



# Scottish Borders Council

Financial Plan 2026/27

As approved by Council on 19 February 2026



# **Scottish Borders Council**

## **Revenue & Capital Financial Plan**

**Revenue 2026/27 - 2030/31, Capital 2026/27 - 2035/36**

# Scottish Borders Council

## Financial Plans from 2026/27

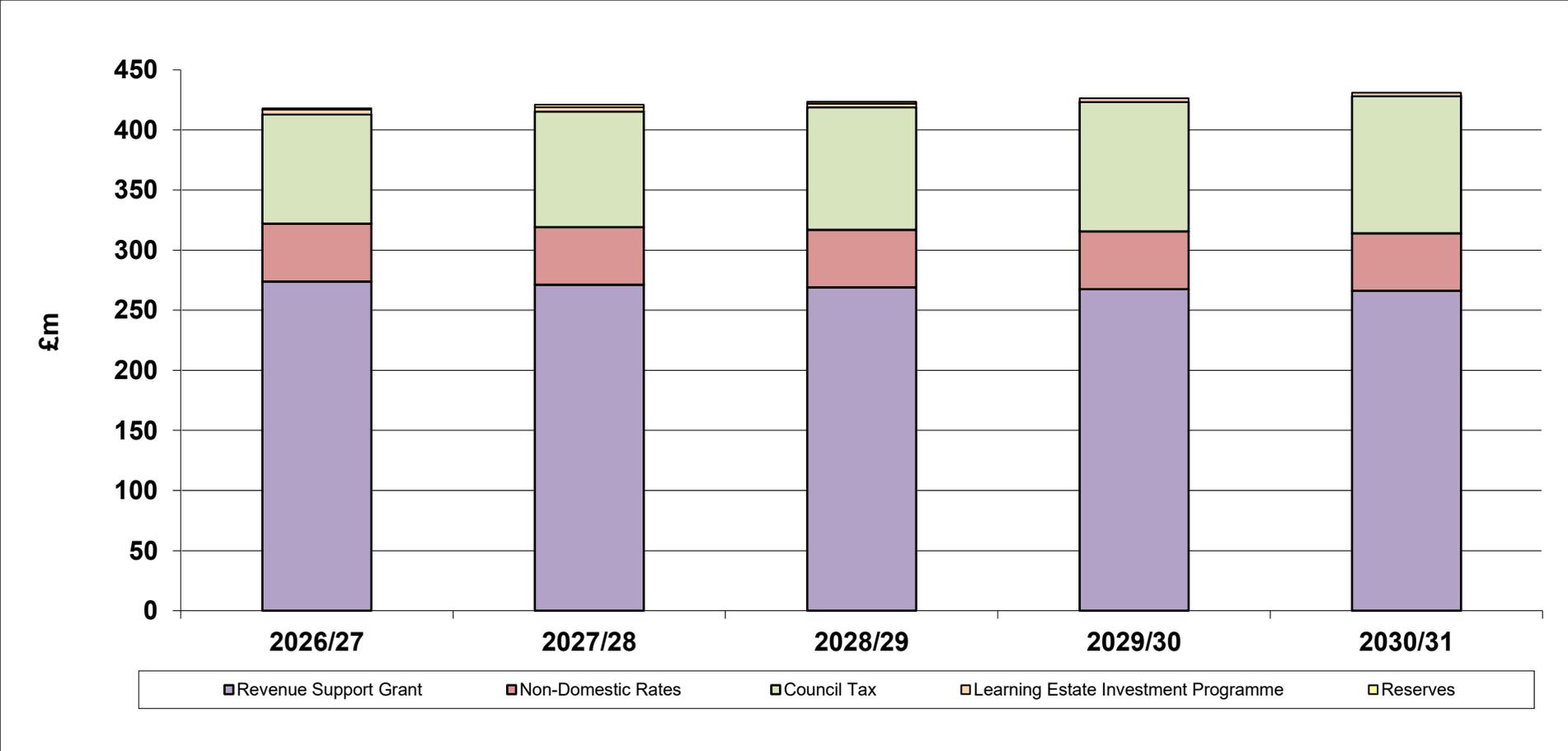
<b>Contents</b>	<b>Page</b>		<b>Page</b>
Revenue Resources	4	Service Budgets	
Service Level Summary	6	Corporate	12
Summary of Revenue Budget Movement	7	Infrastructure & Environment	14
Summary of Capital Budget Movement	8	Adult Services	19
Subjective Analysis	9	Education & Children's Services	23
Staffing Overview	10	Resilient Communities	27
		Finance	32
		Corporate Governance	36
		People, Performance & Change	39
		Capital Investment	41
		Capital Funding	43

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

**Scottish Borders Council**  
**Financial Plan 2026/27 to 2030/31**  
**Revenue Resources**

	2026/27 £'000	2027/28 (Provisional) £'000	2028/29 (Provisional) £'000	2029/30 (Provisional) £'000	2030/31 (Provisional) £'000	Total £'000
<b>Aggregate External Finance</b>						
General Revenue Support	259,611	256,736	254,527	252,910	251,293	1,275,077
General Revenue Support (undistributed)	2,558	2,464	2,339	2,324	2,309	11,994
Ring fenced grants	3,357	3,357	3,357	3,357	3,357	16,785
Health & Social Care Partnership	8,454	8,623	8,795	8,971	9,150	43,993
Non-domestic Rates	47,921	47,921	47,921	47,921	47,921	239,605
	<b>321,901</b>	<b>319,101</b>	<b>316,939</b>	<b>315,483</b>	<b>314,030</b>	<b>1,587,454</b>
<b>Funding for new schools through Learning Estate Investment Programme</b>	<b>3,873</b>	<b>3,364</b>	<b>3,064</b>	<b>3,064</b>	<b>3,064</b>	<b>16,429</b>
<b>Reserves</b>	<b>1,200</b>	<b>2,375</b>	<b>1,570</b>	<b>0</b>	<b>0</b>	<b>5,145</b>
<b>Council Tax (Band D £1,618.52 in 2026/27 - 8.5% increase)</b>	<b>87,659</b>	<b>92,778</b>	<b>98,174</b>	<b>103,881</b>	<b>109,911</b>	<b>492,403</b>
<b>Second Homes Council Tax</b>	<b>3,367</b>	<b>3,536</b>	<b>3,713</b>	<b>3,898</b>	<b>4,093</b>	<b>18,607</b>
<b>Total</b>	<b>418,000</b>	<b>421,154</b>	<b>423,460</b>	<b>426,326</b>	<b>431,098</b>	<b>2,120,038</b>

**Scottish Borders Council**  
**Financial Plan 2026/27 to 2030/31**  
**Revenue Resources**



Scottish Borders Council  
 Financial Plan 2026/27 to 2030/31  
 Service Level Summary

	2026/27 £'000	2027/28 (Provisional) £'000	2028/29 (Provisional) £'000	2029/30 (Provisional) £'000	2030/31 (Provisional) £'000	Total £'000	Capital Investment (10 years) £'000
<b>Corporate</b>	0	(9,268)	(17,703)	(27,393)	(32,777)	(87,141)	111,750
<b>Infrastructure &amp; Environment</b>	58,769	62,891	64,827	66,793	68,641	321,921	123,349
<b>Adult Services</b>	88,667	89,017	91,179	93,253	94,275	456,391	31,703
<b>Education &amp; Children's Services</b>	172,015	177,177	181,157	185,847	190,685	906,881	78,065
<b>Resilient Communities</b>	32,641	31,045	30,598	31,308	32,098	157,690	72,337
<b>Finance</b>	46,591	50,226	52,868	55,360	56,320	261,365	1,362
<b>Corporate Governance</b>	9,348	9,888	10,104	10,520	10,947	50,807	5,400
<b>People, Performance &amp; Change</b>	9,969	10,178	10,430	10,638	10,909	52,124	0
<b>Total</b>	<b>418,000</b>	<b>421,154</b>	<b>423,460</b>	<b>426,326</b>	<b>431,098</b>	<b>2,120,038</b>	<b>423,966</b>

**Scottish Borders Council**  
**Financial Plan 2026/27 to 2030/31**  
**Summary of Revenue Budget Movement**

	<b>2026/27</b> £'000	<b>2027/28</b> (Provisional) £'000	<b>2028/29</b> (Provisional) £'000	<b>2029/30</b> (Provisional) £'000	<b>2030/31</b> (Provisional) £'000	<b>Total</b> £'000
<b>Base Budget (approved 19th February 2026)</b>	<b>400,143</b>	<b>418,000</b>	<b>421,154</b>	<b>423,460</b>	<b>426,326</b>	<b>2,089,083</b>
Permanent virements	135	0	0	0	0	135
Workforce budget adjustments	10,410	6,901	7,028	7,240	7,457	39,036
Non-pay and department specific inflation	1,824	4,798	2,470	2,526	2,459	14,076
Service specific priorities & national policy changes	13,709	3,397	2,579	3,355	766	23,807
<b>Total Pressures</b>	<b>26,078</b>	<b>15,096</b>	<b>12,077</b>	<b>13,121</b>	<b>10,682</b>	<b>77,054</b>
<b><u>Savings Proposals</u></b>						
Corporate	0	(9,268)	(8,435)	(9,690)	(5,384)	(32,777)
Infrastructure & Environment	(898)	(605)	(521)	(380)	(392)	(2,796)
Adult Services	(2,011)	(907)	(25)	(25)	(25)	(2,993)
Education & Children's Services	(3,331)	(41)	(42)	(42)	(42)	(3,498)
Resilient Communities	(1,504)	(1,037)	(698)	(15)	(16)	(3,270)
Finance	93	0	0	0	0	93
Corporate Governance	(225)	(44)	(46)	(47)	(51)	(413)
People, Performance & Change	(345)	(40)	(4)	(56)	0	(445)
<b>Total Savings</b>	<b>(8,221)</b>	<b>(11,942)</b>	<b>(9,771)</b>	<b>(10,255)</b>	<b>(5,910)</b>	<b>(46,099)</b>
<b>Base Budget</b>	<b>418,000</b>	<b>421,154</b>	<b>423,460</b>	<b>426,326</b>	<b>431,098</b>	<b>2,120,038</b>

