



# Scottish Borders Council

## Financial Plan 2025/26

As approved by Council on 20 February 2025



# **Scottish Borders Council**

## **Revenue & Capital Financial Plan**

**Revenue 2025/26 - 2029/30, Capital 2025/26 - 2034/35**

# Scottish Borders Council

## Financial Plans from 2025/26

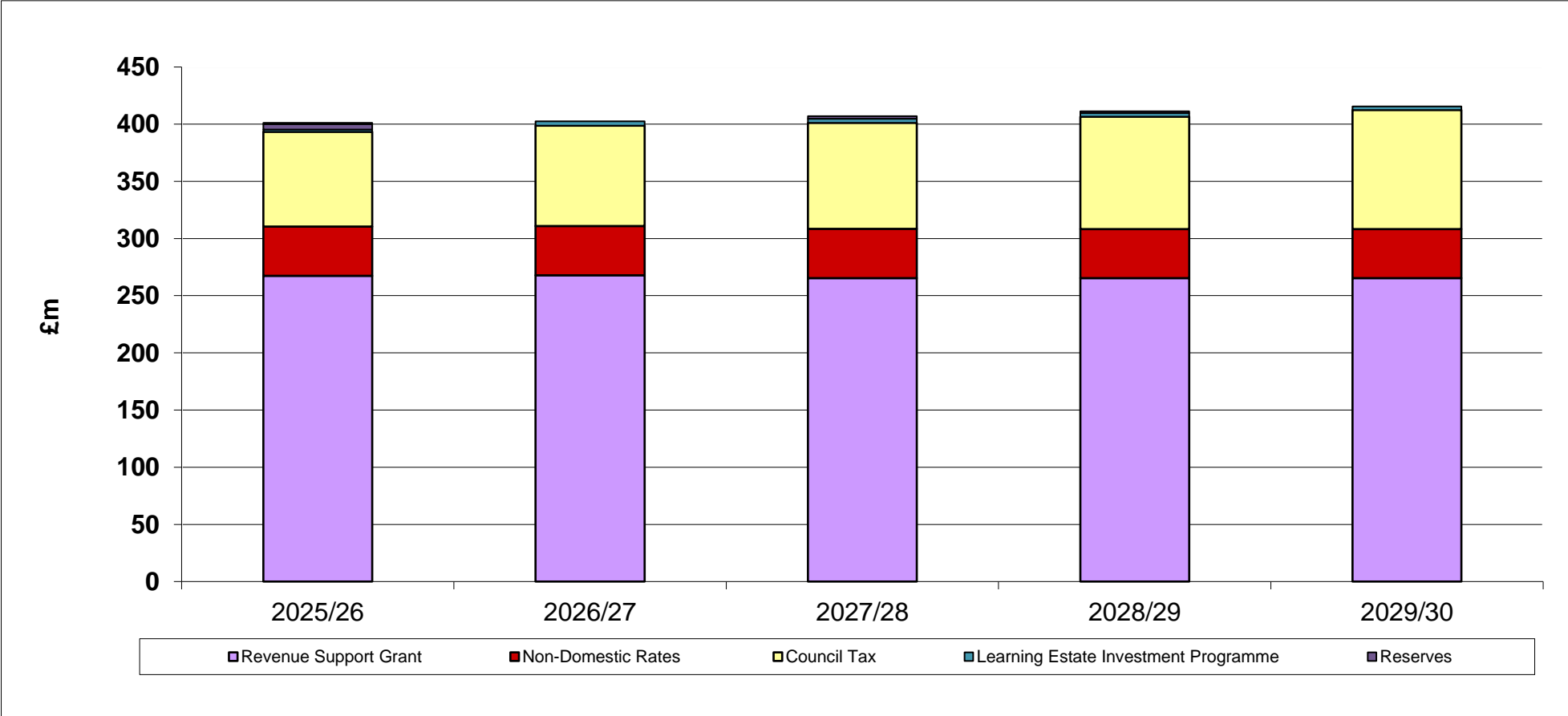
<b>Contents</b>	<b>Page</b>		<b>Page</b>
Revenue Resources	4	Service Budgets	
Service Level Summary	6	Corporate	12
Summary of Revenue Budget Movement	7	Infrastructure & Environment	14
Summary of Capital Budget Movement	8	Adult Services	19
Subjective Analysis	9	Education & Children's Services	23
Staffing Overview	10	Resilient Communities	27
		Finance	31
		Corporate Governance	34
		People, Performance & Change	37
		Capital Investment	39
		Capital Funding	41

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

**Scottish Borders Council**  
**Financial Plan 2025/26 to 2029/30**  
**Revenue Resources**

	<b>2025/26</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>2028/29</b> <b>(Provisional)</b> <b>£'000</b>	<b>2029/30</b> <b>(Provisional)</b> <b>£'000</b>	<b>Total</b> <b>£'000</b>
<b>Aggregate External Finance</b>						
General Revenue Support	247,235	247,623	245,064	244,947	244,830	1,229,699
General Revenue Support (undistributed)	4,264	4,264	4,264	4,264	4,264	21,320
Impact of National Insurance change	4,364	4,364	4,364	4,364	4,364	21,820
Ring fenced grants	3,206	3,206	3,206	3,206	3,206	16,030
Health & Social Care Partnership	8,288	8,370	8,454	8,538	8,624	42,274
Non-domestic Rates	43,024	43,024	43,024	43,024	43,024	215,120
	<b>310,381</b>	<b>310,851</b>	<b>308,376</b>	<b>308,343</b>	<b>308,312</b>	<b>1,546,263</b>
<b>Funding for new schools through Learning Estate Investment Programme</b>	<b>1,962</b>	<b>3,921</b>	<b>3,511</b>	<b>3,102</b>	<b>3,102</b>	<b>15,598</b>
<b>Reserves</b>	<b>4,859</b>	<b>0</b>	<b>2,375</b>	<b>1,570</b>	<b>0</b>	<b>8,804</b>
<b>Council Tax (Band D £1,491.72 in 2025/26 - 10% increase)</b>	<b>79,510</b>	<b>84,356</b>	<b>89,244</b>	<b>94,533</b>	<b>100,127</b>	<b>447,770</b>
<b>Second Homes Council Tax</b>	<b>3,431</b>	<b>3,427</b>	<b>3,598</b>	<b>3,778</b>	<b>3,967</b>	<b>18,201</b>
<b>Total</b>	<b>400,143</b>	<b>402,555</b>	<b>407,104</b>	<b>411,326</b>	<b>415,508</b>	<b>2,036,636</b>

**Scottish Borders Council**  
**Financial Plan 2025/26 to 2029/30**  
**Revenue Resources**



Scottish Borders Council  
 Financial Plan 2025/26 to 2029/30  
 Service Level Summary

	2025/26 £'000	2026/27 (Provisional) £'000	2027/28 (Provisional) £'000	2028/29 (Provisional) £'000	2029/30 (Provisional) £'000	Total £'000	Capital Investment (10 years) £'000
<b>Corporate</b>	(3,928)	(11,798)	(19,753)	(26,825)	(33,323)	(95,627)	0
<b>Infrastructure &amp; Environment</b>	57,338	58,955	60,447	62,331	64,054	303,125	131,804
<b>Adult Services</b>	87,742	88,810	90,373	91,635	92,631	451,191	32,317
<b>Education &amp; Children's Services</b>	168,746	172,047	176,329	180,675	185,125	882,922	115,773
<b>Resilient Communities</b>	30,719	30,278	30,978	31,694	32,426	156,095	69,983
<b>Finance</b>	40,836	44,968	48,608	51,249	53,363	239,024	38,678
<b>Corporate Governance</b>	8,845	9,211	9,791	9,983	10,388	48,218	5,000
<b>People, Performance &amp; Change</b>	9,845	10,084	10,331	10,584	10,844	51,688	0
<b>Total</b>	<b>400,143</b>	<b>402,555</b>	<b>407,104</b>	<b>411,326</b>	<b>415,508</b>	<b>2,036,636</b>	<b>393,555</b>

**Scottish Borders Council**  
**Financial Plan 2025/26 to 2029/30**  
**Summary of Revenue Budget Movement**

	<b>2025/26</b> £'000	<b>2026/27</b> (Provisional) £'000	<b>2027/28</b> (Provisional) £'000	<b>2028/29</b> (Provisional) £'000	<b>2029/30</b> (Provisional) £'000	<b>Total</b> £'000
<b>Base Budget (approved 29th February 2024)</b>	<b>370,169</b>	<b>400,143</b>	<b>402,555</b>	<b>407,104</b>	<b>411,326</b>	<b>1,991,297</b>
Workforce budget adjustments	13,887	6,435	6,735	6,934	7,144	41,135
Non-pay and department specific inflation	651	2,352	2,474	2,520	2,569	10,565
Service specific priorities & national policy changes	18,345	2,071	3,731	2,287	1,425	27,860
<b>Total Pressures</b>	<b>32,883</b>	<b>10,858</b>	<b>12,940</b>	<b>11,741</b>	<b>11,138</b>	<b>79,560</b>
<b>Savings Proposals</b>						
Corporate	0	(7,870)	(7,955)	(7,072)	(6,498)	(29,395)
Infrastructure & Environment	(696)	(389)	(335)	(343)	(356)	(2,119)
Adult Services	(457)	(150)	(25)	(25)	(21)	(678)
Education & Children's Services	(242)	(15)	(20)	(20)	(20)	(317)
Resilient Communities	(1,145)	20	(14)	(15)	(16)	(1,170)
Corporate Governance	(369)	(42)	(42)	(44)	(45)	(542)
<b>Total Savings</b>	<b>(2,909)</b>	<b>(8,446)</b>	<b>(8,391)</b>	<b>(7,519)</b>	<b>(6,956)</b>	<b>(34,221)</b>
<b>Base Budget</b>	<b>400,143</b>	<b>402,555</b>	<b>407,104</b>	<b>411,326</b>	<b>415,508</b>	<b>2,036,636</b>

