

EAST RENFREWSHIRE COUNCIL1 March 2023Report by Head of Accountancy (Chief Financial Officer)REVENUE ESTIMATES 2023/24**PURPOSE OF REPORT**

1. To submit for approval outline revenue estimates of income and expenditure as the basis for the Council Tax declaration for 2023/24.

RECOMMENDATIONS

2. It is recommended that the Council: -

- (i) Notes that the revenue estimates for 2023/24 (Annex A) have been prepared on the basis of a 5% Council Tax increase, the utilisation of £10.231m of new resources made available through fiscal flexibilities agreed by the Scottish Government and savings proposals of £4.742m (Annex B);
- (ii) Notes that £0.281m of the listed 2023/24 savings, together with those relating to the increased charges for garden waste, have already been determined by Council;
- (iii) Notes that a 1% change to the level of Council Tax set would produce an adjustment of £0.632m to the level of savings required;
- (iv) Notes that savings for 2024/25 and 2025/26 have been estimated at £9.2m and £9.8m respectively, based on the full utilisation of the remaining fiscal flexibilities and Council Tax increases of 3% for these years;
- (v) Agrees that the management of the Council's finances and services will continue to be undertaken on a longer term basis;
- (vi) Determines the Council Tax Band D level for 2023/24;
- (vii) Determines the utilisation of reserves and the savings to be implemented for 2023/24; and
- (viii) Approves a number of savings for implementation in 2024/25 to a value of £3.482m (Annex B) to permit preparatory work to be undertaken.

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 latest Spending Review and Medium Term Financial Strategy, in May 2022, setting out a flat cash position for the next three years.

4. Recognising these ongoing financial pressures, the Council has reviewed and updated its long term Financial Plan for 2023-29, also on today's agenda. As a result of the Scottish Government settlement announced in December 2022 again detailing figures for only one year however, the revenue budgets to be considered today will cover 2023/24 only. It is expected that detailed multi-year budget setting will resume from 2024/25 after the UK and Scottish budgets scheduled for March 2023 provide 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 2023/24 to 2025/26 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 2023/24, however in addition to agreeing the 2023/24 savings, the lead in times required to deliver some future savings mean that approval must also be given now for advance work to enable full year delivery of some 2024/25 savings.

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 2023/24. In practice this represents the cost of maintaining existing service levels and in addition providing for: -

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

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 2023/24

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 2022/23 grant announced by the date of the budget meeting. The second column includes late increases announced in March 2022, mostly relating to Scottish Government initiatives on free school meals, removal of curricular and music tuition charging and additional support for health & social care services. The third column shows the 2023/24 grant confirmed for the Council to date.

	AEF 2022/23	ADJ AEF 2022/23	AEF 2023/24
	£000	£000	£000
General Revenue Funding	188,172*	194,822*	196,806*
Specific Grants	9,950	9,950	10,565
Non Domestic Rates	<u>9,574*</u>	<u>9,574*</u>	<u>15,695*</u>
	<u>207,696</u>	<u>214,346</u>	<u>223,066*</u>

*The General Revenue Funding in both years above has been adjusted to compensate for the level of NDR income lost due to ongoing COVID rating reliefs.

11. In the table above, total grant has increased by £8.7m between March 2022 and January 2023. However, during 2022/23 the Scottish Government announced additional funding for various new policy commitments, including £0.8m for 2021/22 teachers' pay, £2.6m in support of 2022/23 pay settlements, and £0.5m for Whole Family Wellbeing which had to be passed to the IJB. The 2023/24 column above therefore includes this additional recurring 2022/23 funding of £3.9m as well as a further net additional £4.8m of funding for 2023/24. The increased funding for 2022/23 has already been included in our revenue reports in the current year.

12. The 2023/24 increased general revenue grant allocation includes additional funding of £2.9m for various Scottish Government policy commitments.

- a. An additional £0.6m was received for free personal care for the elderly and must be passed directly to the IJB. Further new funding of around £1.7m has also been confirmed for adult care services and will also have to be passed directly to the IJB.
- b. Funding of £0.3m was received to help expand free school meals to some P6&7 pupils, whilst an additional £0.2m was also provided for empty property relief and £0.1m for a local energy strategy.

13. The 2023/24 general revenue grant also reflects the removal of £0.3m of one-off social care monies which were included in the 2022/23 grant figure for one year only.

14. In 2023/24, the Council also received an increase of £0.7m as specific grant towards the provision of 1140 hours of early learning and childcare. Whilst this is not a new government initiative, it represents a significant adjustment in the way in which this funding is distributed. A further similar increase is expected in 2024/25.

15. The Specific Grant figure also incorporates £1.485m ring fenced funding to support educational attainment. This is a similar level to 2022/23 and must be distributed to head teachers for them to determine utilisation. As such the expenditure cannot be directed by the Council.

16. The Scottish budget debate on 21 February indicated that further grant funding was being allocated to Councils in recognition of significant pressures currently being faced. Any confirmed allocations will be reported to members as soon as possible, however such funding will be directly linked to pay offers.

17. COSLA has calculated that, after adjusting for new Government policy commitments, the national grant increase is only £71m (0.6%) in cash terms. After adjusting for new grant funding for Scottish Government policies and other amendments as set out in paragraphs 12 to 14 above, East Renfrewshire Council's 2023/24 settlement equates to a net cash increase of £1.54m (0.7%) against the updated 2022/23 budget. In broad terms this figure consists of:

- An increase of £1.8m as our share of the overall national funding increase to Councils. This largely reflects our increasing population share, particularly in relation to children of school age and the very elderly;
- A decrease of £0.3m to reflect an increased contribution to the floors arrangement to support Councils with reducing budgets.

18. Once the £0.7m impact of the new cost pressure from the 2023/24 revaluation of Non-Domestic Council properties has been taken into account, the like for like position is a small cash increase of £0.845m (0.4%) between 2022/23 and 2023/24.

19. The Council's 2023/24 grant settlement therefore makes virtually no ongoing provision for any inflationary or local demand pressures faced by the Council, so pay and price increases, service demands and other pressures (such as the impact of the non-domestic rates revaluation) are not funded through Scottish Government grant but need to be self-funded by the Council. These represent a total annual pressure for 2023/24 of more than £13.9m to be absorbed by the Council (excluding IJB).

20. As a part of the grant settlement for 2023/24, the Scottish Government expects that:

- Nationally Councils will maintain teacher numbers in line with pupil numbers 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 £2.8m are added.

21. The budget proposals submitted for Council consideration assume delivery against the above points in 2023/24.

22. 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, is accounted for separately by the Council. As such, COVID pressures have not been reflected in the budget figures in this report and have not added directly to the 2023/24 budget shortfall addressed here.

“FLOORS” ARRANGEMENT

23. 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 £3.595m by way of deduction from AEF grants in 2023/24. This is £0.324m higher than in the current year and reflects the high level of support distributed to a small number of other Councils. This contribution has been reflected in the above figures.

NON DOMESTIC RATES INCOME

24. 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.

25. In 2021/22 and 2022/23 the amount of NDRI distributed was lower than usual because of rates reliefs awarded to businesses to address COVID impacts and to stimulate the economy. General Revenue grant was adjusted upwards in both years to compensate for these rates reliefs. The position has now reverted to normal (pre pandemic, the figure was around £15m) and this accounts for most of the increase in the 2023/24 NDR figure.

26. A revaluation of non-domestic properties also takes effect from 1 April 2023 and also contributes to the year on year increase. Around £0.695m of this increase relates to rises in NDR charges for the Council's own buildings.

FINANCIAL OUTLOOK

27. 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 2023-29.

28. As multi-year Scottish Government settlements are not available, it is proposed to agree budget plans only for 2023/24 at today's meeting. Council officers will continue to model departmental figures for 2023/24 to 2025/26 and continue to update longer term figures (as set out in the Financial Planning 2023 – 2029 paper on today's agenda) for longer term financial planning purposes. The Council anticipates approving a further multi-year budget in February/March 2024 once multi-year figures have been announced by the Scottish Government.

29. Taking account of the 2023/24 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 £18.134m has been confirmed for the coming year. A 3% increase in Council Tax income was assumed for the purposes of budget consultation and initial planning. This would reduce the budget shortfall by £1.897m, to £16.237m.

30. In view of the May 2022 Scottish Spending Review figures, flat cash settlements are forecast for the years 2023/24 to 2025/26, producing ongoing shortfalls for the next five years. After balancing the budget for 2023/24, mid-range budget shortfalls of £14.180m and £7.097m respectively are also forecast to remain for 2024/25 and 2025/26, after applying an assumed 3% Council Tax increase and assuming no use of reserves. It is important that the Council continues to manage this scenario in line with its longer term financial management strategy.

COUNCIL TAX

31. The 2023/24 settlement does not include restrictions on Council Tax levels. The Council's published forecasts had been based on a 3% assumed Council Tax increase, however with inflation (Consumer Price Index) currently running at 10.1% and the settlement close to flat cash, this would require very difficult reductions in services to be imposed.

32. The revenue estimates have therefore been prepared on the basis of a 5% Council Tax increase being set, rather than the 3% assumed in earlier plans. This would increase income by a further £1.264m per year and reduce the budget gap to £14.973m.

RESERVES AND SAVINGS PROPOSALS

33. Budgets are closely monitored throughout the year and the latest 2022/23 monitoring forecasts a non COVID related underspend of £1.440m. This represents an improving trend which has been taken into account when considering the scope for a draw on reserves. As set out in paragraph 47 of this report, the general reserve is forecast to be at least £7.959m at 31 March 2023. This represents 2.76% of the Council's annual revenue budget. The Council's policy is to hold a minimum level of this reserve of "around 2%" so there is limited scope for utilisation of this reserve.

34. As a result of the Scottish Government's permitting Councils a new fiscal flexibility in relation to accounting for debt on PFI/PPP style service concession projects over a longer period, as set out in a separate paper on today's agenda, the Council will enjoy a one-off benefit of £14.812m as at 31 March 2023. This sum will be added to the general reserve and it is proposed that this fiscal flexibility is 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.

35. A further £7.531m of the outstanding 2023/24 savings requirement could therefore be deferred on a short term basis by a drawdown from the new fiscal flexibility resources within the unallocated general reserve funds. The budget shortfall for 2023/24 can thus be reduced to £7.442m. A further £5m of the remaining fiscal flexibility resource could then be utilised to assist with the 2024/25 budget pressures, with over £2m available to support the 2025/26 budget exercise, revising the gaps for these years to £9.2m and £9.8m respectively.

36. The application of this fiscal flexibility will also produce a recurring revenue benefit of £2.7m for the next 10 years. It is proposed that this also be applied to reduce the budget shortfall to £4.742m.

37. The Integrated 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 £230m and the budget shortfall figures in paragraphs 28 to 35 above relate only to these budgets.

38. Annex B sets out details of Council departmental savings available to close the remaining £4.742m gap. These proposals take into account the results of the Council's extensive public consultation undertaken in autumn 2022 (summarised in Annex C), together with representations from Trades Unions. The proposals also comply with Scottish Government requirements to maintain overall teacher and Pupil Support Assistant numbers.

39. 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, £0.652m (14%) of the Council's savings proposals for 2023/24 relate to efficiencies or to the Council's Digital Transformation Programme and the focus on the Council's 5 capabilities.

40. Many of the savings options involve service restructuring and reductions in staffing and these may involve one-off costs where staff leave employment as a result of voluntary redundancy. Whilst there is some provision in existing budgets for such costs, the significant savings challenge over the next few years is expected to require additional resource of potentially £0.750m pa to be identified to cover increased Human Resources support and one-off pension fund and redundancy payments. As these costs would be non-recurring, consideration could be given in the coming months to funding these from reserves rather than from the revenue budget.

41. Recognising that many savings involving service reductions or restructuring require long lead in times, members are asked to agree that officers undertake preparatory work during 2023/24 to ensure that such savings, expected to be required in 2024/25, can be implemented from the start of the year. Further, some 2023/24 reductions implemented part way through that year will only produce part year savings in the first year, and the full year impact will consequently be captured in 2024/25. Both of these categories of 2024/25 savings are listed in Annex B.

42. Further, as substantial use of reserves is proposed in 2023/24 to delay the immediate impact of savings, Annex D sets out potential savings options already identified for 2024/25 and 2025/26. 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

43. The revenue estimates for 2023/24 reflect net expenditure of £302.533m, as follows:-

	BUDGET 2023/24 £m
Education	175.533
Contribution to Leisure Trust	5.653
Contribution to IJB	67.656
Environment	28.015
Business Operations & Partnerships – Non Support	11.740
Chief Executive's Non Support	0.771
Joint Boards	2.379
Contingency - Welfare	0.200
Capital Financing Costs	8.466
Other	2.120
	302.533

44. This total is supported by £66.496m of Council Tax, £10.231m of service concession reserves, £2.255m of capital reserves and £0.485m of other grant funding in addition to the £223.066m of general government grant support set out earlier.

45. Welfare reform continues to impact on council services. As these changes, particularly Universal Credit, are still being rolled out the budget for 2023/24 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

46. On the basis of past performance the Council Tax collection rate for 2023/24 has been assumed at 98%.

RESERVES AND BALANCES

General Fund

47. Setting aside earmarked reserves, the balance on the unallocated General Fund as at 31 March 2022 stood at £11.772 million with £5.253m of that allocated to balance the 2022/23 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 2023 will be £7.959 million (2.76%). This is slightly above the Council's minimum policy of around 2% and represents an improving position which will be monitored until year end.

48. The additional new service concession fiscal flexibility will produce a further one-off £14.812m contribution to the Council's unallocated General Reserve at 31 March 2023. It is proposed that this is transferred to a separate earmarked reserve and fully utilised to manage into the required savings for the period 2023/24 to 2025/26.

49. The Council's identified aim has been 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. 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 drawdowns in 2023/24 can be justified. It should be noted that the General Reserve cannot be used to permanently finance recurrent expenditure and can only delay savings.

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

Modernisation Fund

51. This earmarked funding has been identified to enable the upfront investment required for the Council's transformation activities. The balance as at 31 March 2022 was £4.616m and it is anticipated that net spend of £1.204m will be utilised during 2022/23, this being supported by robust business cases. Movements in the reserve are currently estimated as:

		£000
Estimated Balance	1/04/23	3,412
Interest Receivable	2023/24	35
Expenditure	2023/24	(1,755)
		<hr/>
Closing Balance	31/3/24	<u>1,692</u>

Insurance Fund

52. The Fund has been established to provide for insurance voluntary excess costs and there are no plans to use this fund during 2023/24. Movements in the fund are estimated as follows:

		£000
Estimated Balance	1/4/23	1,841
Interest Receivable	2023/24	38
Expenditure	2023/24	-
		<hr/>
Closing Balance	31/3/24	<u>1,879</u>

Equalisation Fund

53. 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 2023/24. Movements in the fund are estimated to be as follows:

		£000
Estimated Balance	1/4/23	2,966
Interest Receivable	2023/24	65
Expenditure	2023/24	-
		<hr/>
Closing Balance	31/3/24	<u>3,031</u>

Repairs and Renewals Fund

54. 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 2023 is expected to be only £0.500m. No contribution to this reserve is anticipated in closing the 2022/23 accounts and it is not proposed to utilise this fund during 2023/24, 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	1/4/23	500
Interest Receivable	2023/24	5
Dept Contributions	2023/24	0
Expenditure	2023/24	<hr/> 0
		<hr/>
Closing Balance	31/3/24	<u>505</u>

Capital Reserve

55. During 2022/23 the Council received additional capital grant of £2.255m from the Scottish Government to assist in funding the higher than anticipated public sector pay award. This sum does not increase the Council's capital spending capacity. Instead, the Council's loans fund will be adjusted to provide a £2.255m benefit to the 2023/24 revenue budget. There is therefore a net zero impact on the capital reserve balance at 31 March 2023. It is anticipated that in closing this year's financial accounts a contribution of £2.628m will be made to the reserve, as capital receipt income temporarily set aside in case of additional COVID pressures is returned. In the budget for 2023/24 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 31/3/24 is estimated to be £5.529m.

Devolved School Management Reserve

56. In recent years Head Teachers have been permitted to set aside funding 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 31/3/24 is estimated to be £3.203m.

Unspent COVID-19 Grants Reserve

57. This earmarked reserve was established to fund cost pressures relating to the COVID pandemic. The estimated balance at 31 March 2023 is £4.537m and it is anticipated that there will be no further contributions to this fund. £3.2m of the balance has already been committed and it is expected that a report will be submitted to Cabinet in April 2023 on spending proposals for the remaining resources, with the fund expected to be fully utilised by 31 March 2024.

Other Reserves

58. The Council has various other earmarked reserves including Unspent Grants, Whitelee Wind Farm, Feasibility Fund and Commuted Sums. These funds will continue to be operated by senior management in response to service needs.

EFFICIENT GOVERNMENT

59. 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.

53. 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.

54. 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 2022, Cabinet considered an [update](#) on our Digital Transformation Programme.

55. 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.
56. 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 been little opportunity to top up so the fund has been declining in value. The budget process for 2024/25 will need to address this issue or the Council will be unable to resource digital transformation beyond that period.

EQUALITY IMPACT ASSESSMENT

60. 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.

61. 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.

62. 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 expectant
- 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

63. Recognising this statutory duty, the Council has undertaken an equality 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 2023/24

64. The outline revenue estimates in Annex A are based on a Band D Council Tax level of £1,401.87 being set for 2023/24. This Council Tax level represents a 5% increase in Council Tax when compared to the current year's level.

RECOMMENDATIONS

65. It is recommended that the Council: -

- (i) Notes that the revenue estimates for 2023/24 (Annex A) have been prepared on the basis of a 5% Council Tax increase, the utilisation of £10.231m of new resources made available through fiscal flexibilities agreed by the Scottish Government and savings proposals of £4.742m (Annex B);
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Further information is available from M. McCrossan, Head of Accountancy,
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KEY WORDS Revenue Estimates, Council Tax, Reserves and Balances, Financial Planning

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CALCULATION OF COUNCIL TAX BAND 'D'

2022/23		2023/24
£'000		£'000
275,181	Net Expenditure	302,533
-	Contribution to Balances / Special Funds	-
275,181		302,533
(207,696)	Aggregate External Finance (including other grants)	(223,551)
(5,253)	Contribution from Reserves	(12,486)
62,232	Amount to be met from Council Tax	66,496
47,563	Number of Band 'D' Equivalents	48,402
951	Less Provision for Non Payment	968
46,612	Effective Tax Base	47,434
£1,335.11	Council Tax Band D	£1,401.87

COUNCIL TAX CHARGES 2023/24

<u>Valuation</u> <u>Band</u>	<u>Fraction of</u> <u>Band D</u>	<u>Upper</u> <u>Value</u> £	<u>Council</u> <u>Tax</u> £
A	240/360	27,000	934.58
B	280/360	35,000	1,090.34
C	320/360	45,000	1,246.11
D	1.00	58,000	1,401.87
E	473/360	80,000	1,841.90
F	585/360	106,000	2,278.04
G	705/360	212,000	2,745.33
H	882/360	over 212,000	3,434.58

