

**Administration's  
Draft Revenue & Capital Investment Plan  
Revenue 2022/23 - 2026/27, Capital 2022/23-2031/32**

**Scottish Borders Council**  
**Draft Financial Plan 2022/23 to 2026/27**  
**Revenue Resources**

	<b>2022/23</b> <b>£'000</b>	<b>2023/24</b> <b>(Provisional)</b> <b>£'000</b>	<b>2024/25</b> <b>(Provisional)</b> <b>£'000</b>	<b>2025/26</b> <b>(Provisional)</b> <b>£'000</b>	<b>2026/27</b> <b>(Provisional)</b> <b>£'000</b>	<b>Total</b> <b>£'000</b>
<b>Aggregate External Finance</b>						
General Revenue Support	192,672	194,780	194,875	197,249	199,695	979,271
Additional one-off Revenue Support Grant (share of £120m)	2,581	(2,581)	0	0	0	0
Ring fenced grants	15,017	15,017	15,017	15,017	15,017	75,085
Assumed additional funding for Health & Social Care for demographics		2,676	2,374	2,446	1,816	9,312
Health & Social Care Partnership	7,888	7,967	8,047	8,127	8,209	40,238
Non-domestic Rates	35,294	35,294	35,294	35,294	35,294	176,470
	<b>253,452</b>	<b>253,153</b>	<b>255,607</b>	<b>258,133</b>	<b>260,031</b>	<b>1,280,376</b>
<b>Earmarked Balance</b>	<b>1,353</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>1,353</b>
<b>Earmarked COVID-19 Reserve to Culture &amp; Sports Trusts</b>	<b>1,000</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>1,000</b>
<b>Council Tax (Band D £1,291.53 in 2022/23 - 3% increase)</b>	<b>67,948</b>	<b>71,289</b>	<b>74,022</b>	<b>76,847</b>	<b>80,544</b>	<b>370,650</b>
<b>Second Homes Council Tax</b>	<b>1,118</b>	<b>1,151</b>	<b>1,186</b>	<b>1,221</b>	<b>1,258</b>	<b>5,934</b>
<b>Total</b>	<b>324,871</b>	<b>325,593</b>	<b>330,815</b>	<b>336,201</b>	<b>341,833</b>	<b>1,659,313</b>

**Scottish Borders Council**  
**Draft Financial Plan 2022/23 to 2031/32**  
**Capital Resources**

	<b>3 year operational £'000</b>	<b>7 year strategic £'000</b>	<b>Total £'000</b>	<b>Est. External Funding £'000</b>	<b>Est. SBC Contribution £'000</b>
Specific Grants from Scottish Government	32,733	2,906	35,639	35,639	0
Other External Grants & Contributions	80,716	44,738	125,454	125,454	0
Development Contributions	462	711	1,173	1,173	0
Capital Receipts	400	0	400	0	400
General Capital Grant	25,837	77,266	103,103	0	103,103
Plant & Vehicle (P&V) Replacement - P&V Fund	6,000	14,000	20,000	20,000	0
Synthetic Pitch Replacement Fund	1,107	3,497	4,604	4,604	0
Funded From Revenue	7,000	0	7,000	7,000	0
Borrowing	173,674	75,554	249,228	0	249,228
					0
<b>Total</b>	<b>327,929</b>	<b>218,672</b>	<b>546,601</b>	<b>193,870</b>	<b>352,731</b>

Detailed Capital funding can be found at the back of this budget pack

**Scottish Borders Council**  
**Draft Financial Plan 2022/23 to 2026/27**  
**Service Level Summary**

	<b>2022/23 £'000</b>	<b>2023/24 (Provisional) £'000</b>	<b>2024/25 (Provisional) £'000</b>	<b>2025/26 (Provisional) £'000</b>	<b>2026/27 (Provisional) £'000</b>	<b>Total £'000</b>	<b>Capital Investment (10 years) £'000</b>
<b>Corporate</b>	2,054	60	(1,739)	(3,429)	(5,903)	(8,957)	0
<b>Infrastructure &amp; Environment</b>	46,981	45,415	46,671	48,226	49,588	236,881	183,105
<b>Social Work &amp; Practice</b>	76,119	78,739	81,279	84,530	87,160	407,827	24,056
<b>Education &amp; Lifelong Learning</b>	115,987	118,081	119,006	119,487	122,093	594,654	195,669
<b>Resilient Communities</b>	18,087	17,064	17,299	17,538	17,782	87,770	114,123
<b>Finance &amp; Corporate Governance</b>	26,938	28,639	30,261	31,290	32,023	149,151	1,750
<b>People, Performance &amp; Change</b>	7,553	7,574	7,669	7,766	7,864	38,426	0
<b>Strategic Commissioning &amp; Partnerships</b>	31,152	30,021	30,369	30,793	31,226	153,561	27,898
<b>Total</b>	<b>324,871</b>	<b>325,593</b>	<b>330,815</b>	<b>336,201</b>	<b>341,833</b>	<b>1,659,313</b>	<b>546,601</b>

**Scottish Borders Council**  
**Draft Financial Plan 2022/23 to 2026/27**  
**Summary of Revenue Budget Movement**

	2022/23 £'000	2023/24 (Provisional) £'000	2024/25 (Provisional) £'000	2025/26 (Provisional) £'000	2026/27 (Provisional) £'000	Total £'000
<b>Base Budget (approved 19th March 2021)</b>	<b>314,657</b>	<b>324,871</b>	<b>325,593</b>	<b>330,815</b>	<b>336,201</b>	<b>1,632,137</b>
<b><u>Budget Pressures</u></b>						
Workforce budget adjustments	4,553	3,976	3,756	3,830	3,907	20,022
Non-pay and department specific inflation	1,899	1,630	1,976	1,998	1,413	8,916
Demographic pressures	1,029	1,029	1,029	1,029	1,029	5,145
Service Specific priorities & National policy changes	8,937	(1,540)	2,221	1,656	1,029	12,303
Previous year Financial Plan unrealised savings	1,943	0	0	0	0	1,943
<b>Total Pressures</b>	<b>18,361</b>	<b>5,095</b>	<b>8,982</b>	<b>8,513</b>	<b>7,378</b>	<b>48,329</b>
<b><u>Savings Proposals</u></b>						
Corporate	0	(1,994)	(1,799)	(1,690)	(2,474)	(7,957)
Infrastructure & Environment	(1,822)	(904)	(331)	(78)	(49)	(3,184)
Social Work & Practice	(515)	(289)	(452)	0	0	(1,256)
Education & Lifelong Learning	(306)	(133)	(1,346)	(1,839)	297	(3,327)
Resilient Communities	(380)	(350)	(4)	(4)	(4)	(742)
Finance & Corporate Governance	(3,326)	(287)	422	484	484	(2,223)
People, Performance & Change	(103)	(88)	0	0	0	(191)
Strategic Commissioning & Partnership	(1,695)	(328)	(250)	0	0	(2,273)
<b>Total Savings</b>	<b>(8,147)</b>	<b>(4,373)</b>	<b>(3,760)</b>	<b>(3,127)</b>	<b>(1,746)</b>	<b>(21,153)</b>
	<b>324,871</b>	<b>325,593</b>	<b>330,815</b>	<b>336,201</b>	<b>341,833</b>	<b>1,659,313</b>
<b>Funding</b>	<b>324,871</b>	<b>325,593</b>	<b>330,815</b>	<b>336,201</b>	<b>341,833</b>	<b>1,659,313</b>

**Scottish Borders Council**  
**Draft Financial Plan 2022/23 to 2031/32**  
**Summary of Capital Budget Movement**

	<b>3 year operational £'000</b>	<b>7 year strategic £'000</b>	<b>Total £'000</b>	<b>Est. External Funding £'000</b>	<b>Est. SBC Contribution £'000</b>
<b>Base Budget (approved 19th March 2021)</b>	<b>309,343</b>	<b>270,778</b>	<b>580,121</b>	<b>(209,429)</b>	<b>370,692</b>
Specific Grants from Scottish Government	(9,714)	(1,515)	(11,229)	11,229	0
Other External Grants & Contributions	13,185	(16,356)	(3,171)	3,171	0
Development Contributions	83	(89)	(6)	6	0
Capital Receipts	(1,630)	0	(1,630)	0	(1,630)
General Capital Grant	(7,346)	(161)	(7,507)	0	(7,507)
Plant & Vehicle (P&V) Replacement - P&V Fund	0	0	0	0	0
Synthetic Pitch Replacement Fund	227	(380)	(153)	153	0
Funded from Revenue	(1,000)	0	(1,000)	1,000	0
Borrowing	24,781	(33,605)	(8,824)	0	(8,824)
<b>Total Funding Adjustments</b>	<b>18,586</b>	<b>(52,106)</b>	<b>(33,520)</b>	<b>15,559</b>	<b>(17,961)</b>
<b>Funding</b>	<b>327,929</b>	<b>218,672</b>	<b>546,601</b>	<b>(193,870)</b>	<b>352,731</b>
<b>Investment Proposals</b>					
Corporate	0	0	0	0	0
Infrastructure & Environment	91,076	92,029	183,105	(62,088)	121,017
Social Work & Practice	15,283	8,773	24,056	0	24,056
Education & Lifelong Learning	132,204	63,465	195,669	(8,992)	186,677
Resilient Communities	68,715	45,408	114,123	(111,171)	2,952
Finance & Corporate Governance	525	1,225	1,750	0	1,750
People, Performance & Change	0	0	0	0	0
Strategic Commissioning & Partnerships	20,126	7,772	27,898	(11,619)	16,279
<b>Total Investment</b>	<b>327,929</b>	<b>218,672</b>	<b>546,601</b>	<b>(193,870)</b>	<b>352,731</b>

