
Report To:	Policy & Strategy Committee	Date:	20 September 2022
Report By:	Interim Director, Finance & Corporate Governance	Report No:	FIN/52/22/AP
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Subject:	2023/26 Budget Update		

1.0 PURPOSE AND SUMMARY

1.1 For Decision For Information/Noting

1.2 The purpose of this report is to update Committee on the latest position of the 2023/26 Budget and to seek decisions regarding initial savings, the Council's role within the IJB Budget setting process and the next steps including the approach to voluntary severance trawls.

1.3 Section 3 of the report provides an update on recent developments around the 2023/26 Budget and the latest estimated remaining funding gap which is also presented in Appendix 1. Appendix 2 is a summarised list of the current savings options developed by the Corporate Management Team. Appendix 3 lists initial savings proposals counting towards the £4.0million savings it is intended to approve before the Christmas Break.

1.4 The report seeks approval for the approach to arriving at the Council's contribution to the IJB from 2023/24 onwards whilst providing an overview of the role Elected Members will have in contributing towards the decisions ultimately taken by the IJB.

1.5 Finally, the report seeks delegated authority be granted to the Chief Executive to carry out any Voluntary Early Release (VER) Trawls which are required to inform the delivery of any savings ultimately approved.

2.0 RECOMMENDATIONS

2.1 It is recommended that the Committee notes the latest position of the 2023/26 Budget, the savings options developed by the Corporate Management Team summarised in Appendix 2 and those savings which it is recommended are considered as part of the December savings exercise.

2.2 It is recommended that the Committee agree that, having considered the potential impact of the savings options, the Members Budget Working Group meet the local MSPs to highlight the unavoidable impacts on local services unless there is a significant increase in grant funding announced by the Scottish Government as part of the 2023/26 Local Government Grant Settlement in December.

2.3 It is recommended that the Committee approves the savings proposed in Appendix 3 which will count towards the £4.0million target to be addressed prior to the Christmas Break.

- 2.4 It is recommended that the Committee approve the proposed approach for determining the Council contribution to the IJB from 2023/24 onwards and notes how Members will be able to provide input into the IJB Budget process set out in paragraphs 3.12 to 3.15.
- 2.5 It is recommended that the Committee delegate authority for the Chief Executive to undertake VER trawls as required to inform the delivery of savings ultimately approved and note the potential need for an increase in the VER Earmarked Reserve.

Alan Puckrin
Interim Director
Finance & Corporate Governance

3.0 BACKGROUND AND CONTEXT

- 3.1 The Committee approved the 2023/26 Budget Strategy at its August meeting on the basis of approving a balanced 2023/25 Budget by March, 2023 with an indicative budget for 2025/26. In addition an initial list of adjustments totalling £435,000 were agreed.
- 3.2 On the basis of a £15.2million 2023/25 Funding Gap first reported in June, 2022 then the current funding gap broken down over years is shown in Appendix 1. This appendix will be built upon as clarity is received on issues such as pay, pressures and savings over coming months but at present it can be seen that prior to any decisions taken at today's meeting the funding gap is £14.8million.
- 3.3 In addition to the £15.2million funding gap there are 6 to 7 Delivering Differently projects being progressed by officers where the targeted outcome is to reduce/remove a budget pressure (referred to as cost avoidance). These include Inverclyde Leisure, School Catering, Trade Waste and Technical Design Services. Reports will be brought back to the relevant Committee in coming months and if the pressure cannot be eliminated then this will add to the funding gap.

3.4 Latest Position

A major part of the estimated funding gap relates to pay inflation not only over 2023/25 but also 2022/23, the award for which has not been agreed. Members will be aware that the Scottish Government have offered £140million on a recurring basis to Councils from 2022/23 which will fund around a 1.5% increase in pay. The current Cosla pay offer for 2022/23 is 5.0% of which the Council would fund 3.5%. The £15.2million funding gap includes for a 4.0% uplift funded by the Council in 2022/23 plus 3.0% in 2023/24 and 2.0% in 2024/25. Given the current high levels of inflation and cost of living pressures on employees it remains to be seen whether these allowance are sufficient.