**Scottish Borders Council**  
**Financial Plan 2026/27 to 2035/36**  
**Summary of Capital Budget Movement**

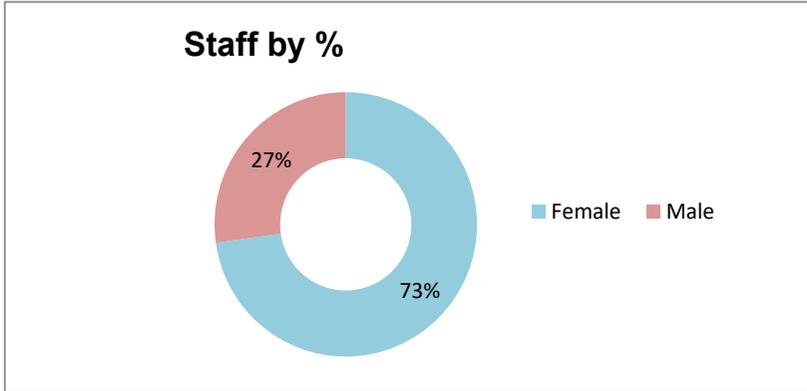
	<b>3 year operational £000's</b>	<b>7 year strategic £000's</b>	<b>Total £000's</b>	<b>Est. External Funding £000's</b>	<b>Est. SBC Contribution £000's</b>
<b>Base Budget (approved 19th February 2026)</b>	<b>236,770</b>	<b>156,785</b>	<b>393,555</b>	<b>(96,919)</b>	<b>296,636</b>
Specific Grants from Scottish Government	(3,155)	(1,729)	(4,884)	4,884	0
Other External Grants & Contributions	6,389	(6,387)	2	(2)	0
Development Contributions	(11)	0	(11)	11	0
Capital Receipts	(1,100)	0	(1,100)	0	(1,100)
General Capital Grant	137	1,729	1,866	0	1,866
Plant & Vehicle Replacement - P&V Fund	(5,451)	0	(5,451)	5,451	0
Synthetic Pitch Replacement Fund	1,073	(473)	600	(600)	0
Funded from Revenue	349	0	349	(349)	0
Borrowing	(29,188)	68,228	39,040	0	39,040
<b>Total Funding Adjustments</b>	<b>(30,957)</b>	<b>61,368</b>	<b>30,411</b>	<b>9,395</b>	<b>39,806</b>
<b>Funding</b>	<b>205,813</b>	<b>218,153</b>	<b>423,966</b>	<b>(87,524)</b>	<b>336,442</b>
<b>Investment Proposals</b>					
Corporate	5,525	106,225	111,750	0	111,750
Infrastructure & Environment	38,209	85,140	123,349	(21,349)	102,000
Adult Services	31,402	301	31,703	0	31,703
Education & Children's Services	65,535	12,530	78,065	(1,000)	77,065
Resilient Communities	62,462	9,875	72,337	(64,775)	7,562
Finance	780	582	1,362	0	1,362
Corporate Governance	1,900	3,500	5,400	(400)	5,000
<b>Total Investment</b>	<b>205,813</b>	<b>218,153</b>	<b>423,966</b>	<b>(87,524)</b>	<b>336,442</b>

**Scottish Borders Council**  
**Financial Plan 2026/27 to 2030/31**  
**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 2026.**

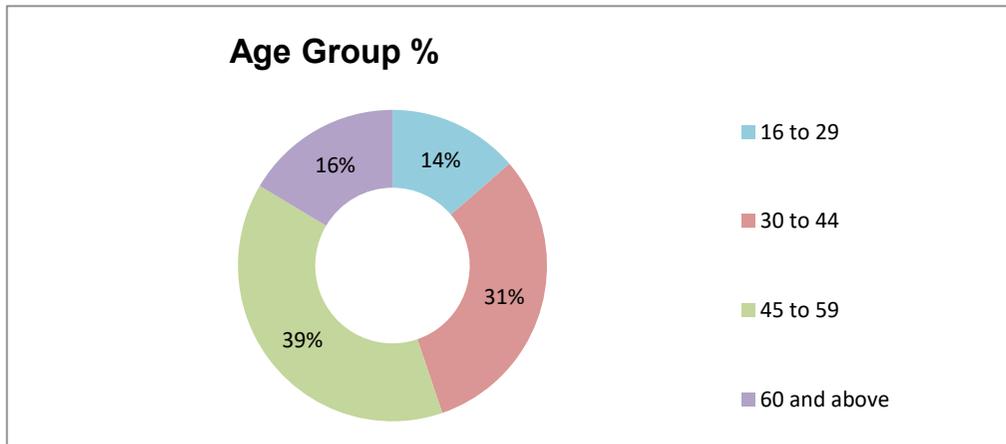
<b>Employee Costs</b>	Cost of employee expenses, both direct and indirect, including salaries, employer's national insurance contribution, employer's retirement benefit cost, agency staff, relocation, interview, training, advertising, severance payments and contributions to employee-related provisions.
<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 2026/27 to 2030/31**  
**Summary of Key Workforce Data**



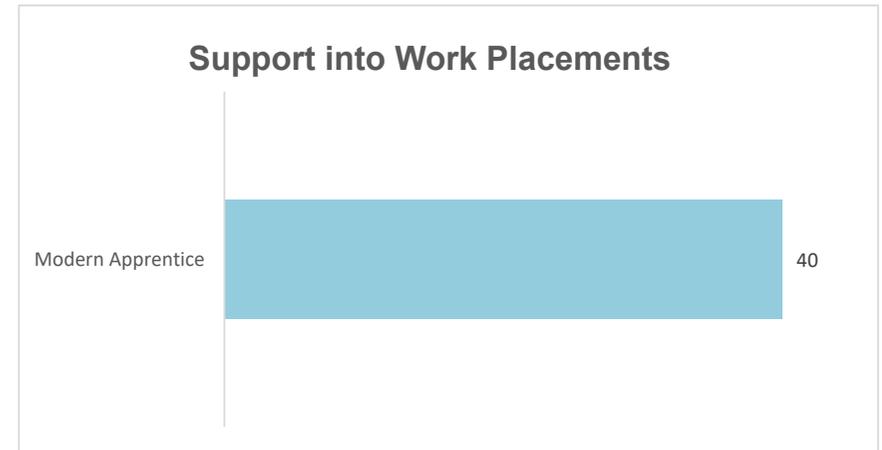
### Sickness Absence Days

	SBC Average	Scotland Average
Chief Officers & Single Status Staff	12.92	14.50
Teachers	7.28	7.80



### Disability %

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



Summary of Key Workforce Data

## Gender Pay Gap

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

Grade Group	Female (£)	Male (£)	Pay Gap
Modern Apprentice	13.0600	13.1299	0.53%
Live Borders	18.4786	17.6922	-4.44%
Grade 1	13.0605	13.0600	0.00%
Grade 2	13.0946	13.3520	1.93%
Grade 3	13.3336	14.1227	5.59%
Grade 4	14.0051	14.3649	2.50%
Grade 5	15.0820	15.6124	3.40%
Grade 6	16.8747	17.6205	4.23%
Grade 7	18.6851	19.0349	1.84%
Grade 8	21.2283	21.2908	0.29%
Grade 9	25.1779	25.1332	-0.18%
Grade 10	29.1935	29.1386	-0.19%
Grade 11	33.1147	32.9167	-0.60%
Grade 12	37.7837	38.3249	1.41%
Chief Officer	53.1699	54.9867	3.30%
Overall	16.7824	17.9470	6.49%

### Teachers (hourly rate per grade)

Grade Group	Female (£)	Male (£)	Pay Gap
Probationary	21.2389	21.2389	0.00%
Common Scale	31.1850	31.0750	-0.35%
Music Instructor	28.4052	28.4949	0.31%
Chartered Teacher	36.7120	38.2438	4.01%
Lead Teacher	36.3082	36.3082	0.00%
Principal Teacher	38.8866	39.2668	0.97%
Psychologist	36.2089	39.9412	9.34%
Quality Improvement	47.4937	46.4893	-2.16%
Depute and Head Teachers	46.2366	48.4049	4.48%
Overall	33.3004	34.5116	3.51%

## Financial Plan 2026/27 to 2030/31

### Corporate

<b>Corporate by Service</b>	<b>2026/27 £'000</b>	<b>2027/28 (Provisional) £'000</b>	<b>2028/29 (Provisional) £'000</b>	<b>2029/30 (Provisional) £'000</b>	<b>2030/31 (Provisional) £'000</b>	<b>Total £'000</b>
Corporate	0	(9,268)	(17,703)	(27,393)	(32,777)	(87,141)
<b>Total</b>	<b>0</b>	<b>(9,268)</b>	<b>(17,703)</b>	<b>(27,393)</b>	<b>(32,777)</b>	<b>(87,141)</b>

<b>Corporate by Budget Head</b>	<b>2026/27 £'000</b>	<b>2027/28 (Provisional) £'000</b>	<b>2028/29 (Provisional) £'000</b>	<b>2029/30 (Provisional) £'000</b>	<b>2030/31 (Provisional) £'000</b>	<b>Total £'000</b>
Employee Costs	0	0	0	0	0	0
Premises Related Expenditure	0	0	0	0	0	0
Transport Related Expenditure	0	0	0	0	0	0
Supplies & Services	0	(9,268)	(17,703)	(27,393)	(32,777)	(87,141)
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>0</b>	<b>(9,268)</b>	<b>(17,703)</b>	<b>(27,393)</b>	<b>(32,777)</b>	<b>(87,141)</b>
Income	0	0	0	0	0	0
<b>Total</b>	<b>0</b>	<b>(9,268)</b>	<b>(17,703)</b>	<b>(27,393)</b>	<b>(32,777)</b>	<b>(87,141)</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
Emergency & Unplanned Schemes	525	1,225	1,750	0	1,750	Budget to deliver emergency works in year
New Investment	5,000	105,000	110,000	0	110,000	New capital investment in future years of Plan
<b>Total Investment</b>	<b>5,525</b>	<b>106,225</b>	<b>111,750</b>	<b>0</b>	<b>111,750</b>	

