

**GENERAL SERVICES REVENUE AND
CAPITAL BUDGET, INCLUDING COUNCIL
TAX PROPOSALS, 2026/27–2030/31**

**ADMINISTRATION & CROSS-PARTY
PROPOSALS**

This document provides a summary of key recommendations for the Administration & Cross-party General Services budget proposals for the upcoming financial year.

Council is asked to:

1. Approve the revenue and capital budget proposals set out in Appendices 1a, 2a & 3a, noting that this will give rise to a 7.5% increase in council tax, with applicable rates for 2026-27 as follows:

| Band | Band D Multiplier | 2026/27 Council Tax |
|------|-------------------|---------------------|
| A | 240/360 | £1,131.75 |
| B | 280/360 | £1,320.37 |
| C | 320/360 | £1,508.99 |
| D | 360/360 | £1,697.62 |
| E | 473/360 | £2,230.47 |
| F | 585/360 | £2,758.63 |
| G | 705/360 | £3,324.50 |
| H | 882/360 | £4,159.16 |

Appendices

Appendix 1a – General Services Revenue High Level Summary Budget Model 2026-31 (Administration & Cross-party proposals)

Appendix 2a – General Services Revenue Budgets 2026-31 (Administration & Cross-party proposals)

Appendix 3a – General Services Capital Programme 2026-31 (Administration & Cross-party proposals)

East Lothian Council Administration / Cross Party Budget
High Level Revenue Summary - General Services
2026/27 - 2030/31

| | 2026/27 £000 | 2027/28 £000 | 2028/29 £000 | 2029/30 £000 | 2030/31 £000 | Total £000 |
|--|-----------------|-----------------|-----------------|-----------------|-----------------|----------------|
| Base Budget | 344,340 | 355,183 | 359,770 | 365,502 | 369,166 | |
| Growth | | | | | | |
| Pay | 7,345 | 7,153 | 7,040 | 4,831 | 4,905 | 31,274 |
| Inflation & Indexation | 2,442 | 3,147 | 3,482 | 2,424 | 2,446 | 13,941 |
| Growth including RCC | 1,148 | 7,719 | 7,449 | 4,227 | 6,068 | 26,611 |
| Growth - Children's Services | 560 | 0 | 0 | 0 | 0 | 560 |
| Growth - Inclusion & Wellbeing | 473 | 0 | 0 | 0 | 0 | 473 |
| Growth - Education | 2,026 | 0 | 0 | 0 | 0 | 2,026 |
| Investment in Holiday Clubs for Children with Disabilities | 100 | 0 | 0 | 0 | 0 | 100 |
| Investment in Specialist Youth Work (West of County) | 142 | 0 | 0 | 0 | 0 | 142 |
| Investment in Winter Maintenance Service | 100 | 0 | 0 | 0 | 0 | 100 |
| Investment in Health & Social Care Partnership | 1,105 | 0 | 0 | 0 | 0 | 1,105 |
| Debt Charges | -4,840 | 717 | 319 | 1,119 | 381 | -2,304 |
| Total Growth | 10,601 | 18,736 | 18,290 | 12,601 | 13,800 | 74,028 |
| Funding / income changes | | | | | | |
| GRG - additional funding | -3,710 | 0 | 0 | 0 | 0 | -3,710 |
| GRG - reduction in loan charge support | 0 | 1,222 | 75 | 75 | 75 | 1,447 |
| GRG - pay award funding (Council) | -980 | -309 | 0 | 0 | 0 | -1,289 |
| GRG - pay award funding (IJB) | -119 | 0 | 0 | 0 | 0 | -119 |
| GRG - funding for new policy commitments (Council) | -499 | -236 | -238 | -149 | -150 | -1,272 |
| GRG - funding for new policy commitments (IJB) | -2,070 | -1,500 | -1,500 | -1,000 | -1,000 | -7,070 |
| Share of additional £20m for Social Care (TBC) | 0 | 0 | 0 | 0 | 0 | 0 |
| SFT funding | 73 | 63 | 6 | 0 | 0 | 142 |
| Extended Producer Responsibility funding | -87 | 0 | 0 | 0 | 0 | -87 |
| Service Concessions Flexibility | -107 | 42 | -98 | -277 | -146 | -586 |
| Total Funding Changes | -7,499 | -718 | -1,755 | -1,351 | -1,221 | -12,544 |
| Service Concessions - Reserve Transfers | 107 | -42 | 98 | 277 | 146 | 586 |
| Extended Producer Responsibility - Reserve Transfers | 635 | -908 | 100 | 0 | 0 | -173 |
| SFT funding - Reserve Transfers | 1,595 | -63 | -6 | 0 | 0 | 1,526 |
| Use of Capital Reserve | 7,878 | 2,102 | 0 | 0 | 0 | 9,980 |
| Total Reserve Movements | 10,215 | 1,089 | 192 | 277 | 146 | 11,919 |
| FUNDING GAP COUNCIL + IJB | 13,317 | 19,107 | 16,727 | 11,527 | 12,725 | 73,403 |
| Existing Savings Plans (breakdown below) | -3,185 | -2,565 | -2,280 | -2,060 | -750 | -10,840 |
| Proposed Additional Service Reductions (breakdown below) | -1,405 | -124 | -97 | -113 | 0 | -1,739 |
| IJB Savings Plans | -600 | 0 | 0 | 0 | 0 | -600 |
| Total Savings | -5,190 | -2,689 | -2,377 | -2,173 | -750 | -13,179 |
| BUDGET GAP REMAINING | 8,127 | 16,418 | 14,350 | 9,354 | 11,975 | 60,224 |
| Council tax - additional dwellings | -1,982 | -1,310 | -1,090 | -709 | -560 | -5,651 |
| Council tax rate increase yr1 7.5%, yr2-5 5% | -6,145 | -4,573 | -4,901 | -5,172 | -5,462 | -26,253 |
| Total Council Tax | -8,127 | -5,883 | -5,991 | -5,881 | -6,022 | -31,904 |
| REVISED BUDGET GAP COUNCIL + IJB | 0 | 10,535 | 8,359 | 3,473 | 5,953 | 28,320 |

