



Scottish Borders Council

Financial Plan 2024/25

As approved by Council on 29 February 2024



Scottish Borders Council

Revenue & Capital Financial Plan

Revenue 2024/25 - 2028/29, Capital 2024/25 - 2033/34

Scottish Borders Council

Financial Plans from 2024/25

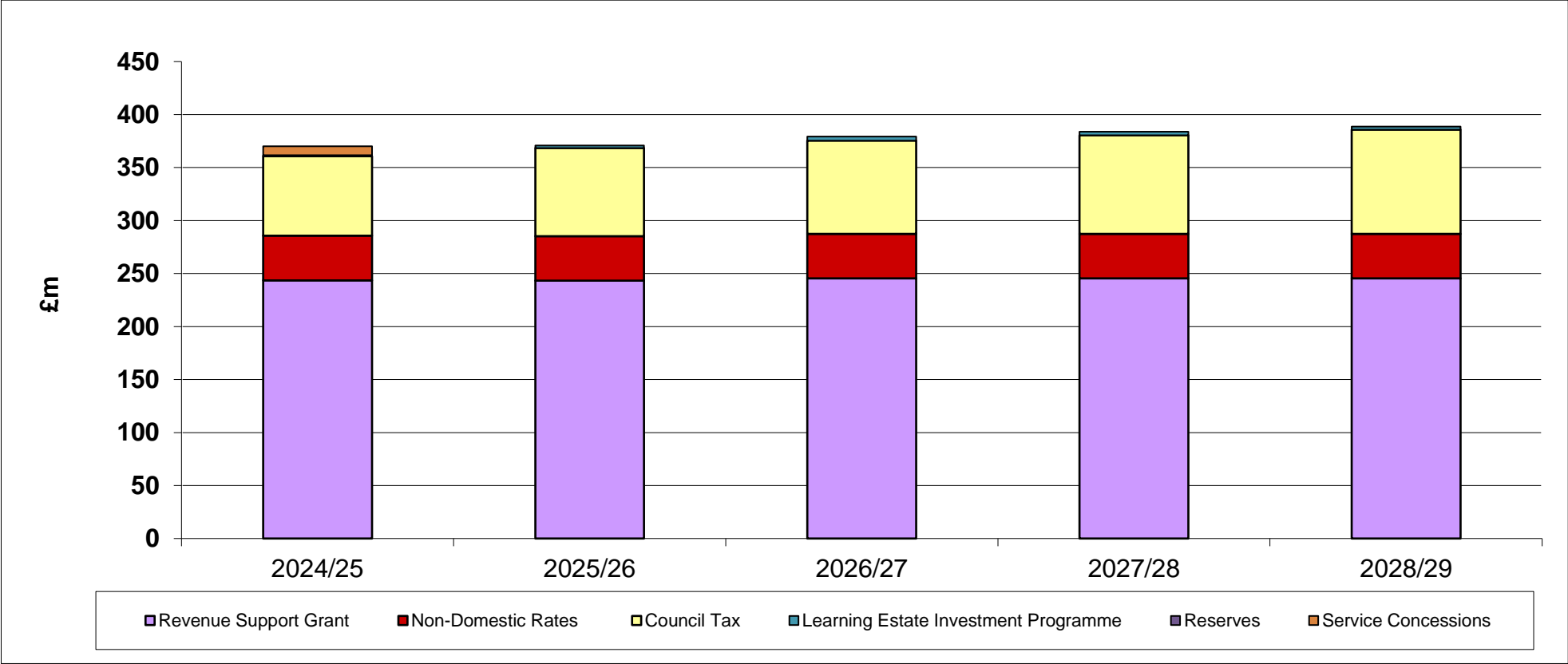
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All figures contained within this Financial Plan are rounded to the nearest one thousand pounds.

Scottish Borders Council
Financial Plan 2024/25 to 2028/29
Revenue Resources

	2024/25 £'000	2025/26 (Provisional) £'000	2026/27 (Provisional) £'000	2027/28 (Provisional) £'000	2028/29 (Provisional) £'000	Total £'000
Aggregate External Finance						
General Revenue Support	227,299	226,873	229,023	229,023	229,023	1,141,241
Council Tax freeze funding for 2024/25	3,220	3,220	3,220	3,220	3,220	16,100
Impact of teachers 3% employer pension contribution	1,802	1,802	1,802	1,802	1,802	9,010
Ring fenced grants	3,206	3,206	3,206	3,206	3,206	16,030
Health & Social Care Partnership	8,047	8,127	8,209	8,209	8,209	40,801
Non-domestic Rates	42,089	42,089	42,089	42,089	42,089	210,445
	285,663	285,317	287,549	287,549	287,549	1,433,627
Funding for new schools through Learning Estate Investment Programme	0	2,435	3,873	3,364	3,065	12,737
Reserves	1,160	0	0	0	0	1,160
Service Concessions	8,411	0	0	0	0	8,411
Council Tax (Band D £1,356.11 in 2024/25 - 0% increase)	72,121	79,922	84,538	89,413	94,567	420,561
Second Homes Council Tax	2,814	3,095	3,250	3,413	3,584	16,156
Total	370,169	370,769	379,210	383,739	388,765	1,892,652

Scottish Borders Council
Financial Plan 2024/25 to 2028/29
Revenue Resources



Scottish Borders Council
Financial Plan 2024/25 to 2028/29
Service Level Summary

	2024/25 £'000	2025/26 (Provisional) £'000	2026/27 (Provisional) £'000	2027/28 (Provisional) £'000	2028/29 (Provisional) £'000	Total £'000	Capital Investment (10 years) £'000
Corporate	(3,558)	(7,732)	(10,450)	(13,901)	(15,849)	(51,490)	0
Infrastructure & Environment	58,067	59,058	61,470	63,066	64,611	306,272	141,526
Social Work & Practice	88,210	87,935	88,046	88,526	88,954	441,671	0
Education & Lifelong Learning	133,631	136,412	138,924	141,492	144,113	694,572	186,928
Resilient Communities	27,877	27,237	27,714	28,162	28,610	139,600	85,249
Finance & Corporate Governance	28,560	29,724	34,631	36,774	38,179	167,868	565
People, Performance & Change	7,841	7,978	8,102	8,225	8,350	40,496	0
Strategic Commissioning & Patnership	29,541	30,157	30,773	31,395	31,797	153,663	40,041
Total	370,169	370,769	379,210	383,739	388,765	1,892,652	454,309

Scottish Borders Council
Financial Plan 2024/25 to 2028/29
Summary of Revenue Budget Movement

	2024/25 £'000	2025/26 (Provisional) £'000	2026/27 (Provisional) £'000	2027/28 (Provisional) £'000	2028/29 (Provisional) £'000	Total £'000
Base Budget (approved 23rd February 2023)	343,761	370,169	370,769	379,210	383,739	1,847,648
Workforce budget adjustments	18,247	4,353	4,166	4,253	4,335	35,354
Non-pay and department specific inflation	6,672	1,832	2,597	1,976	1,810	14,887
Demographic pressures	1,029	1,029	1,029	1,029	1,029	5,145
Service Specific priorities & National policy changes	4,857	(1,923)	3,719	1,011	100	7,764
Total Pressures	30,805	5,291	11,511	8,269	7,274	63,150
<u>Savings Proposals</u>						
Corporate	(1,934)	(3,804)	(2,718)	(3,451)	(1,948)	(13,855)
Infrastructure & Environment	(840)	(234)	(278)	(213)	(223)	(1,788)
Social Work & Practice	(414)	(260)	(8)	(8)	(8)	(698)
Education & Lifelong Learning	(130)	(14)	(14)	(14)	(14)	(186)
Resilient Communities	(887)	(333)	(5)	(5)	(5)	(1,235)
Finance & Corporate Governance	(117)	(29)	(30)	(32)	(33)	(241)
Strategic Commissioning & Partnership	(75)	(17)	(17)	(17)	(17)	(143)
Total Savings	(4,397)	(4,691)	(3,070)	(3,740)	(2,248)	(18,146)
Base Budget	370,169	370,769	379,210	383,739	388,765	1,892,652

Scottish Borders Council
Financial Plan 2024/25 to 2028/29
Summary of Capital Budget Movement

