

EAST RENFREWSHIRE COUNCIL28 February 2024Report by Head of Accountancy (Chief Financial Officer)REVENUE ESTIMATES 2024/25**PURPOSE OF REPORT**

1. To submit for approval outline revenue estimates of income and expenditure as the basis for the Council Tax declaration for 2024/25.

RECOMMENDATIONS

2. It is recommended that the Council: -

- (i) Notes that the revenue estimates for 2024/25 (Annex A) have been prepared with the budget gap of £11.992m, closed on the basis of a Council Tax freeze funded by £3.148m of additional grant support, the utilisation of £5.000m of resources made available through Service Concession Flexibilities agreed by the Scottish Government, a draw of £0.777m on general reserves, and savings proposals of £3.067m (Annex B);
- (ii) Notes that £2.109m of the listed 2024/25 savings have already been agreed by Council;
- (iii) Notes that a 1% change to the level of Council Tax set would produce an adjustment of £0.676m to the level of income available;
- (iv) Notes that gross outstanding budget gaps for 2025/26 and 2026/27 have been estimated at £15.147m and £5.110m respectively, before application of any new savings, utilisation of fiscal flexibilities, drawdown from general reserves or increases in Council Tax in these years;
- (v) Notes the estimated funding gaps of £6.326m, £2.184m and £2.638m also faced by the Integration Joint Board (IJB) in respect of social care in 2024/25, 2025/26 and 2026/27;
- (vi) Agrees that the management of the Council's finances and services will continue to be undertaken on a longer term basis;
- (vii) Agrees the Council Tax Band D level for 2024/25;
- (viii) Agrees the utilisation of reserves and the savings to be implemented for 2024/25;
- (ix) Agrees to establish a new Investment in the Future reserve to hold the funds available due to the short term reduction in employer's pension contributions, with officers working with the Budget Strategy Group to

bring forward proposals to Cabinet during the year for utilisation which will benefit the Council in future: and

- (x) Agrees that, where possible, savings for implementation in 2025/26 which require significant preparatory work should be brought back for approval later in the year to permit this to be undertaken timeously.

REVENUE BUDGET PROCESS

3. In approving the revenue estimates in recent years the Council has recognised that the future financial position was likely to remain very difficult in terms of spending pressures, demand for services and level of government grant. Accordingly, the Council has adopted a long term financial planning policy which assumes a real terms reduction in available budgets. This position remains appropriate with the Scottish Government's May 2022 Spending Review and Medium Term Financial Strategy setting out a flat cash position for the three years 2023/24 to 2025/26 and an increase of only 0.9% in 2026/27.

4. Recognising these ongoing financial pressures, the Council has reviewed and updated its long term Financial Plan for 2024-30, also on today's agenda. As a result of the Scottish Government settlement announced in December 2023 again detailing figures for only one year however, the revenue budgets to be considered today will cover 2024/25 only. It is hoped that detailed multi-year budget setting can resume in the near future, but this will rely on the UK and Scottish budgets, scheduled for spring 2024, providing more clarity on multi-year financial plans. In keeping with our longer term financial approach, however, departmental modelling of the Council's financial position will continue internally for the three years 2024/25 to 2026/27 in support of our Outcome Delivery Plan.

5. In summer 2022, savings proposals to address forecast funding shortfalls for the next three financial years were identified. These proposals were subjected to extensive consultation and active engagement with the Council's communities, service users, trades unions, employees and partners in autumn 2022, with consultees being invited to provide their views on the budget savings proposals set out. Feedback from that engagement exercise informed the development of the savings measures proposed covering the financial years 2023/24 to 2025/26. In view of uncertainty and delays impacting on the confirmation of UK and Scottish medium term budget information, a new Council three year budget and associated savings proposals could not be compiled and the Council will again produce only a single year budget for 2024/25. However, in addition to agreeing the 2024/25 savings, the lead in times required to deliver some future savings mean that consideration should be given to approval later this year for advance work to enable full year delivery of some 2025/26 savings. In addition, it is recognised that further savings will have to be identified for 2025/26 and beyond and further engagement undertaken in relation to new savings proposals.

6. As a part of the process for constructing the budget proposals for the next financial year, departments compiled detailed budget information on the cost of services to be provided in 2024/25. In practice this presents the cost of maintaining existing service levels taking account of: -

- The impact of inflationary pressures including pay awards
- Government initiatives
- Cost of Council decisions and legal commitments
- Revenue implications of the Capital Programme
- Increased demand for services from growing population

- Recurring reduction in pension contributions (£1m pa) as a result of the April 2023 actuarial review of Strathclyde Pension Fund

7. The budget timetable observes the necessity to set Council Tax and issue bills to residents prior to the start of the new financial year.

8. The budget process has involved consultation with Trades Unions both at departmental and corporate levels and formally through the Joint Consultative Committee and this will continue.

SCOTTISH GOVERNMENT GRANT FUNDING 2024/25

9. Aggregate External Finance (AEF) is the mainstream grant support for the Council. It is determined by the Scottish Government and comprises: -

- General Resource Grant
- Specific Grants
- Income from Non Domestic Rates

10. For comparative purposes budgeted grant levels are shown below. The figures in the first column reflect the 2023/24 grant announced by the date of that year's budget meeting. The second column shows the 2024/25 grant confirmed for the Council to date.

	AEF 2023/24	AEF 2024/25
	£000	£000
General Revenue Funding	196,806	221,637*
Specific Grants	10,565	2,162*
Non Domestic Rates	<u>15,695</u>	<u>15,891</u>
	<u>223,066</u>	<u>239,690</u>

*The General Revenue Funding and Specific Grants figures in 2024/25 above have been adjusted to reflect the transfer of Early Learning & Childcare specific grant funding to the general revenue allocation.

11. In the table above, total grant has increased by £16.6m between March 2023 and February 2024. This includes over £12.6m of Scottish Government contributions as part funding of local government and teaching staff pay awards in 2022/23 and 2023/24, a further sum of more than £0.7m representing the Council's increased share of national funding in support of early learning and childcare, and around a further £0.7m to be passed to the IJB in relation to Free Personal Care and Kinship Care. The remainder of the increase, around £2.5m, reflects East Renfrewshire's growing share of the overall Scottish population, particularly in relation to children.

12. The Specific Grant figure includes £1.489m ring fenced Pupil Equity Funding to support educational attainment. This is a similar level to 2023/24 and must be distributed to head teachers for them to determine utilisation. As such the expenditure cannot be directed by the Council. A further £0.616m of the specific grants is in relation to Criminal Justice and will be passed to the Integration Joint Board (IJB). The remaining £0.057m relates to Gaelic education.

13. The 2024/25 Scottish budget is due to be passed by the end of February 2024, however no significant changes which would impact on the Council's budget gap are anticipated by that point. Any late changes, currently expected to be confirmed in a revised circular after the final Holyrood budget debate, relate to uplifts to permit Councils to support payment of at least £12 per hour living wage to third and private sector workers providing commissioned care in early learning and childcare and adult care settings. As such, this funding will benefit external partners, rather than the Council. With the UK Spring Budget scheduled for 6 March 2023, there may be further changes in the Scottish Government's funding position, but at present the impact of these on local government is uncertain.

14. COSLA has calculated that, after adjusting for new Government policy commitments, the national grant settlement represents a cut of £62.7m (0.5%) in cash terms. After adjusting for new grant funding for Scottish Government policies and other amendments as set out in paragraphs 11 & 12 above, East Renfrewshire Council's 2024/25 settlement does not follow the national trend, showing a net cash increase of c£2.5m (1%) against the comparable 2023/24 budget. In broad terms this figure consists of:

- An increase of £0.75m as a consequence of a lower contribution to the floors arrangement to support other Councils with reducing budgets;
- An increase of £1.75m in general Council funding, reflecting our increasing young and old population share, particularly in relation to children of school age.

15. Whilst the Council's grant settlement includes some £12m of Scottish Government support for enhanced 2023/24 staff pay increases, it makes no ongoing provision for the first 3% of the 2023/24 pay uplift, for any of the 2024/25 pay award (yet to be determined) or for any inflationary pressures faced by the Council. These, together with most rising demand pressures are not funded through Scottish Government grant but need to be self-funded by the Council.

16. As a part of the grant settlement for 2024/25, the Scottish Government expects that:

- Nationally Councils will maintain teacher and support staff numbers (details of this requirement have still to be confirmed) and secure places for all probationers who require one under the teacher induction scheme; and
- Council contributions to IJBs will be maintained at least at a flat cash level before the new funding commitments of c£0.7m are added, with the living wage allocation to follow.

17. The budget proposals submitted for Council consideration assume delivery against the above points in 2024/25. Further, the Council contribution to the IJB will be in excess of flat cash, by passing on a proportionate share of Scottish Government funding in support of the increased 2023/24 pay award.

18. The grant figures above relate to normal Council operations only and do not include Scottish Government funding specifically to address COVID pressures. Such funding, provided in previous years through government grants, has been accounted for separately by the Council and will have been fully spent or committed by 31 March 2024.

“FLOORS” ARRANGEMENT

19. In determining grant distribution the Scottish Government has again put in place a “floors” arrangement to ensure year-on-year stability in grant at individual Council level. The cost of bringing local authorities up to the “floor” is borne by the remaining Councils. Under

this arrangement East Renfrewshire will contribute £2.769m by way of deduction from AEF grants in 2024/25.

NON DOMESTIC RATES INCOME

20. Non-domestic rates income is paid into a central pool which is then distributed as part of AEF. The amount paid to Councils from the pool is fixed for each year with any surplus or shortfall in the overall pool being adjusted in the following year's rate poundage or AEF settlement. The forecast for NDRI draws on Councils' estimates of the amounts they will contribute to the pool. Included in the calculation are: gross income; expected losses from appeals; in-year cost of transitional relief; mandatory and other reliefs; write-offs and provisions for bad debts.

FINANCIAL OUTLOOK

21. The Council's agreed financial policy states that "*The Council will make spending decisions based on an assessment of medium to long-term needs and consequences and will seek to avoid taking a short-term outlook in its policy making, service planning and budget setting decisions.*" Over the last number of years the Council has aspired to consider and set multi-year budgets. This has assisted in managing extremely difficult financial circumstances and is a demonstration of the value of adopting a longer term approach to financial planning. Given the ongoing challenging financial outlook it is proposed that the Council continues to adopt this longer term approach and this has been set out in the Council's Financial Plan for 2024-30.

22. As multi-year Scottish Government settlements are not available, it is proposed to agree budget plans only for 2024/25 at today's meeting. Council officers will, however, continue to model departmental figures for 2025/26 and beyond and continue to update longer term figures (as set out in the Financial Planning 2024 – 2030 paper on today's agenda) for longer term financial planning purposes. We will also continue to adopt a multi-year approach to elements of budget setting wherever possible, in particular taking a longer term view of reserves to determine where these can be used to smooth the transition through particularly difficult budget challenges. The Council anticipates moving back to full multi-year budgets in the coming years once multi-year planning figures have been announced by the UK and Scottish Governments.

23. Taking account of the 2024/25 settlement announcement, updated expenditure forecasts, a flat cash base contribution to IJB and an expectation of some Council Tax buoyancy from new housebuilding, a total budget shortfall of £11.992m has been confirmed for the coming year.

24. In view of the May 2022 Scottish Spending Review figures, a flat cash settlement is also forecast for 2025/26, with a 0.9% uplift anticipated for 2026/27. An annual 0.5% increase has been assumed for modelling purposes for the subsequent three years, although no indicative forecasts have been provided by the Scottish Government. This produces ongoing shortfalls for the next five years. After balancing the budget for 2024/25, mid-range gross budget shortfalls of £15.147m and £5.110m are forecast for 2025/26 and 2026/27. Even after modelling Council Tax increases of 6% and 4% in these years respectively, and applying the remaining available one-off fiscal flexibilities, there would still be shortfalls of £8.296m and £2.216m respectively. It is important that the Council continues to manage this scenario in line with its longer term financial management strategy.

COUNCIL TAX

25. The 2024/25 settlement offers additional grant for Councils opting to freeze Council Tax charges for the year. The £3.148m available to East Renfrewshire equates to slightly less than a 5% Council Tax increase. Whilst this funding is expected to be recurring, it will not increase base Council Tax charges and so future years' Council Tax income will be lower and budget gaps higher than if the same percentage increase had been applied to 2024/25 bills.

26. It should be noted that domestic Water and Sewerage charges, which are levied by Scottish Water and collected by the Council on their behalf together with Council Tax, are not subject to this freeze and will rise by 8.8% in 2024/25. Local residents will still, therefore, see an increase in their bills, even if the Council agrees to freeze Council Tax.

27. If the Council were to apply the Council Tax freeze and receive grant compensation of £3.148m, the budget gap would be reduced to £8.844m for 2024/25.

RESERVES AND SAVINGS PROPOSALS

28. Budgets are closely monitored throughout the year and accountancy staff currently estimate the 2023/24 year-end non COVID related underspend to be £4.087m. This has been taken into account when considering the scope for a draw on reserves. As set out in paragraph 42 of this report, the general reserve is forecast to be £10.745m at 31 March 2024. This represents 3.43% of the Council's annual revenue budget and is an increase on the level held at 31 March 2023 (£6.658m (2.3%)). The Council's policy is to hold at least a minimum level of this reserve of "around 2%" so there is some scope for utilisation of this reserve.

29. As a result of the Scottish Government's permitting Councils a new fiscal flexibility last year in relation to accounting for debt on PFI/PPP style service concession projects over a longer period, the Council enjoyed a one-off benefit of £14.812m as at 31 March 2023. In closing the 2022/23 accounts, this sum was used to set up a new earmarked reserve and it was agreed that this fiscal flexibility should be fully utilised in the next three years to mitigate the impact of the expected flat cash settlements over this period and to help transition into the significant savings required.

30. Accordingly, a further £5m of the outstanding 2024/25 savings requirement would therefore be deferred on a short term basis by a drawdown from the new fiscal flexibility resources reserve funds. The budget shortfall for 2024/25 can thus be reduced to £3.844m. The final £2.285m of the remaining fiscal flexibility resource would then be utilised to assist with the 2025/26 budget pressures.

31. The application of this fiscal flexibility also produced a recurring revenue benefit of £2.7m for the next 9 years. This recurring benefit was taken into account when setting the 2023/24 budget and so has already been recognised in the base position for 2024/25.

32. The Integration Joint Board and the East Renfrewshire Culture & Leisure Trust have their own separate scheduled budget plans and will determine their own detailed savings on the basis of the Council's contributions to these bodies as set out in Annex A. After adjusting for these contributions, the Council's remaining departmental budgets stand at some £244.342m and the budget shortfall figures in paragraphs 23 to 30 above relate only to these budgets.

33. Annex B sets out details of £3.067m of Council departmental savings recommended to help close the remaining gap. These proposals include the decisions already taken by Council in December 2023 as well as taking account of the results of the Council's extensive public consultation undertaken in autumn 2022, together with representations from Trades Unions. The savings suggested include an £0.800m savings target across the whole Council to be managed by directors during the year. This is considered prudent in view of the Council's historic performance in operating well within budget each year.