Revenue Opening Position	2026/27 £'000	2027/28 £'000	2028/29 £'000	2029/30 £'000	2030/31 £'000
Base Budget (approved 20th February 2025)	(3,928)	0	(9,268)	(17,703)	(27,393)
Permanent Virements	3,928	0	0	0	0
<b>Revised Base Budget</b>	<b>0</b>	<b>0</b>	<b>(9,268)</b>	<b>(17,703)</b>	<b>(27,393)</b>

Budget Pressures	Base Budget £'000	2026/27 £'000	2027/28 £'000	2028/29 £'000	2029/30 £'000	2030/31 £'000	Detail
N/A	0	0	0	0	0	0	
<b>Total Pressures</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	

Savings Proposals	Base Budget £'000	2026/27 £'000	2027/28 £'000	2028/29 £'000	2029/30 £'000	2030/31 £'000	Detail
Transformation Savings	0	0	(9,268)	(8,435)	(9,690)	(5,384)	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>0</b>	<b>(9,268)</b>	<b>(8,435)</b>	<b>(9,690)</b>	<b>(5,384)</b>	

Revenue Closing Position	2026/27 £'000	2027/28 £'000	2028/29 £'000	2029/30 £'000	2030/31 £'000
Base Budget 2026/27	0	(9,268)	(17,703)	(27,393)	(32,777)

**Financial Plan 2026/27 to 2030/31  
Infrastructure & Environment**

<b>Infrastructure &amp; Environment by Service</b>	<b>2026/27 £'000</b>	<b>2027/28 (Provisional) £'000</b>	<b>2028/29 (Provisional) £'000</b>	<b>2029/30 (Provisional) £'000</b>	<b>2030/31 (Provisional) £'000</b>	<b>Total £'000</b>
Property	19,359	19,831	20,624	21,424	22,236	103,474
- Property Management	19,754	20,276	21,009	21,747	22,495	105,281
- Estates Management	821	847	874	902	931	4,375
- Architects	279	291	309	327	346	1,551
- Major Projects	63	78	93	109	125	470
- Commercial Property	(1,558)	(1,661)	(1,661)	(1,661)	(1,661)	(8,202)
Facilities	9,167	9,432	9,707	9,993	10,290	48,587
- Catering Services	3,508	3,607	3,712	3,822	3,938	18,589
- Cleaning & Facilities Management	5,658	5,824	5,994	6,170	6,351	29,998
Emergency Planning	248	256	264	272	280	1,320
Parks & Environment	5,689	5,985	6,124	6,264	6,373	30,435
Roads & Infrastructure	10,824	11,021	11,347	11,683	12,032	56,909
- Network & Infrastructure Asset Management	10,067	10,197	10,453	10,717	10,990	52,426
- SBc Contracts	(866)	(906)	(947)	(988)	(1,029)	(4,736)
- Engineers	1,126	1,156	1,187	1,219	1,252	5,941
- Fleet Management	497	574	654	735	819	3,278
- Pay Parking	0	0	0	0	0	0
Waste Management Services	10,701	13,488	13,783	14,077	14,245	66,295
Passenger Transport	2,781	2,878	2,978	3,080	3,185	14,903
<b>Total</b>	<b>58,769</b>	<b>62,891</b>	<b>64,827</b>	<b>66,793</b>	<b>68,641</b>	<b>321,921</b>

<b>Infrastructure &amp; Environment by Budget Head</b>	<b>2026/27 £'000</b>	<b>2027/28 (Provisional) £'000</b>	<b>2028/29 (Provisional) £'000</b>	<b>2029/30 (Provisional) £'000</b>	<b>2030/31 (Provisional) £'000</b>	<b>Total £'000</b>
Employee Costs	38,648	39,692	40,768	41,876	43,017	204,000
Premises Related Expenditure	19,958	20,106	20,460	20,813	21,177	102,515
Transport Related Expenditure	15,071	15,162	15,256	15,352	15,450	76,290
Supplies & Services	15,840	16,270	16,722	17,181	17,641	83,656
Third Party Payments	21,935	22,142	22,437	22,735	22,912	112,162
Transfer Payments	0	0	0	0	0	0
Support Services	171	171	171	171	171	856
Capital Financing Costs	3,017	3,188	3,195	3,227	3,227	15,856
	<b>114,641</b>	<b>116,732</b>	<b>119,010</b>	<b>121,356</b>	<b>123,596</b>	<b>595,334</b>
Income	(55,871)	(53,840)	(54,182)	(54,562)	(54,954)	(273,411)
<b>Total</b>	<b>58,769</b>	<b>62,891</b>	<b>64,827</b>	<b>66,793</b>	<b>68,641</b>	<b>321,921</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	10,095	14,469	24,564	(2,300)	22,264	Prioritised capital works on the Council estate including parks, nature restoration, play facilities, cemetery land acquisition and development, structural, energy efficiency, health & safety works, improvements and upgrades
Roads & Transport Infrastructure	19,578	50,820	70,398	0	70,398	Investment in roads, bridges and lighting
Active Travel Infrastructure	666	1,729	2,395	0	2,395	Scottish Government funding for the design, development and delivery of active travel infrastructure measures
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 Protection Works & Scheme Preparation	978	2,604	3,582	0	3,582	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	1,474	0	1,474	0	1,474	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	369	1,098	1,467	0	1,467	Investment in approximately 4,500 waste containers for general, recycling and food waste collections for new build homes, trade contracts and replacement bins
Plant & Vehicle Fund (P&V)	5,049	14,000	19,049	(19,049)	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>38,209</b>	<b>85,140</b>	<b>123,349</b>	<b>(21,349)</b>	<b>102,000</b>	

Revenue Opening Position	2026/27 £'000	2027/28 £'000	2028/29 £'000	2029/30 £'000	2030/31 £'000
Base Budget (approved 20th February 2025)	57,338	58,769	62,891	64,827	66,793
Permanent Virements	(125)	0	0	0	0
<b>Revised Base Budget</b>	<b>57,213</b>	<b>58,769</b>	<b>62,891</b>	<b>64,827</b>	<b>66,793</b>

## Infrastructure & Environment

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

Budget Pressures	Base Budget £'000	2026/27 £'000	2027/28 £'000	2028/29 £'000	2029/30 £'000	2030/31 £'000	Detail
Workforce budget adjustments	31,761	1,622	1,038	1,069	1,101	1,134	To provide for pay award at 3.5% for 2026/27 and 3% each following year pending national pay negotiations. Permanent impact of 2025/26 pay award
Non-pay inflation	26,784	355	664	793	810	700	To allow for anticipated inflationary increases
Rates revaluation	7,286	1,000	20	15	0	0	Impact of 2026/27 rates revaluation with transitional relief
Play Areas and Outdoor Community Spaces	279	57	171	7	32	0	Replacement fund for Play Areas and Outdoor Community Spaces
Hawick High School Non-Domestic Rates (NDR) and utilities	539	0	0	150	0	0	Adjustment to budget required to fund costs in new school
Hard Facilities Management (FM) and Lifecycle Maintenance	525	336	231	233	236	236	Hard FM and Lifecycle maintenance costs for Galashiels Academy and Peebles High School
Live Borders rationalisation costs	0	60	(60)	0	0	0	Temporary pressure relating to property rationalisation as per the Joint Transformational Programme report to Council on 20 November 2025
Hawick Flood Protection Scheme	0	68	0	0	0	0	Additional budget required to fund electricity and repairs and maintenance for 8 pumping stations included within the flood protection scheme
Parks management fee adjustment	(64)	16	22	26	0	0	Adjustment to fees in line with capital investment
Waste Collection Drivers	0	220	6	7	7	7	In line with Health & Safety requirements
Waste Treatment Contracts	6,507	1,190	165	157	160	163	Estimated price increase for waste treatment contracts
Waste Extended Producer Responsibility Funding	0	(2,485)	2,485	0	0	0	Funding for providing an efficient and effective waste collection and disposal service for packaging
New Business Units - Marketing costs	0	15	(15)	0	0	0	Additional one off marketing costs linked to additional income from new business units
<b>Total Pressures</b>		<b>2,454</b>	<b>4,727</b>	<b>2,457</b>	<b>2,346</b>	<b>2,240</b>	

Savings Proposals	Base Budget £'000	2026/27 £'000	2027/28 £'000	2028/29 £'000	2029/30 £'000	2030/31 £'000	Detail
Additional fees & charges income	(5,221)	(502)	(362)	(368)	(380)	(392)	Income from fees & charges
Vacant post removal	31,761	(94)	0	0	0	0	Removal of vacant posts from across the service assume 2.8FTE reduction
Waste Management	11,407	205	0	0	0	0	Removal of previously approved savings which were to be delivered through i) implementation of the Scottish Deposit Return Scheme (DRS) which was withdrawn in 2023. The new UK wide DRS is due to be implemented during 2027 but will not include glass waste streams; and ii) implementing changes to the waste collection service following a service wide review covering; waste types, service coverage, collection frequencies; bin numbers and working patterns
Building Energy Management Systems (BEMS)	7,779	(50)	(150)	(153)	0	0	Upgrade and install new BEMS across the Council's estate, including Live Borders facilities. Starting with priority buildings to allow for better control and management of heat/energy across operational buildings
Property maintenance efficiencies	2,704	(8)	(5)	0	0	0	Improved efficiency of existing systems

## Infrastructure & Environment

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

Savings Proposals	Base Budget £'000	2026/27 £'000	2027/28 £'000	2028/29 £'000	2029/30 £'000	2030/31 £'000	Detail
Property Rental Income	(1,411)	(290)	(88)	0	0	0	Income from new build commercial properties and tenants occupying space within Council Headquarters. Review of rents for commercial properties
Food liners	12	(12)	0	0	0	0	Withdrawal of provision of food liners
Christmas trees	13	(13)	0	0	0	0	Stop providing funded Christmas trees to communities, community-led provision could continue via cost recovery
Weedkilling	40	(30)	0	0	0	0	Implement a different method of delivering weed killing
Bus services	770	(20)	0	0	0	0	Bring in house Kelso Service 34 (6 day service, shared service with Northumberland CC). Estimated FTE increase
Bus ticket prices for Council services	(100)	(14)	0	0	0	0	Increase bus ticket prices for Council services - implemented in 2025/26. No impact to concessionary and under 22 users
SBCContracts	(753)	(70)	0	0	0	0	Improve the financial performance of SBCContracts
<b>Total Savings</b>		<b>(898)</b>	<b>(605)</b>	<b>(521)</b>	<b>(380)</b>	<b>(392)</b>	