For Information on Budget Gaps

| | | | | |
|--|-------|-------|------|------|
| Percentage reduction in service budgets required to balance budget | 3.0% | 2.3% | 1.0% | 1.6% |
| Total council tax increase required to balance budget | 16.2% | 12.3% | 7.0% | 8.7% |

Breakdown of Planned Savings

| | 2026/27 £000 | 2027/28 £000 | 2028/29 £000 | 2029/30 £000 | 2030/31 £000 | Total £000 |
|--|-----------------|-----------------|-----------------|-----------------|-----------------|----------------|
| SAVINGS | | | | | | |
| Children's Services | -250 | -250 | -250 | -550 | -250 | -1,550 |
| Education | -1,336 | -120 | 0 | 0 | 0 | -1,456 |
| Infrastructure | -731 | 0 | -120 | 0 | 0 | -851 |
| Development | -63 | 0 | 0 | 0 | 0 | -63 |
| Communities | -373 | 0 | 0 | 0 | 0 | -373 |
| Housing | -243 | -90 | 90 | -10 | 0 | -253 |
| Finance | -54 | -85 | 0 | 0 | 0 | -139 |
| Council Support | -135 | -20 | 0 | 0 | 0 | -155 |
| Income generation | 0 | -1,000 | -1,000 | 0 | -400 | -2,400 |
| Asset Review | 0 | -1,000 | -1,000 | -1,500 | -100 | -3,600 |
| EXISTING SAVINGS (previously agreed by Council) | -3,185 | -2,565 | -2,280 | -2,060 | -750 | -10,840 |
| Further Savings - Children's Services | 0 | 0 | 0 | 0 | 0 | 0 |
| Further Savings - Education | -332 | 0 | 0 | 0 | 0 | -332 |
| Further Savings - Infrastructure | -313 | 0 | 0 | 0 | 0 | -313 |
| Further Savings - Development | -160 | 123 | 0 | 0 | 0 | -37 |
| Further Savings - Communities | -534 | -223 | -83 | -113 | 0 | -953 |
| Further Savings - Housing | -32 | 0 | 0 | 0 | 0 | -32 |
| Further Savings - Finance | 0 | 0 | 0 | 0 | 0 | 0 |
| Further Savings - Council Support | -34 | -24 | -14 | 0 | 0 | -72 |
| TOTAL PROPOSED ADDITIONAL SAVINGS | -1,405 | -124 | -97 | -113 | 0 | -1,739 |
| TOTAL BUDGET SAVINGS & EFFICIENCIES | -4,590 | -2,689 | -2,377 | -2,173 | -750 | -12,579 |