## Corporate

### Overarching proposals covering the whole Council

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

Revenue Opening Position	2022/23 £'000	2023/24 £'000	2024/25 £'000	2025/26 £'000	2026/27 £'000
Base Budget (approved 19th March 2021)	8,195	2,054	60	(1,739)	(3,429)
Permanent Virements	0	0	0	0	0
<b>Revised Base Budget</b>	<b>8,195</b>	<b>2,054</b>	<b>60</b>	<b>(1,739)</b>	<b>(3,429)</b>

Budget Pressures	Base Budget £'000	2022/23 £'000	2023/24 £'000	2024/25 £'000	2025/26 £'000	2026/27 £'000	Detail
COVID-19 response and recovery	-	69	0	0	0	0	Contribution towards costs of COVID-19 response and recovery
Build Back Better Borders (BBBB)	500	(500)	0	0	0	0	One-off investment in 2021/22 in the Build Back Better Borders Fund
Newcastleton flood prevention/protection consultation	10	(10)	0	0	0	0	One-off funding provided in 2021/22
COVID-19 funding	5,700	(5,700)	0	0	0	0	One-off funding provided by Scottish Government to support COVID-19 in 2021/22
<b>Total Pressures</b>		<b>(6,141)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	

Savings Proposals	Base Budget £'000	2022/23 £'000	2023/24 £'000	2024/25 £'000	2025/26 £'000	2026/27 £'000	Detail
New commissioning strategy	100,000	0	(250)	(250)	(250)	(250)	Undertake an efficiency review to consider all Council commissioning with the aim of delivering financial savings
Digital Transformation	0	0	(1,744)	(1,549)	(1,440)	(2,224)	Work is progressing in partnership with CGI to deliver transformational change focused on 3 key workstreams to enable the frontline through the roll out of hand held technology, automate business processes and enable data driven decision making
<b>Total Savings</b>		<b>0</b>	<b>(1,994)</b>	<b>(1,799)</b>	<b>(1,690)</b>	<b>(2,474)</b>	

Revenue Closing Position	2022/23 £'000	2023/24 £'000	2024/25 £'000	2025/26 £'000	2026/27 £'000
Base Budget 2022/23	2,054	60	(1,739)	(3,429)	(5,903)

## Infrastructure & Environment

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

Capital Investment	3 year operational £'000	7 year strategic £'000	TOTAL £'000	Est. External Funding £'000	Est. SBC Contribution £'000	Detail
Land & Property Infrastructure	12,089	17,010	29,099	(407)	28,692	Capital works on the Council estate including parks and play facilities, structural, energy efficiency, Health & Safety works, improvements and upgrades
Roads & Transport Infrastructure	23,910	50,820	74,730	(1,339)	73,391	Encompasses the Roads, Bridges and Lighting blocks and a number of other infrastructure projects
Cycling, Walking & Safer Streets	1,212	1,886	3,098	(3,098)	0	Specific Scottish Government (SG) funding to encourage walking and cycling, especially to schools and to connect communities
Peebles Bridge	0	420	420	0	420	Preparatory work to consider the future requirement for a new bridge in Peebles to support future development per the Local Development Plan
Flood & Coastal Protection works	1,116	2,604	3,720	0	3,720	Small scale capital flood works projects and flood studies for future major schemes. Flood studies and scheme preparation fully funded by Scottish Government
Hawick Flood Protection	42,928	879	43,807	(36,964)	6,843	Infrastructure project to protect residential and commercial properties from flood risk within the River Teviot's flood plain in Hawick. Funding from Scottish Government (80%) and external partners
Waste Management	566	910	1,476	(180)	1,296	Investment in waste containers
Reston Railway Station contribution	1,740	0	1,740	(100)	1,640	Contribution to help deliver a new rail station on East Coast Main Line at Reston to improve access to public transport including provision of new platform and car parking at Reston, supported by potential funding from development contributions
Plant & Vehicle Fund	6,000	14,000	20,000	(20,000)	0	A rolling programme of fleet replacements is in place to meet Council requirements, electric and more environmental vehicles will be introduced as opportunities allow. Funding is provided to purchase new vehicles through the Plant & Vehicle fund. This is repaid by revenue budgets each year over vehicle lives
Private Sector Housing Grant	1,515	3,500	5,015	0	5,015	Grant funding to assist the provision of major adaptations to Private Sector homes enabling residents to remain safely in their homes following a needs and priority assessment by Social Work
<b>Total Investment</b>	<b>91,076</b>	<b>92,029</b>	<b>183,105</b>	<b>(62,088)</b>	<b>121,017</b>	

Revenue Opening Position	2022/23 £'000	2023/24 £'000	2024/25 £'000	2025/26 £'000	2026/27 £'000
Base Budget (approved 19th March 2021)	44,625	46,981	45,415	46,671	48,226
Permanent Virements	576	0	0	0	0
<b>Revised Base Budget</b>	<b>45,201</b>	<b>46,981</b>	<b>45,415</b>	<b>46,671</b>	<b>48,226</b>



## Infrastructure & Environment

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

Budget Pressures	Base Budget £'000	2022/23 £'000	2023/24 £'000	2024/25 £'000	2025/26 £'000	2026/27 £'000	Detail
Play Areas and Outdoor Community Spaces	208	71	37	22	0	0	Replacement Fund for Play Areas and Outdoor Community Spaces
Additional new schools Non Domestic Rates, utilities and cleaning pressure	1,259	0	65	150	150	150	Additional budget required to fund costs in new schools
Galashiels Academy Hard Facilities Management (FM) and Lifecycle Maintenance	0	0	0	169	268	24	Estimated Hard FM and Lifecycle maintenance costs for Galashiels Academy
Peebles High School Hard FM and Lifecycle Maintenance	0	0	0	279	278	30	Estimated Hard FM and Lifecycle maintenance costs for Peebles High School
Workforce budget adjustments	27,175	760	694	596	607	621	To provide for pay award at 2% each year pending national pay negotiations, NI rate change from 2022/23 and SJC pension increase of 0.5% from 2023/24
Non-pay inflation	12,034	298	445	313	324	330	To allow for anticipated inflationary increases
Property Maintenance Fund Inflation	2,823	85	75	77	79	68	To allow for anticipated inflationary increases of materials and works associated with maintaining the Council estate
Roads investment	9,697	510	0	0	0	0	Permanent Roads investment to improve Roads, Bridges and pavements with increased focus on first and final fixes and piloting alternative technologies to reduce temporary patching and build resilience
Increased roads investment in 2022/23	9,697	1,350	(1,350)	0	0	0	Investment in surfacing and white lining with a focus on top priority routes
Roads Investment	1,679	(797)	(85)	(300)	(300)	0	Temporary funding provided for roads investment in 2019/20 and 2020/21 financial plans reducing over the period 2022/23 to 2025/26
Additional cleaning staff, materials & Personal Protective Equipment (PPE)	520	(520)	0	0	0	0	Required COVID-19 mitigation measures in 2021/22 not required 2022/23
Catering (Food) Inflation	1,635	41	34	34	35	27	Estimated inflationary price increase of food costs
Access to Free Period Products both in schools and in wider communities	47	47	0	0	0	0	As per SG Settlement
Winter Maintenance (Salt) Inflation	871	44	18	19	19	15	Estimated inflationary price increase of salt costs
Aggregates & Bitumen Inflation	702	18	14	15	15	11	Estimated inflationary price increase of aggregates and bitumen
Vehicle Spare Parts Inflation	711	18	15	15	15	12	Estimated inflationary price increase of spare parts
Residual Waste Contract Inflation	4,448	111	91	93	95	73	Estimated inflationary price increase of contract
Waste Dry Mixed Recyclate (DMR) Contract	322	508	17	17	13	13	New DMR contracts and future years inflation
Eliminate landfill gas income	(239)	239	0	0	0	0	Provision for closed landfill site on balance sheet
Parks Management Fee adjustment	(80)	14	25	0	0	0	Adjustment to fees in line with investment
Waste Vehicle Depreciation	537	0	53	53	0	0	Fund new vehicles from Plant & Vehicle fund, depreciation budget required for future years replacements
Sustainability and carbon reduction	0	398	(323)	0	0	0	Focus on energy efficiency measures to assist with climate emergency including work on the Primary School estate
Demand Responsive Transport (DRT) pilot in Berwickshire	0	320	(320)	0	0	0	Pilot to explore new ways of delivering public transport in a rural area with poor connectivity and connecting people to new Reston rail station
Members Small Schemes budget	200	200	(200)	0	0	0	Increase in small schemes budget so Members can respond more to local civic pride priorities and accessibility works in their local communities
Council saving as a result of additional SG funding	20	(20)	0	0	0	0	Services already provided for within base budget
Investment from Second Homes Council Tax	1,211	(93)	33	35	35	37	Adjustment to investment from Second Homes Council Tax as a result of anticipated income. Second Homes Council Tax is used to support expenditure related to a range of affordable housing activities
<b>Total Pressures</b>		<b>3,602</b>	<b>(662)</b>	<b>1,587</b>	<b>1,633</b>	<b>1,411</b>	