Revenue Closing Position	2026/27 £'000	2027/28 £'000	2028/29 £'000	2029/30 £'000	2030/31 £'000
Base Budget 2026/27	58,769	62,891	64,827	66,793	68,641

## Financial Plan 2026/27 to 2030/31

### Adult Services

<b>Adult Services by Service</b>	<b>2026/27 £'000</b>	<b>2027/28 (Provisional) £'000</b>	<b>2028/29 (Provisional) £'000</b>	<b>2029/30 (Provisional) £'000</b>	<b>2030/31 (Provisional) £'000</b>	<b>Total £'000</b>
Adult Social Care	19,201	18,902	19,504	20,124	20,764	98,496
Adult Statutory & Public Protection Services	1,533	1,574	1,616	1,659	1,704	8,085
Older People	27,207	27,528	27,551	28,658	28,682	139,624
Joint Learning Disability	25,206	25,276	26,548	26,622	26,698	130,349
Joint Mental Health	2,322	2,343	2,364	2,386	2,409	11,822
People with Physical Disabilities	3,846	3,846	3,846	3,846	3,846	19,229
Generic Services	9,242	9,435	9,634	9,839	10,050	48,201
Public Health	111	114	117	120	123	586
<b>Total</b>	<b>88,667</b>	<b>89,017</b>	<b>91,179</b>	<b>93,253</b>	<b>94,275</b>	<b>456,391</b>

<b>Adult Services by Budget Head</b>	<b>2026/27 £'000</b>	<b>2027/28 (Provisional) £'000</b>	<b>2028/29 (Provisional) £'000</b>	<b>2029/30 (Provisional) £'000</b>	<b>2030/31 (Provisional) £'000</b>	<b>Total £'000</b>
Employee Costs	31,278	32,501	33,484	34,496	35,539	167,298
Premises Related Expenditure	248	250	252	254	256	1,262
Transport Related Expenditure	793	795	797	799	801	3,986
Supplies & Services	(191)	(1,348)	(1,348)	(1,348)	(1,348)	(5,581)
Third Party Payments	65,231	65,530	66,730	67,813	67,813	333,116
Transfer Payments	9,975	9,975	9,975	9,975	9,975	49,873
Support Services	0	0	0	0	0	0
Capital Financing Costs	0	0	0	0	0	0
	<b>107,335</b>	<b>107,704</b>	<b>109,891</b>	<b>111,990</b>	<b>113,037</b>	<b>549,955</b>
Income	(18,668)	(18,687)	(18,712)	(18,737)	(18,762)	(93,564)
<b>Total</b>	<b>88,667</b>	<b>89,017</b>	<b>91,179</b>	<b>93,253</b>	<b>94,275</b>	<b>456,391</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	31,292	0	31,292	0	31,292	Two new proposed multipurpose Residential Care Villages in Tweedbank and Hawick
Care Inspectorate Requirements	110	301	411	0	411	Residential Care Home works in order to deliver specific recommendations identified within the Care Inspectorate inspections
<b>Total Investment</b>	<b>31,402</b>	<b>301</b>	<b>31,703</b>	<b>0</b>	<b>31,703</b>	

Revenue Opening Position	2026/27 £'000	2027/28 £'000	2028/29 £'000	2029/30 £'000	2030/31 £'000
Base Budget (approved 20th February 2025)	87,742	88,667	89,017	91,179	93,253
Permanent Virements	(2,327)	0	0	0	0
<b>Revised Base Budget</b>	<b>85,415</b>	<b>88,667</b>	<b>89,017</b>	<b>91,179</b>	<b>93,253</b>

Budget Pressures	Base Budget £'000	2026/27 £'000	2027/28 £'000	2028/29 £'000	2029/30 £'000	2030/31 £'000	Detail
Workforce budget adjustments	37,746	1,442	954	983	1,012	1,043	To provide for pay award at 3.5% for 2026/27 and 3% each following year pending national pay negotiations. Permanent impact of 2025/26 pay award
Non-pay inflation	183	7	4	4	4	4	To allow for anticipated inflationary increases
Tweedbank Care Village	3,034	0	299	0	0	0	Anticipated care and building costs in relation to Tweedbank Care Village
Hawick Care Village	2,756	0	0	0	1,083	0	Anticipated client care costs in relation to proposed Care Village development in Hawick
Health & Social Care Uplift	47,900	3,814	0	0	0	0	Funding for Real Living Wage and Residential Care costs for adult social care workers in commissioned services
Complex Care	14,940	0	0	1,200	0	0	Anticipated pressure relating to current children in Out of Area placements as they become 18 years old
<b>Total Pressures</b>		<b>5,263</b>	<b>1,257</b>	<b>2,187</b>	<b>2,099</b>	<b>1,047</b>	

Savings Proposals	Base Budget £'000	2026/27 £'000	2027/28 £'000	2028/29 £'000	2029/30 £'000	2030/31 £'000	Detail
Additional fees & charges income	(405)	(62)	(19)	(25)	(25)	(25)	Increase income from fees & charges
Vacant post removal	37,746	(126)	0	0	0	0	Removal of vacant posts from across the service, assume 3.8FTE reduction
Self Directed Support	9,398	(125)	0	0	0	0	Working with partners, improving and standardising processes relating to Self Directed Support and allows clients more flexibility, choice and control over their care packages. Expected to be managed within existing staffing establishments

## 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

Savings Proposals	Base Budget £'000	2026/27 £'000	2027/28 £'000	2028/29 £'000	2029/30 £'000	2030/31 £'000	Detail
Care at Home Redesign	13,889	(1,429)	(1,157)	0	0	0	Increased external provision offset by reduction in internal provision. Any impacted staff will be managed through the appropriate application of HR policies and procedures
Temporary Deanfield Staffing reductions	1,662	(269)	269	0	0	0	Temporary deployment of staffing associated with Upper Deanfield closure and site refurbishment
<b>Total Savings</b>		<b>(2,011)</b>	<b>(907)</b>	<b>(25)</b>	<b>(25)</b>	<b>(25)</b>	

Revenue Closing Position	2026/27 £'000	2027/28 £'000	2028/29 £'000	2029/30 £'000	2030/31 £'000
Base Budget 2026/27	88,667	89,017	91,179	93,253	94,275

**Financial Plan 2026/27 to 2030/31**  
**Education & Children's Services**

<b>Education &amp; Children's Services by Service</b>	<b>2026/27 £'000</b>	<b>2027/28 (Provisional) £'000</b>	<b>2028/29 (Provisional) £'000</b>	<b>2029/30 (Provisional) £'000</b>	<b>2030/31 (Provisional) £'000</b>	<b>Total £'000</b>
Early Years	18,678	19,082	19,497	19,925	20,366	97,546
Primary Schools	37,470	38,652	39,836	41,056	42,314	199,329
Secondary Schools	59,607	61,573	63,571	65,638	67,773	318,162
Additional Support Needs	15,752	16,223	16,702	17,194	17,701	83,572
Educational Psychology	745	767	789	812	836	3,950
Central Schools	6,174	6,849	6,340	6,426	6,514	32,301
School Meals	2,007	2,001	1,995	1,989	1,983	9,976
School Transport	5,249	5,357	5,468	5,582	5,699	27,354
Active Schools & Sports Development	551	577	603	630	658	3,019
Children & Families Social Work	24,366	24,680	24,940	25,179	25,425	124,591
Justice Services	1,416	1,416	1,416	1,416	1,416	7,080
<b>Total</b>	<b>172,015</b>	<b>177,177</b>	<b>181,157</b>	<b>185,847</b>	<b>190,685</b>	<b>906,881</b>

<b>Education &amp; Children's Services by Budget Head</b>	<b>2026/27 £'000</b>	<b>2027/28 (Provisional) £'000</b>	<b>2028/29 (Provisional) £'000</b>	<b>2029/30 (Provisional) £'000</b>	<b>2030/31 (Provisional) £'000</b>	<b>Total £'000</b>
Employee Costs	121,533	125,262	129,023	132,900	136,892	645,609
Premises Related Expenditure	464	467	470	473	476	2,352
Transport Related Expenditure	7,881	8,049	8,222	8,399	8,581	41,134
Supplies & Services	25,920	27,115	27,152	27,807	28,490	136,483
Third Party Payments	20,544	20,632	20,660	20,660	20,660	103,155
Transfer Payments	1,520	1,520	1,520	1,520	1,520	7,602
Support Services	140	140	140	140	140	700
Capital Financing Costs	0	0	0	0	0	0
	<b>178,003</b>	<b>183,186</b>	<b>187,188</b>	<b>191,900</b>	<b>196,760</b>	<b>937,035</b>
Income	(5,988)	(6,009)	(6,031)	(6,053)	(6,075)	(30,155)
<b>Total</b>	<b>172,015</b>	<b>177,177</b>	<b>181,157</b>	<b>185,847</b>	<b>190,685</b>	<b>906,881</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
Eyemouth Primary School	12,654	0	12,654	0	12,654	Delivery of primary school in Eyemouth
Galashiels Academy	660	0	660	0	660	Delivery of secondary school in Galashiels
Hawick High School	45,739	0	45,739	0	45,739	Delivery of secondary school in Hawick
Peebles High School	1,655	0	1,655	0	1,655	Delivery of secondary school in Peebles
Learning Estate Block	4,827	12,530	17,357	(1,000)	16,357	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>65,535</b>	<b>12,530</b>	<b>78,065</b>	<b>(1,000)</b>	<b>77,065</b>	

Revenue Opening Position	2026/27 £'000	2027/28 £'000	2028/29 £'000	2029/30 £'000	2030/31 £'000
Base Budget (approved 20th February 2025)	168,746	172,015	177,177	181,157	185,847
Permanent Virements	(1,089)	0	0	0	0
<b>Revised Base Budget</b>	<b>167,657</b>	<b>172,015</b>	<b>177,177</b>	<b>181,157</b>	<b>185,847</b>