34. Annex B does not include any savings proposals in relation to teachers or Pupil Support Assistant (PSA) numbers. As such, the approach will support the Council to seek to maintain overall teacher and PSA numbers as the same level as the previous year, in line with Scottish Government policy. However, the number of additional teachers and PSAs employed under the Scottish Government 100 days/recovery grant funding will be lower than in previous years due to this funding not having been increased in line with pay inflation. Further details related to the maintenance of teacher numbers in future and the conditions around Scottish Government funding allocated for this purpose are awaited.

35. In view of the improved forecast general reserve position set out in paragraph 28 above, it is recommended that the remaining £0.777m budget gap is closed by a drawdown from the general reserve. This would leave an estimated balance of £9.968m (3.12%) on the unearmarked general reserve at 31 March 2025.

36. Whilst the Council continues to make every effort to minimise impact on front line services, the cumulative impact of successive real terms cuts in grant settlements means that the scope for further efficiencies to be identified is significantly reducing. Nevertheless, £1.122m (36%) of the Council's savings proposals for 2024/25 relate to efficiencies or to the Council's Digital Transformation Programme and the focus on the Council's 3 capabilities (i.e. prevention; empowering communities and digital change).

37. Many savings options in any year involve service restructuring and reductions in staffing and these may involve one-off costs where staff leave employment as a result of voluntary redundancy or early retirement. Whilst there is some provision in existing budgets for such costs, the significant savings challenge over the next few years is expected to require drawdown of funds from the Workforce Restructuring reserve. This issue will similarly impact on the HSCP.

38. The Council recognises that many savings, especially those involving service reductions or restructuring, require long lead in times with officers having to undertake substantial work in advance to ensure that the savings can be implemented from the start of the relevant year. It is therefore proposed that, wherever possible, some savings proposals for 2025/26 are brought to Council for decision during 2024 to permit the maximum benefit to be delivered in 2025/26. This approach has been extremely helpful in setting the 2024/25 budget.

39. Annex D of the report considered by Council on 1 March 2023 [Council Budget Report 1 March 2023](#), when setting the revenue budget for 2023/24, contained details of potential savings options for 2024/25 and beyond which had been identified as part of the three year budget consultation in autumn 2022. Although some of these savings are included in Annex B to today's report as recommendations to be applied in 2024/25, many others would have a fundamental impact on service delivery and will therefore require further review. Accordingly, substantial use of reserves is proposed in 2024/25, through drawing on both the Service Concession Flexibility and the general reserve, to reduce the impact on services. As the review of some of these remaining proposals may well confirm that they are considered unacceptable, further savings for 2025/26 and beyond will have to be identified. Officers will seek to identify additional savings suggestions during the year to provide more options for

2025/26 and beyond. This demonstrates that the Council's medium term plan addresses the need to transition from reliance on reserves and to identify and implement permanent savings.

NET EXPENDITURE

40. The revenue estimates for 2024/25 reflect net expenditure of £319.877m, as follows:-

	BUDGET 2024/25 £m
Education	182.949
Contribution to Leisure Trust	6.055
Contribution to IJB	69.480
Environment	28.892
Business Operations & Partnerships – Non Support	12.445
Chief Executive's Non Support	0.288
Joint Boards	2.430
Contingency - Welfare	0.130
Capital Financing Costs	9.525
Other	7.683
	319.877

41. This total is supported by £67.675m of Council Tax, £5m of service concession reserves, £2.7m of recurring service concession benefit, £0.777m of general reserves and up to £0.887m of other grant funding (outwith the settlement in relation to the new Neilston Learning Campus) in addition to the £239.690m of general government grant and £3.148m of Council Tax freeze compensation set out earlier.

42. Welfare reform continues to impact on council services. As these changes, particularly Universal Credit, are still being rolled out the budget for 2024/25 includes contingency provision to help the Council make the necessary investment to support the changes and to progress measures to mitigate their impact on the public. As the financial impact of the changes is clarified in coming years, the contingency provision will continue to be allocated to appropriate service areas.

COUNCIL TAX COLLECTION

43. On the basis of past performance the Council Tax collection rate for 2024/25 has been assumed at 98%.

RESERVES AND BALANCES

General Fund

44. Setting aside earmarked reserves, the balance on the unallocated General Fund as at 31 March 2023 stood at £6.658 million with none of that allocated to balance the 2023/24 budget. Recognising the latest reported projections of in year underspends and interest earned it is projected that the closing balance on the General Fund at 31 March 2024 will increase to £10.745 million (3.43%). This is within the Council's target range.

45. The Council's identified medium to long term aim, as set out in the Reserves Policy earlier on today's agenda, is to hold a General Reserve of 4% of net revenue expenditure so as to provide against unforeseen expenditure which may arise and to accommodate the short and medium term financial plans of the Council. It is recognised that this target level cannot always be met and the level of this reserve is reviewed annually as part of the budget setting process, with a lower level agreed if this will assist the Council in addressing short to medium term challenges. A 4% reserve is at the most prudent end of accepted reserve levels and, given Audit Scotland comments in recent years on the levels of reserves held by Councils and the unprecedented challenges at present, it is considered that the proposed £0.777m drawdown in 2024/25 can be justified. This would maintain the estimated reserve level at 31 March 2025 at £9.968m (3.12%) comfortably above the Council's minimum policy level. It should be noted that the General Reserve cannot be used to permanently finance recurrent expenditure and can only delay savings.

46. The current and forecast positions of the General Fund and other key Council reserves are set out in graphical form in Annex C.

Modernisation Fund

47. This earmarked funding has been identified to enable the upfront investment required for the Council's transformation activities. The balance as at 31 March 2023 was £5.560m and it is anticipated that net spend of £1.115m will be utilised during 2023/24, this being supported by robust business cases. Movements in the reserve are currently estimated as:

		£000
Estimated Balance	1/04/24	4,445
Interest Receivable	2024/25	45
Expenditure	2024/25	(1,895)
Closing Balance	31/3/25	<u>2,595</u>

Insurance Fund

48. The Fund has been established to provide for insurance voluntary excess costs and there are no plans to use this fund during 2024/25. Movements in the fund are estimated as follows:

		£000
Estimated Balance	1/4/24	1,981
Interest Receivable	2024/25	35
Expenditure	2024/25	-
Closing Balance	31/3/25	<u>2,016</u>

Equalisation Fund

49. The Fund has been established to equalise future PFI/PPP payments. It is anticipated that in closing this year's accounts no contribution will be made to the reserve. It is not proposed to utilise this Fund during 2024/25. Movements in the fund are estimated to be as follows:

		£000
Estimated Balance	1/4/24	3,093
Interest Receivable	2024/25	55

Expenditure	2024/25	-
Closing Balance	31/3/25	<u>3,148</u>

Repairs and Renewals Fund

50. The Fund is established to assist with repairs and renewals to roads, properties and other infrastructure. Most of the remaining funds in this reserve are already committed and the unallocated balance at 31 March 2024 is expected to be only £0.825m. No contribution to this reserve is anticipated in closing the 2023/24 accounts and it is not proposed to utilise this fund during 2024/25, although £300,000 will be available as a contingency to be drawn down if next year's winter is more adverse than "average".

		£000
Estimated Balance	1/4/24	825
Interest Receivable	2024/25	15
Contributions	2024/25	0
Expenditure	2024/25	<u>0</u>
Closing Balance	31/3/25	<u>840</u>

Capital Reserve

51. It is anticipated that in closing this year's financial accounts no contribution is planned to this reserve and in the budget for 2024/25 it is not proposed to contribute further to the reserve. This reserve will assist in maintaining capital investment during the current economic challenges and it will be utilised in accordance with the Council's Capital Plan. The closing balance at 31/3/25 is estimated to be £5.602m, however this may reduce if anticipated 2024/25 Sustrans grant funding for the Aurs Road scheme is not received in full and the reserve has to be called upon to meet any shortfall. The outcome of the funding application is expected to be known early in the financial year.

Devolved School Management Reserve

52. In recent years Head Teachers have been permitted to set aside an element of school underspends at financial year end to assist schools in meeting future financial challenges and in managing budgets which span more than one financial year. Utilisation of this fund is at the discretion of Head Teachers and the balance on this fund at 31/3/25 is estimated to be £3.242m.

Unspent COVID-19 Grants Reserve

53. This earmarked reserve was established to fund cost pressures relating to the COVID pandemic. The estimated balance at 31 March 2024 is £0.126m and it is anticipated that there will be no further contributions to this fund. The remaining balance on this reserve has been fully committed and it is expected that there will be a zero balance at 31/3/25.

Service Concessions Flexibility

54. This earmarked reserve holds one-off gains arising from the Council realigning PFI/PPP debt to the life of these assets, rather than to the term of the PFI/PPP contracts. The estimated balance at 31 March 2024 is £7.288m, with further gains of £2.903m accruing during 2024/25. It is planned to utilise £7.700m of this in setting the 2024/25 budget. The remainder of this balance will be available to assist in setting the budget for 2025/26.

Workforce Restructuring Fund

55. This fund supports additional short term HR staffing requirements and contributes towards the one-off costs of ending staff contracts across the Council due to budget driven restructuring. The estimated balance at 31 March 2024 is £0.750m and it is expected that the remaining funds will be required to assist in facilitating staffing savings to be delivered in 2024/25 and 2025/26.

Other Reserves & Funds

56. The Council has various other earmarked reserves including Unspent Grants, Whitelee Wind Farm, Feasibility Fund, Commuted Sums, Get to Zero Fund, Employee Wellbeing & Development Fund and Community Capacity Building Fund. These funds will mostly continue to be operated by senior management in response to service needs. In the case of Whitelee, however, bids from local groups will continue to be considered and determined by a panel consisting of elected members and a representative of Voluntary Action East Renfrewshire.

57. The Council also expects to benefit from a substantial short term reduction in employer's pension contributions in 2024/25 and 2025/26, equating to around £6.340m in each of these years. The 2024/25 element is currently included in the Other budget figure in paragraph 39 above. It is proposed that a new reserve should be established to hold these funds, with officers working with the Budget Strategy Group to develop proposals as to how they can be best utilised to invest for the future. Proposals can then be brought to Cabinet for decision. Similarly, the IJB, East Renfrewshire Culture & Leisure Trust (ERCLT) and the Housing Revenue Account (HRA) will also benefit from short term reductions in their employers' pension contributions.

EFFICIENT GOVERNMENT

58. In recent years the Council has placed high reliance on its digital transformation Programme to drive change and savings across all services. Key themes included designing services from the customer's perspective, improving the efficiency of our business systems and processes, enhancing productivity through Office 365, improving access to information and reducing numbers of buildings and staff.

59. Savings plans for future years will be developed by the Corporate Management Team on the basis of the Scottish and UK budgets and will be reviewed to take account of any multi-year settlement information subsequently published. Whilst it is recognised that it will become progressively more difficult to identify efficiencies in future, the Council will continue to seek efficiencies through reviews and transformation initiatives wherever possible. Nevertheless, as the scope for efficiencies reduces, an increasing element of savings will inevitably involve service reductions.

60. Whilst significant savings have already been achieved, the very difficult financial circumstances facing councils are expected to continue for the foreseeable future so the

scale of change will need to be maintained. In June 2023, Cabinet considered an update our Digital Transformation Programme. [June 2023 Digital Transformation Report](#)

61. Projects are funded through a Digital transformation budget, which will need reviewed year on year as part of the budget process. The funding comes from:

- a regular drawdown from modernisation fund (over £1m plus any underspend from previous years);
- recharges to Capital;
- a small number of revenue-funded posts including Programme Management Office;
- drawdown from HRA, IJB and ERCLT reserves as required;
- departmental revenue budget “top slicing”, which may be required in future years as Modernisation Fund resources deplete.

62. The modernisation reserve was created in 2014 to fund change projects across the Council. In the early days the fund was topped up annually from underspend at year end. However, in recent years there has only been scope to top up this fund on one occasion, so the fund has been declining in value. During 2024/25 this issue will be addressed and services which are effectively permanently required will be identified with a view to being transferred to mainstream funding. This will reduce the calls on this fund in future, but will instead increase pressure on mainstream budgets.

EQUALITY IMPACT ASSESSMENT

63. Section 149 of the Equality Act 2010 (the public sector general equality duty), requires the Council, in the exercise of its functions, to have due regard to the need to:

- eliminate unlawful discrimination, harassment and victimisation and other conduct that is prohibited by the Equality Act 2010;
- advance equality of opportunity between people who share a relevant protected characteristic and those who do not; and
- foster good relations between people who share a protected characteristic and those who do not.

64. The Equality Act 2010 (Specific Duties) (Scotland) Regulations 2012 requires the Council, when proposing a new policy or practice, or revising an existing one, to:

- assess the impact of applying its proposals or changes against the three needs of the general equality duty, listed above;
- consider relevant evidence relating to different equality groups (including any evidence received from individuals from those groups);
- take account of the results of any assessment in respect of that policy or practice;

- publish, within a reasonable period, the results of any assessment where the Council decides to apply the policy or practice in question; and
- make arrangements to review and where necessary revise any policy or practice that the Council applies in the exercise of its functions.

65. The Fairer Scotland Duty places a legal responsibility on the Council to actively consider (“pay due regard” to) how they can reduce inequalities of outcome caused by socio-economic disadvantage when making strategic decisions. Socio-economic disadvantage can be described as:

- Low/no wealth
- Low income
- Area deprivation
- Socio-economic background
- Material deprivation

The inequalities that people can face as a result of socio-economic disadvantage include:

- Poorer skills and attainment
- Lower healthy life expectancy
- Lower quality, less secure and lower paid work
- Greater chance of being a victim of crime
- Less chance of being treated with dignity and respect

66. United Nations Convention on the Rights of the Child (Scotland) Act 2024 places a legal duty on public authorities to respect and protect children’s rights in the work they do. There is a range of elements that the Council must consider in supporting these rights including:

- Ensuring that children and young people have a voice in decisions that affect them – both directly and indirectly;
- Undertaking assessments of how well the Council is protecting children, including children’s rights and wellbeing impact assessments and considering how budget planning supports better outcomes for children and young people.

67. Recognising these statutory duties, the Council has undertaken an Equality, Fairness and Rights impact assessment on each of the budget savings measures. Where appropriate, consultation and engagement is undertaken with relevant groups prior to implementing any savings measures assessed as possibly having an impact in equality terms with a view to minimising this impact.

COUNCIL TAX 2024/25

68. The outline revenue estimates in Annex A are based on a Band D Council Tax level of £1,415.22 being set for 2024/25. This Council Tax level represents a freeze in Council Tax when compared to the current year’s level.