- 3.5 Earlier in the agenda the 2022/23 Revenue Budget update was reported and from this it can be seen for the first time in many years the Council is projecting an overspend and this is after the use of one off funding totalling £4.0million. Even if all strategic Committees bring their 2022/23 Budgets back into balance it is projected that there could be an overall overspend in excess of £2.0million in 2022/23 due to increased inflationary pressures. This will result in the Council's minimum reserves policy being breached and this will require to be addressed as part of the Budget.
- 3.6 There is a Pressures allowance of £600,000/year included in the 2023/25 figures. Officers are identifying unavoidable pressures for consideration by Members. These will be reviewed and collated then reported to the Members Budget Working Group (MBWG) prior to being considered by the November Policy & Resources Committee. Given the longer term impact arising from Covid on certain income streams and the impact of utility cost increases within the Leisure estate, there is a risk that the £1.2million allowance over 2023/25 may not be sufficient which would add further to the 2023/25 funding gap.

3.7 Savings

The Corporate Management Team (CMT) have been developing savings options since June for Members to consider and these continue to be refined with detailed savings sheets and Equality Impacts Assessments (EqIA) are being drafted with the aim of these being available for Members in October. The list of the savings options is included in Appendix 2 and has been the subject of an initial briefing to all Members.

- 3.8 It can be seen that the options currently total approximately £12.0 million which is clearly less than the £14.8million estimated remaining gap referred to in 3.2 above. As previously advised it is anticipated that Members will ultimately have some element of choice as to which savings to take once further adjustments, reviews of funding models, the potential for further Scottish Government funding and ultimately increases in Council Tax are factored in. Even so, it is accepted that as things stand a large proportion of the options in Appendix 2 will require to be taken in order to balance the 2023/25 Budget unless there is a significant increase in Scottish Government funding.
- 3.9 The CMT are acutely aware that many of the savings in Appendix 2 will have a significant impact upon the area, the community and residents. It is important that the Council continues to lobby for increased funding at a local level as well as supporting campaigns via Colsa.
- 3.10 In order to deliver the level of savings currently envisaged there will need to be a material reduction in the number of Council employees and this will require to be informed via VER trawls. These will require to commence in coming weeks in order to inform discussions with Members, Trades Unions and employees.
- 3.11 Linked to this exercise is the fact that the Council's VER earmarked reserve is sitting at just under £1.5million. Based on the potential level of releases required and likely one off costs associated with these releases it is likely that the Council will require to identify further one off funding to top up the earmarked reserve.

3.12 Integration Joint Board Contribution

The Public Bodies (Joint Working) (Scotland) Act 2014 sets out the framework and responsibilities for the Integration Joint Boards (IJB), Councils and Health Boards in relation to delegated social care functions. This framework states that the IJB is responsible for planning health & care services and has full power to decide how to use the resources allocated to it. Thereafter the IJB allocates resources (via Directions) to the Council and Health Board to deliver the services set out and monitors service delivery.

- 3.13 As part of the 2022/23 Budget the Council agreed for the first time that it would not determine any operational savings or charging changes within Social Care but rather any decisions of this nature would be considered by the IJB within the overall funding envelope. The trade-off being that the IJB required to contain any pressures, inflationary or service based within the contribution from the Council. It was agreed that this approach would be reviewed prior to commencing the 2023/24 Budget process.
- 3.14 The Council contribution to the IJB has grown due to savings/adjustments being less than growth/inflationary pressures plus the significant increase in ring fenced funding over the 2021/23 Budget period. The following represents the position over the last 5 years:

	<u>Council Contribution</u> <u>£million</u>	<u>% of Council Budget</u>
2018/19	47.79	25.1%
2019/20	50.53	26.2%
2020/21	52.29	26.3%
2021/22	54.65	26.9%
2022/23	65.52	29.7%

Despite the major investment in Early Years funding over the same period it can be seen that the IJB share of the Council's net Revenue Budget is 4.6% greater than in 2018/19. In addition, based on the 2021/22 Unaudited Accounts the IJB reserves now sit at over £28million.