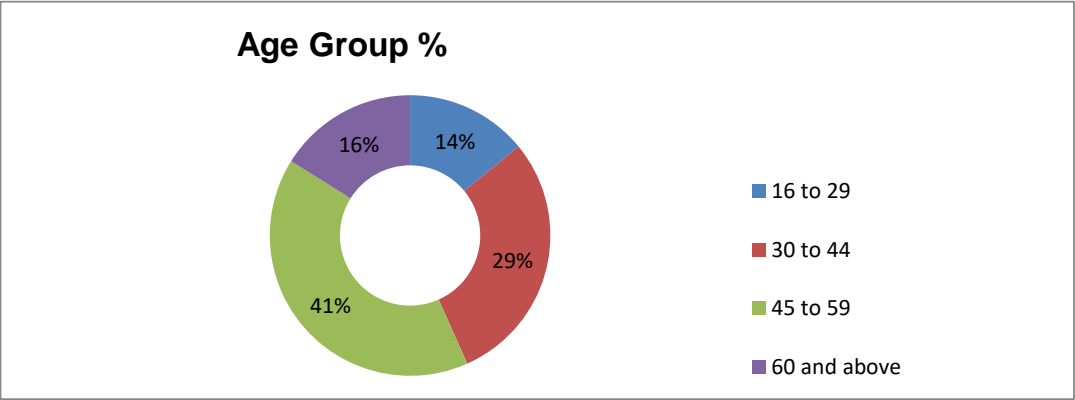
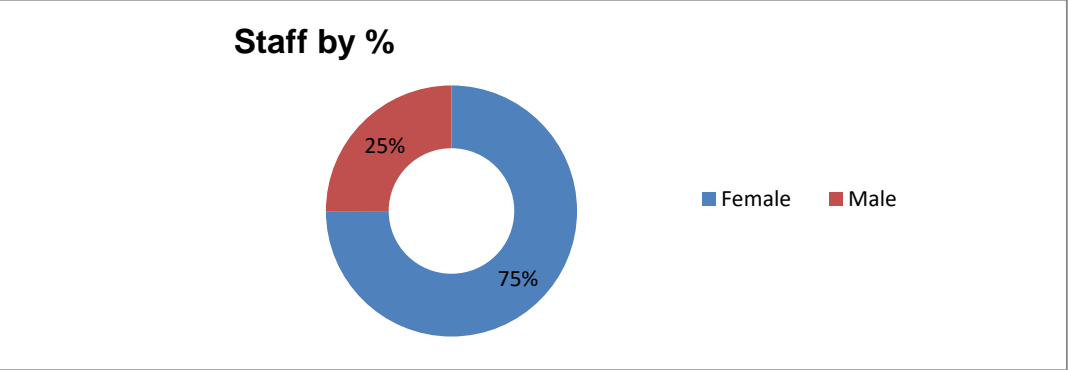
	3 year operational £000's	7 year strategic £000's	Total £000's	Est. External Funding £000's	Est. SBC Contribution £000's
Base Budget (approved 23rd February 2023)	298,230	176,127	474,357	(130,176)	344,181
Specific Grants from Scottish Government	(14,034)	0	(14,034)	14,034	0
Other External Grants & Contributions	353	118	471	(471)	0
Development Contributions	675	100	775	(775)	0
Capital Receipts	4,726	900	5,626	0	5,626
General Capital Grant	(746)	0	(746)	0	(746)
Synthetic Pitch Replacement Fund	104	(473)	(369)	369	0
Funded from Revenue	(1,912)	0	(1,912)	1,912	0
Borrowing	(1,163)	(8,696)	(9,859)	0	(9,859)
Total Funding Adjustments	(11,997)	(8,051)	(20,048)	15,069	(4,979)
Funding	286,233	168,076	454,309	(115,107)	339,202
Investment Proposals					
Infrastructure & Environment	51,158	90,368	141,526	(27,740)	113,786
Education & Lifelong Learning	153,544	33,384	186,928	(9,414)	177,514
Resilient Communities	56,389	28,860	85,249	(77,953)	7,296
Finance & Corporate Governance	(660)	1,225	565	0	565
Strategic Commissioning & Partnership	25,802	14,239	40,041	0	40,041
Total Investment	286,233	168,076	454,309	(115,107)	339,202

Scottish Borders Council
Financial Plan 2024/25 to 2028/29
Subjective Analysis

The analysis of income / expenditure in the attached Revenue Financial Plan is based on CIPFA reporting requirements for accounting periods from 1 April 2024.

Employee Costs	Cost of employee expenses, both direct and indirect, including salaries, employer's national insurance contribution, employer's retirement benefit cost, agency staff, relocation, interview, training, advertising, severance payments and contributions to employee-related provisions.
Premises Related Expenditure	Expenses directly related to the running of premises and land including repairs, alterations and maintenance of buildings, energy costs, rent, rates, water services, cleaning and domestic supplies, ground maintenance costs and premises insurance.
Transport Related Expenditure	Costs associated with the provision, hire or use of transport, including travelling allowances and home to school transport.
Supplies and Services	Costs of all direct supplies and service expenses to the authority including equipment, furniture and materials, catering, uniforms and laundry, printing, stationery and general office expenses, communications and computing, member's allowances, grants and subscriptions.
Third Party Payments	Payments to an external provider or an internal service delivery unit defined as a trading operation. Includes payments to joint authorities, other local authorities, health authorities, government departments and PPP schemes.
Transfer Payments	Costs of payments to individuals for which no goods or services are received in return by the local authority such as rent allowances, rent rebates and costs arising from soft loans.
Support Services	Charges for services provided by other Council departments.
Capital Financing Costs	Records the revenue impact of capital items in the service revenue accounts of the authority.
Income	Includes all income received by the service from external users or by way of charges or recharges to internal users.

Scottish Borders Council
 Financial Plan 2024/25 to 2028/29
 Summary of Key Workforce Data



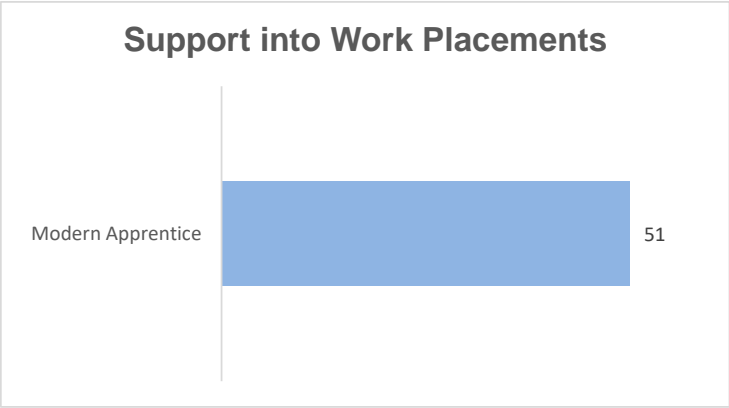
Sickness Absence Days

	SBC Average	Scotland Average
Chief Officers & Single Status Staff	11.66	13.20
Teachers	6.80	6.80

Disability %

Declared	Prefer not to Say	Nothing Stated	No
2.21	0.24	64.09	33.46

Support into Work Placements



Summary of Key Workforce Data

Gender Pay Gap

Chief Officers & Single Status (hourly rate per grade)

Grade Group	Female (£)	Male (£)	Pay Gap
National Minimum	11.8900	11.8900	0.00%
Grade 1	11.8900	11.8900	0.00%
Grade 2	11.9363	12.2208	2.33%
Grade 3	12.1749	12.9323	5.86%
Grade 4	12.7770	13.0792	2.31%
Grade 5	13.7583	14.4110	4.53%
Grade 6	15.4873	16.3305	5.16%
Grade 7	17.2468	17.7516	2.84%
Grade 8	19.6457	19.8141	0.85%
Grade 9	23.3544	23.3928	0.16%
Grade 10	26.9427	26.9170	-0.10%
Grade 11	30.3957	30.8571	1.50%
Grade 12	35.1041	35.4219	0.90%
Chief Officer	49.3142	51.6302	4.49%
Overall	15.1998	16.7240	9.11%

Teachers (hourly rate per grade)

Grade Group	Female (£)	Male (£)	Pay Gap
Probationer	19.2000	19.2000	0.00%
Common Scale	28.0890	28.2029	0.40%
Music Instructor	25.7896	25.3166	-1.87%
Chartered Teacher	33.4482	33.8941	1.32%
Lead Teacher	32.8249	32.8249	0.00%
Principal Teacher	35.2183	35.5909	1.05%
Psychologist	37.3005	36.7545	-1.49%
Quality Improvement	42.9378	39.8548	-7.74%
Depute and Head Teachers	41.5596	43.6567	4.80%
Overall	29.9358	31.3259	4.44%

Financial Plan 2024/25 to 2028/29

Corporate

Corporate by Service	2024/25 £'000	2025/26 (Provisional) £'000	2026/27 (Provisional) £'000	2027/28 (Provisional) £'000	2028/29 (Provisional) £'000	Total £'000
Corporate	(3,558)	(7,732)	(10,450)	(13,901)	(15,849)	(51,490)
Total	(3,558)	(7,732)	(10,450)	(13,901)	(15,849)	(51,490)

Corporate by Budget Head	2024/25 £'000	2025/26 (Provisional) £'000	2026/27 (Provisional) £'000	2027/28 (Provisional) £'000	2028/29 (Provisional) £'000	Total £'000
Employee Costs	235	(135)	(135)	(135)	(135)	(305)
Premises Related Expenditure	0	0	0	0	0	0
Transport Related Expenditure	0	0	0	0	0	0
Supplies & Services	(3,793)	(7,597)	(10,315)	(13,766)	(15,714)	(51,185)
Support Services	0	0	0	0	0	0
Third Party Payments	0	0	0	0	0	0
Transfer Payments	0	0	0	0	0	0
Support Services	0	0	0	0	0	0
Capital Financing Costs	0	0	0	0	0	0
	(3,558)	(7,732)	(10,450)	(13,901)	(15,849)	(51,490)
Income	0	0	0	0	0	0
Total	(3,558)	(7,732)	(10,450)	(13,901)	(15,849)	(51,490)

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
Total Investment	0	0	0	0	0	

Revenue Opening Position	2024/25 £'000	2025/26 £'000	2026/27 £'000	2027/28 £'000	2028/29 £'000
Base Budget (approved 23rd February 2023)	(1,994)	(3,558)	(7,732)	(10,450)	(13,901)
Permanent Virements	0	0	0	0	0
Revised Base Budget	(1,994)	(3,558)	(7,732)	(10,450)	(13,901)

Budget Pressures	Base Budget £'000	2024/25 £'000	2025/26 £'000	2026/27 £'000	2027/28 £'000	2028/29 £'000	Detail
Repay Reserves for advance of 2023/24 pay	0	370	(370)	0	0	0	
Total Pressures		370	(370)	0	0	0	