RECOMMENDATIONS

69. It is recommended that the Council: -

- (i) Notes that the revenue estimates for 2024/25 (Annex A) have been prepared with the budget gap of £11.992m, closed on the basis of a

Council Tax freeze funded by £3.148m of additional grant support, the utilisation of £5.000m of resources made available through Service Concession Flexibilities agreed by the Scottish Government, a draw of £0.777m on general reserves, and savings proposals of £3.067m (Annex B);

- (ii) Notes that £2.109m of the listed 2024/25 savings have already been agreed by Council;
- (iii) Notes that a 1% change to the level of Council Tax set would produce an adjustment of £0.676m to the level of income available;
- (iv) Notes that outstanding budget gaps for 2025/26 and 2026/27 have been estimated at £15.147m and £5.110m respectively, before application of any new savings, utilisation of fiscal flexibilities, drawdown from general reserves or increases in Council Tax in these years;
- (v) Notes the estimated funding gaps of £6.326m, £2.184m and £2.638m also faced by the Integration Joint Board (IJB) in respect of social care in 2024/25, 2025/26 and 2026/27;
- (vi) Agrees that the management of the Council's finances and services will continue to be undertaken on a longer term basis;
- (vii) Agrees the Council Tax Band D level for 2024/25;
- (viii) Agrees the utilisation of reserves and the savings to be implemented for 2024/25;
- (ix) Agrees to establish a new Investment in the Future reserve to hold the funds available due to the short term reduction in employer's pension contributions, with officers working with the Budget Strategy Group to bring forward proposals to Cabinet during the year for utilisation which will benefit the Council in future: and
- (x) Agrees that, where possible, savings for implementation in 2025/26 which require significant preparatory work should be brought back for approval later in the year to permit this to be undertaken timeously.

Further information is available from M. McCrossan, Head of Accountancy, telephone 0141 577 3035.

KEY WORDS Revenue Estimates, Council Tax, Reserves and Balances, Financial Planning

FINANCIAL ESTIMATES 2024/25**CONTENTS**

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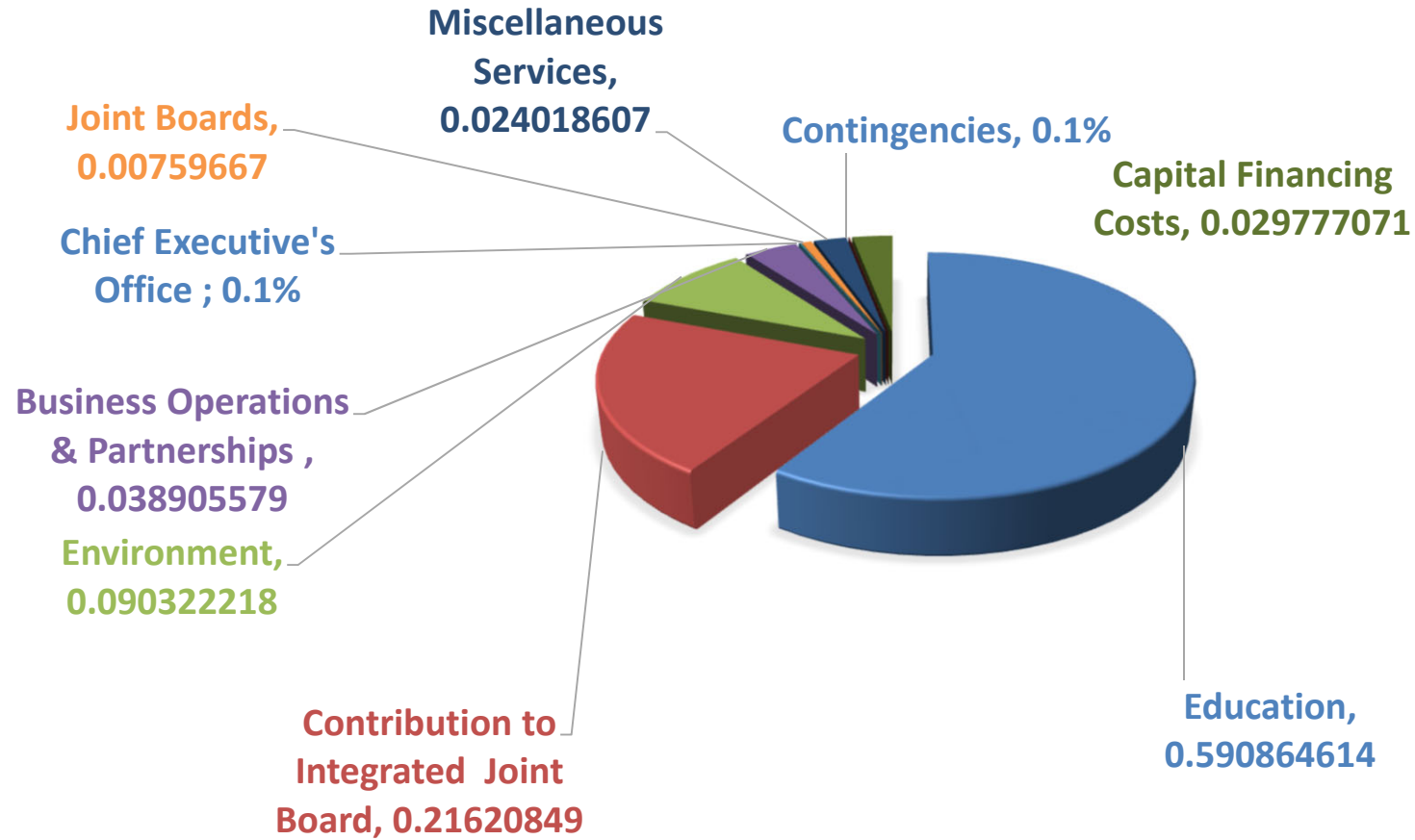
CALCULATION OF COUNCIL TAX BAND 'D'

2023/24		2024/25
£'000		£'000
303,162	Net Expenditure	319,877
-	Contribution to Balances / Special Funds	-
303,162		319,877
(223,551)	Aggregate External Finance (including other grants)	(243,725)
(12,483)	Contribution from Reserves	(8,477)
67,128	Amount to be met from Council Tax	67,675
48,401	Number of Band 'D' Equivalents	48,795
968	Less Provision for Non Payment	976
47,433	Effective Tax Base	47,819
£1,415.22	Council Tax Band D	£1,415.22

COUNCIL TAX CHARGES 2024/25

<u>Valuation</u> <u>Band</u>	<u>Fraction of</u> <u>Band D</u>	<u>Upper</u> <u>Value</u> <u>£</u>	<u>Council</u> <u>Tax</u> <u>£</u>
A	240/360	27,000	943.48
B	280/360	35,000	1,100.73
C	320/360	45,000	1,257.97
D	1.00	58,000	1,415.22
E	473/360	80,000	1,859.44
F	585/360	106,000	2,299.73
G	705/360	212,000	2,771.47
H	882/360	over 212,000	3,467.29

2024/25 GENERAL FUND REVENUE BUDGET BY SERVICE (EXCLUDES COVID-19 IMPACT)



REVENUE ESTIMATES SUMMARY 2024/25 (excluding Covid-19 impact)

	2023/24 Approved Budget	2024/25 Approved Budget
	£'000	£'000
NET EXPENDITURE		
Education	181,532	189,004
Contribution to Integration Joint Board (including Ring Fenced Grant)	67,656	69,480
Environment	28,298	28,892
Business Operations & Partnerships	11,740	12,445
Chief Executive's Office - Non Support	771	288
Joint Boards	2,379	2,430
Miscellaneous Services	2,120	7,683
Contingency - Welfare	200	130
Capital Financing Costs	8,466	9,525
Additional Expenditure / (Savings) to be identified	-	-
	303,162	319,877
Contribution to Assist in Maintaining Reserves.		
	303,162	319,877
FINANCED BY:-		
Revenue Support Grant and Non Domestic Rates	212,501	237,528
Ring Fenced Grants	10,565	2,162
Scottish Government Funding for Council Tax Freeze	-	3,148
Other Grants	485	887
Contribution from General Reserve	10,228	8,477
Contribution from Capital Reserve	2,255	-
Council Tax	67,128	67,675
	303,162	319,877

REVENUE ESTIMATES SUMMARY 2024/25 (including Covid-19 assumptions)

NET EXPENDITURE	2023/24	2024/25
	Approved Budget	Approved Budget
	£'000	£'000
Education	183,771	189,066
Contribution to Integration Joint Board (including Ring Fenced Grant)	67,656	69,480
Environment	28,680	28,956
Business Operations & Partnerships	12,317	12,445
Chief Executive's Office - Non Support	799	288
Joint Boards	2,379	2,430
Miscellaneous Services	2,148	7,683
Contingency - Welfare	200	130
Capital Financing Costs	8,466	9,525
Additional Expenditure / (Savings) to be identified	-	-
	306,416	320,003
Contribution to Assist in Maintaining Reserves.		
	306,416	320,003
FINANCED BY:-		
Revenue Support Grant and Non Domestic Rates	212,501	237,528
Ring Fenced Grants	10,565	2,162
Scottish Government Funding for Council Tax Freeze	-	3,148
Other Grants	485	887
COVID-19 Funding	3,254	126
Contribution from General Reserve	10,228	8,477
Contribution from Capital Reserve	2,255	-
Council Tax	67,128	67,675
	306,416	320,003

E D U C A T I O N

DEPARTMENTAL SUMMARY

	Budget 2023/24 £'000	Budget 2024/25 £'000
Pre Five Education	20,357	19,830
Schools:- Primary	56,652	58,449
Secondary	69,144	73,441
Other	3,995	3,832
Special Education	9,239	10,353
Psychological Services	1,006	1,020
Transport (Excl Special)	1,345	1,428
Clothing	290	301
Administration & Support Services	8,529	9,037
Cleaning and Janitorial Services	2,193	2,021
Catering Services	-	-
School Crossing Patrollers	-	-
Culture and Leisure Services	8,782	9,292
	<u>181,532</u>	<u>189,004</u>

CONTRIBUTION TO INTEGRATION JOINT BOARD

DEPARTMENTAL SUMMARY

	Budget 2023/24 £'000	Budget 2024/25 £'000
Ring Fenced Government Grant	616	616
Council Contribution to Integration Joint Board	67,040	68,864
	<u>67,656</u>	<u>69,480</u>

E N V I R O N M E N T

DEPARTMENTAL SUMMARY

	Budget 2023/24 £'000	Budget 2024/25 £'000
Directorate	1,855	1,751
Environment Accommodation	-	-
Energy Management	222	242
Environment - Non Operational Properties	130	97
Planning & Building Control	1,486	1,315
Economic Development	944	948
Roads	9,773	9,665
Roads Contracting Unit	-	-
Neighbourhood Services	-	-
Parks Services	2,087	2,178
Prevention Services	1,208	1,173
Waste Management	5,987	6,597
Cleansing	2,350	2,563
Vehicles Services	-	-
Other Housing	2,256	2,363
Office Accommodation	-	-
	<u>28,298</u>	<u>28,892</u>

BUSINESS OPERATIONS & PARTNERSHIPS

DEPARTMENTAL SUMMARY

	Budget 2023/24 £'000	Budget 2024/25 £'000
Directorate	-	-
Community Safety	1,321	1,434
Democratic Representation & Management, Elections and Members Expenses	990	898
Grants	146	-
Democratic Services	569	561
Money Advice and Rights	987	1,053
Registrars	169	115
Customer First - Non Support	344	220
Community Planning	328	348
Communities	960	943
Council Tax & Non Domestic Rates	4,798	5,318
Revenues - Benefits & Discretionary Payments	857	989
Housing Benefits	271	566
Business Support Team	-	-
Revenues - Admin	-	-
Communities, Revenues and Change	-	-
	<u>11,740</u>	<u>12,445</u>

CHIEF EXECUTIVE'S - NON SUPPORT SERVICES

DEPARTMENTAL SUMMARY

	Budget 2023/24 £'000	Budget 2024/25 £'000
Accountancy	125	(364)
Civic Licensing	38	52
Licensing Board	6	10
Corporate Management	602	590
	<u>771</u>	<u>288</u>

JOINT BOARDS

	Budget 2023/24 £'000	Budget 2024/25 £'000
Passenger Transport	1,793	1,832
Valuation	586	598
	<u>2,379</u>	<u>2,430</u>

MISCELLANEOUS SERVICES

	Budget 2023/24 £'000	Budget 2024/25 £'000
Restructuring etc. costs	412	412
Miscellaneous	45	32
Superannuation Additional Allowances	1,036	1,039
Other Operational Costs	319	352
Non Domestic Rates - Devolved Empty & Other	308	308
Pension Windfall	-	6,340
Corporate Budget Management		(800)
	<u>2,120</u>	<u>7,683</u>

B U D G E T E D P E R S O N N E L 2024/25
A L L S E R V I C E S

	Full Time Equivalent
Education	2,529
Environment	370
Business Operations & Partnerships	138
Chief Executive's - Support Services	51
Chief Executive's - Non Support Services	1
Business Operations & Partnerships - Support Services	139
Environment - Support	45
Health & Social Care Partnership	634
Total General Fund Services	<hr/> 3,907

E D U C A T I O N

DEPARTMENTAL SUMMARY

	Budget 2023/24 £'000	Budget 2024/25 £'000
<u>Expenditure</u>		
Staff Costs	129,767	134,919
Property Costs	16,975	17,331
Transport Costs	2,551	2,910
Supplies & Services	32,652	30,906
Third Party Payments	10,625	11,347
Transfer Payments	1,128	1,139
Support Services	6,096	6,768
Total Expenditure	199,794	205,320
<u>Income</u>		
Ring Fenced Government Grant	9,949	1,546
Other Government Grant	2,736	2,612
Recharge Income (Internal)	12,787	10,907 *
Fees Charges etc	2,335	2,394
Other Income	404	403
Total Income	28,211	17,862
NET EXPENDITURE FOR COUNCIL TAX	171,583	187,458
<u>Adjustments</u>		
Ring Fenced Government Grant	9,949	1,546
NET EXPENDITURE	181,532	189,004

* includes a £0k (2023/24 £400k) contribution from the Repairs and Renewals Fund

<u>Budgeted Personnel 2024/25</u>	
	<u>Full-time Equivalent</u>
Chief Officers	4.0
Teachers	1,395.5
APT & C	857.5
Manual	271.8
TOTAL	2,528.8

EDUCATION

PRE FIVE EDUCATION

	Budget 2023/24 £'000	Budget 2024/25 £'000
<u>Expenditure</u>		
Staff Costs	15,715	15,335
Property Costs	987	954
Transport Costs	-	-
Supplies & Services	1,313	1,170
Third Party Payments	3,074	3,103
Transfer Payments	-	-
Support Services	9	9
Total Expenditure	21,098	20,571
<u>Income</u>		
Ring Fenced Government Grant	8,442	-
Other Government Grant	-	-
Recharge Income (Internal)	-	-
Fees Charges etc	741	741
Other Income	-	-
Total Income	9,183	741
Net Expenditure for Council Tax	11,915	19,830
<u>Adjustments</u>		
Ring Fenced Government Grant	8,442	-
NET EXPENDITURE	20,357	19,830

<u>Budgeted Personnel 2024/25</u>	
	<u>Full-time Equivalent</u>
Chief Officers	-
Teachers	38.3
APT & C	372.1
Manual	-
Total	410.4

EDUCATION

PRIMARY EDUCATION

	Budget 2023/24 £'000	Budget 2024/25 £'000
<u>Expenditure</u>		
Staff Costs	41,595	43,711
Property Costs	6,374	6,454
Transport Costs	-	-
Supplies & Services	9,361	8,977
Third Party Payments	-	-
Transfer Payments	-	-
Support Services	65	65
Total Expenditure	57,395	59,207
<u>Income</u>		
Ring Fenced Government Grant	983	1,030
Other Government Grant	267	275
Recharge Income (Internal)	-	-
Fees Charges etc	448	455
Other Income	28	28
Total Income	1,726	1,788
Net Expenditure for Council Tax	55,669	57,419
<u>Adjustments</u>		
Ring Fenced Government Grant	983	1,030
NET EXPENDITURE	56,652	58,449

