,858</b>	<b>357,738</b>	<b>360,602</b>	<b>1,766,553</b>

**Scottish Borders Council**  
**Financial Plan 2023/24 to 2027/28**  
**Summary of Capital Budget Movement**

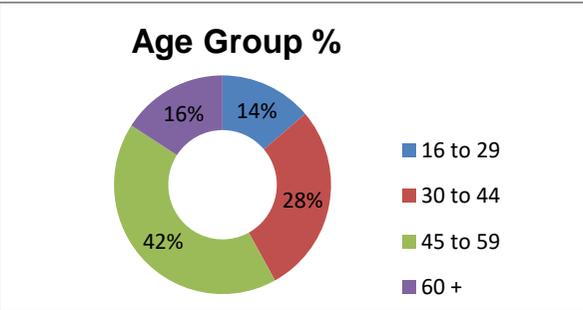
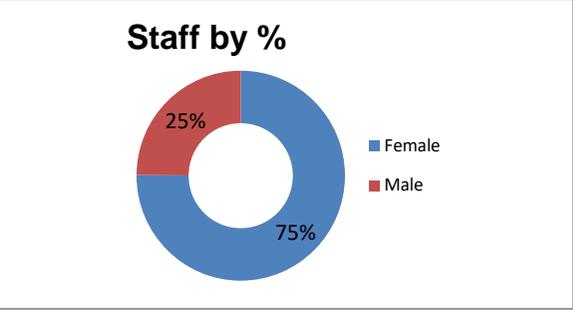
	<b>3 year operational £000's</b>	<b>7 year strategic £000's</b>	<b>Total £000's</b>	<b>Est. External Funding £000's</b>	<b>Est. SBC Contribution £000's</b>
<b>Base Budget (approved 22nd February 2022)</b>	<b>327,929</b>	<b>218,672</b>	<b>546,601</b>	<b>(193,870)</b>	<b>352,731</b>
Specific Grants from Scottish Government	(14,556)	(1,177)	(15,733)	15,733	0
Other External Grants & Contributions	(28,765)	(21,091)	(49,856)	49,856	0
Development Contributions	5,039	(111)	4,928	(4,928)	0
Capital Receipts	1,735	600	2,335	0	2,335
General Capital Grant	8,353	497	8,850	0	8,850
Plant & Vehicle Replacement - P&V Fund	0	0	0	0	0
Synthetic Pitch Replacement Fund	774	(659)	115	(115)	0
Funded from Revenue	(3,148)	0	(3,148)	3,148	0
Borrowing	869	(20,604)	(19,735)	0	(19,735)
<b>Total Funding Adjustments</b>	<b>(29,699)</b>	<b>(42,545)</b>	<b>(72,244)</b>	<b>63,694</b>	<b>(8,550)</b>
<b>Funding</b>	<b>298,230</b>	<b>176,127</b>	<b>474,357</b>	<b>(130,176)</b>	<b>344,181</b>
<b>Investment Proposals</b>					
Infrastructure & Environment	70,191	90,461	160,652	(44,117)	116,535
Social Work & Practice	0	0	0	0	0
Education & Lifelong Learning	138,751	59,339	198,090	(9,866)	188,224
Resilient Communities	53,495	29,215	82,710	(74,381)	8,329
Finance & Corporate Governance	(5,040)	(4,335)	(9,375)	0	(9,375)
People, Performance & Change	0	0	0	0	0
Strategic Commissioning & Partnership	40,833	1,447	42,280	(1,812)	40,468
<b>Total Investment</b>	<b>298,230</b>	<b>176,127</b>	<b>474,357</b>	<b>(130,176)</b>	<b>344,181</b>

**Scottish Borders Council**  
**Revenue Financial Plan 2023/24 - 2027/28**  
**Subjective Analysis**

**The analysis of income / expenditure in the attached Revenue Financial Plan is based on CIPFA reporting requirements for accounting periods from 1 April 2023.**

<b>Employee Costs</b>	Cost of employee expenses, both direct and indirect, including salaries, employer's national insurance contribution, employer's retirement benefit cost, agency staff, relocation, interview, training, advertising, severance payments and contributions to employee-related provisions.
<b>Premises Related Expenditure</b>	Expenses directly related to the running of premises and land including repairs, alterations and maintenance of buildings, energy costs, rent, rates, water services, cleaning and domestic supplies, ground maintenance costs and premises insurance.
<b>Transport Related Expenditure</b>	Costs associated with the provision, hire or use of transport, including travelling allowances and home to school transport.
<b>Supplies and Services</b>	Costs of all direct supplies and service expenses to the authority including equipment, furniture and materials, catering, uniforms and laundry, printing, stationery and general office expenses, communications and computing, member's allowances, grants and subscriptions.
<b>Third Party Payments</b>	Payments to an external provider or an internal service delivery unit defined as a trading operation. Includes payments to joint authorities, other local authorities, health authorities, government departments and PPP schemes.
<b>Transfer Payments</b>	Costs of payments to individuals for which no goods or services are received in return by the local authority such as rent allowances, rent rebates and costs arising from soft loans.
<b>Internal Recharges</b>	Charges for services provided by other Council departments.
<b>Depreciation</b>	Records the revenue impact of capital items in the service revenue accounts of the authority.
<b>Income</b>	Includes all income received by the service from external users or by way of charges or recharges to internal users.

**Scottish Borders Council**  
**Financial Plan 2023/24 to 2027/28**  
**Summary of Key Workforce Data**

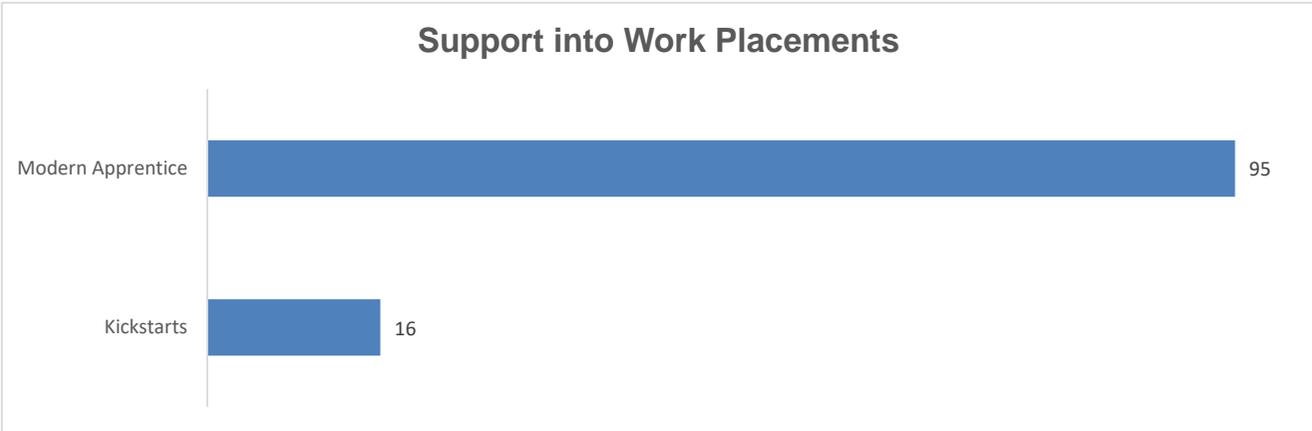


### Sickness Absence Days

	SBC Average	Scotland Average
Chief Officers & Single Status Staff	11.27	11.50
Teachers	7.49	6.20

### Disability %

Declared	Prefer not to Say	Nothing Stated	No
2.59	0.16	76.69	20.56



Summary of Key Workforce Data

## Gender Pay Gap

### Chief Officers & Single Status (hourly rate per grade)

Grade Group	Female (£)	Male (£)	Pay Gap
National Minimum	8.0958	8.4401	4.08%
Grade 1	10.8500	10.8500	0.00%
Grade 2	10.8736	11.0873	1.93%
Grade 3	11.0740	11.8902	6.87%
Grade 4	11.7872	12.0690	2.34%
Grade 5	12.7783	13.3408	4.22%
Grade 6	14.3232	15.1651	5.55%
Grade 7	16.0969	16.6925	3.57%
Grade 8	18.4934	18.6421	0.80%
Grade 9	22.0429	22.1271	0.38%
Grade 10	25.3908	25.3649	-0.10%
Grade 11	28.9161	29.2575	1.17%
Grade 12	33.3509	33.2167	-0.40%
Chief Officer	44.2162	46.0857	4.06%
Overall	14.0534	15.5331	9.53%

### Teachers (hourly rate per grade)

Grade Group	Female (£)	Male (£)	Pay Gap
Probationer	17.0900	17.0900	0.00%
Common Scale	25.0538	24.9063	-0.59%
Music Instructor	23.7976	23.8746	0.32%
Chartered Teacher	29.9242	29.9047	-0.07%
Lead Teacher	29.2176	29.2176	0.00%
Principal Teacher	31.6562	31.8273	0.54%
Psychologist	33.1995	32.8108	-1.18%
Quality Improvement	37.8541	35.4674	-6.73%
Depute and Head Teachers	37.3158	38.6780	3.52%
Overall	26.7618	27.8298	3.84%

## Revenue Financial Plan 2023/24 - 2027/28

### Corporate

Corporate by Service	2023/24 £'000	2024/25 (Provisional) £'000	2025/26 (Provisional) £'000	2026/27 (Provisional) £'000	2027/28 (Provisional) £'000	Total £'000
Corporate	(1,994)	(3,793)	(5,483)	(9,435)	(12,393)	(33,098)
<b>Total</b>	<b>(1,994)</b>	<b>(3,793)</b>	<b>(5,483)</b>	<b>(9,435)</b>	<b>(12,393)</b>	<b>(33,098)</b>

Corporate by Budget Head	2023/24 £'000	2024/25 (Provisional) £'000	2025/26 (Provisional) £'000	2026/27 (Provisional) £'000	2027/28 (Provisional) £'000	Total £'000
Employee Costs	0	0	0	(1,478)	(4,436)	(5,914)
Premises Related Expenditure	0	0	0	0	0	0
Transport Related Expenditure	0	0	0	0	0	0
Supplies & Services	(1,994)	(3,793)	(5,483)	(7,957)	(7,957)	(27,184)
Support Services	0	0	0	0	0	0
Third Party Payments	0	0	0	0	0	0
Transfer Payments	0	0	0	0	0	0
Internal Recharges	0	0	0	0	0	0
Capital Financing Costs	0	0	0	0	0	0
	<b>(1,994)</b>	<b>(3,793)</b>	<b>(5,483)</b>	<b>(9,435)</b>	<b>(12,393)</b>	<b>(33,098)</b>
Income	0	0	0	0	0	0
<b>Total</b>	<b>(1,994)</b>	<b>(3,793)</b>	<b>(5,483)</b>	<b>(9,435)</b>	<b>(12,393)</b>	<b>(33,098)</b>