213

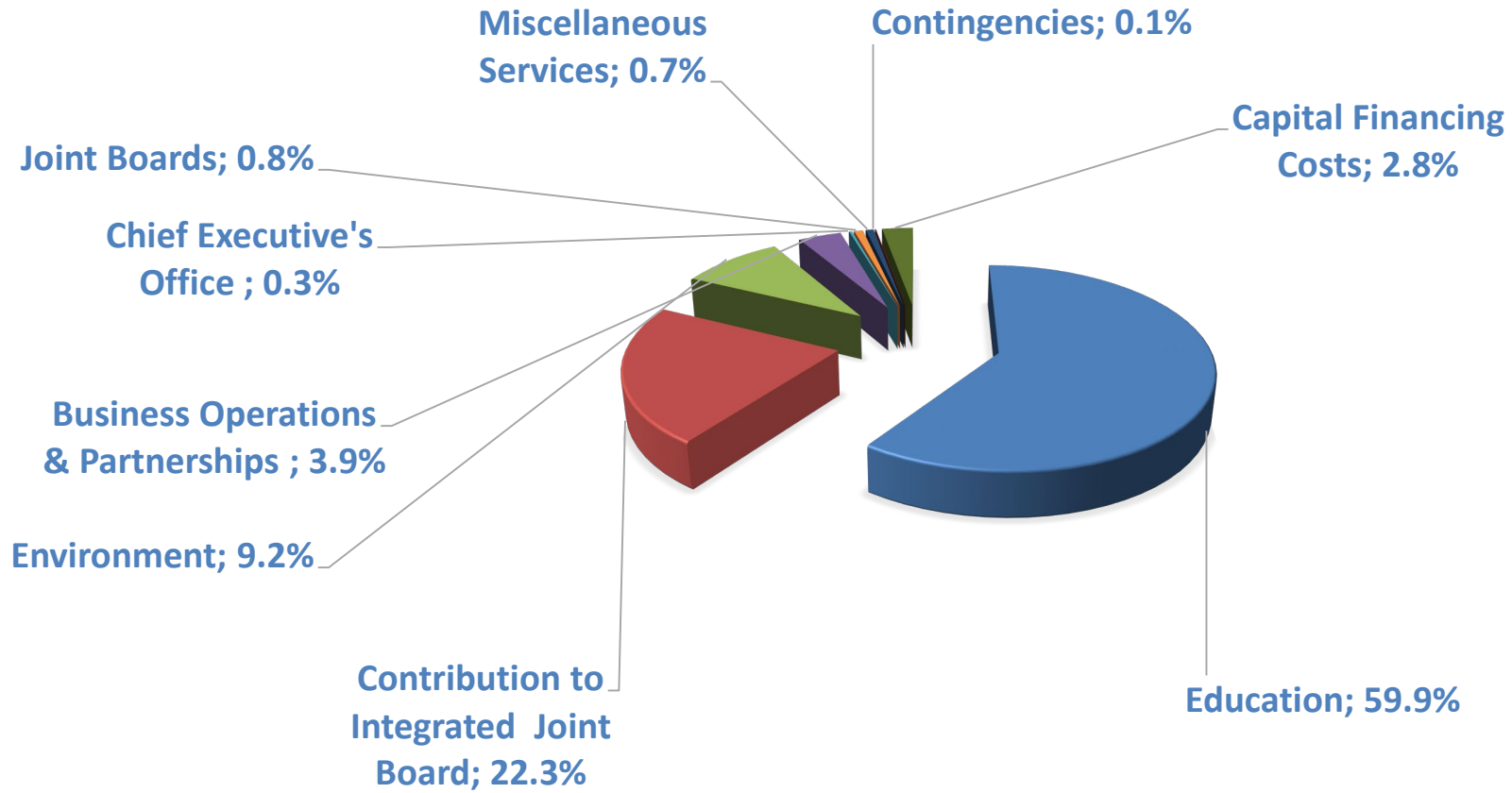
REVENUE ESTIMATES SUMMARY 2023/24 (excluding Covid-19 impact)

NET EXPENDITURE	2022/23	2023/24
	Approved Budget	Approved Budget
	£'000	£'000
Education	160,728	181,186
Contribution to Integration Joint Board (including Ring Fenced Grant)	60,755	67,656
Environment	26,770	28,015
Business Operations & Partnerships	11,608	11,740
Chief Executive's Office - Non Support	764	771
Joint Boards	2,352	2,379
Miscellaneous Services	3,038	2,120
Contingency - Welfare	200	200
Capital Financing Costs	8,966	8,466
Additional Expenditure / (Savings) to be identified		
	275,181	302,533
Contribution to Assist in Maintaining Reserves.		
	275,181	302,533
FINANCED BY:-		
Revenue Support Grant and Non Domestic Rates	197,746	212,501
Ring Fenced Grants	9,950	10,565
Other Grants		485
Contribution from General Reserve	5,253	10,231
Contribution from Capital Reserve	0	2,255
Council Tax	62,232	66,496
	275,181	302,533

REVENUE ESTIMATES SUMMARY 2023/24 (including Covid-19 assumptions)

	2022/23 Approved Budget	2023/24 Approved Budget
	£'000	£'000
NET EXPENDITURE		
Education	163,907	183,425
Contribution to Integration Joint Board (including Ring Fenced Grant)	60,755	67,656
Environment	27,684	28,397
Business Operations & Partnerships	12,291	12,317
Chief Executive's Office - Non Support	764	799
Joint Boards	2,352	2,379
Miscellaneous Services	3,038	2,148
Contingency - Welfare	200	200
Capital Financing Costs	8,966	8,466
Additional Expenditure / (Savings) to be identified		
	279,957	305,787
Contribution to Assist in Maintaining Reserves.		
	279,957	305,787
FINANCED BY:-		
Revenue Support Grant and Non Domestic Rates	197,746	212,501
Ring Fenced Grants	9,950	10,565
Other Grants	-	485
COVID-19 Funding	4,776	3,254
Contribution from General Reserve	5,253	10,231
Contribution from Capital Reserve	-	2,255
Council Tax	62,232	66,496
	279,957	305,787

2023/24 GENERAL FUND REVENUE BUDGET BY SERVICE (EXCLUDES COVID-19 IMPACT)



E D U C A T I O N

DEPARTMENTAL SUMMARY

	Budget 2022/23 £'000	Budget 2023/24 £'000
Pre Five Education	16,762	20,355
Schools:- Primary	49,709	56,647
Secondary	62,204	68,924
Other	3,651	3,995
Special Education	8,009	9,138
Psychological Services	925	1,006
Transport (Excl Special)	1,250	1,345
Clothing	290	290
Administration & Support Services	8,526	8,527
Cleaning and Janitorial Services	1,986	2,177
Catering Services	-	-
School Crossing Patrollers	-	-
Culture and Leisure Services	7,416	8,782
	<u>160,728</u>	<u>181,186</u>

CONTRIBUTION TO INTEGRATION JOINT BOARD**DEPARTMENTAL SUMMARY**

	Budget 2022/23 £'000	Budget 2023/24 £'000
Ring Fenced Government Grant	614	616
Council Contribution to Integration Joint Board	60,141	67,040
	<u>60,755</u>	<u>67,656</u>

ENVIRONMENT

DEPARTMENTAL SUMMARY

	Budget 2022/23 £'000	Budget 2023/24 £'000
Directorate	1,900	1,855
Environment Accommodation	0	0
Energy Management	161	222
Environment - Non Operational Properties	167	130
Planning & Building Control	1,440	1,486
Economic Development	836	944
Roads	9,470	9,773
Roads Contracting Unit	0	0
Neighbourhood Services	5,370	0
Parks Services	241	2,087
Prevention Services	1,139	1,208
Waste Management	3,883	5,987
Cleansing	53	2,090
Vehicles Services	0	0
Other Housing	2,110	2,233
Office Accommodation	0	0
	<u>26,770</u>	<u>28,015</u>

BUSINESS OPERATIONS & PARTNERSHIPS

DEPARTMENTAL SUMMARY

	Budget 2022/23 £'000	Budget 2023/24 £'000
Directorate	0	0
Community Safety	1,209	1,321
Democratic Representation & Management, Elections and Members Expenses	1,202	990
Grants	145	146
Democratic Services	521	569
Money Advice and Rights	960	987
Registrars	162	169
Customer First - Non Support	242	344
Community Planning	366	328
Communities	1,009	960
Council Tax & Non Domestic Rates	4,688	4,798
Revenues - Benefits & Discretionary Payments	794	857
Housing Benefits	310	271
Business Support Team	0	0
Revenues - Admin	0	0
Communities, Revenues and Change	0	0
	<u>11,608</u>	<u>11,740</u>

CHIEF EXECUTIVE'S - NON SUPPORT SERVICES**DEPARTMENTAL SUMMARY**

	Budget 2022/23 £'000	Budget 2023/24 £'000
Accountancy	224	125
Civic Licensing	(17)	38
Licensing Board	3	6
Corporate Management	554	602
	<u>764</u>	<u>771</u>

JOINT BOARDS

	Budget 2022/23 £'000	Budget 2023/24 £'000
Passenger Transport	1,766	1,793
Valuation	586	586
	<u>2,352</u>	<u>2,379</u>

MISCELLANEOUS SERVICES

	Budget 2022/23 £'000	Budget 2023/24 £'000
Restructuring etc. costs	412	412
Miscellaneous	87	45
Superannuation Additional Allowances	1,036	1,036
Other Operational Costs	1,503	319
Non Domestic Rates - Devolved Empty & Other	0	308
	<u>3,038</u>	<u>2,120</u>

B U D G E T E D P E R S O N N E L 2023/24
ALL SERVICES

	Full Time Equivalent
Education	2,563
Environment	396
Business Operations & Partnerships	143
Chief Executive's - Support Services	49
Chief Executive's - Non Support Services	1
Business Operations & Partnerships - Support Services	140
Environment - Support	41
Health & Social Care Partnership	602
Total	<u><u>3,935</u></u>

EDUCATION

DEPARTMENTAL SUMMARY

	Budget 2022/23 £'000	Budget 2023/24 £'000
<u>Expenditure</u>		
Staff Costs	119,694	129,570
Property Costs	12,775	16,962
Transport Costs	2,161	2,551
Supplies & Services	27,382	32,518
Third Party Payments	10,465	10,577
Transfer Payments	911	1,128
Support Services	6,070	6,096
Total Expenditure	179,458	199,402
<u>Income</u>		
Ring Fenced Government Grant	9,336	9,949
Other Government Grant	5,226	2,736
Recharge Income (Internal)	10,175 *	12,741 **
Fees Charges etc	2,926	2,335
Other Income	403	404
Total Income	28,066	28,165
NET EXPENDITURE FOR COUNCIL TAX	151,392	171,237
<u>Adjustments</u>		
Ring Fenced Government Grant	9,336	9,949
NET EXPENDITURE	160,728	181,186

* includes £600k contribution from Repairs and Renewals Fund

** includes £400k contribution from Repairs and Renewals Fund

Budgeted Personnel 2023/24

	<u>Full-time Equivalent</u>
Chief Officers	4.0
Teachers	1,392.7
APT & C	856.0
Manual	309.9
TOTAL	2,562.6

EDUCATION

PRE FIVE EDUCATION

	Budget 2022/23 £'000	Budget 2023/24 £'000
<u>Expenditure</u>		
Staff Costs	14,338	15,715
Property Costs	709	985
Transport Costs	-	-
Supplies & Services	1,235	1,313
Third Party Payments	3,153	3,074
Transfer Payments	-	-
Support Services	8	9
Total Expenditure	19,443	21,096
<u>Income</u>		
Ring Fenced Government Grant	7,998	8,442
Other Government Grant	1,909	-
Recharge Income (Internal)	31 *	-
Fees Charges etc	741	741
Other Income	-	-
Total Income	10,679	9,183
Net Expenditure for Council Tax	8,764	11,913
<u>Adjustments</u>		
Ring Fenced Government Grant	7,998	8,442
NET EXPENDITURE	16,762	20,355

* includes £31k contribution from Repairs and Renewals Fund

<u>Budgeted Personnel 2023/24</u>	<u>Full-time Equivalent</u>
Chief Officers	-
Teachers	40.1
APT & C	380.6
Manual	-
Total	420.7

EDUCATION

PRIMARY EDUCATION

	Budget 2022/23 £'000	Budget 2023/24 £'000
<u>Expenditure</u>		
Staff Costs	39,159	41,595
Property Costs	4,827	6,369
Transport Costs	-	-
Supplies & Services	7,184	9,361
Third Party Payments	-	-
Transfer Payments	-	-
Support Services	62	65
Total Expenditure	51,232	57,390
<u>Income</u>		
Ring Fenced Government Grant	850	983
Other Government Grant	457	267
Recharge Income (Internal)	312 *	-
Fees Charges etc	726	448
Other Income	28	28
Total Income	2,373	1,726
Net Expenditure for Council Tax	48,859	55,664
<u>Adjustments</u>		
Ring Fenced Government Grant	850	983
NET EXPENDITURE	49,709	56,647

* includes £312k contribution from Repairs and Renewals Fund

<u>Budgeted Personnel 2023/24</u>	<u>Full-time Equivalent</u>
Chief Officers	-
Teachers	578.6
APT & C	140.2
Manual	-
Total	718.8

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 2022/23 £'000	Budget 2023/24 £'000
<u>Expenditure</u>		
Staff Costs	46,590	49,602
Property Costs	5,248	6,814
Transport Costs	17	17
Supplies & Services	13,460	15,072
Third Party Payments	835	787
Transfer Payments	-	-
Support Services	56	59
Total Expenditure	66,206	72,351
<u>Income</u>		
Ring Fenced Government Grant	352	372
Other Government Grant	2,663	2,318
Recharge Income (Internal)	235 *	-
Fees Charges etc	1,039	1,044
Other Income	65	65
Total Income	4,354	3,799
Net Expenditure for Council Tax	61,852	68,552
<u>Adjustments</u>		
Ring Fenced Government Grant	352	372
NET EXPENDITURE	62,204	68,924

* includes £235k contribution from Repairs and Renewals Fund

<u>Budgeted Personnel 2023/24</u>	<u>Full-time Equivalent</u>
Chief Officers	-
Teachers	669.7
APT & C	139.7
Manual	-
Total	809.4

EDUCATION

SCHOOLS - OTHER

	Budget 2022/23 £'000	Budget 2023/24 £'000
<u>Expenditure</u>		
Staff Costs	1,419	1,469
Property Costs	200	200
Transport Costs	-	-
Supplies & Services	1,980	2,132
Third Party Payments	18	19
Transfer Payments	606	823
Support Services	1	-
Total Expenditure	4,224	4,643
<u>Income</u>		
Ring Fenced Government Grant	-	12
Other Government Grant	133	126
Recharge Income (Internal)	-	400 *
Fees Charges etc	340	22
Other Income	100	100
Total Income	573	660
Net Expenditure for Council Tax	3,651	3,983
<u>Adjustments</u>		
Ring Fenced Government Grant	-	12
NET EXPENDITURE	3,651	3,995

* includes £400k contribution from Repairs and Renewals Fund

<u>Budgeted Personnel 2023/24</u>	
	<u>Full-time Equivalent</u>
Chief Officers	-
Teachers	18.7
APT & C	10.0
Manual	-
Total	28.7

EDUCATION

SPECIAL EDUCATION

	Budget 2022/23 £'000	Budget 2023/24 £'000
<u>Expenditure</u>		
Staff Costs	5,471	6,217
Property Costs	228	336
Transport Costs	831	1,124
Supplies & Services	525	506
Third Party Payments	1,039	995
Transfer Payments	-	-
Support Services	1	2
Total Expenditure	8,095	9,180
<u>Income</u>		
Ring Fenced Government Grant	124	130
Other Government Grant	26	-
Recharge Income (Internal)	18 *	-
Fees Charges etc	42	42
Other Income	-	-
Total Income	210	172
Net Expenditure for Council Tax	7,885	9,008
<u>Adjustments</u>		
Ring Fenced Government Grant	124	130
NET EXPENDITURE	8,009	9,138

* includes £18k contribution from Repairs and Renewals Fund

<u>Budgeted Personnel 2023/24</u>	<u>Full-time Equivalent</u>
Chief Officers	-
Teachers	65.4
APT & C	72.4
Manual	-
Total	137.8

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 2022/23 £'000	Budget 2023/24 £'000
<u>Expenditure</u>		
Staff Costs	927	1,002
Property Costs	-	-
Transport Costs	-	-
Supplies & Services	4	4
Third Party Payments	-	-
Transfer Payments	-	-
Support Services	-	-
Total Expenditure	931	1,006
<u>Income</u>		
Ring Fenced Government Grant	-	-
Other Government Grant	6	-
Recharge Income (Internal)	-	-
Fees Charges etc	-	-
Other Income	-	-
Total Income	6	-
Net Expenditure for Council Tax	925	1,006
<u>Adjustments</u>		
Ring Fenced Government Grant	-	-
NET EXPENDITURE	925	1,006

Budgeted Personnel 2023/24

	<u>Full-time Equivalent</u>
Chief Officers	-
Teachers	10.3
APT & C	1.7
Manual	-
Total	12.0

EDUCATION

TRANSPORT (EXCLUDING SPECIAL EDUCATION)

	Budget 2022/23 £'000	Budget 2023/24 £'000
<u>Expenditure</u>		
Staff Costs	-	-
Property Costs	-	-
Transport Costs	1,288	1,383
Supplies & Services	-	-
Third Party Payments	-	-
Transfer Payments	-	-
Support Services	-	-
Total Expenditure	<u>1,288</u>	<u>1,383</u>
<u>Income</u>		
Ring Fenced Government Grant	12	10
Other Government Grant	-	-
Recharge Income (Internal)	-	-
Fees Charges etc	38	38
Other Income	-	-
Total Income	<u>50</u>	<u>48</u>
Net Expenditure for Council Tax	<u>1,238</u>	<u>1,335</u>
<u>Adjustments</u>		
Ring Fenced Government Grant	12	10
NET EXPENDITURE	<u><u>1,250</u></u>	<u><u>1,345</u></u>

Budgeted Personnel 2023/24

	<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 2022/23 £'000	Budget 2023/24 £'000
<u>Expenditure</u>		
Staff Costs	-	-
Property Costs	-	-
Transport Costs	-	-
Supplies & Services	-	-
Third Party Payments	-	-
Transfer Payments	290	290
Support Services	-	-
Total Expenditure	290	290
<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	290
<u>Adjustments</u>		
Ring Fenced Government Grant	-	-
NET EXPENDITURE	290	290

Budgeted Personnel 2023/24

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

EDUCATION

ADMINISTRATION & SUPPORT SERVICES

	Budget 2022/23 £'000	Budget 2023/24 £'000
<u>Expenditure</u>		
Staff Costs	3,381	3,512
Property Costs	200	61
Transport Costs	-	-
Supplies & Services	436	596
Third Party Payments	16	11
Transfer Payments	-	-
Support Services	4,980	4,818
Total Expenditure	9,013	8,998
<u>Income</u>		
Ring Fenced Government Grant	-	-
Other Government Grant	32	25
Recharge Income (Internal)	455 *	446
Fees Charges etc	-	-
Other Income	-	-
Total Income	487	471
Net Expenditure for Council Tax	8,526	8,527
<u>Adjustments</u>		
Ring Fenced Government Grant	-	-
NET EXPENDITURE	8,526	8,527

* includes £4k contribution from Repairs and Renewals Fund

<u>Budgeted Personnel 2023/24</u>	<u>Full-time Equivalent</u>
Chief Officers	4.0
Teachers	9.9
APT & C	37.7
Manual	-
Total	51.6

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

	Budget 2022/23 £'000	Budget 2023/24 £'000
<u>Expenditure</u>		
Staff Costs	4,777	5,318
Property Costs	130	130
Transport Costs	2	2
Supplies & Services	278	281
Third Party Payments	-	-
Transfer Payments	4	4
Support Services	138	133
Total Expenditure	5,329	5,868
<u>Income</u>		
Ring Fenced Government Grant	-	-
Other Government Grant	-	-
Recharge Income (Internal)	3,168	3,515
Fees Charges etc	-	-
Other Income	175	176
Total Income	3,343	3,691
Net Expenditure for Council Tax	1,986	2,177
<u>Adjustments</u>		
Ring Fenced Government Grant	-	-
Net Expenditure	1,986	2,177

Budgeted Personnel 2023/24

	<u>Full-time Equivalent</u>
Chief Officers	-
Teachers	-
APT & C	61.7
Manual	126.1
Total	187.8

EDUCATION

CATERING SERVICES

	Budget 2022/23 £'000	Budget 2023/24 £'000
<u>Expenditure</u>		
Staff Costs	3,287	4,745
Property Costs	26	26
Transport Costs	19	21
Supplies & Services	2,178	3,094
Third Party Payments	-	-
Transfer Payments	11	11
Support Services	96	93
Total Expenditure	5,617	7,990
<u>Income</u>		
Ring Fenced Government Grant	-	-
Other Government Grant	-	-
Recharge Income (Internal)	5,582	7,955
Fees Charges etc	-	-
Other Income	35	35
Total Income	5,617	7,990
Net Expenditure for Council Tax	-	-
<u>Adjustments</u>		
Ring Fenced Government Grant	-	-
Net Expenditure	-	-

<u>Budgeted Personnel 2023/24</u>	<u>Full-time Equivalent</u>
Chief Officers	-
Teachers	-
APT & C	12.0
Manual	165.6
Total	177.6

EDUCATION

SCHOOL CROSSING PATROLLERS

	Budget 2022/23 £'000	Budget 2023/24 £'000
<u>Expenditure</u>		
Staff Costs	345	395
Property Costs	-	-
Transport Costs	4	4
Supplies & Services	23	25
Third Party Payments	-	-
Transfer Payments	-	-
Support Services	2	1
Total Expenditure	374	425
<u>Income</u>		
Ring Fenced Government Grant	-	-
Other Government Grant	-	-
Recharge Income (Internal)	374	425
Fees Charges etc	-	-
Other Income	-	-
Total Income	374	425
Net Expenditure for Council Tax	-	-
<u>Adjustments</u>		
Ring Fenced Government Grant	-	-
NET EXPENDITURE	-	-

<u>Budgeted Personnel 2023/24</u>	
	<u>Full-time Equivalent</u>
Chief Officers	-
Teachers	-
APT & C	-
Manual	18.2
Total	18.2

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 2022/23 £'000	Budget 2023/24 £'000
<u>Expenditure</u>		
Staff Costs	-	-
Property Costs	1,207	2,041
Transport Costs	-	-
Supplies & Services	79	134
Third Party Payments	5,404	5,691
Transfer Payments	-	-
Support Services	726	916
Total Expenditure	7,416	8,782
<u>Income</u>		
Ring Fenced Government Grant	-	-
Other Government Grant	-	-
Recharge Income (Internal)	-	-
Fees Charges etc.	-	-
Other Income	-	-
Total Income	-	-
Net Expenditure	7,416	8,782

Budgeted Personnel 2023/24

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

ENVIRONMENT

DEPARTMENTAL SUMMARY

	Budget 2022/23 £'000	Budget 2023/24 £'000
<u>Expenditure</u>		
Staff Costs	16,712	18,194
Property Costs	3,837	4,177
Transport Costs	3,329	3,713
Supplies & Services	14,830	21,324
Third Party Payments	882	889
Transfer Payments	717	1,035
Support Services	2,591	2,374
Total Expenditure	42,898	51,706
<u>Income</u>		
Ring-Fenced Grant	-	-
Other Government Grant	711	722
Recharge Income (Internal)	8,754	14,778 *
Fees Charges etc.	5,158	6,123
Other Income	1,505	2,068
Total Income	16,128	23,691
Net Expenditure	26,770	28,015

* Includes a £222k contribution from Whitelee Windfarm Reserve.