**Scottish Borders Council**  
**Financial Plan 2025/26 to 2029/30**  
**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 29th February 2024)</b>	<b>286,233</b>	<b>168,076</b>	<b>454,309</b>	<b>(115,107)</b>	<b>339,202</b>
Specific Grants from Scottish Government	(988)	0	(988)	988	0
Other External Grants & Contributions	(5,849)	(9,517)	(15,366)	15,366	0
Development Contributions	(5,840)	0	(5,840)	5,840	0
Capital Receipts	(2,361)	(1,500)	(3,861)	0	(3,861)
General Capital Grant	241	(966)	(725)	0	(725)
Plant & Vehicle Replacement - P&V Fund	4,500	0	4,500	(4,500)	0
Synthetic Pitch Replacement Fund	93	(473)	(380)	380	0
Funded from Revenue	(114)	0	(114)	114	0
Borrowing	(39,146)	1,165	(37,981)	0	(37,981)
<b>Total Funding Adjustments</b>	<b>(49,464)</b>	<b>(11,291)</b>	<b>(60,755)</b>	<b>18,188</b>	<b>(42,567)</b>
<b>Funding</b>	<b>236,770</b>	<b>156,785</b>	<b>393,555</b>	<b>(96,919)</b>	<b>296,636</b>
<b>Investment Proposals</b>					
Infrastructure & Environment	47,635.50	84,168	131,804	(31,146)	100,658
Adult Services	32,016.00	301	32,317	0	32,317
Education & Children's Services	101,972.00	13,801	115,773	(2,233)	113,540
Resilient Communities	51,848.00	18,135	69,983	(63,540)	6,443
Finance	1,798.00	36,880	38,678	0	38,678
Corporate Governance	1,500.00	3,500	5,000	0	5,000
<b>Total Investment</b>	<b>236,770</b>	<b>156,785</b>	<b>393,555</b>	<b>(96,919)</b>	<b>296,636</b>



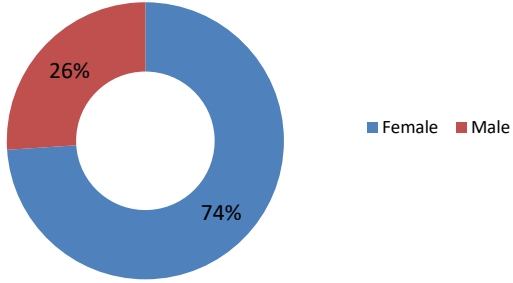
**Scottish Borders Council**  
**Financial Plan 2025/26 to 2029/30**  
**Subjective Analysis**

**The analysis of income / expenditure in the attached Revenue Financial Plan is based on CIPFA reporting requirements for accounting periods from 1 April 2025.**

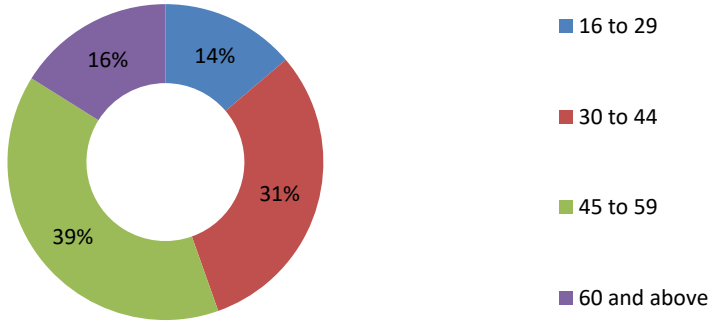
<b>Employee Costs</b>	Cost of employee expenses, both direct and indirect, including salaries, employer's national insurance contribution, employer's retirement benefit cost, agency staff, relocation, interview, training, advertising, severance payments and contributions to employee-related provisions.
<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>Support Services</b>	Charges for services provided by other Council departments.
<b>Capital Financing Costs</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 2025/26 to 2029/30**  
**Summary of Key Workforce Data**

**Staff by %**



**Age Group %**



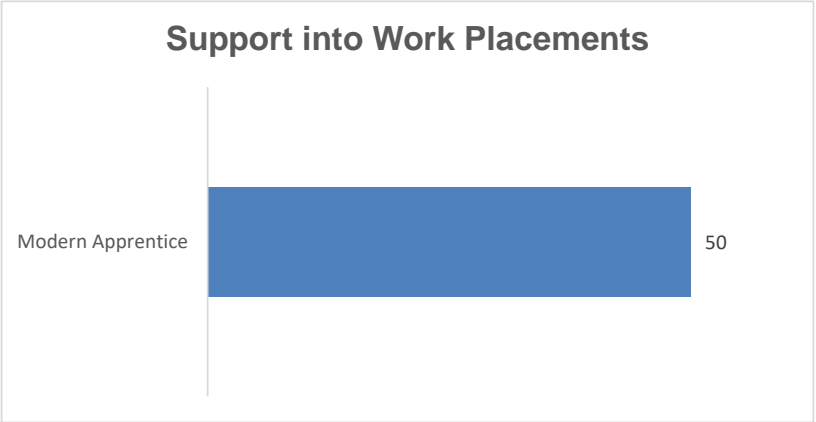
**Sickness Absence Days**

	SBC Average	Scotland Average
Chief Officers & Single Status Staff	12.92	13.90
Teachers	7.28	7.60

**Disability %**

Declared	Prefer not to Say	Nothing Stated	No
2.35	0.28	61.83	35.54

**Support into Work Placements**



Summary of Key Workforce Data

## Gender Pay Gap

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

Grade Group	Female (£)	Male (£)	Pay Gap
National Minimum	12.5600	12.5684	0.07%
Live Borders	17.8333	16.5965	-7.45%
Grade 1	12.5600	12.5600	0.00%
Grade 2	12.5983	12.9178	2.47%
Grade 3	12.8258	13.6539	6.07%
Grade 4	13.4602	13.7730	2.27%
Grade 5	14.4506	15.0549	4.01%
Grade 6	16.2071	17.0274	4.82%
Grade 7	17.8933	18.3919	2.71%
Grade 8	20.3925	20.5481	0.76%
Grade 9	24.1545	24.2044	0.21%
Grade 10	27.9414	27.9861	0.16%
Grade 11	31.7170	31.6339	-0.26%
Grade 12	36.1995	36.6930	1.34%
Chief Officer	51.9306	53.4885	2.91%
Overall	15.9814	17.3429	7.85%

### Teachers (hourly rate per grade)

Grade Group	Female (£)	Male (£)	Pay Gap
Probationer	20.4219	20.4219	0.00%
Common Scale	29.8675	29.8782	0.04%
Music Instructor	27.6099	27.1031	-1.87%
Chartered Teacher	35.2408	36.2386	2.75%
Lead Teacher	34.9112	34.9112	0.00%
Principal Teacher	37.4525	37.6423	0.50%
Psychologist	34.5674	37.3953	7.56%
Quality Improvement	45.6666	44.7008	-2.16%
Depute and Head Teachers	44.1145	46.1253	4.36%
Overall	31.9351	32.9155	2.98%

## Financial Plan 2025/26 to 2029/30

### Corporate

<b>Corporate by Service</b>	<b>2025/26 £'000</b>	<b>2026/27 (Provisional) £'000</b>	<b>2027/28 (Provisional) £'000</b>	<b>2028/29 (Provisional) £'000</b>	<b>2029/30 (Provisional) £'000</b>	<b>Total £'000</b>
Corporate	(3,928)	(11,798)	(19,753)	(26,825)	(33,323)	(95,627)
<b>Total</b>	<b>(3,928)</b>	<b>(11,798)</b>	<b>(19,753)</b>	<b>(26,825)</b>	<b>(33,323)</b>	<b>(95,627)</b>

<b>Corporate by Budget Head</b>	<b>2025/26 £'000</b>	<b>2026/27 (Provisional) £'000</b>	<b>2027/28 (Provisional) £'000</b>	<b>2028/29 (Provisional) £'000</b>	<b>2029/30 (Provisional) £'000</b>	<b>Total £'000</b>
Employee Costs	(135)	(135)	(135)	(135)	(135)	(675)
Premises Related Expenditure	0	0	0	0	0	0
Transport Related Expenditure	0	0	0	0	0	0
Supplies & Services	(3,793)	(11,663)	(19,618)	(26,690)	(33,188)	(94,952)
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
Support Services	0	0	0	0	0	0
Capital Financing Costs	0	0	0	0	0	0
	<b>(3,928)</b>	<b>(11,798)</b>	<b>(19,753)</b>	<b>(26,825)</b>	<b>(33,323)</b>	<b>(95,627)</b>
Income	0	0	0	0	0	0
<b>Total</b>	<b>(3,928)</b>	<b>(11,798)</b>	<b>(19,753)</b>	<b>(26,825)</b>	<b>(33,323)</b>	<b>(95,627)</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
<b>Total Investment</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	

Revenue Opening Position	2025/26 £'000	2026/27 £'000	2027/28 £'000	2028/29 £'000	2029/30 £'000
Base Budget (approved 29th February 2024)	(3,558)	(3,928)	(11,798)	(19,753)	(26,825)
Permanent Virements	0	0	0	0	0
<b>Revised Base Budget</b>	<b>(3,558)</b>	<b>(3,928)</b>	<b>(11,798)</b>	<b>(19,753)</b>	<b>(26,825)</b>

Budget Pressures	Base Budget £'000	2025/26 £'000	2026/27 £'000	2027/28 £'000	2028/29 £'000	2029/30 £'000	Detail
Repay Reserves for advance of 23/24 pay	370	(370)	0	0	0	0	Removal of one-off funding from SG in 2024/25
<b>Total Pressures</b>		<b>(370)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	

Savings Proposals	Base Budget £'000	2025/26 £'000	2026/27 £'000	2027/28 £'000	2028/29 £'000	2029/30 £'000	Detail
90% Financial Sustainability cost reductions	0	0	(7,870)	(7,955)	(7,072)	(6,498)	Further transformational change will be delivered within directorates once plans are confirmed/approved which will create a smaller organisation able to operate within financial resources available. There will be an impact on staffing numbers. The details will be confirmed as proposals are developed. All possible steps will be taken to avoid redundancies, including management of vacancies and turnover. Any actual staff impact will be managed through the appropriate application of HR policies and procedures
<b>Total Savings</b>		<b>0</b>	<b>(7,870)</b>	<b>(7,955)</b>	<b>(7,072)</b>	<b>(6,498)</b>	

Revenue Closing Position	2025/26 £'000	2026/27 £'000	2027/28 £'000	2028/29 £'000	2029/30 £'000
Base Budget 2025/26	(3,928)	(11,798)	(19,753)	(26,825)	(33,323)