## Corporate

Overarching proposals covering the whole Council

Capital Investment	3 year Operational £'000	7 year Strategic £'000	TOTAL £'000	Est. External Funding £'000	Est. SBC Contribution £'000	Detail
N/A	0	0	0	0	0	
<b>Total Investment</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	

Revenue Opening Position	2023/24 £'000	2024/25 £'000	2025/26 £'000	2026/27 £'000	2027/28 £'000
Base Budget (approved 22nd February 2022)	0	(1,994)	(3,793)	(5,483)	(9,435)
Permanent Virements	0	0	0	0	0
<b>Revised Base Budget</b>	<b>0</b>	<b>(1,994)</b>	<b>(3,793)</b>	<b>(5,483)</b>	<b>(9,435)</b>

Budget Pressures	Base Budget £'000	2023/24 £'000	2024/25 £'000	2025/26 £'000	2026/27 £'000	2027/28 £'000	Detail
<b>Total Pressures</b>		<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	

Savings Proposals	Base Budget £'000	2023/24 £'000	2024/25 £'000	2025/26 £'000	2026/27 £'000	2027/28 £'000	Detail
New commissioning strategy	0	(250)	(250)	(250)	(250)	0	Undertake an efficiency review to consider all Council commissioning with the aim of delivering financial savings
Digital Transformation	0	(1,744)	(1,549)	(1,440)	(2,224)	0	Work is progressing in partnership with CGI to deliver transformational change focused on 3 key workstreams to enable the frontline through the roll out of hand held technology, automate business processes and enable data driven decision making
Corporate Transformation	0	0	0	0	(1,478)	(2,958)	Further transformation in service delivery models, management structures, business processes and the use of new technology will be planned for delivery in future years of the financial plan
<b>Total Savings</b>		<b>(1,994)</b>	<b>(1,799)</b>	<b>(1,690)</b>	<b>(3,952)</b>	<b>(2,958)</b>	

Revenue Closing Position	2022/23 £'000	2023/24 £'000	2024/25 £'000	2025/26 £'000	2026/27 £'000
<b>Base Budget 2023/24</b>		<b>(1,994)</b>	<b>(3,793)</b>	<b>(5,483)</b>	<b>(9,435)</b>
					<b>(12,393)</b>

## Revenue Financial Plan 2023/24 - 2027/28

### Infrastructure & Environment

Infrastructure & Environment by Service	2023/24 £'000	2024/25 (Provisional) £'000	2025/26 (Provisional) £'000	2026/27 (Provisional) £'000	2027/28 (Provisional) £'000	Total £'000
Property	15,645	18,564	20,195	21,133	21,821	97,358
- Property Management	15,943	18,843	20,454	21,370	22,036	98,646
- Estates Management	619	631	643	656	669	3,218
- Architects	159	168	177	187	197	888
- Major Projects	208	216	225	234	243	1,126
- Commercial Property	(1,284)	(1,294)	(1,304)	(1,314)	(1,324)	(6,520)
Facilities	7,552	7,770	7,956	8,142	8,335	39,755
- Catering Services	2,881	2,995	3,085	3,177	3,271	15,409
- Cleaning & Facilities Management	4,671	4,775	4,871	4,965	5,064	24,346
Parks & Environment	4,879	4,959	5,134	5,272	5,341	25,584
Roads & Infrastructure	10,407	10,393	10,323	10,545	10,774	52,444
- Network & Infrastructure Asset Management	9,684	9,526	9,317	9,400	9,481	47,409
- SBc Contracts	(425)	(342)	(257)	(170)	(81)	(1,275)
- Engineers	924	941	959	977	995	4,796
- Fleet Management	224	268	304	338	379	1,514
- Pay Parking	0	0	0	0	0	0
Waste Management	10,937	11,134	11,201	11,278	11,365	55,915
Passenger Transport	2,294	2,011	2,031	2,052	2,073	10,461
Planning Services	1,346	1,413	1,481	1,551	1,722	7,513
Housing Strategy & Services	1,348	1,403	1,460	1,519	1,581	7,311
<b>Total</b>	<b>54,408</b>	<b>57,648</b>	<b>59,781</b>	<b>61,492</b>	<b>63,012</b>	<b>296,341</b>

<b>Infrastructure &amp; Environment by Budget Head</b>	<b>2023/24 £'000</b>	<b>2024/25 (Provisional) £'000</b>	<b>2025/26 (Provisional) £'000</b>	<b>2026/27 (Provisional) £'000</b>	<b>2027/28 (Provisional) £'000</b>	<b>Total £'000</b>
Employee Costs	34,574	35,206	35,850	36,507	37,178	179,315
Premises Related Expenditure	17,246	20,099	21,157	21,999	22,642	103,143
Transport Related Expenditure	14,357	14,095	14,110	14,125	14,141	70,828
Supplies & Services	15,444	15,363	15,679	15,804	15,876	78,166
Third Party Payments	20,654	20,798	20,894	20,999	21,217	104,562
Transfer Payments	0	0	0	0	0	0
Internal Recharges	130	130	130	130	130	650
Capital Financing Costs	2,922	2,975	3,089	3,146	3,156	15,288
	<b>105,327</b>	<b>108,666</b>	<b>110,909</b>	<b>112,710</b>	<b>114,340</b>	<b>551,952</b>
Income	(50,919)	(51,018)	(51,128)	(51,218)	(51,328)	(255,611)
<b>Total</b>	<b>54,408</b>	<b>57,648</b>	<b>59,781</b>	<b>61,492</b>	<b>63,012</b>	<b>296,341</b>

## Infrastructure & Environment

Property, Facilities, Roads & Infrastructure, Parks & Environment, Waste Management, Passenger Transport, Planning, Housing Strategy

Capital Investment	3 year Operational £'000	7 year Strategic £'000	TOTAL £'000	Est. External Funding £'000	Est. SBC Contribution £'000	Detail
Land & Property Infrastructure	13,552	16,432	29,984	(2,232)	27,752	Capital works on the Council estate including parks and play facilities, structural, energy efficiency, health & safety works, improvements and upgrades. Investment to support capital costs incurred in delivering the expansion of free school meals to P4-P7 children
Roads & Transport Infrastructure	22,340	50,820	73,160	(300)	72,860	Investment in Roads, Bridges and Lighting
Cycling, Walking & Safer Streets	1,221	1,729	2,950	(2,950)	0	Specific Scottish Government (SG) funding to encourage walking, wheeling and cycling, especially to schools and to connect communities
Peebles Bridge	0	420	420	0	420	Preparatory work to consider the future requirement for a new bridge in Peebles to support future development per the Local Development Plan
Flood & Coastal Protection Works & Scheme Preparation	1,116	2,604	3,720	0	3,720	Small scale capital flood works projects and flood studies for future major schemes. Flood studies and scheme preparation fully funded by SG
Hawick Flood Protection	21,724	0	21,724	(18,005)	3,719	Infrastructure project to protect residential and commercial properties from flood risk within the River Teviot's flood plain in Hawick. Funding from SG (80%) and external partners
Waste Management	558	956	1,514	(140)	1,374	Investment in leachate management, health and safety works at closed landfill sites and waste containers
Reston Railway Station Contribution	1,740	0	1,740	(100)	1,640	Contribution to the delivery of the new rail station on the East Coast Main Line at Reston
Roundabout at Easter Langlee	390	0	390	(390)	0	Contribution towards construction of a new roundabout at Easter Langlee, Galashiels
Plant & Vehicle Fund	6,000	14,000	20,000	(20,000)	0	A rolling programme of fleet replacement and rationalisation to support Council service delivery. The Council are moving to a blend of purchase and lease arrangements for vehicles. Electric and alternative fuel vehicles will be included as associated infrastructure becomes available. Funding is provided to purchase new vehicles through the Plant & Vehicle Fund. This is repaid by revenue budgets over the lifecycle of the vehicles
Private Sector Housing Grant	1,550	3,500	5,050	0	5,050	Grant funding to assist the provision of major adaptations to private sector homes enabling residents to remain safe in their homes following a needs and priority assessment by Social Work
<b>Total Investment</b>	<b>70,191</b>	<b>90,461</b>	<b>160,652</b>	<b>(44,117)</b>	<b>116,535</b>	

Revenue Opening Position	2023/24 £'000	2024/25 £'000	2025/26 £'000	2026/27 £'000	2027/28 £'000
Base Budget (approved 22nd February 2022)	47,116	54,408	57,648	59,781	61,492
Permanent Virements	112	0	0	0	0
<b>Revised Base Budget</b>	<b>47,228</b>	<b>54,408</b>	<b>57,648</b>	<b>59,781</b>	<b>61,492</b>

## Infrastructure & Environment

Property, Facilities, Roads & Infrastructure, Parks & Environment, Waste Management, Passenger Transport, Planning, Housing Strategy