Savings Proposals	Base Budget £'000	2024/25 £'000	2025/26 £'000	2026/27 £'000	2027/28 £'000	2028/29 £'000	Detail
Corporate Transformation	(1,994)	(1,799)	(3,804)	(2,718)	(3,451)	(1,948)	Further transformation delivered through 9 workstreams to create a smaller organisation to operate within financial resources
Corporate restructure	0	(135)	0	0	0	0	Review of management structures
Total Savings		(1,934)	(3,804)	(2,718)	(3,451)	(1,948)	

Revenue Closing Position	2024/25 £'000	2025/26 £'000	2026/27 £'000	2027/28 £'000	2028/29 £'000
Base Budget 2024/25	(3,558)	(7,732)	(10,450)	(13,901)	(15,849)

Financial Plan 2024/25 to 2028/29
Infrastructure & Environment

Infrastructure & Environment by Service	2024/25 £'000	2025/26 (Provisional) £'000	2026/27 (Provisional) £'000	2027/28 (Provisional) £'000	2028/29 (Provisional) £'000	Total £'000
Property	18,060	18,374	19,794	20,348	20,963	97,537
- <i>Property Management</i>	18,337	18,627	20,022	20,551	21,141	98,676
- <i>Estates Management</i>	662	675	689	703	717	3,448
- <i>Architects</i>	184	194	204	214	224	1,021
- <i>Major Projects</i>	226	237	248	259	270	1,242
- <i>Commercial Property</i>	(1,350)	(1,360)	(1,370)	(1,380)	(1,390)	(6,850)
Facilities	8,098	8,338	8,570	8,810	9,053	42,868
- <i>Catering Services</i>	3,023	3,162	3,293	3,426	3,562	16,464
- <i>Cleaning & Facilities Management</i>	5,075	5,176	5,277	5,384	5,491	26,404
Parks & Environment	5,202	5,260	5,538	5,695	5,901	27,596
Roads & Infrastructure	10,602	10,441	10,668	10,894	11,124	53,728
- <i>Network & Infrastructure Asset Management</i>	10,012	9,777	9,929	10,079	10,231	50,026
- <i>SBC Contracts</i>	(753)	(753)	(753)	(753)	(753)	(3,765)
- <i>Engineers</i>	981	999	1,018	1,037	1,057	5,091
- <i>Fleet Management</i>	362	418	474	531	589	2,376
- <i>Pay Parking</i>	0	0	0	0	0	0
Waste Management	11,223	11,584	11,666	11,808	11,978	58,258
Passenger Transport	2,404	2,471	2,530	2,590	2,651	12,647
Planning Services	1,016	1,066	1,116	1,266	1,217	5,680
Housing Strategy & Services	1,464	1,526	1,590	1,657	1,726	7,962
Total	58,067	59,058	61,470	63,066	64,611	306,274

Infrastructure & Environment by Budget Head	2024/25 £'000	2025/26 (Provisional) £'000	2026/27 (Provisional) £'000	2027/28 (Provisional) £'000	2028/29 (Provisional) £'000	Total £'000
Employee Costs	36,845	37,518	38,204	38,904	39,618	191,087
Premises Related Expenditure	19,640	19,333	19,999	20,395	20,850	100,218
Transport Related Expenditure	14,459	14,565	14,651	14,739	14,829	73,242
Supplies & Services	14,757	15,125	15,943	16,258	16,377	78,460
Third Party Payments	20,622	20,977	21,119	21,327	21,568	105,611
Transfer Payments	0	0	0	0	0	0
Support Services	129	129	129	129	129	646
Capital Financing Costs	2,968	2,968	3,170	3,272	3,421	15,800
	109,420	110,615	113,215	115,024	116,792	565,065
Income	(51,352)	(51,556)	(51,744)	(51,957)	(52,180)	(258,791)
Total	58,067	59,058	61,470	63,066	64,611	306,274

Infrastructure & Environment

Property, Facilities, Parks & Environment, Roads & Infrastructure, 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	16,098	16,291	32,389	(3,674)	28,715	Prioritised capital works on the Council estate including parks and play facilities, cemetery land acquisition and development, structural, energy efficiency, health & safety works, improvements and upgrades
Roads & Transport Infrastructure	21,620	50,820	72,440	0	72,440	Investment in Roads, Bridges and Lighting
Cycling, Walking & Safer Streets	1,269	1,729	2,998	(2,998)	0	Specific Scottish Government funding to encourage safer walking, wheeling and cycling to schools and communities
Peebles Bridge	0	420	420	0	420	Possible preparatory work to consider the future requirement for a new bridge crossing in Peebles to support future development per the Local Development Plan
Flood & Coastal Protection Works & Scheme Preparation	1,236	2,604	3,840	0	3,840	Small scale capital flood works projects and flood studies for future major schemes. Flood studies and scheme preparation fully funded by SG
Hawick Flood Protection	1,335	0	1,335	(1,068)	267	Infrastructure project to protect 930 residential and commercial properties from 1:75 year flood risk within the River Teviot and Slitrig's flood plain in Hawick. Funding from SG (80%) and external partners
Waste Management	335	1,004	1,339	0	1,339	Investment in approximately 4,500 waste containers for general, recycling and food waste collections for new build homes, trade contracts and replacement bins
Reston Railway Station Contribution	1,740	0	1,740	0	1,740	Contribution to the delivery of the new rail station on the East Coast Main Line at Reston
Roundabout at Easter Langlee	25	0	25	0	25	Contribution towards construction of a new roundabout at Easter Langlee, Galashiels
Plant & Vehicle Fund	6,000	14,000	20,000	(20,000)	0	The provision of a financially sustainable and fit for purpose P&V Fund is critical to the delivery of statutory and non statutory frontline services. It will also play an increasingly important role in the delivery of the Council's climate change commitments, which includes the transition to alternative fuel vehicles including electric & hydrogen, which are significantly more expensive as existing petrol/diesel vehicles
Private Sector Housing Grant	1,500	3,500	5,000	0	5,000	Grant funding to assist the provision of major adaptations to private sector homes enabling residents to remain safe in their homes following a needs and priority assessment by Social Work
Total Investment	51,158	90,368	141,526	(27,740)	113,786	

Revenue Opening Position	2024/25 £'000	2025/26 £'000	2026/27 £'000	2027/28 £'000	2028/29 £'000
Base Budget (approved 23rd February 2023)	54,408	58,067	59,058	61,470	63,066
Permanent Virements	(1,049)	0	0	0	0
Revised Base Budget	53,359	58,067	59,058	61,470	63,066

Infrastructure & Environment

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

Budget Pressures	Base Budget £'000	2024/25 £'000	2025/26 £'000	2026/27 £'000	2027/28 £'000	2028/29 £'000	Detail
Workforce budget adjustments	29,710	2,735	673	686	700	714	To provide for pay award at 3% for 2024/25 and 2% each following year pending national pay negotiations. Permanent impact of 2023/24 pay award and following the Pension Fund triennial revaluation, a 1.5% reduction in SBC employers pension contributions has been reflected
Non-pay inflation	21,524	1,922	(234)	640	606	652	To allow for anticipated inflationary price increases of utilities, waste contracts and road fuel
Rates revaluation	6,036	657	17	11	0	0	Impact of rates revaluation with transitional relief
Impact on NDR Relief of Empty Property Relief	6,036	113	(58)	0	0	0	Impact on SBC properties of changes to the Non-Domestic Rates (NDR) Empty Property Relief Policy, adjusted for the impact of Jedburgh Grammar School demolition from 2025/26
Play Areas and Outdoor Community Spaces	279	0	0	202	102	149	Replacement fund for Play Areas and Outdoor Community Spaces
Additional new schools Non-Domestic Rates (NDR), utilities and cleaning pressure	1,274	30	289	186	(45)	0	Additional budget required to fund costs in new schools
Galashiels Academy Hard Facilities Management (FM) and Lifecycle Maintenance	0	0	203	323	28	29	Estimated Hard FM and Lifecycle maintenance costs for Galashiels Academy
Peebles High School Hard FM and Lifecycle Maintenance	0	0	322	348	36	36	Estimated Hard FM and Lifecycle maintenance costs for Peebles High School
Property Maintenance Fund inflation	3,097	45	94	83	85	87	To allow for anticipated inflationary increases of materials and works associated with maintaining the Council estate
Roads	9,765	(300)	(300)	0	0	0	Temporary funding provided for roads investment in previous years reducing over the period 2024/25 and 2025/26
Catering (food) inflation	1,976	178	55	45	46	47	Estimated inflationary price increase of food costs
Winter maintenance (salt) inflation	864	24	23	18	19	19	Estimated inflationary price increase of salt costs
Aggregates and bitumen inflation	818	25	20	17	17	17	Estimated inflationary price increase of aggregates and bitumen
Vehicle spare parts inflation	828	25	22	18	18	18	Estimated inflationary price increase of spare parts
Parks management fee adjustment	(64)	0	0	20	0	0	Adjustment to fees in line with capital investment
Waste vehicle depreciation	591	53	0	0	0	0	Fund new vehicles from Plant & Vehicle Fund, depreciation budget required for future years replacements
Extension of Demand Responsive Transport (DRT) pilot in Berwickshire 2023/24	304	(304)	0	0	0	0	Remove one-off additional funding in 2023/24
Community Enhancement (Small Schemes Fund)	378	(178)	0	0	0	0	Remove one-off additional funding in 2023/24
Investment from Second Homes Council Tax	1,229	102	53	55	58	60	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
Local Development Plan	0	0	0	0	100	(100)	Budget required every 5 years for development of Local Development Plan
Bus contract inflation	1,972	80	46	38	39	40	Estimated inflationary price increase for bus contracts
Demand Responsive Transport (DRT)	0	250	0	0	0	0	Utilise smaller vehicles and a combination of school transport contracts, targeted operating zones and alternative operating hours to deliver a DRT service in Berwickshire replacing the 'PINGO Pilot'
School Meals	2,970	91	0	0	0	0	Growth linked to roll out of FSM to P4-P7
Total Pressures		5,548	1,225	2,690	1,809	1,768	