**Financial Plan 2025/26 to 2029/30  
Infrastructure & Environment**

<b>Infrastructure &amp; Environment by Service</b>	<b>2025/26 £'000</b>	<b>2026/27 (Provisional) £'000</b>	<b>2027/28 (Provisional) £'000</b>	<b>2028/29 (Provisional) £'000</b>	<b>2029/30 (Provisional) £'000</b>	<b>Total £'000</b>
Property	17,941	18,624	19,042	19,787	20,402	95,795
- Property Management	18,132	18,770	19,141	19,838	20,402	96,285
- Estates Management	699	720	742	764	787	3,712
- Architects	211	226	242	258	275	1,212
- Major Projects	259	278	297	317	338	1,487
- Commercial Property	(1,360)	(1,370)	(1,380)	(1,390)	(1,400)	(6,900)
Facilities	8,604	8,948	9,304	9,670	10,047	46,574
- Catering Services	3,111	3,294	3,483	3,677	3,876	17,443
- Cleaning & Facilities Management	5,493	5,654	5,821	5,993	6,171	29,130
Emergency Planning	238	245	252	260	268	1,265
Parks & Environment	5,448	5,765	6,036	6,350	6,614	30,211
Roads & Infrastructure	10,753	11,057	11,424	11,801	12,190	57,223
- Network & Infrastructure Asset Management	10,044	10,246	10,508	10,777	11,055	52,630
- SBc Contracts	(753)	(753)	(753)	(753)	(753)	(3,765)
- Engineers	1,032	1,061	1,091	1,122	1,154	5,458
- Fleet Management	430	503	578	655	734	2,900
- Pay Parking	0	0	0	0	0	0
Waste Management Services	11,737	11,605	11,582	11,558	11,527	58,007
Passenger Transport	2,618	2,712	2,808	2,906	3,007	14,052
<b>Total</b>	<b>57,338</b>	<b>58,955</b>	<b>60,447</b>	<b>62,331</b>	<b>64,054</b>	<b>303,125</b>

<b>Infrastructure &amp; Environment by Budget Head</b>	<b>2025/26 £'000</b>	<b>2026/27 (Provisional) £'000</b>	<b>2027/28 (Provisional) £'000</b>	<b>2028/29 (Provisional) £'000</b>	<b>2029/30 (Provisional) £'000</b>	<b>Total £'000</b>
Employee Costs	36,419	37,413	38,436	39,490	40,576	192,336
Premises Related Expenditure	18,668	18,586	18,900	19,539	20,043	95,735
Transport Related Expenditure	14,993	15,080	15,168	15,257	15,349	75,845
Supplies & Services	15,399	16,134	16,264	16,396	16,533	80,726
Third Party Payments	20,832	20,871	21,030	21,192	21,356	105,281
Transfer Payments	0	0	0	0	0	0
Support Services	171	171	171	171	171	856
Capital Financing Costs	2,960	3,103	3,216	3,367	3,463	16,111
	<b>109,442</b>	<b>111,358</b>	<b>113,185</b>	<b>115,412</b>	<b>117,491</b>	<b>566,890</b>
Income	(52,104)	(52,403)	(52,738)	(53,081)	(53,437)	(263,763)
<b>Total</b>	<b>57,338</b>	<b>58,955</b>	<b>60,447</b>	<b>62,331</b>	<b>64,054</b>	<b>303,125</b>

## Infrastructure & Environment

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

Capital Investment	3 year Operational £'000	7 year Strategic £'000	Total £'000	Est. External Funding £'000	Est. SBC Contribution £'000	Detail
Land & Property Infrastructure	12,025	13,541	25,566	(2,995)	22,571	Prioritised capital works on the Council estate including parks and play facilities, cemetery land acquisition and development, structural, energy efficiency, health & safety works, improvements and upgrades
Roads & Transport Infrastructure	21,680	50,820	72,500	0	72,500	Investment in roads, bridges and lighting
Cycling, Walking & Safer Streets	1,002	1,729	2,731	(2,731)	0	Specific Scottish Government funding to encourage safer walking, wheeling and cycling to schools and communities
Peebles Bridge	0	420	420	0	420	Possible preparatory work to consider the future requirement for a new bridge crossing in Peebles to support future development per the Local Development Plan
Flood & Coastal Protection Works & Scheme Preparation	1,193	2,604	3,797	0	3,797	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	879	0	879	(920)	(41)	Final stages of infrastructure project to protect 930 residential and commercial properties from 1:75 year flood risk within the River Teviot and the Slitrig's flood plain in Hawick
Waste Management	352	1,054	1,406	0	1,406	Investment in approximately 4,500 waste containers for general, recycling and food waste collections for new build homes, trade contracts and replacement bins
Roundabout at Easter Langlee	5	0	5	0	5	Remaining works associated with the construction of a new roundabout at Easter Langlee, Galashiels
Plant & Vehicle Fund (P&V)	10,500	14,000	24,500	(24,500)	0	The provision of a financially sustainable and fit for purpose P&V Fund is critical to the delivery of statutory and non statutory frontline services. It will also play an increasingly important role in the delivery of the Council's climate change commitments, which includes the transition to alternative fuel vehicles including electric & hydrogen, which are significantly more expensive than existing petrol/diesel vehicles
<b>Total Investment</b>	<b>47,636</b>	<b>84,168</b>	<b>131,804</b>	<b>(31,146)</b>	<b>100,658</b>	

Revenue Opening Position	2025/26 £'000	2026/27 £'000	2027/28 £'000	2028/29 £'000	2029/30 £'000
Base Budget (approved 29th February 2024)	55,813	57,338	58,955	60,447	62,331
Permanent Virements	(106)	0	0	0	0
<b>Revised Base Budget</b>	<b>55,707</b>	<b>57,338</b>	<b>58,955</b>	<b>60,447</b>	<b>62,331</b>



## Infrastructure & Environment

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

Budget Pressures	Base Budget £'000	2025/26 £'000	2026/27 £'000	2027/28 £'000	2028/29 £'000	2029/30 £'000	Detail
Workforce budget adjustments	30,037	1,501	981	1,010	1,041	1,073	To provide for pay award at 3% for 2025/26 and 3% each following year pending national pay negotiations. Permanent impact of 2024/25 pay award
Employers National Insurance Change	2,215	795	13	13	13	13	The UK government is increasing the rate of employer Class 1 National Insurance contribution rates from 13.8% to 15%. It is also reducing the 'per employee threshold' at which employers become liable to pay National Insurance from £9,100 to £5,000 per year, with effect from 6th April 2025
Non-pay inflation	17,888	(1,069)	(129)	567	580	595	To allow for anticipated inflationary price increases of utilities, waste contracts and road fuel
Rates revaluation	7,212	17	11	0	0	0	Impact of rates revaluation with transitional relief
Impact on Non Domestic Rates (NDR) Relief of Empty Property Relief	7,212	(58)	0	0	0	0	Impact on SBC properties of changes to the NDR Empty Property Relief Policy
Play Areas and Outdoor Community Spaces	279	0	143	113	151	96	Replacement fund for Play Areas and Outdoor Community Spaces
Additional new schools Non-Domestic Rates (NDR), utilities and cleaning pressure	1,573	311	77	(163)	150	0	Additional budget required to fund costs in new schools
Galashiels Academy Hard Facilities Management (FM) and Lifecycle Maintenance	0	203	323	28	29	30	Estimated Hard FM and Lifecycle maintenance costs for Galashiels Academy
Peebles High School Hard FM and Lifecycle Maintenance	0	322	348	36	36	38	Estimated Hard FM and Lifecycle maintenance costs for Peebles High School
Property Maintenance Fund inflation	3,153	81	83	84	86	88	To allow for anticipated inflationary increases of materials and works associated with maintaining the Council estate
Roads	10,008	(300)	0	0	0	0	Planned return to base budget following temporary increase in previous years
Catering (food) inflation	2,154	43	44	45	46	47	Estimated inflationary price increase of food costs
Winter maintenance (salt) inflation	888	87	19	20	20	21	Estimated inflationary price increase of salt costs
Aggregates and bitumen inflation	818	16	16	17	17	18	Estimated inflationary price increase of aggregates and bitumen
Vehicle spare parts inflation	818	16	17	17	17	18	Estimated inflationary price increase of spare parts
Parks management fee adjustment	(64)	0	20	0	0	0	Adjustment to fees in line with capital investment
Bus contract inflation	1,946	39	40	40	41	42	Estimated inflationary price increase for bus contracts
School Meals	3,277	278	0	0	0	0	Free school provision for P6-P7 children in receipt of the Scottish Child Payment to baseline funding from SG
Parks & Environment income pressure		45	0	0	0	0	Existing income pressures to be funded from new fees identified
<b>Total Pressures</b>		<b>2,327</b>	<b>2,006</b>	<b>1,827</b>	<b>2,227</b>	<b>2,079</b>	

## Infrastructure & Environment

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

Savings Proposals	Base Budget £'000	2025/26 £'000	2026/27 £'000	2027/28 £'000	2028/29 £'000	2029/30 £'000	Detail
Additional fees & charges income	(4,781)	(551)	(309)	(325)	(333)	(346)	Income from fees & charges
Commercial rent income	(1,350)	(10)	(10)	(10)	(10)	(10)	Inflationary increases to the commercial property charges
Waste Management	11,218	(30)	(70)	0	0	0	Savings to be delivered through implementation of the Scottish Deposit Return Scheme (DRS) which was withdrawn in 2023 and is now to be delivered as part of the UK wide DRS
Cleaning Academy	0	(10)	0	0	0	0	Marketing the Cleaning Academy to partners and the private sector to increase commercial income
Parks & Environment tree surgeon	35	(35)	0	0	0	0	Employ in house tree surgeon to reduce contractor costs
Change supplier for vehicle parts	818	(45)	0	0	0	0	Anticipated saving from review of vehicle parts purchasing
Parks & Environment amenity site advertising	0	(10)	0	0	0	0	Introduce advertising space on amenity sites on key routes through towns and villages including wildflower and tree sponsorship
Passenger Transport	23	(5)	0	0	0	0	Use of digital technology to provide real-time, up-to-date data for service planning, reducing manual intervention
<b>Total Savings</b>		<b>(696)</b>	<b>(389)</b>	<b>(335)</b>	<b>(343)</b>	<b>(356)</b>	