Budget Pressures	Base Budget £'000	2023/24 £'000	2024/25 £'000	2025/26 £'000	2026/27 £'000	2027/28 £'000	Detail
Workforce budget adjustments	28,121	2,291	632	644	657	671	To provide for pay award at 2% each year pending national pay negotiations. Permanent impact of 2022/23 pay award and SJC pension increase of 0.5% from 2023/24 have been provided for
Non-pay inflation	17,631	4,228	2,589	676	581	561	To allow for anticipated inflationary price increases of utilities, waste contracts and road fuel
Rates revaluation	6,011	268	554	311	167	0	Impact of rates revaluation with transitional relief
Play Areas and Outdoor Community Spaces	279	0	0	114	57	10	Replacement fund for Play Areas and Outdoor Community Spaces
Additional new schools Non-Domestic Rates (NDR), utilities and cleaning pressure	1,259	0	65	150	150	150	Additional budget required to fund costs in new schools
Galashiels Academy Hard Facilities Management (FM) and Lifecycle Maintenance	0	0	169	268	24	0	Estimated Hard FM and Lifecycle maintenance costs for Galashiels Academy
Peebles High School Hard FM and Lifecycle Maintenance	0	0	279	278	30	0	Estimated Hard FM and Lifecycle maintenance costs for Peebles High School
Property Maintenance Fund inflation	2,345	347	80	49	50	50	To allow for anticipated inflationary increases of materials and works associated with maintaining the Council estate
Roads	10,765	(1,435)	(300)	(300)	0	0	Temporary funding provided for roads investment in previous years reducing over the period 2023/24 to 2025/26
Catering (food) inflation	1,676	341	38	14	14	15	Estimated inflationary price increase of food costs
Winter maintenance (salt) inflation	779	85	16	6	6	6	Estimated inflationary price increase of salt costs
Aggregates and bitumen inflation	720	98	16	6	6	6	Estimated inflationary price increase of aggregates and bitumen
Vehicle spare parts inflation	728	99	16	6	6	6	Estimated inflationary price increase of spare parts
Parks management fee adjustment	(89)	25	11	0	20	0	Adjustment to fees in line with capital investment
Waste vehicle depreciation	538	53	53	0	0	0	Fund new vehicles from Plant & Vehicle Fund, depreciation budget required for future years replacements
Sustainability and carbon reduction	323	(323)	0	0	0	0	Remove one-off additional funding in 2022/23
Demand Responsive Transport (DRT) pilot in Berwickshire	320	(320)	0	0	0	0	Remove one-off additional funding in 2022/23
Extension of Demand Responsive Transport (DRT) pilot in Berwickshire 2023/24	0	304	(304)	0	0	0	One off additional funding to continue demand responsive transport pilot to 31 March 2024. This will allow work with partners to further enhance the service, whilst considering how it can be run more efficiently, creating more journey opportunities which can be fed into the wider Local Transport Network Review
Members Small Schemes budget 2022/23	200	(200)	0	0	0	0	Remove one-off additional funding in 2022/23
Community Enhancement (Small Schemes Fund)	200	178	(178)	0	0	0	One off additional funding in 2023/24 for Community Enhancement (Small Schemes) Fund allowing Members to respond to priorities within their local community
Investment from Second Homes Council Tax	1,118	111	49	51	53	55	Adjustment to investment from Second Homes Council Tax as a result of anticipated income. Second Homes Council Tax is used to support expenditure related to a range of affordable housing activities
Free School Meals expansion for Primaries 4-7 and special schools	0	1,612	0	0	0	0	Expansion of universal free school lunch provision to all children in primaries 4 - 7 and special schools. Free school meal holiday support is also provided for
Asset valuation resource	0	35	0	0	0	0	Additional external resource to carry out asset valuations as part of year end process
Local Development Plan	0	0	0	0	0	100	Budget required every 5 years for development of Local Development Plan
Local Heat and Energy Efficiency Strategies (LHEES)	0	75	0	0	0	0	Funding to develop LHEES and delivery plans. The local strategies will set out the long-term plan for decarbonising heat in buildings and improving their energy efficiency across an entire local authority area
Bus contract inflation	1,778	198	0	0	0	0	Estimated inflationary price increase for bus contracts
<b>Total Pressures</b>		<b>8,070</b>	<b>3,785</b>	<b>2,273</b>	<b>1,821</b>	<b>1,630</b>	

## Infrastructure & Environment

Property, Facilities, Roads & Infrastructure, Parks & Environment, Waste Management, Passenger Transport, Planning, Housing Strategy

Savings Proposals	Base Budget £'000	2023/24 £'000	2024/25 £'000	2025/26 £'000	2026/27 £'000	2027/28 £'000	Detail
Additional fees & charges income	(6,674)	(171)	(100)	(100)	(100)	(100)	Income from fees & charges
Commercial rent income	(1,274)	(10)	(10)	(10)	(10)	(10)	Inflationary increases to the commercial property charges
Energy Efficiency Project	3,410	(50)	(95)	0	0	0	Spend to save investments in a range of energy efficiency measures designed to reduce energy consumption, our carbon footprint and energy costs
More efficient property and asset portfolio	10,321	(126)	(120)	0	0	0	Savings resulting from property rationalisation and disposals. Savings will be made from NDR, utilities, property maintenance including cleaning services. With the significant escalation in energy costs and the pressures this creates upon the Council, rationalisation of our estate and the closure of under utilised assets will need to be agreed in forthcoming years. Any FTE impact is likely to be from facilities posts in affected buildings. Estimated impact 1 FTE
Facilities Management	4,232	(183)	0	0	0	0	Savings from further optimisation of the Facilities Management Service
Parks & Environment	4,530	(100)	0	0	0	0	The continuation of service reviews focused on communities, reflecting the Climate Emergency and Biodiversity Duty. Working to enable communities to respond to their own priorities and initiatives e.g. Food Growing Strategy. A service wide range of operational initiatives to make more efficient use of the resources and assets, including appropriate people planning, fleet replacement and review assets to better support effective and efficient working. Review services and create flexibility across the workforce and wider I&E department will also be a significant strand of focus. Estimated impact 3 FTE. Total establishment 130.03 FTE
Roads & Infrastructure	10,765	(167)	0	0	0	0	Review the roads operation to improve the quality of the roads network and build commercial opportunities. The Council will use new technology to deliver more permanent fixes and use digital opportunities to improve the efficiency of the service
Waste Management	9,763	(50)	(220)	(30)	0	0	Savings linked to the implementation of national legislation relating to the Deposit Return Scheme. Future year savings to be made from further optimisation of the waste service including the review of working patterns and introduction of the Extended Producer Responsibility obligations
Passenger Transport	2,038	(24)	0	0	0	0	The transport review will look at our approach to tender renewal and alternative modes of transport such as Demand Responsive Transport (DRT). This innovative way of delivering public transport differs from the current fixed route services and is defined by customers booking the service through an easy to use app or calling the operator directly to book
Planning Services	2,988	(9)	0	0	0	0	Review of internal processes and technology opportunities to drive efficiencies
<b>Total Savings</b>		<b>(890)</b>	<b>(545)</b>	<b>(140)</b>	<b>(110)</b>	<b>(110)</b>	

Revenue Closing Position	2023/24 £'000	2024/25 £'000	2025/26 £'000	2026/27 £'000	2027/28 £'000
Base Budget 2023/24	54,408	57,648	59,781	61,492	63,012

## Revenue Financial Plan 2023/24 - 2027/28

### Social Work & Practice

<b>Social Work &amp; Practice by Service</b>	<b>2023/24 £'000</b>	<b>2024/25 (Provisional) £'000</b>	<b>2025/26 (Provisional) £'000</b>	<b>2026/27 (Provisional) £'000</b>	<b>2027/28 (Provisional) £'000</b>	<b>Total £'000</b>
Child Protection	224	228	232	236	241	1,161
Children & Families Social Work	18,319	18,446	18,627	18,813	19,002	93,207
Adult Protection	374	379	385	391	397	1,926
Emergency Duty Team	332	339	346	353	360	1,730
Quality Improvement	513	521	529	537	545	2,645
Services in Criminal Justice System	1,273	1,273	1,273	1,273	1,273	6,365
Safer Communities	2,223	2,166	2,188	2,211	2,235	11,023
Older People	24,735	24,911	25,317	25,722	25,725	126,410
Joint Learning Disability	20,404	20,234	20,012	20,043	20,074	100,767
Joint Mental Health	2,178	2,191	2,204	2,217	2,230	11,020
People with Physical Disabilities	2,698	2,698	2,698	2,698	2,698	13,490
Generic Services	8,639	8,743	8,846	8,951	9,058	44,237
Public Health	98	100	102	104	106	510
<b>Total</b>	<b>82,010</b>	<b>82,229</b>	<b>82,759</b>	<b>83,549</b>	<b>83,944</b>	<b>414,491</b>

<b>Social Work &amp; Practice by Budget Head</b>	<b>2023/24 £'000</b>	<b>2024/25 (Provisional) £'000</b>	<b>2025/26 (Provisional) £'000</b>	<b>2026/27 (Provisional) £'000</b>	<b>2027/28 (Provisional) £'000</b>	<b>Total £'000</b>
Employee Costs	16,586	16,904	17,227	17,558	17,895	86,170
Premises Related Expenditure	196	200	203	206	209	1,014
Transport Related Expenditure	325	325	325	325	325	1,625
Supplies & Services	931	751	751	751	751	3,935
Third Party Payments	68,732	68,814	69,022	69,483	69,543	345,594
Transfer Payments	8,282	8,282	8,282	8,282	8,282	41,410
Internal Recharges	146	146	146	146	146	730
Capital Financing Costs	0	0	0	0	0	0
	<b>95,198</b>	<b>95,422</b>	<b>95,956</b>	<b>96,751</b>	<b>97,151</b>	<b>480,478</b>
Income	(13,188)	(13,193)	(13,197)	(13,202)	(13,207)	(65,987)
<b>Total</b>	<b>82,010</b>	<b>82,229</b>	<b>82,759</b>	<b>83,549</b>	<b>83,944</b>	<b>414,491</b>

## Social Work & Practice

Child & Adult Protection, Emergency Duty, Quality Improvement, Criminal Justice, Safer Communities, Older People, Learning Disability, Mental Health, Physical Disability, Generic Services, Public Health, Children & Families Social Work

Capital Investment	3 year Operational £'000	7 year Strategic £'000	TOTAL £'000	Est. External Funding £'000	Est. SBC Contribution £'000	Detail
N/A	0	0	0	0	0	
<b>Total Investment</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	

Revenue Opening Position	2023/24 £'000	2024/25 £'000	2025/26 £'000	2026/27 £'000	2027/28 £'000
Base Budget (approved 22nd February 2022)	76,119	82,010	82,229	82,759	83,549
Permanent Virements	(536)	0	0	0	0
<b>Revised Base Budget</b>	<b>75,583</b>	<b>82,010</b>	<b>82,229</b>	<b>82,759</b>	<b>83,549</b>

Budget Pressures	Base Budget £'000	2023/24 £'000	2024/25 £'000	2025/26 £'000	2026/27 £'000	2027/28 £'000	Detail
Workforce budget adjustments	23,949	837	318	323	331	337	To provide for pay award at 2% each year pending national pay negotiations. Permanent impact of 2022/23 pay award and SJC pension increase of 0.5% from 2023/24 have been provided for
Non-pay inflation	145	7	4	3	3	3	To allow for anticipated inflationary increases
Borders Care & Repair Contract	482	1	2	0	0	0	To allow for small inflationary increases to external contracts
Community Access Policing Team Contract Inflation	581	8	0	0	0	0	Inflationary increase for Community Access Policing Team. A review of the current service provision will be undertaken during 2023/24 ahead of the SLA expiring on 31st March 24
Personal & Nursing Care	0	526	0	0	0	0	Additional Scottish Government funding to support Social Care in 2023-24
Social Work Capacity	0	525	0	0	0	0	Additional Scottish Government funding to support Social Care in 2023-24
Carers Service and H&SC Uplift	0	4,696	0	0	0	0	Additional Scottish Government funding to support Social Care in 2023-24
Reflect pressures funded by H&SC funding	0	(3,686)	(1,824)	(2,446)	(1,816)	(2,471)	Reflect items to be permanently funded by additional Social Care funding
Older people, young adults with learning / physical disabilities / mental health demographic increases	56,506	1,029	1,029	1,029	1,029	1,029	Forecast additional Social Work and Social Care costs in relation to young adults with care needs and an ageing population
Extra Care Housing Developments (Kelso) - Running costs	1,774	302	0	0	0	0	Net running costs associated with new ECH developments at Kelso, in line with capital plan and current care provision assumptions (planned completion 2022/23)
Extra Care Housing Developments (Eyemouth) - Running costs	1,774	0	0	630	0	0	Net running costs associated with new ECH developments at Eyemouth, in line with capital plan and current care provision assumptions (planned completion 2025/26)
Extra Care Housing Developments (Hawick) - Running costs	1,774	0	0	0	0	655	Net running costs associated with new ECH developments at Hawick, in line with capital plan and current care provision assumptions (planned completion 2025/26)
Additional dementia care (Queens House)	10,394	8	8	0	0	0	Inflationary increase on previously commissioned additional dementia beds in Queens House
Real Living Wage in Scotland	46,872	1,492	787	787	787	787	Funding to provide for Real Living Wage in Scotland paid by care providers to their staff