Budgeted Personnel 2024/25

	<u>Full-time Equivalent</u>
Chief Officers	-
Teachers	563.9
APT & C	141.4
Manual	-
Total	705.3

E D U C A T I O N
S E C O N D A R Y E D U C A T I O N

	Budget 2023/24 £'000	Budget 2024/25 £'000
<u>Expenditure</u>		
Staff Costs	49,768	53,782
Property Costs	6,820	6,925
Transport Costs	17	20
Supplies & Services	15,072	15,186
Third Party Payments	835	836
Transfer Payments	-	-
Support Services	59	59
Total Expenditure	72,571	76,808
<u>Income</u>		
Ring Fenced Government Grant	372	376
Other Government Grant	2,318	2,186
Recharge Income (Internal)	-	-
Fees Charges etc	1,044	1,116
Other Income	65	65
Total Income	3,799	3,743
Net Expenditure for Council Tax	68,772	73,065
<u>Adjustments</u>		
Ring Fenced Government Grant	372	376
NET EXPENDITURE	69,144	73,441

<u>Budgeted Personnel 2024/25</u>	<u>Full-time Equivalent</u>
Chief Officers	-
Teachers	687.1
APT & C	147.7
Manual	-
Total	834.8

EDUCATION

SCHOOLS - OTHER

	Budget 2023/24 £'000	Budget 2024/25 £'000
<u>Expenditure</u>		
Staff Costs	1,469	1,445
Property Costs	200	200
Transport Costs	-	146
Supplies & Services	2,132	1,448
Third Party Payments	19	19
Transfer Payments	823	823
Support Services	-	-
Total Expenditure	4,643	4,081
<u>Income</u>		
Ring Fenced Government Grant	12	-
Other Government Grant	126	126
Recharge Income (Internal)	400	- *
Fees Charges etc	22	23
Other Income	100	100
Total Income	660	249
Net Expenditure for Council Tax	3,983	3,832
<u>Adjustments</u>		
Ring Fenced Government Grant	12	-
NET EXPENDITURE	3,995	3,832

* includes a £0k (2023/24 £400k) contribution from the Repairs and Renewals Fund

<u>Budgeted Personnel 2024/25</u>	<u>Full-time Equivalent</u>
Chief Officers	-
Teachers	18.7
APT & C	10.0
Manual	-
Total	28.7

E D U C A T I O N

SPECIAL EDUCATION

	Budget 2023/24 £'000	Budget 2024/25 £'000
<u>Expenditure</u>		
Staff Costs	6,217	6,814
Property Costs	336	399
Transport Costs	1,124	1,270
Supplies & Services	607	622
Third Party Payments	995	1,288
Transfer Payments	-	-
Support Services	2	2
Total Expenditure	9,281	10,395
<u>Income</u>		
Ring Fenced Government Grant	130	130
Other Government Grant	-	-
Recharge Income (Internal)	-	-
Fees Charges etc	42	42
Other Income	-	-
Total Income	172	172
Net Expenditure for Council Tax	9,109	10,223
<u>Adjustments</u>		
Ring Fenced Government Grant	130	130
NET EXPENDITURE	9,239	10,353

<u>Budgeted Personnel 2024/25</u>	<u>Full-time Equivalent</u>
Chief Officers	-
Teachers	67.7
APT & C	76.7
Manual	-
Total	144.4

E D U C A T I O N
P S Y C H O L O G I C A L S E R V I C E S

	Budget 2023/24 £'000	Budget 2024/25 £'000
<u>Expenditure</u>		
Staff Costs	1,002	1,016
Property Costs	-	-
Transport Costs	-	-
Supplies & Services	4	4
Third Party Payments	-	-
Transfer Payments	-	-
Support Services	-	-
Total Expenditure	1,006	1,020
<u>Income</u>		
Ring Fenced Government Grant	-	-
Other Government Grant	-	-
Recharge Income (Internal)	-	-
Fees Charges etc	-	-
Other Income	-	-
Total Income	-	-
Net Expenditure for Council Tax	1,006	1,020
<u>Adjustments</u>		
Ring Fenced Government Grant	-	-
NET EXPENDITURE	1,006	1,020

<u>Budgeted Personnel 2024/25</u>	<u>Full-time Equivalent</u>
Chief Officers	-
Teachers	9.9
APT & C	1.7
Manual	-
Total	11.6

E D U C A T I O N

TRANSPORT (EXCLUDING SPECIAL EDUCATION)

	Budget 2023/24 £'000	Budget 2024/25 £'000
<u>Expenditure</u>		
Staff Costs	-	-
Property Costs	-	-
Transport Costs	1,383	1,445
Supplies & Services	-	-
Third Party Payments	-	-
Transfer Payments	-	-
Support Services	-	-
Total Expenditure	<u>1,383</u>	<u>1,445</u>
<u>Income</u>		
Ring Fenced Government Grant	10	10
Other Government Grant	-	-
Recharge Income (Internal)	-	-
Fees Charges etc	38	17
Other Income	-	-
Total Income	<u>48</u>	<u>27</u>
Net Expenditure for Council Tax	<u>1,335</u>	<u>1,418</u>
<u>Adjustments</u>		
Ring Fenced Government Grant	10	10
NET EXPENDITURE	<u><u>1,345</u></u>	<u><u>1,428</u></u>

Budgeted Personnel 2024/25

	<u>Full-time Equivalent</u>
Chief Officers	-
Teachers	-
APT & C	-
Manual	-
Total	<u><u>-</u></u>

E D U C A T I O N
P R O V I S I O N F O R C L O T H I N G

	Budget 2023/24 £'000	Budget 2024/25 £'000
<u>Expenditure</u>		
Staff Costs	-	-
Property Costs	-	-
Transport Costs	-	-
Supplies & Services	-	-
Third Party Payments	-	-
Transfer Payments	290	301
Support Services	-	-
Total Expenditure	290	301
<u>Income</u>		
Ring Fenced Government Grant	-	-
Other Government Grant	-	-
Recharge Income (Internal)	-	-
Fees Charges etc	-	-
Other Income	-	-
Total Income	-	-
Net Expenditure for Council Tax	290	301
<u>Adjustments</u>		
Ring Fenced Government Grant	-	-
NET EXPENDITURE	290	301

<u>Budgeted Personnel 2024/25</u>	<u>Full-time Equivalent</u>
Chief Officers	-
Teachers	-
APT & C	-
Manual	-
Total	-

EDUCATION

ADMINISTRATION & SUPPORT SERVICES

	Budget 2023/24 £'000	Budget 2024/25 £'000
<u>Expenditure</u>		
Staff Costs	3,543	3,361
Property Costs	61	62
Transport Costs	-	-
Supplies & Services	598	583
Third Party Payments	11	8
Transfer Payments	-	-
Support Services	4,818	5,476
Total Expenditure	9,031	9,490
<u>Income</u>		
Ring Fenced Government Grant	-	-
Other Government Grant	25	25
Recharge Income (Internal)	477	428
Fees Charges etc	-	-
Other Income	-	-
Total Income	502	453
Net Expenditure for Council Tax	8,529	9,037
<u>Adjustments</u>		
Ring Fenced Government Grant	-	-
NET EXPENDITURE	8,529	9,037

<u>Budgeted Personnel 2024/25</u>	
	<u>Full-time Equivalent</u>
Chief Officers	4.0
Teachers	9.9
APT & C	34.3
Manual	-
Total	48.2

E D U C A T I O N
CLEANING AND JANITORIAL SERVICES

	Budget 2023/24 £'000	Budget 2024/25 £'000
<u>Expenditure</u>		
Staff Costs	5,318	4,864
Property Costs	130	130
Transport Costs	2	2
Supplies & Services	312	248
Third Party Payments	-	-
Transfer Payments	4	4
Support Services	133	151
Total Expenditure	5,899	5,399
<u>Income</u>		
Ring Fenced Government Grant	-	-
Other Government Grant	-	-
Recharge Income (Internal)	3,530	3,203
Fees Charges etc	-	-
Other Income	176	175
Total Income	3,706	3,378
Net Expenditure for Council Tax	2,193	2,021
<u>Adjustments</u>		
Ring Fenced Government Grant	-	-
Net Expenditure	2,193	2,021

Budgeted Personnel 2024/25

	<u>Full-time Equivalent</u>
Chief Officers	-
Teachers	-
APT & C	61.6
Manual	103.0
Total	164.6

E D U C A T I O N

CATERING SERVICES

	Budget 2023/24 £'000	Budget 2024/25 £'000
<u>Expenditure</u>		
Staff Costs	4,745	4,358
Property Costs	26	45
Transport Costs	21	23
Supplies & Services	3,094	2,502
Third Party Payments	-	-
Transfer Payments	11	11
Support Services	93	106
Total Expenditure	7,990	7,045
<u>Income</u>		
Ring Fenced Government Grant	-	-
Other Government Grant	-	-
Recharge Income (Internal)	7,955	7,010
Fees Charges etc	-	-
Other Income	35	35
Total Income	7,990	7,045
Net Expenditure for Council Tax	-	-
<u>Adjustments</u>		
Ring Fenced Government Grant	-	-
Net Expenditure	-	-

Budgeted Personnel 2024/25

	<u>Full-time Equivalent</u>
Chief Officers	-
Teachers	-
APT & C	12.0
Manual	158.3
Total	170.3

EDUCATION

SCHOOL CROSSING PATROLLERS

	Budget 2023/24 £'000	Budget 2024/25 £'000
<u>Expenditure</u>		
Staff Costs	395	233
Property Costs	-	-
Transport Costs	4	4
Supplies & Services	25	27
Third Party Payments	-	-
Transfer Payments	-	-
Support Services	1	2
Total Expenditure	425	266
<u>Income</u>		
Ring Fenced Government Grant	-	-
Other Government Grant	-	-
Recharge Income (Internal)	425	266
Fees Charges etc	-	-
Other Income	-	-
Total Income	425	266
Net Expenditure for Council Tax	-	-
<u>Adjustments</u>		
Ring Fenced Government Grant	-	-
NET EXPENDITURE	-	-

<u>Budgeted Personnel 2024/25</u>	
	<u>Full-time Equivalent</u>
Chief Officers	-
Teachers	-
APT & C	-
Manual	10.5
Total	10.5

E D U C A T I O N
C U L T U R E A N D L E I S U R E S E R V I C E S

	Budget 2023/24 £'000	Budget 2024/25 £'000
<u>Expenditure</u>		
Staff Costs	-	-
Property Costs	2,041	2,162
Transport Costs	-	-
Supplies & Services	134	139
Third Party Payments	5,691	6,093
Transfer Payments	-	-
Support Services	916	898
Total Expenditure	8,782	9,292
<u>Income</u>		
Ring Fenced Government Grant	-	-
Other Government Grant	-	-
Recharge Income (Internal)	-	-
Fees Charges etc.	-	-
Other Income	-	-
Total Income	-	-
Net Expenditure	8,782	9,292

<u>Budgeted Personnel 2024/25</u>	
	<u>Full Time Equivalent</u>
Chief Officers	-
Teachers	-
APT & C	-
Manual	-
Total	-

ENVIRONMENT

DEPARTMENTAL SUMMARY

	Budget 2023/24 £'000	Budget 2024/25 £'000
<u>Expenditure</u>		
Staff Costs	18,194	16,622
Property Costs	4,177	4,633
Transport Costs	3,713	4,067
Supplies & Services	21,324	20,949
Third Party Payments	889	785
Transfer Payments	1,058	1,453
Support Services	2,374	2,561
Total Expenditure	51,729	51,070
<u>Income</u>		
Ring-Fenced Grant	-	-
Other Government Grant	722	545
Recharge Income (Internal)	14,778	14,494 *
Fees Charges etc.	5,863	5,456
Other Income	2,068	1,683
Total Income	23,431	22,178
Net Expenditure	28,298	28,892

* Includes a £182k (2023/24 £222k) contribution from the Whitelee Windfarm Fund

<u>Budgeted Personnel 2024/25</u>	
	<u>Full-time Equivalent</u>
Chief Officers	3.0
Teachers	-
APT & C	190.1
Manual	176.8
Total	369.9

ENVIRONMENT

DIRECTORATE

	Budget 2023/24 £'000	Budget 2024/25 £'000
<u>Expenditure</u>		
Staff Costs	1,235	1,111
Property Costs	89	97
Transport Costs	-	-
Supplies & Services	401	171
Third Party Payments	-	-
Transfer Payments	-	-
Support Services	403	645
Total Expenditure	2,128	2,024
Income		
<u>Ring-Fenced Grant</u>	-	-
Other Government Grant	-	-
Recharge Income (Internal)	273	273
Fees Charges etc.	-	-
Other Income	-	-
Total Income	273	273
Net Expenditure	1,855	1,751

<u>Budgeted Personnel 2024/25</u>	
	<u>Full-time Equivalent</u>
Chief Officers	1.0
Teachers	-
APT & C	16.2
Manual	-
Total	17.2

ENVIRONMENT

ENVIRONMENT ACCOMMODATION

	Budget 2023/24 £'000	Budget 2024/25 £'000
<u>Expenditure</u>		
Staff Costs	-	-
Property Costs	774	895
Transport Costs	-	-
Supplies & Services	2	3
Third Party Payments	-	-
Transfer Payments	-	-
Support Services	-	-
Total Expenditure	776	898
<u>Income</u>		
Ring-Fenced Grant	-	-
Other Government Grant	-	-
Recharge Income (Internal)	776	898
Fees Charges etc.	-	-
Other Income	-	-
Total Income	776	898
Net Expenditure	-	-

<u>Budgeted Personnel 2024/25</u>	<u>Full-time Equivalent</u>
Chief Officers	-
Teachers	-
APT & C	-
Manual	-
Total	-

ENVIRONMENT
NON-OPERATIONAL PROPERTIES

	Budget 2023/24 £'000	Budget 2024/25 £'000
<u>Expenditure</u>		
Staff Costs	-	-
Property Costs	112	91
Transport Costs	-	-
Supplies & Services	20	20
Third Party Payments	-	-
Transfer Payments	-	-
Support Services	15	3
Total Expenditure	147	114
<u>Income</u>		
Ring-Fenced Grant	-	-
Other Government Grant	-	-
Recharge Income (Internal)	-	-
Fees Charges etc.	17	17
Other Income	-	-
Total Income	17	17
Net Expenditure	130	97

<u>Budgeted Personnel 2024/25</u>	<u>Full-time Equivalent</u>
Chief Officers	-
Teachers	-
APT & C	-
Manual	-
Total	-

ENVIRONMENT

ENERGY MANAGEMENT

	Budget 2023/24 £'000	Budget 2024/25 £'000
<u>Expenditure</u>		
Staff Costs	122	198
Property Costs	84	216
Transport Costs	-	-
Supplies & Services	13	4
Third Party Payments	-	-
Transfer Payments	-	-
Support Services	55	40
Total Expenditure	274	458
<u>Income</u>		
Ring-Fenced Grant	-	-
Other Government Grant	-	-
Recharge Income (Internal)	-	-
Fees Charges etc.	52	216
Other Income	-	-
Total Income	52	216
Net Expenditure	222	242