Reconciliation of IJB Position

Growth

| | | | | | | |
|------------------------|--------------|--------------|--------------|--------------|--------------|---------------|
| Pay | 874 | 769 | 792 | 544 | 555 | 3,534 |
| Inflation & indexation | 1,990 | 1,782 | 1,819 | 1,222 | 1,226 | 8,039 |
| Growth including RCC | 1,030 | 987 | 760 | 653 | 500 | 3,930 |
| TOTAL | 3,894 | 3,538 | 3,371 | 2,419 | 2,281 | 15,503 |

Funding / income changes

| | | | | | | |
|---|---------------|---------------|---------------|---------------|---------------|---------------|
| GRG - funding for new policy commitments | -2,070 | -1,500 | -1,500 | -1,000 | -1,000 | -7,070 |
| GRG - pay award funding | -119 | 0 | 0 | 0 | 0 | -119 |
| Additional Investment from East Lothian Council - Pay | -755 | 0 | 0 | 0 | 0 | -755 |
| Additional Investment from East Lothian Council - Other Pressures | -350 | 0 | 0 | 0 | 0 | -350 |
| Share of additional £20m for Social Care (TBC) | 0 | 0 | 0 | 0 | 0 | 0 |
| TOTAL | -3,294 | -1,500 | -1,500 | -1,000 | -1,000 | -8,294 |

| | | | | | | |
|--------------------------|------------|--------------|--------------|--------------|--------------|--------------|
| FUNDING GAP - IJB | 600 | 2,038 | 1,871 | 1,419 | 1,281 | 7,209 |
|--------------------------|------------|--------------|--------------|--------------|--------------|--------------|

| | | | | | | |
|------------------------|------|---|---|---|---|------|
| IJB Efficiency Savings | -600 | 0 | 0 | 0 | 0 | -600 |
|------------------------|------|---|---|---|---|------|

| | | | | | | |
|---------------------------------|----------|--------------|--------------|--------------|--------------|--------------|
| FUNDING BUDGET GAP - IJB | 0 | 2,038 | 1,871 | 1,419 | 1,281 | 6,609 |
|---------------------------------|----------|--------------|--------------|--------------|--------------|--------------|