Revenue Closing Position	2025/26 £'000	2026/27 £'000	2027/28 £'000	2028/29 £'000	2029/30 £'000
Base Budget 2025/26	57,338	58,955	60,447	62,331	64,054

## Financial Plan 2025/26 to 2029/30

### Adult Services

<b>Adult Services by Service</b>	<b>2025/26 £'000</b>	<b>2026/27 (Provisional) £'000</b>	<b>2027/28 (Provisional) £'000</b>	<b>2028/29 (Provisional) £'000</b>	<b>2029/30 (Provisional) £'000</b>	<b>Total £'000</b>
Adult Social Care	20,418	20,996	21,593	22,207	22,838	108,053
Adult Statutory & Public Protection Services	1,494	1,533	1,573	1,615	1,658	7,875
Older People	26,455	26,646	27,304	27,633	27,671	135,709
Joint Learning Disability	23,324	23,373	23,424	23,477	23,531	117,128
Joint Mental Health	2,457	2,483	2,510	2,538	2,566	12,554
People with Physical Disabilities	3,716	3,716	3,716	3,716	3,716	18,582
Generic Services	9,770	9,952	10,139	10,332	10,531	50,722
Public Health	108	111	114	117	120	570
<b>Total</b>	<b>87,742</b>	<b>88,810</b>	<b>90,373</b>	<b>91,635</b>	<b>92,631</b>	<b>451,191</b>

<b>Adult Services by Budget Head</b>	<b>2025/26 £'000</b>	<b>2026/27 (Provisional) £'000</b>	<b>2027/28 (Provisional) £'000</b>	<b>2028/29 (Provisional) £'000</b>	<b>2029/30 (Provisional) £'000</b>	<b>Total £'000</b>
Employee Costs	29,836	30,762	31,716	32,699	33,712	158,725
Premises Related Expenditure	242	243	245	247	249	1,225
Transport Related Expenditure	790	792	794	796	798	3,972
Supplies & Services	2,315	2,298	2,281	2,264	2,243	11,402
Third Party Payments	60,292	60,456	61,086	61,386	61,386	304,607
Transfer Payments	9,482	9,482	9,482	9,482	9,482	47,412
Support Services	0	0	0	0	0	0
Capital Financing Costs	0	0	0	0	0	0
	<b>102,958</b>	<b>104,034</b>	<b>105,605</b>	<b>106,875</b>	<b>107,871</b>	<b>527,343</b>
Income	(15,216)	(15,224)	(15,232)	(15,240)	(15,240)	(76,152)
<b>Total</b>	<b>87,742</b>	<b>88,810</b>	<b>90,373</b>	<b>91,635</b>	<b>92,631</b>	<b>451,191</b>

## Adult Services

Adult Social Care, Generic Services, Older People, Adult Statutory & Public Protection Services, Joint Learning Disability, Joint Mental Health, People with Physical Disability, Public Health

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	31,887	0	31,887	0	31,887	Two new proposed multipurpose Residential Care Villages in Tweedbank and Hawick
Care Inspectorate Requirements	129	301	430	0	430	Residential Care Home works in order to deliver specific recommendations identified within the Care Inspectorate inspections
<b>Total Investment</b>	<b>32,016</b>	<b>301</b>	<b>32,317</b>	<b>0</b>	<b>32,317</b>	

Revenue Opening Position	2025/26 £'000	2026/27 £'000	2027/28 £'000	2028/29 £'000	2029/30 £'000
Base Budget (approved 29th February 2024)	77,462	87,742	88,810	90,373	91,635
Permanent Virements	(513)	0	0	0	0
<b>Revised Base Budget</b>	<b>76,949</b>	<b>87,742</b>	<b>88,810</b>	<b>90,373</b>	<b>91,635</b>

Budget Pressures	Base Budget £'000	2025/26 £'000	2026/27 £'000	2027/28 £'000	2028/29 £'000	2029/30 £'000	Detail
Workforce budget adjustments	28,236	1,343	917	945	973	1,003	To provide for pay award at 3% for 2025/26 and 3% each following year pending national pay negotiations. Permanent impact of 2024/25 pay award
Employers National Insurance Change	1,895	734	9	9	10	10	The UK government is increasing the rate of employer Class 1 National Insurance contribution rates from 13.8% to 15%. It is also reducing the 'per employee threshold' at which employers become liable to pay National Insurance from £9,100 to £5,000 per year, with effect from 6th April 2025
Non-pay inflation	180	2	3	4	4	4	To allow for anticipated inflationary increases
Reflect pressures funded by H&SC funding	28,124	0	(2,281)	(2,281)	(2,281)	(2,281)	Assumed Real Living Wage and National Care Home Contract funding
Real Living Wage in Scotland	28,124	3,086	1,666	1,666	1,666	1,666	RLW 2025/26 uplift funding for Adult Services providers
COSLA National Care Home Contract	15,199	371	615	615	615	615	RLW 2025/26 uplift funding for National Care Home Contract
Real Living Wage 24/25 Permanent Funding	28,124	5,722	0	0	0	0	RLW 2024/25 uplift funding for Adult Services providers
Care costs associated with 2 new Care Villages	4,286	0	289	0	300	0	Anticipated care and building costs in relation to the two new Care Villages at Tweedbank (60 bed unit) and Hawick (assumed 30 bed unit)
Hawick Extra Care Housing	2,466	0	0	630	0	0	Anticipated client care costs in relation to proposed Extra Care Housing development in Hawick

## Adult Services

Adult Social Care, Generic Services, Older People, Adult Statutory & Public Protection Services, Joint Learning Disability, Joint Mental Health, People with Physical Disability, Public Health

Budget Pressures	Base Budget £'000	2025/26 £'000	2026/27 £'000	2027/28 £'000	2028/29 £'000	2029/30 £'000	Detail
Mental Health Renewal & Recovery Officers	88	(88)	0	0	0	0	Funding removed in 25/26 settlement
Violence against Women	255	30	0	0	0	0	To bring base budget into line with actual costs
National Trauma Training	50	50	0	0	0	0	In line with confirmed National Trauma Training funding
<b>Total Pressures</b>		<b>11,250</b>	<b>1,218</b>	<b>1,588</b>	<b>1,287</b>	<b>1,017</b>	

Savings Proposals	Base Budget £'000	2025/26 £'000	2026/27 £'000	2027/28 £'000	2028/29 £'000	2029/30 £'000	Detail
Additional fees & charges income	(447)	(25)	(25)	(25)	(25)	(21)	Increase income from fees & charges
Promoting increased use of Self Directed Support Direct Payments and the use of Personal Assistants to provide Care at Home	9,398	(377)	(125)	0	0	0	Encourage clients to opt for direct payments which allows them flexibility and more control over their care packages. Expected to be managed within existing staffing establishments
Care at Home and Care Homes - review of services including staff duties, meals and rota patterns	15,197	(20)	0	0	0	0	Review staff duties and meals in Care Homes and staff rotas across Care at Home and Care Homes
Early Intervention & Prevention - Community Led Support and What Matters Hubs	13,404	(35)	0	0	0	0	Earlier contact with individuals enabling them to be in contact with the right resource for their needs, reducing pressure in Social Work
<b>Total Savings</b>		<b>(457)</b>	<b>(150)</b>	<b>(25)</b>	<b>(25)</b>	<b>(21)</b>	

Revenue Closing Position	2025/26 £'000	2026/27 £'000	2027/28 £'000	2028/29 £'000	2029/30 £'000
Base Budget 2025/26	87,742	88,810	90,373	91,635	92,631

**Financial Plan 2025/26 to 2029/30**  
**Education & Children's Services**

<b>Education &amp; Children's Services by Service</b>	<b>2025/26 £'000</b>	<b>2026/27 (Provisional) £'000</b>	<b>2027/28 (Provisional) £'000</b>	<b>2028/29 (Provisional) £'000</b>	<b>2029/30 (Provisional) £'000</b>	<b>Total £'000</b>
Early Years	18,667	19,056	19,453	19,863	20,285	97,326
Primary Schools	36,958	38,057	39,189	40,354	41,555	196,111
Secondary Schools	56,779	58,502	60,281	62,113	64,005	301,679
Additional Support Needs	14,652	15,070	15,499	15,941	16,395	77,556
Educational Psychology	842	856	877	899	922	4,395
Central Schools	6,824	7,044	7,132	7,222	7,315	35,536
School Meals	2,035	2,035	2,035	2,035	2,035	10,173
School Transport	4,687	4,793	4,901	5,011	5,123	24,517
Active Schools & Sports Development	46	64	82	100	118	410
Children & Families Social Work	26,062	25,376	25,686	25,943	26,178	129,245
Justice Services	1,195	1,195	1,195	1,195	1,195	5,975
<b>Total</b>	<b>168,746</b>	<b>172,047</b>	<b>176,329</b>	<b>180,675</b>	<b>185,125</b>	<b>882,922</b>

<b>Education &amp; Children's Services by Budget Head</b>	<b>2025/26 £'000</b>	<b>2026/27 (Provisional) £'000</b>	<b>2027/28 (Provisional) £'000</b>	<b>2028/29 (Provisional) £'000</b>	<b>2029/30 (Provisional) £'000</b>	<b>Total £'000</b>
Employee Costs	115,174	118,785	122,373	126,066	129,872	612,271
Premises Related Expenditure	356	358	360	362	364	1,800
Transport Related Expenditure	7,349	7,494	7,642	7,793	7,946	38,224
Supplies & Services	25,391	25,851	26,327	26,819	27,328	131,718
Third Party Payments	24,578	23,676	23,764	23,792	23,792	119,600
Transfer Payments	1,479	1,479	1,479	1,479	1,479	7,397
Support Services	107	107	107	107	107	533
Capital Financing Costs	0	0	0	0	0	0
	<b>174,434</b>	<b>177,750</b>	<b>182,052</b>	<b>186,418</b>	<b>190,888</b>	<b>911,542</b>
Income	(5,688)	(5,703)	(5,723)	(5,743)	(5,763)	(28,618)
<b>Total</b>	<b>168,746</b>	<b>172,047</b>	<b>176,329</b>	<b>180,675</b>	<b>185,125</b>	<b>882,922</b>