3.15 The current £15.2m 2023/25 Funding Gap assumes that the IJB would contain all demand pressures, pay and other inflationary pressures within the funding allocated. Within this figure the Council contribution to the IJB was estimated to be the core 2022/23 allocation adjusted for any ring fenced funding changes.

4.0 PROPOSALS

4.1 The Committee are asked to note the savings options developed by the CMT and the further work on going. Focus will be on those savings indicated as being on the December Council list albeit any savings from this list not taken in December will require to roll forward to February/March to ensure elected Members have sufficient options from which to choose.

4.2 In order to raise awareness of the Council's unprecedented financial challenges, the Committee is asked to agree that the MBWG meet with local MSPs to highlight the unavoidable impacts on the local services unless there is a significant increase in grant funding announced by the Scottish Government as part of the 2023/26 Local Government Grant Settlement in December.

4.3 Appendix 3 contains 8 savings totalling £608,000 from Appendix 2 and seeks Committee approval for these on the basis there are no impacts on front line services or employees. If agreed these will be counted against the £4.0million savings target and reduce the estimated 2023/25 Funding Gap to £14.2million.

4.4 The Committee is asked to give Delegated Powers to the Chief Executive to undertake VER trawls from October onwards to inform advice given to Members and Trades Unions regarding the employee impact of implementing those savings involving Council employees.

4.5 The Committee is asked to agree that, after recognising the different role that the Council has in determining the use of funding allocated to the IJB :

1. That the start point for the Council contribution to the IJB over the 2023/26 period be the 2022/23 contribution adjusted for any changes to ring fenced funding received by the Council and earmarked for the IJB.
2. That the initial position is that no specific extra funding is allocated to the IJB to meet demand pressures, service development proposals or inflationary pressures (pay & non-pay) other than that specifically identified by the Scottish Government
3. That the Chief Executive and Interim Director, Finance & Corporate Governance engage closely with the IJB CO and CFO to identify common issues and approaches relating to the development of the Council and IJB budgets including opportunities to issue communications and undertake consultations including with the Trades Unions.
4. That any early release costs arising from the IJB savings are funded from the IJB Reserves
5. That Elected members will have the opportunity to comment upon IJB savings proposals via the Social Work and Social Care Scrutiny Panel which will receive regular updates from the IJB Chief Officer and IJB Chief Financial Officer.

The Committee is asked to note that this approach requires agreement by the IJB later this month.

5.0 IMPLICATIONS

5.1 The table below shows whether risks and implications apply if the recommendations are agreed:

SUBJECT	YES	NO	N/A
Financial	x		
Legal/Risk	x		
Human Resources	x		
Strategic (LOIP/Corporate Plan)	x		
Equalities & Fairer Scotland Duty			x
Children & Young People's Rights & Wellbeing			x
Environmental & Sustainability			x
Data Protection			x

5.2 Finance

The specific pressures on the Council's reserves are highlighted in the report and a comprehensive review of all the Council's reserves will be required in coming months to ensure that Reserves remains in line with the approved Reserves Policy and the Council can afford to deliver the savings ultimately agreed.

One off Costs

Cost Centre	Budget Heading	Budget Years	Proposed Spend this Report	Virement From	Other Comments
N/A					

Annually Recurring Costs/ (Savings)

Cost Centre	Budget Heading	With Effect from	Annual Net Impact	Virement From (If Applicable)	Other Comments
Various	Various	2023/24	(£608,000)		Savings outlined in Appendix 3.

5.3 Legal/Risk

The proposals in respect of the Council role in determining the IJB Budget are in line with the Public Bodies (Joint Working) (Scotland) Act 2014.

5.4 Human Resources

The scale of the VER trawls and the associated administration and communication will place considerable strain on the HR Team. A proposal elsewhere in this report seeks agreement to fund the extension of 2 temporary arrangements to support this process.

5.5 Strategic

It can be seen that some of the savings will have a significant impact on the Council's key strategies. These will be highlighted further in both the detailed savings sheets and EqlAs.