| Area | 2026/27 Budget | | | 2027/28 Budget | | | 2028/29 Budget | | | 2029/30 Budget | | | 2030/31 Budget | | |
|---|---------------------------|-----------------|--------------------|---------------------------|----------------|--------------------|---------------------------|----------------|--------------------|---------------------------|----------------|--------------------|---------------------------|----------------|--------------------|
| | 2025/26 Base Budget £'000 | Changes £'000 | Total Budget £'000 | 2026/27 Base Budget £'000 | Changes £'000 | Total Budget £'000 | 2027/28 Base Budget £'000 | Changes £'000 | Total Budget £'000 | 2028/29 Base Budget £'000 | Changes £'000 | Total Budget £'000 | 2029/30 Base Budget £'000 | Changes £'000 | Total Budget £'000 |
| CORPORATE INCOME | | | | | | | | | | | | | | | |
| General Revenue Grant | (267,618) | (7,377) | (274,995) | (274,995) | (823) | (275,818) | (275,818) | (1,663) | (277,481) | (277,481) | (1,074) | (278,555) | (278,555) | (1,075) | (279,630) |
| Specific Grants | (1,828) | (1) | (1,829) | (1,829) | - | (1,829) | (1,829) | - | (1,829) | (1,829) | - | (1,829) | (1,829) | - | (1,829) |
| Other Grants | (3,793) | (87) | (3,880) | (3,880) | - | (3,880) | (3,880) | - | (3,880) | (3,880) | - | (3,880) | (3,880) | - | (3,880) |
| Council Tax | (87,479) | (8,895) | (96,374) | (96,374) | (6,437) | (102,811) | (102,811) | (6,554) | (109,365) | (109,365) | (6,435) | (115,800) | (115,800) | (6,589) | (122,389) |
| Social Care Fund | (6,216) | - | (6,216) | (6,216) | - | (6,216) | (6,216) | - | (6,216) | (6,216) | - | (6,216) | (6,216) | - | (6,216) |
| Other Corporate Income | (600) | - | (600) | (600) | (1,000) | (1,600) | (1,600) | (900) | (2,500) | (2,500) | (500) | (3,000) | (3,000) | - | (3,000) |
| Planned Contribution to General Fund Earmarked Reserves | 3,783 | 2,337 | 6,120 | 6,120 | (1,013) | 5,107 | 5,107 | 192 | 5,299 | 5,299 | 277 | 5,576 | 5,576 | 146 | 5,722 |
| Planned Use of Reserves - Capital Fund | (9,980) | 7,878 | (2,102) | (2,102) | 2,102 | - | - | - | - | - | - | - | - | - | - |
| EXPENDITURE LIMIT | (373,731) | (6,145) | (379,876) | (379,876) | (7,171) | (387,047) | (387,047) | (8,925) | (395,972) | (395,972) | (7,732) | (403,704) | (403,704) | (7,518) | (411,222) |
| LESS CORPORATE COMMITMENTS | | | | | | | | | | | | | | | |
| Valuation Board Requisition | 781 | 33 | 814 | 814 | 52 | 866 | 866 | 22 | 888 | 888 | 26 | 914 | 914 | 27 | 941 |
| Council Tax Reduction Scheme | 7,071 | 599 | 7,670 | 7,670 | 512 | 8,182 | 8,182 | 521 | 8,703 | 8,703 | 512 | 9,215 | 9,215 | 525 | 9,740 |
| Council Tax Earmarked for Affordable Housing | 454 | 169 | 623 | 623 | 42 | 665 | 665 | 42 | 707 | 707 | 42 | 749 | 749 | 42 | 791 |
| Asset Management | (1,648) | (173) | (1,821) | (1,821) | 91 | (1,730) | (1,730) | (152) | (1,882) | (1,882) | (658) | (2,540) | (2,540) | (240) | (2,780) |
| Debt Charges | 25,980 | (4,840) | 21,140 | 21,140 | 850 | 21,990 | 21,990 | 319 | 22,309 | 22,309 | 1,119 | 23,428 | 23,428 | 381 | 23,809 |