Budget Pressures	Base Budget £'000	2026/27 £'000	2027/28 £'000	2028/29 £'000	2029/30 £'000	2030/31 £'000	Detail
Workforce budget adjustments	115,613	5,503	3,729	3,761	3,877	3,992	To provide for non-teaching pay award at 3.5% for 2026/27 and 3% each following year. Also providing 4.25% for teachers from 1 April 2026 and a further 3.25% from 1 August 2026
Non-pay inflation	357	17	10	10	10	10	To allow for anticipated inflationary increases
School Clothing	750	5	0	0	0	0	Additional SG funding for School Clothing
Teachers funding	86,773	5	0	0	0	0	Additional SG funding for Teachers
Wellbeing Fund		109	0	0	0	0	Additional SG funding for Wellbeing Fund
Additional Support Needs funding	14,652	(2)	0	0	0	0	Reduction in SG funding for Additional Support Needs
Early Learning Childcare	18,667	(321)	0	0	0	0	Reduction in SG funding for Early Learning Childcare
National Priorities Action Fund	26,731	(3)	0	0	0	0	Reduction in SG funding for National Priorities Action Fund
Casework Children	26,731	(239)	0	0	0	0	Reduction in SG funding for Casework Children
Unitary charge Public-Private Partnership (PPP) schools	17,281	572	596	622	648	676	Contractual inflationary increase required for the 5 high schools built with PPP funding
Pupil Equity Fund (PEF)	1,948	(9)	592	(592)	0	0	Reduction in SG ring fenced grant, repayment in 2027/28 by SG for reduction of PEF funding in 2023/24
Criminal Justice	1,257	160	0	0	0	0	Additional SG ring fenced grant for Criminal Justice
School transport	4,687	638	128	131	134	137	Increase base and 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	2026/27 £'000	2027/28 £'000	2028/29 £'000	2029/30 £'000	2030/31 £'000	Detail
Additional Support Needs Transport	2,364	152	60	62	63	65	Increase base and Inflationary costs for re tendered routes and increased numbers
Uplift to Foster, Kinship and Through Care Fees and Allowances and ancillary support costs	2,586	59	60	0	0	0	Uplift of 2% in 2026/27 and 2027/28 for Kinship and Foster care allowances and ancillary support costs for looked after children
Children & Families - Aberlour	579	39	28	28	0	0	Increased costs of renewed (4 year) contracts with Aberlour for family support
Early Intervention & Prevention funding	2,231	231	0	0	0	0	Reversing temporary reduction in the Early Intervention & Prevention funding in 2025/26
Early Learning Childcare	18,667	216	0	0	0	0	To improve pay for Early Learning and Child Care workers in commissioned services
Children's Services	14,940	557	0	0	0	0	Funding for staff delivering children's social care in commissioned private and third sector services to receive a minimum of £13.45 per hour in 2026/27
<b>Total Pressures</b>		<b>7,689</b>	<b>5,203</b>	<b>4,022</b>	<b>4,732</b>	<b>4,880</b>	

Savings Proposals	Base Budget £'000	2026/27 £'000	2027/28 £'000	2028/29 £'000	2029/30 £'000	2030/31 £'000	Detail
Increased fees & charges	(399)	(35)	(21)	(22)	(22)	(22)	Income from fees & charges
Vacant post removal	115,613	(152)	0	0	0	0	Removal of vacant posts from across the service, assume 4.5FTE reduction
Out of Authority Placements	14,940	(3,000)	0	0	0	0	Proposed financial savings associated with reduced numbers and costs of Out of Authority Placements
Devolved School Management (DSM)	77,916	(37)	0	0	0	0	Proposed DSM savings package adjustment to formula to reflect changes to iPad repairs and training delivery
Early Years operational efficiencies	18,667	(69)	0	0	0	0	Permanent removal of long standing vacancies, 1.7FTE reduction
School bus contract saving	4,687	(18)	0	0	0	0	School Contract Saving - Kirkhope Primary School, Selkirk.
Bring top 10 school contract bus services in-house	4,687	(20)	(20)	(20)	(20)	(20)	Bring in house 10 most expensive Mainstream/SAN transport contracts. Estimated FTE increase
<b>Total Savings</b>		<b>(3,331)</b>	<b>(41)</b>	<b>(42)</b>	<b>(42)</b>	<b>(42)</b>	

Revenue Closing Position	2026/27 £'000	2027/28 £'000	2028/29 £'000	2029/30 £'000	2030/31 £'000
Base Budget 2026/27	172,015	177,177	181,157	185,847	190,685

**Financial Plan 2026/27 to 2030/31  
Resilient Communities**

<b>Resilient Communities by Service</b>	<b>2026/27 £'000</b>	<b>2027/28 (Provisional) £'000</b>	<b>2028/29 (Provisional) £'000</b>	<b>2029/30 (Provisional) £'000</b>	<b>2030/31 (Provisional) £'000</b>	<b>Total £'000</b>
Business Support	6,833	7,057	7,287	7,524	7,768	36,467
Community Planning & Engagement	559	577	595	614	633	2,976
Neighbourhood Support Fund	377	377	377	377	377	1,883
Customer Advice & Support Services	1,945	1,066	515	651	791	4,970
Economic Development	3,072	2,879	2,543	2,588	2,634	13,714
Cultural & Sports Services	6,215	5,043	4,900	4,836	4,836	25,831
Community Learning & Development	1,225	1,262	1,300	1,339	1,380	6,507
Commissioning	301	311	322	333	344	1,613
Safer Communities	1,310	1,434	1,490	1,547	1,606	7,389
Discretionary Housing Payments	1,331	1,331	1,331	1,331	1,331	6,655
Housing Benefits	1,159	1,159	1,159	1,159	1,159	5,795
Non Domestic Rates Relief	965	992	1,012	1,027	1,042	5,038
Scottish Welfare Fund	636	655	674	695	716	3,377
Council Tax Reduction Scheme	6,713	6,902	7,093	7,287	7,481	35,476
<b>Total</b>	<b>32,641</b>	<b>31,045</b>	<b>30,598</b>	<b>31,308</b>	<b>32,098</b>	<b>157,690</b>

<b>Resilient Communities by Budget Head</b>	<b>2026/27 £'000</b>	<b>2027/28 (Provisional) £'000</b>	<b>2028/29 (Provisional) £'000</b>	<b>2029/30 (Provisional) £'000</b>	<b>2030/31 (Provisional) £'000</b>	<b>Total £'000</b>
Employee Costs	17,235	17,823	18,341	18,874	19,423	91,696
Premises Related Expenditure	1,179	1,194	1,210	1,226	1,243	6,050
Transport Related Expenditure	43	43	43	43	43	214
Supplies & Services	2,731	2,046	1,212	1,237	1,254	8,479
Third Party Payments	7,399	6,214	6,071	6,007	6,015	31,704
Transfer Payments	19,606	19,625	19,644	19,665	19,686	98,227
Support Services	0	0	0	0	0	0
Capital Financing Costs	172	172	172	172	172	861
	<b>48,364</b>	<b>47,116</b>	<b>46,692</b>	<b>47,223</b>	<b>47,835</b>	<b>237,231</b>
Income	(15,723)	(16,071)	(16,094)	(15,915)	(15,737)	(79,540)
<b>Total</b>	<b>32,641</b>	<b>31,045</b>	<b>30,598</b>	<b>31,308</b>	<b>32,098</b>	<b>157,690</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	189	490	679	0	679	To support town centre regeneration enabling works and masterplanning
Borders Innovation Park	8,912	1,703	10,615	(9,711)	904	To support the development of necessary infrastructure to maximise inward investment and the future growth of the Scottish Borders economy
Borderlands Inclusive Growth Deal	36,981	6,158	43,139	(42,507)	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	3,193	1,524	4,717	(4,570)	147	Synthetic Pitch Replacement Fund to manage the replacement of synthetic pitches across the Scottish Borders. Capital allocation to Berwickshire Recreation Education Sports Trust (BREST)
Live Borders Transformation	5,200	0	5,200	0	5,200	Capital investment to support the changes required to deliver efficiencies and increase income as per the Joint Transformational Change Programme report to Council on 20 November 2025
Community Regeneration Programme	7,627	0	7,627	(7,627)	0	Investment in projects and programmes with the focus on tackling underlying causes of poor labour market supply, addressing inequalities and improving physical connectivity
Chambers Institution - Building Accessibility Upgrades	360	0	360	(360)	0	To develop a significant heritage asset by upgrading the accessibility to and around the building to ensure its sustainability for future generations
<b>Total Investment</b>	<b>62,462</b>	<b>9,875</b>	<b>72,337</b>	<b>(64,775)</b>	<b>7,562</b>	

Revenue Opening Position	2026/27 £'000	2027/28 £'000	2028/29 £'000	2029/30 £'000	2030/31 £'000
Base Budget (approved 20th February 2025)	30,719	32,641	31,045	30,598	31,308
Permanent Virements	(1,058)	0	0	0	0
<b>Revised Base Budget</b>	<b>29,661</b>	<b>32,641</b>	<b>31,045</b>	<b>30,598</b>	<b>31,308</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

Budget Pressures	Base Budget £'000	2026/27 £'000	2027/28 £'000	2028/29 £'000	2029/30 £'000	2030/31 £'000	Detail
Workforce budget adjustments	17,219	760	503	518	533	549	To provide for pay award at 3.5% for 2026/27 and 3% each following year pending national pay negotiations. Permanent impact of 2025/26 pay award
Non-pay inflation	835	41	18	18	18	19	To allow for anticipated inflationary increases
Discretionary Housing Payments	0	1,372	0	0	0	0	SG funding for Discretionary Housing Payments including bedroom tax mitigation and benefit cap mitigation
Scottish Disability Assistance	0	37	0	0	0	0	Additional SG funding for Scottish Disability Assistance
Council Tax Reduction Scheme (CTRS)	6,207	506	189	191	194	194	Changes in CTRS linked to demand and assumed Council Tax increases in future years
Borderlands & City Deal Project Management Offices (PMO)	200	57	8	8	8	8	Provide contribution towards Borderlands and City Deal PMO's
Trust Management Fee inflation (BREST)	115	4	0	0	0	0	Inflationary increase
Scottish Welfare Fund	586	50	19	19	21	21	Inflationary pressure and impact of expansion of grant criteria
Housing Benefit	971	188	0	0	0	0	Pressures related to additional homeless units and historic HB subsidy levels
Customer Advice & Support Staffing Resource	4,598	70	0	0	0	0	Additional staffing requirement to administer changes to Long Term Empty & 2nd Homes Council Tax
Non Domestic Rates Relief	355	610	27	20	15	15	Increase in non domestic rates relief linked to 2023/24 and 2026/27 revaluation and relief awarded to ALEO's above the Barclay CAP
Live Borders Management Fee	5,647	(1,201)	0	0	0	0	Remove one-off additional funding provided in 2025/26
Live Borders per Council report	5,647	1,379	(1,172)	(143)	(64)	0	Additional temporary management fees per the Joint Transformational Change Programme report to Council on 20 November 2025
Rapid Rehousing Transition Plan	161	(5)	0	0	0	0	Reduction in SG funding for Rapid Rehousing Transition Plan
Homeless Staff	0	0	85	0	0	0	Additional funding required for homeless service staffing following the cessation of external funding.
Events	295	412	(412)	0	0	0	Provide funding for economic development purposes to support a range of valuable high profile events
Events - Tour de France	0	204	176	(380)	0	0	One off investment required for hosting the majority of Stage 1 of the Tour de France, the world's biggest cycle race, in July 2027
<b>Total Pressures</b>		<b>4,484</b>	<b>(559)</b>	<b>251</b>	<b>725</b>	<b>806</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