## Social Work & Practice

Child & Adult Protection, Emergency Duty, Quality Improvement, Criminal Justice, Safer Communities, Older People, Learning Disability, Mental Health, Physical Disability, Generic Services, Public Health, Children & Families Social Work

Budget Pressures	Base Budget £'000	2023/24 £'000	2024/25 £'000	2025/26 £'000	2026/27 £'000	2027/28 £'000	Detail
COSLA Residential Care Home Contract (Older People)	10,394	375	388	402	402	0	Increase COSLA Care Home Contract by 3.5% p.a.
Rapid Rehousing funded by Scottish Government (SG)	166	0	(165)	0	0	0	Provided as part of SG Settlement
Mobile CCTV units	50	(50)	0	0	0	0	Removal of 2022/23 One off funding
Feasibility Study for WiFi enabled CCTV	0	80	(80)	0	0	0	Funding to investigate options and costs for WiFi enabled town centre CCTV
Criminal Justice Social Work	1,229	1	0	0	0	0	Additional funding from Scottish Government
Children & Families respite pilot	30	(30)	0	0	0	0	Removal of 2022/23 One off funding
Children & Families - External Placements	5,662	700	0	0	0	0	Permanent effect of base increase in 2022/23
Foster, Kinship and Through Care Fees and Allowances Uplift	2,616	259	57	58	59	60	Fees and Allowances uplift of 10% in 2023/24 and 2% per annum thereafter
Interim Care	12,262	(473)	0	0	0	0	Removal of 2022/23 Scottish Government One off funding
Respite Care - Adults	0	50	(50)	0	0	0	Additional funding to resource care workers to support in Social Hubs to assist people to use Hubs for respite
Respite Care - Children & Families	0	50	(50)	0	0	0	Additional funding for short breaks for carers in 2023/24
Foster & Kinship carer increase to mileage rates	15	9	0	0	0	0	Changed from 35.1p to 45p (first 10,000 miles) & 22p (>10,000 miles)
<b>Total Pressures</b>		<b>6,716</b>	<b>424</b>	<b>786</b>	<b>795</b>	<b>400</b>	

Savings Proposals	Base Budget £'000	2023/24 £'000	2024/25 £'000	2025/26 £'000	2026/27 £'000	2027/28 £'000	Detail
Review of Day Care Services (Learning Disability)	1,715	(75)	0	0	0	0	Review and re-provide for client needs, as appropriate. The review will engage stakeholders and benchmark service provision with other Local Authorities in Scotland and propose alternative service provision. This will include the new digital strategy to support providing services in different ways to reduce isolation and increase social interaction
Complex Care (Learning Disability)	14,153	0	0	(252)	0	0	Service redesign by creating the Supported Living Service Project which will enable the repatriation of clients currently being supported in other regions
Shared Lives	14,153	(200)	(200)	0	0	0	Commissioning of Shared Lives Service to assist people to remain in a family setting, reducing reliance on out of Council placements and allowing clients to remain as independent as possible
Safer Communities - Homeless Service	797	(14)	0	0	0	0	Service review to identify FF24 transformational savings
Additional fees & charges income	106	0	(5)	(4)	(5)	(5)	Income from fees & charges
<b>Total Savings</b>		<b>(289)</b>	<b>(205)</b>	<b>(256)</b>	<b>(5)</b>	<b>(5)</b>	

Revenue Closing Position	2023/24 £'000	2024/25 £'000	2025/26 £'000	2026/27 £'000	2027/28 £'000
Base Budget 2023/24	82,010	82,229	82,759	83,549	83,944

## Revenue Financial Plan 2023/24 - 2027/28

### Education & Lifelong Learning

<b>Education &amp; Lifelong Learning by Service</b>	<b>2023/24 £'000</b>	<b>2024/25 (Provisional) £'000</b>	<b>2025/26 (Provisional) £'000</b>	<b>2026/27 (Provisional) £'000</b>	<b>2027/28 (Provisional) £'000</b>	<b>Total £'000</b>
Early Years	17,547	17,037	17,314	17,595	17,882	87,375
Primary Schools	30,408	31,013	31,630	32,259	32,901	158,211
Secondary Schools	48,309	49,555	50,754	51,985	53,249	253,852
Additional Support Needs	12,790	12,994	13,202	13,415	13,632	66,033
Educational Psychology	741	753	765	778	791	3,828
Central Schools	5,394	5,405	5,436	5,467	5,499	27,201
School Meals	1,756	1,756	1,756	1,756	1,756	8,780
School Transport	4,123	4,123	4,123	4,123	4,123	20,615
Community Learning & Development	1,035	1,058	1,082	1,106	1,130	5,411
<b>Total</b>	<b>122,103</b>	<b>123,694</b>	<b>126,062</b>	<b>128,484</b>	<b>130,963</b>	<b>631,306</b>

<b>Education &amp; Lifelong Learning by Budget Head</b>	<b>2023/24 £'000</b>	<b>2024/25 (Provisional) £'000</b>	<b>2025/26 (Provisional) £'000</b>	<b>2026/27 (Provisional) £'000</b>	<b>2027/28 (Provisional) £'000</b>	<b>Total £'000</b>
Employee Costs	90,674	91,803	93,746	95,728	97,750	469,701
Premises Related Expenditure	247	248	249	250	251	1,245
Transport Related Expenditure	5,609	5,609	5,609	5,609	5,609	28,045
Supplies & Services	22,973	23,467	23,899	24,347	24,812	119,498
Third Party Payments	6,300	6,280	6,280	6,280	6,280	31,420
Transfer Payments	727	727	727	727	727	3,635
Internal Recharges	0	0	0	0	0	0
Capital Financing Costs	0	0	0	0	0	0
	<b>126,530</b>	<b>128,134</b>	<b>130,510</b>	<b>132,941</b>	<b>135,429</b>	<b>653,544</b>
Income	(4,427)	(4,440)	(4,448)	(4,457)	(4,466)	(22,238)
<b>Total</b>	<b>122,103</b>	<b>123,694</b>	<b>126,062</b>	<b>128,484</b>	<b>130,963</b>	<b>631,306</b>

## Education and Lifelong Learning

Early Years, Primary Schools, Secondary Schools, Additional Support Needs, Educational Psychology, Central Schools, School Meals, School Transport, Community Learning & Development (CLD)

Capital Investment	3 year Operational £'000	7 year Strategic £'000	TOTAL £'000	Est. External Funding £'000	Est. SBC Contribution £'000	Detail
Early Years Expansion	1,783	0	1,783	(1,783)	0	Delivery of Early Years provision
Eyemouth Primary School	14,762	0	14,762	0	14,762	Delivery of new primary school at Eyemouth
Earlston Primary School	11,015	0	11,015	(1,763)	9,252	Delivery of new primary school at Earlston
Earlston GP Surgery	563	0	563	0	563	Delivery of GP surgery at new primary school at Earlston. Will be funded by NHS Borders
Galashiels Academy	52,750	805	53,555	(5,420)	48,135	Delivery of new secondary school in Galashiels
Hawick High School	9,614	46,004	55,618	0	55,618	Delivery of new secondary school in Hawick
Peebles High School	42,384	0	42,384	0	42,384	Delivery of new secondary school in Peebles
School Estate Block	5,880	12,530	18,410	(900)	17,510	Programme of works across the school estate to enhance learning environments, ensure compliance with a range of legislation in relation to health and safety, care inspectorate, environmental health and insurers and to enable improvement of safety in schools
<b>Total Investment</b>	<b>138,751</b>	<b>59,339</b>	<b>198,090</b>	<b>(9,866)</b>	<b>188,224</b>	

Revenue Opening Position	2023/24 £'000	2024/25 £'000	2025/26 £'000	2026/27 £'000	2027/28 £'000
Base Budget (approved 22nd February 2022)	115,987	122,103	123,694	126,062	128,484
Permanent Virements	(333)	0	0	0	0
<b>Revised Base Budget</b>	<b>115,654</b>	<b>122,103</b>	<b>123,694</b>	<b>126,062</b>	<b>128,484</b>

Budget Pressures	Base Budget £'000	2023/24 £'000	2024/25 £'000	2025/26 £'000	2026/27 £'000	2027/28 £'000	Detail
Workforce budget adjustments	84,190	4,552	1,905	1,943	1,982	2,022	To provide for pay award at 2% each year pending national pay negotiations. Permanent impact of 2022/23 pay award and SJC pension increase of 0.5% from 2023/24 have been provided for
Non-pay inflation	81	3	2	1	1	1	To allow for anticipated inflationary increases
Unitary charge Public-Private Partnership (PPP) schools	14,691	1,801	493	432	448	465	Contractual inflationary increase required for the 5 high schools built with PPP funding. RPI rate of 12.3% in 2023/24, 6.5% in 2024/25 and 3.4% thereafter
Pupil Equity Fund (PEF)	1,763	156	0	0	0	0	As per Scottish Government (SG) settlement
Reduce 1+2 languages	24	(24)	0	0	0	0	Removal of funding from SG as programme is now mainstreamed
School clothing grant	372	23	0	0	0	0	Increased funding from SG to assist with grants to parents of £120 for primary pupil and £150 per secondary pupil

## Education and Lifelong Learning

Early Years, Primary Schools, Secondary Schools, Additional Support Needs, Educational Psychology, Central Schools, School Meals, School Transport, Community Learning & Development (CLD)