Infrastructure & Environment

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

Infrastructure & Environment

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

Savings Proposals	Base Budget £'000	2024/25 £'000	2025/26 £'000	2026/27 £'000	2027/28 £'000	2028/29 £'000	Detail
Additional fees & charges income	(6,634)	(366)	(194)	(198)	(203)	(213)	Income from fees & charges
Commercial rent income	(1,340)	(10)	(10)	(10)	(10)	(10)	Inflationary increases to the commercial property charges
Building Warrant fees	(990)	(99)	0	0	0	0	Increase in building warrant fees (10%) wef 1 April 2024
Energy Efficiency Project	6,133	(95)	0	0	0	0	Investments in a range of energy efficiency measures designed to contribute to the decarbonisation of the SBC estate. These will be based on a holistic approach to our buildings and will be data driven
More efficient property and asset portfolio	12,916	(120)	0	0	0	0	Savings resulting from property rationalisation and disposals. Savings will be made from NDR, utilities, property maintenance including cleaning services. With the significant escalation in energy costs and the pressures this creates upon the Council, rationalisation of our estate and the closure of under utilised assets will need to be agreed in forthcoming years. Any FTE impact is likely to be from facilities posts in affected buildings. Estimated impact 1 FTE
Waste Management	10,936	(150)	(30)	(70)	0	0	Savings could be delivered by implement changes to the waste collection service following a service wide review covering; waste types, service coverage, collection frequencies, bin numbers and working patterns. This will also need some capital investment. Further savings to be delivered through implementation of the Scottish Deposit Return Scheme which was withdrawn in 2023 and is now to be delivered as part of the UK wide DRS – delivery currently expected during 2025/26
Total Savings		(840)	(234)	(278)	(213)	(223)	

Revenue Closing Position	2024/25 £'000	2025/26 £'000	2026/27 £'000	2027/28 £'000	2028/29 £'000
Base Budget 2024/25	58,067	59,058	61,470	63,066	64,611

Financial Plan 2024/25 to 2028/29

Social Work & Practice

Social Work & Practice by Service	2024/25 £'000	2025/26 (Provisional) £'000	2026/27 (Provisional) £'000	2027/28 (Provisional) £'000	2028/29 (Provisional) £'000	Total £'000
Child Protection	255	261	267	274	281	1,339
Children & Families Social Work	24,417	24,155	23,389	23,615	23,786	119,361
Adult Protection	366	372	378	384	390	1,889
Emergency Duty Team	353	361	369	377	385	1,844
Quality Improvement	557	565	573	582	591	2,868
Services in Criminal Justice System	1,261	1,261	1,261	1,261	1,261	6,307
Safer Communities	2,091	2,126	2,165	2,205	2,245	10,831
Older People	23,937	23,951	24,596	24,611	24,626	121,720
Joint Learning Disability	20,970	20,748	20,779	20,811	20,844	104,151
Joint Mental Health	2,338	2,355	2,373	2,391	2,409	11,865
People with Physical Disabilities	2,801	2,801	2,801	2,801	2,801	14,004
Generic Services	8,763	8,876	8,990	9,107	9,226	44,961
Public Health	103	105	107	109	111	533
Total	88,210	87,935	88,046	88,526	88,954	441,672

Social Work & Practice by Budget Head	2024/25 £'000	2025/26 (Provisional) £'000	2026/27 (Provisional) £'000	2027/28 (Provisional) £'000	2028/29 (Provisional) £'000	Total £'000
Employee Costs	19,198	19,568	19,946	20,332	20,726	99,769
Premises Related Expenditure	863	873	885	898	911	4,428
Transport Related Expenditure	330	330	330	330	330	1,649
Supplies & Services	1,403	1,404	1,405	1,406	1,407	7,025
Third Party Payments	71,651	70,995	70,715	70,795	70,815	354,970
Transfer Payments	8,708	8,708	8,708	8,708	8,708	43,542
Support Services	104	104	104	104	104	520
Capital Financing Costs	0	0	0	0	0	0
	102,256	101,981	102,092	102,572	103,000	511,903
Income	(14,046)	(14,046)	(14,046)	(14,046)	(14,046)	(70,231)
Total	88,210	87,935	88,046	88,526	88,954	441,672

Social Work & Practice

Adult Support & Child Protection, Adult Protection, Emergency Duty, Statutory Mental Health, Social Justice, Safer Communities, Older People, Joint Learning Disability, Joint Mental Health, People with 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
N/A	0	0	0	0	0	Capital budget for Care Villages is within Strategic Commissioning & Partnerships
Total Investment	0	0	0	0	0	

Revenue Opening Position	2024/25 £'000	2025/26 £'000	2026/27 £'000	2027/28 £'000	2028/29 £'000
Base Budget (approved 23rd February 2023)	82,010	88,210	87,935	88,046	88,526
Permanent Virements	(151)	0	0	0	0
Revised Base Budget	81,859	88,210	87,935	88,046	88,526

Budget Pressures	Base Budget £'000	2024/25 £'000	2025/26 £'000	2026/27 £'000	2027/28 £'000	2028/29 £'000	Detail
Workforce budget adjustments	16,916	1,145	370	378	386	394	To provide for pay award at 3% for 2024/25 and 2% each following year pending national pay negotiations. Permanent impact of 2023/24 pay award and following the Pension Fund triennial revaluation, a 1.5% reduction in SBC employers pension contributions has been reflected
Non-pay inflation	601	29	11	13	14	14	To allow for anticipated inflationary increases
Reflect pressures funded by H&SC funding	0	(4,142)	(1,816)	(1,816)	(2,471)	(1,709)	Reflect items to be permanently funded by additional Social Care funding
Reflect pressures funded by H&SC funding	0	(1,187)	(486)	(324)	(324)	(324)	Reflect items to be permanently funded by additional Social Care funding
Older people, young adults with learning / physical disabilities / mental health demographic increases	51,267	1,029	1,029	1,029	1,029	1,029	Forecast additional Social Work and Social Care costs in relation to young adults with care needs and an aging population
Extra Care Housing Developments (Eyemouth) - Running costs	2,517	0	0	0	655	0	Net running costs associated with new ECH developments at Eyemouth, in line with capital plan and current care provision assumptions (planned completion 2027/28)
Extra Care Housing Developments (Hawick) - Running costs	2,517	0	0	630	0	0	Net running costs associated with new ECH developments at Hawick, in line with capital plan and current care provision assumptions (planned completion 2026/27)
Extra Care Housing Developments (Peebles) - Running costs	2,517	0	0	0	0	680	Net running costs associated with new ECH developments at Peebles, in line with capital plan and current care provision assumptions (planned completion 2028/29)
Real Living Wage in Scotland	61,183	3,113	787	787	787	0	Funding to provide for Real Living Wage in Scotland paid by care providers to their staff

Social Work & Practice

Adult Support & Child Protection, Adult Protection, Emergency Duty, Statutory Mental Health, Social Justice, Safer Communities, Older People, Joint Learning Disability, Joint Mental Health, People with Physical Disability, Generic Services, Public Health, Children & Families Social Work

Budget Pressures	Base Budget £'000	2024/25 £'000	2025/26 £'000	2026/27 £'000	2027/28 £'000	2028/29 £'000	Detail
COSLA Residential Care Home Contract (Older People)	11,572	1,621	486	324	324	324	Increase COSLA Care Home Contract
Self-directed Support	0	5	0	0	0	0	Additional funding from SG
Rapid Rehousing funded by Scottish Government	0	(5)	0	0	0	0	Reduction to funding provided as part of SG Settlement
Feasibility Study for WiFi enabled CCTV	80	(80)	0	0	0	0	Removal of one-off funding in 2023/24 to investigate options and costs for WiFi enabled town centre CCTV
Children & Families - External Placements	8,162	4,767	(500)	(1,000)	0	0	Permanent effect of base increase in 2023/24. Review underway to consider service delivery model and requirements in future years
Uplift to Foster, Kinship and Through Care Fees and Allowances and ancillary support costs for looked after children	2,825	367	58	59	60	0	Additional £310k from SG in 2024/25 to fund minimum standard rates for Kinship and Foster care. Uplift of 2% in 2024/25 and thereafter for Kinship and Foster care allowances and ancillary support costs
Children & Families - Aberlour	675	194	46	39	28	28	Increased costs of renewed (4 year) contracts with Aberlour for family support
Respite Care - Adults	50	(50)	0	0	0	0	Removal of one-off 2023/24 additional funding to resource care workers to support in Social Hubs to assist people to use Hubs for respite
Respite Care - Children & Families	50	(50)	0	0	0	0	Removal of one-off 2023/24 additional funding for short breaks for carers
Wheatlands Rent increase	63	9	0	0	0	0	Increase to base budget for 2023 rent increase
Total Pressures		6,765	(15)	119	488	436	