<u>Budgeted Personnel 2024/25</u>	
	<u>Full-time Equivalent</u>
Chief Officers	-
Teachers	-
APT & C	3.0
Manual	-
Total	3.0

ENVIRONMENT

**PLANNING & BUILDING CONTROL
(INCORPORATING OUTDOOR ACCESS, COUNTRY PARK & WHITELEE)**

	Budget 2023/24 £'000	Budget 2024/25 £'000
<u>Expenditure</u>		
Staff Costs	2,370	2,170
Property Costs	115	136
Transport Costs	14	15
Supplies & Services	145	134
Third Party Payments	93	69
Transfer Payments	102	103
Support Services	171	170
Total Expenditure	3,010	2,797
<u>Income</u>		
Ring-Fenced Grant	-	-
Other Government Grant	-	-
Recharge Income (Internal)	242	202 *
Fees Charges etc.	1,140	1,140
Other Income	142	140
Total Income	1,524	1,482
Net Expenditure	1,486	1,315

* Includes a £182k (2023/24 £222k) contribution from the Whitelee Windfarm Fund

<u>Budgeted Personnel 2024/25</u>	
	<u>Full-time Equivalent</u>
Chief Officers	1.0
Teachers	-
APT & C	39.8
Manual	-
Total	40.8

ENVIRONMENT

PLANNING & BUILDING CONTROL (INCORPORATING OUTDOOR ACCESS, COUNTRY PARK & WHITELEE)

This service comprises:-

	Budget 2023/24 £'000	Budget 2024/25 £'000
Development Planning	651	601
Outdoor Access	-	-
Country Park	54	52
Whitelee	-	- *
Development Management	271	180
Building Control	112	97
Business Intelligence	398	385
	1,486	1,315

* Includes a £182k (2023/24 £222k) contribution from the Whitelee Windfarm Fund

ENVIRONMENT

ECONOMIC DEVELOPMENT
(INCORPORATING CITY DEAL)

	Budget 2023/24 £'000	Budget 2024/25 £'000
<u>Expenditure</u>		
Staff Costs	1,273	1,094
Property Costs	216	258
Transport Costs	-	-
Supplies & Services	348	228
Third Party Payments	91	91
Transfer Payments	232	234
Support Services	170	165
Total Expenditure	2,330	2,070
<u>Income</u>		
Ring-Fenced Grant	-	-
Other Government Grant	269	-
Recharge Income (Internal)	117	122
Fees Charges etc.	259	259
Other Income	741	741
Total Income	1,386	1,122
Net Expenditure	944	948

Budgeted Personnel 2024/25

	<u>Full-time Equivalent</u>
Chief Officers	-
Teachers	-
APT & C	18.8
Manual	-
Total	18.8

ENVIRONMENT

ROADS

	Budget 2023/24 £'000	Budget 2024/25 £'000
<u>Expenditure</u>		
Staff Costs	2,183	2,088
Property Costs	241	264
Transport Costs	126	135
Supplies & Services	8,211	8,184
Third Party Payments	57	57
Transfer Payments	-	-
Support Services	308	290
Total Expenditure	11,126	11,018
<u>Income</u>		
Ring-Fenced Grant	-	-
Other Government Grant	129	129
Recharge Income (Internal)	620	620
Fees Charges etc.	543	543
Other Income	61	61
Total Income	1,353	1,353
Net Expenditure	9,773	9,665

Budgeted Personnel 2024/25

	<u>Full-time Equivalent</u>
Chief Officers	-
Teachers	-
APT & C	40.1
Manual	-
Total	40.1

ENVIRONMENT**ROADS**

This service comprises:-

	Budget 2023/24 £'000	Budget 2024/25 £'000
Routine Maintenance Roads	1,339	1,357
Routine Maintenance Street Lighting	244	244
Winter Maintenance	850	850
Footway Resurfacing & Patching	-	-
Carriageway Resurfacing & Patching	92	100
School Crossing Patrols	424	266
Street Lighting Electricity	1,131	1,248
Flood Prevention	60	60
Administration & Support (Including PFI Costs)	5,633	5,540
	<u>9,773</u>	<u>9,665</u>

ENVIRONMENT

ROADS CONTRACTING UNIT

	Budget 2023/24 £'000	Budget 2024/25 £'000
<u>Expenditure</u>		
Staff Costs	1,093	1,069
Property Costs	3	3
Transport Costs	377	404
Supplies & Services	176	177
Third Party Payments	-	-
Transfer Payments	18	18
Support Services	100	100
Total Expenditure	1,767	1,771
<u>Income</u>		
Ring-Fenced Grant	-	-
Other Government Grant	-	-
Recharge Income (Internal)	1,767	1,771
Fees Charges etc.	-	-
Other Income	-	-
Total Income	1,767	1,771
Net Expenditure	-	-

Budgeted Personnel 2024/25

	<u>Full-time Equivalent</u>
Chief Officers	-
Teachers	-
APT & C	1.0
Manual	24.0
Total	25.0

ENVIRONMENT

NEIGHBOURHOOD SERVICES

	Budget 2023/24 £'000	Budget 2024/25 £'000
<u>Expenditure</u>		
Staff Costs	5,902	5,388
Property Costs	-	-
Transport Costs	-	-
Supplies & Services	34	44
Third Party Payments	-	-
Transfer Payments	-	-
Support Services	-	-
Total Expenditure	5,936	5,432
<u>Income</u>		
Ring-Fenced Grant	-	-
Other Government Grant	-	-
Recharge Income (Internal)	5,936	5,432
Fees Charges etc.	-	-
Other Income	-	-
Total Income	5,936	5,432
Net Expenditure	-	-

Budgeted Personnel 2024/25

	<u>Full Time Equivalent</u>
Chief Officers	-
Teachers	-
APT & C	19.0
Manual	127.2
Total	146.2

ENVIRONMENT

PARKS SERVICES

	Budget 2023/24 £'000	Budget 2024/25 £'000
<u>Expenditure</u>		
Staff Costs	-	-
Property Costs	417	477
Transport Costs	250	268
Supplies & Services	2,264	2,089
Third Party Payments	-	-
Transfer Payments	-	-
Support Services	276	212
Total Expenditure	3,207	3,046
<u>Income</u>		
Ring-Fenced Grant	-	-
Other Government Grant	-	-
Recharge Income (Internal)	313	348
Fees Charges etc.	807	520
Other Income	-	-
Total Income	1,120	868
Net Expenditure	2,087	2,178

<u>Budgeted Personnel 2024/25</u>	
	<u>Full Time Equivalent</u>
Chief Officers	-
Teachers	-
APT & C	-
Manual	-
Total	0.0

ENVIRONMENT

PARKS SERVICES

This service comprises:-

	Budget 2023/24 £'000	Budget 2024/25 £'000
Administration	272	249
Parks Operations	869	1,466
Arboriculture	100	320
Cemeteries	228	79
Park Rangers	586	-
Parks Upkeep	32	64
	<u>2,087</u>	<u>2,178</u>

ENVIRONMENT

PREVENTION SERVICES

	Budget 2023/24 £'000	Budget 2024/25 £'000
<u>Expenditure</u>		
Staff Costs	945	895
Property Costs	19	23
Transport Costs	-	-
Supplies & Services	194	195
Third Party Payments	74	87
Transfer Payments	2	2
Support Services	104	101
Total Expenditure	1,338	1,303
<u>Income</u>		
Ring-Fenced Grant	-	-
Other Government Grant	6	6
Recharge Income (Internal)	34	34
Fees Charges etc.	50	50
Other Income	40	40
Total Income	130	130
Net Expenditure	1,208	1,173

Budgeted Personnel 2024/25

	<u>Full Time Equivalent</u>
Chief Officers	-
Teachers	-
APT & C	16.4
Manual	-
Total	16.4

E N V I R O N M E N T
P R E V E N T I O N S E R V I C E S

This service comprises:-

	Budget 2023/24 £'000	Budget 2024/25 £'000
Environmental Health	753	748
Trading Standards	431	405
Licensing	24	20
	<u>1,208</u>	<u>1,173</u>

ENVIRONMENT

WASTE MANAGEMENT

	Budget 2023/24 £'000	Budget 2024/25 £'000
<u>Expenditure</u>		
Staff Costs	-	-
Property Costs	101	90
Transport Costs	6	6
Supplies & Services	5,860	6,303
Third Party Payments	30	30
Transfer Payments	-	-
Support Services	211	204
Total Expenditure	6,208	6,633
<u>Income</u>		
Ring-Fenced Grant	-	-
Other Government Grant	-	-
Recharge Income (Internal)	-	-
Fees Charges etc.	221	36
Other Income	-	-
Total Income	221	36
Net Expenditure	5,987	6,597

Budgeted Personnel 2024/25

	<u>Full Time Equivalent</u>
Chief Officers	-
Teachers	-
APT & C	-
Manual	-
Total	0.0

ENVIRONMENT
WASTE MANAGEMENT

This service comprises:-

	Budget 2023/24 £'000	Budget 2024/25 £'000
Refuse Disposal	5,295	5,648
Strategic Waste Fund	692	949
	<u>5,987</u>	<u>6,597</u>

ENVIRONMENT

CLEANSING

	Budget 2023/24 £'000	Budget 2024/25 £'000
<u>Expenditure</u>		
Staff Costs	349	332
Property Costs	142	172
Transport Costs	995	1,102
Supplies & Services	2,715	2,541
Third Party Payments	1	1
Transfer Payments	-	-
Support Services	262	259
Total Expenditure	4,464	4,407
<u>Income</u>		
Ring-Fenced Grant	-	-
Other Government Grant	-	-
Recharge Income (Internal)	92	92
Fees Charges etc.	2,022	1,752
Other Income	-	-
Total Income	2,114	1,844
Net Expenditure	2,350	2,563

Budgeted Personnel 2024/25

	<u>Full Time Equivalent</u>
Chief Officers	1.0
Teachers	-
APT & C	-
Manual	6.0
Total	7.0

ENVIRONMENT

CLEANSING

This service comprises:-

	Budget 2023/24 £'000	Budget 2024/25 £'000
Refuse Collection	2,441	2,381
Street Cleaning	805	767
Cleansing Management	(1,150)	(831)
Civic Amenity Sites	184	178
Thornliebank Depot	70	68
	<u>2,350</u>	<u>2,563</u>

ENVIRONMENT

VEHICLES SERVICES

	Budget 2023/24 £'000	Budget 2024/25 £'000
<u>Expenditure</u>		
Staff Costs	834	796
Property Costs	36	42
Transport Costs	1,924	2,115
Supplies & Services	194	194
Third Party Payments	-	-
Transfer Payments	-	-
Support Services	-	-
Total Expenditure	2,988	3,147
<u>Income</u>		
Ring-Fenced Grant	-	-
Other Government Grant	-	-
Recharge Income (Internal)	2,958	3,117
Fees Charges etc.	30	30
Other Income	-	-
Total Income	2,988	3,147
Net Expenditure	-	-

Budgeted Personnel 2024/25

	<u>Full Time Equivalent</u>
Chief Officers	-
Teachers	-
APT & C	1.0
Manual	19.6
Total	20.6

ENVIRONMENT
OTHER HOUSING

	Budget 2023/24 £'000	Budget 2024/25 £'000
<u>Expenditure</u>		
Staff Costs	1,888	1,481
Property Costs	550	541
Transport Costs	21	22
Supplies & Services	696	610
Third Party Payments	543	450
Transfer Payments	704	1,096
Support Services	299	372
Total Expenditure	4,701	4,572
<u>Income</u>		
Ring-Fenced Grant	-	-
Other Government Grant	318	410
Recharge Income (Internal)	321	205
Fees Charges etc.	722	893
Other Income	1,084	701
Total Income	2,445	2,209
Net Expenditure	2,256	2,363

<u>Budgeted Personnel 2024/25</u>	<u>Full Time Equivalent</u>
Chief Officers	-
Teachers	-
APT & C	34.8
Manual	-
Total	34.8

ENVIRONMENT

ACCOMMODATION

	Budget 2023/24 £'000	Budget 2024/25 £'000
<u>Expenditure</u>		
Staff Costs	-	-
Property Costs	1,278	1,328
Transport Costs	-	-
Supplies & Services	51	52
Third Party Payments	-	-
Transfer Payments	-	-
Support Services	-	-
Total Expenditure	1,329	1,380
<u>Income</u>		
Ring Fenced Government Grant	-	-
Other Govt Grant	-	-
Recharge Income (Internal)	1,329	1,380
Fees Charges etc	-	-
Other Income	-	-
Total Income	1,329	1,380
Net Expenditure	-	-

<u>Budgeted Personnel 2024/25</u>	
	<u>Full Time Equivalent</u>
Chief Officers	-
Teachers	-
APT & C	-
Manual	-
Total	-

BUSINESS OPERATIONS & PARTNERSHIPS

DEPARTMENTAL SUMMARY

	Budget 2023/24 £'000	Budget 2024/25 £'000
<u>Expenditure</u>		
Staff Costs	6,432	6,010
Property Costs	68	76
Transport Costs	68	73
Supplies & Services	2,853	2,348
Third Party Payments	319	313
Transfer Payments	17,651	16,756
Support Services	1,481	1,833
Total Expenditure	28,872	27,409
<u>Income</u>		
Ring Fenced Government Grant	-	-
Other Government Grant	13,230	11,270
Recharge Income (Internal)	3,058	2,847
Fees Charges etc.	442	445
Other Income	402	402
Total Income	17,132	14,964
Net Expenditure	11,740	12,445
<u>Adjustments</u>		
Ring Fenced Government Grant	-	-
Net Expenditure	11,740	12,445

<u>Budgeted Personnel 2024/25</u>	
	<u>Full Time Equivalent</u>
Chief Officers	2.0
Teachers	-
APT & C	136.2
Manual	-
Total	138.2

BUSINESS OPERATIONS & PARTNERSHIPS

DIRECTORATE

	Budget 2023/24 £'000	Budget 2024/25 £'000
<u>Expenditure</u>		
Staff Costs	192	186
Property Costs	-	-
Transport Costs	-	-
Supplies & Services	7	8
Third Party Payments	-	-
Transfer Payments	-	-
Support Services	-	-
Total Expenditure	199	194
<u>Income</u>		
Ring Fenced Government Grant	-	-
Other Government Grant	-	-
Recharge Income (Internal)	199	194
Fees Charges etc.	-	-
Other Income	-	-
Total Income	199	194
Net Expenditure	-	-

Budgeted Personnel 2024/25

	<u>Full Time Equivalent</u>
Chief Officers	1.0
Teachers	-
APT & C	0.8
Manual	-
Total	1.8