Budget Pressures	Base Budget £'000	2023/24 £'000	2024/25 £'000	2025/26 £'000	2026/27 £'000	2027/28 £'000	Detail
Early Learning & Childcare (ELC) expansion	18,362	(1,670)	(776)	0	0	0	Reduction in both core and specific grant funding as per SG settlement. Earmarked balances carried forward into 2023/24 are sufficient to fund the gap whilst a comprehensive review of the service is undertaken. Any potential staffing impacts identified as part of the review, will form part of the 2024/25 budget process. Statutory adult: child ratios will be maintained.
Curriculum charges funding	0	162	0	0	0	0	Permanent SG funding to remove curriculum charges in schools
Music tuition funding	0	228	0	0	0	0	Permanent SG funding to remove music tuition fees in schools
Educational psychologists	577	3	0	0	0	0	Additional funding from SG for educational psychologists
School transport	3,594	615	0	0	0	0	Increase to cover higher than anticipated contract costs plus additional routes
Counselling in schools	340	(6)	0	0	0	0	Reduction in funding from SG for counselling in schools
Neurodiversity Education	0	20	(20)	0	0	0	Funding to commission the development and delivery of Online Neurodiversity Educational Video Suite and Neurodiversity School Charter/Awards Scheme
Whole Family Wellbeing Fund	0	669	0	0	0	0	Funding for Whole Family Wellbeing Fund from Scottish Government
C&YP Leadership Group commissioning	722	72	0	0	0	0	Inflation increase for commissioning
<b>Total Pressures</b>		<b>6,604</b>	<b>1,604</b>	<b>2,376</b>	<b>2,431</b>	<b>2,488</b>	

Savings Proposals	Base Budget £'000	2023/24 £'000	2024/25 £'000	2025/26 £'000	2026/27 £'000	2027/28 £'000	Detail
Increased fees & charges for lets	(110)	(9)	(6)	(6)	(6)	(6)	Income from fees & charges
Increases to fees for non-funded childcare	(28)	(21)	(7)	(2)	(3)	(3)	Charges for Scottish Borders Council provided out of school club and non-funded childcare increased by £1.50 per hour to £5.50 from April 2023. Current rate of £4.00 per hour significantly undercuts private providers who charge in excess of £6.00 per hour
Central schools	1,562	(125)	0	0	0	0	Review of departmental management, quality assurance and non-DSM structure and resources will continue in 2023/24. Intention is to create a focused and fit-for-purpose structure providing strategic leadership for the core objectives as set out in the Children & Young People Improvement Plan, identifying service delivery models that support outcomes for Children & Young People at a locality model. This may result in a change in duties and grade for a number of staff and a reduction of up to 2 FTE. The total number of employees in this area is 30.4 FTE
<b>Total Savings</b>		<b>(155)</b>	<b>(13)</b>	<b>(8)</b>	<b>(9)</b>	<b>(9)</b>	

Revenue Closing Position	2023/24 £'000	2024/25 £'000	2025/26 £'000	2026/27 £'000	2027/28 £'000
Base Budget 2023/24	122,103	123,694	126,062	128,484	130,963

## Revenue Financial Plan 2023/24 - 2027/28

### Resilient Communities

<b>Resilient Communities by Service</b>	<b>2023/24 £'000</b>	<b>2024/25 (Provisional) £'000</b>	<b>2025/26 (Provisional) £'000</b>	<b>2026/27 (Provisional) £'000</b>	<b>2027/28 (Provisional) £'000</b>	<b>Total £'000</b>
Business Support	5,512	5,644	5,781	5,920	6,062	28,919
Community Planning & Engagement	485	495	505	516	527	2,528
Neighbourhood Support Fund	471	471	471	471	471	2,355
Customer Advice & Support Services	3,153	3,244	3,335	3,428	3,523	16,683
Economic Development	1,885	1,946	1,971	1,996	2,021	9,819
Cultural Services	3,442	3,367	3,293	3,293	3,293	16,689
Sports Services	1,836	1,661	1,489	1,489	1,489	7,963
Discretionary Housing Payments	0	0	0	0	0	0
Housing Benefits	608	608	608	608	608	3,040
Non Domestic Rates Relief	1,561	1,561	1,561	1,561	1,561	7,805
Scottish Welfare Fund	586	586	586	586	586	2,930
Council Tax Reduction Scheme	5,735	5,808	5,878	5,948	6,018	29,387
<b>Total</b>	<b>25,274</b>	<b>25,391</b>	<b>25,478</b>	<b>25,816</b>	<b>26,159</b>	<b>128,118</b>

<b>Resilient Communities by Budget Head</b>	<b>2023/24 £'000</b>	<b>2024/25 (Provisional) £'000</b>	<b>2025/26 (Provisional) £'000</b>	<b>2026/27 (Provisional) £'000</b>	<b>2027/28 (Provisional) £'000</b>	<b>Total £'000</b>
Employee Costs	17,399	17,728	18,060	18,397	18,739	90,323
Premises Related Expenditure	174	174	174	174	174	870
Transport Related Expenditure	(13)	(13)	(13)	(13)	(13)	-65
Supplies & Services	1,066	1,108	1,113	1,118	1,123	5,528
Third Party Payments	7,322	7,072	6,826	6,826	6,826	34,872
Transfer Payments	30,486	30,486	30,486	30,486	30,486	152,430
Internal Recharges	0	0	0	0	0	0
Capital Financing Costs	172	172	172	172	172	860
	<b>56,606</b>	<b>56,727</b>	<b>56,818</b>	<b>57,160</b>	<b>57,507</b>	<b>284,818</b>
Income	(31,332)	(31,336)	(31,340)	(31,344)	(31,348)	(156,700)
<b>Total</b>	<b>25,274</b>	<b>25,391</b>	<b>25,478</b>	<b>25,816</b>	<b>26,159</b>	<b>128,118</b>

## Resilient Communities

Business Support, Community Planning & Engagement, Neighbourhood Support Fund, Customer Advice & Support, Economic Development, Employment Support Service, Discretionary Housing Payments, Housing Benefits, Non Domestic Rates Relief, Scottish Welfare Fund, Culture & Sport

Capital Investment	3 year Operational £'000	7 year Strategic £'000	TOTAL £'000	Est. External Funding £'000	Est. SBC Contribution £'000	Detail
Town Centre Regeneration	837	700	1,537	0	1,537	To support town centre regeneration enabling works and masterplanning
Borders Innovation Park	14,341	219	14,560	(12,608)	1,952	To support the development of necessary infrastructure to maximise inward investment and the future growth of the Scottish Borders economy
Hawick Regeneration	864	0	864	(754)	110	To support the construction of Hawick Business Centre on Almsstrongs redevelopment site and remaining landscape works on Galalaw Access Road
Newtown St. Boswells Regeneration	400	0	400	0	400	Development phase for the village centre regeneration
Borderlands Inclusive Growth Deal	33,504	23,428	56,932	(56,300)	632	The Borderlands Inclusive Growth Deal is focused on achieving transformational change to increase productivity, grow the working age population, and contribute to inclusive and sustainable growth including projects such as Destination Tweed
Sports Infrastructure	3,268	4,868	8,136	(4,719)	3,417	Capital allocation to Sports Trusts to improve and refurbish Scottish Borders Council owned sport and leisure facilities and a Synthetic Pitch Replacement Fund to manage the replacement of synthetic pitches across the Scottish Borders
Culture & Heritage	281	0	281	0	281	Block allocation to upgrade public halls
<b>Total Investment</b>	<b>53,495</b>	<b>29,215</b>	<b>82,710</b>	<b>(74,381)</b>	<b>8,329</b>	

Revenue Opening Position	2023/24 £'000	2024/25 £'000	2025/26 £'000	2026/27 £'000	2027/28 £'000
Base Budget (approved 22nd February 2022)	24,432	25,274	25,391	25,478	25,816
Permanent Virements	(135)	0	0	0	0
<b>Revised Base Budget</b>	<b>24,297</b>	<b>25,274</b>	<b>25,391</b>	<b>25,478</b>	<b>25,816</b>

Budget Pressures	Base Budget £'000	2023/24 £'000	2024/25 £'000	2025/26 £'000	2026/27 £'000	2027/28 £'000	Detail
Workforce budget adjustments	10,941	964	256	262	267	272	To provide for pay award at 2% each year pending national pay negotiations. Permanent impact of 2022/23 pay award and SJC pension increase of 0.5% from 2023/24 have been provided for
Non-pay inflation	46	2	1	0	0	0	To allow for anticipated inflationary increases
Disability Payment Support funded by Scottish Government (SG)	55	24	0	0	0	0	Additional funding to support information gathering on behalf of clients applying for disability payment provided as part of SG settlement
Borders Events Strategy	500	(500)	0	0	0	0	Remove one-off additional funding in 2022/23
International Cycling event	250	(250)	0	0	0	0	Remove one-off additional funding in 2022/23
Neighbourhood Support Fund	200	(200)	0	0	0	0	Remove one-off additional funding in 2022/23
Council Tax Reduction Scheme (CTRS)	5,407	328	73	70	70	70	Increase in CTRS linked to demand
COVID-19 Support to Culture & Sports Trusts	5,487	(500)	0	0	0	0	Remove one-off additional funding in 2022/23

## Resilient Communities

Business Support, Community Planning & Engagement, Neighbourhood Support Fund, Customer Advice & Support, Economic Development, Employment Support Service, Discretionary Housing Payments, Housing Benefits, Non Domestic Rates Relief, Scottish Welfare Fund, Culture & Sport

Budget Pressures	Base Budget £'000	2023/24 £'000	2024/25 £'000	2025/26 £'000	2026/27 £'000	2027/28 £'000	Detail
Non-Domestic Rates Relief	275	108	0	0	0	0	Impact of valuation role additions
Borderlands Project Management Office (PMO)	0	117	39	3	3	3	Contribution towards Borderlands PMO
City Deal PMO	0	86	2	2	2	2	Contribution towards City Deal PMO
Empty Property Relief - Devolution	0	1,178	0	0	0	0	Devolved responsibility for Empty Property Relief, provided for through SG settlement
<b>Total Pressures</b>		<b>1,357</b>	<b>371</b>	<b>337</b>	<b>342</b>	<b>347</b>	

Savings Proposals	Base Budget £'000	2023/24 £'000	2024/25 £'000	2025/26 £'000	2026/27 £'000	2027/28 £'000	Detail
Additional fees & charges income	(265)	(18)	(4)	(4)	(4)	(4)	Income from fees & charges
Scottish Water Commission	(350)	(11)	0	0	0	0	Inflationary increase to agency fee from Scottish Water for administering collection on its behalf
A re-designed operating model for Business Support functions through the rollout of digital services across the Council	5,149	(248)	0	0	0	0	Carry out a service review to look at opportunities to combine/consolidate resources involving standardised and streamlined processes across the organisation. Estimated reductions 9.5 FTE from an establishment of 221.26 FTE
Roll out of Digital Customer Access within Customer Advice and Support Services	2,939	(98)	0	0	0	0	Move to digital self-service resulting in reduced processing, printing and postage. Estimated reductions 2.0 FTE from an establishment of 133.93 FTE
Management fee reduction to Live Borders	5,265	0	(250)	(246)	0	0	Continued joint working on delivering a number of key strategic projects including property rationalisation, allowing delivery of services to achieve joint strategic outcomes
Employment Support Service	328	(5)	0	0	0	0	Reduction of 0.2 FTE. Total number of service FTE 10.2
<b>Total Savings</b>		<b>(380)</b>	<b>(254)</b>	<b>(250)</b>	<b>(4)</b>	<b>(4)</b>	