Savings Proposals	Base Budget £'000	2024/25 £'000	2025/26 £'000	2026/27 £'000	2027/28 £'000	2028/29 £'000	Detail
Complex Care (Learning Disability)	16,413	0	(252)	0	0	0	Service redesign by creating the Supported Living Service Project which will enable the repatriation of clients currently being supported in other regions
Shared Lives	16,413	(200)	0	0	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
Additional fees & charges income	9	(4)	(8)	(8)	(8)	(8)	Increase income from fees & charges
Changes to Community Access Team model	589	(210)	0	0	0	0	Reduction to team. Revised structure to include 1 Sergeant and 6 PC's
Total Savings		(414)	(260)	(8)	(8)	(8)	

Revenue Closing Position	2024/25 £'000	2025/26 £'000	2026/27 £'000	2027/28 £'000	2028/29 £'000
Base Budget 2024/25	88,210	87,935	88,046	88,526	88,954

Financial Plan 2024/25 to 2028/29

Education & Lifelong Learning

Education & Lifelong Learning by Service	2024/25 £'000	2025/26 (Provisional) £'000	2026/27 (Provisional) £'000	2027/28 (Provisional) £'000	2028/29 (Provisional) £'000	Total £'000
Early Years	17,556	17,844	18,131	18,424	18,723	90,677
Primary Schools	35,050	35,857	36,571	37,300	38,042	182,821
Secondary Schools	53,925	55,297	56,517	57,766	59,044	282,549
Additional Support Needs	13,127	13,375	13,607	13,844	14,085	68,040
Educational Psychology	806	821	835	849	863	4,175
Central Schools	6,323	6,374	6,419	6,465	6,512	32,095
School Meals	2,042	2,042	2,042	2,042	2,042	10,212
School Transport	4,800	4,800	4,800	4,800	4,800	24,002
Total	133,631	136,412	138,924	141,492	144,113	694,570

Education & Lifelong Learning by Budget Head	2024/25 £'000	2025/26 (Provisional) £'000	2026/27 (Provisional) £'000	2027/28 (Provisional) £'000	2028/29 (Provisional) £'000	Total £'000
Employee Costs	99,521	101,872	103,996	106,164	108,373	519,927
Premises Related Expenditure	254	255	256	257	258	1,280
Transport Related Expenditure	7,101	7,101	7,101	7,101	7,101	35,503
Supplies & Services	24,486	24,929	25,330	25,743	26,168	126,657
Third Party Payments	6,185	6,185	6,185	6,185	6,185	30,927
Transfer Payments	727	727	727	727	727	3,633
Support Services	0	0	0	0	0	0
Capital Financing Costs	0	0	0	0	0	0
	138,274	141,069	143,595	146,177	148,812	717,929
Income	(4,644)	(4,658)	(4,672)	(4,686)	(4,700)	(23,358)
Total	133,631	136,412	138,924	141,492	144,113	694,570

Education and Lifelong Learning

Early Years, Primary Schools, Secondary Schools, Additional Support Needs, Educational Psychology, Central Schools, School Meals, School Transport

Capital Investment	3 year Operational £'000	7 year Strategic £'000	Total £'000	Est. External Funding £'000	Est. SBC Contribution £'000	Detail
Early Years Expansion	1,806	0	1,806	(1,806)	0	Delivery of Early Years provision
Eyemouth Primary School	14,723	0	14,723	0	14,723	Delivery of new primary school in Eyemouth
Earlston Primary School	6,223	0	6,223	(11)	6,212	Delivery of new primary school in Earlston
Galashiels Academy	43,413	0	43,413	(6,416)	36,997	Delivery of new secondary school in Galashiels
Hawick High School	33,059	20,854	53,913	0	53,913	Delivery of new secondary school in Hawick
Peebles High School	48,126	0	48,126	(181)	47,945	Delivery of new secondary school in Peebles
School Estate Block	6,194	12,530	18,724	(1,000)	17,724	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
Total Investment	153,544	33,384	186,928	(9,414)	177,514	

Revenue Opening Position	2024/25 £'000	2025/26 £'000	2026/27 £'000	2027/28 £'000	2028/29 £'000
Base Budget (approved 23rd February 2023)	122,103	133,631	136,412	138,924	141,492
Permanent Virements	(788)	0	0	0	0
Revised Base Budget	121,315	133,631	136,412	138,924	141,492

Budget Pressures	Base Budget £'000	2024/25 £'000	2025/26 £'000	2026/27 £'000	2027/28 £'000	2028/29 £'000	Detail
Workforce budget adjustments	91,650	11,005	2,351	2,124	2,168	2,209	To provide for pay award at 3% for 2024/25 and 2% each following year pending national pay negotiations. Permanent impact of 2023/24 pay award and following the Pension Fund triennial revaluation, a 1.5% reduction in SBC employers pension contributions has been reflected
Non-pay inflation	100	5	2	2	2	2	To allow for anticipated inflationary increases
Unitary charge Public-Private Partnership (PPP) schools	16,093	776	442	400	412	424	Contractual inflationary increase required for the 5 high schools built with PPP funding. RPI rate of 5.2% for PPP schools (Jan '24) and 4.1% used for Kelso and Jedburgh (Feb '24) in 2024/25. 3.4% in 2025/26 and 3% thereafter
Pupil Equity Fund (PEF)	1,919	30	0	0	0	0	As per Scottish Government (SG) settlement

Education and Lifelong Learning

Early Years, Primary Schools, Secondary Schools, Additional Support Needs, Educational Psychology, Central Schools, School Meals, School Transport

Budget Pressures	Base Budget £'000	2024/25 £'000	2025/26 £'000	2026/27 £'000	2027/28 £'000	2028/29 £'000	Detail
Early Learning & Childcare (ELC) expansion	17,547	(917)	0	0	0	0	Reduction in both core and specific grant funding as per SG settlement over 2023/24 and 2024/25. A review of the service is underway to accommodate this reduction and will be implemented for Aug 24. Statutory adult: child ratios will be maintained
Educational psychologists	741	(3)	0	0	0	0	Removal of one-off 2023/24 funding from SG for educational psychologists
School transport	4,123	680	0	0	0	0	Inflationary costs for routes handed back and subsequently re tendered in 2023/24
ASN Transport	1,002	798	0	0	0	0	Inflationary costs for re tendered routes <i>(waiting to find out if also increased numbers)</i>
Neurodiversity Education	20	(20)	0	0	0	0	Removal of one-off 2023/24 funding to commission the development and delivery of Online Neurodiversity Educational Video Suite and Neurodiversity School Charter/Awards Scheme
Jamf licences	0	92	0	0	0	0	JAMF licences p.a. (previous 5 years paid upfront as part of Inspire project)
Total Pressures		12,446	2,795	2,526	2,582	2,635	

Savings Proposals	Base Budget £'000	2024/25 £'000	2025/26 £'000	2026/27 £'000	2027/28 £'000	2028/29 £'000	Detail
Increased fees & charges	(110)	(60)	(10)	(10)	(10)	(10)	Income from fees & charges
Inspire Income	0	(55)	0	0	0	0	Income from Inspire consultancy work
Increases to fees for non-funded childcare	(49)	(8)	(4)	(4)	(4)	(4)	Charges for Scottish Borders Council provided out of school club and non-funded childcare increased by £0.55 per hour to £6.05 from April 2024 to bring more into line with private provider fees
Increases to cost of school meals for P6 & P7	0	(7)	0	0	0	0	Inflationary increase to school meal charge for P6 & P7 until introduction of UFSM expected August 2024
Total Savings		(130)	(14)	(14)	(14)	(14)	

Revenue Closing Position	2024/25 £'000	2025/26 £'000	2026/27 £'000	2027/28 £'000	2028/29 £'000
Base Budget 2024/25	133,631	136,412	138,924	141,492	144,113

Financial Plan 2024/25 to 2028/29

Resilient Communities

Resilient Communities by Service	2024/25 £'000	2025/26 (Provisional) £'000	2026/27 (Provisional) £'000	2027/28 (Provisional) £'000	2028/29 (Provisional) £'000	Total £'000
Business Support	6,123	6,261	6,403	6,548	6,696	32,031
Community Planning & Engagement	508	519	530	541	552	2,648
Neighbourhood Support Fund	517	517	517	517	517	2,584
Customer Advice & Support Services	3,521	3,621	3,722	3,825	3,928	18,617
Economic Development	2,314	2,356	2,426	2,459	2,490	12,043
Cultural Services	4,443	3,443	3,443	3,443	3,443	18,214
Sports Services	1,881	1,861	1,861	1,861	1,861	9,326
Community Learning & Development	1,109	1,133	1,157	1,182	1,207	5,788
Discretionary Housing Payments	0	0	0	0	0	0
Housing Benefits	608	608	608	608	608	3,040
Non Domestic Rates Relief	683	355	355	355	355	2,103
Scottish Welfare Fund	586	586	586	586	586	2,931
Council Tax Reduction Scheme	5,585	5,978	6,107	6,238	6,368	30,276
Total	27,877	27,237	27,714	28,162	28,610	139,600

Resilient Communities by Budget Head	2024/25 £'000	2025/26 (Provisional) £'000	2026/27 (Provisional) £'000	2027/28 (Provisional) £'000	2028/29 (Provisional) £'000	Total £'000
Employee Costs	14,101	14,402	14,709	15,023	15,342	73,579
Premises Related Expenditure	198	198	198	198	198	990
Transport Related Expenditure	0	0	0	0	0	1
Supplies & Services	1,104	1,121	1,165	1,171	1,175	5,735
Third Party Payments	7,585	6,239	6,241	6,243	6,243	32,549
Transfer Payments	36,071	36,464	36,593	36,724	36,854	182,707
Support Services	0	0	0	0	0	0
Capital Financing Costs	173	173	173	173	173	863
	59,232	58,597	59,079	59,532	59,985	296,424
Income	(31,355)	(31,360)	(31,365)	(31,370)	(31,375)	(156,825)
Total	27,877	27,237	27,714	28,162	28,610	139,600