Savings Proposals	Base Budget £'000	2026/27 £'000	2027/28 £'000	2028/29 £'000	2029/30 £'000	2030/31 £'000	Detail
Additional fees & charges income	(420)	(10)	(8)	(5)	(5)	(6)	Income from fees & charges
Vacant post removal	17,219	(123)	0	0	0	0	Removal of vacant posts from across the service, assume 3.7FTE
Scottish Water Commission	(444)	(9)	(9)	(9)	(10)	(10)	Inflationary increase from Scottish Water for administering collection on its behalf
Long Term Empty Homes Council Tax	(1,107)	(800)	0	0	0	0	Increase levy on Long Term Empty Council Tax properties from 200% to 300%
2nd Homes Council Tax	(1,265)	(270)	(500)	(200)	0	0	Increase levy on 2nd Homes Council Tax properties from 200% to 225% in 2026/27, 275% in 2027/28 and 300% in 2028/29
Village Halls	0	50	0	0	0	0	Re-instate village hall grant funding which was temporarily removed in 2025/26
Penumbra Contract	235	(16)	(15)	0	0	0	Full year effect of saving to reduce a contract hours approved in 2025/26 financial plan. Phase 2 of project from 2027/28
Customer Advice & Support and Business Admin. Service Review	11,167	(199)	(485)	(484)	0	0	Review of structure, processes and digital automation tools. Reduction in staffing establishment (5.5 FTE 2026/27, plus a further 13.0 FTE 2027/28 and 12.5 FTE 2028/29). Further reductions in FTE are required to offset the implementation costs and ongoing revenue pressures associated with CASS/BS digital solutions
Scottish Borders Wedding Project	(209)	(12)	(20)	0	0	0	Promotion of weddings in the Scottish Borders
Jedburgh Leisure Trust Management Fee	115	(115)	0	0	0	0	Remove Jedburgh Leisure Trust management fee, no longer in operation
<b>Total Savings</b>		<b>(1,504)</b>	<b>(1,037)</b>	<b>(698)</b>	<b>(15)</b>	<b>(16)</b>	

Revenue Closing Position	2026/27 £'000	2027/28 £'000	2028/29 £'000	2029/30 £'000	2030/31 £'000
<b>Base Budget 2026/27</b>	<b>32,641</b>	<b>31,045</b>	<b>30,598</b>	<b>31,308</b>	<b>32,098</b>

## Financial Plan 2026/27 to 2030/31

### Finance

<b>Finance by Service</b>	<b>2026/27 £'000</b>	<b>2027/28 (Provisional) £'000</b>	<b>2028/29 (Provisional) £'000</b>	<b>2029/30 (Provisional) £'000</b>	<b>2030/31 (Provisional) £'000</b>	<b>Total £'000</b>
Chief Executive	247	253	260	267	274	1,300
Finance	4,776	4,908	5,046	5,187	5,331	25,246
Information Technology	14,980	15,288	15,600	15,844	16,198	77,908
Strategic Policy	160	165	170	175	180	851
Loan Charges	27,091	30,275	32,455	34,550	35,000	159,372
Provision for Bad Debts	125	125	125	125	125	625
Recharge to Non-General Fund	(787)	(787)	(787)	(787)	(787)	(3,937)
<b>Total</b>	<b>46,591</b>	<b>50,226</b>	<b>52,868</b>	<b>55,360</b>	<b>56,320</b>	<b>261,365</b>

<b>Finance by Budget Head</b>	<b>2026/27 £'000</b>	<b>2027/28 (Provisional) £'000</b>	<b>2028/29 (Provisional) £'000</b>	<b>2029/30 (Provisional) £'000</b>	<b>2030/31 (Provisional) £'000</b>	<b>Total £'000</b>
Employee Costs	4,112	4,238	4,368	4,501	4,638	21,859
Premises Related Expenditure	801	815	830	845	860	4,149
Transport Related Expenditure	191	200	210	220	230	1,049
Supplies & Services	6,624	6,745	6,861	6,981	7,105	34,318
Third Party Payments	9,504	9,749	10,001	10,120	10,241	49,617
Transfer Payments	0	0	0	0	0	0
Support Services	70	70	70	70	70	348
Capital Financing Costs	26,651	29,771	31,890	33,985	34,538	156,834
	<b>47,952</b>	<b>51,587</b>	<b>54,229</b>	<b>56,721</b>	<b>57,681</b>	<b>268,172</b>
Income	(1,362)	(1,362)	(1,362)	(1,362)	(1,362)	(6,808)
<b>Total</b>	<b>46,591</b>	<b>50,226</b>	<b>52,868</b>	<b>55,360</b>	<b>56,320</b>	<b>261,365</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	Budget to cover break/fix for IT related hardware and peripherals
IT Transformation	564	22	586	0	586	Investment to support future Digital Transformation and Inspire Learning
<b>Total Investment</b>	<b>780</b>	<b>582</b>	<b>1,362</b>	<b>0</b>	<b>1,362</b>	

Revenue Opening Position	2026/27 £'000	2027/28 £'000	2028/29 £'000	2029/30 £'000	2030/31 £'000
Base Budget (approved 20th February 2025)	40,836	46,591	50,226	52,868	55,360
Permanent Virements	813	0	0	0	0
<b>Revised Base Budget</b>	<b>41,649</b>	<b>46,591</b>	<b>50,226</b>	<b>52,868</b>	<b>55,360</b>

Budget Pressures	Base Budget £'000	2026/27 £'000	2027/28 £'000	2028/29 £'000	2029/30 £'000	2030/31 £'000	Detail
Workforce budget adjustments	3,646	205	119	123	126	130	To provide for pay award at 3.5% for 2026/27 and 3% each following year pending national pay negotiations. Permanent impact of 2025/26 pay award
Non-pay inflation	4,892	255	144	148	152	156	To allow for anticipated inflationary increases
Loans Charges to support the Capital Plan	23,409	3,682	3,184	2,180	2,095	450	Revenue cost of capital borrowing
IT Contract Inflation	9,093	242	245	252	255	257	Inflation on IT contract
iPad Leasing Refresh	639	125	(64)	(61)	0	103	Cost of planned iPad replacement
CGI Service Charges	9,093	0	0	0	(136)	(136)	Reduction in CGI service charge as per contract agreement
Increase in CGI service charges (new schools)	51	11	0	0	0	0	Additional cost for provision of IT service in new Peebles High School and Galashiels Academy
Audit fee	380	15	0	0	0	0	Increase in external audit fee
Insurance	1,268	304	0	0	0	0	Align budget with confirmed insurance requirements for 2026/27
IT costs - SEEMiS	117	10	7	0	0	0	Changes in SEEMiS costs notified for 2026/27 and 2027/28
<b>Total Pressures</b>		<b>4,849</b>	<b>3,635</b>	<b>2,642</b>	<b>2,492</b>	<b>960</b>	

## Finance

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

Savings Proposals	Base Budget £'000	2026/27 £'000	2027/28 £'000	2028/29 £'000	2029/30 £'000	2030/31 £'000	Detail
Vacant post removal	3,646	(30)	0	0	0	0	Removal of vacant posts from across the service, assume 1FTE reduction
Grants administration	(500)	200	0	0	0	0	Shortfall in grants administration income
Implementation of new Income Management System	117	(57)	0	0	0	0	Replacement of current Income Management Software
Implementation of Contract Management System	20	(20)	0	0	0	0	Replacement of current Contract Management software to utilise functionality within Business World
<b>Total Savings</b>		<b>93</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	

Revenue Closing Position	2026/27 £'000	2027/28 £'000	2028/29 £'000	2029/30 £'000	2030/31 £'000
<b>Base Budget 2026/27</b>	<b>46,591</b>	<b>50,226</b>	<b>52,868</b>	<b>55,360</b>	<b>56,320</b>

**Financial Plan 2026/27 to 2030/31**  
**Corporate Governance**

<b>Corporate Governance by Service</b>	<b>2026/27 £'000</b>	<b>2027/28 (Provisional) £'000</b>	<b>2028/29 (Provisional) £'000</b>	<b>2029/30 (Provisional) £'000</b>	<b>2030/31 (Provisional) £'000</b>	<b>Total £'000</b>
Assessor & Electoral Registration Services	1,202	1,236	1,286	1,322	1,359	6,407
Audit & Risk	392	406	421	436	451	2,104
Democratic Services	2,229	2,400	2,372	2,446	2,522	11,971
Legal Services	836	866	898	931	964	4,496
Protective Services	1,893	1,938	1,984	2,032	2,079	9,926
Housing Strategy & Services	1,759	1,853	1,951	2,055	2,163	9,782
Planning Services	1,037	1,189	1,192	1,298	1,409	6,123
<b>Total</b>	<b>9,348</b>	<b>9,888</b>	<b>10,104</b>	<b>10,520</b>	<b>10,947</b>	<b>50,807</b>