## Infrastructure & Environment

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

Savings Proposals	Base Budget £'000	2022/23 £'000	2023/24 £'000	2024/25 £'000	2025/26 £'000	2026/27 £'000	Detail
Additional Fees & Charges Income across Infrastructure & Environment	(7,453)	(103)	(35)	(36)	(38)	(39)	Income from fees & charges
Statutory Planning Fee Income	(954)	(40)	0	0	0	0	Increase to statutory planning fee income as a result of legislative change
Commercial Rent income	(1,264)	(10)	(10)	(10)	(10)	(10)	Inflationary increases to the commercial property charges
Energy Efficiency Project	2,981	(75)	(50)	(95)	0	0	Spend to save investments in a range of energy efficiency measures designed to reduce our Carbon Footprint and make cashable savings
More efficient property and asset portfolio & implementation of Corporate Landlord	9,594	(217)	(126)	(120)	0	0	Savings resulting from property rationalisation and implementing the Corporate Landlord model to drive efficiencies across the Council. Savings will be made from NDR, utilities, property maintenance including cleaning services. Any FTE impact is likely to be from facilities posts in affected buildings. Estimated FTE impact 2 FTE
Facilities Management savings	4,780	(183)	(183)	0	0	0	Savings from further optimisation of the Facilities Management Service which is expected from the development of an Estates Strategy in the first half of 2022. The continued standardisation of crossing patrol operational hours through natural turnover and redeployment. There may be an FTE impact, number to be confirmed as proposals are developed. Total Establishment 316.64 FTE
Parks & Environment	4,385	(211)	(100)	0	0	0	The continuation of service reviews focused on communities, reflecting the Climate Emergency and Biodiversity Duty. Working to enable communities to respond to their own priorities and initiatives e.g. Food Growing Strategy. A service wide range of operational initiatives to make more efficient use of the resources and assets, including appropriate people planning, fleet replacement and review assets to better support effective and efficient working. Review services and create flexibility across the workforce and wider I&E department will also be a significant strand of focus. There may be an FTE impact. Number to be confirmed as proposals are developed. Total establishment 129.41 FTE
Roads & Infrastructure	9,697	(500)	(167)	0	0	0	Review the roads operation to improve the quality of the roads network and build commercial opportunities. The Council will use new technology to deliver more permanent fixes and use digital opportunities to improve the efficiency of the service. Total establishment 150.12 FTE
Waste Management	9,010	(195)	(200)	(70)	(30)	0	Savings to be made from further optimisation of the waste service including review of working patterns. Future years savings from implementation of national legislation including Deposit Return Scheme and Extended Producer Responsibility obligations. Total establishment 116.42 FTE
Passenger Transport	1,813	(200)	(24)	0	0	0	The transport review will look at our approach to tender renewal and alternative modes of transport such as Demand Responsive Transport (DRT). This innovative way of delivering public transport differs from the current fixed route services and is defined by customers booking the service through an easy to use app or calling the operator directly to book

## Infrastructure & Environment

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

Savings Proposals	Base Budget £'000	2022/23 £'000	2023/24 £'000	2024/25 £'000	2025/26 £'000	2026/27 £'000	Detail
Planning Services	2,712	(44)	(9)	0	0	0	Review of internal processes and technology opportunities to drive efficiencies. Total establishment 66.2 FTE
Post-COVID-19 operating model	361	(44)	0	0	0	0	Savings from post-COVID-19 operating model in budgets across the Council such as travel, postage, stationery
<b>Total Savings</b>		<b>(1,822)</b>	<b>(904)</b>	<b>(331)</b>	<b>(78)</b>	<b>(49)</b>	

Revenue Closing Position	2022/23 £'000	2023/24 £'000	2024/25 £'000	2025/26 £'000	2026/27 £'000
Base Budget 2022/23	46,981	45,415	46,671	48,226	49,588

## Social Work & Practice

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

Capital Investment	3 year operational £'000	7 year strategic £'000	TOTAL £'000	Est. External Funding £'000	Est. SBC Contribution £'000	Detail
Care Inspectorate Requirements (Older People)	122	301	423	0	423	Residential Care Home works in order to deliver specific recommendations identified within the Care Inspectorate inspections
Residential Care Accommodation Replacement	15,161	8,472	23,633	0	23,633	Two new proposed multipurpose Residential Care Homes in Tweedbank and Hawick
<b>Total Investment</b>	<b>15,283</b>	<b>8,773</b>	<b>24,056</b>	<b>0</b>	<b>24,056</b>	

Revenue Opening Position	2022/23 £'000	2023/24 £'000	2024/25 £'000	2025/26 £'000	2026/27 £'000
Base Budget (approved 19th March 2021)	63,820	76,119	78,739	81,279	84,530
Permanent Virements	2,444	0	0	0	0
<b>Revised Base Budget</b>	<b>66,264</b>	<b>76,119</b>	<b>78,739</b>	<b>81,279</b>	<b>84,530</b>

Budget Pressures	Base Budget £'000	2022/23 £'000	2023/24 £'000	2024/25 £'000	2025/26 £'000	2026/27 £'000	Detail
Workforce budget adjustments	14,427	433	355	337	346	354	To provide for pay award at 2% each year pending national pay negotiations, NI rate change from 2022/23 and SJC pension increase of 0.5% from 2023/24
Non-pay inflation	145	3	3	3	3	3	To allow for anticipated inflationary increases
Borders Care & Repair Contract	481	1	1	2	0	0	To allow for small inflationary increases to external contracts
Older People, young adults with learning / physical disabilities / mental health demographic increases	40,244	1,029	1,029	1,029	1,029	1,029	Forecast additional cost of people needing support
COSLA Residential Care Home Contract (Older People)	9,375	362	375	388	402	402	Increase COSLA Care Home Contract by 3.5% p.a.
Extra Care Housing (ECH) - Dementia Unit Running Costs	2,636	0	550	550	0	0	Anticipated care costs in relation to the two new care homes at Tweedbank and Hawick
Extra Care Housing Developments (Todlaw, Duns) - Running costs	2,636	33	0	0	0	0	Net running costs associated with new ECH developments at Todlaw, Duns, part year effect post opening in 2021/22
Extra Care Housing Developments (Langhaugh, Galashiels) - Running costs	2,636	42	0	0	0	0	Net running costs associated with new ECH developments at Langhaugh, Galashiels, part year effect post opening in 2021/22
Rapid Rehousing funded by Scottish Government (SG)	166	(1)	0	(165)	0	0	Provided as part of SG Settlement
Mobile CCTV units	0	50	(50)	0	0	0	Purchase of mobile CCTV units to support Police Community Action Team activity and respond flexibly to communities' safety concerns
Children & Families respite pilot	0	30	(30)	0	0	0	Extend 2021/22 pilot for a further year
Foster, Kinship and Through Care Fees and Allowances Uplift	2,589	51	52	53	54	55	Fees and Allowances uplift of 2% per annum