<u>Budgeted Personnel 2023/24</u>	
	<u>Full-time Equivalent</u>
Chief Officers	3.0
Teachers	-
APT & C	208.6
Manual	184.0
Total	395.6

ENVIRONMENT

DIRECTORATE

	Budget 2022/23 £'000	Budget 2023/24 £'000
<u>Expenditure</u>		
Staff Costs	1,211	1,235
Property Costs	83	89
Transport Costs	-	-
Supplies & Services	186	401
Third Party Payments	-	-
Transfer Payments	-	-
Support Services	693	403
Total Expenditure	2,173	2,128
<u>Income</u>		
Ring-Fenced Grant	-	-
Other Government Grant	-	-
Recharge Income (Internal)	273	273
Fees Charges etc.	-	-
Other Income	-	-
Total Income	273	273
Net Expenditure	1,900	1,855

<u>Budgeted Personnel 2023/24</u>	
	<u>Full-time Equivalent</u>
Chief Officers	1.0
Teachers	-
APT & C	18.1
Manual	-
Total	19.1

ENVIRONMENT

ENVIRONMENT ACCOMMODATION

	Budget 2022/23 £'000	Budget 2023/24 £'000
<u>Expenditure</u>		
Staff Costs	-	-
Property Costs	772	774
Transport Costs	-	-
Supplies & Services	3	2
Third Party Payments	-	-
Transfer Payments	-	-
Support Services	-	-
Total Expenditure	775	776
<u>Income</u>		
Ring-Fenced Grant	-	-
Other Government Grant	-	-
Recharge Income (Internal)	775	776
Fees Charges etc.	-	-
Other Income	-	-
Total Income	775	776
Net Expenditure	-	-

<u>Budgeted Personnel 2023/24</u>	<u>Full-time Equivalent</u>
Chief Officers	-
Teachers	-
APT & C	-
Manual	-
Total	-

ENVIRONMENT

NON-OPERATIONAL PROPERTIES

	Budget 2022/23 £'000	Budget 2023/24 £'000
<u>Expenditure</u>		
Staff Costs	-	-
Property Costs	161	112
Transport Costs	-	-
Supplies & Services	20	20
Third Party Payments	-	-
Transfer Payments	-	-
Support Services	3	15
Total Expenditure	184	147
<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	167	130

<u>Budgeted Personnel 2023/24</u>	<u>Full-time Equivalent</u>
Chief Officers	-
Teachers	-
APT & C	-
Manual	-
Total	-

ENVIRONMENT

ENERGY MANAGEMENT

	Budget 2022/23 £'000	Budget 2023/24 £'000
<u>Expenditure</u>		
Staff Costs	56	122
Property Costs	52	84
Transport Costs	-	-
Supplies & Services	1	13
Third Party Payments	-	-
Transfer Payments	-	-
Support Services	52	55
Total Expenditure	161	274
<u>Income</u>		
Ring-Fenced Grant	-	-
Other Government Grant	-	-
Recharge Income (Internal)	-	-
Fees Charges etc.	-	52
Other Income	-	-
Total Income	-	52
Net Expenditure	161	222

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

ENVIRONMENT

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

	Budget 2022/23 £'000	Budget 2023/24 £'000
<u>Expenditure</u>		
Staff Costs	2,144	2,370
Property Costs	115	115
Transport Costs	12	14
Supplies & Services	185	145
Third Party Payments	94	93
Transfer Payments	102	102
Support Services	196	171
Total Expenditure	2,848	3,010
<u>Income</u>		
Ring-Fenced Grant	-	-
Other Government Grant	-	-
Recharge Income (Internal)	233	242 *
Fees Charges etc.	1,036	1,140
Other Income	139	142
Total Income	1,408	1,524
Net Expenditure	1,440	1,486

* Includes a £222k contribution from Whitelee Windfarm Reserve.

<u>Budgeted Personnel 2023/24</u>	
	<u>Full-time Equivalent</u>
Chief Officers	1.0
Teachers	-
APT & C	41.8
Manual	-
Total	42.8

ENVIRONMENT

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

This service comprises:-

	Budget 2022/23 £'000	Budget 2023/24 £'000
Development Planning	641	651
Outdoor Access	46	0
Country Park	50	54
Whitelee	(1)	- *
Development Management	251	271
Building Control	81	112
Business Intelligence	372	398
	<u>1,440</u>	<u>1,486</u>

* Includes a £222k contribution from Whitelee Windfarm Reserve.

ENVIRONMENT

ECONOMIC DEVELOPMENT
(INCORPORATING CITY DEAL)

	Budget 2022/23 £'000	Budget 2023/24 £'000
<u>Expenditure</u>		
Staff Costs	1,040	1,273
Property Costs	196	216
Transport Costs	-	-
Supplies & Services	350	348
Third Party Payments	91	91
Transfer Payments	149	232
Support Services	147	170
Total Expenditure	1,973	2,330
<u>Income</u>		
Ring-Fenced Grant	-	-
Other Government Grant	239	269
Recharge Income (Internal)	106	117
Fees Charges etc.	259	259
Other Income	533	741
Total Income	1,137	1,386
Net Expenditure	836	944

Budgeted Personnel 2023/24

	<u>Full-time Equivalent</u>
Chief Officers	-
Teachers	-
APT & C	22.3
Manual	-
Total	22.3

ENVIRONMENT

ROADS

	Budget 2022/23 £'000	Budget 2023/24 £'000
<u>Expenditure</u>		
Staff Costs	2,063	2,183
Property Costs	238	241
Transport Costs	107	126
Supplies & Services	8,426	8,211
Third Party Payments	57	57
Transfer Payments	-	-
Support Services	257	308
Total Expenditure	11,148	11,126
<u>Income</u>		
Ring-Fenced Grant	-	-
Other Government Grant	129	129
Recharge Income (Internal)	1,009	620
Fees Charges etc.	479	543
Other Income	61	61
Total Income	1,678	1,353
Net Expenditure	9,470	9,773

Budgeted Personnel 2023/24

	<u>Full-time Equivalent</u>
Chief Officers	-
Teachers	-
APT & C	40.4
Manual	-
Total	40.4

ENVIRONMENT

ROADS

This service comprises:-

	Budget 2022/23 £'000	Budget 2023/24 £'000
Routine Maintenance Roads	1,434	1,339
Routine Maintenance Street Lighting	356	244
Winter Maintenance	875	850
Footway Resurfacing & Patching	200	0
Carriageway Resurfacing & Patching	392	92
School Crossing Patrols	356	424
Street Lighting Electricity	761	1,131
Flood Prevention	70	60
Administration & Support (Including PFI Costs)	5,026	5,633
	<u>9,470</u>	<u>9,773</u>

ENVIRONMENT

ROADS CONTRACTING UNIT

	Budget 2022/23 £'000	Budget 2023/24 £'000
<u>Expenditure</u>		
Staff Costs	1,022	1,093
Property Costs	46	3
Transport Costs	582	377
Supplies & Services	111	176
Third Party Payments	-	-
Transfer Payments	18	18
Support Services	91	100
Total Expenditure	1,870	1,767
<u>Income</u>		
Ring-Fenced Grant	-	-
Other Government Grant	-	-
Recharge Income (Internal)	1,870	1,767
Fees Charges etc.	-	-
Other Income	-	-
Total Income	1,870	1,767
Net Expenditure	-	-

<u>Budgeted Personnel 2023/24</u>	
	<u>Full-time Equivalent</u>
Chief Officers	-
Teachers	-
APT & C	1.0
Manual	24.0
Total	25.0

ENVIRONMENT

NEIGHBOURHOOD SERVICES

	Budget 2022/23 £'000	Budget 2023/24 £'000
<u>Expenditure</u>		
Staff Costs	5,401	5,902
Property Costs	-	-
Transport Costs	-	-
Supplies & Services	34	34
Third Party Payments	-	-
Transfer Payments	-	-
Support Services	-	-
Total Expenditure	5,435	5,936
<u>Income</u>		
Ring-Fenced Grant	-	-
Other Government Grant	-	-
Recharge Income (Internal)	65	5,936
Fees Charges etc.	-	-
Other Income	-	-
Total Income	65	5,936
Net Expenditure	5,370	-

<u>Budgeted Personnel 2023/24</u>	
	<u>Full Time Equivalent</u>
Chief Officers	-
Teachers	-
APT & C	20.0
Manual	134.4
Total	154.4

ENVIRONMENT

PARKS SERVICES

	Budget 2022/23 £'000	Budget 2023/24 £'000
<u>Expenditure</u>		
Staff Costs	-	-
Property Costs	347	417
Transport Costs	226	250
Supplies & Services	486	2,264
Third Party Payments	-	-
Transfer Payments	-	-
Support Services	280	276
Total Expenditure	1,339	3,207
<u>Income</u>		
Ring-Fenced Grant	-	-
Other Government Grant	19	-
Recharge Income (Internal)	347	313
Fees Charges etc.	732	807
Other Income	-	-
Total Income	1,098	1,120
Net Expenditure	241	2,087

Budgeted Personnel 2023/24

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

ENVIRONMENT

PARKS SERVICES

This service comprises:-

	Budget 2022/23 £'000	Budget 2023/24 £'000
Administration	259	272
Parks Operations	(38)	869
Arboriculture	100	100
Cemeteries	(70)	228
Park Rangers	0	586
Parks Upkeep	(10)	32
	<u>241</u>	<u>2,087</u>

ENVIRONMENT

PREVENTION SERVICES

	Budget 2022/23 £'000	Budget 2023/24 £'000
<u>Expenditure</u>		
Staff Costs	870	945
Property Costs	19	19
Transport Costs	-	-
Supplies & Services	199	194
Third Party Payments	74	74
Transfer Payments	2	2
Support Services	103	104
Total Expenditure	1,267	1,338
<u>Income</u>		
Ring-Fenced Grant	-	-
Other Government Grant	6	6
Recharge Income (Internal)	7	34
Fees Charges etc.	75	50
Other Income	40	40
Total Income	128	130
Net Expenditure	1,139	1,208

<u>Budgeted Personnel 2023/24</u>	
	<u>Full Time Equivalent</u>
Chief Officers	-
Teachers	-
APT & C	16.5
Manual	-
Total	16.5

ENVIRONMENT**PREVENTION SERVICES**

This service comprises:-

	Budget 2022/23 £'000	Budget 2023/24 £'000
Environmental Health	714	753
Trading Standards	403	431
Licensing	22	24
	<u>1,139</u>	<u>1,208</u>

ENVIRONMENT

WASTE MANAGEMENT

	Budget 2022/23 £'000	Budget 2023/24 £'000
<u>Expenditure</u>		
Staff Costs	-	-
Property Costs	90	101
Transport Costs	5	6
Supplies & Services	3,578	5,860
Third Party Payments	22	30
Transfer Payments	-	-
Support Services	409	211
Total Expenditure	4,104	6,208
<u>Income</u>		
Ring-Fenced Grant	-	-
Other Government Grant	-	-
Recharge Income (Internal)	-	-
Fees Charges etc.	221	221
Other Income	-	-
Total Income	221	221
Net Expenditure	3,883	5,987

<u>Budgeted Personnel 2023/24</u>	
	<u>Full Time Equivalent</u>
Chief Officers	-
Teachers	-
APT & C	-
Manual	-
Total	0.0

ENVIRONMENT

WASTE MANAGEMENT

This service comprises:-

	Budget 2022/23 £'000	Budget 2023/24 £'000
Refuse Disposal	3,475	5,295
Strategic Waste Fund	408	692
	<u>3,883</u>	<u>5,987</u>

ENVIRONMENT

CLEANSING

	Budget 2022/23 £'000	Budget 2023/24 £'000
<u>Expenditure</u>		
Staff Costs	361	349
Property Costs	142	142
Transport Costs	791	995
Supplies & Services	349	2,715
Third Party Payments	1	1
Transfer Payments	-	-
Support Services	103	262
Total Expenditure	1,747	4,464
<u>Income</u>		
Ring-Fenced Grant	-	-
Other Government Grant	-	-
Recharge Income (Internal)	92	92
Fees Charges etc.	1,602	2,282
Other Income	-	-
Total Income	1,694	2,374
Net Expenditure	53	2,090

Budgeted Personnel 2023/24

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

ENVIRONMENT
CLEANSING

This service comprises:-

	Budget 2022/23 £'000	Budget 2023/24 £'000
Refuse Collection	573	2,441
Street Cleaning	96	805
Cleansing Management	(847)	(1,410)
Civic Amenity Sites	168	184
Thornliebank Depot	63	70
	<u>53</u>	<u>2,090</u>

ENVIRONMENT

VEHICLES SERVICES

	Budget 2022/23 £'000	Budget 2023/24 £'000
<u>Expenditure</u>		
Staff Costs	737	834
Property Costs	36	36
Transport Costs	1,587	1,924
Supplies & Services	191	194
Third Party Payments	-	-
Transfer Payments	-	-
Support Services	-	-
Total Expenditure	2,551	2,988
<u>Income</u>		
Ring-Fenced Grant	-	-
Other Government Grant	-	-
Recharge Income (Internal)	2,521	2,958
Fees Charges etc.	30	30
Other Income	-	-
Total Income	2,551	2,988
Net Expenditure	-	-

<u>Budgeted Personnel 2023/24</u>	<u>Full Time Equivalent</u>
Chief Officers	-
Teachers	-
APT & C	1.0
Manual	19.6
Total	20.6

ENVIRONMENT
OTHER HOUSING

	Budget 2022/23 £'000	Budget 2023/24 £'000
<u>Expenditure</u>		
Staff Costs	1,807	1,888
Property Costs	456	550
Transport Costs	19	21
Supplies & Services	660	696
Third Party Payments	543	543
Transfer Payments	446	681
Support Services	257	299
Total Expenditure	4,188	4,678
<u>Income</u>		
Ring-Fenced Grant	-	-
Other Government Grant	318	318
Recharge Income (Internal)	321	321
Fees Charges etc.	707	722
Other Income	732	1,084
Total Income	2,078	2,445
Net Expenditure	2,110	2,233

<u>Budgeted Personnel 2023/24</u>	<u>Full Time Equivalent</u>
Chief Officers	-
Teachers	-
APT & C	45.5
Manual	-
Total	45.5

ENVIRONMENT

ACCOMMODATION

	Budget 2022/23 £'000	Budget 2023/24 £'000
<u>Expenditure</u>		
Staff Costs	-	-
Property Costs	1,084	1,278
Transport Costs	-	-
Supplies & Services	51	51
Third Party Payments	-	-
Transfer Payments	-	-
Support Services	-	-
Total Expenditure	1,135	1,329
<u>Income</u>		
Ring Fenced Government Grant	-	-
Other Govt Grant	-	-
Recharge Income (Internal)	1,135	1,329
Fees Charges etc	-	-
Other Income	-	-
Total Income	1,135	1,329
Net Expenditure	-	-

Budgeted Personnel 2023/24

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

BUSINESS OPERATIONS & PARTNERSHIPS

DEPARTMENTAL SUMMARY

	Budget 2022/23 £'000	Budget 2023/24 £'000
<u>Expenditure</u>		
Staff Costs	6,272	6,432
Property Costs	64	68
Transport Costs	72	68
Supplies & Services	2,650	2,853
Third Party Payments	311	319
Transfer Payments	17,640	17,651
Support Services	1,402	1,481
Total Expenditure	28,411	28,872
<u>Income</u>		
Ring Fenced Government Grant	-	-
Other Government Grant	13,230	13,230
Recharge Income (Internal)	2,759	3,058
Fees Charges etc.	437	442
Other Income	377	402
Total Income	16,803	17,132
Net Expenditure	11,608	11,740
Adjustments		
Ring Fenced Government Grant	-	-
Net Expenditure	11,608	11,740

<u>Budgeted Personnel 2023/24</u>	
	<u>Full Time Equivalent</u>
Chief Officers	2.0
Teachers	-
APT & C	141.2
Manual	-
Total	143.2

BUSINESS OPERATIONS & PARTNERSHIPS

DIRECTORATE

	Budget 2022/23 £'000	Budget 2023/24 £'000
<u>Expenditure</u>		
Staff Costs	184	192
Property Costs	-	-
Transport Costs	-	-
Supplies & Services	6	7
Third Party Payments	-	-
Transfer Payments	-	-
Support Services	-	-
Total Expenditure	190	199
<u>Income</u>		
Ring Fenced Government Grant	-	
Other Government Grant	-	
Recharge Income (Internal)	190	199
Fees Charges etc.	-	
Other Income	-	
Total Income	190	199
Net Expenditure	-	-

Budgeted Personnel 2023/24

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

BUSINESS OPERATIONS & PARTNERSHIPS

COMMUNITY SAFETY

	Budget 2022/23 £'000	Budget 2023/24 £'000
<u>Expenditure</u>		
Staff Costs	1,115	1,212
Property Costs	21	21
Transport Costs	30	30
Supplies & Services	115	135
Third Party Payments	64	67
Transfer Payments	-	-
Support Services	198	190
Total Expenditure	1,543	1,655
<u>Income</u>		
Ring Fenced Government Grant	-	
Other Government Grant	-	
Recharge Income (Internal)	258	258
Fees Charges etc.	57	57
Other Income	19	19
Total Income	334	334
Net Expenditure	1,209	1,321

<u>Budgeted Personnel 2023/24</u>	
	<u>Full Time Equivalent</u>
Chief Officers	-
Teachers	-
APT & C	28.2
Manual	-
Total	28.2

BUSINESS OPERATIONS & PARTNERSHIPS**COMMUNITY SAFETY**

This service comprises:-

	Budget 2022/23 £'000	Budget 2023/24 £'000
Management	336	358
CCTV	534	597
Community Wardens	339	366
	<u>1,209</u>	<u>1,321</u>

BUSINESS OPERATIONS & PARTNERSHIPS

DEMOCRATIC REPRESENTATION & MANAGEMENT, ELECTIONS AND MEMBERS EXPENSES

	Budget 2022/23 £'000	Budget 2023/24 £'000
<u>Expenditure</u>		
Staff Costs	2	2
Property Costs	6	7
Transport Costs	-	-
Supplies & Services	1,008	777
Third Party Payments	3	3
Transfer Payments	-	-
Support Services	183	201
Total Expenditure	1,202	990
<u>Income</u>		
Ring Fenced Government Grant	-	-
Other Government Grant	-	-
Recharge Income (Internal)	-	-
Fees Charges etc.	-	-
Other Income	-	-
Total Income	-	-
Net Expenditure	1,202	990

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

BUSINESS OPERATIONS & PARTNERSHIPS

GRANTS

	Budget 2022/23 £'000	Budget 2023/24 £'000
<u>Expenditure</u>		
Staff Costs	-	-
Property Costs	-	-
Transport Costs	-	-
Supplies & Services	4	4
Third Party Payments	134	134
Transfer Payments	4	4
Support Services	3	4
Total Expenditure	145	146
<u>Income</u>		
Ring Fenced Government Grant	-	-
Other Government Grant	-	-
Recharge Income (Internal)	-	-
Fees Charges etc.	-	-
Other Income	-	-
Total Income	-	-
Net Expenditure	145	146

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

BUSINESS OPERATIONS & PARTNERSHIPS

DEMOCRATIC SERVICES

	Budget 2022/23 £'000	Budget 2023/24 £'000
<u>Expenditure</u>		
Staff Costs	387	413
Property Costs	-	-
Transport Costs	9	7
Supplies & Services	58	80
Third Party Payments	-	-
Transfer Payments	-	-
Support Services	67	69
Total Expenditure	521	569
<u>Income</u>		
Ring Fenced Government Grant	-	-
Other Government Grant	-	-
Recharge Income (Internal)	-	-
Fees Charges etc.	-	-
Other Income	-	-
Total Income	-	-
Net Expenditure	521	569