| Review of Council Assets | (1,598) | - | (1,598) | (1,598) | (1,000) | (2,598) | (2,598) | (1,100) | (3,698) | (3,698) | (1,000) | (4,698) | (4,698) | (500) | (5,198) |
| Management of Staffing Budgets | (2,475) | (525) | (3,000) | (3,000) | - | (3,000) | (3,000) | (500) | (3,500) | (3,500) | - | (3,500) | (3,500) | - | (3,500) |
| Corporate Pressures | - | - | - | - | 2,000 | 2,000 | 2,000 | 4,000 | 6,000 | 6,000 | 4,000 | 10,000 | 10,000 | 3,000 | 13,000 |
| Apprenticeship Levy | 826 | 39 | 865 | 865 | 37 | 902 | 902 | 41 | 943 | 943 | 27 | 970 | 970 | 27 | 997 |
| TOTAL CORPORATE COMMITMENTS | 29,391 | (4,698) | 24,693 | 24,693 | 2,584 | 27,277 | 27,277 | 3,193 | 30,470 | 30,470 | 4,068 | 34,538 | 34,538 | 3,262 | 37,800 |
| FUNDING FOR COUNCIL SERVICES | (344,340) | (10,843) | (355,183) | (355,183) | (4,587) | (359,770) | (359,770) | (5,732) | (365,502) | (365,502) | (3,664) | (369,166) | (369,166) | (4,256) | (373,422) |
| SERVICE PLANNED EXPENDITURE | | | | | | | | | | | | | | | |
| Children and Communities | | | | | | | | | | | | | | | |
| Children's Services | | | | | | | | | | | | | | | |
| Children's Services | 24,832 | 1,237 | 26,069 | 26,069 | 485 | 26,554 | 26,554 | 501 | 27,055 | 27,055 | (661) | 26,394 | 26,394 | 647 | 27,041 |
| Children's total | 24,832 | 1,237 | 26,069 | 26,069 | 485 | 26,554 | 26,554 | 501 | 27,055 | 27,055 | (661) | 26,394 | 26,394 | 647 | 27,041 |
| Education | | | | | | | | | | | | | | | |
| Inclusion & Wellbeing | 15,877 | 677 | 16,554 | 16,554 | 1,158 | 17,712 | 17,712 | 258 | 17,970 | 17,970 | 237 | 18,207 | 18,207 | 1,147 | 19,354 |
| Pre-school Education & Childcare | 17,392 | 178 | 17,570 | 17,570 | 85 | 17,655 | 17,655 | 121 | 17,776 | 17,776 | 79 | 17,855 | 17,855 | 80 | 17,935 |
| Schools - Primary | 61,912 | 2,604 | 64,516 | 64,516 | 4,317 | 68,833 | 68,833 | 2,611 | 71,444 | 71,444 | 2,024 | 73,468 | 73,468 | 2,134 | 75,602 |
| Schools - Secondary | 62,194 | 1,542 | 63,736 | 63,736 | 2,636 | 66,372 | 66,372 | 2,204 | 68,576 | 68,576 | 1,132 | 69,708 | 69,708 | 1,657 | 71,365 |
| Schools Support Services | 3,527 | (131) | 3,396 | 3,396 | 64 | 3,460 | 3,460 | 63 | 3,523 | 3,523 | 43 | 3,566 | 3,566 | 44 | 3,610 |
| Education total | 160,902 | 4,870 | 165,772 | 165,772 | 8,260 | 174,032 | 174,032 | 5,257 | 179,289 | 179,289 | 3,515 | 182,804 | 182,804 | 5,062 | 187,866 |
| Communities & Partnerships | | | | | | | | | | | | | | | |
| Connected Communities | 6,415 | 154 | 6,569 | 6,569 | (19) | 6,550 | 6,550 | 87 | 6,637 | 6,637 | 53 | 6,690 | 6,690 | 105 | 6,795 |
| Sport, Countryside & Leisure | 11,599 | (129) | 11,470 | 11,470 | 216 | 11,686 | 11,686 | 314 | 12,000 | 12,000 | 219 | 12,219 | 12,219 | 222 | 12,441 |
| Protective Services | 2,397 | 88 | 2,485 | 2,485 | 78 | 2,563 | 2,563 | 80 | 2,643 | 2,643 | 55 | 2,698 | 2,698 | 30 | 2,728 |
| Customer Services Group | 4,792 | (178) | 4,614 | 4,614 | 139 | 4,753 | 4,753 | 185 | 4,938 | 4,938 | 79 | 5,017 | 5,017 | 147 | 5,164 |
| Communities & Partnerships total | 25,203 | (65) | 25,138 | 25,138 | 414 | 25,552 | 25,552 | 666 | 26,218 | 26,218 | 406 | 26,624 | 26,624 | 504 | 27,128 |