## Education & Children's Services

Early Years, Primary Schools, Secondary Schools, Additional Support Needs, Educational Psychology, Central Schools, Children & Families, School Meals, School Transport, Justice Services

Capital Investment	3 year Operational £'000	7 year Strategic £'000	Total £'000	Est. External Funding £'000	Est. SBC Contribution £'000	Detail
Early Years Expansion	1,233	0	1,233	(1,233)	0	Delivery of Early Years provision
Eyemouth Primary School	14,654	0	14,654	0	14,654	Delivery of primary school in Eyemouth
Earlston Primary School	254	0	254	0	254	Delivery of primary school in Earlston
Galashiels Academy	13,410	0	13,410	0	13,410	Delivery of secondary school in Galashiels
Hawick High School	50,485	1,271	51,756	0	51,756	Delivery of secondary school in Hawick
Peebles High School	16,566	0	16,566	0	16,566	Delivery of secondary school in Peebles
School Estate Block	5,370	12,530	17,900	(1,000)	16,900	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>101,972</b>	<b>13,801</b>	<b>115,773</b>	<b>(2,233)</b>	<b>113,540</b>	

Revenue Opening Position	2025/26 £'000	2026/27 £'000	2027/28 £'000	2028/29 £'000	2029/30 £'000
Base Budget (approved 29th February 2024)	159,309	168,746	172,047	176,329	180,675
Permanent Virements	(126)	0	0	0	0
<b>Revised Base Budget</b>	<b>159,183</b>	<b>168,746</b>	<b>172,047</b>	<b>176,329</b>	<b>180,675</b>

Budget Pressures	Base Budget £'000	2025/26 £'000	2026/27 £'000	2027/28 £'000	2028/29 £'000	2029/30 £'000	Detail
Workforce budget adjustments	108,759	4,937	3,351	3,556	3,660	3,772	To provide for pay award at 3% for 2025/26 and 3% each following year pending national pay negotiations. Permanent impact of 2024/25 pay award
Employers National Insurance Change	8,651	2,007	29	32	33	34	The UK government is increasing the rate of employer Class 1 National Insurance contribution rates from 13.8% to 15%. It is also reducing the 'per employee threshold' at which employers become liable to pay National Insurance from £9,100 to £5,000 per year, with effect from 6th April 2025
Non-pay inflation	290	5	6	6	6	6	To allow for anticipated inflationary increases
Unitary charge Public-Private Partnership (PPP) schools	16,869	412	456	472	488	505	Contractual inflationary increase required for the 5 high schools built with PPP funding
Educational psychologists	651	11	0	0	0	0	Additional funding for Educational Psychologists
School transport	4,758	0	106	108	110	112	Inflationary costs for school bus routes

## Education & Children's Services

Early Years, Primary Schools, Secondary Schools, Additional Support Needs, Educational Psychology, Central Schools, Children & Families, School Meals, School Transport, Justice Services

Budget Pressures	Base Budget £'000	2025/26 £'000	2026/27 £'000	2027/28 £'000	2028/29 £'000	2029/30 £'000	Detail
Additional Support Needs Transport	1,780	0	39	40	41	41	Inflationary costs for re tendered routes and increased numbers
Children & Families - External Placements	12,929	556	(1,000)	0	0	0	Permanent effect of base increase in 2024/25. Review underway to consider service delivery model and requirements in future years. Includes new Lowood model and increases based on current placements
Uplift to Foster, Kinship and Through Care Fees and Allowances and ancillary support costs	2,463	58	59	60	0	0	Uplift of 2% in 2025/26 and thereafter for Kinship and Foster care allowances and ancillary support costs for looked after children
Children & Families - Aberlour	583	46	39	28	28	0	Increased costs of renewed (4 year) contracts with Aberlour for family support
Mental Health & Wellbeing	0	321	0	0	0	0	Funding being baselined for Mental Health & Wellbeing in 25/26
Additional Support Needs Additionality	13,067	556	0	0	0	0	Additional support for learning training funding provided permanently in 25/26, baseline funding from SG
Early Learning and Childcare Real Living Wage uplift	4,040	510	0	0	0	0	Increase to cover Real Living Wage uplift for Early Learning & Childcare, baseline funding from SG
Clothing & Footwear Grant uplift	407	16	0	0	0	0	Increase to clothing & footwear grant
Casework and Related Admin (Children's Services)	12,929	601	0	0	0	0	Increase to SW funded providers to cover RLW uplift, baseline funding from SG
Early intervention & prevention funding	2,231	(231)	231	0	0	0	Reduction in the Early Intervention & prevention funding for one year
<b>Total Pressures</b>		<b>9,805</b>	<b>3,316</b>	<b>4,302</b>	<b>4,366</b>	<b>4,470</b>	

Savings Proposals	Base Budget £'000	2025/26 £'000	2026/27 £'000	2027/28 £'000	2028/29 £'000	2029/30 £'000	Detail
Increased fees & charges	(336)	(15)	(8)	(11)	(11)	(11)	Income from fees & charges
Increases to fees for non-funded childcare	(63)	(15)	(7)	(9)	(9)	(9)	Charges for Scottish Borders Council provided out of school club and non-funded childcare to increase by £0.65 per hour to £6.70 from 21 April 2025 to bring more into line with private provider fees
Increases to cost of school meals for P6 & P7	(299)	(8)	0	0	0	0	Inflationary increase to school meal charge for P6 & P7 until introduction of Universal Free School Meals (UFSM)
School Transport	4,752	(17)	0	0	0	0	Reduction in Schools Academy transport costs
Mothballed schools	34,303	(122)	0	0	0	0	Mothballing of Eddleston & St Josephs Primary Schools
School Transport - utilise public transport	4,752	(65)	0	0	0	0	Cessation of Scholars Passes and promotion of the use of public transport as a replacement
<b>Total Savings</b>		<b>(242)</b>	<b>(15)</b>	<b>(20)</b>	<b>(20)</b>	<b>(20)</b>	

Revenue Closing Position	2025/26 £'000	2026/27 £'000	2027/28 £'000	2028/29 £'000	2029/30 £'000
Base Budget 2025/26	168,746	172,047	176,329	180,675	185,125

**Financial Plan 2025/26 to 2029/30**  
**Resilient Communities**

<b>Resilient Communities by Service</b>	<b>2025/26 £'000</b>	<b>2026/27 (Provisional) £'000</b>	<b>2027/28 (Provisional) £'000</b>	<b>2028/29 (Provisional) £'000</b>	<b>2029/30 (Provisional) £'000</b>	<b>Total £'000</b>
Business Support	6,705	6,921	7,143	7,371	7,607	35,745
Community Planning & Engagement	539	556	573	591	609	2,867
Neighbourhood Support Fund	327	377	377	377	377	1,833
Customer Advice & Support Services	2,769	2,890	3,015	3,143	3,274	15,093
Economic Development	2,430	2,536	2,595	2,655	2,717	12,933
Cultural Services	5,244	4,043	4,043	4,043	4,043	21,415
Sports Services	1,861	1,861	1,861	1,861	1,861	9,306
Community Learning & Development	1,178	1,213	1,249	1,287	1,326	6,254
Commissioning	294	304	314	324	334	1,568
Safer Communities	1,254	1,287	1,341	1,396	1,452	6,728
Discretionary Housing Payments	0	0	0	0	0	0
Housing Benefits	971	971	971	971	971	4,855
Non Domestic Rates Relief	355	355	355	355	355	1,775
Scottish Welfare Fund	586	586	586	586	586	2,931
Council Tax Reduction Scheme	6,207	6,379	6,556	6,735	6,915	32,792
<b>Total</b>	<b>30,719</b>	<b>30,278</b>	<b>30,978</b>	<b>31,694</b>	<b>32,426</b>	<b>156,095</b>

<b>Resilient Communities by Budget Head</b>	<b>2025/26 £'000</b>	<b>2026/27 (Provisional) £'000</b>	<b>2027/28 (Provisional) £'000</b>	<b>2028/29 (Provisional) £'000</b>	<b>2029/30 (Provisional) £'000</b>	<b>Total £'000</b>
Employee Costs	15,816	16,314	16,827	17,355	17,899	84,209
Premises Related Expenditure	1,137	1,149	1,164	1,179	1,194	5,825
Transport Related Expenditure	36	36	36	36	36	178
Supplies & Services	1,417	1,511	1,517	1,521	1,522	7,486
Third Party Payments	8,374	7,171	7,174	7,179	7,187	37,087
Transfer Payments	30,872	31,044	31,221	31,400	31,580	156,118
Support Services	0	0	0	0	0	0
Capital Financing Costs	173	173	173	173	173	863
	<b>57,824</b>	<b>57,397</b>	<b>58,111</b>	<b>58,842</b>	<b>59,590</b>	<b>291,766</b>
Income	(27,106)	(27,120)	(27,134)	(27,149)	(27,165)	(135,672)
<b>Total</b>	<b>30,719</b>	<b>30,278</b>	<b>30,978</b>	<b>31,694</b>	<b>32,426</b>	<b>156,095</b>

## Resilient Communities

Business Support, Commissioning, Community Planning & Engagement, Customer Advice & Support, Economic Development, Culture & Sport Services, Community Learning & Development (CLD), Safer Communities, Discretionary Housing Payments, Housing Benefits, Non Domestic Rates Relief, Scottish Welfare Fund, Council Tax Reduction Scheme

Capital Investment	3 year Operational £'000	7 year Strategic £'000	Total £'000	Est. External Funding £'000	Est. SBC Contribution £'000	Detail
Town Centre Regeneration	805	490	1,295	0	1,295	To support town centre regeneration enabling works and masterplanning
Borders Innovation Park	11,898	2,597	14,495	(12,789)	1,706	To support the development of necessary infrastructure to maximise inward investment and the future growth of the Scottish Borders economy
Borderlands Inclusive Growth Deal	35,762	11,651	47,413	(46,781)	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	3,383	3,397	6,780	(3,970)	2,810	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
<b>Total Investment</b>	<b>51,848</b>	<b>18,135</b>	<b>69,983</b>	<b>(63,540)</b>	<b>6,443</b>	