## Social Work & Practice

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

Budget Pressures	Base Budget £'000	2022/23 £'000	2023/24 £'000	2024/25 £'000	2025/26 £'000	2026/27 £'000	Detail
Extra Care Housing Developments (Kelso) - Running costs	2,636	292	302	0	0	0	Net running costs associated with new ECH developments at Kelso, in line with capital plan and current care provision assumptions (planned completion 2022/23)
Extra Care Housing Developments (Eyemouth) - Running costs	2,636	0	0	0	630	0	Net running costs associated with new ECH developments at Eyemouth, in line with capital plan and current care provision assumptions (planned completion 2025/26)
Additional dementia care (Queens House)	9,378	8	8	8	0	0	Additional dementia beds in Queens House commissioned for 5 years
Safer Communities	1,233	(10)	0	0	0	0	Mainstreaming of Domestic Abuse Service from July 2020 on cessation of external funding. Final year of proposed changes 2022/23
Shared Lives (Learning Disability)	13,927	57	0	0	0	0	Shared lives external providers management fee
SG Settlement Funding		6,419	0	0	0	0	SG Settlement £8.61m is Scottish Borders Council's (SBC) share of £323.4m provided nationally. £15m Free Personal Care, £144m Living Wage, £20.4m Carer's Act, £124m Care at Home & £20m Interim Care with £2.191m SW&P demand pressures to be funded. A further share of £200m is committed in the Budget to be distributed in 2022/23. SW&P are now developing operational plans to deliver on this policy intent
Real Living Wage in Scotland	0	787	787	787	787	787	Funding to provide for real Living Wage in Scotland paid by care providers to their staff
Undeliverable Learning Disability savings	17,337	780	0	0	0	0	Removal of undeliverable Learning Disability savings
Meals at Home	102	4	0	0	0	0	Increased costs for Apetito contract
<b>Total Pressures</b>		<b>10,370</b>	<b>2,909</b>	<b>2,992</b>	<b>3,251</b>	<b>2,630</b>	

## Social Work & Practice

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

Savings Proposals	Base Budget £'000	2022/23 £'000	2023/24 £'000	2024/25 £'000	2025/26 £'000	2026/27 £'000	Detail
Review of Care Packages (Older People and Learning Disability)	13,000	(130)	0	0	0	0	Robust reviewing of Care Packages utilising external consultation to undertake the review and standardise the approach across Older People and Learning Disability. A reduction in FTE is not likely as a result of this scheme
Review of Day Care Services (Learning Disability)	2,168	(75)	(75)	0	0	0	Review and re-provide for client needs, as appropriate. The review will engage stakeholders and benchmark service provision with other local authorities in Scotland and propose alternative service provision. This will include the new digital strategy to support providing services in different ways to reduce isolation and increase social interaction. This is likely to be a change from building to community based workplace and no FTE impact is expected
Hawick Community Support Service Recommissioning (Learning Disability)	446	(80)	0	0	0	0	Recommissioning of the service with a suitable external provider to meet the client needs in a more efficient and effective manner, thereby realising financial savings with little or no disruption to the client base
Complex Care (Learning Disability)	13,926	0	0	(252)	0	0	Service redesign by building a complex care facility within the Scottish Borders area to include repatriation of clients from other regions
Direct Payment Recoupment	6,283	150	0	0	0	0	Reduce the contingency of funding held by clients from 8 weeks to 4 weeks. Reinstatement in 2022/23 of the temporary saving realised in 2021/22
Locality Working (Older People and Learning Disability)	1,575	(150)	0	0	0	0	Roll out of the Locality Model of working. Providing support to communities through a single point of contact and working collaboratively with third sector. This improved integrated partnership model will provide improved support to communities and deliver the SBC Community Plan and financial efficiencies. No FTE impact is expected from this scheme as staffing will be redistributed to meet needs
Shared Lives	13,926	(200)	(200)	(200)	0	0	Commissioning of Shared Lives Service to assist people to remain in a family setting, reducing reliance on out of Council placements and allowing clients to remain as independent as possible
Post-COVID-19 operating model	119	(13)	0	0	0	0	Savings from post-COVID-19 operating model in budgets across the Council such as travel, postage, stationery
Safer Communities - Homeless Service	440	(13)	(14)	0	0	0	Service review to identify FF24 transformational savings
Additional Fees & Charges	102	(4)	0	0	0	0	Income from fees & charges
<b>Total Savings</b>		<b>(515)</b>	<b>(289)</b>	<b>(452)</b>	<b>0</b>	<b>0</b>	

Revenue Closing Position	2022/23 £'000	2023/24 £'000	2024/25 £'000	2025/26 £'000	2026/27 £'000
Base Budget 2022/23	76,119	78,739	81,279	84,530	87,160

## Education and Lifelong Learning

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

Capital Investment	3 year operational £'000	7 year strategic £'000	TOTAL £'000	Est. External Funding £'000	Est. SBC Contribution £'000	Detail
Early Years Expansion	3,000	0	3,000	(3,000)	0	Delivery of Early Years provision
Eyemouth Primary School	10,762	4,000	14,762	0	14,762	Delivery of new Primary School at Eyemouth
Earlston Primary School	11,222	0	11,222	0	11,222	Delivery of new Primary School at Earlston
Earlston GP Surgery	1,763	0	1,763	(1,763)	0	Delivery of GP surgery at new Primary School at Earlston. Will be funded by NHS Borders
Galashiels Academy	45,800	7,935	53,735	0	53,735	Delivery of new High School in Galashiels
Hawick High School	9,961	38,039	48,000	0	48,000	Delivery of new High School in Hawick
Peebles High School	43,500	961	44,461	(3,229)	41,232	£3m insurance contribution to a new Peebles High School
Inspire Academy	453	0	453	0	453	Delivery of Inspire Academy training facility at Tweedbank linked to the Council gaining Apple Professional Learning Provider status, one of only two such organisations with this status in the UK
School Estate Block	5,743	12,530	18,273	(1,000)	17,273	Programme of works across the school estate to enhance learning environments, ensure compliance with a range of legislation in relation to health and safety, care inspectorate, environmental health and Insurers and to enable improvement of safety in schools
<b>Total Investment</b>	<b>132,204</b>	<b>63,465</b>	<b>195,669</b>	<b>(8,992)</b>	<b>186,677</b>	

## Education and Lifelong Learning

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

Revenue Opening Position	2022/23 £'000	2023/24 £'000	2024/25 £'000	2025/26 £'000	2026/27 £'000
Base Budget (approved 19th March 2021)	110,774	115,987	118,081	119,006	119,487
Permanent Virements	305	0	0	0	0
<b>Revised Base Budget</b>	<b>111,079</b>	<b>115,987</b>	<b>118,081</b>	<b>119,006</b>	<b>119,487</b>

Budget Pressures	Base Budget £'000	2022/23 £'000	2023/24 £'000	2024/25 £'000	2025/26 £'000	2026/27 £'000	Detail
Workforce budget adjustments	84,190	2,237	1,890	1,925	1,963	2,002	To provide for pay award at 2% each year pending national pay negotiations, NI rate change from 2022/23 and SJC pension increase of 0.5% from 2023/24
Non-pay inflation	81	2	2	2	2	2	To allow for anticipated inflationary increases
Pupil Equity Fund	1,764	(1)	0	0	0	0	Slight reduction in Scottish Government (SG) funding
Unitary Charge Public-Private Partnership (PPP) Schools	14,398	429	335	344	355	305	Contractual inflationary increase required for the 5 High Schools built with PPP funding. RPI rate of 4.0% in 2022/23 and 4.0% thereafter
Wipes in Secondary schools	520	(520)	0	0	0	0	Required COVID-19 mitigation measure in schools 2021/22 not required 2022/23
Masks in schools	28	(28)	0	0	0	0	Required COVID-19 mitigation measure in schools 2021/22 not required 2022/23
Reduce 1+2 languages	48	(24)	0	0	0	0	Change in funding from Scottish Government as programme is mainstreamed
School Clothing Grant	372	120	0	0	0	0	Increased funding from Scottish Government
Early Learning & Childcare expansion	12,146	(649)	0	0	0	0	Reduction in specific grant as per Scottish Government settlement
Early Learning & Childcare Deferral Pilot Scheme	0	500	0	0	0	0	Funding for Pilot Deferral Scheme for August to December birthdays
School Transport inflation	3,442	285	0	0	0	0	Inflation relating to new school transport contracts
Additional teaching and support staff	57,038	2,863	0	0	0	0	Specific Scottish Government funding for teachers 49 FTE and support staff 26 FTE in primary & secondary schools
<b>Total Pressures</b>		<b>5,214</b>	<b>2,227</b>	<b>2,271</b>	<b>2,320</b>	<b>2,309</b>	