East Lothian Council Administration / Cross Party Budget
General Fund - Budget Proposals 2026/27

| Area | 2026/27 Budget | | | 2027/28 Budget | | | 2028/29 Budget | | | 2029/30 Budget | | | 2030/31 Budget | | |
|---|---------------------------|---------------|--------------------|---------------------------|---------------|--------------------|---------------------------|---------------|--------------------|---------------------------|---------------|--------------------|---------------------------|---------------|--------------------|
| | 2025/26 Base Budget £'000 | Changes £'000 | Total Budget £'000 | 2026/27 Base Budget £'000 | Changes £'000 | Total Budget £'000 | 2027/28 Base Budget £'000 | Changes £'000 | Total Budget £'000 | 2028/29 Base Budget £'000 | Changes £'000 | Total Budget £'000 | 2029/30 Base Budget £'000 | Changes £'000 | Total Budget £'000 |
| Housing | | | | | | | | | | | | | | | |
| Housing & Strategic Regeneration | 352 | 23 | 375 | 375 | 20 | 395 | 395 | 20 | 415 | 415 | 14 | 429 | 429 | 14 | 443 |
| Community Housing | 3,941 | (224) | 3,717 | 3,717 | (21) | 3,696 | 3,696 | 162 | 3,858 | 3,858 | 39 | 3,897 | 3,897 | 49 | 3,946 |
| Property Maintenance Trading Activity | (1,153) | - | (1,153) | (1,153) | - | (1,153) | (1,153) | - | (1,153) | (1,153) | - | (1,153) | (1,153) | - | (1,153) |
| Housing total | 3,140 | (201) | 2,939 | 2,939 | (1) | 2,938 | 2,938 | 182 | 3,120 | 3,120 | 53 | 3,173 | 3,173 | 63 | 3,236 |
| Children and Communities total | 214,077 | 5,841 | 219,918 | 219,918 | 9,158 | 229,076 | 229,076 | 6,606 | 235,682 | 235,682 | 3,313 | 238,995 | 238,995 | 6,276 | 245,271 |
| Resources and Economy | | | | | | | | | | | | | | | |
| Finance | | | | | | | | | | | | | | | |
| Financial Services | 3,146 | 118 | 3,264 | 3,264 | 26 | 3,290 | 3,290 | 253 | 3,543 | 3,543 | (41) | 3,502 | 3,502 | 80 | 3,582 |
| Revenues & Financial Support | 5,109 | 228 | 5,337 | 5,337 | 109 | 5,446 | 5,446 | 113 | 5,559 | 5,559 | 78 | 5,637 | 5,637 | 79 | 5,716 |
| Procurement | 471 | 20 | 491 | 491 | 18 | 509 | 509 | 19 | 528 | 528 | 14 | 542 | 542 | 14 | 556 |
| Strategic Change & Organisational Development | 654 | 113 | 767 | 767 | 20 | 787 | 787 | 20 | 807 | 807 | 15 | 822 | 822 | 16 | 838 |
| Finance total | 9,380 | 479 | 9,859 | 9,859 | 173 | 10,032 | 10,032 | 405 | 10,437 | 10,437 | 66 | 10,503 | 10,503 | 189 | 10,692 |
| Corporate Services | | | | | | | | | | | | | | | |
| IT Services | 4,001 | 613 | 4,614 | 4,614 | 559 | 5,173 | 5,173 | 466 | 5,639 | 5,639 | 298 | 5,937 | 5,937 | 395 | 6,332 |
| People & Council Support | 4,952 | 55 | 5,007 | 5,007 | 170 | 5,177 | 5,177 | 174 | 5,351 | 5,351 | 120 | 5,471 | 5,471 | 121 | 5,592 |
| Governance | 2,595 | 298 | 2,893 | 2,893 | 123 | 3,016 | 3,016 | 108 | 3,124 | 3,124 | 72 | 3,196 | 3,196 | 73 | 3,269 |