Revenue Opening Position	2025/26 £'000	2026/27 £'000	2027/28 £'000	2028/29 £'000	2029/30 £'000
Base Budget (approved 29th February 2024)	29,929	30,719	30,278	30,978	31,694
Permanent Virements	(724)	0	0	0	0
<b>Revised Base Budget</b>	<b>29,205</b>	<b>30,719</b>	<b>30,278</b>	<b>30,978</b>	<b>31,694</b>

Budget Pressures	Base Budget £'000	2025/26 £'000	2026/27 £'000	2027/28 £'000	2028/29 £'000	2029/30 £'000	Detail
Workforce budget adjustments	15,103	736	493	508	523	539	To provide for pay award at 3% for 2025/26 and 3% each following year pending national pay negotiations. Permanent impact of 2024/25 pay award
Employers National Insurance Change	941	396	5	5	5	5	The UK government is increasing the rate of employer Class 1 National Insurance contribution rates from 13.8% to 15%. It is also reducing the 'per employee threshold' at which employers become liable to pay National Insurance from £9,100 to £5,000 per year, with effect from 6th April 2025
Non-pay inflation	775	10	13	16	16	16	To allow for anticipated inflationary increases
Council Tax Reduction Scheme (CTRS)	5,585	622	172	177	179	180	Changes in CTRS linked to demand and Council Tax increases in future years
Borderlands & City Deal Project Management Offices (PMO)	187	13	57	8	8	8	Provide contribution towards Borderlands and City Deal PMO's

## Resilient Communities

Business Support, Commissioning, Community Planning & Engagement, Customer Advice & Support, Economic Development, Culture & Sport Services, Community Learning & Development (CLD), Safer Communities, Discretionary Housing Payments, Housing Benefits, Non Domestic Rates Relief, Scottish Welfare Fund, Council Tax Reduction Scheme

Budget Pressures	Base Budget £'000	2025/26 £'000	2026/27 £'000	2027/28 £'000	2028/29 £'000	2029/30 £'000	Detail
Gaelic	0	1	0	0	0	0	Undistributed allocation to support Gaelic speaking communities
Discontinued use of Maxmill Park	(76)	100	0	0	0	0	Additional cost of proposal to discontinue Maxmill Park and source alternative accommodation from RSL's as per report approved by Executive Committee 14 May 2024
Sports Trust Management Fee inflation	230	(20)	0	0	0	0	Remove one-off additional funding provided in 2024/25
Live Borders Management Fee	1,000	(1,000)	0	0	0	0	Remove one-off additional funding provided in 2024/25
Live Borders Management Fee	4,782	1,201	(1,201)	0	0	0	Provide one off increase to management fee to support Live Borders in 2025/26 as it implements recommendations of the joint strategic review of sport, leisure & cultural service and faces financial challenges linked to a post-COVID operating environment and inflationary pressures
Live Borders Management Fee	4,782	600	0	0	0	0	Increase in management fee to provide for impact of real living wage
<b>Total Pressures</b>		<b>2,659</b>	<b>(461)</b>	<b>714</b>	<b>731</b>	<b>748</b>	

Savings Proposals	Base Budget £'000	2025/26 £'000	2026/27 £'000	2027/28 £'000	2028/29 £'000	2029/30 £'000	Detail
Additional fees & charges income	(395)	(11)	(5)	(5)	(6)	(6)	Income from fees & charges
Scottish Water Commission	(437)	(7)	(9)	(9)	(9)	(10)	Inflationary increase from Scottish Water for administering collection on its behalf
Non-Domestic Rates (NDR) Relief	683	(328)	0	0	0	0	As per report to Council 25th January 2024 changes to the NDR Empty Property Relief Policy
Neighbourhood Support Fund	270	(135)		0	0	0	Develop alternative plans to deliver Neighbourhood Support Fund
Customer Advice & Support and Business Support	10,537	(44)	0	0	0	0	Use of digital technology to standardise, streamline and modernise
Village Halls	50	(50)	50	0	0	0	One year reduction in village hall grant funding while potential alternative funding sources are reviewed
Community Access Policing Team (CAT)	380	(380)	0	0	0	0	Removal of Community Access Policing Team
Victim Support Contract	16	(16)	0	0	0	0	Contract for provision of victim support ended during 2024/25
Antisocial Behaviour Contract - AVD	3	(3)	0	0	0	0	Contract for provision of antisocial behaviour ended during 2024/25
Safer Communities	61	(20)	0	0	0	0	Reduction In third party payments
Penumbra Contract	172	(16)	(16)	0	0	0	Reduction in contract hours
Council tax revision for empty homes	(74,935)	(135)	0	0	0	0	Changes to short-term empty homes policy as per report to Executive Committee on 14 January 2025
<b>Total Savings</b>		<b>(1,145)</b>	<b>20</b>	<b>(14)</b>	<b>(15)</b>	<b>(16)</b>	

Revenue Closing Position	2025/26 £'000	2026/27 £'000	2027/28 £'000	2028/29 £'000	2029/30 £'000
Base Budget 2025/26	30,719	30,278	30,978	31,694	32,426

## Financial Plan 2025/26 to 2029/30

### Finance

<b>Finance by Service</b>	<b>2025/26 £'000</b>	<b>2026/27 (Provisional) £'000</b>	<b>2027/28 (Provisional) £'000</b>	<b>2028/29 (Provisional) £'000</b>	<b>2029/30 (Provisional) £'000</b>	<b>Total £'000</b>
Chief Executive	221	227	233	240	247	1,169
Finance	4,702	4,828	4,958	5,091	5,228	24,808
Information Technology	13,028	13,341	13,656	13,972	14,292	68,291
Strategic Policy	11	16	21	26	31	105
Loan Charges	23,409	27,091	30,275	32,455	34,100	147,331
Provision for Bad Debts	125	125	125	125	125	625
Recharge to Non-General Fund	(662)	(662)	(662)	(662)	(662)	(3,308)
<b>Total</b>	<b>40,836</b>	<b>44,968</b>	<b>48,608</b>	<b>51,249</b>	<b>53,363</b>	<b>239,024</b>

<b>Finance by Budget Head</b>	<b>2025/26 £'000</b>	<b>2026/27 (Provisional) £'000</b>	<b>2027/28 (Provisional) £'000</b>	<b>2028/29 (Provisional) £'000</b>	<b>2029/30 (Provisional) £'000</b>	<b>Total £'000</b>
Employee Costs	3,799	3,915	4,036	4,160	4,287	20,199
Premises Related Expenditure	677	691	705	719	733	3,526
Transport Related Expenditure	454	463	472	481	491	2,359
Supplies & Services	5,920	5,990	6,058	6,121	6,185	30,273
Third Party Payments	9,149	9,390	9,634	9,885	10,139	48,198
Transfer Payments	0	0	0	0	0	0
Support Services	70	70	70	70	70	348
Capital Financing Costs	22,205	25,887	29,071	31,251	32,896	141,309
	<b>42,274</b>	<b>46,406</b>	<b>50,046</b>	<b>52,687</b>	<b>54,801</b>	<b>246,212</b>
Income	(1,438)	(1,438)	(1,438)	(1,438)	(1,438)	(7,191)
<b>Total</b>	<b>40,836</b>	<b>44,968</b>	<b>48,608</b>	<b>51,249</b>	<b>53,363</b>	<b>239,024</b>



## Finance

Chief Executive, Finance, Information Technology, Loan Charges, Strategic Policy

Capital Investment	3 year Operational £'000	7 year Strategic £'000	Total £'000	Est. External Funding £'000	Est. SBC Contribution £'000	Detail
ICT Hardware and Peripherals	216	560	776	0	776	IT works outwith the scope of the CGI contract
IT Transformation	1,195	111	1,306	0	1,306	IT replacements, upgrades and investment to support Digital Transformation across the Council
Emergency & Unplanned	525	1,225	1,750	0	1,750	Budget to deliver emergency works in year
New Investment	0	35,000	35,000	0	35,000	New capital investment in future years of Plan
Planned Programming Adjustments to support future years borrowing	(138)	(16)	(154)	0	(154)	Planning assumption that project underspends will be recirculated to fund other projects, reducing the Council's borrowing requirement
<b>Total Investment</b>	<b>1,798</b>	<b>36,880</b>	<b>38,678</b>	<b>0</b>	<b>38,678</b>	

Revenue Opening Position	2025/26 £'000	2026/27 £'000	2027/28 £'000	2028/29 £'000	2029/30 £'000
Base Budget (approved 29th February 2024)	34,361	40,836	44,968	48,608	51,249
Permanent Virements	672	0	0	0	0
<b>Revised Base Budget</b>	<b>35,033</b>	<b>40,836</b>	<b>44,968</b>	<b>48,608</b>	<b>51,249</b>

Budget Pressures	Base Budget £'000	2025/26 £'000	2026/27 £'000	2027/28 £'000	2028/29 £'000	2029/30 £'000	Detail
Workforce budget adjustments	3,419	163	109	113	116	119	To provide for pay award at 3% for 2025/26 and 3% each following year pending national pay negotiations. Permanent impact of 2024/25 pay award
Employers National Insurance Change	269	69	1	1	1	1	The UK government is increasing the rate of employer Class 1 National Insurance contribution rates from 13.8% to 15%. It is also reducing the 'per employee threshold' at which employers become liable to pay National Insurance from £9,100 to £5,000 per year, with effect from 6th April 2025
Non-pay inflation	4,379	88	89	91	93	95	To allow for anticipated inflationary increases
Loans Charges to support the Capital Plan	18,185	5,224	3,682	3,184	2,180	1,645	Revenue cost of capital borrowing
External Audit Fee	310	70	0	0	0	0	Increase in charge for the provision of external audit services
IT Contract Inflation	8,854	186	241	244	251	254	Inflation on IT contract
IT costs - SEEMIS	114	3	10	7	0	0	Changes in SEEMIS costs notified for 2025/26, 2026/27 and 2027/28
<b>Total Pressures</b>		<b>5,803</b>	<b>4,132</b>	<b>3,640</b>	<b>2,641</b>	<b>2,114</b>	

Revenue Closing Position	2025/26 £'000	2026/27 £'000	2027/28 £'000	2028/29 £'000	2029/30 £'000
Base Budget 2025/26	40,836	44,968	48,608	51,249	53,363