6.0 CONSULTATION

6.1 The contents of this report has been considered by the MBWG and JBG and are supported by the CMT.

7.0 BACKGROUND PAPERS

7.1 None.

2023/25 Funding Gap Remaining

	2023/24	2024/25	Total
	£m	£m	£m
Block Grant	(0.8)	1.0	0.2
Inflation - Pay	3.0	2.0	5.0
- Non Pay	1.0	1.0	2.0
Pressures	0.6	0.6	1.2
2022/23 Inflation Shortfall	3.0	0	3.0
Reduced Use of Reserves	2.0	2.0	4.0
Savings to March 2022	(0.2)	0	(0.2)
	8.6	6.6	15.2
Adjustments - August P&R	(0.4)	0	(0.4)
	8.2	6.6	14.8

AP/LA
12/8/22

Overall Directorate Savings Summary2023/25 Budget Process

<u>Directorate</u>	<u>Est Saving 2023/24 £000's</u>	<u>Est Saving 2024/25 £000's</u>	<u>Est Saving 2025/26 £000's</u>	<u>Est Saving Total £000's</u>	<u>Est FTE Impact</u>
Policy & Resources	1,556	63	7	1,626	2.8
Environment & Regeneration	3,858	1,264	26	5,148	96
Education & Communities	3,188	1,858	189	5,235	115.8
Directorate Total	8,602	3,185	222	12,009	214.2

<u>December Total £000's</u>	<u>February Total £000's</u>	<u>People £000's</u>	<u>Place £000's</u>	<u>Corp/ Charging £000's</u>
1,626	-	658	21	947
2,403	2,745	3,421	1,647	80
1,521	3,714	4,178	954	103
5,550	6,459	8,257	2,622	1,130

Policy & Resources Directorate Savings Summary2023/25 Budget Process

<u>Service</u>	<u>Est Saving 2023/24 £000's</u>	<u>Est Saving 2024/25 £000's</u>	<u>Est Saving 2025/26 £000's</u>	<u>Est Saving Total £000's</u>	<u>Est FTE Impact</u>
Finance & ICT Services	50	51	7	108	2.0
Legal Services	16	-	-	16	-
HR Services	56	12	-	68	0.8
Corporate Services	1,434	-	-	1,434	-
Directorate Total	1,556	63	7	1,626	2.8

<u>December Total £000's</u>	<u>February Total £000's</u>	<u>People £000's</u>	<u>Place £000's</u>	<u>Corp/ Charging £000's</u>
108	-	58	-	50
16	-	-	-	16
68	-	-	21	47
1,434	-	600	-	834
1,626	-	658	21	947

Policy & Resources Directorate Savings Summary
Finance & ICT Services
2023/25 Budget Process

Number	Saving Title	Proposal	Est Saving 2023/24 £000's	Est Saving 2024/25 £000's	Est Saving 2025/26 £000's	Est Saving Total £000's	Est FTE Impact
Fin1	ICT Recharges	Recharge to ICT capital & for Non-Core equipment	50			50	-
Fin2	Benefits	Reduction in benefit assessors	-	30		30	1.0
Fin3	Registrars	Reduction in registrars		21	7	28	1.0
						-	
Service Total			50	51	7	108	2.0

Timescale	Theme
December	Corporate/Charging
December	People
December	People

Policy & Resources Directorate Savings Summary

Legal Services

2023/25 Budget Process

Number	Saving Title	Proposal	Est Saving 2023/24 £000's	Est Saving 2024/25 £000's	Est Saving 2025/26 £000's	Est Saving Total £000's	Est FTE Impact
Leg1	Taxi Licence Fees	Uplift fees by 10%	16			16	
						-	
						-	
						-	
Service Total			16	-	-	16	-

Timescale	Theme
December	Corporate/Charging

Policy & Resources Directorate Savings Summary**HR Services****2023/25 Budget Process**