Revenue Closing Position	2023/24 £'000	2024/25 £'000	2025/26 £'000	2026/27 £'000	2027/28 £'000
Base Budget 2023/24	25,274	25,391	25,478	25,816	26,159

## Revenue Financial Plan 2023/24 - 2027/28

### Finance & Corporate Governance

<b>Finance &amp; Corporate Governance by Service</b>	<b>2023/24 £'000</b>	<b>2024/25 (Provisional) £'000</b>	<b>2025/26 (Provisional) £'000</b>	<b>2026/27 (Provisional) £'000</b>	<b>2027/28 (Provisional) £'000</b>	<b>Total £'000</b>
Chief Executive	192	196	200	204	208	1,000
Emergency Planning	221	225	229	234	239	1,148
Finance	3,456	3,543	3,612	3,683	3,753	18,047
Legal Services	716	738	762	787	812	3,815
Protective Services	1,559	1,588	1,615	1,643	1,672	8,077
Audit & Risk	384	392	400	408	417	2,001
Assessor & Electoral Registration Service	1,006	963	982	1,001	1,021	4,973
Democratic Services	1,859	1,896	1,934	1,972	2,111	9,772
Communications & Marketing	553	565	577	589	602	2,886
Loan Charges	17,520	19,079	20,063	20,765	20,864	98,291
Provision for Bad Debts	125	125	125	125	125	625
Recharge to Non-General Fund	(608)	(608)	(608)	(608)	(608)	(3,040)
<b>Total</b>	<b>26,983</b>	<b>28,702</b>	<b>29,891</b>	<b>30,803</b>	<b>31,216</b>	<b>147,595</b>

<b>Finance &amp; Corporate Governance by Budget Head</b>	<b>2023/24 £'000</b>	<b>2024/25 (Provisional) £'000</b>	<b>2025/26 (Provisional) £'000</b>	<b>2026/27 (Provisional) £'000</b>	<b>2027/28 (Provisional) £'000</b>	<b>Total £'000</b>
Employee Costs	9,246	9,395	9,606	9,821	10,040	48,108
Premises Related Expenditure	679	694	699	705	711	3,488
Transport Related Expenditure	446	454	457	460	463	2,280
Supplies & Services	2,474	2,479	2,481	2,483	2,585	12,502
Third Party Payments	218	218	218	218	218	1,090
Transfer Payments	0	0	0	0	0	0
Internal Recharges	69	69	69	69	69	345
Capital Financing Costs	16,321	17,880	18,864	19,566	19,665	92,296
	<b>29,453</b>	<b>31,189</b>	<b>32,394</b>	<b>33,322</b>	<b>33,751</b>	<b>160,109</b>
Income	(2,470)	(2,487)	(2,503)	(2,519)	(2,535)	(12,514)
<b>Total</b>	<b>26,983</b>	<b>28,702</b>	<b>29,891</b>	<b>30,803</b>	<b>31,216</b>	<b>147,595</b>

## Finance & Corporate Governance

Chief Executive, Finance, Loan Charges, Legal & Protective Services, Emergency Planning, Audit & Risk, Democratic Services, Assessors, Communications & Marketing

Capital Investment	3 year Operational £'000	7 year Strategic £'000	TOTAL £'000	Est. External Funding £'000	Est. SBC Contribution £'000	Detail
Emergency & Unplanned	525	1,225	1,750	0	1,750	Budget to deliver emergency works in year
Planned Programming Adjustments to support future years borrowing	(5,565)	(5,560)	(11,125)	0	(11,125)	Planning assumption that underspends in current budgeted projects will reduce the requirement to borrow to support existing projects in future years
<b>Total Investment</b>	<b>(5,040)</b>	<b>(4,335)</b>	<b>(9,375)</b>	<b>0</b>	<b>(9,375)</b>	

Revenue Opening Position	2023/24 £'000	2024/25 £'000	2025/26 £'000	2026/27 £'000	2027/28 £'000
Base Budget (approved 22nd February 2022)	28,607	26,983	28,702	29,891	30,803
Permanent Virements	(214)	0	0	0	0
<b>Revised Base Budget</b>	<b>28,393</b>	<b>26,983</b>	<b>28,702</b>	<b>29,891</b>	<b>30,803</b>

Budget Pressures	Base Budget £'000	2023/24 £'000	2024/25 £'000	2025/26 £'000	2026/27 £'000	2027/28 £'000	Detail
Workforce budget adjustments	11,488	608	204	209	213	217	To provide for pay award at 2% each year pending national pay negotiations. Permanent impact of 2022/23 pay award and SJC pension increase of 0.5% from 2023/24 have been provided for
Non-pay inflation	1,531	181	34	12	13	13	To allow for anticipated inflationary increases
Loans Charges to support the capital plan	19,303	1,804	1,559	984	702	99	Revenue cost of capital borrowing
Local Government election	90	(90)	0	0	0	100	Budget required to run local government elections every 5 years
Assessors postage costs	21	30	0	0	0	0	Pressure related to posting of statutory documents
Short term lets	0	39	0	0	0	0	To resource the implementation of short term lets licensing policy
Self-catering properties	0	29	0	0	0	0	To resource statutory requirement to provide evidence for self-catering properties
Remove shared service for Protective Services	(28)	28	0	0	0	0	Removal of income assumption from Midlothian Council following cessation of shared service
<b>Total Pressures</b>		<b>2,629</b>	<b>1,797</b>	<b>1,205</b>	<b>928</b>	<b>429</b>	

## Finance & Corporate Governance

Chief Executive, Finance, Loan Charges, Legal & Protective Services, Emergency Planning, Audit & Risk, Democratic Services, Assessors, Communications & Marketing

Savings Proposals	Base Budget £'000	2023/24 £'000	2024/25 £'000	2025/26 £'000	2026/27 £'000	2027/28 £'000	Detail
Additional fees & charges income	(673)	(137)	(16)	(16)	(16)	(16)	Income from fees & charges
Service Concessions	4,565	(3,562)	0	0	0	0	As presented to Council on 16th February. Re-profiling of PPP debt
Finance	2,477	(125)	0	0	0	0	These savings build on a previous significant restructure by managing vacancies to achieve medium and long term savings. Team structures within Finance will be reviewed in light of confirmed staffing changes and automation of processes. The savings equate to approximately 3 FTE. The total number of employees in this area is 59.15 FTE
Loans Charges	19,303	(25)	0	0	0	0	Efficiency saving from loans charges
Assessors & Electoral Registration Services	824	0	(62)	0	0	0	Review of the service - Valuation Roll (non-domestic rates), Council Tax Valuations and Electoral Registration
Legal Services	1,046	(9)	0	0	0	0	Vacancies and staffing levels will continue to be managed to deliver efficiencies and savings
Protective Services	1,828	(86)	0	0	0	0	Improved efficiency allowing Officers to spend more time on inspection regimes with further chargeable activity being undertaken
Communications & Marketing	525	(7)	0	0	0	0	Efficiency savings from printing and stationery
Audit & Risk	358	(19)	0	0	0	0	Change in provision of resources to deliver Counter Fraud Strategy. Estimated FTE impact 0.5 FTE. The total number of employees in this area is 7.5 FTE
Remove COVID-19 base budget	69	(69)	0	0	0	0	Remove COVID-19 budget as no longer required
<b>Total Savings</b>		<b>(4,039)</b>	<b>(78)</b>	<b>(16)</b>	<b>(16)</b>	<b>(16)</b>	

Revenue Closing Position	2023/24 £'000	2024/25 £'000	2025/26 £'000	2026/27 £'000	2027/28 £'000
Base Budget 2023/24	26,983	28,702	29,891	30,803	31,216

**Revenue Financial Plan 2023/24 - 2027/28**  
**People Performance & Change**

<b>People Performance &amp; Change by Service</b>	<b>2023/24 £'000</b>	<b>2024/25 (Provisional) £'000</b>	<b>2025/26 (Provisional) £'000</b>	<b>2026/27 (Provisional) £'000</b>	<b>2027/28 (Provisional) £'000</b>	<b>Total £'000</b>
Human Resources	4,959	5,009	5,060	5,113	5,167	25,308
Early Retirement/Voluntary Severance	67	67	67	67	67	335
Corporate Transformation	730	730	730	730	730	3,650
Business Change & Programme Management	1,261	1,290	1,320	1,350	1,381	6,602
Business Planning Performance & Policy Development	467	477	487	497	507	2,435
<b>Total</b>	<b>7,484</b>	<b>7,573</b>	<b>7,664</b>	<b>7,757</b>	<b>7,852</b>	<b>38,330</b>

<b>People Performance &amp; Change by Budget Head</b>	<b>2023/24 £'000</b>	<b>2024/25 (Provisional) £'000</b>	<b>2025/26 (Provisional) £'000</b>	<b>2026/27 (Provisional) £'000</b>	<b>2027/28 (Provisional) £'000</b>	<b>Total £'000</b>
Employee Costs	6,727	6,816	6,907	7,000	7,095	34,545
Premises Related Expenditure	0	0	0	0	0	0
Transport Related Expenditure	37	37	37	37	37	185
Supplies & Services	36	36	36	36	36	180
Third Party Payments	695	695	695	695	695	3,475
Transfer Payments	0	0	0	0	0	0
Internal Recharges	0	0	0	0	0	0
Capital Financing Costs	0	0	0	0	0	0
	<b>7,495</b>	<b>7,584</b>	<b>7,675</b>	<b>7,768</b>	<b>7,863</b>	<b>38,385</b>
Income	(11)	(11)	(11)	(11)	(11)	(55)
<b>Total</b>	<b>7,484</b>	<b>7,573</b>	<b>7,664</b>	<b>7,757</b>	<b>7,852</b>	<b>38,330</b>

## People, Performance & Change

Human Resources, Early Retirement/Voluntary Severance, Corporate Transformation, Business Planning Performance & Policy Development, Business Change & Programme Management

Capital Investment	3 year Operational £'000	7 year Strategic £'000	TOTAL £'000	Est. External Funding £'000	Est. SBC Contribution £'000	Detail
N/A	0	0	0	0	0	
<b>Total Investment</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	

Revenue Opening Position	2023/24 £'000	2024/25 £'000	2025/26 £'000	2026/27 £'000	2027/28 £'000
Base Budget (approved 22nd February 2022)	7,206	7,484	7,573	7,664	7,757
Permanent Virements	7	0	0	0	0
<b>Revised Base Budget</b>	<b>7,213</b>	<b>7,484</b>	<b>7,573</b>	<b>7,664</b>	<b>7,757</b>