## Education and Lifelong Learning

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

Savings Proposals	Base Budget £'000	2022/23 £'000	2023/24 £'000	2024/25 £'000	2025/26 £'000	2026/27 £'000	Detail
Increased fees & charges for Lets	(163)	(6)	(6)	0	0	0	Income from fees & charges
Increases to fees for non-funded childcare	(28)	(16)	(2)	0	0	0	Charges for SBC provided Out of School club and non-funded childcare have not increased for several years. Initial £0.80 increase per hour in 2022/23 and further £0.50 per hour in 2023/24
Central Schools	1,562	(125)	(125)	0	0	0	Review of departmental management, quality assurance and non-DSM structure and resources will continue in 2022/23. Intention is to create a focused and fit-for-purpose structure providing strategic leadership for the core objectives as set out in the Children & Young People Improvement Plan, identifying service delivery models that support outcomes for Children & Young People at a locality model. This may result in a change in duties and grade for a number of staff and a reduction of up to 2 FTE. The total number of employees in this area is 30.4 FTE
School Transport	3,442	(133)	0	0	0	0	School Transport is outsourced and was successfully retendered in 2021/22
Outcomes funding for Galashiels Academy	0	0	0	(493)	(986)	106	Funding from Scottish Futures Trust linked to condition, energy, digital and jobs outcomes of the Learning Estate Investment Programme
Outcomes funding for Peebles HS	0	0	0	(853)	(853)	191	Funding from Scottish Futures Trust linked to condition, energy, digital and jobs outcomes of the Learning Estate Investment Programme
Post-COVID-19 operating model	29	(26)	0	0	0	0	Savings from post-COVID-19 operating model in budgets across the Council such as travel, postage, stationery
<b>Total Savings</b>		<b>(306)</b>	<b>(133)</b>	<b>(1,346)</b>	<b>(1,839)</b>	<b>297</b>	

Revenue Closing Position	2022/23 £'000	2023/24 £'000	2024/25 £'000	2025/26 £'000	2026/27 £'000
Base Budget 2022/23	115,987	118,081	119,006	119,487	122,093

## Resilient Communities

Business Support, Community Planning & Engagement, Communities Fund, Customer Advice & Support, Economic Development, Discretionary Housing Payments, Housing Benefits, Non Domestic Rates Relief, Scottish Welfare Fund

Capital Investment	3 year operational £'000	7 year strategic £'000	TOTAL £'000	Est. External Funding £'000	Est. SBC Contribution	Detail
Town Centre Regeneration	2,183	670	2,853	(1,032)	1,821	To support the outcome of the Locality/Town review work, including development of new Conservation Areas Regeneration Schemes including Hawick
Borders Innovation Park	11,335	3,543	14,878	(14,779)	99	To support the development of necessary infrastructure to maximise inward investment and the future growth of the Scottish Borders economy
Hawick Regeneration	2,033	0	2,033	(2,033)	0	To support the regeneration of Hawick
Newtown St Boswells Regeneration	400	0	400	0	400	Development phase for the village centre regeneration
Borderlands Inclusive Growth Deal	52,764	41,195	93,959	(93,327)	632	The Borderlands Inclusive Growth Deal is focused on achieving transformational change to increase productivity, grow the working age population, and contribute to inclusive and sustainable growth including projects such as Destination Tweed
<b>Total Investment</b>	<b>68,715</b>	<b>45,408</b>	<b>114,123</b>	<b>(111,171)</b>	<b>2,952</b>	

## Resilient Communities

Business Support, Community Planning & Engagement, Communities Fund, Customer Advice & Support, Economic Development, Discretionary Housing Payments, Housing Benefits, Non Domestic Rates Relief, Scottish Welfare Fund

Revenue Opening Position	2022/23 £'000	2023/24 £'000	2024/25 £'000	2025/26 £'000	2026/27 £'000
Base Budget (approved 19th March 2021)	17,609	18,087	17,064	17,299	17,538
Permanent Virements	157	0	0	0	0
<b>Revised Base Budget</b>	<b>17,766</b>	<b>18,087</b>	<b>17,064</b>	<b>17,299</b>	<b>17,538</b>

Budget Pressures	Base Budget £'000	2022/23 £'000	2023/24 £'000	2024/25 £'000	2025/26 £'000	2026/27 £'000	Detail
Workforce budget adjustments	10,743	279	274	236	240	244	To provide for pay award at 2% each year pending national pay negotiations, NI rate change from 2022/23 and SJC pension increase of 0.5% from 2023/24
Non-pay inflation	51	1	1	1	1	2	To allow for anticipated inflationary increases
Contract Inflation	222	2	2	2	2	2	To allow for small inflationary increases to external contracts
Discretionary Housing Payments (DHP)	733	(733)	0	0	0	0	DHP for 2022/23 will be provided outwith the settlement
Child Disability Payment Support funded by Scottish Government (SG)	0	55	0	0	0	0	New funding to support gathering supporting information on behalf of clients applying for child disability payment provided as part of SG settlement
Customer Advice & Support Services	201	123	0	0	0	0	Pressure on National Non Domestic Rates and Reduced Department for Work and Pensions (DWP) funding
Great Tapestry of Scotland	32	(32)	0	0	0	0	Adjustments to initial budget created in 2019/20
Borders Events Strategy	0	500	(500)	0	0	0	Investment to promote the region as the ideal location for delivering regional, national & international sporting, cultural & other events, maximising economic & social impact and supporting local scale events too
International Cycling event	0	250	(250)	0	0	0	Investment to bring part of world's biggest cycling event to Borders with part of 2023 World Championships, promoting region as ultimate cycling destination
Neighbourhood Support Fund	0	200	(200)	0	0	0	Additional one-off funding to be split over 5 areas in the Borders
Homelessness prevention and response measures	185	(15)	0	0	0	0	Provided as part of SG Settlement
Undeliverable community capacity savings	(71)	71	0	0	0	0	Removal of undeliverable community capacity savings
<b>Total Pressures</b>		<b>701</b>	<b>(673)</b>	<b>239</b>	<b>243</b>	<b>248</b>	

## Resilient Communities

Business Support, Community Planning & Engagement, Communities Fund, Customer Advice & Support, Economic Development, Discretionary Housing Payments, Housing Benefits, Non Domestic Rates Relief, Scottish Welfare Fund

Savings Proposals	Base Budget £'000	2022/23 £'000	2023/24 £'000	2024/25 £'000	2025/26 £'000	2026/27 £'000	Detail
Additional Fees and Charges	(265)	(4)	(4)	(4)	(4)	(4)	Income from fees & charges
A re-designed operating model for the Customer and Business Admin functions through the rollout of digital services across the Council.	8,113	(331)	(346)	0	0	0	Carry out a service review of these functions to look at opportunities to combine/consolidate resources. This will involve a standardised, streamlined process across the organisation, as well as a dependency on the property rationalisation programme. Estimated FTE reductions are 14 FTE from an establishment of 357 FTE
Post-COVID-19 operating model	481	(45)	0	0	0	0	Savings from post-COVID-19 operating model in budgets across the Council such as travel, postage, stationery
<b>Total Savings</b>		<b>(380)</b>	<b>(350)</b>	<b>(4)</b>	<b>(4)</b>	<b>(4)</b>	

Revenue Closing Position	2022/23 £'000	2023/24 £'000	2024/25 £'000	2025/26 £'000	2026/27 £'000
<b>Base Budget 2022/23</b>	<b>18,087</b>	<b>17,064</b>	<b>17,299</b>	<b>17,538</b>	<b>17,782</b>

## Finance & Corporate Governance

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

Capital Investment	3 year operational £'000	7 year strategic £'000	TOTAL £'000	Est. External Funding £'000	Est. SBC Contribution £'000	Detail
Emergency & Unplanned	525	1,225	1,750	0	1,750	Budget to deliver emergency works in year
<b>Total Investment</b>	<b>525</b>	<b>1,225</b>	<b>1,750</b>	<b>0</b>	<b>1,750</b>	

Revenue Opening Position	2022/23 £'000	2023/24 £'000	2024/25 £'000	2025/26 £'000	2026/27 £'000
Base Budget (approved 19th March 2021)	28,217	26,938	28,639	30,261	31,290
Permanent Virements	(931)	0	0	0	0
<b>Revised Base Budget</b>	<b>27,286</b>	<b>26,938</b>	<b>28,639</b>	<b>30,261</b>	<b>31,290</b>

Budget Pressures	Base Budget £'000	2022/23 £'000	2023/24 £'000	2024/25 £'000	2025/26 £'000	2026/27 £'000	Detail
Workforce budget adjustments	9,650	289	243	211	213	216	To provide for pay award at 2% each year pending national pay negotiations, NI rate change from 2022/23 and SJC pension increase of 0.5% from 2023/24
Non-pay inflation	1,506	30	31	31	32	33	To allow for anticipated inflationary increases
Loans Charges to provide for capital	19,349	1,460	1,804	958	300	0	Revenue cost of capital borrowing for new projects
Funding for Environmental Health Officers	939	(54)	0	0	0	0	Scottish Government funding linked to increased workload from COVID-19 removed in 2022/23
Local Government election	2	90	(90)	0	0	0	Adjustment of budget required to run local government elections every 5 years.
Assessors - Barclay Implementation	200	18	0	0	0	0	As per Scottish Government Settlement
Remove shared service for Audit service	(40)	40	0	0	0	0	Removal of income assumption from Midlothian Council
Emergency Planning Officer 0.5 FTE	121	24	0	0	0	0	Additional 0.5 FTE to bring total position to 1 FTE
Undeliverable Contract Management Saving	(1,081)	1,081	0	0	0	0	Removal of undeliverable financial plan savings
<b>Total Pressures</b>		<b>2,978</b>	<b>1,988</b>	<b>1,200</b>	<b>545</b>	<b>249</b>	