Number	Saving Title	Proposal	Est Saving 2023/24 £000's	Est Saving 2024/25 £000's	Est Saving 2025/26 £000's	Est Saving Total £000's	Est FTE Impact	Timescale	Theme
ODHR1	Firework Event	Stop annual firework events	13			13	-	December	Place
ODHR2	Corporate Policy	Reduction in Policy team	35	12		47	0.8	December	Corporate/Charging
ODHR3	Tourism & Events	50% reduction to the recurring Tourism revenue budget	8			8	-	December	Place
Service Total			56	12	-	68	0.8		

Policy & Resources Directorate Savings Summary**Corporate Services****2023/25 Budget Process**

Number	Saving Title	Proposal	Est Saving 2023/24 £000's	Est Saving 2024/25 £000's	Est Saving 2025/26 £000's	Est Saving Total £000's	Est FTE Impact	Timescale	Theme
Corp1	Revenue cost of Capital Projects	Delete Budget	134			134	-	December	Corporate/Charging
Corp2	Anti Poverty Budget	Reduction to the recurring annual budget	600			600	-	December	People
Corp3	Contribution to IJB	IJB to contain 2022/23 pay award	500			500	-	December	Corporate/Charging
Corp4	Turnover	Increase turnover targets within ECOD and ERR Directorates	200			200	-	December	Corporate/Charging
Service Total			1,434	-	-	1,434	-		

Environment & Regeneration Directorate Savings Summary2023/25 Budget Process

<u>Service</u>	<u>Est Saving 2023/24 £000's</u>	<u>Est Saving 2024/25 £000's</u>	<u>Est Saving 2025/26 £000's</u>	<u>Est Saving Total £000's</u>	<u>Est FTE Impact</u>
Regeneration, Planning & Public Protection	1,336	776	26	2,138	31
Roads and Environmental	2,409	458	-	2,867	64
Property	93	45	-	138	1
Directorate Total	3,838	1,279	26	5,143	96

<u>December Total £000's</u>	<u>February Total £000's</u>	<u>People £000's</u>	<u>Place £000's</u>	<u>Corp/ Charging £000's</u>
1,153	985	1,000	1,058	80
1,107	1,760	2,421	446	-
138	-	-	118	20
2,398	2,745	3,421	1,622	100

Environment & Regeneration Directorate Savings Summary
Regeneration & Planning Services
2023/25 Budget Process

Number	Saving Title	Proposal	Est Saving 2023/24 £000's	Est Saving 2024/25 £000's	Est Saving 2025/26 £000's	Est Saving Total £000's	Est FTE Impact
RP01	Employability	Reduction in employability services	500	500		1,000	-
RP02	Rent Increases	Increase rental income across Commercial & Industrial	-	30	26	56	-
RP03	Grant Recharges	Management recharge to external grants	14			14	-
RP04	RI SLA	Increase RI SLA charges	10			10	-
RP05	Social Protection	Cease Community Warden Service	604	201		805	25.0
RP06	CCTV	Cease CCTV Service	135	45		180	5.7
RP07	Tourism	Reduce Tourism budget 50%	24			24	-
RP08	Workforce Development	Reduce Workforce Development Budget 50%	28			28	-
RP09	SME Revenue Grant	Reduce SME Revenue Grant 50%	21			21	-
Service Total			1,336	776	26	2,138	30.7

Timescale	Theme
December	People
December	Corporate/Charging
December	Corporate/Charging
December	Corporate/Charging
February	Place
February	Place
December	Place
December	Place
December	Place

Environment & Regeneration Directorate Savings Summary
Roads & Environmental Services
2023/25 Budget Process