<u>Budgeted Personnel 2023/24</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 2022/23 £'000	Budget 2023/24 £'000
<u>Expenditure</u>		
Staff Costs	778	767
Property Costs	-	-
Transport Costs	-	-
Supplies & Services	78	103
Third Party Payments	-	-
Transfer Payments	-	-
Support Services	131	144
Total Expenditure	<u>987</u>	<u>1,014</u>
<u>Income</u>		
Ring Fenced Government Grant	-	-
Other Government Grant	-	-
Recharge Income (Internal)	27	27
Fees Charges etc.	-	-
Other Income	-	-
Total Income	<u>27</u>	<u>27</u>
Net Expenditure	<u><u>960</u></u>	<u><u>987</u></u>

<u>Budgeted Personnel 2023/24</u>	
	<u>Full Time Equivalent</u>
Chief Officers	-
Teachers	-
APT & C	19.4
Manual	-
Total	<u>19.4</u>

BUSINESS OPERATIONS & PARTNERSHIPS

REGISTRARS

	Budget 2022/23 £'000	Budget 2023/24 £'000
<u>Expenditure</u>		
Staff Costs	176	189
Property Costs	3	3
Transport Costs	-	-
Supplies & Services	77	84
Third Party Payments	-	-
Transfer Payments	-	-
Support Services	42	34
Total Expenditure	298	310
<u>Income</u>		
Ring Fenced Government Grant	-	
Other Government Grant	-	
Recharge Income (Internal)	-	
Fees Charges etc.	131	136
Other Income	5	5
Total Income	136	141
Net Expenditure	162	169

Budgeted Personnel 2023/24

	<u>Full Time Equivalent</u>
Chief Officers	-
Teachers	-
APT & C	3.8
Manual	-
Total	3.8

BUSINESS OPERATIONS & PARTNERSHIPS

CUSTOMER FIRST - NON SUPPORT

	Budget 2022/23 £'000	Budget 2023/24 £'000
<u>Expenditure</u>		
Staff Costs	1,061	1,083
Property Costs	-	-
Transport Costs	-	-
Supplies & Services	145	341
Third Party Payments	1	1
Transfer Payments	-	-
Support Services	242	344
Total Expenditure	1,449	1,769
<u>Income</u>		
Ring Fenced Government Grant	-	
Other Government Grant	-	
Recharge Income (Internal)	1,207	1,425
Fees Charges etc.		
Other Income	-	
Total Income	1,207	1,425
Net Expenditure	242	344

<u>Budgeted Personnel 2023/24</u>	
	<u>Full Time Equivalent</u>
Chief Officers	-
Teachers	-
APT & C	26.1
Manual	-
Total	26.1

BUSINESS OPERATIONS & PARTNERSHIPS

COMMUNITY PLANNING

	Budget 2022/23 £'000	Budget 2023/24 £'000
<u>Expenditure</u>		
Staff Costs	315	272
Property Costs	-	-
Transport Costs	-	-
Supplies & Services	100	111
Third Party Payments	8	8
Transfer Payments	-	-
Support Services	39	39
Total Expenditure	462	430
<u>Income</u>		
Ring Fenced Government Grant	-	-
Other Government Grant	-	-
Recharge Income (Internal)	96	102
Fees Charges etc.	-	-
Other Income	-	-
Total Income	96	102
Net Expenditure	366	328

Budgeted Personnel 2023/24

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

BUSINESS OPERATIONS & PARTNERSHIPS

COMMUNITIES

	Budget 2022/23 £'000	Budget 2023/24 £'000
<u>Expenditure</u>		
Staff Costs	681	645
Property Costs	34	37
Transport Costs	13	10
Supplies & Services	153	158
Third Party Payments	40	40
Transfer Payments	-	-
Support Services	108	90
Total Expenditure	1,029	980
<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	1,009	960

<u>Budgeted Personnel 2023/24</u>	
	<u>Full Time Equivalent</u>
Chief Officers	-
Teachers	-
APT & C	10.9
Manual	-
Total	10.9

**BUSINESS OPERATIONS & PARTNERSHIPS
COMMUNITIES**

This service comprises:-	Budget 2022/23 £'000	Budget 2023/24 £'000
Communities	943	889
Mearns Youth Facility	10	10
Barrhead Youth Facility	25	30
Auchenback Resource Centre	31	31
	<u>1,009</u>	<u>960</u>

BUSINESS OPERATIONS & PARTNERSHIPS

COUNCIL TAX & NON DOMESTIC RATES

	Budget 2022/23 £'000	Budget 2023/24 £'000
<u>Expenditure</u>		
Staff Costs	449	496
Property Costs	-	-
Transport Costs	-	-
Supplies & Services	476	584
Third Party Payments	61	66
Transfer Payments	4,074	4,085
Support Services	147	144
Total Expenditure	5,207	5,375
<u>Income</u>		
Ring Fenced Government Grant	-	
Other Government Grant	-	
Recharge Income (Internal)	12	45
Fees Charges etc.	249	249
Other Income	258	283
Total Income	519	577
Net Expenditure	4,688	4,798

<u>Budgeted Personnel 2023/24</u>	
	<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 2022/23 £'000	Budget 2023/24 £'000
<u>Expenditure</u>		
Staff Costs	300	332
Property Costs	-	-
Transport Costs	-	-
Supplies & Services	185	214
Third Party Payments	-	-
Transfer Payments	331	331
Support Services	126	128
Total Expenditure	942	1,005
<u>Income</u>		
Ring Fenced Government Grant	-	-
Other Government Grant	-	-
Recharge Income (Internal)	73	73
Fees Charges etc.	-	-
Other Income	75	75
Total Income	148	148
Net Expenditure	794	857

Budgeted Personnel 2023/24

	<u>Full Time Equivalent</u>
Chief Officers	-
Teachers	-
APT & C	11.6
Manual	-
Total	11.6

BUSINESS OPERATIONS & PARTNERSHIPS

REVENUES - HOUSING BENEFIT

	Budget 2022/23 £'000	Budget 2023/24 £'000
<u>Expenditure</u>		
Staff Costs	179	155
Property Costs	-	-
Transport Costs	-	-
Supplies & Services	89	96
Third Party Payments	-	-
Transfer Payments	13,231	13,231
Support Services	116	94
Total Expenditure	13,615	13,576
<u>Income</u>		
Ring Fenced Government Grant	-	-
Other Government Grant	13,230	13,230
Recharge Income (Internal)	75	75
Fees Charges etc.	-	
Other Income		
Total Income	13,305	13,305
Net Expenditure	310	271

<u>Budgeted Personnel 2023/24</u>	
	<u>Full Time Equivalent</u>
Chief Officers	-
Teachers	-
APT & C	4.6
Manual	-
Total	4.6

BUSINESS OPERATIONS & PARTNERSHIPS

BUSINESS SUPPORT TEAM

	Budget 2022/23 £'000	Budget 2023/24 £'000
<u>Expenditure</u>		
Staff Costs	192	190
Property Costs	-	-
Transport Costs	20	21
Supplies & Services	62	102
Third Party Payments	-	-
Transfer Payments	-	-
Support Services	-	-
Total Expenditure	274	313
<u>Income</u>		
Ring Fenced Government Grant	-	
Other Government Grant	-	
Recharge Income (Internal)	274	313
Fees Charges etc.	-	
Other Income	-	
Total Income	274	313
Net Expenditure	-	-

<u>Budgeted Personnel 2023/24</u>	
	<u>Full Time Equivalent</u>
Chief Officers	-
Teachers	-
APT & C	5.5
Manual	-
Total	5.5

BUSINESS OPERATIONS & PARTNERSHIPS

REVENUES - ADMIN

	Budget 2022/23 £'000	Budget 2023/24 £'000
<u>Expenditure</u>		
Staff Costs	335	360
Property Costs	-	-
Transport Costs	-	-
Supplies & Services	70	54
Third Party Payments	-	-
Transfer Payments	-	-
Support Services	-	-
Total Expenditure	405	414
<u>Income</u>		
Ring Fenced Government Grant	-	-
Other Govt Grant	-	-
Recharge Income (Internal)	405	414
Fees Charges etc	-	-
Other Income	-	-
Total Income	405	414
Net Expenditure	-	-

<u>Budgeted Personnel 2023/24</u>	
	<u>Full Time Equivalent</u>
Chief Officers	-
Teachers	-
APT & C	5.4
Manual	-
Total	5.4

BUSINESS OPERATIONS & PARTNERSHIPS

COMMUNITIES, REVENUES AND CHANGE

	Budget 2022/23 £'000	Budget 2023/24 £'000
<u>Expenditure</u>		
Staff Costs	118	124
Property Costs	-	-
Transport Costs	-	-
Supplies & Services	24	3
Third Party Payments	-	-
Transfer Payments	-	-
Support Services	-	-
Total Expenditure	142	127
<u>Income</u>		
Ring Fenced Government Grant	-	
Other Government Grant	-	
Recharge Income (Internal)	142	127
Fees Charges etc.	-	
Other Income	-	
Total Income	142	127
Net Expenditure	-	-

<u>Budgeted Personnel 2023/24</u>	
	<u>Full Time Equivalent</u>
Chief Officers	1.0
Teachers	-
APT & C	-
Manual	-
Total	1.0

CHIEF EXECUTIVE'S - NONSUPPORT SERVICES

DEPARTMENTAL SUMMARY

	Budget 2022/23 £'000	Budget 2023/24 £'000
<u>Expenditure</u>		
Staff Costs	24	27
Property Costs	-	-
Transport Costs	3	3
Supplies & Services	448	544
Third Party Payments	-	-
Transfer Payments	-	-
Support Services	569	631
Total Expenditure	1,044	1,205
<u>Income</u>		
Ring Fenced Government Grant	-	-
Other Govt Grant	-	-
Recharge Income (Internal)	20	150
Fees Charges etc	260	284
Other Income	-	-
Total Income	280	434
Net Expenditure	764	771

<u>Budgeted Personnel 2023/24</u>	
	<u>Full Time Equivalent</u>
Chief Officers	-
Teachers	-
APT & C	0.7
Manual	-
Total	0.7

CHIEF EXECUTIVE'S - NONSUPPORT SERVICES
ACCOUNTANCY

	Budget 2022/23 £'000	Budget 2023/24 £'000
<u>Expenditure</u>		
Staff Costs	-	-
Property Costs	-	-
Transport Costs	-	-
Supplies & Services	244	275
Third Party Payments	-	-
Transfer Payments	-	-
Support Services	-	-
Total Expenditure	<u>244</u>	<u>275</u>
<u>Income</u>		
Ring Fenced Government Grant	-	-
Other Govt Grant	-	-
Recharge Income (Internal)	20	150
Fees Charges etc	-	-
Other Income	-	-
Total Income	<u>20</u>	<u>150</u>
Net Expenditure	<u><u>224</u></u>	<u><u>125</u></u>

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

CHIEF EXECUTIVE'S - NONSUPPORT SERVICES
CIVIC LICENSING

	Budget 2022/23 £'000	Budget 2023/24 £'000
<u>Expenditure</u>		
Staff Costs	24	27
Property Costs	-	-
Transport Costs	3	3
Supplies & Services	127	188
Third Party Payments	-	-
Transfer Payments	-	-
Support Services	9	22
Total Expenditure	<u>163</u>	<u>240</u>
<u>Income</u>		
Ring Fenced Government Grant	-	-
Other Govt Grant	-	-
Recharge Income (Internal)	-	-
Fees Charges etc	180	202
Other Income	-	-
Total Income	<u>180</u>	<u>202</u>
Net Expenditure	<u><u>(17)</u></u>	<u><u>38</u></u>

<u>Budgeted Personnel 2023/24</u>	
	<u>Full Time Equivalent</u>
Chief Officers	-
Teachers	-
APT & C	0.7
Manual	-
Total	<u><u>0.7</u></u>

CHIEF EXECUTIVE'S - NONSUPPORT SERVICES

LICENSING BOARD

	Budget 2022/23 £'000	Budget 2023/24 £'000
<u>Expenditure</u>		
Staff Costs	-	-
Property Costs	-	-
Transport Costs	-	-
Supplies & Services	77	81
Third Party Payments	-	-
Transfer Payments	-	-
Support Services	6	7
Total Expenditure	<u>83</u>	<u>88</u>
<u>Income</u>		
Ring Fenced Government Grant	-	-
Other Govt Grant	-	-
Recharge Income (Internal)	-	-
Fees Charges etc	80	82
Other Income	-	-
Total Income	<u>80</u>	<u>82</u>
Net Expenditure	<u><u>3</u></u>	<u><u>6</u></u>

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

CHIEF EXECUTIVE'S - NONSUPPORT SERVICES

CORPORATE MANAGEMENT

	Budget 2022/23 £'000	Budget 2023/24 £'000
<u>Expenditure</u>		
Staff Costs	-	-
Property Costs	-	-
Transport Costs	-	-
Supplies & Services	-	-
Third Party Payments	-	-
Transfer Payments	-	-
Support Services	554	602
Total Expenditure	<u>554</u>	<u>602</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>554</u></u>	<u><u>602</u></u>

Budgeted Personnel 2023/24

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

SUPPORT SERVICES

SUMMARY

	Budget 2022/23 £'000	Budget 2023/24 £'000
Chief Executive's Office	444	459
Accountancy	1,463	1,606
Legal	477	522
Procurement	311	329
Internal Audit	285	309
Strategy Support and Insight	580	692
Digital Transformation	433	631
Communications and Printing	608	551
Human Resources and Payroll	1,942	2,263
Customer First	60	67
Revenues - Account Receivable & Payable and Insurance	592	662
Digital Services	5,556	4,333
Property and Technical	1,359	1,563
	<u>14,110</u>	<u>13,987</u>

ALLOCATION:-

Education (including ERCLT)	6,070	6,096
Health & Social Care Partnership	2,475	2,455
Business Operations & Partnerships	1,402	1,481
Chief Executives - Non Support	569	631
Environment	2,591	2,374
Joint Boards	-	
Miscellaneous	87	45
Housing Revenue Account	916	905
	<u>14,110</u>	<u>13,987</u>

CHIEF EXECUTIVE'S - SUPPORT SERVICES

DEPARTMENTAL SUMMARY

	Budget 2022/23 £'000	Budget 2023/24 £'000
<u>Expenditure</u>		
Staff Costs	3,150	3,218
Property Costs	-	-
Transport Costs	-	-
Supplies & Services	220	375
Third Party Payments	78	81
Transfer Payments	-	-
Support Services	-	-
Total Expenditure	3,448	3,674
<u>Income</u>		
Ring Fenced Government Grant	-	-
Other Govt Grant	-	-
Recharge Income (Internal)	377	365
Fees Charges etc	45	38
Other Income	46	46
Total Income	468	449
Net Expenditure	2,980	3,225

<u>Budgeted Personnel 2023/24</u>	
	<u>Full Time Equivalent</u>
Chief Officers	2.0
Teachers	0.0
APT & C	46.8
Manual	0.0
Total	48.8

CHIEF EXECUTIVE'S - SUPPORT SERVICES

CHIEF EXECUTIVE'S OFFICE

	Budget 2022/23 £'000	Budget 2023/24 £'000
<u>Expenditure</u>		
Staff Costs	423	434
Property Costs	-	-
Transport Costs	-	-
Supplies & Services	21	25
Third Party Payments	-	-
Transfer Payments	-	-
Support Services	-	-
Total Expenditure	444	459
<u>Income</u>		
Ring Fenced Government Grant	-	-
Other Govt Grant	-	-
Recharge Income (Internal)	-	-
Fees Charges etc	-	-
Other Income	-	-
Total Income	-	-
Net Expenditure	444	459

<u>Budgeted Personnel 2023/24</u>	
	<u>Full Time Equivalent</u>
Chief Officers	1.0
Teachers	-
APT & C	5.1
Manual	-
Total	6.1

CHIEF EXECUTIVE'S - SUPPORT SERVICES
ACCOUNTANCY

	Budget 2022/23 £'000	Budget 2023/24 £'000
<u>Expenditure</u>		
Staff Costs	1,537	1,555
Property Costs	-	-
Transport Costs	-	-
Supplies & Services	84	216
Third Party Payments	-	-
Transfer Payments	-	-
Support Services	-	-
Total Expenditure	1,621	1,771
<u>Income</u>		
Ring Fenced Government Grant	-	-
Other Govt Grant	-	-
Recharge Income (Internal)	158	165
Fees Charges etc	-	-
Other Income	-	-
Total Income	158	165
Net Expenditure	1,463	1,606

<u>Budgeted Personnel 2023/24</u>	
	<u>Full Time Equivalent</u>
Chief Officers	1.0
Teachers	-
APT & C	23.4
Manual	-
Total	24.4

CHIEF EXECUTIVE'S - SUPPORT SERVICES

LEGAL SERVICES

	Budget 2022/23 £'000	Budget 2023/24 £'000
<u>Expenditure</u>		
Staff Costs	505	537
Property Costs	-	-
Transport Costs	-	-
Supplies & Services	81	96
Third Party Payments	-	-
Transfer Payments	-	-
Support Services	-	-
Total Expenditure	586	633
<u>Income</u>		
Ring Fenced Government Grant	-	-
Other Government Grant	-	-
Recharge Income (Internal)	64	73
Fees Charges etc.	45	38
Other Income	-	-
Total Income	109	111
Net Expenditure	477	522

<u>Budgeted Personnel 2023/24</u>	
	<u>Full Time Equivalent</u>
Chief Officers	-
Teachers	-
APT & C	7.6
Manual	-
Total	7.6

CHIEF EXECUTIVE'S - SUPPORT SERVICES

PROCUREMENT

	Budget 2022/23 £'000	Budget 2023/24 £'000
<u>Expenditure</u>		
Staff Costs	411	401
Property Costs	-	-
Transport Costs	-	-
Supplies & Services	23	20
Third Party Payments	78	81
Transfer Payments	-	-
Support Services	-	-
Total Expenditure	<u>512</u>	<u>502</u>
<u>Income</u>		
Ring Fenced Government Grant	-	-
Other Govt Grant	-	-
Recharge Income (Internal)	155	127
Fees Charges etc	-	-
Other Income	46	46
Total Income	<u>201</u>	<u>173</u>
Net Expenditure	<u><u>311</u></u>	<u><u>329</u></u>

<u>Budgeted Personnel 2023/24</u>	
	<u>Full Time Equivalent</u>
Chief Officers	-
Teachers	-
APT & C	6.0
Manual	-
TOTAL	<u><u>6.0</u></u>

CHIEF EXECUTIVE'S - SUPPORT SERVICES

INTERNAL AUDIT

	Budget 2022/23 £'000	Budget 2023/24 £'000
<u>Expenditure</u>		
Staff Costs	274	291
Property Costs	-	-
Transport Costs	-	-
Supplies & Services	11	18
Third Party Payments	-	-
Transfer Payments	-	-
Support Services	-	-
Total Expenditure	285	309
<u>Income</u>		
Ring Fenced Government Grant	-	-
Other Govt Grant	-	-
Recharge Income (Internal)	-	-
Fees Charges etc	-	-
Other Income	-	-
Total Income	-	-
Net Expenditure	285	309

<u>Budgeted Personnel 2023/24</u>	<u>Full Time Equivalent</u>
Chief Officers	-
Teachers	-
APT & C	4.7
Manual	-
Total	4.7

BUSINESS OPERATIONS & PARTNERSHIPS - SUPPORT SERVICES

DEPARTMENTAL SUMMARY

	Budget 2022/23 £'000	Budget 2023/24 £'000
<u>Expenditure</u>		
Staff Costs	6,466	7,429
Property Costs	4	1
Transport Costs	17	19
Supplies & Services	4,942	5,435
Third Party Payments	26	26
Transfer Payments	-	-
Support Services	-	-
Total Expenditure	11,455	12,910
<u>Income</u>		
Ring Fenced Government Grant	-	-
Other Government Grant	-	-
Recharge Income (Internal)	1,673	3,700 *
Fees Charges etc.	7	11
Other Income	4	-
Total Income	1,684	3,711
Net Expenditure	9,771	9,199

* Includes £1,169k contribution from Modernisation fund

<u>Budgeted Personnel 2023/24</u>	
	<u>Full Time Equivalent</u>
Chief Officers	2.0
Teachers	-
APT & C	138.2
Manual	-
Total	140.2

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BUSINESS OPERATIONS & PARTNERSHIPS - SUPPORT SERVICES

STRATEGY (SUPPORT) AND INSIGHT

	Budget 2022/23 £'000	Budget 2023/24 £'000
<u>Expenditure</u>		
Staff Costs	406	437
Property Costs	-	-
Transport Costs	-	-
Supplies & Services	148	229
Third Party Payments	26	26
Transfer Payments	-	-
Support Services	-	-
Total Expenditure	580	692
<u>Income</u>		
Ring Fenced Government Grant	-	-
Other Government Grant	-	-
Recharge Income (Internal)	-	-
Fees Charges etc.	-	-
Other Income	-	-
Total Income	-	-
Net Expenditure	580	692