Budget Pressures	Base Budget £'000	2023/24 £'000	2024/25 £'000	2025/26 £'000	2026/27 £'000	2027/28 £'000	Detail
Workforce budget adjustments	3,853	237	89	91	93	95	To provide for pay award at 2% each year pending national pay negotiations. Permanent impact of 2022/23 pay award and SJC pension increase of 0.5% from 2023/24 have been provided for
Pensions increase	1,380	63	0	0	0	0	Pensions increase in line with CPI
Apprenticeship Levy	660	54	0	0	0	0	Increase in apprenticeship levy in line with current workforce budget
<b>Total Pressures</b>		<b>354</b>	<b>89</b>	<b>91</b>	<b>93</b>	<b>95</b>	

Savings Proposals	Base Budget £'000	2023/24 £'000	2024/25 £'000	2025/26 £'000	2026/27 £'000	2027/28 £'000	Detail
People, Performance & Change	2,132	(83)	0	0	0	0	Service reviews over the next year including structural changes as a result of process reviews. Estimated impact 3 FTE. Total number of service FTE 94.41
<b>Total Savings</b>		<b>(83)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	

Revenue Closing Position	2023/24 £'000	2024/25 £'000	2025/26 £'000	2026/27 £'000	2027/28 £'000
Base Budget 2023/24	7,484	7,573	7,664	7,757	7,852

**Revenue Financial Plan 2023/24 - 2027/28**  
**Strategic Commissioning & Partnership**

<b>Strategic Commissioning &amp; Partnerships by Service</b>	<b>2023/24 £'000</b>	<b>2024/25 (Provisional) £'000</b>	<b>2025/26 (Provisional) £'000</b>	<b>2026/27 (Provisional) £'000</b>	<b>2027/28 (Provisional) £'000</b>	<b>Total £'000</b>
Information Technology	11,918	12,272	12,521	12,775	13,033	62,519
Adult Social Care	16,341	16,641	16,944	17,252	17,567	84,745
Commissioning	(766)	(763)	(759)	(755)	(751)	(3,794)
<b>Total</b>	<b>27,493</b>	<b>28,150</b>	<b>28,706</b>	<b>29,272</b>	<b>29,849</b>	<b>143,470</b>

<b>Strategic Commissioning &amp; Partnerships by Budget Head</b>	<b>2023/24 £'000</b>	<b>2024/25 (Provisional) £'000</b>	<b>2025/26 (Provisional) £'000</b>	<b>2026/27 (Provisional) £'000</b>	<b>2027/28 (Provisional) £'000</b>	<b>Total £'000</b>
Employee Costs	15,136	15,451	15,773	16,101	16,436	78,897
Premises Related Expenditure	150	150	150	150	150	750
Transport Related Expenditure	356	358	359	360	361	1,794
Supplies & Services	4,287	4,348	4,370	4,393	4,416	21,814
Third Party Payments	7,889	8,158	8,379	8,604	8,833	41,863
Transfer Payments	0	0	0	0	0	0
Internal Recharges	0	0	0	0	0	0
Capital Financing Costs	620	639	639	639	639	3,176
	<b>28,438</b>	<b>29,104</b>	<b>29,670</b>	<b>30,247</b>	<b>30,835</b>	<b>148,294</b>
Income	(945)	(954)	(964)	(975)	(986)	(4,824)
<b>Total</b>	<b>27,493</b>	<b>28,150</b>	<b>28,706</b>	<b>29,272</b>	<b>29,849</b>	<b>143,470</b>

## Strategic Commissioning & Partnerships

### Information Technology, Adult Social Care

Capital Investment	3 year Operational £'000	7 year Strategic £'000	TOTAL £'000	Est. External Funding £'000	Est. SBC Contribution £'000	Detail
Residential Care Accommodation Replacement	28,252	0	28,252	0	28,252	Two new proposed multipurpose Residential Care Villages in Tweedbank and Hawick
Care Inspectorate Requirements	125	301	426	0	426	Residential Care Home works in order to deliver specific recommendations identified within the Care Inspectorate inspections
Technology Enabled Care	41	0	41	0	41	Purchase of technology to provide care by alternative means
Residential Care Upgrades	972	0	972	0	972	Upgrades to Residential Care Homes other than Care Inspectorate requirements
ICT - Out with existing contract scope	136	560	696	0	696	IT works outwith the scope of the CGI contract
IT & ICT Transformation	11,307	586	11,893	(1,812)	10,081	IT replacements, upgrades and investment to support Digital Transformation across the Council
<b>Total Investment</b>	<b>40,833</b>	<b>1,447</b>	<b>42,280</b>	<b>(1,812)</b>	<b>40,468</b>	

Revenue Opening Position	2023/24 £'000	2024/25 £'000	2025/26 £'000	2026/27 £'000	2027/28 £'000
Base Budget (approved 22nd February 2022)	25,404	27,493	28,150	28,706	29,272
Permanent Virements	1,099	0	0	0	0
<b>Revised Base Budget</b>	<b>26,503</b>	<b>27,493</b>	<b>28,150</b>	<b>28,706</b>	<b>29,272</b>

Budget Pressures	Base Budget £'000	2023/24 £'000	2024/25 £'000	2025/26 £'000	2026/27 £'000	2027/28 £'000	Detail
Workforce budget adjustments	14,674	1,280	316	322	328	335	To provide for pay award at 2% each year pending national pay negotiations. Permanent impact of 2022/23 pay award and SJC pension increase of 0.5% from 2023/24 have been provided for
Non-pay inflation	3,053	165	62	23	24	24	To allow for anticipated inflationary increases
Reflect pressures funded by H&SC funding	0	0	0	(936)	0	0	Reflect anticipated Care Village costs to be permanently funded by additional Social Care funding
Care costs associated with 2 new Care Villages	0	0	0	936	0	0	Anticipated care costs in relation to the two new Care Villages at Tweedbank and Hawick
IT costs per agreed contract	9,149	127	288	221	225	229	The agreed IT Financial Model plus reprofiling of Inspire learning costs and leasing, an increase in SEEMiS costs and the move of Business World to the Cloud
<b>Total Pressures</b>		<b>1,572</b>	<b>666</b>	<b>566</b>	<b>577</b>	<b>588</b>	

## Strategic Commissioning & Partnerships

Information Technology, Adult Social Care

Savings Proposals	Base Budget £'000	2023/24 £'000	2024/25 £'000	2025/26 £'000	2026/27 £'000	2027/28 £'000	Detail
Better use of Fleet Vehicles	108	(45)	0	0	0	0	Replacement of existing fleet vehicles approaching the end of their useful life to build a more permanent, efficient and reliable Adult Social Care Fleet
Residential Care Re-tendering	6,386	(100)	0	0	0	0	Review of delivery arrangements for Residential Care to ensure the service delivery model provides best value in an environment of increasing service demand. The proposal is remodelling of Gardenview and Waverley, with Upper Deanfield to follow. There is an estimated increase required of 4 FTE which will be confirmed as work progresses. The additional staff costs will be offset by a reduction in private care providers costs to generate the required savings
IT savings	11,730	(100)	0	0	0	0	Reviews to be carried out by the service including elements of the CGI contract to ensure contract remains fit for purpose and operates as efficiently as possible
Strategic Commissioning Savings	39,812	(337)	0	0	0	0	Comprehensive Review of Strategic Commissioning for Health & Social Care
Additional fees & charges income	405	0	(9)	(10)	(11)	(11)	Income from fees & charges
<b>Total Savings</b>		<b>(582)</b>	<b>(9)</b>	<b>(10)</b>	<b>(11)</b>	<b>(11)</b>	

Revenue Closing Position	2023/24 £'000	2024/25 £'000	2025/26 £'000	2026/27 £'000	2027/28 £'000
Base Budget 2023/24	27,493	28,150	28,706	29,272	29,849

Scottish Borders Council  
Capital Investment Plan 2023/24 to 2032/33  
Capital Investment Proposals

	CAPITAL INVESTMENT PROPOSALS	2023/24 £'000	2024/25 £'000	2025/26 £'000	Total Operational Plan £'000	2026/27 £'000	2027/28 £'000	2028/29 £'000	2029/30 £'000	2030/31 £'000	2031/32 £'000	2032/33 £'000	Total Strategic Plan £'000	Total £'000	Specific Project Funding £'000	Net cost to SBC Capital £'000
	<b>Plant &amp; Vehicle Fund</b>															
	Plant & Vehicle Replacement - P&V Fund	2,000	2,000	2,000	6,000	2,000	2,000	2,000	2,000	2,000	2,000	2,000	14,000	20,000	(20,000)	0
	<b>Flood &amp; Coastal Protection</b>															
Block	Flood Prevention Works & Scheme Preparation	372	372	372	1,116	372	372	372	372	372	372	372	2,604	3,720	0	3,720
	Hawick Flood Protection	20,389	456	879	21,724	0	0	0	0	0	0	0	0	21,724	(18,005)	3,719
	<b>Land and Property Infrastructure</b>															
Block	Asset Rationalisation & Demolition	767	0	0	767	0	0	0	0	0	0	0	0	767	0	767
Block	Cemetery Land Acquisition & Development	0	105	0	105	334	649	0	0	0	0	0	983	1,088	0	1,088
	Jedburgh High Street Building	929	1,000	0	1,929	0	0	0	0	0	0	0	0	1,929	(1,929)	0
Block	Building Upgrades	437	437	437	1,311	624	624	624	624	624	624	624	4,368	5,679	0	5,679
Block	Energy Efficiency Works	1,806	720	795	3,321	795	1,045	1,045	1,045	1,045	1,045	1,045	7,065	10,386	0	10,386
Block	Health and Safety Works	400	400	400	1,200	500	500	500	500	500	500	500	3,500	4,700	0	4,700
	Free School Meals	2,589	0	0	2,589	0	0	0	0	0	0	0	0	2,589	0	2,589
Block	Play Areas and Outdoor Community Spaces	1,086	518	615	2,219	130	86	300	0	0	0	0	516	2,735	(192)	2,543
	Land at Easter Langlee, Galashiels (inc. Roundabout)	111	0	0	111	0	0	0	0	0	0	0	0	111	(111)	0
	<b>Road &amp; Transport Infrastructure</b>															
Block	Cycling Walking & Safer Streets	407	407	407	1,221	247	247	247	247	247	247	247	1,729	2,950	(2,950)	0
Block	Lighting Asset Management Plan	160	160	160	480	160	160	160	160	160	160	160	1,120	1,600	0	1,600
	Peebles Bridge	0	0	0	0	0	0	0	0	0	0	420	420	0	420	
	Reston Station Contribution	0	1,740	0	1,740	0	0	0	0	0	0	0	0	1,740	(100)	1,640
Block	Roads & Bridges -inc. RAMP, Winter Damage & Slopes	7,660	7,100	7,100	21,860	7,100	7,100	7,100	7,100	7,100	7,100	7,100	49,700	71,560	(300)	71,260
	Roundabout at Easter Langlee, Galashiels	390	0	0	390	0	0	0	0	0	0	0	0	390	(390)	0
	<b>Waste Management</b>															
	Easter Langlee Leachate Management Facility	140	0	0	140	0	0	0	0	0	0	0	0	140	(140)	0
	Closed Landfill Site - Health & Safety Works	57	0	0	57	0	0	0	0	0	0	0	0	57	0	57
	Wheeled Bins (100 in total) - Street Cleansing	42	0	0	42	0	0	0	0	0	0	0	0	42	0	42
	Waste Containers	101	106	112	319	117	123	129	136	143	150	158	956	1,275	0	1,275
	<b>Corporate</b>															
Block	ICT - Outwith CGI Scope	24	56	56	136	80	80	80	80	80	80	80	560	696	0	696
	Digital Transformation	10,324	0	0	10,324	242	25	24	22	0	0	0	313	10,637	(1,812)	8,825
	Inspire Learning	790	128	65	983	143	65	65	0	0	0	0	273	1,256	0	1,256
	<b>Learning Estate</b>															
	Early Years Expansion	736	614	433	1,783	0	0	0	0	0	0	0	0	1,783	(1,783)	0
	Eyemouth Primary School	3,360	7,402	4,000	14,762	0	0	0	0	0	0	0	0	14,762	0	14,762
	Earlston Primary School	2,955	7,887	173	11,015	0	0	0	0	0	0	0	0	11,015	(1,763)	9,252
	Earlston GP Surgery	563	0	0	563	0	0	0	0	0	0	0	0	563	0	563
	Galashiels Academy	11,985	28,585	12,180	52,750	805	0	0	0	0	0	0	805	53,555	(5,420)	48,135
	Hawick High School	1,705	886	7,023	9,614	25,150	20,118	736	0	0	0	0	46,004	55,618	0	55,618
	Peebles High School	16,396	22,723	3,265	42,384	0	0	0	0	0	0	0	0	42,384	0	42,384
Block	Learning Estate Block	2,300	1,790	1,790	5,880	1,790	1,790	1,790	1,790	1,790	1,790	1,790	12,530	18,410	(900)	17,510
	<b>Sports Infrastructure</b>															
Block	Culture & Sports Trusts - Plant & Services	212	215	215	642	290	290	290	290	290	290	290	2,030	2,672	0	2,672
	Netherdale Pitch Replacement	15	0	0	15	0	0	0	0	0	0	0	0	15	0	15
	Synthetic Pitch Replacement Fund	369	380	1,792	2,541	473	473	473	473	473	473	473	2,838	5,379	(4,719)	660
	Netherdale Stand	70	0	0	70	0	0	0	0	0	0	0	0	70	0	70
	<b>Culture &amp; Heritage</b>															
Block	Public Halls Upgrades	281	0	0	281	0	0	0	0	0	0	0	0	281	0	281