| Communications | 608 | 25 | 633 | 633 | 21 | 654 | 654 | 23 | 677 | 677 | 16 | 693 | 693 | 16 | 709 |
| Strategy, Policy & Performance | 190 | 107 | 297 | 297 | 7 | 304 | 304 | 7 | 311 | 311 | 3 | 314 | 314 | 3 | 317 |
| Corporate Services total | 12,346 | 1,098 | 13,444 | 13,444 | 880 | 14,324 | 14,324 | 778 | 15,102 | 15,102 | 509 | 15,611 | 15,611 | 608 | 16,219 |
| Development | | | | | | | | | | | | | | | |
| Planning | 1,028 | (251) | 777 | 777 | 280 | 1,057 | 1,057 | 90 | 1,147 | 1,147 | 62 | 1,209 | 1,209 | 63 | 1,272 |
| Economic Development | 833 | 65 | 898 | 898 | 20 | 918 | 918 | 19 | 937 | 937 | 13 | 950 | 950 | 14 | 964 |
| East Lothian Works | 1,216 | 14 | 1,230 | 1,230 | 30 | 1,260 | 1,260 | 30 | 1,290 | 1,290 | 21 | 1,311 | 1,311 | 21 | 1,332 |
| Development total | 3,077 | (172) | 2,905 | 2,905 | 330 | 3,235 | 3,235 | 139 | 3,374 | 3,374 | 96 | 3,470 | 3,470 | 98 | 3,568 |
| Infrastructure | | | | | | | | | | | | | | | |
| Facility Support Services | 3,903 | 52 | 3,955 | 3,955 | 51 | 4,006 | 4,006 | 49 | 4,055 | 4,055 | 36 | 4,091 | 4,091 | 44 | 4,135 |
| Facility Trading Activity | (428) | - | (428) | (428) | - | (428) | (428) | - | (428) | (428) | - | (428) | (428) | - | (428) |
| Asset Maintenance & Engineering Services | 3,765 | 364 | 4,129 | 4,129 | 220 | 4,349 | 4,349 | 169 | 4,518 | 4,518 | 154 | 4,672 | 4,672 | 157 | 4,829 |
| Strategic Asset & Capital Planning | (792) | 95 | (697) | (697) | 91 | (606) | (606) | 94 | (512) | (512) | 64 | (448) | (448) | 65 | (383) |
| Roads Services | 4,249 | 300 | 4,549 | 4,549 | 158 | 4,707 | 4,707 | 162 | 4,869 | 4,869 | 111 | 4,980 | 4,980 | 116 | 5,096 |
| Transportation | 2,418 | 57 | 2,475 | 2,475 | 140 | 2,615 | 2,615 | 144 | 2,759 | 2,759 | 96 | 2,855 | 2,855 | 102 | 2,957 |
| Waste Services | 10,815 | (565) | 10,250 | 10,250 | 383 | 10,633 | 10,633 | 2,174 | 12,807 | 12,807 | 273 | 13,080 | 13,080 | 273 | 13,353 |
| Infrastructure total | 23,930 | 303 | 24,233 | 24,233 | 1,043 | 25,276 | 25,276 | 2,792 | 28,068 | 28,068 | 734 | 28,802 | 28,802 | 757 | 29,559 |
| Resources and Economy Total | 48,733 | 1,708 | 50,441 | 50,441 | 2,426 | 52,867 | 52,867 | 4,114 | 56,981 | 56,981 | 1,405 | 58,386 | 58,386 | 1,652 | 60,038 |
| Health & Social Care Partnership | | | | | | | | | | | | | | | |
| Adult Wellbeing | 81,530 | 3,294 | 84,824 | 84,824 | 3,538 | 88,362 | 88,362 | 3,371 | 91,733 | 91,733 | 2,419 | 94,152 | 94,152 | 2,281 | 96,433 |
| Health & Social Care total | 81,530 | 3,294 | 84,824 | 84,824 | 3,538 | 88,362 | 88,362 | 3,371 | 91,733 | 91,733 | 2,419 | 94,152 | 94,152 | 2,281 | 96,433 |
| TOTAL SERVICE EXPENDITURE | 344,340 | 10,843 | 355,183 | 355,183 | 15,122 | 370,305 | 370,305 | 14,091 | 384,396 | 384,396 | 7,137 | 391,533 | 391,533 | 10,209 | 401,742 |