Budgeted Personnel 2023/24

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

BUSINESS OPERATIONS & PARTNERSHIPS - SUPPORT SERVICES

DIGITAL TRANSFORMATION TEAM

	Budget 2022/23 £'000	Budget 2023/24 £'000
<u>Expenditure</u>		
Staff Costs	855	1,667
Property Costs	-	-
Transport Costs	-	-
Supplies & Services	105	133
Third Party Payments	-	-
Transfer Payments	-	-
Support Services	-	-
Total Expenditure	960	1,800
<u>Income</u>		
Ring Fenced Government Grant	-	
Other Government Grant	-	
Recharge Income (Internal)	527	1,169 *
Fees Charges etc.	-	
Other Income	-	
Total Income	527	1,169
Net Expenditure	433	631

* Includes £1,169k contribution from Modernisation fund

<u>Budgeted Personnel 2023/24</u>	
	<u>Full Time Equivalent</u>
Chief Officers	-
Teachers	-
APT & C	27.5
Manual	-
Total	27.5

BUSINESS OPERATIONS & PARTNERSHIPS - SUPPORT SERVICES

COMMUNICATIONS AND PRINTING

	Budget 2022/23 £'000	Budget 2023/24 £'000
<u>Expenditure</u>		
Staff Costs	504	451
Property Costs	4	1
Transport Costs	13	14
Supplies & Services	168	166
Third Party Payments	-	-
Transfer Payments	-	-
Support Services	-	-
Total Expenditure	689	632
<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	608	551

Budgeted Personnel 2023/24

	<u>Full Time Equivalent</u>
Chief Officers	-
Teachers	-
APT & C	9.4
Manual	-
Total	9.4

BUSINESS OPERATIONS & PARTNERSHIPS - SUPPORT SERVICES

HR AND PAYROLL

	Budget 2022/23 £'000	Budget 2023/24 £'000
<u>Expenditure</u>		
Staff Costs	1,723	1,857
Property Costs	-	-
Transport Costs	-	-
Supplies & Services	441	635
Third Party Payments	-	-
Transfer Payments	-	-
Support Services	-	-
Total Expenditure	2,164	2,492
<u>Income</u>		
Ring Fenced Government Grant	-	
Other Government Grant	-	
Recharge Income (Internal)	211	218
Fees Charges etc.	7	11
Other Income	4	
Total Income	222	229
Net Expenditure	1,942	2,263

Budgeted Personnel 2023/24

	<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 2022/23 £'000	Budget 2023/24 £'000
<u>Expenditure</u>		
Staff Costs	54	60
Property Costs	-	-
Transport Costs	-	-
Supplies & Services	6	7
Third Party Payments	-	-
Transfer Payments	-	-
Support Services	-	-
Total Expenditure	60	67
<u>Income</u>		
Ring Fenced Government Grant	-	-
Other Government Grant	-	-
Recharge Income (Internal)	-	-
Fees Charges etc.	-	-
Other Income	-	-
Total Income	-	-
Net Expenditure	60	67

<u>Budgeted Personnel 2023/24</u>	
	<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 2022/23 £'000	Budget 2023/24 £'000
<u>Expenditure</u>		
Staff Costs	372	408
Property Costs	-	-
Transport Costs	-	-
Supplies & Services	220	254
Third Party Payments	-	-
Transfer Payments	-	-
Support Services	-	-
Total Expenditure	592	662
<u>Income</u>		
Ring Fenced Government Grant	-	-
Other Govt Grant	-	-
Recharge Income (Internal)	-	-
Fees Charges etc	-	-
Other Income	-	-
Total Income	-	-
Net Expenditure	592	662

<u>Budgeted Personnel 2023/24</u>	
	<u>Full Time Equivalent</u>
Chief Officers	-
Teachers	-
APT & C	10.0
Manual	-
Total	10.0

BUSINESS OPERATIONS & PARTNERSHIPS - SUPPORT SERVICES

DIGITAL SERVICES

	Budget 2022/23 £'000	Budget 2023/24 £'000
<u>Expenditure</u>		
Staff Costs	2,552	2,549
Property Costs	-	-
Transport Costs	4	5
Supplies & Services	3,854	4,011
Third Party Payments	-	-
Transfer Payments	-	-
Support Services	-	-
Total Expenditure	6,410	6,565
<u>Income</u>		
Ring Fenced Government Grant	-	-
Other Govt Grant	-	-
Recharge Income (Internal)	854	2,232
Fees Charges etc	-	-
Other Income	-	-
Total Income	854	2,232
Net Expenditure	5,556	4,333

<u>Budgeted Personnel 2023/24</u>	
	<u>Full Time Equivalent</u>
Chief Officers	1.0
Teachers	-
APT & C	46.8
Manual	-
Total	47.8

ENVIRONMENT - SUPPORT

DEPARTMENTAL SUMMARY

	Budget 2022/23 £'000	Budget 2023/24 £'000
<u>Expenditure</u>		
Staff Costs	2,203	2,382
Property Costs	-	-
Transport Costs	15	17
Supplies & Services	255	306
Third Party Payments	-	-
Transfer Payments	-	-
Support Services	-	-
Total Expenditure	2,473	2,705
<u>Income</u>		
Ring Fenced Government Grant	-	-
Other Govt Grant	-	-
Recharge Income (Internal)	1,114	1,142
Fees Charges etc	-	-
Other Income	-	-
Total Income	1,114	1,142
Net Expenditure	1,359	1,563

Budgeted Personnel 2023/24

	<u>Full Time Equivalent</u>
Chief Officers	-
Teachers	-
APT & C	41
Manual	-
Total	40.6

ENVIRONMENT - SUPPORT

PROPERTY & TECHNICAL

	Budget 2022/23 £'000	Budget 2023/24 £'000
<u>Expenditure</u>		
Staff Costs	2,203	2,382
Property Costs	-	
Transport Costs	15	17
Supplies & Services	255	306
Third Party Payments	-	
Transfer Payments	-	
Support Services	-	
Total Expenditure	2,473	2,705
<u>Income</u>		
Ring Fenced Government Grant	-	-
Other Govt Grant	-	-
Recharge Income (Internal)	1,114	1,142
Fees Charges etc	-	-
Other Income	-	-
Total Income	1,114	1,142
Net Expenditure	1,359	1,563

<u>Budgeted Personnel 2023/24</u>	
	<u>Full Time Equivalent</u>
Chief Officers	-
Teachers	-
APT & C	40.6
Manual	-
TOTAL	40.6

HEALTH & SOCIAL CARE PARTNERSHIP

DEPARTMENTAL SUMMARY

	Budget 2022/23 £'000	Budget 2023/24 £'000
<u>Expenditure</u>		
Staff Costs	28,211	28,367
Property Costs	826	975
Transport Costs	277	307
Supplies & Services	2,344	2,575
Third Party Payments	46,707	49,977
Transfer Payments	40	76
Support Services	2,475	2,455
Total Expenditure	80,880	84,732
<u>Income</u>		
Additional IJB Grant	5,859	5,968
Ring Fenced Government Grant	614	616
Other Government Grant	3,408	152
Non Recurring Income (offset Central Support Uplift) Note 1	138	-
Recharge Income (Internal)	-	123
Fees,Charges etc.	1,248	1,369
Other Income	9,472	9,464
Total Income	20,739	17,692
Net Expenditure for Council Tax	60,141	67,040
<u>Adjustments</u>		
Ring Fenced Government Grant	614	616
Funding from Integrated Joint Board (Note 1)	60,755	67,656
Net Expenditure	-	-

<u>Budgeted Personnel 2023/24</u>	
	<u>Full-time Equivalent</u>
Chief Officers	4.0
Teachers	-
APT&C	382.1
Manual	216.1
TOTAL	602.2

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

HEALTH & SOCIAL CARE PARTNERSHIP

PUBLIC PROTECTION - CHILDREN & FAMILIES

	Budget 2022/23 £'000	Budget 2023/24 £'000
<u>Expenditure</u>		
Staff Costs	4,384	4,337
Property Costs	7	7
Transport Costs	46	51
Supplies & Services	463	459
Third Party Payments	5,585	5,835
Transfer Payments	37	74
Support Services	-	-
Total Expenditure	10,522	10,763
<u>Income</u>		
Additional IJB Grant	-	-
Ring Fenced Government Grant	-	-
Other Government Grant	-	-
Non Recurring Income (offset Central Support Uplift)	-	-
Recharge Income (Internal)	-	77
Fees, Charges etc.	20	21
Other Income	312	205
Total Income	332	303
Net Expenditure for Council Tax	10,190	10,460
<u>Adjustments</u>		
Ring Fenced Government Grant	-	-
Net Expenditure	10,190	10,460

<u>Budgeted Personnel 2023/24</u>	
	<u>Full-time Equivalent</u>
Chief Officers	-
Teachers	-
APT&C	79.8
Manual	-
TOTAL	79.8

HEALTH & SOCIAL CARE PARTNERSHIP

INTENSIVE SERVICES

	Budget 2022/23 £'000	Budget 2023/24 £'000
<u>Expenditure</u>		
Staff Costs	12,645	12,665
Property Costs	96	153
Transport Costs	168	185
Supplies & Services	503	523
Third Party Payments	4,082	4,070
Transfer Payments	-	-
Support Services	-	-
Total Expenditure	<u>17,494</u>	<u>17,596</u>
<u>Income</u>		
Additional IJB Grant	161	185
Ring Fenced Government Grant	-	-
Other Government Grant	-	-
Non Recurring Income (offset Central Support Uplift)	-	-
Recharge Income (Internal)	-	-
Fees, Charges etc.	761	875
Other Income	1,741	2,304
Total Income	<u>2,663</u>	<u>3,364</u>
Net Expenditure for Council Tax	<u>14,831</u>	<u>14,232</u>
<u>Adjustments</u>		
Ring Fenced Government Grant	-	-
Net Expenditure	<u><u>14,831</u></u>	<u><u>14,232</u></u>

<u>Budgeted Personnel 2023/24</u>	
	<u>Full-time Equivalent</u>
Chief Officers	-
Teachers	-
APT&C	89.4
Manual	197.9
TOTAL	<u><u>287.3</u></u>

HEALTH & SOCIAL CARE PARTNERSHIP

ADULT LOCALITIES - OLDER PEOPLE

	Budget 2022/23 £'000	Budget 2023/24 £'000
<u>Expenditure</u>		
Staff Costs	813	1,080
Property Costs	15	15
Transport Costs	-	-
Supplies & Services	168	168
Third Party Payments	18,906	18,155
Transfer Payments	1	1
Support Services	-	-
Total Expenditure	19,903	19,419
<u>Income</u>		
Additional IJB Grant	3,021	2,949
Ring Fenced Government Grant	-	-
Other Government Grant	-	-
Non Recurring Income (offset Central Support Uplift)	-	-
Recharge Income (Internal)	-	-
Fees, Charges etc.	412	418
Other Income	1,038	442
Total Income	4,471	3,809
Net Expenditure for Council Tax	15,432	15,610
<u>Adjustments</u>		
Ring Fenced Government Grant	-	-
Net Expenditure	15,432	15,610

<u>Budgeted Personnel 2023/24</u>	
	<u>Full-time Equivalent</u>
Chief Officers	-
Teachers	-
APT&C	21.2
Manual	
TOTAL	21.2

HEALTH & SOCIAL CARE PARTNERSHIP

ADULT LOCALITIES - PHYSICAL/SENSORY DISABILITY

	Budget 2022/23 £'000	Budget 2023/24 £'000
<u>Expenditure</u>		
Staff Costs	2,604	2,481
Property Costs	-	-
Transport Costs	-	-
Supplies & Services	592	592
Third Party Payments	3,526	3,454
Transfer Payments	-	-
Support Services	-	-
Total Expenditure	<u>6,722</u>	<u>6,527</u>
<u>Income</u>		
Additional IJB Grant	718	829
Ring Fenced Government Grant	-	-
Other Government Grant	-	-
Non Recurring Income (offset Central Support Uplift)	-	-
Recharge Income (Internal)	-	10
Fees, Charges etc.	34	34
Other Income	411	435
Total Income	<u>1,163</u>	<u>1,308</u>
Net Expenditure for Council Tax	<u>5,559</u>	<u>5,219</u>
<u>Adjustments</u>		
Ring Fenced Government Grant	-	-
Net Expenditure	<u><u>5,559</u></u>	<u><u>5,219</u></u>

<u>Budgeted Personnel 2023/24</u>	
	<u>Full-time Equivalent</u>
Chief Officers	-
Teachers	-
APT&C	43.8
Manual	-
TOTAL	<u>43.8</u>

HEALTH & SOCIAL CARE PARTNERSHIP

ADULT LOCALITIES - LEARNING DISABILITY

	Budget 2022/23 £'000	Budget 2023/24 £'000
<u>Expenditure</u>		
Staff Costs	1,818	1,878
Property Costs	148	194
Transport Costs	46	51
Supplies & Services	62	62
Third Party Payments	14,844	15,925
Transfer Payments	2	1
Support Services	-	-
Total Expenditure	<u>16,920</u>	<u>18,111</u>
<u>Income</u>		
Additional IJB Grant	1,649	1,678
Ring Fenced Government Grant	-	-
Other Government Grant	-	-
Non Recurring Income (offset Central Support Uplift)	-	-
Recharge Income (Internal)	-	-
Fees, Charges etc.	3	3
Other Income	3,896	3,901
Total Income	<u>5,548</u>	<u>5,582</u>
Net Expenditure for Council Tax	<u>11,372</u>	<u>12,529</u>
<u>Adjustments</u>		
Ring Fenced Government Grant	-	-
Net Expenditure	<u><u>11,372</u></u>	<u><u>12,529</u></u>

<u>Budgeted Personnel 2023/24</u>	
	<u>Full-time Equivalent</u>
Chief Officers	-
Teachers	-
APT&C	31.1
Manual	18.2
TOTAL	<u><u>49.3</u></u>

HEALTH & SOCIAL CARE PARTNERSHIP

RECOVERY SERVICES - MENTAL HEALTH & ADDICTIONS

	Budget 2022/23 £'000	Budget 2023/24 £'000
<u>Expenditure</u>		
Staff Costs	1,464	1,516
Property Costs	-	-
Transport Costs	-	-
Supplies & Services	29	29
Third Party Payments	2,036	2,248
Transfer Payments	-	-
Support Services	-	-
Total Expenditure	3,529	3,793
<u>Income</u>		
Additional IJB Grant	115	131
Ring Fenced Government Grant	-	-
Other Government Grant	-	-
Non Recurring Income (offset Central Support Uplift)	-	-
Recharge Income (Internal)	-	-
Fees, Charges etc.	-	-
Other Income	1,348	1,416
Total Income	1,463	1,547
Net Expenditure for Council Tax	2,066	2,246
<u>Adjustments</u>		
Ring Fenced Government Grant	-	-
Net Expenditure	2,066	2,246

<u>Budgeted Personnel 2023/24</u>	
	<u>Full-time Equivalent</u>
Chief Officers	-
Teachers	-
APT&C	21.0
Manual	-
TOTAL	21.0

HEALTH & SOCIAL CARE PARTNERSHIP

CRIMINAL JUSTICE

	Budget 2022/23 £'000	Budget 2023/24 £'000
<u>Expenditure</u>		
Staff Costs	538	570
Property Costs	18	22
Transport Costs	17	20
Supplies & Services	51	50
Third Party Payments	107	135
Transfer Payments	-	-
Support Services	-	-
Total Expenditure	731	797
<u>Income</u>		
Additional IJB Grant	-	-
Ring Fenced Government Grant	614	616
Other Government Grant	88	152
Non Recurring Income (offset Central Support Uplift)	-	-
Recharge Income (Internal)	-	-
Fees, Charges etc.	-	-
Other Income	-	-
Total Income	702	768
Net Expenditure for Council Tax	29	29
<u>Adjustments</u>		
Ring Fenced Government Grant	614	616
Net Expenditure	643	645

<u>Budgeted Personnel 2023/24</u>	
	<u>Full-time Equivalent</u>
Chief Officers	-
Teachers	-
APT&C	12.4
Manual	-
TOTAL	12.4

HEALTH & SOCIAL CARE PARTNERSHIP

FINANCE AND RESOURCES

	Budget 2022/23 £'000	Budget 2023/24 £'000
<u>Expenditure</u>		
Staff Costs	3,945	3,840
Property Costs	542	584
Transport Costs	-	-
Supplies & Services	476	692
Third Party Payments	- 2,379	155
Transfer Payments	-	-
Support Services	2,475	2,455
Total Expenditure	5,059	7,726
<u>Income</u>		
Additional IJB Grant	195	196
Ring Fenced Government Grant	-	-
Other Government Grant	3,320	-
Non Recurring Income (offset Central Support Uplift) (Note 1)	138	-
Recharge Income (Internal)	-	36
Fees, Charges etc.	18	18
Other Income	726	761
Total Income	4,397	1,011
Net Expenditure for Council Tax	662	6,715
<u>Adjustments</u>		
Ring Fenced Government Grant	-	-
Net Expenditure	662	6,715

<u>Budgeted Personnel 2023/24</u>	
	<u>Full-time Equivalent</u>
Chief Officers	4.0
Teachers	-
APT&C	83.4
Manual	-
TOTAL	87.4

ANNEX B

SAVINGS PROPOSALS 2023/24 AND FULL YEAR IMPACTS/ADVANCE APPROVALS
2024/25

Department of Education

		2023/24	2024/25
Ref:	Description of Saving	Proposed	FY Impacts/ Advance Approval
		£'000s	£'000s
EDU 4.2	Income Generation - School Meal price increase	91	25
EDU 1.1	Primary Teaching Staffing Model - Remove Equity Management time Allocation	90	54
EDU 2.1	Remove Outdoor Education Subsidy	26	
EDU 2.2	Reduce behaviour support PSAs who support pupils across secondary schools	166	104
EDU 2.3	Reduction in other staff groups (excluding teachers) based in ELC/Schools	211	276
EDU 2.4	Removal of funding for Dreams Come True, Specialist Therapies and KAOS Club	41	
EDU 2.5	Reduction in Classroom supplies budget	45	
EDU 2.6	Reduction in Support for Quality in Education budget	89	
EDU 3.1	Reduction in centrally based business support and budget teams	44	140
EDU 3.2	Reduction in Centrally Based Support Posts	56	109
EDU 3.3	Reduction in Psychological Services		188
EDU 3.4	Removal of Early Intervention and Prevention Resource	135	
EDU 3.5	Reduction in Janitorial Service (ELC & Schools)	16	197
EDU 3.6	Reduction in Catering Service (ELC & Schools)	103	510
EDU 3.7	Reduction in Cleaning Service (ELC & Schools)	15	527
EDU 3.8	Reduction in Parent Pay transaction fees	10	
EDU 3.9	Remove annual authority subscription to Connect	4	
EDU 3.10	Reduction in recruitment advertising budget	30	
EDU 3.11	Removal of service agreement with Glasgow CC to provide hospital tuition	44	
EDU 3.12	Reduction in centrally managed budgets which support schools	21	15
EDU 3.13	ELC -Delay in eligibility for statutory entitlement	79	40

EDU 3.14	Removal of funding for junior conservatoire	5	3
EDU 3.15	Remove funding for Campus Police Officers	48	
EDU 3.16	Reduction in Centrally Managed Replacement teaching budget	216	
EDU 3.17	Reduction in CLPL budget (50%)	11	
EDU 3.18	Reduction in Modern Apprentice Posts	39	
EDU 3.19	Reduce Adult Learning Staffing	18	
EDU 4.1	Full Year Impact :School Transport : Removal of Mearnskirk Bus Services	14	
EDU 4.1	Full Year Impact :School Transport : Removal of FME Transport Additional Eligibility Criteria	8	
EDU 4.1	Full Year Impact : Income Generation- School Meals price from August 2022	11	
EDU 4.3	Remove Balance of Repairs and Renewals funding re ICT Technology Refresh	400	-400
		£2,086	£1,788

Department of Environment

		2023/24	2024/25
Ref:	Description of Saving	Proposed	Advance Approval
		£'000s	£'000s
ENV 7.1	IT Software Budget	29	
ENV 7.2	Public EV Charging Income	52	
ENV 7.3	Increased Income Planning / Building Standards	35	
ENV 7.4	Increased charges for roads services	50	
ENV 7.5	Income from Greenhaggs Solar Farm		200
ENV 7.6	Increased Charges for Food / Garden Waste Collections	460	
ENV 7.7	5,000 Add bins for Garden / Food Waste scheme	180	120
ENV 7.8	Surcharge on Add Bins Delivery	60	-20
ENV 1.1	Increase Burial Charges	50	
ENV 1.2	Cancel Summer Standby – Mechanics	4	
ENV 1.3	Prevention Services: Remove Citizen's Advice Bureau Funding		12
ENV 1.4	Prevention Services Savings	7	
ENV 2.1	Reduce winter maintenance budget	125	
ENV 2.2	Reduce Roads Network management	300	
ENV 2.3	Reduce Street lighting replacement budget	100	