## Finance & Corporate Governance

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

Savings Proposals	Base Budget £'000	2022/23 £'000	2023/24 £'000	2024/25 £'000	2025/26 £'000	2026/27 £'000	Detail
Additional Fees & Charges Income across Regulatory Services	(668)	(16)	(16)	(16)	(16)	(16)	Income from fees & charges
Finance savings	2,733	(125)	(125)	0	0	0	These savings build on a previous significant restructure by managing vacancies to achieve medium and long term savings. Team structures within Finance will be reviewed in light of confirmed staffing changes and automation of processes. The savings equate to approximately 3 FTE. The total number of employees in this area is 65.4 FTE
Loans Charges	19,349	(25)	(25)	0	0	0	Ongoing review of the loans fund to ensure that the statutory repayment of debt is linked more closely to the life of assets which have previously been financed through borrowing
Rephasing of Loans Charges	19,349	(1,500)	0	500	500	500	Savings linked to timing of borrowing requirements for the approved capital programme
Assessors & Electoral Registration Services	782	0	0	(62)	0	0	Fit for 2024 review of the service - Valuation Roll (non-domestic rates), Council Tax Valuations & Electoral Registration
Legal Services	1,110	(40)	(9)	0	0	0	Vacancies and staffing levels will continue to be managed to deliver efficiencies and savings. The savings equate to approximately 1 FTE. The total number of employees in this area is 26.5 FTE
Protective Services	1,803	(86)	(86)	0	0	0	Transform the service using technology which will assist in streamlining processes and in turn improve efficiency
Communications & Marketing	507	(7)	(7)	0	0	0	Reduction in printing and stationery budgets
Audit & Risk	399	0	(19)	0	0	0	To review alternative service delivery models
Removal of Director post	150	(150)	0	0	0	0	Removal of Director post following restructure
Balance of budgeted recurrent COVID-19 contingency	(1,355)	(1,355)	0	0	0	0	Apply the balance of the budgeted recurrent COVID-19 contingency to fund pay and NI increases from 2022/23
Post-COVID-19 operating model	69	(22)	0	0	0	0	Savings from post-COVID-19 operating model in budgets across the Council such as travel, postage, stationery
<b>Total Savings</b>		<b>(3,326)</b>	<b>(287)</b>	<b>422</b>	<b>484</b>	<b>484</b>	

Revenue Closing Position	2022/23 £'000	2023/24 £'000	2024/25 £'000	2025/26 £'000	2026/27 £'000
<b>Base Budget 2022/23</b>	<b>26,938</b>	<b>28,639</b>	<b>30,261</b>	<b>31,290</b>	<b>32,023</b>

## People, Performance & Change

Human Resources, Early Retirement/Voluntary Severance, Employment Support Service, Communications & Marketing, Corporate Transformation, Business Planning Performance & Policy Development, Business Change & Programme Management

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

Revenue Opening Position	2022/23 £'000	2023/24 £'000	2024/25 £'000	2025/26 £'000	2026/27 £'000
Base Budget (approved 19th March 2021)	7,595	7,553	7,574	7,669	7,766
Permanent Virements	(97)	0	0	0	0
<b>Revised Base Budget</b>	<b>7,498</b>	<b>7,553</b>	<b>7,574</b>	<b>7,669</b>	<b>7,766</b>

Budget Pressures	Base Budget £'000	2022/23 £'000	2023/24 £'000	2024/25 £'000	2025/26 £'000	2026/27 £'000	Detail
Workforce budget adjustments	4,338	133	109	95	97	98	To provide for pay award at 2% each year pending national pay negotiations, NI rate change from 2022/23 and SJC pension increase of 0.5% from 2023/24
Apprenticeship Levy	635	25	0	0	0	0	Increase budget for apprenticeship levy in line with current workforce budget
<b>Total Pressures</b>		<b>158</b>	<b>109</b>	<b>95</b>	<b>97</b>	<b>98</b>	

Savings Proposals	Base Budget £'000	2022/23 £'000	2023/24 £'000	2024/25 £'000	2025/26 £'000	2026/27 £'000	Detail
HR	2,036	(20)	(83)	0	0	0	Service reviews over the next 2 years within the Human Resources team including structural changes as a result of process reviews. Estimated FTE impact 0.5 FTE. Total number of service FTE 53.41
Employment Support Service	342	(33)	(5)	0	0	0	Reduction of 0.2 FTE plus permanent removal of the trainee established base budgets as these are externally funded. Total number of service FTE 10.6
Reduction in Enhanced Strain on Fund	1,425	(45)	0	0	0	0	Reduction in enhanced strain on fund budget to align with forecast expenditure
Post-COVID-19 operating model	51	(5)	0	0	0	0	Savings from post-COVID-19 operating model in budgets across the Council such as travel, postage, stationery.
<b>Total Savings</b>		<b>(103)</b>	<b>(88)</b>	<b>0</b>	<b>0</b>	<b>0</b>	

Revenue Closing Position	2022/23 £'000	2023/24 £'000	2024/25 £'000	2025/26 £'000	2026/27 £'000
<b>Base Budget 2022/23</b>	<b>7,553</b>	<b>7,574</b>	<b>7,669</b>	<b>7,766</b>	<b>7,864</b>

## Strategic Commissioning & Partnerships

Information Technology, SB Cares, Culture & Sport

Capital Investment	3 year operational £'000	7 year strategic £'000	TOTAL £'000	Est. External Funding £'000	Est. SBC Contribution £'000	Detail
Sports Infrastructure	2,810	6,585	9,395	(4,604)	4,791	Capital allocation to Sports Trusts to improve and refurbish SBC owned Sport and Leisure facilities and a Synthetic Pitch Replacement Fund to manage the replacement of synthetic pitches across the Borders
Culture & Heritage	515	0	515	(15)	500	Block allocation to upgrade public halls, Sir Walter Scott Courthouse (Phase 2) and Jim Clark Museum
ICT - Out with existing contract scope	104	536	640	0	640	IT works outwith the scope of the CGI contract
IT & ICT Transformation	16,697	651	17,348	(7,000)	10,348	IT replacements, upgrades and investment to support Digital Transformation across the Council
<b>Total Investment</b>	<b>20,126</b>	<b>7,772</b>	<b>27,898</b>	<b>(11,619)</b>	<b>16,279</b>	

Revenue Opening Position	2022/23 £'000	2023/24 £'000	2024/25 £'000	2025/26 £'000	2026/27 £'000
Base Budget (approved 19th March 2021)	33,822	31,152	30,021	30,369	30,793
Permanent Virements	(2,454)	0	0	0	0
<b>Revised Base Budget</b>	<b>31,368</b>	<b>31,152</b>	<b>30,021</b>	<b>30,369</b>	<b>30,793</b>

Budget Pressures	Base Budget £'000	2022/23 £'000	2023/24 £'000	2024/25 £'000	2025/26 £'000	2026/27 £'000	Detail
Workforce budget adjustments	14,635	422	411	356	364	372	To provide for pay award at 2% each year pending national pay negotiations, NI rate change from 2022/23 and SJC pension increase of 0.5% from 2023/24
Non-pay inflation	2,818	56	58	59	60	61	To allow for anticipated inflationary increases
Personal Protective Equipment (PPE)	123	(480)	0	0	0	0	Reversal of estimated impact of COVID-19
Community Equipment Store	442	(50)	0	0	0	0	Reversal of the increase in equipment required linked to COVID-19
Inspire Learning: Service Costs & Operating Leases	1,441	47	(287)	(21)	0	0	Reprofiling of service costs, Leasing, Service Costs net of Efficiencies (Refresh)
Business World License	0	175	0	0	0	0	Renewal of Business World license
Revenue implications of IT investment	0	312	0	0	0	0	Revenue consequential of IT investment
IT costs per agreed contract	3,975	(40)	15	204	0	0	As per the agreed IT Financial Model
Increase Berwickshire Recreation and Educational Sports Trust (BREST) grant	60	30	0	0	0	0	Increase BREST (Duns Swimming Pool) grant to an annual grant of £90k
COVID-19 Support to Culture & Sports Trusts	5,208	1,000	(1,000)	0	0	0	Increase in funding for Culture & Sports Trusts to support COVID-19 response
Bordercare Alarms	405	7	0	0	0	0	Align Bordercare Alarms expenditure to current usage
<b>Total Pressures</b>		<b>1,479</b>	<b>(803)</b>	<b>598</b>	<b>424</b>	<b>433</b>	