<b>Corporate Governance by Budget Head</b>	<b>2026/27 £'000</b>	<b>2027/28 (Provisional) £'000</b>	<b>2028/29 (Provisional) £'000</b>	<b>2029/30 (Provisional) £'000</b>	<b>2030/31 (Provisional) £'000</b>	<b>Total £'000</b>
Employee Costs	10,923	11,271	11,629	11,998	12,378	58,197
Premises Related Expenditure	55	56	57	58	59	285
Transport Related Expenditure	40	40	40	40	40	201
Supplies & Services	390	543	355	357	359	2,002
Third Party Payments	1,982	2,061	2,149	2,237	2,329	10,758
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>13,395</b>	<b>13,976</b>	<b>14,235</b>	<b>14,695</b>	<b>15,170</b>	<b>71,469</b>
Income	(4,047)	(4,088)	(4,131)	(4,175)	(4,223)	(20,662)
<b>Total</b>	<b>9,348</b>	<b>9,888</b>	<b>10,104</b>	<b>10,520</b>	<b>10,947</b>	<b>50,807</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
Empty Homes Grant	400	0	400	(400)	0	To provide grant assistance to owners of empty properties to help bring them back into use as housing
<b>Total Investment</b>	<b>1,900</b>	<b>3,500</b>	<b>5,400</b>	<b>(400)</b>	<b>5,000</b>	

Revenue Opening Position	2026/27 £'000	2027/28 £'000	2028/29 £'000	2029/30 £'000	2030/31 £'000
Base Budget (approved 20th February 2025)	8,845	9,348	9,888	10,104	10,520
Permanent Virements	(160)	0	0	0	0
<b>Revised Base Budget</b>	<b>8,685</b>	<b>9,348</b>	<b>9,888</b>	<b>10,104</b>	<b>10,520</b>

Budget Pressures	Base Budget £'000	2026/27 £'000	2027/28 £'000	2028/29 £'000	2029/30 £'000	2030/31 £'000	Detail
Workforce budget adjustments	10,902	545	348	358	369	380	To provide for pay award at 3.5% for 2026/27 and 3% each following year pending national pay negotiations. Permanent impact of 2025/26 pay award
Non-pay inflation	137	15	7	6	6	6	To allow for anticipated inflationary increases
Investment from Second Homes Council Tax	1,464	125	79	83	88	92	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	100	(100)	0	0	Budget required to run local government elections every 5 years
Local Development Plan	0	50	50	(100)	0	0	Budget required every 5 years for development of Local Development Plan plus consultancy costs in prior year
Rates revaluations	0	0	0	15	0	0	Budget required every 3 years for additional costs incurred relating to rates revaluations
Protective Services Income	(522)	100	0	0	0	0	Historic unachievable income relating to Private Water Supplies
Scottish Assessors - Barclay Review	81	53	0	0	0	0	To provide for additional legislative burdens linked to the Barclay Review including three yearly revaluations, information gathering, two stage appeals system and the annual audit of self-catering subjects
<b>Total Pressures</b>		<b>888</b>	<b>584</b>	<b>262</b>	<b>463</b>	<b>478</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	2026/27 £'000	2027/28 £'000	2028/29 £'000	2029/30 £'000	2030/31 £'000	Detail
Additional fees & charges income	(1,215)	(52)	(41)	(43)	(44)	(48)	Income from fees & charges
Vacant post removal	10,902	(90)	0	0	0	0	Removal of vacant posts from across the service, assume 2.7FTE reduction
Planning Fees	(1,286)	(22)	0	0	0	0	Anticipated rise in statutory fees
Building Standards	(1,198)	(5)	0	0	0	0	Net increase in statutory fees
Recharge Internal Audit to IJB	(23)	(36)	0	0	0	0	Recharge to Scottish Borders Health & Social Care Integration Joint Board for Internal Audit and Risk Management Services
External fee generation relating to property and planning transactions	(24)	(20)	(3)	(3)	(3)	(3)	Increase of legal fees charged regarding disposals, planning agreements, leases and discharges
<b>Total Savings</b>		<b>(225)</b>	<b>(44)</b>	<b>(46)</b>	<b>(47)</b>	<b>(51)</b>	

Revenue Closing Position	2026/27 £'000	2027/28 £'000	2028/29 £'000	2029/30 £'000	2030/31 £'000
<b>Base Budget 2026/27</b>	<b>9,348</b>	<b>9,888</b>	<b>10,104</b>	<b>10,520</b>	<b>10,947</b>

**Financial Plan 2026/27 to 2030/31**  
**People, Performance & Change**

<b>People, Performance &amp; Change by Service</b>	<b>2026/27 £'000</b>	<b>2027/28 (Provisional) £'000</b>	<b>2028/29 (Provisional) £'000</b>	<b>2029/30 (Provisional) £'000</b>	<b>2030/31 (Provisional) £'000</b>	<b>Total £'000</b>
Human Resources	5,615	5,706	5,837	5,921	6,063	29,140
Early Retirement/Voluntary Severance	67	67	67	67	67	335
Communications & Marketing	691	713	736	759	783	3,684
Corporate Transformation	592	592	592	592	592	2,959
Business Change & Programme Management	2,409	2,486	2,565	2,646	2,730	12,838
Business Planning Performance & Policy Development	595	614	633	653	674	3,167
<b>Total</b>	<b>9,969</b>	<b>10,178</b>	<b>10,430</b>	<b>10,638</b>	<b>10,909</b>	<b>52,124</b>

<b>People, Performance &amp; Change by Budget Head</b>	<b>2026/27 £'000</b>	<b>2027/28 (Provisional) £'000</b>	<b>2028/29 (Provisional) £'000</b>	<b>2029/30 (Provisional) £'000</b>	<b>2030/31 (Provisional) £'000</b>	<b>Total £'000</b>
Employee Costs	9,391	9,666	9,918	10,126	10,397	49,498
Premises Related Expenditure	0	0	0	0	0	0
Transport Related Expenditure	3	3	3	3	3	16
Supplies & Services	21	21	21	21	21	103
Third Party Payments	599	533	533	533	533	2,730
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>10,013</b>	<b>10,222</b>	<b>10,474</b>	<b>10,682</b>	<b>10,953</b>	<b>52,346</b>
Income	(45)	(45)	(45)	(45)	(45)	(223)
<b>Total</b>	<b>9,969</b>	<b>10,178</b>	<b>10,430</b>	<b>10,638</b>	<b>10,909</b>	<b>52,124</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
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	2026/27 £'000	2027/28 £'000	2028/29 £'000	2029/30 £'000	2030/31 £'000
Base Budget (approved 20th February 2025)	9,845	9,969	10,178	10,430	10,638
Permanent Virements	153	0	0	0	0
<b>Revised Base Budget</b>	<b>9,998</b>	<b>9,969</b>	<b>10,178</b>	<b>10,430</b>	<b>10,638</b>

Budget Pressures	Base Budget £'000	2026/27 £'000	2027/28 £'000	2028/29 £'000	2029/30 £'000	2030/31 £'000	Detail
Workforce budget adjustments	6,493	333	210	216	222	229	To provide for pay award at 3.5% for 2026/27 and 3% each following year pending national pay negotiations. Permanent impact of 2025/26 pay award
Pensions increase	1,509	(52)	14	14	15	15	Pensions increase in line with CPI
Apprenticeship Levy	801	35	25	26	27	27	Increase in apprenticeship levy in line with current workforce budget
<b>Total Pressures</b>		<b>316</b>	<b>249</b>	<b>256</b>	<b>264</b>	<b>271</b>	

Savings Proposals	Base Budget £'000	2026/27 £'000	2027/28 £'000	2028/29 £'000	2029/30 £'000	2030/31 £'000	Detail
Vacant post removal	6,493	(59)	0	0	0	0	Removal of vacant posts from across the service, assume 1.8FTE
Improving attendance	5,800	(50)	(40)	(4)	(56)	0	Reduction in current sick pay levels by improving attendance through promoting the use of the appropriate policies and management information within the organisation
Salary sacrifice scheme benefit contributions	(84)	(216)	0	0	0	0	Increased savings from salary sacrifice benefits
Occupational health contract	102	(2)	0	0	0	0	Review of occupational health contract and referral process
Income generation - print room	(31)	(3)	0	0	0	0	Increase income generation for the print room and other communication services provided to partners
Review of 'On Call' provision	318	(15)	0	0	0	0	Review of arrangements where staff are required to be available outwith normal working hours
<b>Total Savings</b>		<b>(345)</b>	<b>(40)</b>	<b>(4)</b>	<b>(56)</b>	<b>0</b>	

Revenue Closing Position	2026/27 £'000	2027/28 £'000	2028/29 £'000	2029/30 £'000	2030/31 £'000
Base Budget 2026/27	9,969	10,178	10,430	10,638	10,909

Scottish Borders Council  
Capital Investment Plan 2026/27 to 2035/36  
Capital Investment Proposals