Number	Saving Title	Proposal	Est Saving 2023/24 £000's	Est Saving 2024/25 £000's	Est Saving 2025/26 £000's	Est Saving Total £000's	Est FTE Impact
RE01	Grounds	Delete Seasonal Budget	435			435	16.5
RE02	Grounds	50% reduction in budget	408	144		552	12.0
RE03	Kirn Drive	Close Gourock civic amenity facility	45	15		60	2.4
RE04	Ingleston	Closure of Administration block, Ingleston	12	13		25	-
RE05	Pets Corner	Close Pets Corner facility within Gourock Walled Garden	30	11		41	1.0
RE06	Capital recharges	Charge Salaries within Grounds/Environmental to capital	120			120	-
RE07	Burial Grounds/Cremation Income	10% increase in charges.	108			108	-
RE08	Public Conveniences	Close Hunter Place/Shore St public conveniences	13			13	-
RE09	Garden Waste Income	Increase charge for garden waste to £40/annum	78			78	-
RE10	Burial Grounds Maintenance	Reduce the number of grave diggers by 25%	82	28		110	4.0
RE11	Street Scene Reduction	Reduce the street cleaning service by 50%	500	163		663	23.0
RE12	Roads Street Lighting	Street lighting reductions and service delivery changes	100			100	-
RE13	Road Opening Charging	Increase the charge for section 56 road opening permits	5			5	-
RE14	Permit Parking	Introduce charges for parking permits for residents and introduce business permits	45			45	-
RE15	Electric Charging	Remove subsidy for electric charging	10			10	
RE16	Parking Charges	Increased daily parking charges by £1/day	80			80	-
RE17	Roads (Technical)	Reduction in roads technical and engineering section	100	34		134	3.0
RE18	Roads Feasibility Studies	Remove Budget	35			35	
RE19	Reduce Roads revenue repairs	Reduce pothole spend by 50% and increase use of structured patching.	150	50		200	2.0
RE20	Winter Service Reductions	Reduce Winter service.	20			20	-
RE21	Christmas Lights	Reduction in Christmas Trees and Lighting	33			33	
							-
Service Total			2,409	458	-	2,867	63.9

Timescale	Theme
February	Place
February	Place
December	Place
December	Place
December	Place
December	Corporate/Charging
December	Corporate/Charging
December	Place
December	Corporate/Charging
February	Place
February	Place
December	Corporate/Charging
December	Corporate/Charging
December	Corporate/Charging
December	Place
December	Place
December	Place
December	Place
December	Place
December	Place

Environment & Regeneration Directorate Savings Summary
Property Services
2023/25 Budget Process

Number	Saving Title	Proposal	Est Saving 2023/24 £000's	Est Saving 2024/25 £000's	Est Saving 2025/26 £000's	Est Saving Total £000's	Est FTE Impact
P01	Central Repairs	Reduce by £125k after transfer £75k into Central Repairs from Early Years,	95	30		125	1.0
P02	General Surveys/Feasibility	Delete budget	18			18	-
						-	
						-	
Service Total			113	30	-	143	1.0

Timescale	Theme
December	Place
December	Place

Education & Communities Directorate Savings Summary**2023/25 Budget Process**

Service	Est Saving 2023/24 £000's	Est Saving 2024/25 £000's	Est Saving 2025/26 £000's	Est Saving Total £000's	Est FTE Impact
Communities	766	408	-	1,174	18.0
Culture	283	79	-	362	10.6
Education Other	296	405	132	833	7.0
Facilities Management	188	195	57	440	19.3
Early Years	288	106	-	394	7.5
Schools	1,367	665	-	2,032	53.4
Committee Total	3,188	1,858	189	5,235	115.8

December Total £000's	February Total £000's	People £000's	Place £000's	Corp/ Charging £000's
745	429	835	286	53
40	322	134	228	-
364	469	783	-	50
51	389	-	440	-
202	192	394	-	-
119	1,913	2,032	-	-
1,521	3,714	4,178	954	103

Education & Communities Directorate Savings Summary
Communities
2023/25 Budget Process