BUSINESS OPERATIONS & PARTNERSHIPS

COMMUNITY SAFETY

	Budget 2023/24 £'000	Budget 2024/25 £'000
<u>Expenditure</u>		
Staff Costs	1,212	1,355
Property Costs	21	21
Transport Costs	30	33
Supplies & Services	135	92
Third Party Payments	67	69
Transfer Payments	-	-
Support Services	190	213
Total Expenditure	1,655	1,783
<u>Income</u>		
Ring Fenced Government Grant	-	-
Other Government Grant	-	-
Recharge Income (Internal)	258	273
Fees Charges etc.	57	57
Other Income	19	19
Total Income	334	349
Net Expenditure	1,321	1,434

<u>Budgeted Personnel 2024/25</u>	
	<u>Full Time Equivalent</u>
Chief Officers	-
Teachers	-
APT & C	31.3
Manual	-
Total	31.3

BUSINESS OPERATIONS & PARTNERSHIPS

COMMUNITY SAFETY

This service comprises:-

	Budget 2023/24 £'000	Budget 2024/25 £'000
Management	358	332
CCTV	597	733
Community Wardens	366	369
	<u>1,321</u>	<u>1,434</u>

BUSINESS OPERATIONS & PARTNERSHIPS

DEMOCRATIC REPRESENTATION & MANAGEMENT, ELECTIONS AND MEMBERS EXPENSES

	Budget 2023/24 £'000	Budget 2024/25 £'000
<u>Expenditure</u>		
Staff Costs	2	-
Property Costs	7	8
Transport Costs	-	-
Supplies & Services	777	700
Third Party Payments	3	1
Transfer Payments	-	-
Support Services	201	189
Total Expenditure	990	898
<u>Income</u>		
Ring Fenced Government Grant	-	-
Other Government Grant	-	-
Recharge Income (Internal)	-	-
Fees Charges etc.	-	-
Other Income	-	-
Total Income	-	-
Net Expenditure	990	898

<u>Budgeted Personnel 2024/25</u>	<u>Full Time Equivalent</u>
Chief Officers	-
Teachers	-
APT & C	-
Manual	-
Total	-

BUSINESS OPERATIONS & PARTNERSHIPS

GRANTS

	Budget 2023/24 £'000	Budget 2024/25 £'000
<u>Expenditure</u>		
Staff Costs	-	-
Property Costs	-	-
Transport Costs	-	-
Supplies & Services	4	-
Third Party Payments	134	-
Transfer Payments	4	-
Support Services	4	-
Total Expenditure	146	-
<u>Income</u>		
Ring Fenced Government Grant	-	-
Other Government Grant	-	-
Recharge Income (Internal)	-	-
Fees Charges etc.	-	-
Other Income	-	-
Total Income	-	-
Net Expenditure	146	-

Grant payments moved to MART and Community Planning in 2024/25

<u>Budgeted Personnel 2024/25</u>	<u>Full Time Equivalent</u>
Chief Officers	-
Teachers	-
APT & C	-
Manual	-
Total	-

BUSINESS OPERATIONS & PARTNERSHIPS

DEMOCRATIC SERVICES

	Budget 2023/24 £'000	Budget 2024/25 £'000
<u>Expenditure</u>		
Staff Costs	413	384
Property Costs	-	-
Transport Costs	7	7
Supplies & Services	80	69
Third Party Payments	-	-
Transfer Payments	-	4
Support Services	69	97
Total Expenditure	569	561
<u>Income</u>		
Ring Fenced Government Grant	-	-
Other Government Grant	-	-
Recharge Income (Internal)	-	-
Fees Charges etc.	-	-
Other Income	-	-
Total Income	-	-
Net Expenditure	569	561

<u>Budgeted Personnel 2024/25</u>	
	<u>Full Time Equivalent</u>
Chief Officers	-
Teachers	-
APT & C	7.5
Manual	-
Total	7.5

BUSINESS OPERATIONS & PARTNERSHIPS

MONEY ADVICE AND RIGHTS TEAM

	Budget 2023/24 £'000	Budget 2024/25 £'000
<u>Expenditure</u>		
Staff Costs	767	730
Property Costs	-	-
Transport Costs	-	-
Supplies & Services	103	88
Third Party Payments	-	93
Transfer Payments	-	-
Support Services	144	170
Total Expenditure	1,014	1,081
<u>Income</u>		
Ring Fenced Government Grant	-	-
Other Government Grant	-	-
Recharge Income (Internal)	27	28
Fees Charges etc.	-	-
Other Income	-	-
Total Income	27	28
Net Expenditure	987	1,053

Budgeted Personnel 2024/25

	<u>Full Time Equivalent</u>
Chief Officers	-
Teachers	-
APT & C	19.4
Manual	-
Total	19.4

BUSINESS OPERATIONS & PARTNERSHIPS

REGISTRARS

	Budget 2023/24 £'000	Budget 2024/25 £'000
<u>Expenditure</u>		
Staff Costs	189	134
Property Costs	3	3
Transport Costs	-	-
Supplies & Services	84	86
Third Party Payments	-	-
Transfer Payments	-	-
Support Services	34	36
Total Expenditure	310	259
<u>Income</u>		
Ring Fenced Government Grant	-	-
Other Government Grant	-	-
Recharge Income (Internal)	-	-
Fees Charges etc.	136	139
Other Income	5	5
Total Income	141	144
Net Expenditure	169	115

<u>Budgeted Personnel 2024/25</u>	
	<u>Full Time Equivalent</u>
Chief Officers	-
Teachers	-
APT & C	2.8
Manual	-
Total	2.8

BUSINESS OPERATIONS & PARTNERSHIPS

CUSTOMER FIRST - NON SUPPORT

	Budget 2023/24 £'000	Budget 2024/25 £'000
<u>Expenditure</u>		
Staff Costs	1,083	946
Property Costs	-	-
Transport Costs	-	-
Supplies & Services	341	152
Third Party Payments	1	1
Transfer Payments	-	-
Support Services	344	564
Total Expenditure	1,769	1,663
<u>Income</u>		
Ring Fenced Government Grant	-	-
Other Government Grant	-	-
Recharge Income (Internal)	1,425	1,443
Fees Charges etc.	-	-
Other Income	-	-
Total Income	1,425	1,443
Net Expenditure	344	220

Budgeted Personnel 2024/25

	<u>Full Time Equivalent</u>
Chief Officers	-
Teachers	-
APT & C	24.8
Manual	-
Total	24.8

BUSINESS OPERATIONS & PARTNERSHIPS

COMMUNITY PLANNING

	Budget 2023/24 £'000	Budget 2024/25 £'000
<u>Expenditure</u>		
Staff Costs	272	217
Property Costs	-	-
Transport Costs	-	-
Supplies & Services	111	86
Third Party Payments	8	8
Transfer Payments	-	-
Support Services	39	37
Total Expenditure	430	348
<u>Income</u>		
Ring Fenced Government Grant	-	-
Other Government Grant	-	-
Recharge Income (Internal)	102	-
Fees Charges etc.	-	-
Other Income	-	-
Total Income	102	-
Net Expenditure	328	348

Budgeted Personnel 2024/25

	<u>Full Time Equivalent</u>
Chief Officers	-
Teachers	-
APT & C	3.9
Manual	-
Total	3.9

BUSINESS OPERATIONS & PARTNERSHIPS

COMMUNITIES

	Budget 2023/24 £'000	Budget 2024/25 £'000
<u>Expenditure</u>		
Staff Costs	645	621
Property Costs	37	44
Transport Costs	10	10
Supplies & Services	158	129
Third Party Payments	40	72
Transfer Payments	-	-
Support Services	90	87
Total Expenditure	980	963
<u>Income</u>		
Ring Fenced Government Grant	-	-
Other Government Grant	-	-
Recharge Income (Internal)	-	-
Fees Charges etc.	-	-
Other Income	20	20
Total Income	20	20
Net Expenditure	960	943

Budgeted Personnel 2024/25

	<u>Full Time Equivalent</u>
Chief Officers	-
Teachers	-
APT & C	10.9
Manual	-
Total	10.9

BUSINESS OPERATIONS & PARTNERSHIPS

COMMUNITIES

This service comprises:-	Budget 2023/24 £'000	Budget 2024/25 £'000
Communities	889	866
Mearns Youth Facility	10	13
Barrhead Youth Facility	30	33
Auchenback Resource Centre	31	31
	<u>960</u>	<u>943</u>

BUSINESS OPERATIONS & PARTNERSHIPS

COUNCIL TAX & NON DOMESTIC RATES

	Budget 2023/24 £'000	Budget 2024/25 £'000
<u>Expenditure</u>		
Staff Costs	496	475
Property Costs	-	-
Transport Costs	-	-
Supplies & Services	584	532
Third Party Payments	66	69
Transfer Payments	4,085	4,627
Support Services	144	243
Total Expenditure	5,375	5,946
<u>Income</u>		
Ring Fenced Government Grant	-	-
Other Government Grant	-	-
Recharge Income (Internal)	45	96
Fees Charges etc.	249	249
Other Income	283	283
Total Income	577	628
Net Expenditure	4,798	5,318

Budgeted Personnel 2024/25

	<u>Full Time Equivalent</u>
Chief Officers	-
Teachers	-
APT & C	13.5
Manual	-
Total	13.5

BUSINESS OPERATIONS & PARTNERSHIPS

REVENUES - BENEFITS & DISCRETIONARY PAYMENTS TEAM

	Budget 2023/24 £'000	Budget 2024/25 £'000
<u>Expenditure</u>		
Staff Costs	332	286
Property Costs	-	-
Transport Costs	-	-
Supplies & Services	214	203
Third Party Payments	-	-
Transfer Payments	331	536
Support Services	128	115
Total Expenditure	1,005	1,140
<u>Income</u>		
Ring Fenced Government Grant	-	-
Other Government Grant	-	-
Recharge Income (Internal)	73	76
Fees Charges etc.	-	-
Other Income	75	75
Total Income	148	151
Net Expenditure	857	989

Budgeted Personnel 2024/25

	<u>Full Time Equivalent</u>
Chief Officers	-
Teachers	-
APT & C	9.6
Manual	-
Total	9.6

BUSINESS OPERATIONS & PARTNERSHIPS

REVENUES - HOUSING BENEFIT

	Budget 2023/24 £'000	Budget 2024/25 £'000
<u>Expenditure</u>		
Staff Costs	155	153
Property Costs	-	-
Transport Costs	-	-
Supplies & Services	96	87
Third Party Payments	-	-
Transfer Payments	13,231	11,589
Support Services	94	82
Total Expenditure	13,576	11,911
<u>Income</u>		
Ring Fenced Government Grant	-	-
Other Government Grant	13,230	11,270
Recharge Income (Internal)	75	75
Fees Charges etc.	-	-
Other Income	-	-
Total Income	13,305	11,345
Net Expenditure	271	566

Budgeted Personnel 2024/25

	<u>Full Time Equivalent</u>
Chief Officers	-
Teachers	-
APT & C	4.6
Manual	-
Total	4.6

BUSINESS OPERATIONS & PARTNERSHIPS

BUSINESS SUPPORT TEAM

	Budget 2023/24 £'000	Budget 2024/25 £'000
<u>Expenditure</u>		
Staff Costs	190	56
Property Costs	-	-
Transport Costs	21	23
Supplies & Services	102	57
Third Party Payments	-	-
Transfer Payments	-	-
Support Services	-	-
Total Expenditure	313	136
<u>Income</u>		
Ring Fenced Government Grant	-	-
Other Government Grant	-	-
Recharge Income (Internal)	313	136
Fees Charges etc.	-	-
Other Income	-	-
Total Income	313	136
Net Expenditure	-	-

Budgeted Personnel 2024/25

	<u>Full Time Equivalent</u>
Chief Officers	-
Teachers	-
APT & C	1.7
Manual	-
Total	1.7

BUSINESS OPERATIONS & PARTNERSHIPS

REVENUES - ADMIN

	Budget 2023/24 £'000	Budget 2024/25 £'000
<u>Expenditure</u>		
Staff Costs	360	342
Property Costs	-	-
Transport Costs	-	-
Supplies & Services	54	55
Third Party Payments	-	-
Transfer Payments	-	-
Support Services	-	-
Total Expenditure	414	397
<u>Income</u>		
Ring Fenced Government Grant	-	-
Other Govt Grant	-	-
Recharge Income (Internal)	414	397
Fees Charges etc	-	-
Other Income	-	-
Total Income	414	397
Net Expenditure	-	-

<u>Budgeted Personnel 2024/25</u>	
	<u>Full Time Equivalent</u>
Chief Officers	-
Teachers	-
APT & C	5.4
Manual	-
Total	5.4

BUSINESS OPERATIONS & PARTNERSHIPS

COMMUNITIES & TRANSFORMATION

	Budget 2023/24 £'000	Budget 2024/25 £'000
<u>Expenditure</u>		
Staff Costs	124	125
Property Costs	-	-
Transport Costs	-	-
Supplies & Services	3	4
Third Party Payments	-	-
Transfer Payments	-	-
Support Services	-	-
Total Expenditure	127	129
<u>Income</u>		
Ring Fenced Government Grant	-	-
Other Government Grant	-	-
Recharge Income (Internal)	127	129
Fees Charges etc.	-	-
Other Income	-	-
Total Income	127	129
Net Expenditure	-	-

Budgeted Personnel 2024/25

	<u>Full Time Equivalent</u>
Chief Officers	1.0
Teachers	-
APT & C	-
Manual	-
Total	1.0

CHIEF EXECUTIVE'S - NONSUPPORT SERVICES

DEPARTMENTAL SUMMARY

	Budget 2023/24 £'000	Budget 2024/25 £'000
<u>Expenditure</u>		
Staff Costs	27	26
Property Costs	-	-
Transport Costs	3	3
Supplies & Services	544	598
Third Party Payments	-	-
Transfer Payments	-	-
Support Services	631	645
Total Expenditure	1,205	1,272
<u>Income</u>		
Ring Fenced Government Grant	-	-
Other Govt Grant	-	-
Recharge Income (Internal)	150	700
Fees Charges etc	284	284
Other Income	-	-
Total Income	434	984
Net Expenditure	771	288

Budgeted Personnel 2024/25

	<u>Full Time Equivalent</u>
Chief Officers	-
Teachers	-
APT & C	0.7
Manual	-
Total	0.7

CHIEF EXECUTIVE'S - NONSUPPORT SERVICES
ACCOUNTANCY

	Budget 2023/24 £'000	Budget 2024/25 £'000
<u>Expenditure</u>		
Staff Costs	-	-
Property Costs	-	-
Transport Costs	-	-
Supplies & Services	275	336
Third Party Payments	-	-
Transfer Payments	-	-
Support Services	-	-
Total Expenditure	275	336
<u>Income</u>		
Ring Fenced Government Grant	-	-
Other Govt Grant	-	-
Recharge Income (Internal)	150	700
Fees Charges etc	-	-
Other Income	-	-
Total Income	150	700
Net Expenditure	125	(364)

Budgeted Personnel 2024/25

	<u>Full Time Equivalent</u>
Chief Officers	-
Teachers	-
APT & C	-
Manual	-
Total	-