Resilient Communities

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

Capital Investment	3 year Operational £'000	7 year Strategic £'000	Total £'000	Est. External Funding £'000	Est. SBC Contribution £'000	Detail
Town Centre Regeneration	669	700	1,369	0	1,369	To support town centre regeneration enabling works and masterplanning
Borders Innovation Park	15,816	0	15,816	(14,331)	1,485	To support the development of necessary infrastructure to maximise inward investment and the future growth of the Scottish Borders economy
Newtown St. Boswells Regeneration	400	0	400	0	400	Development phase for the village centre regeneration
Borderlands Inclusive Growth Deal	35,689	23,765	59,454	(58,822)	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
Developing Enterprise Infrastructure – Land at Duns IE	450	0	450	(450)	0	To make more land available within the existing industrial estate in order to help retain local businesses by allowing them to grow and to help promote inward investment. This will help grow the economy and provide more employment opportunities within this part of Berwickshire
Sports Infrastructure	3,365	4,395	7,760	(4,350)	3,410	Capital allocation to Sports Trusts to improve and refurbish Scottish Borders Council owned sport and leisure facilities and a Synthetic Pitch Replacement Fund to manage the replacement of synthetic pitches across the Scottish Borders
Total Investment	56,389	28,860	85,249	(77,953)	7,296	

Revenue Opening Position	2024/25 £'000	2025/26 £'000	2026/27 £'000	2027/28 £'000	2028/29 £'000
Base Budget (approved 23rd February 2023)	25,274	27,877	27,237	27,714	28,162
Permanent Virements	1,471	0	0	0	0
Revised Base Budget	26,745	27,877	27,237	27,714	28,162

Budget Pressures	Base Budget £'000	2024/25 £'000	2025/26 £'000	2026/27 £'000	2027/28 £'000	2028/29 £'000	Detail
Workforce budget adjustments	12,334	1,060	301	307	314	319	To provide for pay award at 3% for 2024/25 and 2% each following year pending national pay negotiations. Permanent impact of 2023/24 pay award and following the Pension Fund triennial revaluation, a 1.5% reduction in SBC employers pension contributions has been reflected
Non-pay inflation	88	5	4	3	3	1	To allow for anticipated inflationary increases
Sports Trust Management Fee inflation	205	20	(20)	0	0	0	To allow for inflation on management fees for BREST and JLFT
Council Tax Reduction Scheme (CTRS)	5,735	(150)	393	129	131	130	Changes in CTRS linked to demand and Council Tax increases in future years

Resilient Communities

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

Budget Pressures	Base Budget £'000	2024/25 £'000	2025/26 £'000	2026/27 £'000	2027/28 £'000	2028/29 £'000	Detail
Borderlands & City Deal Project Management Offices (PMO)	203	(16)	15	43	5	3	Provide contribution towards Borderlands & City Deal PMO's
Berwickshire Recreation Education Sports Trust (BREST) Management Fee	90	25	0	0	0	0	Increase in management fee to align payments to Leisure Trusts
Financial Support to Community Councils	81	16	0	0	0	0	As per report to Council 14th November 2023 recommendations following review of financial support to Community Councils
Increase funding for Local Festival Grant Scheme	85	30	0	0	0	0	As per report to Council 14th November 2023 recommendations following review of the Local Festival Grant Scheme
Additional Customer Advice and Support Service Staffing	4,339	30	0	0	0	0	As per report to Council 25th January 2024 staffing to administer changes to 2nd homes council tax policy
Gaelic	1	(1)	0	0	0	0	Removal of funding from SG as programme is now mainstreamed
Live Borders Management Fee	4,782	1,000	(1,000)	0	0	0	Increased management fee to support Live Borders as it implements recommendations of the joint strategic review of sport, leisure & cultural service and faces financial challenges linked to a post-COVID operating environment, inflationary pressures particularly energy prices
Total Pressures		2,019	(307)	482	453	453	

Savings Proposals	Base Budget £'000	2024/25 £'000	2025/26 £'000	2026/27 £'000	2027/28 £'000	2028/29 £'000	Detail
Additional fees & charges income	(285)	(9)	(5)	(5)	(5)	(5)	Income from fees & charges
NDR Relief	1,561	(878)	(328)	0	0	0	As per report to Council 25th January 2024 changes to the Non-Domestic Rates (NDR) Empty Property Relief Policy
Total Savings		(887)	(333)	(5)	(5)	(5)	

Revenue Closing Position	2024/25 £'000	2025/26 £'000	2026/27 £'000	2027/28 £'000	2028/29 £'000
Base Budget 2024/25	27,877	27,237	27,714	28,162	28,610

Financial Plan 2024/25 to 2028/29

Finance & Corporate Governance

Finance & Corporate Governance by Service	2024/25 £'000	2025/26 (Provisional) £'000	2026/27 (Provisional) £'000	2027/28 (Provisional) £'000	2028/29 (Provisional) £'000	Total £'000
Corporate Policy	2	2	2	2	2	11
Chief Executive	203	207	211	215	219	1,053
Emergency Planning	225	230	235	240	245	1,175
Finance	3,897	4,001	4,096	4,194	4,294	20,481
Legal Services	769	782	795	806	817	3,968
Protective Services	1,683	1,712	1,742	1,773	1,805	8,716
Audit & Risk	404	412	421	430	439	2,105
Assessor & Electoral Registration Service	1,107	1,072	1,093	1,115	1,137	5,524
Democratic Services	1,946	1,985	2,025	2,165	2,106	10,228
Communications & Marketing	622	635	649	663	677	3,247
Loan Charges	18,185	19,169	23,845	25,654	26,921	113,775
Provision for Bad Debts	125	125	125	125	125	625
Recharge to Non-General Fund	(608)	(608)	(608)	(608)	(608)	(3,042)
Total	28,560	29,724	34,631	36,774	38,179	167,866

Finance & Corporate Governance by Budget Head	2024/25 £'000	2025/26 (Provisional) £'000	2026/27 (Provisional) £'000	2027/28 (Provisional) £'000	2028/29 (Provisional) £'000	Total £'000
Employee Costs	10,004	10,232	10,463	10,699	10,939	52,337
Premises Related Expenditure	714	733	748	763	779	3,739
Transport Related Expenditure	467	478	487	496	505	2,431
Supplies & Services	2,489	2,496	2,502	2,608	2,514	12,610
Third Party Payments	310	254	254	254	254	1,328
Transfer Payments	0	0	0	0	0	0
Support Services	70	70	70	70	70	348
Capital Financing Costs	16,986	17,970	22,646	24,455	25,722	107,780
	31,040	32,233	37,170	39,345	40,783	180,573
Income	(2,481)	(2,510)	(2,540)	(2,572)	(2,605)	(12,707)
Total	28,560	29,724	34,631	36,774	38,179	167,866

Finance & Corporate Governance

Chief Executive, Emergency Planning, Finance, Legal Services, Protective Services, Audit & Risk, Assessors & Electoral Registration Services, Democratic Services, Communications & Marketing, Loan Charges

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
Planned Programming Adjustments to support future years borrowing	(1,185)	0	(1,185)	0	(1,185)	Planning assumption that underspends in current budgeted projects will reduce the requirement to borrow to support existing projects in future years
Total Investment	(660)	1,225	565	0	565	

Revenue Opening Position	2024/25 £'000	2025/26 £'000	2026/27 £'000	2027/28 £'000	2028/29 £'000
Base Budget (approved 23rd February 2023)	26,983	28,560	29,724	34,631	36,774
Permanent Virements	157	0	0	0	0
Revised Base Budget	27,140	28,560	29,724	34,631	36,774

Budget Pressures	Base Budget £'000	2024/25 £'000	2025/26 £'000	2026/27 £'000	2027/28 £'000	2028/29 £'000	Detail
Workforce budget adjustments	9,952	704	220	224	229	233	To provide for pay award at 3% for 2024/25 and 2% each following year pending national pay negotiations. Permanent impact of 2023/24 pay award and following the Pension Fund triennial revaluation, a 1.5% reduction in SBC employers pension contributions has been reflected
Non-pay inflation	1,712	81	45	37	37	38	To allow for anticipated inflationary increases
Loans Charges to support the capital plan	17,520	665	984	4,676	1,809	1,267	Revenue cost of capital borrowing
Scottish Assessors - Barclay Review	218	31	0	0	0	0	To provide for additional legislative burdens linked to the Barclay Review including three yearly revaluations, information gathering, two stage appeals system and the annual audit of self-catering subjects
New Burdens funding for the Elections Act 2022 - ERO	0	56	(56)	0	0	0	New Burdens funding to provide for additional burdens on the ERO towards expenditure relating to the implementation of the Elections Act 2022
Local Government election	0	0	0	0	100	(100)	Budget required to run local government elections every 5 years
Total Pressures		1,537	1,193	4,937	2,175	1,438	

Finance & Corporate Governance

Chief Executive, Emergency Planning, Finance, Legal Services, Protective Services, Audit & Risk, Assessors & Electoral Registration Services, Democratic Services, Communications & Marketing, Loan Charges

Savings Proposals	Base Budget £'000	2024/25 £'000	2025/26 £'000	2026/27 £'000	2027/28 £'000	2028/29 £'000	Detail
Additional fees & charges income	(880)	(55)	(29)	(30)	(32)	(33)	Income from fees & charges
Assessors & Electoral Registration Services	902	(62)	0	0	0	0	Review of the service - Valuation Roll (non-domestic rates), Council Tax Valuations and Electoral Registration
Total Savings		(117)	(29)	(30)	(32)	(33)	