Number	Saving Title	Proposal	Est Saving 2023/24 £000's	Est Saving 2024/25 £000's	Est Saving 2025/26 £000's	Est Saving Total £000's	Est FTE Impact
COM1	School Lets	Reduce school let availability and introduce charge for uniformed organisations	45	27		72	2.7
COM2	Crawl Spaces	Removal of crawl space support	19			19	-
COM3	Free Swimming	Removal of free swimming provision for under 16s (IL)	80			80	-
COM4	Home Link Workers	Removal of Home Link Workers Service	166	80		246	6.3
COM5	Road Safety Officers	50 % reduction in number of Road Safety Officers	26	8		34	1.0
COM6	Community Safety	Delete post within Community Safety	31	11		42	1.0
COM7	Community Grants Fund	Reduction in grants available to community organisations by 50%	97	97		194	-
COM8	Self Managed Centres	Reduction of 30% of funding to self-managed community centres	73	73		146	-
COM9	Playschemes	Remove playschemes subsidy	53			53	-
COM10	Auchmountain Halls	Removal of support staff from Auchmountain Halls	18	6		24	1.0
COM11	CLD Youth Work & iYouth Zone	Deletion of two posts from Youth Work under CLD and closure of iYouth Zone.	47	30		77	2.0
COM12	CLD Health & Wellbeing	Deletion of one health & wellbeing post within CLD	-	47		47	1.0
COM13	CLD Community Capacity	Deletion of 1FTE within Community Capacity Building under CLD	31	11		42	1.0
COM14	CLD Adult Learning	Deletion of 2FTE posts under Adult Learning in CLD	55	18		73	2.0
COM15	Communities Resources	30% reduction in Communities Resources Budget	25			25	-
Service Total			766	408	-	1,174	18.0

Timescale	Theme
February	Place
December	Place
December	People
February	People
December	People
December	People
December	Place
December	Corporate/Charging
December	Place
February	People
December	People
December	People
December	People
December	Place

Education & Communities Directorate Savings Summary
Culture
2023/25 Budget Process

Number	Saving Title	Proposal	Est Saving 2023/24 £000's	Est Saving 2024/25 £000's	Est Saving 2025/26 £000's	Est Saving Total £000's	Est FTE Impact
CUL1	The Recruit	Removal of the Recruit programme	9			9	-
CUL2	Library Service	Review of Library Services - reconfigure of service	91	23		114	2.5
CUL3	Library Service	Closure of Central Library	156	52		208	8.2
CUL4	Cease Saturday Music Service	Cease Saturday Music Service	7	4		11	-
CUL5	Beacon Arts Contribution	Reduce contribution to Beacon Arts Centre by 10%	20			20	
Service Total			283	79	-	362	10.6

Timescale	Theme
December	People
February	People
February	Place
December	People
December	Place

Education & Communities Directorate Savings Summary**Education Other****2023/25 Budget Process**

Number	Saving Title	Proposal	Est Saving 2023/24 £000's	Est Saving 2024/25 £000's	Est Saving 2025/26 £000's	Est Saving Total £000's	Est FTE Impact
OTH1	St Columba's Subsidised Transport	Removal of subsidised bus transport to St Columba's HS		46	24	70	-
OTH2	Secondary School Transport	Move to statutory provision of school transport (2 miles to 3 miles)		185	95	280	-
OTH3	FSM Transport Grant	Removal of 1-2 miles Free School Meal transport grant	50	25		75	-
OTH4	Gaelic Transport	Cease to provide transport for pupils attending Gaelic Secondary School		27	13	40	-
OTH5	Breakfast Clubs	Removal of Breakfast Club provision	78	41		119	7.0
OTH6	Clothing Grant	Implement national qualifying criteria for Clothing Grants.	58	34		92	-
OTH7	Clothing Grant Primary	Reduce to national award	31	11		42	
OTH8	Free School Meals	Implement national qualifying criteria for Free School Meals	39	11		50	
OTH9	Fruit for Schools	Remove provision of Fruit for Schools	7	8		15	-
OTH10	School Meal Income Charges	10% increase in school meal charging	33	17		50	
Service Total			296	405	132	833	7.0

Timescale	Theme
February	People
February	People
December	People
December	People
February	People
December	People
December	People
December	People
December	People
December	Corporate/Charging

Education & Communities Directorate Savings Summary
Facilities Management
2023/25 Budget Process