CHIEF EXECUTIVE'S - NONSUPPORT SERVICES
CIVIC LICENSING

	Budget 2023/24 £'000	Budget 2024/25 £'000
<u>Expenditure</u>		
Staff Costs	27	26
Property Costs	-	-
Transport Costs	3	3
Supplies & Services	188	179
Third Party Payments	-	-
Transfer Payments	-	-
Support Services	22	46
Total Expenditure	240	254
<u>Income</u>		
Ring Fenced Government Grant	-	-
Other Govt Grant	-	-
Recharge Income (Internal)	-	-
Fees Charges etc	202	202
Other Income	-	-
Total Income	202	202
Net Expenditure	38	52

Budgeted Personnel 2024/25

	<u>Full Time Equivalent</u>
Chief Officers	-
Teachers	-
APT & C	0.7
Manual	-
Total	0.7

CHIEF EXECUTIVE'S - NONSUPPORT SERVICES
LICENSING BOARD

	Budget 2023/24 £'000	Budget 2024/25 £'000
<u>Expenditure</u>		
Staff Costs	-	-
Property Costs	-	-
Transport Costs	-	-
Supplies & Services	81	83
Third Party Payments	-	-
Transfer Payments	-	-
Support Services	7	9
Total Expenditure	88	92
<u>Income</u>		
Ring Fenced Government Grant	-	-
Other Govt Grant	-	-
Recharge Income (Internal)	-	-
Fees Charges etc	82	82
Other Income	-	-
Total Income	82	82
Net Expenditure	6	10

Budgeted Personnel 2024/25

	<u>Full Time Equivalent</u>
Chief Officers	-
Teachers	-
APT & C	-
Manual	-
Total	-

CHIEF EXECUTIVE'S - NONSUPPORT SERVICES

CORPORATE MANAGEMENT

	Budget 2023/24 £'000	Budget 2024/25 £'000
<u>Expenditure</u>		
Staff Costs	-	-
Property Costs	-	-
Transport Costs	-	-
Supplies & Services	-	-
Third Party Payments	-	-
Transfer Payments	-	-
Support Services	602	590
Total Expenditure	<u>602</u>	<u>590</u>
<u>Income</u>		
Ring Fenced Government Grant	-	-
Other Government Grant	-	-
Recharge Income (Internal)	-	-
Fees Charges etc.	-	-
Other Income	-	-
Total Income	<u>-</u>	<u>-</u>
Net Expenditure	<u><u>602</u></u>	<u><u>590</u></u>

Budgeted Personnel 2024/25

	<u>Full Time Equivalent</u>
Chief Officers	-
Teachers	-
APT & C	-
Manual	-
Total	<u><u>-</u></u>

SUPPORT SERVICES

SUMMARY

	Budget 2023/24 £'000	Budget 2024/25 £'000
Chief Executive's Office	459	434
Accountancy	1,606	1,397
Legal	522	491
Procurement	329	304
Internal Audit	309	286
Strategy Support and Insight	692	603
Digital Transformation	631	595
Communications and Printing	551	525
Human Resources and Payroll	2,263	1,929
Customer First	67	65
Revenues - Account Receivable & Payable and Insurance	662	606
Digital Services	4,333	6,619
Property and Technical	1,563	1,516
	<u>13,987</u>	<u>15,370</u>

ALLOCATION:-

Education (including ERCLT)	6,096	6,768
Health & Social Care Partnership	2,455	2,616
Business Operations & Partnerships	1,481	1,833
Chief Executives - Non Support	631	645
Environment	2,374	2,561
Joint Boards	-	-
Miscellaneous	45	32
Housing Revenue Account	905	915
	<u>13,987</u>	<u>15,370</u>

CHIEF EXECUTIVE'S - SUPPORT SERVICES

DEPARTMENTAL SUMMARY

	Budget 2023/24 £'000	Budget 2024/25 £'000
<u>Expenditure</u>		
Staff Costs	3,218	3,152
Property Costs	-	-
Transport Costs	-	-
Supplies & Services	375	242
Third Party Payments	81	81
Transfer Payments	-	-
Support Services	-	-
Total Expenditure	3,674	3,475
<u>Income</u>		
Ring Fenced Government Grant	-	-
Other Govt Grant	-	-
Recharge Income (Internal)	365	479
Fees Charges etc	38	38
Other Income	46	46
Total Income	449	563
Net Expenditure	3,225	2,912

Budgeted Personnel 2024/25

	<u>Full Time Equivalent</u>
Chief Officers	2.0
Teachers	0.0
APT & C	49.3
Manual	0.0
Total	51.3

CHIEF EXECUTIVE'S - SUPPORT SERVICES

CHIEF EXECUTIVE'S OFFICE

	Budget 2023/24 £'000	Budget 2024/25 £'000
<u>Expenditure</u>		
Staff Costs	434	511
Property Costs	-	-
Transport Costs	-	-
Supplies & Services	25	25
Third Party Payments	-	-
Transfer Payments	-	-
Support Services	-	-
Total Expenditure	<u>459</u>	<u>536</u>
<u>Income</u>		
Ring Fenced Government Grant	-	-
Other Govt Grant	-	-
Recharge Income (Internal)	-	102
Fees Charges etc	-	-
Other Income	-	-
Total Income	<u>-</u>	<u>102</u>
Net Expenditure	<u><u>459</u></u>	<u><u>434</u></u>

<u>Budgeted Personnel 2024/25</u>	
	<u>Full Time Equivalent</u>
Chief Officers	1.0
Teachers	-
APT & C	7.6
Manual	-
Total	<u><u>8.6</u></u>

CHIEF EXECUTIVE'S - SUPPORT SERVICES
ACCOUNTANCY

	Budget 2023/24 £'000	Budget 2024/25 £'000
<u>Expenditure</u>		
Staff Costs	1,555	1,475
Property Costs	-	-
Transport Costs	-	-
Supplies & Services	216	92
Third Party Payments	-	-
Transfer Payments	-	-
Support Services	-	-
Total Expenditure	<u>1,771</u>	<u>1,567</u>
<u>Income</u>		
Ring Fenced Government Grant	-	-
Other Govt Grant	-	-
Recharge Income (Internal)	165	170
Fees Charges etc	-	-
Other Income	-	-
Total Income	<u>165</u>	<u>170</u>
Net Expenditure	<u><u>1,606</u></u>	<u><u>1,397</u></u>

<u>Budgeted Personnel 2024/25</u>	
	<u>Full Time Equivalent</u>
Chief Officers	1.0
Teachers	-
APT & C	23.4
Manual	-
Total	<u><u>24.4</u></u>

CHIEF EXECUTIVE'S - SUPPORT SERVICES

LEGAL SERVICES

	Budget 2023/24 £'000	Budget 2024/25 £'000
<u>Expenditure</u>		
Staff Costs	537	517
Property Costs	-	-
Transport Costs	-	-
Supplies & Services	96	87
Third Party Payments	-	-
Transfer Payments	-	-
Support Services	-	-
Total Expenditure	633	604
<u>Income</u>		
Ring Fenced Government Grant	-	-
Other Government Grant	-	-
Recharge Income (Internal)	73	75
Fees Charges etc.	38	38
Other Income	-	-
Total Income	111	113
Net Expenditure	522	491

<u>Budgeted Personnel 2024/25</u>	
	<u>Full Time Equivalent</u>
Chief Officers	-
Teachers	-
APT & C	7.6
Manual	-
Total	7.6

CHIEF EXECUTIVE'S - SUPPORT SERVICES

PROCUREMENT

	Budget 2023/24 £'000	Budget 2024/25 £'000
<u>Expenditure</u>		
Staff Costs	401	380
Property Costs	-	-
Transport Costs	-	-
Supplies & Services	20	21
Third Party Payments	81	81
Transfer Payments	-	-
Support Services	-	-
Total Expenditure	502	482
<u>Income</u>		
Ring Fenced Government Grant	-	-
Other Govt Grant	-	-
Recharge Income (Internal)	127	132
Fees Charges etc	-	-
Other Income	46	46
Total Income	173	178
Net Expenditure	329	304

<u>Budgeted Personnel 2024/25</u>	
	<u>Full Time Equivalent</u>
Chief Officers	-
Teachers	-
APT & C	6.0
Manual	-
TOTAL	6.0

CHIEF EXECUTIVE'S - SUPPORT SERVICES

INTERNAL AUDIT

	Budget 2023/24 £'000	Budget 2024/25 £'000
<u>Expenditure</u>		
Staff Costs	291	269
Property Costs	-	-
Transport Costs	-	-
Supplies & Services	18	17
Third Party Payments	-	-
Transfer Payments	-	-
Support Services	-	-
Total Expenditure	<u>309</u>	<u>286</u>
<u>Income</u>		
Ring Fenced Government Grant	-	-
Other Govt Grant	-	-
Recharge Income (Internal)	-	-
Fees Charges etc	-	-
Other Income	-	-
Total Income	<u>-</u>	<u>-</u>
Net Expenditure	<u><u>309</u></u>	<u><u>286</u></u>

<u>Budgeted Personnel 2024/25</u>	
	<u>Full Time Equivalent</u>
Chief Officers	-
Teachers	-
APT & C	4.7
Manual	-
Total	<u><u>4.7</u></u>

BUSINESS OPERATIONS & PARTNERSHIPS - SUPPORT SERVICES

DEPARTMENTAL SUMMARY

	Budget 2023/24 £'000	Budget 2024/25 £'000
<u>Expenditure</u>		
Staff Costs	7,429	7,170
Property Costs	1	1
Transport Costs	19	20
Supplies & Services	5,435	5,587
Third Party Payments	26	26
Transfer Payments	-	-
Support Services	-	-
Total Expenditure	12,910	12,804
<u>Income</u>		
Ring Fenced Government Grant	-	-
Other Government Grant	-	-
Recharge Income (Internal)	3,700	1,851 *
Fees Charges etc.	11	11
Other Income	-	-
Total Income	3,711	1,862
Net Expenditure	9,199	10,942

* Includes a £1,178k (2023/24 £1,169k) contribution from the Modernisation fund

<u>Budgeted Personnel 2023/24</u>	
	<u>Full Time Equivalent</u>
Chief Officers	2.0
Teachers	-
APT & C	136.6
Manual	-
Total	138.6

BUSINESS OPERATIONS & PARTNERSHIPS - SUPPORT SERVICES

STRATEGY (SUPPORT) AND INSIGHT

	Budget 2023/24 £'000	Budget 2024/25 £'000
<u>Expenditure</u>		
Staff Costs	437	412
Property Costs	-	-
Transport Costs	-	-
Supplies & Services	229	165
Third Party Payments	26	26
Transfer Payments	-	-
Support Services	-	-
Total Expenditure	692	603
<u>Income</u>		
Ring Fenced Government Grant	-	-
Other Government Grant	-	-
Recharge Income (Internal)	-	-
Fees Charges etc.	-	-
Other Income	-	-
Total Income	-	-
Net Expenditure	692	603

<u>Budgeted Personnel 2024/25</u>	
	<u>Full Time Equivalent</u>
Chief Officers	-
Teachers	-
APT & C	7.5
Manual	-
Total	7.5

BUSINESS OPERATIONS & PARTNERSHIPS - SUPPORT SERVICES

DIGITAL TRANSFORMATION TEAM

	Budget 2023/24 £'000	Budget 2024/25 £'000
<u>Expenditure</u>		
Staff Costs	1,667	1,654
Property Costs	-	-
Transport Costs	-	-
Supplies & Services	133	119
Third Party Payments	-	-
Transfer Payments	-	-
Support Services	-	-
Total Expenditure	<u>1,800</u>	<u>1,773</u>
<u>Income</u>		
Ring Fenced Government Grant	-	-
Other Government Grant	-	-
Recharge Income (Internal)	1,169	1,178 *
Fees Charges etc.	-	-
Other Income	-	-
Total Income	<u>1,169</u>	<u>1,178</u>
Net Expenditure	<u><u>631</u></u>	<u><u>595</u></u>

* Includes a £1,178k (2023/24 £1,169k) contribution from the Modernisation fund

<u>Budgeted Personnel 2024/25</u>	
	<u>Full Time Equivalent</u>
Chief Officers	-
Teachers	-
APT & C	27.5
Manual	-
Total	<u><u>27.5</u></u>

BUSINESS OPERATIONS & PARTNERSHIPS - SUPPORT SERVICES

COMMUNICATIONS AND PRINTING

	Budget 2023/24 £'000	Budget 2024/25 £'000
<u>Expenditure</u>		
Staff Costs	451	434
Property Costs	1	1
Transport Costs	14	15
Supplies & Services	166	156
Third Party Payments	-	-
Transfer Payments	-	-
Support Services	-	-
Total Expenditure	632	606
<u>Income</u>		
Ring Fenced Government Grant	-	-
Other Government Grant	-	-
Recharge Income (Internal)	81	81
Fees Charges etc.	-	-
Other Income	-	-
Total Income	81	81
Net Expenditure	551	525

<u>Budgeted Personnel 2024/25</u>	
	<u>Full Time Equivalent</u>
Chief Officers	-
Teachers	-
APT & C	9.3
Manual	-
Total	9.3

BUSINESS OPERATIONS & PARTNERSHIPS - SUPPORT SERVICES

HR AND PAYROLL

	Budget 2023/24 £'000	Budget 2024/25 £'000
<u>Expenditure</u>		
Staff Costs	1,857	1,724
Property Costs	-	-
Transport Costs	-	-
Supplies & Services	635	435
Third Party Payments	-	-
Transfer Payments	-	-
Support Services	-	-
Total Expenditure	2,492	2,159
<u>Income</u>		
Ring Fenced Government Grant	-	-
Other Government Grant	-	-
Recharge Income (Internal)	218	219
Fees Charges etc.	11	11
Other Income	-	-
Total Income	229	230
Net Expenditure	2,263	1,929

Budgeted Personnel 2024/25

	<u>Full Time Equivalent</u>
Chief Officers	1.0
Teachers	-
APT & C	35.0
Manual	-
Total	36.0

BUSINESS OPERATIONS & PARTNERSHIPS - SUPPORT SERVICES

CUSTOMER FIRST

	Budget 2023/24 £'000	Budget 2024/25 £'000
<u>Expenditure</u>		
Staff Costs	60	58
Property Costs	-	-
Transport Costs	-	-
Supplies & Services	7	7
Third Party Payments	-	-
Transfer Payments	-	-
Support Services	-	-
Total Expenditure	67	65
<u>Income</u>		
Ring Fenced Government Grant	-	-
Other Government Grant	-	-
Recharge Income (Internal)	-	-
Fees Charges etc.	-	-
Other Income	-	-
Total Income	-	-
Net Expenditure	67	65

Budgeted Personnel 2024/25

	<u>Full Time Equivalent</u>
Chief Officers	-
Teachers	-
APT & C	2.0
Manual	-
Total	2.0

BUSINESS OPERATIONS & PARTNERSHIPS - SUPPORT SERVICES

REVENUES - ACCOUNTS PAYABLE & RECEIVABLE AND INSURANCE

	Budget 2023/24 £'000	Budget 2024/25 £'000
<u>Expenditure</u>		
Staff Costs	408	382
Property Costs	-	-
Transport Costs	-	-
Supplies & Services	254	224
Third Party Payments	-	-
Transfer Payments	-	-
Support Services	-	-
Total Expenditure	662	606
<u>Income</u>		
Ring Fenced Government Grant	-	-
Other Govt Grant	-	-
Recharge Income (Internal)	-	-
Fees Charges etc	-	-
Other Income	-	-
Total Income	-	-
Net Expenditure	662	606