## Strategic Commissioning & Partnerships

Information Technology, SB Cares, Culture & Sport

Savings Proposals	Base Budget £'000	2022/23 £'000	2023/24 £'000	2024/25 £'000	2025/26 £'000	2026/27 £'000	Detail
Better use of Fleet Vehicles	278	(45)	(45)	0	0	0	Replacement of existing fleet vehicles approaching the end of their useful life to build a more permanent, efficient and reliable SB Cares Fleet.
Residential Care Retendering	5,673	(200)	(100)	0	0	0	Review of delivery arrangements for Residential Care to ensure the service delivery model provides best value in an environment of increasing service demand. The proposal is remodelling of Gardenview and Waverley, with Upper Deanfield to follow. There is an estimated increase required of 12 FTE which will be confirmed as work progresses. The additional staff costs will be offset by a reduction in private care providers costs to generate the required savings
Management Fee reduction to Live Borders based on a reduction and agreement with Live Borders that they will manage budget pressures within existing management fee	5,033	(251)	(246)	(250)	0	0	A new three year agreement for 2022/23-2024/25 will be underpinned by the budget set out here. This will continue to enable joint work on delivering a number of key strategic projects including property rationalisation and allow delivery of services to achieve joint strategic outcomes
Culture & Sports Trusts Management Fees	5,208	(500)	500	0	0	0	Increase in funding for Culture and Sports Trusts of £1m funded from COVID-19 reserve offset by £500k one-off saving in core grant - the net increase to the sports trusts is £500k. Saving allocation is Live Borders £483k, Berwickshire Recreation Educational Sports Trust (BREST) £6k and Jedburgh Leisure Facilities Trust (JLFT) £11k
IT savings	3,975	(100)	(100)	0	0	0	Reviews will be carried out including elements of the CGI contract to ensure contract remains fit for purpose and operates as efficiently as possible
Strategic Commissioning Savings	39,812	(591)	(337)	0	0	0	Comprehensive Review of Strategic Commissioning within Scottish Borders Council
Post-COVID-19 operating model	9	(1)	0	0	0	0	Savings from post-COVID-19 operating model in budgets across the Council such as travel, postage, stationery
Additional Fees & Charges	405	(7)	0	0	0	0	Income from fees & charges
<b>Total Savings</b>		<b>(1,695)</b>	<b>(328)</b>	<b>(250)</b>	<b>0</b>	<b>0</b>	

Revenue Closing Position	2022/23 £'000	2023/24 £'000	2024/25 £'000	2025/26 £'000	2026/27 £'000
<b>Base Budget 2022/23</b>	<b>31,152</b>	<b>30,021</b>	<b>30,369</b>	<b>30,793</b>	<b>31,226</b>

Scottish Borders Council  
Capital Investment Plan 2022/23 to 2031/32  
Capital Investment Proposals

	CAPITAL INVESTMENT PROPOSALS	2022/23 £'000	2023/24 £'000	2024/25 £'000	Total Operational Plan	2025/26 £'000	2026/27 £'000	2027/28 £'000	2028/29 £'000	2029/30 £'000	2030/31 £'000	2031/32 £'000	Total Strategic Plan £'000	Total £'000	Specific Project Funding £'000	Net cost to SBC Capital £'000
	<b>Plant &amp; Vehicle Fund</b>															
	Plant & Vehicle (P&V) Replacement - P&V Fund	2,000	2,000	2,000	6,000	2,000	2,000	2,000	2,000	2,000	2,000	2,000	14,000	20,000	(20,000)	0
	<b>Flood &amp; Coastal Protection</b>															
Block	Flood Prevention Works & Scheme Preparation	372	372	372	1,116	372	372	372	372	372	372	372	2,604	3,720	0	3,720
	Hawick Flood Protection	26,656	15,816	456	42,928	879	0	0	0	0	0	0	879	43,807	(36,964)	6,843
	<b>Land and Property Infrastructure</b>															
Block	Asset Rationalisation & Demolition	1,075	0	0	1,075	0	0	0	0	0	0	0	0	1,075	0	1,075
Block	Cemetery Land Acquisition & Development	895	0	105	1,000	0	334	649	0	0	0	0	983	1,983	0	1,983
	Jedburgh High Street Building	300	0	0	300	0	0	0	0	0	0	0	0	300	(50)	250
Block	Building Upgrades	522	437	437	1,396	437	624	624	624	624	624	624	4,181	5,577	0	5,577
Block	Energy Efficiency Works	1,878	1,045	1,045	3,968	1,045	1,045	1,045	1,045	1,045	1,045	1,045	7,315	11,283	(88)	11,195
Block	Health and Safety Works	633	400	400	1,433	400	500	500	500	500	500	500	3,400	4,833	0	4,833
Block	Play Areas and Outdoor Community Spaces	1,635	764	518	2,917	615	130	86	300	0	0	0	1,131	4,048	(269)	3,779
	<b>Road &amp; Transport Infrastructure</b>															
Block	Cycling Walking & Safer Streets	404	404	404	1,212	404	247	247	247	247	247	247	1,886	3,098	(3,098)	0
	Engineering Minor Works	14	0	0	14	0	0	0	0	0	0	0	0	14	(14)	0
Block	Lighting Asset Management Plan	160	160	160	480	160	160	160	160	160	160	160	1,120	1,600	0	1,600
	Peebles Bridge	0	0	0	0	0	0	0	0	0	0	420	420	420	0	420
	Reston Station Contribution	0	0	1,740	1,740	0	0	0	0	0	0	0	0	1,740	(100)	1,640
Block	Roads & Bridges -inc. RAMP, Winter Damage & Slopes	7,731	7,660	7,100	22,491	7,100	7,100	7,100	7,100	7,100	7,100	7,100	49,700	72,191	(400)	71,791
	Eddleston Water Path	925	0	0	925	0	0	0	0	0	0	0	0	925	(925)	0
	<b>Waste Management</b>															
	Easter Langlee Cell Provision	50	0	0	50	0	0	0	0	0	0	0	0	50	0	50
	Easter Langlee Leachate Management Facility	130	0	0	130	0	0	0	0	0	0	0	0	130	(180)	(50)
	Closed Landfill Site - Health & Safety Works	30	0	0	30	0	0	0	0	0	0	0	0	30	0	30
	Wheeled Bins (100 in total) - Street Cleansing	52	0	0	52	0	0	0	0	0	0	0	0	52	0	52
	Waste Containers	97	101	106	304	112	117	123	129	136	143	150	910	1,214	0	1,214
	<b>Corporate</b>															
Block	ICT - Outwith CGI Scope	24	24	56	104	56	80	80	80	80	80	80	536	640	0	640
	ICT Transformation	0	0	0	0	0	242	25	24	22	0	0	313	313	0	313
	Extension of CGI contract	12,533	3,242	0	15,775	0	0	0	0	0	0	0	0	15,775	(7,000)	8,775
	Inspire Learning	111	683	128	922	65	143	65	65	0	0	0	338	1,260	0	1,260
	<b>Learning Estate</b>															
	Early Years Expansion	3,000	0	0	3,000	0	0	0	0	0	0	0	0	3,000	(3,000)	0
	Eyemouth Primary School	0	3,360	7,402	10,762	4,000	0	0	0	0	0	0	4,000	14,762	0	14,762
	Earlston Primary School	7,397	3,600	225	11,222	0	0	0	0	0	0	0	0	11,222	0	11,222
	Earlston GP Surgery	1,200	563	0	1,763	0	0	0	0	0	0	0	0	1,763	(1,763)	0
	Galashiels Academy	5,700	13,000	27,100	45,800	7,935	0	0	0	0	0	0	7,935	53,735	0	53,735
	Hawick High School	400	937	8,624	9,961	21,593	16,446	0	0	0	0	0	38,039	48,000	0	48,000
	Peebles High School	4,000	19,100	20,400	43,500	961	0	0	0	0	0	0	961	44,461	(3,229)	41,232
	Inspire Academy	453	0	0	453	0	0	0	0	0	0	0	0	453	0	453
Block	Learning Estate Block	2,153	1,800	1,790	5,743	1,790	1,790	1,790	1,790	1,790	1,790	1,790	12,530	18,273	(1,000)	17,273

Scottish Borders Council  
Capital Investment Plan 2022/23 to 2031/32  
Capital Investment Proposals