	2026/27 £'000	2027/28 £'000	2028/29 £'000	Total Operational Plan £'000	2029/30 £'000	2030/31 £'000	2031/32 £'000	2032/33 £'000	2033/34 £'000	2034/35 £'000	2035/36 £'000	Total Strategic Plan £'000	Total £'000	Specific Project Funding £'000	Net cost to SBC Capital £'000
<b>CAPITAL INVESTMENT PROPOSALS</b>															
<b>Plant &amp; Vehicle Fund</b>															
Plant & Vehicle (P&V) Replacement - P&V Fund	1,049	2,000	2,000	5,049	2,000	2,000	2,000	2,000	2,000	2,000	2,000	14,000	19,049	(19,049)	0
<b>Flood &amp; Coastal Protection</b>															
Flood Prevention Works & Scheme Preparation	310	334	334	978	372	372	372	372	372	372	372	2,604	3,582	0	3,582
Hawick Flood Protection	1,474	0	0	1,474	0	0	0	0	0	0	0	0	1,474	0	1,474
<b>Land and Property Infrastructure</b>															
Building Upgrades	393	393	393	1,179	437	437	437	437	437	437	437	3,059	4,238	0	4,238
Estate Decarbonisation	697	965	965	2,627	1,045	1,045	1,045	1,045	1,045	1,045	1,045	7,315	9,942	0	9,942
Health and Safety Works	360	360	360	1,080	400	400	400	400	400	400	400	2,800	3,880	0	3,880
Play Areas and Outdoor Community Spaces	1,105	172	186	1,463	0	0	0	0	0	0	0	0	1,463	(25)	1,438
Cemetery Land Acquisition & Development	233	601	0	834	0	0	0	0	0	0	0	0	834	0	834
Jedburgh High Street Building	1,775	0	0	1,775	0	0	0	0	0	0	0	0	1,775	(1,775)	0
Live Borders Energy Efficiency Works	500	0	0	500	0	0	0	0	0	0	0	0	500	(500)	0
Culture & Sports - Plant & Services	165	165	165	495	185	185	185	185	185	185	185	1,295	1,790	0	1,790
Nature Restoration Fund	142	0	0	142	0	0	0	0	0	0	0	0	142	0	142
<b>Road &amp; Transport Infrastructure</b>															
Active Travel Infrastructure	222	222	222	666	247	247	247	247	247	247	247	1,729	2,395	0	2,395
Lighting Asset Management Plan	144	144	144	432	160	160	160	160	160	160	160	1,120	1,552	0	1,552
Peebles Bridge	0	0	0	0	0	0	0	0	0	0	420	420	420	0	420
Roads & Bridges -inc. RAMP, Winter Damage & Slopes	6,382	6,382	6,382	19,146	7,100	7,100	7,100	7,100	7,100	7,100	7,100	49,700	68,846	0	68,846
<b>Waste Management</b>															
Waste Containers	117	123	129	369	136	143	150	158	165	173	173	1,098	1,467	0	1,467
<b>Corporate</b>															
ICT Hardware and Peripherals	72	72	72	216	80	80	80	80	80	80	80	560	776	0	776
Inspire Learning	143	65	65	273	0	0	0	0	0	0	0	0	273	0	273
Digital Transformation	242	25	24	291	22	0	0	0	0	0	0	22	313	0	313

Scottish Borders Council  
Capital Investment Plan 2026/27 to 2035/36  
Capital Investment Proposals

	2026/27 £'000	2027/28 £'000	2028/29 £'000	Total Operational Plan £'000	2029/30 £'000	2030/31 £'000	2031/32 £'000	2032/33 £'000	2033/34 £'000	2034/35 £'000	2035/36 £'000	Total Strategic Plan £'000	Total £'000	Specific Project Funding £'000	Net cost to SBC Capital £'000
<b>CAPITAL INVESTMENT PROPOSALS</b>															
<b>Learning Estate</b>															
Eyemouth Primary School	6,654	6,000	0	12,654	0	0	0	0	0	0	0	0	12,654	0	12,654
Galashiels Academy	660	0	0	660	0	0	0	0	0	0	0	0	660	0	660
Hawick High School	27,312	17,018	1,409	45,739	0	0	0	0	0	0	0	0	45,739	0	45,739
Learning Estate Block - Improve and Enhance School Environments	450	1,000	1,000	2,450	1,000	1,000	1,000	1,000	1,000	1,000	1,000	7,000	9,450	(1,000)	8,450
Learning Estate Block - Meet Security and Legislative Obligations	100	100	100	300	240	240	240	240	240	240	240	1,680	1,980	0	1,980
Learning Estate Block - Additional Support Needs Provision Enhancements	1,000	450	450	1,900	491	491	491	491	491	491	491	3,437	5,337	0	5,337
Learning Estate Block - Urgent, Unplanned and Fees	59	59	59	177	59	59	59	59	59	59	59	413	590	0	590
Peebles High School	1,655	0	0	1,655	0	0	0	0	0	0	0	0	1,655	0	1,655
<b>Sports Infrastructure</b>															
Culture & Sports Trusts - Plant & Services	14	14	14	42	15	15	15	15	15	15	15	105	147	0	147
Live Borders Transformation	2,100	3,100	0	5,200	0	0	0	0	0	0	0	0	5,200	0	5,200
Synthetic Pitch Replacement Fund	2,205	473	473	3,151	473	473	473	0	0	0	0	1,419	4,570	(4,570)	0
<b>Economic Regeneration</b>															
Borders Town Centre Regeneration Block	63	63	63	189	70	70	70	70	70	70	70	490	679	0	679
Borders Innovation Park	5,439	3,369	104	8,912	1,703	0	0	0	0	0	0	1,703	10,615	(9,711)	904
Borderlands	10,372	11,831	14,778	36,981	3,874	2,284	0	0	0	0	0	6,158	43,139	(42,507)	632
Community Regeneration Programme	7,627	0	0	7,627	0	0	0	0	0	0	0	0	7,627	(7,627)	0
Chambers Institution - Building Accessibility Upgrades	360	0	0	360	0	0	0	0	0	0	0	0	360	(360)	0
<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
Empty Homes Grants	200	200	0	400	0	0	0	0	0	0	0	0	400	(400)	0
<b>Social Care Infrastructure</b>															
Care Inspectorate Requirements & Upgrades	32	39	39	110	43	43	43	43	43	43	43	301	411	0	411
Care Village Programme	23,564	7,728	0	31,292	0	0	0	0	0	0	0	0	31,292	0	31,292
<b>Other</b>															
Emergency & Unplanned Schemes	175	175	175	525	175	175	175	175	175	175	175	1,225	1,750	0	1,750
New Investment	0	0	5,000	5,000	15,000	15,000	15,000	15,000	15,000	15,000	15,000	105,000	110,000	0	110,000
<b>Total</b>	<b>106,066</b>	<b>64,142</b>	<b>35,605</b>	<b>205,813</b>	<b>35,827</b>	<b>32,519</b>	<b>30,242</b>	<b>29,777</b>	<b>29,784</b>	<b>29,792</b>	<b>30,212</b>	<b>218,153</b>	<b>423,966</b>	<b>(87,524)</b>	<b>336,442</b>

Scottish Borders Council  
Capital Investment Plan 2026/27 to 2035/36  
Capital Funding Proposals

	2026/27 £'000	2027/28 £'000	2028/29 £'000	Total Operational Plan £'000	2029/30 £'000	2030/31 £'000	2031/32 £'000	2032/33 £'000	2033/34 £'000	2034/35 £'000	2035/36 £'000	Total Strategic Plan £'000	Total £000
<b>CAPITAL FUNDING</b>													
<b>Other External Grants &amp; Contributions</b>													
Borders Innovation Park	(4,535)	(3,369)	(104)	<b>(8,008)</b>	(1,703)	0	0	0	0	0	0	<b>(1,703)</b>	<b>(9,711)</b>
Borderlands (SG & Partners)	(10,372)	(11,199)	(14,778)	<b>(36,349)</b>	(3,874)	(2,284)	0	0	0	0	0	<b>(6,158)</b>	<b>(42,507)</b>
Community Regeneration Programme	(7,627)	0	0	<b>(7,627)</b>	0	0	0	0	0	0	0	<b>0</b>	<b>(7,627)</b>
Chambers Institution - Building Accessibility Upgrades	(360)	0	0	<b>(360)</b>	0	0	0	0	0	0	0	<b>0</b>	<b>(360)</b>
Live Borders Energy Efficiency Works	(500)	0	0	<b>(500)</b>	0	0	0	0	0	0	0	<b>0</b>	<b>(500)</b>
<b>Development Contributions</b>													
School Estate Block	(100)	(100)	(100)	<b>(300)</b>	(100)	(100)	(100)	(100)	(100)	(100)	(100)	<b>(700)</b>	<b>(1,000)</b>
Play Areas and Outdoor Community Spaces	(25)	0	0	<b>(25)</b>	0	0	0	0	0	0	0	<b>0</b>	<b>(25)</b>
<b>Capital Receipts</b>	<b>(1,900)</b>	<b>(1,500)</b>	<b>0</b>	<b>(3,400)</b>	<b>0</b>	<b>(3,400)</b>							
<b>General Capital Grant</b>													
General	(10,453)	(10,662)	(10,662)	<b>(31,777)</b>	(10,599)	(10,599)	(10,599)	(10,599)	(10,599)	(10,599)	(10,599)	<b>(74,193)</b>	<b>(105,970)</b>
Active Travel Infrastructure	(222)	(222)	(222)	<b>(666)</b>	(247)	(247)	(247)	(247)	(247)	(247)	(247)	<b>(1,729)</b>	<b>(2,395)</b>
Play Areas and Outdoor Community Spaces	(259)	0	0	<b>(259)</b>	0	0	0	0	0	0	0	<b>0</b>	<b>(259)</b>
Flood Prevention Works & Scheme Preparation	(310)	(334)	(334)	<b>(978)</b>	(372)	(372)	(372)	(372)	(372)	(372)	(372)	<b>(2,604)</b>	<b>(3,582)</b>
Nature Restoration Fund	(142)	0	0	<b>(142)</b>	0	0	0	0	0	0	0	<b>0</b>	<b>(142)</b>
<b>Plant &amp; Vehicle (P&amp;V) Replacement - P&amp;V Fund</b>	<b>(1,049)</b>	<b>(2,000)</b>	<b>(2,000)</b>	<b>(5,049)</b>	<b>(2,000)</b>	<b>(14,000)</b>	<b>(19,049)</b>						
<b>Synthetic Pitch Replacement Fund</b>	<b>(2,205)</b>	<b>(473)</b>	<b>(473)</b>	<b>(3,151)</b>	<b>(473)</b>	<b>(473)</b>	<b>(473)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>(1,419)</b>	<b>(4,570)</b>
<b>Funded From Revenue</b>	<b>(1,975)</b>	<b>(200)</b>	<b>0</b>	<b>(2,175)</b>	<b>0</b>	<b>(2,175)</b>							
<b>Borrowing</b>													
General	(64,032)	(34,083)	(6,932)	<b>(105,047)</b>	(16,459)	(16,444)	(16,451)	(16,459)	(16,466)	(16,474)	(16,894)	<b>(115,647)</b>	<b>(220,694)</b>
<b>Total</b>	<b>(106,066)</b>	<b>(64,142)</b>	<b>(35,605)</b>	<b>(205,813)</b>	<b>(35,827)</b>	<b>(32,519)</b>	<b>(30,242)</b>	<b>(29,777)</b>	<b>(29,784)</b>	<b>(29,792)</b>	<b>(30,212)</b>	<b>(218,153)</b>	<b>(423,966)</b>