ENV 2.4	Reduce Winter Lighting Budget	40	
ENV 2.5	Reduction in School Crossing Patrollers		170
ENV 3.1	Redesign of Mixed Tenure Service		100
ENV 3.2	Close Connor Road Young Persons' Supported Accommodation		170
ENV 3.3	Housing: Remove Citizens Advice Bureau Funding		42
ENV 3.4	Reduction in Private Sector Housing Grant	23	
ENV 3.5	Environment Department Support Staff Reductions	50	
ENV 4.1	Non-operational Property Budget Reduction	50	
ENV 4.1	Property & Tech Services: Building Closure		100
ENV 5.1	Planning/Building Standards Staff Reductions		100
ENV 7.8	Increase Rents - Temporary Accommodation	110	40
ENV 7.9	Increase Factoring Fees	4	
ENV 7.10	Additional Charging for Services Income 23/24	15	
		£1,744	£1,034

Department of Business Operations and Partnerships

		2023/24	2024/25
Ref:	Description of Saving	Proposed	Advance Approval
		£'000s	£'000s
BOP 4.1	Increase Registration & Duke of Edinburgh fees	5.0	
BOP 1.1	Democratic & Members Services: Budget reductions	8.1	
BOP 1.2	Customer First: Reductions in staff & service	72.8	132.7
BOP 1.3	Revenues & Benefits: Staff reductions	36.0	109
BOP 1.4	Business Support & Accounts Receivable: Restructure	20.0	62
BOP 1.5	MART: Delete vacant hours	27.6	
BOP 1.6	Public Wifi: Limit rollout	25.0	
BOP 1.7	Democratic Services: Reduce Community Grant to ER Citizens Advice Bureau		10
BOP 2.1	Community Safety: Budget reduction	5.0	

BOP 2.2	Community Learning & Development: Staff & service reductions	89.2	40.6
BOP 4.1	Water Direct: Introduce deductions	33.0	51
SS 1.1	ICT: Education Technicians reductions	28.2	84.5
SS 1.2	ICT: Staff reductions	43.8	44.7
SS 1.3	ICT: Staff reductions - Reduce Change Team	126.2	
SS 1.4	HR/Payroll: Staff reductions	6.9	55.4
SS 1.5	Communications: Staff reductions & print room budget reductions	29.8	15.8
SS 1.6	Strategic Services: Staff reductions	63.1	54.3
SS 1.7	ICT: Remove training budgets	20.0	
SS 1.8	HR: Reduction in BO&P training budget	5.0	
SS 2.1	ICT: Contracts savings	250.0	
		£894.7	£660.0

Chief Executive's Office

		2023/24	2024/25
Ref:	Description of Saving	Proposed	Advance Approval
		£'000s	£'000s
SS 1.9	Chief Executive's Business Unit: Full impact of previous restructure with reduction in staff	15	
SS 1.10	Accountancy: Move Budget Strategy Group (BSG) meetings to Eastwood Headquarters to save on room hire	1	
SS 1.11	Accountancy: Further reductions in staff training budget	1	
		£17	£0

TOTAL SAVINGS PROPOSALS	£4,741.7	£3,482
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Education

REDUCTION IN DEVOLVED SCHOOL MANAGEMENT BUDGETS INVOLVING OTHER STAFF GROUPS AND BUDGETS

EDU 2.1: All Schools - Remove Outdoor Education Subsidy

This proposal relates to the removal of the budget which is allocated to schools to allow Head Teachers to support pupils and families with the costs of participating in school trips.

This funding is allocated to schools by a formula which takes account of both the relative size of the school and levels of deprivation. This saving will result in increased costs for low-income families in relation to pupils accessing school trips.

2023/24 £26k	2024/25	Total £26k	FTE 0
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EDU 2.2: All Secondary Schools - Reduce Behaviour Support Pupils Support Assistants who support pupils Across Secondary Schools

This proposal reduces the number of Pupil Support Assistants who are allocated to secondary schools, to provide support for pupils in regulating and managing their behaviour, to access their curriculum. This saving would reduce this support for pupils by 66% which could impact on their educational outcomes.

2023/24 £166k	2024/25 £104k	Total £270k	FTE 11
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EDU 2.3: Reduction in staff groups, other than teachers and Pupil Support Assistants (PSAs), based in Early Learning Centres (ELC)/Schools

This saving is based on a reduction in funding for staff groups other than teachers and PSAs, based in ELC/Schools. These staff groups include bilingual support workers, school based librarians, school based technicians and ELC/School based business support staff. Collectively, the overall saving would result in a reduction equivalent to 14.1 FTE, a 9.2% reduction.

This saving could impact on the quality and variety of learning experiences for pupils; the attainment, achievement and wellbeing of English as an Additional Language (EAL) learners; and/or lead to increased workload for school management teams as tasks/responsibilities currently undertaken would need to be reviewed/reduced given the reduction in business support staff. It could also result in a reduced library service in secondary schools. It may result in reduced support to teachers and pupils in science and technical areas of study as well as support for digital devices and multi-media equipment.

2023/24 £211k	2024/25 £276k	Total £487k	FTE 14.1
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EDU 2.4: Special Needs - Removal of Funding for Dreams Come True, Specialist Therapies and KAOS Club

Isobel Mair School Dreams Come True weekend - £21,000

In the past senior pupils have had the opportunity to experience a residential trip to an outdoor centre supported by staff in IMS and senior pupils in ERC schools. Historically, this has been funded by the Education Department. Due to Covid-19, this weekend has not taken place for the past 3 years. This saving would see the removal of this additional funding. It is proposed that the residential experience could continue to take place but in line with practice in all other ERC schools would take place during the school week, with costs covered by parents and carers. In addition, it is expected that the school would make arrangements to raise funds to subsidise the trip and mitigate against the Cost of the School Day.

Isobel Mair School Funding for specialist therapies - £13,300

Additional Funding is provided to IMS in order for them to access specialist therapists such as music, dance and art therapists. These staff enhance the curricular experiences of pupils attending IMS whilst supporting with both the physical and mental wellbeing of children and young people. It is proposed that this funding is removed and IMS prioritise their devolved budgets if they wish to continue with this resource.

Carlibar Communication Centre (CCC) Funding for KAOS Club - £6,700

KAOS funding is related to a weekly evening club and holiday club during Easter and Summer. These did not take place during Covid-19 and since then have not been reinstated. CCC could continue to provide similar sessions through their devolved budgets.

2023/24 £41k	2024/25	Total £41k	FTE 0
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EDU 2.5: Early Learning Centres and All Schools - Reduction in Classroom Supplies Budget

This saving would result in a 5% reduction in the budget devolved to ELCs/schools to support the purchase of materials and equipment used to deliver the curriculum. This saving would reduce the resources available for children and young people.

2023/24 £45k	2024/25	Total £45k	FTE 0
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EDU 2.6: Early Learning Centres and All Schools - Reduction in Support for Quality in Education Budget

This saving would result in a 20% reduction in the budget devolved to ELCs/schools to support improvements which address local, departmental and national priorities. In line with the principles of empowerment, Head Teachers/Heads of Centre have autonomy in terms of how they use this resource to deliver improvement at local level. For example, it may be used to support professional learning for staff.

This saving will impact on the number of improvement priorities schools and ELC establishments are able to take forward and will reduce the quality of learning and teaching and attainment in ERC establishments.

2023/24 £89k	2024/25	Total £89k	FTE 0
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REDUCTION IN CENTRALLY BASED EDUCATION STAFF AND BUDGETS**EDU 3.1: Admin and Support - Reduction of 20% in Centrally Based Business Support and Budget Teams**

This saving involves a reduction of 3.5 posts in the Business Support & Leading Change team within the Education Department. This involves staff who provide business support across the department and staff supporting business change and improvement across education. In addition, it involves a reduction of 2 FTE within the education budget unit team who support the department and schools in terms of devolved school management and wider budget support for centrally based budget holders. This team also provide business support in terms of facilities management functions. Reducing the staffing in this area by 20%, will inevitably lead to increased workload and delays in responding as tasks/responsibilities currently undertaken would need to be reviewed given the reduction in staff.

2023/24 £44k	2024/25 £140k	Total £184k	FTE 5.5
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EDU 3.2: Administration & Support - Reduction in Centrally Based Support

This saving involves the net reduction by 2 FTE (7%) of centrally based staff in the Education Department who support schools. This saving will impact on the ability of the Education Department to meet our statutory duty to secure improvement in the quality of education and raise standards.

2023/24 £56k	2024/25 £109	Total £165k	FTE 2
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EDU 3.3: Psychological Services - Reduction in Psychological Services

This saving involves a reduction in the psychological services team by approximately 2 FTE (20%). Most recently, the impact of Covid-19 has been significant and there are increasing demands placed on Education Psychologists, particularly in relation to supporting children and young people with their mental and emotional wellbeing. The saving could lead to an increase in the waiting time for pupils and families awaiting assessment and impact negatively on learners' wellbeing and attainment.

2023/24	2024/25 £188k	Total £188k	FTE 2
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EDU 3.4: Early Learning Centres – Reduction of Early Intervention and Prevention Resources

This would reduce the funding available to ELCs to support Early Intervention and Prevention. This funding supports the implementation of strategies to reduce the attainment and achievement gap between our most and least affluent communities, including access to ELCs for those children living in poverty.

2023/24 £135k	2024/25	Total £135k	FTE 0
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EDU 3.5: Cleaning and Janitorial - Reduction in Janitorial Service (Early Learning Centres and Schools)

This saving will involve a full review of janitorial services, including management, across the education estate and would be expected to deliver a further 10% budget reduction, with an estimated FTE reduction of 6.1 posts. Whilst the full impact of the saving will be determined by the review, the reduction in posts will lead to an increase in the periods of time which a school will not have access to a janitor, so Head Teachers will have to be mindful of this when planning support from janitorial staff. This saving could also result in delays in dealing with

immediate issues with the school estate and impact on the availability of school building lets outwith the school day and during non-term time.

2023/24 £16K	2024/25 £197k	Total £213k	FTE 6.1 posts
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EDU 3.6: Catering - Reduction in Catering Service (Early Learning Centres and Schools)

This saving will involve a full review of current provision, including management, to deliver a 10% reduction in costs. Primarily this would be achieved by reducing the number of catering staff posts whilst also looking at reduced menu options and other aspects of service delivery e.g., greater use of disposable materials. Reduced staffing levels will negatively impact on school management of lunch time services and the lunch time experience for children and young people.

2023/24 £103K	2024/25 £510k	Total £613k	FTE 20.6
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EDU 3.7: Cleaning - Reduction in Cleaning Service (Early Learning Centres and Schools)

This saving relates to a significant reduction in the cleaning service provided to schools and early learning and childcare establishments and a review of management. This will result in:

1. Removal of morning cleaners who clean establishments prior to the start of the day, primarily for schools where lets have taken place the previous evening;
2. Removal of day cleaners who undertake day cleaning on an ongoing basis throughout the school day;
3. Reduction of 5% in the after-school cleaning service being provided.

Reduced staffing levels by approximately 17% will mean cleaners will need to prioritise main communal areas, bins and bathrooms on a daily basis, meaning other areas such as classrooms and offices will not be cleaned as regularly as they are currently.

2023/24 £15k	2024/25 £527k	Total £542k	FTE 21.6
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EDU 3.8: Schools Other - Reduction in the Budget for ParentPay Transaction Fees

This saving relates to a reduction in the budget allocated to cover the cost of transaction fees incurred when parent/carers pay for services such as school meals using the online ParentPay system. The saving reflects current levels of expenditure.

2023/24 £10k	2024/25	Total £10k	FTE 0
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EDU 3.9: Schools Other - Removal of Annual Authority Subscription to National Parent Organisation (Connect)

This saving relates to the annual subscription that the Education Department pays to Connect. This is to support Parent Councils and schools with parental engagement and involvement. The support of Connect contributes to the actions and outcomes in the Education Department's Parental Engagement and Involvement Strategy. Parent Councils would need to fund this directly going forward.

2023/24 £4k	2024/25	Total £4k	FTE 0
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EDU 3.10: Admin and Support - Reduction in Advertising Budget

This proposal relates to a saving in the cost of recruitment advertising for teaching posts. Previously ERC subscribed to advertising of teaching posts in the TES publication – in addition to Myjobscotland. This service is no longer available in TES and posts will now be advertised exclusively via MyjobScotland.

2023/24 £30k	2024/25	Total £30k	FTE 0
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EDU 3.11: Special Education - Removal of Service Agreement with Glasgow City Council to Provide Hospital Tuition

East Renfrewshire Council currently has an agreement with Glasgow City Council to provide education to pupils from East Renfrewshire who are admitted to either The Royal Hospital for Sick Children or Skye House. The saving would see the removal of the funding for this service. With advances in technology and the introduction of the team to support pupils not attending school, there is scope for East Renfrewshire to meet the needs of children in hospital using our own resources.

2023/24 £44k	2024/25	Total £44k	FTE 0
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EDU 3.12: Administration & Support - Reduction in Centrally Managed Budgets Which Support Schools

This saving reduces the central education schools budget. This budget is used to support a range of activity, including vocational education transport costs, Rights Respecting Schools, Customer Service Excellence and support with curriculum and timetabling. This saving could reduce the uptake of vocational courses by young people and would reduce the funding for external accreditation of quality.

2023/24 £21k	2024/25 £15k	Total £36k	FTE 0
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EDU 3.13: Early Learning Centres - Delay in Eligibility for Early Learning Funding to Align with Statutory Entitlement

The Scottish Government's Statutory Guidance on the delivery of 1,140 hours sets out the following eligibility dates for children to access their entitlement:

- Birthday from 1 March to 31 August – Autumn Term (August start)
- Birthday from 1 September to 31 December – Spring Term (January start)
- Birthday from 1 January to 28 February – Summer Term (April start)

At present within East Renfrewshire, children can access their funding from the day following their third birthday and this can often be significantly in advance of their actual entitlement start date. The proposal would see children only receiving a funded place in Council or funded provider provision from the dates set out above.

2023/24 £79k	2024/25 £40k	Total £119k	FTE 0
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EDU 3.14: All Schools – Removal of Funding for Junior Conservatoire

This budget is used to support talented young people in East Renfrewshire schools who are offered places on the Royal Conservatoire 'Junior Conservatoire' Music Programme. Around 30 students are supported each year with 10% of the principal study fee. East Renfrewshire is one of the few remaining local authorities who provide a contribution towards the fees of the Junior Conservatoire. As a result of the saving parents would no longer receive this support,

2023/24 £5k	2024/25 £3k	Total £8k	FTE 0
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EDU 3.15: Secondary Schools - Removal of Campus Police Officers

The Education Department currently part funds 3 campus police officers at an annual cost of £48,000 per year and this budget saving would remove the funding for these 3 posts. The impact of this saving could result in an increase in offending and antisocial behaviour.

2023/24 £48k	2024/25	Total £48k	FTE 0
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EDU 3.16: All Schools - Reduction in Centrally Managed Replacement Teaching Budget

This saving relates to the centrally managed replacement teaching budget which cover costs for long-term absences and maternity leave. This saving could result in insufficient funds in this budget to cover long-term absences and maternity leave, particularly if there are changes to current levels and patterns of absence.

2023/24 £216k	2024/25	Total £216k	FTE 0
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EDU 3.17: Admin & Support – Reduction in Professional Learning Budget

This saving proposes a 50% reduction in the central professional learning budget for education staff. This budget was drastically reduced in 2018/19 with a reduction of around £80k. This saving will result in only £11,500 being available for centrally funded professional learning. This saving will have an impact of the range and number of professional learning opportunities provided for staff and the quality of learning, teaching and leadership in ERC schools and early learning centres.

2023/24 £11k	2024/25	Total £11k	FTE 0
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EDU 3.18: Early Learning Centres – Reduction in Modern Apprentice Posts

This saving would reduce the level of funding available to support modern apprentice (MA) posts in Early Learning and Childcare. There would be a reduction of 2 MA posts, equivalent to 30%. As a result, there would be fewer MA posts available impacting on career progression.

2023/24 £39k	2024/25	Total £39k	FTE 2 MA posts
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EDU 3.19: Adult Learning Service (Admin & support) - Reduce Adult Learning Staffing

This saving would reduce the adult learning team by 0.4 FTE. The impact of this saving will be a reduction in the adult learning opportunities for learners.

2023/24 £18k	2024/25	Total £18k	FTE 0.4
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OTHER SAVINGS

EDU 4.3: All Schools - Remove earmarked reserve held in Repairs and Renewals Fund for ICT Technology Refresh to reduce pressure on education savings in year 1

A fund (within the repairs and renewal fund) was established some time ago to support the replacement of inter-active whiteboards/projectors used in classrooms when they reach the end of their useful life. No contributions have been made to the fund in recent years and there is projected to be a balance of around £400k as of 31 March 2023, which would be expected to be utilised during 23/24. Going forward the refresh of whiteboards will have to be funded from the overall digital refresh capital budget.

This approach would free up the £400k in the Repairs and Renewal reserves to be used on a one-off basis in the revenue plan and delaying £400k of Education savings.

2023/24 £400k	2024/25 -£400k	Total £0
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Environment

ALREADY APPROVED SAVINGS/INCOME OR SAVINGS ALREADY IN PLACE

ENV 7.1: Change & Governance - Remove IT Purchase Software Budget

This budget was for a Digital Platform which has now been fully decommissioned.

2023/24 £29k	2024/25	Total £29k	FTE 0
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ENV 7.2: Roads & Transportation - Income from EV Charging

The Council currently pays the electricity bill for public EV charging. There are 12 points throughout East Renfrewshire and it is currently free for anyone to charge vehicles. The cost has increased significantly above the £52k budget. Cabinet has agreed to introduce charges for EV charging

2023/24 £52k	2024/25	Total £52k	FTE 0
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ENV 7.3: Planning and Building Standards - Income Generation

Income generation for Planning in 2023/24 through the implementation of discretionary charging. Cabinet has granted authority to introduce new charging and costs have been updated in the Proposed Charges for Services 2023-24 list.

2023/24 £35k	2024/25	Total £35k	FTE 0
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ENV 7.4: Roads - Income Generation for Roads

Council approved the introduction of new charging in December 2022 and costs have been updated in the Proposed Charges for Services 2023-24 list.

2023/24 £50k	2024/25	Total £50k	FTE 0
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ENV 7.5: Income from Greenhags Solar Farm

As approved at council, there is commercial interest in the development of a Solar farm at Greenhags with potential income to the council in the region of £200k. This is subject to relevant statutory consents being obtained.

2023/24	2024/25 £200k	Total £200k	FTE 0
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ENV 7.6: Operations - Food and Garden Waste Scheme - Increased Income from Permits

Increase Food and Garden Waste Permit Fee, subject to approval at cabinet on 23rd February and March 1 council. This decision is expected to be made prior to the revenue budget discussion. The income below is modelled on a £60permit fee.

2023/24 £460k	2024/25	Total £460k	FTE 0
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ENV 7.7: Operations - Food and Garden Waste Scheme - Increased Income from Second Bin Permits

Households can now purchase a second garden waste permit. The cost of the permit is subject to approval at cabinet on 23rd February and March 1 council. This decision is expected to be made prior to the budget papers being discussed. This will bring additional income through the sale of permits. The income below is modelled on a £60permit fee.

2023/24 £180k	2024/25 £120k	Total £300k	FTE 0
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ENV 7.8: Operations - Food and Garden Waste Scheme - Increased Income by Charging for the Delivery of a Second Bin

Delivery and supply of 5000 new secondary bins where requested. Demand is predicted to be highest in the first year with a reducing income stream after that.

2023/24 £60k	2024/25 -£20K	Total	FTE 0
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ENV 7.10 Additional Charging For services Income

As Approved by cabinet

2023/24 £15K	2024/25	Total £15k	FTE 0
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SERVICE REDUCTIONS ACROSS WASTE AND PARKS OPERATIONS**ENV 1.1: Operations - Increase Burial Charges to raise an additional income of £50k**

Through historical burial numbers an average fee of £1,351 would be the new cost of burials which would see a rise of £270(average) on proposed charging for services costs (23/24). This would be in addition to the Cabinet approved price increase detailed in the Proposed Charges for Services 2023-24 list.

2023/24 £50k	2024/25	Total £50k	FTE 0
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ENV 1.2: Operations - Removal of Summer Standby Transport Section

The summer standby is rarely if ever required whereby mechanics would be called out to roadside breakdowns of Council vehicles. The winter standby allowance will be maintained to protect the winter gritting regime.

2023/24 £4k	2024/25	Total £4k	FTE 0
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ENV 1.3: Prevention Services – ERCAB savings

This saving would involve the removal of the £12.5k funding that the Trading Standards team provide to Citizen's Advice.