	CAPITAL INVESTMENT PROPOSALS	2022/23 £'000	2023/24 £'000	2024/25 £'000	Total Operational Plan	2025/26 £'000	2026/27 £'000	2027/28 £'000	2028/29 £'000	2029/30 £'000	2030/31 £'000	2031/32 £'000	Total Strategic Plan £'000	Total £'000	Specific Project Funding £'000	Net cost to SBC Capital £'000
	<b>Sports Infrastructure</b>															
Block	Culture & Sports Trusts - Plant & Services	255	215	215	685	215	290	290	290	290	290	290	1,955	2,640	0	2,640
	Synthetic Pitch Replacement Fund	358	369	380	1,107	1,792	473	473	473	473	473	473	4,630	5,737	(4,604)	1,133
	Netherdale Stand	1,018	0	0	1,018	0	0	0	0	0	0	0	0	1,018	0	1,018
	<b>Culture &amp; Heritage</b>															
Block	Jim Clark Museum	22	0	0	22	0	0	0	0	0	0	0	0	22	(15)	7
	Public Halls Upgrades	284	0	0	284	0	0	0	0	0	0	0	0	284	0	284
	Sir Walter Scott Courthouse - Phase 2	209	0	0	209	0	0	0	0	0	0	0	0	209	0	209
	<b>Economic Regeneration</b>															
Block	Borders Town Centre Regeneration Block	873	70	70	1,013	70	100	100	100	100	100	100	670	1,683	(542)	1,141
	Borders Innovation Park	599	4,553	6,183	11,335	3,186	357	0	0	0	0	0	3,543	14,878	(14,779)	99
	Newtown St Boswells Regeneration	224	120	56	400	0	0	0	0	0	0	0	0	400	0	400
	Eyemouth Regeneration	411	0	0	411	0	0	0	0	0	0	0	0	411	(380)	31
	Hawick Regeneration	2,033	0	0	2,033	0	0	0	0	0	0	0	0	2,033	(2,033)	0
	Galashiels Town Centre Regeneration	499	0	0	499	0	0	0	0	0	0	0	0	499	0	499
	Borderlands	9,939	25,763	17,062	52,764	10,939	14,838	9,752	1,595	520	3,551	0	41,195	93,959	(93,327)	632
	Earlston Business Relocation	150	0	0	150	0	0	0	0	0	0	0	0	150	0	150
	Access to Employment Land, Duns	110	0	0	110	0	0	0	0	0	0	0	0	110	(110)	0
	<b>Housing Strategy &amp; Services</b>															
	Private Sector Housing Grant - Adaptations	515	500	500	1,515	500	500	500	500	500	500	500	3,500	5,015	0	5,015
	<b>Social Care Infrastructure</b>															
Block	Care Inspectorate Requirements & Upgrades	40	41	41	122	43	43	43	43	43	43	43	301	423	0	423
	2 Residential Care Homes	2,000	10,559	1,528	14,087	8,472	0	0	0	0	0	0	8,472	22,559	0	22,559
	Residential Care Accommodation - Upgrades	1,074	0	0	1,074	0	0	0	0	0	0	0	0	1,074	0	1,074
	<b>Other</b>															
	Emergency & Unplanned	175	175	175	525	175	175	175	175	175	175	175	1,225	1,750	0	1,750
	<b>Total</b>	<b>103,318</b>	<b>117,833</b>	<b>106,778</b>	<b>327,929</b>	<b>75,316</b>	<b>48,106</b>	<b>26,199</b>	<b>17,612</b>	<b>16,177</b>	<b>19,193</b>	<b>16,069</b>	<b>218,672</b>	<b>546,601</b>	<b>(193,870)</b>	<b>352,731</b>

**Scottish Borders Council**  
**Capital Investment Plan 2022/23 to 2031/32**  
**Capital Funding Proposals**

CAPITAL FUNDING	2022/23 £'000	2023/24 £'000	2024/25 £'000	Total Operational Plan	2025/26 £'000	2026/27 £'000	2027/28 £'000	2028/29 £'000	2029/30 £'000	2030/31 £'000	2031/32 £'000	Total Strategic Plan	Total £000
<b>Specific Grants from Scottish Government</b>													
Hawick Flood Protection	(17,838)	(10,147)	(148)	(28,133)	(920)	0	0	0	0	0	0	(920)	(29,053)
Cycling Walking & Safer Streets (CWSS)	(404)	(404)	(404)	(1,212)	(404)	(247)	(247)	(247)	(247)	(247)	(247)	(1,886)	(3,098)
Roads & Bridges - inc. RAMP, Winter Damage & Slopes (CWSS)	(100)	(100)	(100)	(300)	(100)	0	0	0	0	0	0	(100)	(400)
Early Years Expansion	(3,000)	0	0	(3,000)	0	0	0	0	0	0	0	0	(3,000)
Low Carbon Infrastructure Transformation (LCITP) Smart Grid	(88)	0	0	(88)	0	0	0	0	0	0	0	0	(88)
<b>Other External Grants &amp; Contributions</b>													
Hawick Flood Protection	(4,779)	(3,132)	0	(7,911)	0	0	0	0	0	0	0	0	(7,911)
Borders Innovation Park	(500)	(4,553)	(6,183)	(11,236)	(3,186)	(357)	0	0	0	0	0	(3,543)	(14,779)
Play Areas and Outdoor Community Spaces	(77)	(133)	0	(210)	0	0	0	0	0	0	0	0	(210)
Hawick Regeneration	(2,033)	0	0	(2,033)	0	0	0	0	0	0	0	0	(2,033)
Eyemouth Regeneration	(380)	0	0	(380)	0	0	0	0	0	0	0	0	(380)
Jedburgh Building	(50)	0	0	(50)	0	0	0	0	0	0	0	0	(50)
Landfill Provision	(180)	0	0	(180)	0	0	0	0	0	0	0	0	(180)
Peebles High School Insurance Receipt	(3,229)	0	0	(3,229)	0	0	0	0	0	0	0	0	(3,229)
Borderlands (SG & Partners)	(9,939)	(25,763)	(16,430)	(52,132)	(10,939)	(14,838)	(9,752)	(1,595)	(520)	(3,551)	0	(41,195)	(93,327)
Borders Town Centre Regeneration Block	(542)	0	0	(542)	0	0	0	0	0	0	0	0	(542)
Jim Clark Museum	(15)	0	0	(15)	0	0	0	0	0	0	0	0	(15)
Eddleston Water Path	(925)	0	0	(925)	0	0	0	0	0	0	0	0	(925)
Access to Employment Land, Duns	(110)	0	0	(110)	0	0	0	0	0	0	0	0	(110)
Earlston Primary School	(1,763)	0	0	(1,763)	0	0	0	0	0	0	0	0	(1,763)
<b>Development Contributions</b>													
Reston Station Contribution	0	0	(100)	(100)	0	0	0	0	0	0	0	0	(100)
School Estate Block	(100)	(100)	(100)	(300)	(100)	(100)	(100)	(100)	(100)	(100)	(100)	(700)	(1,000)
Engineering Minor Works	(14)	0	0	(14)	0	0	0	0	0	0	0	0	(14)
Play Areas and Outdoor Community Spaces	0	(48)	0	(48)	(11)	0	0	0	0	0	0	(11)	(59)
<b>Capital Receipts</b>	(400)	0	0	(400)	0	0	0	0	0	0	0	0	(400)
<b>General Capital Grant</b>													
General	(10,737)	(10,666)	(10,666)	(32,069)	(10,666)	(10,666)	(10,666)	(10,666)	(10,666)	(10,666)	(10,666)	(74,662)	(106,731)
Adjust. due to timing movement of Hawick FPS	7,348	0	0	7,348	0	0	0	0	0	0	0	0	7,348
Flood Prevention Works & Scheme Preparation	(372)	(372)	(372)	(1,116)	(372)	(372)	(372)	(372)	(372)	(372)	(372)	(2,604)	(3,720)
<b>Plant &amp; Vehicle (P&amp;V) Replacement - P&amp;V Fund</b>	(2,000)	(2,000)	(2,000)	(6,000)	(2,000)	(2,000)	(2,000)	(2,000)	(2,000)	(2,000)	(2,000)	(14,000)	(20,000)
<b>Synthetic Pitch Replacement Fund</b>	(358)	(369)	(380)	(1,107)	(1,132)	(473)	(473)	(473)	(473)	(473)	0	(3,497)	(4,604)
<b>Funded From Revenue</b>	(7,000)	0	0	(7,000)	0	0	0	0	0	0	0	0	(7,000)
<b>Borrowing</b>													
General	(43,733)	(60,046)	(69,895)	(173,674)	(45,486)	(19,053)	(2,589)	(2,159)	(1,799)	(1,784)	(2,684)	(75,554)	(249,228)
<b>Total</b>	<b>(103,318)</b>	<b>(117,833)</b>	<b>(106,778)</b>	<b>(327,929)</b>	<b>(75,316)</b>	<b>(48,106)</b>	<b>(26,199)</b>	<b>(17,612)</b>	<b>(16,177)</b>	<b>(19,193)</b>	<b>(16,069)</b>	<b>(218,672)</b>	<b>(546,601)</b>