<u>Budgeted Personnel 2024/25</u>	
	<u>Full Time Equivalent</u>
Chief Officers	-
Teachers	-
APT & C	9.5
Manual	-
Total	9.5

BUSINESS OPERATIONS & PARTNERSHIPS - SUPPORT SERVICES

DIGITAL SERVICES

	Budget 2023/24 £'000	Budget 2024/25 £'000
<u>Expenditure</u>		
Staff Costs	2,549	2,506
Property Costs	-	-
Transport Costs	5	5
Supplies & Services	4,011	4,481
Third Party Payments	-	-
Transfer Payments	-	-
Support Services	-	-
Total Expenditure	6,565	6,992
<u>Income</u>		
Ring Fenced Government Grant	-	-
Other Govt Grant	-	-
Recharge Income (Internal)	2,232	373
Fees Charges etc	-	-
Other Income	-	-
Total Income	2,232	373
Net Expenditure	4,333	6,619

<u>Budgeted Personnel 2024/25</u>	
	<u>Full Time Equivalent</u>
Chief Officers	1.0
Teachers	-
APT & C	45.8
Manual	-
Total	46.8

ENVIRONMENT - SUPPORT

DEPARTMENTAL SUMMARY

	Budget 2023/24 £'000	Budget 2024/25 £'000
<u>Expenditure</u>		
Staff Costs	2,382	2,423
Property Costs	-	28
Transport Costs	17	18
Supplies & Services	306	258
Third Party Payments	-	-
Transfer Payments	-	-
Support Services	-	-
Total Expenditure	2,705	2,727
<u>Income</u>		
Ring Fenced Government Grant	-	-
Other Govt Grant	-	-
Recharge Income (Internal)	1,142	1,211
Fees Charges etc	-	-
Other Income	-	-
Total Income	1,142	1,211
Net Expenditure	1,563	1,516

<u>Budgeted Personnel 2024/25</u>	
	<u>Full Time Equivalent</u>
Chief Officers	-
Teachers	-
APT & C	44.9
Manual	-
Total	44.9

ENVIRONMENT - SUPPORT

PROPERTY & TECHNICAL

	Budget 2023/24 £'000	Budget 2024/25 £'000
<u>Expenditure</u>		
Staff Costs	2,382	2,423
Property Costs	-	28
Transport Costs	17	18
Supplies & Services	306	258
Third Party Payments	-	-
Transfer Payments	-	-
Support Services	-	-
Total Expenditure	2,705	2,727
<u>Income</u>		
Ring Fenced Government Grant	-	-
Other Govt Grant	-	-
Recharge Income (Internal)	1,142	1,211
Fees Charges etc	-	-
Other Income	-	-
Total Income	1,142	1,211
Net Expenditure	1,563	1,516

<u>Budgeted Personnel 2024/25</u>	
	<u>Full Time Equivalent</u>
Chief Officers	-
Teachers	-
APT & C	44.9
Manual	-
TOTAL	44.9

HEALTH & SOCIAL CARE PARTNERSHIP

DEPARTMENTAL SUMMARY

	Budget 2023/24 £'000	Budget 2024/25 £'000
<u>Expenditure</u>		
Staff Costs	28,367	28,382
Property Costs	975	1,003
Transport Costs	307	319
Supplies & Services	2,575	2,441
Third Party Payments	49,977	52,472
Transfer Payments	76	76
Support Services	2,455	2,616
Total Expenditure	84,732	87,309
<u>Income</u>		
Additional IJB Grant	5,968	5,571
Ring Fenced Government Grant	616	616
Other Government Grant	152	157
Recharge Income (Internal)	123	205
Fees, Charges etc.	1,369	1,478
Other Income	9,464	10,418
Total Income	17,692	18,445
Net Expenditure for Council Tax	67,040	68,864
<u>Adjustments</u>		
Ring Fenced Government Grant	616	616
Funding from Integrated Joint Board (Note 1)	67,656	69,480
Net Expenditure	-	-

<u>Budgeted Personnel 2024/25</u>	
	<u>Full-time Equivalent</u>
Chief Officers	4.0
Teachers	-
APT&C	381.1
Manual	248.8
TOTAL	633.9

Note 1: The HSCP's budget is indicative only and will be directed and amended by the Integration Joint Board on an ongoing basis

HEALTH & SOCIAL CARE PARTNERSHIP

PUBLIC PROTECTION - CHILDREN & FAMILIES

	Budget 2023/24 £'000	Budget 2024/25 £'000
<u>Expenditure</u>		
Staff Costs	4,337	4,171
Property Costs	7	7
Transport Costs	51	51
Supplies & Services	459	334
Third Party Payments	5,835	6,438
Transfer Payments	74	74
Support Services	-	-
Total Expenditure	10,763	11,075
<u>Income</u>		
Additional IJB Grant	-	-
Ring Fenced Government Grant	-	-
Other Government Grant	-	-
Recharge Income (Internal)	77	-
Fees,Charges etc.	21	76
Other Income	205	274
Total Income	303	350
Net Expenditure for Council Tax	10,460	10,725
<u>Adjustments</u>		
Ring Fenced Government Grant	-	-
Net Expenditure	10,460	10,725

<u>Budgeted Personnel 2024/25</u>	<u>Full-time Equivalent</u>
Chief Officers	-
Teachers	-
APT&C	78.7
Manual	-
TOTAL	78.7

HEALTH & SOCIAL CARE PARTNERSHIP

INTENSIVE SERVICES

	Budget 2023/24 £'000	Budget 2024/25 £'000
<u>Expenditure</u>		
Staff Costs	12,665	13,291
Property Costs	153	154
Transport Costs	185	194
Supplies & Services	523	523
Third Party Payments	4,070	5,347
Transfer Payments	-	-
Support Services	-	-
Total Expenditure	17,596	19,509
<u>Income</u>		
Additional IJB Grant	185	189
Ring Fenced Government Grant	-	-
Other Government Grant	-	-
Recharge Income (Internal)	-	-
Fees,Charges etc.	875	915
Other Income	2,304	2,339
Total Income	3,364	3,443
Net Expenditure for Council Tax	14,232	16,066
<u>Adjustments</u>		
Ring Fenced Government Grant	-	-
Net Expenditure	14,232	16,066

<u>Budgeted Personnel 2024/25</u>	
	<u>Full-time Equivalent</u>
Chief Officers	-
Teachers	-
APT&C	90.3
Manual	235.2
TOTAL	325.5

HEALTH & SOCIAL CARE PARTNERSHIP

ADULT LOCALITIES - OLDER PEOPLE

	Budget 2023/24 £'000	Budget 2024/25 £'000
<u>Expenditure</u>		
Staff Costs	1,080	956
Property Costs	15	15
Transport Costs	-	-
Supplies & Services	168	181
Third Party Payments	18,155	18,045
Transfer Payments	1	1
Support Services	-	-
Total Expenditure	19,419	19,198
<u>Income</u>		
Additional IJB Grant	2,949	3,040
Ring Fenced Government Grant	-	-
Other Government Grant	-	-
Recharge Income (Internal)	-	-
Fees,Charges etc.	418	434
Other Income	442	533
Total Income	3,809	4,007
Net Expenditure for Council Tax	15,610	15,191
<u>Adjustments</u>		
Ring Fenced Government Grant	-	-
Net Expenditure	15,610	15,191

<u>Budgeted Personnel 2024/25</u>	
	<u>Full-time Equivalent</u>
Chief Officers	-
Teachers	-
APT&C	19.5
Manual	-
TOTAL	19.5

HEALTH & SOCIAL CARE PARTNERSHIP

ADULT LOCALITIES - PHYSICAL/SENSORY DISABILITY

	Budget 2023/24 £'000	Budget 2024/25 £'000
<u>Expenditure</u>		
Staff Costs	2,481	2,433
Property Costs	-	-
Transport Costs	-	-
Supplies & Services	592	792
Third Party Payments	3,454	3,461
Transfer Payments	-	-
Support Services	-	-
Total Expenditure	6,527	6,686
<u>Income</u>		
Additional IJB Grant	829	497
Ring Fenced Government Grant	-	-
Other Government Grant	-	-
Recharge Income (Internal)	10	10
Fees,Charges etc.	34	34
Other Income	435	871
Total Income	1,308	1,412
Net Expenditure for Council Tax	5,219	5,274
<u>Adjustments</u>		
Ring Fenced Government Grant	-	-
Net Expenditure	5,219	5,274

<u>Budgeted Personnel 2024/25</u>	
	<u>Full-time Equivalent</u>
Chief Officers	-
Teachers	-
APT&C	51.4
Manual	-
TOTAL	51.4

HEALTH & SOCIAL CARE PARTNERSHIP

ADULT LOCALITIES - LEARNING DISABILITY

	Budget 2023/24 £'000	Budget 2024/25 £'000
<u>Expenditure</u>		
Staff Costs	1,878	1,671
Property Costs	194	193
Transport Costs	51	53
Supplies & Services	62	62
Third Party Payments	15,925	16,813
Transfer Payments	1	1
Support Services	-	-
Total Expenditure	18,111	18,793
<u>Income</u>		
Additional IJB Grant	1,678	1,712
Ring Fenced Government Grant	-	-
Other Government Grant	-	-
Recharge Income (Internal)	-	-
Fees,Charges etc.	3	1
Other Income	3,901	3,971
Total Income	5,582	5,684
Net Expenditure for Council Tax	12,529	13,109
<u>Adjustments</u>		
Ring Fenced Government Grant	-	-
Net Expenditure	12,529	13,109

Budgeted Personnel 2024/25

	<u>Full-time Equivalent</u>
Chief Officers	-
Teachers	-
APT&C	27.6
Manual	13.6
TOTAL	41.2

HEALTH & SOCIAL CARE PARTNERSHIP
RECOVERY SERVICES - MENTAL HEALTH & ADDICTIONS

	Budget 2023/24 £'000	Budget 2024/25 £'000
<u>Expenditure</u>		
Staff Costs	1,516	1,386
Property Costs	-	-
Transport Costs	-	-
Supplies & Services	29	29
Third Party Payments	2,248	2,098
Transfer Payments	-	-
Support Services	-	-
Total Expenditure	3,793	3,513
<u>Income</u>		
Additional IJB Grant	131	133
Ring Fenced Government Grant	-	-
Other Government Grant	-	-
Recharge Income (Internal)	-	-
Fees,Charges etc.	-	-
Other Income	1,416	1,495
Total Income	1,547	1,628
Net Expenditure for Council Tax	2,246	1,885
<u>Adjustments</u>		
Ring Fenced Government Grant	-	-
Net Expenditure	2,246	1,885

<u>Budgeted Personnel 2024/25</u>	
	<u>Full-time Equivalent</u>
Chief Officers	-
Teachers	-
APT&C	22.4
Manual	-
TOTAL	22.4

HEALTH & SOCIAL CARE PARTNERSHIP

CRIMINAL JUSTICE

	Budget 2023/24 £'000	Budget 2024/25 £'000
<u>Expenditure</u>		
Staff Costs	570	690
Property Costs	22	22
Transport Costs	20	21
Supplies & Services	50	51
Third Party Payments	135	55
Transfer Payments	-	-
Support Services	-	-
Total Expenditure	797	839
<u>Income</u>		
Additional IJB Grant	-	-
Ring Fenced Government Grant	616	616
Other Government Grant	152	157
Recharge Income (Internal)	-	-
Fees,Charges etc.	-	-
Other Income	-	-
Total Income	768	773
Net Expenditure for Council Tax	29	66
<u>Adjustments</u>		
Ring Fenced Government Grant	616	616
Net Expenditure	645	682

<u>Budgeted Personnel 2024/25</u>	
	<u>Full-time Equivalent</u>
Chief Officers	-
Teachers	-
APT&C	13.4
Manual	-
TOTAL	13.4

HEALTH & SOCIAL CARE PARTNERSHIP

FINANCE AND RESOURCES

	Budget 2023/24 £'000	Budget 2024/25 £'000
<u>Expenditure</u>		
Staff Costs	3,840	3,784
Property Costs	584	612
Transport Costs	-	-
Supplies & Services	692	469
Third Party Payments	155	215
Transfer Payments	-	-
Support Services	2,455	2,616
Total Expenditure	7,726	7,696
<u>Income</u>		
Additional IJB Grant	196	-
Ring Fenced Government Grant	-	-
Other Government Grant	-	-
Recharge Income (Internal)	36	195
Fees, Charges etc.	18	18
Other Income	761	935
Total Income	1,011	1,148
Net Expenditure for Council Tax	6,715	6,548
<u>Adjustments</u>		
Ring Fenced Government Grant	-	-
Net Expenditure	6,715	6,548

<u>Budgeted Personnel 2024/25</u>	
	<u>Full-time Equivalent</u>
Chief Officers	4.0
Teachers	-
APT&C	77.8
Manual	-
TOTAL	81.8

SAVINGS PROPOSALS 2024/25

ANNEX B

Description of Saving	Pre-agreed 13 December 2023	Further Proposals 28 February 2024	2024/25 Total
	£'000s	£'000s	£'000s
BUSINESS OPS & PARTNERSHIPS			
HR/Payroll: Staff reductions	55.4		55
Customer First: Reductions in service	132.7		133
Revenues & Benefits: Restructure	109.0		109
Business Support & Accounts Receivable: Restructure	62.0		62
CLD: Staff & service reductions	40.6		41
Citizens' Advice Bureau: Reduce support	10.0		10
Water Direct: Introduce deductions	51.0		51
ICT Contracts savings		50.0	50
Increase Registration & Duke of Edinburgh fees		2.5	3
	460.7	52.5	514
EDUCATION			
Primary Teacher: Remove Equity Mgmt Time Allocation	54.0		54
Reduction other staff groups (excluding teachers) in ELC/schools	170.0		170
Reduction in centrally based business support & budget teams	86.0		86
Reduction in Centrally Based Support Posts	109.0		109
Reduction in Catering Services (ELC & Schools)	510.0		510
Reduction in centrally managed budgets which support schools	15.0		15
ELC - Delay in eligibility for statutory entitlement	40.0		40
Removal of funding for junior conservatoire	3.0		3
Income generation - School meals price increase	25.0		25
Remove balance of R&R funding re ICT Tech Refresh	-400.0		-400
Reduction in Janitorial	131.0		131
Reduction in Cleaning (ELC & Schools)	334.0		334
Reduction in Psychological Services	37.0		37
Removal of Early Intervention & Prevention resource		43.0	43
	1,114.0	43.0	1,157
ENVIRONMENT			
Increased Income/Staff reductions Planning/Building Standards	100.0		100
Increase Rents - Temporary Accommodation	40.0		40
Housing: Reduce CAB funding	42.0		42
Prevention Services	12.0		12
Reduction in School Crossing Patrol Service	170.0		170
Close Connor Road Young Persons Accommodation	170.0		170
Increase Factoring Fees		1.0	1
Environment Dept Staff Reductions		61.0	61
	534.0	62.0	596
OTHER			
Corporate Budget Management (additional savings target)		800.0	800
	0.0	800.0	800
TOTAL SAVINGS PROPOSALS 2024/25	2,108.7	957.5	3,067

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