Scottish Borders Council  
Capital Investment Plan 2023/24 to 2032/33  
Capital Investment Proposals

	CAPITAL INVESTMENT PROPOSALS	2023/24 £'000	2024/25 £'000	2025/26 £'000	Total Operational Plan £'000	2026/27 £'000	2027/28 £'000	2028/29 £'000	2029/30 £'000	2030/31 £'000	2031/32 £'000	2032/33 £'000	Total Strategic Plan £'000	Total £'000	Specific Project Funding £'000	Net cost to SBC Capital £'000
	<b>Economic Regeneration</b>															
Block	Borders Town Centre Regeneration Block	300	70	70	440	100	100	100	100	100	100	100	700	1,140	0	1,140
	Borders Innovation Park	4,972	6,183	3,186	14,341	219	0	0	0	0	0	0	219	14,560	(12,608)	1,952
	Newtown St Boswells Regeneration	344	56	0	400	0	0	0	0	0	0	0	0	400	0	400
	Hawick Regeneration	864	0	0	864	0	0	0	0	0	0	0	0	864	(754)	110
	Galashiels Town Centre Regeneration	392	0	0	392	0	0	0	0	0	0	0	0	392	0	392
	Borderlands	11,899	10,666	10,939	33,504	14,588	6,513	1,595	520	212	0	0	23,428	56,932	(56,300)	632
	Earlston Business Relocation	5	0	0	5	0	0	0	0	0	0	0	0	5	0	5
	<b>Housing Strategy &amp; Services</b>															
	Private Sector Housing Grant - Adaptations	550	500	500	1,550	500	500	500	500	500	500	500	3,500	5,050	0	5,050
	<b>Social Care Infrastructure</b>															
Block	Care Inspectorate Requirements & Upgrades	41	41	43	125	43	43	43	43	43	43	43	301	426	0	426
	Care Village Tweedbank	6,954	7,308	210	14,472	0	0	0	0	0	0	0	0	14,472	0	14,472
	Care Village Hawick	6,123	7,444	213	13,780	0	0	0	0	0	0	0	0	13,780	0	13,780
	Technology Enabled Care	41	0	0	41	0	0	0	0	0	0	0	0	41	0	41
	Residential Care Accommodation - Upgrades	972	0	0	972	0	0	0	0	0	0	0	0	972	0	972
	<b>Other</b>															
	Emergency & Unplanned	175	175	175	525	175	175	175	175	175	175	175	1,225	1,750	0	1,750
	Inflation Contingency	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	Planned Programming Adjustments to support future years borrowing	(1,855)	(1,855)	(1,855)	(5,565)	(1,855)	(1,855)	(1,850)	0	0	0	0	(5,560)	(11,125)	0	(11,125)
	<b>Total</b>	<b>123,705</b>	<b>116,775</b>	<b>57,750</b>	<b>298,230</b>	<b>55,122</b>	<b>41,223</b>	<b>16,498</b>	<b>16,177</b>	<b>15,854</b>	<b>15,649</b>	<b>15,604</b>	<b>176,127</b>	<b>474,357</b>	<b>(130,176)</b>	<b>344,181</b>

Scottish Borders Council  
Capital Investment Plan 2023/24 to 2032/33  
Capital Funding Proposals

CAPITAL FUNDING	2023/24 £'000	2024/25 £'000	2025/26 £'000	Total Operational Plan £'000	2026/27 £'000	2027/28 £'000	2028/29 £'000	2029/30 £'000	2030/31 £'000	2031/32 £'000	2032/33 £'000	Total Strategic Plan £'000	Total £'000
<b>Specific Grants from Scottish Government</b>													
Hawick Flood Protection	(13,805)	(148)	(920)	(14,873)	0	0	0	0	0	0	0	0	(14,873)
Cycling Walking & Safer Streets (CWSS)	(407)	(407)	(407)	(1,221)	(247)	(247)	(247)	(247)	(247)	(247)	(247)	(1,729)	(2,950)
Roads & Bridges -inc. RAMP, Winter Damage & Slopes (CWSS)	(100)	(100)	(100)	(300)	0	0	0	0	0	0	0	0	(300)
Early Years Expansion	(736)	(614)	(433)	(1,783)	0	0	0	0	0	0	0	0	(1,783)
<b>Other External Grants &amp; Contributions</b>													
Hawick Flood Protection	(3,132)	0	0	(3,132)	0	0	0	0	0	0	0	0	(3,132)
Borders Innovation Park	(3,020)	(6,183)	(3,186)	(12,389)	(219)	0	0	0	0	0	0	(219)	(12,608)
Play Areas and Outdoor Community Spaces	(133)	0	0	(133)	0	0	0	0	0	0	0	0	(133)
Hawick Regeneration	(754)	0	0	(754)	0	0	0	0	0	0	0	0	(754)
Landfill Provision	(140)	0	0	(140)	0	0	0	0	0	0	0	0	(140)
Borderlands (SG & Partners)	(11,899)	(10,034)	(10,939)	(32,872)	(14,588)	(6,513)	(1,595)	(520)	(212)	0	0	(23,428)	(56,300)
Earlston Primary School	(1,763)	0	0	(1,763)	0	0	0	0	0	0	0	0	(1,763)
Replace previous borrowing with Capital Grant	0	(768)	0	(768)	0	0	0	0	0	0	0	0	(768)
<b>Development Contributions</b>													
Reston Station Contribution	0	(100)	0	(100)	0	0	0	0	0	0	0	0	(100)
School Estate Block	(100)	(100)	(100)	(300)	(100)	(100)	(100)	(100)	(100)	(100)	0	(600)	(900)
Play Areas and Outdoor Community Spaces	(48)	0	(11)	(59)	0	0	0	0	0	0	0	0	(59)
Roundabout at Easter Langlee, Galashiels	(390)	0	0	(390)	0	0	0	0	0	0	0	0	(390)
Replace previous borrowing with Development Contributions	0	(4,652)	0	(4,652)	0	0	0	0	0	0	0	0	(4,652)
<b>Capital Receipts</b>	0	(2,000)	(135)	(2,135)	0	(600)	0	0	0	0	0	(600)	(2,735)
<b>General Capital Grant</b>													
General	(10,738)	(10,737)	(10,737)	(32,212)	(10,737)	(10,737)	(10,737)	(10,737)	(10,737)	(10,737)	(10,737)	(75,159)	(107,371)
Adjustment due to timing movement of Hawick Flood Protection	3,658	0	0	3,658	0	0	0	0	0	0	0	0	3,658
Adjustment due to local government pay deal	(2,571)	0	0	(2,571)	0	0	0	0	0	0	0	0	(2,571)
Free School Meals	(1,949)	0	0	(1,949)	0	0	0	0	0	0	0	0	(1,949)
Flood Prevention Works & Scheme Preparation	(372)	(372)	(372)	(1,116)	(372)	(372)	(372)	(372)	(372)	(372)	(372)	(2,604)	(3,720)
<b>Plant &amp; Vehicle Replacement - P&amp;V Fund</b>	(2,000)	(2,000)	(2,000)	(6,000)	(2,000)	(2,000)	(2,000)	(2,000)	(2,000)	(2,000)	(2,000)	(14,000)	(20,000)
<b>Synthetic Pitch Replacement Fund</b>	(369)	(380)	(1,132)	(1,881)	(473)	(473)	(473)	(473)	(473)	(473)	0	(2,838)	(4,719)
<b>Funded From Revenue</b>	(2,852)	(1,000)	0	(3,852)	0	0	0	0	0	0	0	0	(3,852)
<b>Borrowing</b>													
General	(70,085)	(77,180)	(27,278)	(174,543)	(26,386)	(20,181)	(974)	(1,728)	(1,713)	(1,720)	(2,248)	(54,950)	(229,493)
<b>Total</b>	<b>(123,705)</b>	<b>(116,775)</b>	<b>(57,750)</b>	<b>(298,230)</b>	<b>(55,122)</b>	<b>(41,223)</b>	<b>(16,498)</b>	<b>(16,177)</b>	<b>(15,854)</b>	<b>(15,649)</b>	<b>(15,604)</b>	<b>(176,127)</b>	<b>(474,357)</b>