2023/24 £0k	2024/25 £12k	Total £12k	FTE 0
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ENV 1.4: Prevention Service Savings

This proposal will reduce spend on supplies, software, contaminated land and miscellaneous budget lines for the Prevention Team which will reduce the support which they can provide to the public.

2023/24 £7k	2024/25	Total £7K
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REDUCE ROADS BUDGET**ENV 2.1: Roads - Reductions in Winter Gritting Budgets**

Reductions in the winter maintenance (gritting, etc) of roads with a saving by route optimisation and by a reduction in the precautionary salting routes, reducing treatment and staff standby costs to achieve the saving.

2023/24 £125k	2024/25	Total £125k	FTE 0
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ENV 2.2: Roads – Reduction in roads budgets which includes roads and footways resurfacing.

There is a significant reduction of £300k in the revenue budget that supports the maintenance of the roads and footways. In addition, a further £500K of spend for roads which has historically been funded by council reserves on an annual basis, has now been exhausted. However, in addition to a £3m capital investment in roads for 2023/24, there is a proposed further capital investment of £3.5 m from 2024/25 onwards and this ensure that carriageway and footway resurfacing continue.

2023/24 £300k	2024/25	Total £300k	FTE 0
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ENV 2.3: Roads –Reduction in the Street Lighting budget

It is proposed that the street lighting replacement and renewal revenue budget is reduced by £100k. Street lighting replacement and renewal would instead be funded as part of the proposed capital budget (subject to approval).

2023/24 £100k	2024/25	Total £100K	FTE 0
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ENV 2.4: Roads - Winter Lighting

Winter lighting is in place from November to March each year across East Renfrewshire. The reduction in budget would impact on capacity to replace broken lights and maintain lights to the same standard.

2023/24 £40K	2024/25	Total £40K	FTE 0
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ENV 2.5: Roads - Removal of Some School Crossing Patrollers

The number of school crossing patrollers will be reduced from 22 to 10. Subject to approval of capital investment, controlled pedestrian crossings will be installed to replace School Crossing Patrollers. This work will be closely coordinated as part of our work on road safety around schools and subject of risk assessments.

2023/24	2024/25 £170k	Total £170k	FTE 5
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REDUCE SERVICES IN HOUSING AND ECONOMIC DEVELOPMENT**ENV 3.1: Housing Services – Redesign of Mixed Tenure Service**

The mixed tenure scheme is currently jointly funded by the Housing Revenue Account (250K) and the Council General revenue Fund (250K). It delivers small housing property improvement projects including grass cutting, new fencing and close cleaning for areas that are part owned by both the Council and private owners. The redesign will consider new funding options linked to wider community environmental improvement projects and benefits.

2023/24	2024/25 £100k	Total £100k	FTE 0
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ENV 3.2: Housing Services - Close Connor Road Young Persons Supported Accommodation

Connor Road provides supported accommodation to young adults between 16 and 25. Its purpose is to prevent homelessness and deliver tenancy sustainment skills. As well as on-site support and accommodation at Connor Road, the staff also provide outreach support to young tenants in mainstream tenancies. Alternative support arrangements are being developed in partnership with HSCP and other stakeholders.

2023/24	2024/25 £170	Total £170k	FTE 8
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ENV 3.3: Housing Services - Remove CAB Funding

Remove £42k of funding awarded to ERCAB to deliver housing advice and facilitate a rent deposit scheme. This would reduce the local advice available to residents. This is in addition to the £10K reduction proposed by the Business Operations & Partnerships Department.

2023/24	2024/25 £42k	Total £42k	FTE 0
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ENV 3.4: Housing Services - Reduce Services Provided from Private Sector Housing Grant (PSHG) including the Care and Repair Service and repair grants for private owners in mixed tenure tenements and flats

It is proposed to review the Care and Repair Service and reduce the repair grants for private owners in mixed tenure blocks of flats and or tenements to achieve an overall saving of £23k.

2023/24 £23k	2024/25	Total £23k	FTE 0
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ENV 3.5: Reductions in Environmental Department Support staff

This proposal reduces the number of employees across the key sections of Change, Digital, Governance, Central Business Support and Customer Relations Change teams.

2023/24 £50k	2024/25	Total £50k	FTE 1
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REVIEW OFFICE ACCOMMODATION**ENV 4.1: Property – Vacant Properties Budget Reduction**

This proposes a reduction in the budget for non-operational (vacant) properties. It is proposed a reduction of £50k is manageable (based on review of previous years' transactions).

2023/24 £50k	2024/25	Total £50k	FTE 0
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ENV 4.2: Property and Technical Services – Building Closures

This saving proposal is for the closure of a main office building and a reduction in other property related costs. The saving is subject to a business case and a report to Cabinet. As it would take a number of years to implement the proposal and achieve savings, the proposal would require working being undertaken in 23/24.

2023/24	2024/25 £100K	Total £100k	FTE 0
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REDUCTION OF SERVICE IN PLANNING AND BUILDING STANDARDS**ENV 5.1: Planning and Building Standards - Staff Reductions**

Savings will be made by a reduction of the Planning and Building Standards team. It is proposed to reduce the team by 2 posts in 2024/25.

2023/24	2024/25 £100k	Total £100k	FTE 2
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INCREASE INCOME**ENV 7.8: Housing Services - Increase the Weekly Rent Charge for Emergency Homeless Accommodation**

This proposal is to increase the weekly rent charge for emergency homeless accommodation from £140 per week (approx.) to £200 per week (approx.). The current service is not covering its cost and is supplemented by other council budgets and housing support funding from HSCP. The increase in weekly rent charges will reduce the call on Council budgets and allow the saving to be made.

2023/24 £110k	2024/25 £40k	Total £150k	FTE 0
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ENV 7.9: Housing Services - Increase Factoring Charges

It is proposed to increase factoring charges for owners in mixed tenure blocks by a 5% increase on factoring fees for 23/24.,

2023/24 £4k	2024/25	Total £4k	FTE 0
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Business Operations & Partnerships

ALREADY APPROVED SAVINGS/INCOME OR SAVINGS ALREADY IN PLACE

BOP 4.1: Registration Services & Duke of Edinburgh (CLD) - Increased Income from Fees & Charges

Increased charges for Registration, for the non-statutory fees, and Community Learning & Development for Duke of Edinburgh Award administration fees.

We introduced administration charges for Duke of Edinburgh Award participation (with measures to ensure the most disadvantaged young people could participate) in 2021/22 and have increased these charges by approx. 10-12% for 2023/24 as part of the Council's Charging for Services process. The service is on a longer-term path to make DofE completely cost neutral to the Council.

2023/24 £5k	2024/25	Total £5k	FTE 0
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REDUCTION TO SERVICE DELIVERY IN CUSTOMER FIRST, REVENUES AND BENEFITS AND SUPPORT FOR COUNCIL COMMITTEES AND ELECTED MEMBERS

BOP 1.1: Democratic & Members Services - Reduction in Democratic & Members' Services Non-Staff Budgets

The saving is for a general reduction in budget lines of £4.5K, reduction in transport costs due to the lease of an electric car of- £3.6K.

2023/24 £8.1k	2024/25	Total £8.1k	FTE 0
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BOP 1.2: Customer First - Reduction in Customer Services Staff and Service Levels

This saving represents a 16% cut to the Customer First service from 30.8 FTE to 25.8 FTE and will have a significant impact on customers.

The pandemic has brought opportunities which have resulted in Council services changing the way they work. This has resulted in an increase of acceptance in electronic documents reducing the volume of face-to-face footfall. The replacement of our switchboard with a new telephony platform ('Unified Communications') will provide modern technology to distribute calls. A further reduction of roles in Customer Services would impact on customer response rates. Customer expectations are changing. To meet the future demands we are focussing on data and continual improvement of our processes and we need to update our supervisor and management roles to support these changes.

A reduction in cash opening times at Barrhead would further reduce staff requirements. We would consult our customers in relation to potential changes, however in line with current customer demand there is scope for a reduction of up to 60/70% of our current opening times.

2023/24 £72.8k	2024/25 £132.7k	Total £206k	FTE 5
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BOP 1.3: Revenues & Benefits - Staff reductions

This proposal is to restructure the Revenues & Benefits Teams, reflecting the changes in roles because of the new system implementation and improved automation. From current staffing levels of 37.1 FTE, Year 1 is reduction of 1 FTE and Year 2 a further 3 FTE. The Year 1 savings will not affect customers but the Year 2 savings may increase processing timescales.

2023/24 £36k	2024/25 £109	Total £145k	FTE 4
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BOP 1.4: Business Support - Restructure of Business Support & Accounts Receivable

This savings proposal involves reduction of Business Support and Accounts Receivable posts (currently 14.9 FTE) through restructuring. These can be achieved without significant impact to service delivery. In addition to the savings below, a further 2.5 FTEs are proposed to move to the Chief Executive's Office, leaving 9.4 FTE remaining.

2023/24 £20k	2024/25 £62k	Total £82k	FTE 3
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BOP 1.5: Money Advice & Rights Team (MART) - Reduce Budget Lines and Remove Vacant Hours in Money Advice & Rights (MART)

This savings proposal builds on work done last year to review the structure of the Money Advice & Rights Team (MART). This involved reconfiguring roles and grades to reduce costs, but with no detriment to the customer – this is a further benefit from that work and can be achieved whilst maintaining current service levels. This saving will not impact on service delivery.

2023/24 £27.6k	2024/25	Total £27.6k	FTE 0.8
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BOP 1.6: ICT - Reduce Public Wifi Scope

This proposal represents a reduction in the scope and scale of the planned public Wi-Fi service that will be deployed to ER Culture & Leisure Trust and Council properties. The Public Wi-Fi project is currently underway, with the aim to provide publicly available Wi-Fi across all Leisure Trust properties plus corporate buildings with public access.

This proposal would reduce the deployment to only those Leisure Trust properties that currently have a Public Wi-Fi service and 3 priority venues identified with ERCLT.

2023/24 £25k	2024/2	Total £25k	FTE 0
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BOP 1.7: Democratic Services - Reduction in Community Grant Provision to East Renfrewshire Citizens Advice Bureau

The Council provides annual revenue funding of £157K to CAB which is made up of a Community Grant of £102.5K plus £54.5K specifically for housing support. In this proposal the Community Grant element would be reduced by £10K. This is in addition to a further cut in funding proposed by the Environment Department. This £10K reduction would reduce the level of advice support available and is likely to increase pressure on the Money Advice & Rights Team (MART). The close relationship between both organisations allows work and resources to be shared and peaks in demand to be addressed in tandem. Any drop in CAB’s capacity would have a corresponding increase on MART’s demands.

For 22/23 and 23/24 the Council is providing CAB with additional Covid funding of £40K and £127K to support temporary front line staff to assist with the increase in post pandemic demand.

2023/24	2024/25 £10k	Total £10k	FTE 0
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REDUCTION IN COMMUNITY SAFETY AND COMMUNITY LEARNING AND DEVELOPMENT SERVICES

BOP 2.1: Community Safety – Budget reduction

There will be a review of budget lines in Community Safety, without impact to the service.

2023/24 £5k	2024/25	Total £5k	FTE 0
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BOP 2.2: Community Learning & Development (CLD) - Reduce CLD Budget & Staff

This proposal is to reduce a CLD Senior post (1 FTE) from the team of 12 FTE who carry out the statutory CLD youthwork and community engagement. It would also reduce budget lines and cease funding to the annual Youth Awards event. The savings impact vulnerable young people most (those from most deprived areas, involved in risk-taking behaviour and young people with Additional Support Needs) and reduces provision for community capacity building, community engagement, participatory budgeting and locality planning.

2023/24 £89.2k	2024/25	Total £89.2k	FTE 1
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Community Learning & Development (CLD) - Further Reduction in CLD staffing

This proposal is for reduction of a further 1 FTE from the CLD team (which would be at 11 FTE after Year 1 saving above). At this level the savings would represent a major cut to the statutory service of Community Learning & Development (CLD), which will result in an increased risk of the Council being challenged that it cannot reasonably demonstrate it is fulfilling its statutory CLD duties. It would reduce the ratio of youth workers to young people, impact vulnerable young people most (those from most deprived areas, involved in risk-taking behaviour and young people with Additional Support Needs (ASN)) and/or leave extremely limited provision for statutory community capacity building.

2023/24	2024/25 £40.6k	Total £40.6k	FTE 1
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INCREASE INCOME

BOP 4.1: Revenues - Use of Water Direct Scheme to Increase Income

This proposal would implement a scheme, called Water Direct, which would collect water and sewerage debt from customers in receipt of Council Tax Reduction, direct from their benefits at source by DWP. It is likely to prove unpopular with customers, especially due to the cost-of-living crisis but is widely used in Scottish councils. The estimated debt is about £200k per year and a challenging recovery target of up to 50% could be set which would have to be netted off against one off set up costs. Our partners, Scottish Water, will also benefit from a proportion of this Water Direct recovery income.

2023/24 £33k	2024/25 £51k	Total £84k	FTE 0
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SERVICE REDUCTION IN SUPPORT SERVICES**SS 1.1: ICT - Reduction of Education ICT Technician Service**

This proposal represents a 34% cut to the Education ICT Technician Service. The ICT Education Technician Service provides a range of ICT support to High Schools, Primary Schools and Early Years facilities. The school estate has expanded in recent years, and continues to do so, stretching existing staffing levels. Whilst we will be able to meet some of the support needs of the Education Department, we will be unable to meet ambitions for a digital Education environment.

This proposal would reduce the service to single technicians per High School cluster, with a supervisor acting in a floating role. This proposal represents a loss of 3 FTE technicians –

2023/24 £28.2k	2024/25 £84.5k	Total £112.7k	FTE 3
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SS 1.2: ICT – Staff reductions

This will reduce the staff available to support departments with ICT requirements and to take forward the development of digital transformation opportunities. This proposal will achieve a saving by restructuring the ICT team with a net reduction of 1-2 FTEs and other potential changes in staff grades.

2023/24 £43.8k	2024/25 £44.7k	Total £88.5k	FTE 1.5
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SS 1.3: ICT – Reduction in the ICT Change Team

This proposal will impact the ability to support and deliver the Council's Digital Transformation programme. ICT supports the Council's Digital Transformation programmes through a range of resources which are engaged throughout the lifecycle of projects and programmes, covering project management, alongside application and infrastructure specialists.

Currently there are circa. 10 posts aligned to the change programme. Initially there would be a reduction of 2 posts. This would result in impact to the digital transformation programmes due to the limiting of ICT capacity.

2023/24 £126.2k	2024/25	Total £126.2k	FTE 2
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SS 1.4: Human Resources – budget reduction

This proposal represents a further cut to a support service which is already operating with staffing ratios below industry-standard benchmarks. Services throughout the Council rely on the HR service to fulfil their management responsibilities. There will be an impact to process improvement work.

2023/24 £6.9k	2024/25 £55.4k	Total £62.3K	FTE 1
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SS 1.5: Communications - Reduction in Communications Team Staffing & Print Room Budget Lines

We would consult with staff to reduce a post from the communications team and redesign the remaining service. There would be a resulting reduction in service to the organisation and information to residents. The supplies and services lines would also be reduced by £12K plus, removal of £2.3K of budget lines from the Print Room.

2023/24 £29.8K	2024/25 £15.8K	Total £45.6k	FTE 1
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SS 1.6: Strategic Services – Reduction in Strategic Services Staffing

This is a 25% service reduction in the council's strategic planning capacity which will impact the Council's ability to meet its Best Value (incl. Performance management) duties including Community Empowerment and equalities. There have been various consolidations of teams over the years into this single team of now 8 FTE. This reduction of a further 2 FTE would severely weaken the Council's capacity and capability to develop strategic partnership plans; support formal community planning arrangements; as well as support service engagement with locality planning and equalities and encourage the development and implementation of mainstream Participatory Budgeting (PB). The Council has already struggled to meet its 1% PB targets in recent years.

2023/24 £63.1k	2024/25 £54.3k	Total £117.4k	FTE 2
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SS 1.7: ICT - Removal of ICT Training Budgets

This proposal suggests the removal of the ICT service's ability to maintain and develop staff skills to support the ever-changing technology that underpins the operations of the organisation. Currently staff are provided technical specialist training on an ongoing basis as technology is replaced or upgraded. This is required to ensure the teams are able to support and develop the technology used by the Council.

2023/24 £20k	2024/25	Total £20k	FTE 0
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SS 1.8: All BOP - Reduction of BO&P Departmental Training Budget

There would be a reduction of £5K in the Business Operations & Partnerships departmental training budget which is a 68% budget cut.

2023/24 £5k	2024/25	Total £5k	FTE 0
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RATIONALISATION OF DIGITAL CONTRACTS**SS 2.1: ICT - ICT Contract Savings**

This proposal is to undertake an ICT contract rationalisation following a number of new and upgraded systems being implemented with old contracts being no longer required. Future years' options are unknown at this stage, but there is an expectation that further efficiency can be achieved.

2023/24 £250k	2024/25	Total £250k	FTE 0
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DEPARTMENT: Chief Executive’s Office

SERVICE REDUCTION IN SUPPORT SERVICES

SS 1.9: Chief Executive’s Office & Business Unit - Restructure of Chief Executive’s Office Administration and Business Unit

This is the full impact of a previous restructure of the Chief Executive’s Office and Business Unit Team with the reduction of 0.5 FTE

2023/24 £15k	2024/25	Total £15k	FTE 0.5
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SS 1.10: Accountancy - Revised Budget Strategy Group Arrangements

Relocate BSG meetings to Eastwood HQ to save on room hire costs

2023/24 £1k	2024/25	Total £1k	FTE 0
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SS 1.10: Accountancy - Reduce Accountancy Training Budget

Reduce staff training budget from £3k to £2k

2023/24 £1k	2024/25	Total £1k	FTE 0
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**East Renfrewshire Council's Public Consultation on Budget Planning 2023-
Summary Report**

Introduction

During autumn 2022, East Renfrewshire Council carried out the largest public consultation exercise on budget planning to date with residents, employees and stakeholders. Feedback from the engagement exercise will inform the budget setting that will take place at a Council meeting on the 01 March 2023.

The Council began the consultation process through publishing a series of [budget briefings](#), outlining savings proposals to address forecasted funding shortfalls over the next three financial years.

The consultation process found that although education is a key area of concern, residents are also protective of environmental services, particularly around maintenance and cleanliness; community safety and frontline community services. What is also evident is a strong commitment to supporting our most vulnerable and disadvantaged residents and reducing inequalities.

This report describes the engagement methods used and key findings from the process.

The Engagement Process

The public consultation involved a number of stages and methods including;

- The publishing of three budget briefings on our website with social media posts directing people to the page. The briefings were also made available in print in all public buildings.
- Across our social media channels we posted 40 times with a reach of over 150,000. Links to the survey and briefs were clicked a total of 7,400 times.
- The use of a Budget Simulator, an educational, easy to use, tool that allows people to grapple with the challenges of balancing the Council budget
- A public online survey using the Citizens Space platform which had 1787 responses. Respondents could tick more than one category regarding their circumstances and 1606 selected resident, 345 Council employee and 85 local business.
- Paper copies of the online survey were also made available in all ten public libraries with stamped addressed envelopes of which there were 14 returns.
- Face-to-face budget panel engagement events with 49 attendees, held with five stakeholder groups over a series of nine sessions.
- A further survey with 332 responses through our Citizens Panel platform which is more demographically representative of the local population.
- The Council owned digital advertising screen in Neilston promoted the engagement process to drive people to the survey page, and there were a number of articles in print and online in the Barrhead news and Glasgow Live.

The methods used for the consultation allowed for a breadth of engagement. There was a dedicated **Budget Panel** event for secondary school pupils to engage young people, the panel events also attracted a number of older residents, particularly those using Culture and Leisure Services. It is worth noting that women predominated the public **online survey** results at 70%. The 35-44 year age category accounted for 46% of the total responses, which is 34% above that age group representation with East Renfrewshire demographic profile. Younger and older people were much less represented in the survey (1.7% of 16-24 year olds and 4.3% of people aged 65+). This could suggest that a high number of respondents were parents, invested in maintaining the high education standards of East Renfrewshire.

The **Citizens Panel survey** however had a higher proportion of older adults represented, with 37% of respondents aged over 65. This is 11% above East Renfrewshire population profile where older adults make up 26%. The gender split was slightly more even with men accounting for 44%. The Citizens Panel also demonstrated a reach to minority ethnic communities at 7% of respondents nearly 3% above the proportionate demographic population of East Renfrewshire.

The panel survey is more reflective of the demographic make-up of East Renfrewshire and overall there was a balance of views across key groups. However, some variation in views was evident across respondent age groups. This was most evident for Education services, with under 65s (and especially under 45s) being more likely than older respondents to wish to protect Education services. This was especially notable for staffing and management structures, funding for smaller class sizes in Maths and English, and janitorial, catering, cleaning. Respondents aged 65+ were more likely than others to wish to protect Environment services (especially winter maintenance). Overs 65's were also more likely to protect benefit payments and welfare support, and less likely to protect digital modernisation, subsidised sport/physical activity and town centre regeneration.