Revenue Closing Position	2024/25 £'000	2025/26 £'000	2026/27 £'000	2027/28 £'000	2028/29 £'000
Base Budget 2024/25	28,560	29,724	34,631	36,774	38,179

Financial Plan 2024/25 to 2028/29
People Performance & Change

People Performance & Change by Service	2024/25 £'000	2025/26 (Provisional) £'000	2026/27 (Provisional) £'000	2027/28 (Provisional) £'000	2028/29 (Provisional) £'000	Total £'000
Human Resources	5,210	5,305	5,386	5,465	5,545	26,912
Early Retirement/Voluntary Severance	67	67	67	67	67	335
Corporate Transformation	674	674	674	674	674	3,368
Business Change & Programme Management	1,406	1,438	1,471	1,504	1,538	7,358
Business Planning Performance & Policy Development	484	494	504	515	526	2,525
Total	7,841	7,978	8,102	8,225	8,350	40,498

People Performance & Change by Budget Head	2024/25 £'000	2025/26 (Provisional) £'000	2026/27 (Provisional) £'000	2027/28 (Provisional) £'000	2028/29 (Provisional) £'000	Total £'000
Employee Costs	7,145	7,282	7,406	7,529	7,654	37,018
Premises Related Expenditure	0	0	0	0	0	0
Transport Related Expenditure	3	3	3	3	3	15
Supplies & Services	32	32	32	32	32	160
Third Party Payments	671	671	671	671	671	3,357
Transfer Payments	0	0	0	0	0	0
Support Services	0	0	0	0	0	0
Capital Financing Costs	0	0	0	0	0	0
	7,852	7,989	8,113	8,236	8,361	40,551
Income	(11)	(11)	(11)	(11)	(11)	(53)
Total	7,841	7,978	8,102	8,225	8,350	40,498

People, Performance & Change

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

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

Revenue Opening Position	2024/25 £'000	2025/26 £'000	2026/27 £'000	2027/28 £'000	2028/29 £'000
Base Budget (approved 23rd February 2023)	7,484	7,841	7,978	8,102	8,225
Permanent Virements	(12)	0	0	0	0
Revised Base Budget	7,472	7,841	7,978	8,102	8,225

Budget Pressures	Base Budget £'000	2024/25 £'000	2025/26 £'000	2026/27 £'000	2027/28 £'000	2028/29 £'000	Detail
Workforce budget adjustments	4,373	287	96	98	100	102	To provide for pay award at 3% for 2024/25 and 2% each following year pending national pay negotiations. Permanent impact of 2023/24 pay award and following the Pension Fund triennial revaluation, a 1.5% reduction in SBC employers pension contributions
Pensions increase	1,443	29	26	10	7	7	Pensions increase in line with CPI September 2023 (6.7%)
Apprenticeship Levy	714	53	15	16	16	16	Increase in apprenticeship levy in line with current workforce budget
Total Pressures		369	137	124	123	125	

Savings Proposals	Base Budget £'000	2024/25 £'000	2025/26 £'000	2026/27 £'000	2027/28 £'000	2028/29 £'000	Detail
Total Savings		0	0	0	0	0	

Revenue Closing Position	2024/25 £'000	2025/26 £'000	2026/27 £'000	2027/28 £'000	2028/29 £'000
Base Budget 2024/25	7,841	7,978	8,102	8,225	8,350

Financial Plan 2024/25 to 2028/29
Strategic Commissioning & Partnership

Strategic Commissioning & Partnerships by Service	2024/25 £'000	2025/26 (Provisional) £'000	2026/27 (Provisional) £'000	2027/28 (Provisional) £'000	2028/29 (Provisional) £'000	Total £'000
Information Technology	12,558	12,852	13,139	13,426	13,485	65,460
Adult Social Care	17,021	17,338	17,661	17,990	18,327	88,338
Commissioning	(39)	(34)	(28)	(22)	(16)	(138)
Total	29,541	30,157	30,773	31,395	31,797	153,661

Strategic Commissioning & Partnerships by Budget Head	2024/25 £'000	2025/26 (Provisional) £'000	2026/27 (Provisional) £'000	2027/28 (Provisional) £'000	2028/29 (Provisional) £'000	Total £'000
Employee Costs	16,145	16,487	16,836	17,192	17,556	84,216
Premises Related Expenditure	131	131	131	131	131	653
Transport Related Expenditure	348	350	352	354	356	1,762
Supplies & Services	3,889	3,957	4,014	4,066	4,119	20,046
Third Party Payments	9,334	9,555	9,780	10,009	10,009	48,686
Transfer Payments	0	0	0	0	0	0
Support Services	0	0	0	0	0	0
Capital Financing Costs	639	639	639	639	639	3,195
	30,486	31,119	31,752	32,391	32,810	158,559
Income	(946)	(963)	(980)	(997)	(1,014)	(4,898)
Total	29,541	30,157	30,773	31,395	31,797	153,661

Strategic Commissioning & Partnerships

Information Technology, Adult Social Care, Commissioning

Capital Investment	3 year Operational £'000	7 year Strategic £'000	Total £'000	Est. External Funding £'000	Est. SBC Contribution £'000	Detail
Residential Care Accommodation Replacement	19,429	13,177	32,606	0	32,606	Two new proposed multipurpose Residential Care Villages in Tweedbank and Hawick
Care Inspectorate Requirements	127	301	428	0	428	Residential Care Home works in order to deliver specific recommendations identified within the Care Inspectorate inspections
ICT - outwith existing contract scope	192	560	752	0	752	IT works outwith the scope of the CGI contract
IT & ICT Transformation	6,054	201	6,255	0	6,255	IT replacements, upgrades and investment to support Digital Transformation across the Council
Total Investment	25,802	14,239	40,041	0	40,041	

Revenue Opening Position	2024/25 £'000	2025/26 £'000	2026/27 £'000	2027/28 £'000	2028/29 £'000
Base Budget (approved 23rd February 2023)	27,493	29,541	30,157	30,773	31,395
Permanent Virements	372	0	0	0	0
Revised Base Budget	27,865	29,541	30,157	30,773	31,395

Budget Pressures	Base Budget £'000	2024/25 £'000	2025/26 £'000	2026/27 £'000	2027/28 £'000	2028/29 £'000	Detail
Workforce budget adjustments	15,065	1,310	342	349	356	364	To provide for pay award at 3% for 2024/25 and 2% each following year pending national pay negotiations. Permanent impact of 2023/24 pay award and following the Pension Fund triennial revaluation, a 1.5% reduction in SBC employers pension contributions
Non-pay inflation	2,479	112	64	53	54	55	To allow for anticipated inflationary increases
Reflect pressures funded by H&SCP funding	0	0	0	(289)	(703)	0	Reflect anticipated Care Village costs to be permanently funded by additional Social Care funding
Care costs associated with 2 new Care Villages	0	0	0	289	703	0	Anticipated care costs in relation to the two new Care Villages at Tweedbank and Hawick
Revenue implications of Protective Services in CIH Environment	8,615	45	0	0	0	0	Revenue consequential of IT investment
IT costs per agreed contract	8,615	288	221	225	229	0	The agreed IT Financial Model plus reprofiling of Inspire learning costs and leasing and the move of Business World to the Cloud
IT costs - SEEMiS	0	(4)	6	6	0	0	Changes in SEEMiS costs notified for 2024/25, 2025/26 and 2026/27
Total Pressures		1,751	633	633	639	419	

Strategic Commissioning & Partnerships

Information Technology, Adult Social Care, Commissioning

Savings Proposals	Base Budget £'000	2024/25 £'000	2025/26 £'000	2026/27 £'000	2027/28 £'000	2028/29 £'000	Detail
IT switches	0	(75)	0	0	0	0	Reduction in service charge due to removal of IT switches no longer required
Additional fees & charges income	405	0	(17)	(17)	(17)	(17)	Income from fees & charges
Total Savings		(75)	(17)	(17)	(17)	(17)	

Revenue Closing Position	2024/25 £'000	2025/26 £'000	2026/27 £'000	2027/28 £'000	2028/29 £'000
Base Budget 2024/25	29,541	30,157	30,773	31,395	31,797

Scottish Borders Council
Capital Investment Plan 2024/25 to 2033/34
Capital Investment Proposals