**Financial Plan 2025/26 to 2029/30**  
**Corporate Governance**

<b>Corporate Governance by Service</b>	<b>2025/26 £'000</b>	<b>2026/27 (Provisional) £'000</b>	<b>2027/28 (Provisional) £'000</b>	<b>2028/29 (Provisional) £'000</b>	<b>2029/30 (Provisional) £'000</b>	<b>Total £'000</b>
Assessor & Electoral Registration Services	1,116	1,149	1,183	1,218	1,254	5,919
Audit & Risk	407	420	434	448	463	2,173
Democratic Services	2,129	2,188	2,349	2,311	2,375	11,351
Legal Services	885	928	973	1,019	1,066	4,871
Protective Services	1,768	1,797	1,828	1,859	1,891	9,141
Housing Strategy & Services	1,629	1,716	1,807	1,903	2,003	9,059
Planning Services	911	1,013	1,217	1,225	1,336	5,703
<b>Total</b>	<b>8,845</b>	<b>9,211</b>	<b>9,791</b>	<b>9,983</b>	<b>10,388</b>	<b>48,218</b>

<b>Corporate Governance by Budget Head</b>	<b>2025/26 £'000</b>	<b>2026/27 (Provisional) £'000</b>	<b>2027/28 (Provisional) £'000</b>	<b>2028/29 (Provisional) £'000</b>	<b>2029/30 (Provisional) £'000</b>	<b>Total £'000</b>
Employee Costs	10,499	10,833	11,177	11,531	11,895	55,937
Premises Related Expenditure	52	53	54	55	56	269
Transport Related Expenditure	8	8	8	8	8	42
Supplies & Services	436	436	636	436	436	2,380
Third Party Payments	1,812	1,885	1,962	2,043	2,128	9,832
Transfer Payments	0	0	0	0	0	0
Support Services	0	0	0	0	0	0
Capital Financing Costs	5	5	5	5	5	27
	<b>12,813</b>	<b>13,221</b>	<b>13,843</b>	<b>14,079</b>	<b>14,529</b>	<b>68,487</b>
Income	(3,968)	(4,010)	(4,052)	(4,096)	(4,141)	(20,269)
<b>Total</b>	<b>8,845</b>	<b>9,211</b>	<b>9,791</b>	<b>9,983</b>	<b>10,388</b>	<b>48,218</b>

## Corporate Governance

Assessors & Electoral Registration Services, Audit & Risk, Democratic Services, Legal Services, Housing Strategy & Services, Planning Services, Protective Services

Capital Investment	3 year Operational £'000	7 year Strategic £'000	Total £'000	Est. External Funding £'000	Est. SBC Contribution £'000	Detail
Private Sector Housing Grant	1,500	3,500	5,000	0	5,000	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>1,500</b>	<b>3,500</b>	<b>5,000</b>	<b>0</b>	<b>5,000</b>	

Revenue Opening Position	2025/26 £'000	2026/27 £'000	2027/28 £'000	2028/29 £'000	2029/30 £'000
Base Budget (approved 29th February 2024)	8,389	8,845	9,211	9,791	9,983
Permanent Virements	(90)	0	0	0	0
<b>Revised Base Budget</b>	<b>8,299</b>	<b>8,845</b>	<b>9,211</b>	<b>9,791</b>	<b>9,983</b>

Budget Pressures	Base Budget £'000	2025/26 £'000	2026/27 £'000	2027/28 £'000	2028/29 £'000	2029/30 £'000	Detail
Workforce budget adjustments	10,264	617	331	341	351	361	To provide for pay award at 3% for 2025/26 and 3% each following year pending national pay negotiations. Permanent impact of 2024/25 pay award
Employers National Insurance Change	832	215	3	3	3	3	The UK government is increasing the rate of employer Class 1 National Insurance contribution rates from 13.8% to 15%. It is also reducing the 'per employee threshold' at which employers become liable to pay National Insurance from £9,100 to £5,000 per year, with effect from 6th April 2025
Non-pay inflation	60	1	1	1	1	1	To allow for anticipated inflationary increases
Scottish Assessors - Barclay Review	249	5	0	0	0	0	To provide for additional legislative burdens linked to the Barclay Review
New Burdens funding for the Elections Act 2022 - Electoral Registration Officer (ERO)	56	(56)	0	0	0	0	Removal of new Burdens funding provided outwith the Scottish Government Settlement
Investment from Second Homes Council Tax	1,331	133	73	77	81	85	Increased 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
Local Government election	0	0	0	100	(100)	0	Budget required to run local government elections every 5 years
Local Development Plan	0	0	0	100	(100)	0	Budget required every 5 years for development of Local Development Plan
<b>Total Pressures</b>		<b>915</b>	<b>408</b>	<b>622</b>	<b>236</b>	<b>450</b>	

## Corporate Governance

Assessors & Electoral Registration Services, Audit & Risk, Democratic Services, Legal Services, Housing Strategy & Services, Planning Services, Protective Services

Savings Proposals	Base Budget £'000	2025/26 £'000	2026/27 £'000	2027/28 £'000	2028/29 £'000	2029/30 £'000	Detail
Additional fees & charges income	(1,162)	(74)	(42)	(42)	(44)	(45)	Income from fees & charges
Building Warrant fees	(1,089)	(109)	0	0	0	0	Increase in building warrant fees (10%) effective 1 April 2025
Planning fees	(999)	(150)	0	0	0	0	Increase in planning fees (ave. 15%) effective 12 December 2024
Recharge services to Pension Fund	0	(26)	0	0	0	0	Recharge to SBC Pension Fund for the provision of corporate services by Audit & Risk and Democratic Services
Improve online advice and information	0	(10)	0	0	0	0	Use available digital technology to improve online advice and information
<b>Total Savings</b>		<b>(369)</b>	<b>(42)</b>	<b>(42)</b>	<b>(44)</b>	<b>(45)</b>	

Revenue Closing Position	2025/26 £'000	2026/27 £'000	2027/28 £'000	2028/29 £'000	2029/30 £'000
Base Budget 2025/26	8,845	9,211	9,791	9,983	10,388

**Financial Plan 2025/26 to 2029/30**  
**People, Performance & Change**

<b>People, Performance &amp; Change by Service</b>	<b>2025/26 £'000</b>	<b>2026/27 (Provisional) £'000</b>	<b>2027/28 (Provisional) £'000</b>	<b>2028/29 (Provisional) £'000</b>	<b>2029/30 (Provisional) £'000</b>	<b>Total £'000</b>
Human Resources	5,539	5,668	5,802	5,938	6,078	29,023
Early Retirement/Voluntary Severance	67	67	67	67	67	335
Communications & Marketing	673	694	716	738	761	3,584
Corporate Transformation	600	600	600	600	600	3,001
Business Change & Programme Management	2,329	2,402	2,477	2,555	2,635	12,400
Business Planning Performance & Policy Development	636	652	668	685	702	3,345
<b>Total</b>	<b>9,845</b>	<b>10,084</b>	<b>10,331</b>	<b>10,584</b>	<b>10,844</b>	<b>51,688</b>

<b>People, Performance &amp; Change by Budget Head</b>	<b>2025/26 £'000</b>	<b>2026/27 (Provisional) £'000</b>	<b>2027/28 (Provisional) £'000</b>	<b>2028/29 (Provisional) £'000</b>	<b>2029/30 (Provisional) £'000</b>	<b>Total £'000</b>
Employee Costs	9,222	9,461	9,708	9,961	10,221	48,574
Premises Related Expenditure	0	0	0	0	0	0
Transport Related Expenditure	3	3	3	3	3	16
Supplies & Services	63	63	63	63	63	314
Third Party Payments	598	598	598	598	598	2,992
Transfer Payments	0	0	0	0	0	0
Support Services	0	0	0	0	0	0
Capital Financing Costs	0	0	0	0	0	0
	<b>9,887</b>	<b>10,126</b>	<b>10,373</b>	<b>10,626</b>	<b>10,886</b>	<b>51,896</b>
Income	(42)	(42)	(42)	(42)	(42)	(208)
<b>Total</b>	<b>9,845</b>	<b>10,084</b>	<b>10,331</b>	<b>10,584</b>	<b>10,844</b>	<b>51,688</b>

## People, Performance & Change

Human Resources, Corporate Transformation, Business Change & Programme Management, Business Planning Performance & Policy Development, Communications & Marketing

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

Revenue Opening Position	2025/26 £'000	2026/27 £'000	2027/28 £'000	2028/29 £'000	2029/30 £'000
Base Budget (approved 29th February 2024)	8,464	9,845	10,084	10,331	10,584
Permanent Virements	887	0	0	0	0
<b>Revised Base Budget</b>	<b>9,351</b>	<b>9,845</b>	<b>10,084</b>	<b>10,331</b>	<b>10,584</b>

Budget Pressures	Base Budget £'000	2025/26 £'000	2026/27 £'000	2027/28 £'000	2028/29 £'000	2029/30 £'000	Detail
Workforce budget adjustments	5,960	245	191	197	203	209	To provide for pay award at 3% for 2025/26 and 3% each following year pending national pay negotiations. Permanent impact of 2024/25 pay award
Employers National Insurance Change	393	129	2	2	2	2	The UK government is increasing the rate of employer Class 1 National Insurance contribution rates from 13.8% to 15%. It is also reducing the 'per employee threshold' at which employers become liable to pay National Insurance from £9,100 to £5,000 per year, with effect from 6th April 2025
Pensions increase	1,472	37	22	23	23	23	Pensions increase in line with the triple lock (4.1%)
Apprenticeship Levy	767	34	24	25	25	26	Increase in apprenticeship levy in line with current workforce budget
British Sign Language	11	(6)	0	0	0	0	Reduction in settlement
Additional Team Leader - HRSS	834	55	0	0	0	0	New position to address resourcing pressures (1.0 FTE)
<b>Total Pressures</b>		<b>494</b>	<b>239</b>	<b>247</b>	<b>253</b>	<b>260</b>	

Revenue Closing Position	2025/26 £'000	2026/27 £'000	2027/28 £'000	2028/29 £'000	2029/30 £'000
Base Budget 2025/26	9,845	10,084	10,331	10,584	10,844

Scottish Borders Council  
Capital Investment Plan 2025/26 to 2034/35  
Capital Investment Proposals