Consultation Methods

A number of methods were used for the budget engagement exercise ensuring a mix between face-to-face groups, written and online responses. Each engagement method had its strengths and limitations and appealed to different parts of our communities. The choice of methods recognised that communities are not homogenous and hold a rich tapestry of diverse views, preferences and opinions.

- **Online Public Survey**

The online public survey ran for 6 weeks. The survey was designed to allow respondents to rank spend areas by preference within, rather than across, departments, with open questions to highlight specific concerns or make suggestions to reduce impact. The departments covered were Education (including Culture and Leisure), Business Operations and Partnerships, Environment and Support Services. Health and Social Care Services have undertaken a separate consultation process in line with IJB requirements. The survey also included a question on areas that respondents would be willing to pay more for and the level of council tax increase that would be acceptable.

- **Citizens Panel Survey**

The Citizens Panel membership reflects the demographics of the population. A budget survey was sent to panel members which invited them to prioritise and rank savings in 28 areas across four departments. The survey ran for four weeks and there were 332 responses.

- **Budget Panel Events**

The Budget Panel events were externally facilitated and ran throughout the month of November at a number of locations including Barrhead High School, Giffnock Library and Woodfarm High School. Community Councils, Parents Councils, faith groups, community organisations, Tenants and Residents Associations, business representatives, and third sector partners, were invited to take part. There were five groups in total including Education (Parents and Pupils separately), Culture and Leisure and two groups which covered Environment, Business Operations and Partnerships and Support Services budgets.

Each group had two sessions with the first as a general information session followed by a second more detailed discussion two weeks later. They covered the current context in relation to budget setting and explored key themes, concerns, solutions and ideas from the participants which are summarised in the findings section below.

Key Responses and Findings

The following section outlines key themes and responses across the three main consultation and engagement methods.

Online public survey

Education:

For the section on Education, respondents were asked to rank spend areas which they **most want protected from savings** and the results are outlined below;

1. Devolved school budgets involving teachers
2. Devolved school budgets involving other staff groups and budgets
3. Centrally-based education staff and budgets

Key concerns highlighted in the survey were the impact of savings on vulnerable children and those with additional support needs, the reduction of pupil support and the cutting of school hours. A number of suggestions were given for reducing the impact of the cuts however the most prominent was to increase means testing and charging for school meals.

Culture and Leisure

Respondents were asked to **rate in order of importance** the key Culture and Leisure Services they would want to **protect**. These are ordered as follows;

1. Leisure Facilities
2. Libraries
3. Community Facilities
4. Non-fully funded sports and physical activities (e.g. Vitality. Live Action and GP referral, MacMillan Cancer Support and support for veterans and other vulnerable groups)

The key thematic concerns identified were the impacts of cutting library services and the overall impact on health and wellbeing that could come with the reduction in Culture and Leisure Services. Suggestions for mitigating these impacts included increasing of fees and not progressing the New Eastwood Leisure Centre.

Environment

Survey respondents **prioritised the following in terms of importance**;

1. Services for waste and parks operations
2. Roads budget
3. Services in housing and economic development
4. Services in planning and building standards
5. Management restructure
6. Office accommodation

The main thematic concerns identified in the open questions were a reduction in refuse collection and increased charging; and cuts in roads maintenance. Suggestions to mitigate the impacts of cuts included rationalisation of the Council estate and a review of management structures, along with, in contrast to the concerns raised, increased charges for refuse collection.

Business Operations and Partnerships

The following service areas were ranked in **order of importance**;

1. Community Safety
2. CLD (Youth Work & Community Group Support)
3. Customer Services
4. Revenues & Benefits
5. Support for local democratic functions
6. Management Restructure

The key concerns highlighted in relation to this area were the impacts on community safety and support to young people. It was deemed important to prioritise all aspects of community safety and to review management structures and pay before making cuts.

Support Services

For support services respondents were again asked to rank these in order of **importance for protecting**.

1. Services to support governance control, statutory reporting and digital infrastructure.
2. External digital contracts to support the Council's work

Concerns highlighted were the impact on other services should these support functions be reduced and a delay in digital modernisation that will ultimately lead to efficiencies. Suggestions included a review and rationalisation of contracts and increased collaboration and sharing of resources across Local Authorities.

Council tax and Charging for Services

Survey respondents ranked in order the Council services they would be **willing to pay more for**. The top five were:

1. Non-statutory registration fees for marriages and civil-partnerships
2. Increase school dinners by 20p
3. Increase administrative costs for the Duke of Edinburgh awards
4. Water Direct charges where water and sewage charges are taken directly from benefits for those failing to pay
5. Charges for collection of garden waste and offer additional Brown Bins
6. Charges for parking in Council Carparks and introduction of residential parking permits

An open question then asked if there were any other services not listed that residents were willing to pay more for. The top three suggestions were: Leisure Services (30 respondents), Car Parking (26) and school meals (24), though 28 respondents said they were not willing to pay for any additional services.

Respondents were also asked if they would be willing to pay a higher rate of council tax if it protected service cuts with 53% indicating they would pay higher council tax, 35% stating they would not want to pay more and 12% undecided. For those that agree to a higher rate, they were asked what level of increase they would be willing to pay; 3%,4%,5% or greater than 5%. 1 in 5 are willing to pay over 5% and 45% are willing to pay a 3% increase.

The thematic analysis of all the survey comments found that the **top five concerns** from residents were primarily around the impact of reducing Education budgets.

1. Education: The impact of education cuts of children with Additional Support Needs and vulnerable children and young people.
2. Education: A reduction in Pupil Support Assistants.
3. Education: A reduction in hours of the school week.
4. Education: a decrease in the quality of education.
5. Environment: reducing or charging for refuse collection

The top five suggestions for **reducing the impact of cuts** were;

1. A review of management pay and structures
2. Rationalising of the Council estate
3. Increased charges for refuse collection or changing of collection frequency
4. Increased means testing and charging of school meals
5. Increased fines

Citizens Panel

Panel respondents were presented with a number of service delivery areas across departments. They were asked to rate these areas in terms of how much they would like to protect them from budget savings from one to ten. When asked to consider the full range of services, respondents identified a wide range of **spending areas as priorities to be protected from savings**. The ten spending areas scoring as the highest priority are listed below;

1. Winter maintenance (Environment)
2. Roads and pavement maintenance and repairs (Environment)
3. Leisure centres (Culture & Leisure)
4. The frequency of waste collection and the Barrhead recycling site (Environment)
5. Janitorial, catering and cleaning services (Education)
6. Community safety (Business Operations & Partnerships)
7. Subsidised sports and physical activity (Culture & Leisure)
8. Community libraries (Culture & Leisure)
9. Benefit payments and welfare support (Business Operations & Partnerships)
10. Additional in-school support (Education)

In contrast to the Public Online Survey, respondents were most likely to prioritise Environment and Culture & Leisure spending areas over Education.

In terms of areas ranked as the **lowest priority**, starting from the lowest:

- Number of Council office buildings (Environment)
- Democratic services (Business Operations & Partnerships & Support)
- Support services to run the Council (Business Operations & Partnerships & Support)
- Planning and building standards services (Environment)
- Digital modernisation and transformation to make efficiencies (Business Operations & Partnerships & Support)
- Maintenance of mixed tenure blocks of flats (Environment)
- Centrally-based education staff (Education)

Town centre regeneration and other support for local business (Environment)

Customer-facing services for enquiries and complaints (Business Operations & Partnerships & Support)

Classroom supplies, trips, activities/clubs, outdoor education (Education)

In addition to the scoring of all service areas, respondents were also asked to identify up to **five spending areas they would like to protect from savings** as follows;

Roads and pavement maintenance and repairs (Environment) – 42% would like to protect this from savings.

The length of the pupil week for primary schools (Education) – 39%.

Benefit payments and welfare support (Business Operations & Partnerships & Support) – 36%.

Community safety (Business Operations & Partnerships & Support) – 35%.

Staffing and management structures in schools and early years (Education) – 32%

The frequency of waste collection and the Barrhead recycling site (Environment) – 32%

Respondent were also asked which five areas they think should be **least protected from savings**;

Number of Council office buildings (Environment) – 65% feel these should be least protected from savings.

Democratic services (Business Operations & Partnerships & Support) – 52%.

Digital modernisation and transformation to make efficiencies (Business Operations, & Partnerships & Support) – 46%.

Support services to run the Council (Business Operations & Partnerships & Support) – 40%.

Customer-facing services for enquiries and complaints (Business Operations & Partnerships & Support) – 37%.

Budget Panel Events

Overall panel summary:

The Budget Panels allowed for a more detailed discussion around the complexity of budget setting, which can be challenging to convey in online consultations. Participants were also given time to use the Budget Simulator tool and discuss the challenge of balancing budgets. However, although each panel was given a detailed briefing on the budget planning process it did highlight some limits in public knowledge around financial process such as moving spend between capital and revenue budgets, and this should be considered in future communications and public briefings. There was

some scepticism as to whether the Council has done everything it possible can to address “efficiency” savings that would not necessarily impact on service provision and individual outcomes, though some of the efficiency suggestions made would not necessarily have a financial impact on savings.

Across the Budget Panels, it was clear that participants were concerned about the potential scale of budget cuts, the extent to which these would impact on the services provided and the consequent impact on individuals, particularly the most vulnerable. The most commonly expressed areas of concern related to budget savings within Education. This was particularly so amongst Parent Council participants but was also reflected in the other groups. Within this, however, the desire to ensure that any savings that are made do not impact on the most disadvantaged pupils was particularly apparent.

There were also concerns raised about wider department cuts in areas including, for example, reductions in grass cutting which would mean the effective loss of football pitches and closure of existing community amenities and facilities.

A number of common underlying principles emerged from the various Budget Panels, as follows;

- The Council should prioritise maximising “efficiencies” before cutting services or increasing charges or costs; in particular, this would include demonstrating that the Council is adapting to new methods of working post-pandemic in terms of its premises requirements and use of digital technology.
- There should be protection of services that impact on the most vulnerable individuals and communities.
- Beyond this, seeking to ensure that budget savings or other changes do not add to existing disadvantage and inequality (whether economic or otherwise).
- Maintaining some level of service where possible, even if lessened in scope or different model of delivery is used, however don’t just cease delivery.
- Being more open to those budget savings where a reasonable mitigation can be put in place.
- Taking the more damaging savings as late in the 3-year budgetary period as practical, this reflecting a hope that the environment for Council finances over the period may not be as difficult as expected.

In general, there was a degree of greater openness to charging for services, increasing charges and increasing council tax at a higher level than previous years. However, for some panels an increase in council tax came with caveats that residents could specify how they would want this allocated e.g. Education services for some, community services for others. Overall communication around this area would need to outline limitations and challenges better.

Some panel participants highlighted concerns about Council job losses and the impact on those individuals and their families but also in relation to the wider economic impact that this would have on the area.

Departmental Panel summaries:

The following outlines a summary of key themes which emerged from each stakeholder panel group.

Education (Pupils)

- Pupils recognised that East Renfrewshire’s schools are of high quality and that this has a very positive impact on individuals, families and communities across the Council area; their concern was about the long-term impact of some of the potential savings options.
- They placed a high priority on protecting elements focused on those most in need. There is a strong sense of fairness and desire to protect support for pupils with Additional Support Needs.
- There was recognition that while some cuts had negative impacts, innovative digital approaches could mitigate impact (absence/class sizes/shared classes across schools).
- There were mixed views on reducing the length of the primary week especially around childcare impact on families so this may require more clarity.
- Though open to efficiency savings, pupils recognised the importance of understanding support roles and the impact of this, in particular for non-teaching staff roles.
- Some savings were seen as less damaging, more often in “non-core areas” e.g. campus police. Pupils had mixed views on importance of school librarians but some quite significant concerns over loss of Bilingual Support Workers and Multimedia Technicians.
- It was felt that higher than previously planned increases in council tax would be merited to reduce impact.

Education (Parents Council)

- Participants recognised the Council has wider budget challenges but placed a particularly high priority on protecting the Council’s investment in education, describing it as the “Jewel in the Crown” of East Renfrewshire and a significant motivator for people to wish to live in the area.
- A high priority was placed on education support for those most in need e.g. Pupil Support Assistants. Similarly to the pupils’ panel there was a strong sense of fairness, particularly protecting support for pupils with Additional Support Needs.
- There were significant concerns raised about reducing the length of the school week for primary with the impact this would have on attainment and childcare
- The Parents Council members raised a number of concerns around loss of school libraries and librarians.
- It was felt that while school offices could be more efficient, they have a wider value in terms of culture and care, and should be retained.
- Savings should focus on non-core areas out with the school day. Although reluctantly, it was agreed some cuts could be made to central improvement functions, Easter Schools & Outdoor Education with scope to charge those who can afford it.
- Higher than previously planned increases in council tax between 3-10% are merited though any increase should be ring-fenced specifically to education.

Culture and Leisure

- The panels highlighted some challenges in relation to the distinct situation within Culture and Leisure, with services delivered by the Trust but with direct and indirect Council support.

There were discussions around where decision-making responsibility lies, especially, with respect to how any changes in service provision impacts on the Council's finances

- There was a measure of concern about the closure of individual libraries and community facilities. It was felt by panel members that ERCLT/ERC need to make better use of assets, with recognition that this may not generate significant savings.
- In general participants felt that services should be reduced rather than eradicated completely with an assessment of impact taken on any proposals, and for community facilities every option should be explored.
- There were mixed views on a temporary closure of Neilston Leisure Centre with a view that if closed it would be lost forever.
- Participants felt that a case-by-case approach needs to be taken with part-funded programmes (e.g. MacMillan Cancer Support, Veterans Support) but did have a concern that a cessation would impact on more vulnerable and disadvantaged people and offset any savings in terms of long-term implications.
- There was some perplexity from participants around committing to capital projects while major savings were being made, revealing a need for better communications around capital and revenue rules.
- Participants were open to higher than previously planned increases in council tax (though in most cases below the current rate of inflation). This view was expressed strongly by some who went as far as to suggest that increases at the lower end of the scale would be unacceptable to them.

Although the stakeholder groups for Environment, Business Operations and Partnerships and Support Services were combined, the following highlights concerns and suggestions raised at a departmental level.

Environment

- Participants commonly raised a concern around implications of reduced grass cutting on usage of certain facilities. In particular, loss of football pitches, which was considered to have a very significant negative social and health impact.
- There were also concerns highlighted around the closure of the Household Recycling Centre at Barrhead, with this impacting significantly on a more disadvantaged part of the Authority and could lead to consequences such as increased fly tipping.
- A reduction on town centre regeneration was viewed as having a negative effect on the local economy.
- The potential closure of Connor Road Supported Accommodation for Young people was highlighted due to its impact on a particularly vulnerable group.
- There was more acceptability around some service reductions including; extending waste collection cycle to 4 weekly, reductions in front-facing services such as Trading Standards, planning/building services, park operations and maintenance of mixed tenure/private sector housing blocks.
- The panel were open to reducing office accommodation, repairs budgets and management restructures while being mindful of unintended consequences.
- Increased income through garden waste, land leasing, parking charges and permits were considered to be "less bad" options given the scale of challenge, though consideration must be given to affordability.

Business Operations and Partnerships and Support Services

- Overall few concerns raised in these areas due to the prevalence of “back office” services, with a caveat that cuts should not be taken at levels to put compliance of statutory duties at risk.
- Where concerns were raised, they related to community safety and, especially, Community Learning and Development.
- There was an understanding that reductions in Customer First and Revenues & Benefits services would impact negatively on quality/standard of service but this was less of a concern than the loss of “visible” services.
- There was general acceptance of proposals to increase income for marriages and civil partnerships; charges for Duke of Edinburgh Awards scheme; and, taking contributions from water charge directly at source from Benefits- ‘Water Direct’.
- However Water Direct was an area where views were somewhat more divided with at least some participants feeling that this impacted particularly on people who were already struggling (though the explanation of “ability to pay” guidelines did give some reassurance in this respect).
- Participants were likely to suggest that the Council should seek to maximise revenues through higher than previously planned council tax increases though some concerns about the extent of this. There was concern that the public would be making a greater contribution whilst the levels of service would be reduced (in some cases visibly and significantly).

Other engagement responses

Just over 40 emails were received by Elected Members or via the East Renfrewshire Listening inbox and these were reviewed in addition to the thematic analysis carried out through the online survey. Education concerns predominated the emails followed by concerns around the closure of Culture and Leisure services and the impact this will have on health and wellbeing.

The key concerns identified in the emails were:

- A reduction of Pupil Support Assistants (PSA) and Additional Support needs in schools
- A reduction in the length of the primary school week
- The overall impact on any education cuts to the quality of learning, attainment targets and safety in schools.
- The impact of cutting school and community library provision.

Some suggestions were also put forward in emails including;

- Culture and Leisure- more partnership working with voluntary organisations to make best use of resources
- Prioritisation of education and health and social care services
- A review of capital spend for Leisure Centres and schools
- Introducing additional taxes e.g. car taxes.

The Council also received stakeholder feedback in emails from the Police and Community Councils. The police raised concerns about a reduction in community safety services and impact this would

have on anti-social behaviour and dog fouling. Barrhead Community Council specifically expressed their concerns about the closure of the Barrhead Civic Amenity site and the impact on the local community, reduced collection of refuse and increasing fees for garden waste.

Conclusion

East Renfrewshire Council has worked hard to reach and hear many voices across the Authority through a number of methods. This has resulted in the largest public budget engagement exercise carried out in East Renfrewshire.

While the most prominent area of concern is Education, the consultation has found that residents also want to protect environmental services such as roads maintenance, grass cutting, recycling and refuse collection, community safety and support to young people in the community and ensure that customer services continue to be available for those that most need them. Though “back office” and support services are not always prioritised, there is recognition that reducing their functions would have an impact on the smooth running of the Council, support for departments and statutory obligations. Residents want East Renfrewshire to be an efficient, effective and well-run Council that delivers good public services, especially to our most vulnerable residents.

There is a recognition across the different consultation process that while council tax increases are not popular, there is an unprecedented acceptance in the current financial climate and given the rate of inflation the level of council tax increase will need to be higher than has been the case in recent years in order to protect services, but it is important this is communicated clearly.

Through all the consultation methods there is a strong commitment to protecting the most disadvantaged and vulnerable residents. Fairness, inclusivity and addressing inequalities remains important to many East Renfrewshire residents.

ANNEX D

POTENTIAL SAVINGS OPTIONS FOR 24/25 AND 25/26

Education

Heading	Year 2 Saving £'000s	Year 3 Saving £'000s	Total Saving £'000s
EDU 1:Reduction in Devolved School Management Budgets involving teachers.	£4,007	£5,832	£9,839
EDU 2: Reduction in Devolved School Management Budgets involving other staff groups and budgets	£0	£215	£215
EDU 3:Reduction in centrally-based education staff and budgets	£0	£546	£546
EDU 4:Further savings (Property, utilities, energy etc)	£231	£30	£261
Total	£4,238	£6,623	£10,861

Environment

Heading	Year 2 Saving £'000s	Year 3 Saving £'000s	Total Saving £'000s
ENV 1:Service reductions across waste and parks operations	£100	£1,477	£1,577
ENV 2: Reduced roads budget	£425	£170	£595
ENV 3: Reduce services in housing and economic development	£173	£403	£576
ENV 4: Review office accommodation	£0	£500	£500
ENV 5: Reduction of services in planning and building standards	£0	£100	£100
ENV 6: Management Restructuring	£0	£0	£0
ENV 7:Increase income	£36	£312	£348
Total	£734	£2,962	£3,696

Business Operations and Partnerships (Non-Support)

Heading	Year 2 Saving £'000s	Year 3 Saving £'000s	Total Saving £'000s
BOP 1: Reduction to service delivery in Customer First, Revenues and Benefits and support for Council committees and elected members.	£0	£371.4	£371.4
BOP 2: Reductions in Community Safety and Community Learning and Development Services.	£10.7	£279.1	£289.8
BOP 3: Management Restructuring	£93.3	£126	£219.3
BOP 4: Increase income	£2.5	£11.5	£14
Total	£106.5	£788	£894.5

Business Operations and Partnerships (Support Services)

Heading	Year 2 Saving £'000s	Year 3 Saving £'000s	Total Saving £'000s
SS 1: Service reduction in support services of 21%	£0	£575.1	£575.1
SS 2: Rationalisation of Digital Contracts	£50	£50	£100
Total	£50	£625.1	£675.1

Chief Executive's Office (Support Services)

Heading	Year 2 Saving £'000s	Year 3 Saving £'000s	Total Saving £'000s
SS 1: Service Reduction in all support services of 21%	£0	£400	£400

TOTAL SAVINGS OPTIONS	5,128.5	11,398.1	16,526.6
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