CAPITAL INVESTMENT PROPOSALS	2024/25 £'000	2025/26 £'000	2026/27 £'000	Total Operational Plan £'000	2027/28 £'000	2028/29 £'000	2029/30 £'000	2030/31 £'000	2031/32 £'000	2032/33 £'000	2033/34 £'000	Total Strategic Plan £'000	Total £'000	Specific Project Funding £'000	Net cost to SBC Capital £'000
Plant & Vehicle Fund															
Plant & Vehicle 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
Flood & Coastal Protection															
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	456	879	0	1,335	0	0	0	0	0	0	0	0	1,335	(1,068)	267
Costal Change Adaptions	120	0	0	120	0	0	0	0	0	0	0	0	120	0	120
Land and Property Infrastructure															
Asset Rationalisation & Demolition	1,868	0	0	1,868	0	0	0	0	0	0	0	0	1,868	0	1,868
Cemetery Land Acquisition & Development	50	40	334	424	649	0	0	0	0	0	0	649	1,073	0	1,073
Jedburgh High Street Building	1,849	0	0	1,849	0	0	0	0	0	0	0	0	1,849	(1,829)	20
Building Upgrades	577	397	624	1,598	624	624	624	624	624	624	624	4,368	5,966	0	5,966
Energy Efficiency Works	1,291	795	795	2,881	1,045	1,045	1,045	1,045	1,045	1,045	1,045	7,315	10,196	0	10,196
Live Borders Energy Efficiency Works	500	500	500	1,500	0	0	0	0	0	0	0	0	1,500	(1,500)	0
Health and Safety Works	1,400	400	500	2,300	500	500	500	500	500	500	500	3,500	5,800	0	5,800
Play Areas and Outdoor Community Spaces	1,673	1,596	298	3,567	92	367	0	0	0	0	0	459	4,026	(234)	3,792
Land at Easter Langlee, Galashiels (inc. Roundabout)	111	0	0	111	0	0	0	0	0	0	0	0	111	(111)	0
Road & Transport Infrastructure															
Cycling Walking & Safer Streets	515	507	247	1,269	247	247	247	247	247	247	247	1,729	2,998	(2,998)	0
Lighting Asset Management Plan	160	160	160	480	160	160	160	160	160	160	160	1,120	1,600	0	1,600
Peebles Bridge	0	0	0	0	0	0	0	0	0	0	420	420	420	0	420
Reston Station Contribution	1,740	0	0	1,740	0	0	0	0	0	0	0	0	1,740	0	1,740
Roads & Bridges -inc. RAMP, Winter Damage & Slopes	7,040	7,000	7,100	21,140	7,100	7,100	7,100	7,100	7,100	7,100	7,100	49,700	70,840	0	70,840
Roundabout at Easter Langlee, Galashiels	20	5	0	25	0	0	0	0	0	0	0	0	25	0	25
Waste Management															
Waste Containers	106	112	117	335	123	129	136	143	150	158	165	1,004	1,339	0	1,339
Corporate															
ICT - Outwith CGI Scope	56	56	80	192	80	80	80	80	80	80	80	560	752	0	752
Digital Transformation	4,834	0	242	5,076	25	24	22	0	0	0	0	71	5,147	0	5,147
Inspire Learning	770	65	143	978	65	65	0	0	0	0	0	130	1,108	0	1,108
Learning Estate															
Early Years Expansion	1,373	433	0	1,806	0	0	0	0	0	0	0	0	1,806	(1,806)	0
Eyemouth Primary School	9,138	5,585	0	14,723	0	0	0	0	0	0	0	0	14,723	0	14,723
Earlston Primary School	6,168	55	0	6,223	0	0	0	0	0	0	0	0	6,223	(11)	6,212
Galashiels Academy	31,630	10,102	1,681	43,413	0	0	0	0	0	0	0	0	43,413	(6,416)	36,997
Hawick High School	886	7,023	25,150	33,059	20,118	736	0	0	0	0	0	20,854	53,913	0	53,913
Peebles High School	16,995	26,899	4,232	48,126	0	0	0	0	0	0	0	0	48,126	(181)	47,945
Learning Estate Block	2,614	1,790	1,790	6,194	1,790	1,790	1,790	1,790	1,790	1,790	1,790	12,530	18,724	(1,000)	17,724
Sports Infrastructure															
Culture & Sports Trusts - Plant & Services	215	215	290	720	290	290	290	290	290	290	290	2,030	2,750	0	2,750
Synthetic Pitch Replacement Fund	380	1,792	473	2,645	473	473	473	473	473	0	0	2,365	5,010	(4,350)	660

Scottish Borders Council
Capital Investment Plan 2024/25 to 2033/34
Capital Investment Proposals

CAPITAL INVESTMENT PROPOSALS	2024/25 £'000	2025/26 £'000	2026/27 £'000	Total Operational Plan £'000	2027/28 £'000	2028/29 £'000	2029/30 £'000	2030/31 £'000	2031/32 £'000	2032/33 £'000	2033/34 £'000	Total Strategic Plan £'000	Total £'000	Specific Project Funding £'000	Net cost to SBC Capital £'000
Economic Regeneration															
Borders Town Centre Regeneration Block	202	70	100	372	100	100	100	100	100	100	100	700	1,072	0	1,072
Borders Innovation Park	10,789	4,808	219	15,816	0	0	0	0	0	0	0	0	15,816	(14,331)	1,485
Newtown St Boswells Regeneration	400	0	0	400	0	0	0	0	0	0	0	0	400	0	400
Galashiels Town Centre Regeneration	297	0	0	297	0	0	0	0	0	0	0	0	297	0	297
Borderlands	9,068	11,728	14,893	35,689	9,831	8,115	3,714	2,105	0	0	0	23,765	59,454	(58,822)	632
Developing Enterprise Infrastructure – Land at Duns IE	450	0	0	450	0	0	0	0	0	0	0	0	450	(450)	0
Housing Strategy & Services															
Private Sector Housing Grant - Adaptations	500	500	500	1,500	500	500	500	500	500	500	500	3,500	5,000	0	5,000
Social Care Infrastructure															
Care Inspectorate Requirements & Upgrades	41	43	43	127	43	43	43	43	43	43	43	301	428	0	428
Care Village Tweedbank	3,790	12,000	3,000	18,790	0	0	0	0	0	0	0	0	18,790	0	18,790
Care Village Hawick	213	213	213	639	13,177	0	0	0	0	0	0	13,177	13,816	0	13,816
Other															
Emergency & Unplanned	175	175	175	525	175	175	175	175	175	175	175	1,225	1,750	0	1,750
Planned Programming Adjustments to support future years borrowing	(1,185)	0	0	(1,185)	0	0	0	0	0	0	0	0	(1,185)	0	(1,185)
Total	121,647	98,315	66,271	286,233	59,579	24,935	19,371	17,747	15,649	15,184	15,611	168,076	454,309	(115,107)	339,202

Scottish Borders Council
Capital Investment Plan 2024/25 to 2033/34
Capital Funding Proposals

CAPITAL FUNDING	2024/25 £'000	2025/26 £'000	2026/27 £'000	Total Operational Plan £'000	2027/28 £'000	2028/29 £'000	2029/30 £'000	2030/31 £'000	2031/32 £'000	2032/33 £'000	2033/34 £'000	Total Strategic Plan £'000	Total £'000
Specific Grants from Scottish Government													
Hawick Flood Protection	(148)	(920)	0	(1,068)	0	0	0	0	0	0	0	0	(1,068)
Cycling Walking & Safer Streets (CWSS)	(515)	(507)	(247)	(1,269)	(247)	(247)	(247)	(247)	(247)	(247)	(247)	(1,729)	(2,998)
Early Years Expansion	(1,373)	(433)	0	(1,806)	0	0	0	0	0	0	0	0	(1,806)
Other External Grants & Contributions													
Borders Innovation Park	(9,304)	(4,808)	(219)	(14,331)	0	0	0	0	0	0	0	0	(14,331)
Play Areas and Outdoor Community Spaces	(65)	(133)	0	(198)	0	0	0	0	0	0	0	0	(198)
Borderlands (SG & Partners)	(8,436)	(11,728)	(14,893)	(35,057)	(9,831)	(8,115)	(3,714)	(2,105)	0	0	0	(23,765)	(58,822)
Developing Enterprise Infrastructure – Land at Duns IE	(450)	0	0	(450)	0	0	0	0	0	0	0	0	(450)
Live Borders Energy Efficiency Works	(500)	(500)	(500)	(1,500)	0	0	0	0	0	0	0	0	(1,500)
Replace previous borrowing with Capital Grant	(768)	0	0	(768)	0	0	0	0	0	0	0	0	(768)
Development Contributions													
School Estate Block	(100)	(100)	(100)	(300)	(100)	(100)	(100)	(100)	(100)	(100)	(100)	(700)	(1,000)
Play Areas and Outdoor Community Spaces	0	(11)	(25)	(36)	0	0	0	0	0	0	0	0	(36)
Galashiels Academy	(367)	0	0	(367)	0	0	0	0	0	0	0	0	(367)
Peebles High School	(181)	0	0	(181)	0	0	0	0	0	0	0	0	(181)
Earlston Primary School	(11)	0	0	(11)	0	0	0	0	0	0	0	0	(11)
Replace previous borrowing with Development Contributions	(5,281)	0	0	(5,281)	0	0	0	0	0	0	0	0	(5,281)
Capital Receipts	(3,861)	(1,500)	(1,500)	(6,861)	(1,500)	0	0	0	0	0	0	(1,500)	(8,361)
General Capital Grant													
General	(10,148)	(11,323)	(10,737)	(32,208)	(10,737)	(10,737)	(10,737)	(10,737)	(10,737)	(10,737)	(10,737)	(75,159)	(107,367)
Costal Adaptions	(120)	0	0	(120)	0	0	0	0	0	0	0	0	(120)
Flood Prevention Works & Scheme Preparation	(372)	(372)	(372)	(1,116)	(372)	(372)	(372)	(372)	(372)	(372)	(372)	(2,604)	(3,720)
Plant & Vehicle 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)
Synthetic Pitch Replacement Fund	(380)	(1,132)	(473)	(1,985)	(473)	(473)	(473)	(473)	(473)	0	0	(2,365)	(4,350)
Funded From Revenue	(1,940)	0	0	(1,940)	0	0	0	0	0	0	0	0	(1,940)
Borrowing													
General	(75,327)	(62,848)	(35,205)	(173,380)	(34,319)	(2,891)	(1,728)	(1,713)	(1,720)	(1,728)	(2,155)	(46,254)	(219,634)
Total	(121,647)	(98,315)	(66,271)	(286,233)	(59,579)	(24,935)	(19,371)	(17,747)	(15,649)	(15,184)	(15,611)	(168,076)	(454,309)