CAPITAL INVESTMENT PROPOSALS	2025/26 £'000	2026/27 £'000	2027/28 £'000	Total Operational Plan £'000	2028/29 £'000	2029/30 £'000	2030/31 £'000	2031/32 £'000	2032/33 £'000	2033/34 £'000	2034/35 £'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	3,500	3,500	3,500	10,500	2,000	2,000	2,000	2,000	2,000	2,000	2,000	14,000	24,500	(24,500)	0
<b>Flood &amp; Coastal Protection</b>															
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	879	0	0	879	0	0	0	0	0	0	0	0	879	(920)	(41)
Coastal Change Adaptions	77	0	0	77	0	0	0	0	0	0	0	0	77	0	77
<b>Land and Property Infrastructure</b>															
Cemetery Land Acquisition & Development	40	237	649	926	0	0	0	0	0	0	0	0	926	0	926
Jedburgh High Street Building	1,826	0	0	1,826	0	0	0	0	0	0	0	0	1,826	(1,826)	0
Building Upgrades	397	437	437	1,271	437	437	437	437	437	437	437	3,059	4,330	0	4,330
Estate Decarbonisation	795	795	1,045	2,635	1,045	1,045	1,045	1,045	1,045	1,045	1,045	7,315	9,950	0	9,950
Live Borders Energy Efficiency Works	500	500	0	1,000	0	0	0	0	0	0	0	0	1,000	(1,000)	0
Health and Safety Works	400	400	400	1,200	400	400	400	400	400	400	400	2,800	4,000	0	4,000
Free School Meals	1,043	0	0	1,043	0	0	0	0	0	0	0	0	1,043	0	1,043
Play Areas and Outdoor Community Spaces	1,625	298	92	2,015	367	0	0	0	0	0	0	367	2,382	(169)	2,213
Nature Restoration Fund	109	0	0	109	0	0	0	0	0	0	0	0	109	0	109
<b>Road &amp; Transport Infrastructure</b>															
Cycling Walking & Safer Streets	508	247	247	1,002	247	247	247	247	247	247	247	1,729	2,731	(2,731)	0
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	420	0	420	420	0	420
Roads & Bridges -inc. RAMP, Winter Damage & Slopes	7,000	7,100	7,100	21,200	7,100	7,100	7,100	7,100	7,100	7,100	7,100	49,700	70,900	0	70,900
Roundabout at Easter Langlee, Galashiels	5	0	0	5	0	0	0	0	0	0	0	0	5	0	5
<b>Waste Management</b>															
Waste Containers	112	117	123	352	129	136	143	150	158	165	173	1,054	1,406	0	1,406
<b>Corporate</b>															
ICT Hardware and Peripherals	56	80	80	216	80	80	80	80	80	80	80	560	776	0	776
Digital Transformation	0	242	25	267	24	22	0	0	0	0	0	46	313	0	313
Inspire Learning	720	143	65	928	65	0	0	0	0	0	0	65	993	0	993
<b>Learning Estate</b>															
Early Years Expansion	1,233	0	0	1,233	0	0	0	0	0	0	0	0	1,233	(1,233)	0
Eyemouth Primary School	2,000	6,654	6,000	14,654	0	0	0	0	0	0	0	0	14,654	0	14,654
Earlston Primary School	254	0	0	254	0	0	0	0	0	0	0	0	254	0	254
Galashiels Academy	12,454	956	0	13,410	0	0	0	0	0	0	0	0	13,410	0	13,410
Hawick High School	6,619	27,803	16,063	50,485	1,271	0	0	0	0	0	0	1,271	51,756	0	51,756
Peebles High School	14,912	1,654	0	16,566	0	0	0	0	0	0	0	0	16,566	0	16,566
Learning Estate Block	1,790	1,790	1,790	5,370	1,790	1,790	1,790	1,790	1,790	1,790	1,790	12,530	17,900	(1,000)	16,900
<b>Sports Infrastructure</b>															
Culture & Sports Trusts - Plant & Services	215	215	215	645	215	215	215	215	215	215	215	1,505	2,150	0	2,150
Synthetic Pitch Replacement Fund	1,792	473	473	2,738	473	473	473	473	0	0	0	1,892	4,630	(3,970)	660

Scottish Borders Council  
Capital Investment Plan 2025/26 to 2034/35  
Capital Investment Proposals

CAPITAL INVESTMENT PROPOSALS	2025/26 £'000	2026/27 £'000	2027/28 £'000	Total Operational Plan £'000	2028/29 £'000	2029/30 £'000	2030/31 £'000	2031/32 £'000	2032/33 £'000	2033/34 £'000	2034/35 £'000	Total Strategic Plan £'000	Total £'000	Specific Project Funding £'000	Net cost to SBC Capital £'000
<b>Economic Regeneration</b>															
Borders Town Centre Regeneration Block	366	70	70	506	70	70	70	70	70	70	70	490	996	0	996
Borders Innovation Park	6,678	1,860	3,360	11,898	100	2,497	0	0	0	0	0	2,597	14,495	(12,789)	1,706
Galashiels Town Centre Regeneration	299	0	0	299	0	0	0	0	0	0	0	0	299	0	299
Borderlands	16,306	10,064	9,392	35,762	5,493	3,874	2,284	0	0	0	0	11,651	47,413	(46,781)	632
<b>Housing Strategy &amp; Services</b>															
Private Sector Housing Grant - Adaptations	500	500	500	1,500	500	500	500	500	500	500	500	3,500	5,000	0	5,000
<b>Social Care Infrastructure</b>															
Care Inspectorate Requirements & Upgrades	43	43	43	129	43	43	43	43	43	43	43	301	430	0	430
Care Village Tweedbank	13,000	5,284	0	18,284	0	0	0	0	0	0	0	0	18,284	0	18,284
Care Village Hawick	213	213	13,177	13,603	0	0	0	0	0	0	0	0	13,603	0	13,603
<b>Other</b>															
Emergency & Unplanned	175	175	175	525	175	175	175	175	175	175	175	1,225	1,750	0	1,750
New Investment	0	0	0	0	5,000	5,000	5,000	5,000	5,000	5,000	5,000	35,000	35,000	0	35,000
Planned Programming Adjustments to support future years borrowing	(138)	0	0	(138)	(16)	0	0	0	0	0	0	(16)	(154)	0	(154)
<b>Total</b>	<b>98,835</b>	<b>72,382</b>	<b>65,553</b>	<b>236,770</b>	<b>27,540</b>	<b>26,636</b>	<b>22,534</b>	<b>20,257</b>	<b>19,792</b>	<b>20,219</b>	<b>19,807</b>	<b>156,785</b>	<b>393,555</b>	<b>(96,919)</b>	<b>296,636</b>



Scottish Borders Council  
Capital Investment Plan 2025/26 to 2034/35  
Capital Funding Proposals

CAPITAL FUNDING	2025/26 £'000	2026/27 £'000	2027/28 £'000	Total Operational Plan £'000	2028/29 £'000	2029/30 £'000	2030/31 £'000	2031/32 £'000	2032/33 £'000	2033/34 £'000	2034/35 £'000	Total Strategic Plan £'000	Total £'000
<b>Specific Grants from Scottish Government</b>													
Hawick Flood Protection	(920)	0	0	(920)	0	0	0	0	0	0	0	0	(920)
Cycling Walking & Safer Streets (CWSS)	(508)	(247)	(247)	(1,002)	(247)	(247)	(247)	(247)	(247)	(247)	(247)	(1,729)	(2,731)
Early Years Expansion	(1,233)	0	0	(1,233)	0	0	0	0	0	0	0	0	(1,233)
<b>Other External Grants &amp; Contributions</b>													
Borders Innovation Park	(4,972)	(1,860)	(3,360)	(10,192)	(100)	(2,497)	0	0	0	0	0	(2,597)	(12,789)
Play Areas and Outdoor Community Spaces	(133)	0	0	(133)	0	0	0	0	0	0	0	0	(133)
Borderlands (SG & Partners)	(15,674)	(10,064)	(9,392)	(35,130)	(5,493)	(3,874)	(2,284)	0	0	0	0	(11,651)	(46,781)
Live Borders Energy Efficiency Works	(500)	(500)	0	(1,000)	0	0	0	0	0	0	0	0	(1,000)
<b>Development Contributions</b>													
School Estate Block	(100)	(100)	(100)	(300)	(100)	(100)	(100)	(100)	(100)	(100)	(100)	(700)	(1,000)
Play Areas and Outdoor Community Spaces	(11)	(25)	0	(36)	0	0	0	0	0	0	0	0	(36)
<b>Capital Receipts</b>	(1,500)	(1,500)	(1,500)	(4,500)	0	0	0	0	0	0	0	0	(4,500)
<b>General Capital Grant</b>													
General	(10,599)	(10,599)	(10,599)	(31,797)	(10,599)	(10,599)	(10,599)	(10,599)	(10,599)	(10,599)	(10,599)	(74,193)	(105,990)
Costal Adaptions	(77)	0	0	(77)	0	0	0	0	0	0	0	0	(77)
Play Areas and Outdoor Community Spaces	(586)	0	0	(586)	0	0	0	0	0	0	0	0	(586)
Nature Restoration Fund	(109)	0	0	(109)	0	0	0	0	0	0	0	0	(109)
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>	(3,500)	(3,500)	(3,500)	(10,500)	(2,000)	(2,000)	(2,000)	(2,000)	(2,000)	(2,000)	(2,000)	(14,000)	(24,500)
<b>Synthetic Pitch Replacement Fund</b>	(1,132)	(473)	(473)	(2,078)	(473)	(473)	(473)	(473)	0	0	0	(1,892)	(3,970)
<b>Funded From Revenue</b>	(1,826)	0	0	(1,826)	0	0	0	0	0	0	0	0	(1,826)
<b>Borrowing</b>													
General	(55,083)	(43,142)	(36,010)	(134,235)	(8,156)	(6,474)	(6,459)	(6,466)	(6,474)	(6,901)	(6,489)	(47,419)	(181,654)
<b>Total</b>	<b>(98,835)</b>	<b>(72,382)</b>	<b>(65,553)</b>	<b>(236,770)</b>	<b>(27,540)</b>	<b>(26,636)</b>	<b>(22,534)</b>	<b>(20,257)</b>	<b>(19,792)</b>	<b>(20,219)</b>	<b>(19,807)</b>	<b>(156,785)</b>	<b>(393,555)</b>