Number	Saving Title	Proposal	Est Saving 2023/24 £000's	Est Saving 2024/25 £000's	Est Saving 2025/26 £000's	Est Saving Total £000's	Est FTE Impact
FAC1	Janitorial Provision	Reduce the Janitorial Provision - Primary Schools		96	57	153	6.0
FAC2	Janitorial Provision	Reduce the Janitorial Provision - Secondary Schools	32	19		51	2.0
FAC3	Cleaning Provision	Reduction in Cleaning hours in all Education establishments	156	80		236	11.3
						-	
						-	
Service Total			188	195	57	440	19.3

Timescale	Theme
February	Place
December	Place
February	Place

Education & Communities Directorate Savings Summary
Early Years
2023/25 Budget Process

Number	Saving Title	Proposal	Est Saving 2023/24 £000's	Est Saving 2024/25 £000's	Est Saving 2025/26 £000's	Est Saving Total £000's	Est FTE Impact	Timescale	Theme
EYS1	EY Access to a Teacher	Reduction in number of 'Access to a Teacher' posts in EY. This is 3 FTE out of 6FTE.	110	55		165	3.0	December	People
EYS2	Early Years Framework	Central budget for Early Years Resources superseded by 1140 funding	37			37		December	People
EYS3	Family Support Workers	This saving removes family support workers from early years establishments	117	39		156	4.5	February	People
EYS4	Blairmore Nursery	Review Blairmore Nursery Management Structure (Subject to consultation outcome).	24	12		36	-	February	People
Service Total			288	106	-	394	7.5		

Education & Communities Directorate Savings Summary
Schools
2023/25 Budget Process

Number	Saving Title	Proposal	Est Saving 2023/24 £000's	Est Saving 2024/25 £000's	Est Saving 2025/26 £000's	Est Saving Total £000's	Est FTE Impact
SCH1	DMR	5% Reduction in schools' DMR budget	20	19		39	-
SCH2	Outdoor Education	Removal of Outdoor Education grant	29			29	-
SCH3	School Staffing - Deprivation	Removal of additional allocation of teachers linked to deprivation from core staffing formula	447	224		671	12.2
SCH4	Pupil Support Assistants and Teachers	Reduction in Teachers and Pupil Support Assistants	820	422		1,242	41.2
SCH5	Supported Study	Removal Education HQ contribution to Supported Study budget	28			28	-
SCH6	Removal of P4 Swimming	Cease to provide free swimming lessons for P4 pupils	23			23	
						-	
Service Total			1,367	665	-	2,032	53.4

Timescale	Theme
December	People
December	People
February	People
February	People
December	People
December	People

**2023/26 Budget
Adjustments/Savings- September Policy & Resources Committee**

ERR	Savings 2023/24 £000	Savings 2024/25 £000	Comments	FTE
1/ ICT Salary Recharges	50	50	Recharges will be made to ICT Capital to reflect officer work on the Refresh Programme and create an income line for support to extra equipment bought by services (Schools/HSCP)	0
2/ Regeneration Mangement Recharge	14	14	Recharges will be made against various external funding streams to reflect officer time spent.	0
3/ Environmental Services Salary recharges	120	120	Recharges to capital for officer time spent on various core Capital projects plus Scottish Government Grant funded projects including Play Areas , Vehicle Replacement, Parks & Restoration Fund	0
4/ Delete Roads Feasibility Budget	35	35	Will mean funding will need to be identified at the time of requesting anything other than the most minor of feasibility studies to be undertaken by the Roads Service	0
5/ Delete Property Feasibility Budget	18	18	Will mean funding will need to be identified at the time of requesting anything other than the most minor of feasibility studies to be undertaken by Property Services	0
ECOD				
1/ Delete Early Years central resources Budget	37	37	This budget is no longer needed due to separate 1140 hours funding	0
2/				
HSCP				
1/				0
Corporate				
1/ Delete Revenue implications from the Capital Programme Budget	134	134	Means that any revenue implications from capital projects have to either be contained by the relevant Committee or remitted to Policy & Resources for consideration	0
2/ Increase turnover target for ECOD & ERR Directorates	200	200	Increasing the target may mean that vacancies will have to be managed to stay within budget	0
3/				
Total	608	608		0

22/8/22