East Lothian Council Administration / Cross Party Budget
 General Fund - Budget Proposals 2026/27

| Area | 2026/27 Budget | | | 2027/28 Budget | | | 2028/29 Budget | | | 2029/30 Budget | | | 2030/31 Budget | | |
|--------------------------|------------------------------|------------------|-----------------------|------------------------------|------------------|-----------------------|------------------------------|------------------|-----------------------|------------------------------|------------------|-----------------------|------------------------------|------------------|-----------------------|
| | 2025/26 Base Budget £'000 | Changes £'000 | Total Budget £'000 | 2026/27 Base Budget £'000 | Changes £'000 | Total Budget £'000 | 2027/28 Base Budget £'000 | Changes £'000 | Total Budget £'000 | 2028/29 Base Budget £'000 | Changes £'000 | Total Budget £'000 | 2029/30 Base Budget £'000 | Changes £'000 | Total Budget £'000 |
| Budget Deficit/(Surplus) | - | - | - | - | 10,535 | 10,535 | 10,535 | 8,359 | 18,894 | 18,894 | 3,473 | 22,367 | 22,367 | 5,953 | 28,320 |

Band D Council Tax 1,697.62
 % increase / (decrease) in Band D 7.50%

| Band | Band D Multiplier | 2025/26 Council Tax | % Increase | 2026/27 Council Tax |
|------|-------------------|---------------------|------------|---------------------|
| A | 240/360 | 1,052.79 | 7.50% | 1,131.75 |
| B | 280/360 | 1,228.25 | 7.50% | 1,320.37 |
| C | 320/360 | 1,403.71 | 7.50% | 1,508.99 |
| D | 360/360 | 1,579.18 | 7.50% | 1,697.62 |
| E | 473/360 | 2,074.86 | 7.50% | 2,230.47 |
| F | 585/360 | 2,566.17 | 7.50% | 2,758.63 |
| G | 705/360 | 3,092.56 | 7.50% | 3,324.50 |
| H | 882/360 | 3,868.99 | 7.50% | 4,159.16 |

* Note the Council operates Joint Billing alongside Scottish Water

| Area | Description | 2026/27 | | | 2027/28 | | | 2028/29 | | | 2029/30 | | | 2030/31 | | |
|--|--|---------------------|--------------------|-----------------|---------------------|--------------------|----------------|---------------------|--------------------|----------------|---------------------|--------------------|----------------|---------------------|--------------------|----------------|
| | | Budget Change £'000 | Efficiencies £'000 | Total £'000 | Budget Change £'000 | Efficiencies £'000 | Total £'000 | Budget Change £'000 | Efficiencies £'000 | Total £'000 | Budget Change £'000 | Efficiencies £'000 | Total £'000 | Budget Change £'000 | Efficiencies £'000 | Total £'000 |
| CORPORATE INCOME | | | | | | | | | | | | | | | | |
| General Revenue Grant | GRG Increase (Additional Funding excluding Health & Social Care) | (3,709) | - | (3,709) | - | - | - | - | - | - | - | - | - | - | - | - |
| General Revenue Grant | GRG Decrease (Loan Charge Support) | - | - | - | 1,222 | - | 1,222 | 75 | - | 75 | 75 | - | 75 | 75 | - | 75 |
| General Revenue Grant | GRG Increase (New Policy Commitments excluding Health & Social Care) | (499) | - | (499) | (236) | - | (236) | (238) | - | (238) | (149) | - | (149) | (150) | - | (150) |
| General Revenue Grant | GRG Increase (Assumed funding for 2026/27 Pay Awards) | (1,099) | - | (1,099) | - | - | - | - | - | - | - | - | - | - | - | - |
| General Revenue Grant | GRG Increase (Assumed funding for Teacher Pension Increase 2027/28) | - | - | - | (309) | - | (309) | - | - | - | - | - | - | - | - | - |
| General Revenue Grant | GRG Increase (Assumed funding for Health & Social Care New Policy Commitments) | (2,070) | - | (2,070) | (1,500) | - | (1,500) | (1,500) | - | (1,500) | (1,000) | - | (1,000) | (1,000) | - | (1,000) |
| Total General Revenue Grant Changes | | (7,377) | - | (7,377) | (823) | - | (823) | (1,663) | - | (1,663) | (1,074) | - | (1,074) | (1,075) | - | (1,075) |
| Specific Grants | Pupil Equity Fund Adjustment | 2 | - | 2 | - | - | - | - | - | - | - | - | - | - | - | - |
| Specific Grants | Gaelic Adjustment | (3) | - | (3) | - | - | - | - | - | - | - | - | - | - | - | - |
| Total Specific Grants | | (1) | - | (1) | - | - | - | - | - | - | - | - | - | - | - | - |
| Other Grants | DEFRA - Extended Producer Responsibility Obligations | (87) | - | (87) | - | - | - | - | - | - | - | - | - | - | - | - |
| Total Other Grants | | (87) | - | (87) | - | - | - | - | - | - | - | - | - | - | - | - |
| Council Tax | 7.5% Increase Year 1, 5% Increase each year 2-5 and Additional Properties | (8,895) | - | (8,895) | (6,437) | - | (6,437) | (6,554) | - | (6,554) | (6,435) | - | (6,435) | (6,589) | - | (6,589) |
| Total Council Tax | | (8,895) | - | (8,895) | (6,437) | - | (6,437) | (6,554) | - | (6,554) | (6,435) | - | (6,435) | (6,589) | - | (6,589) |
| Other Corporate Income | | - | - | - | - | (1,000) | (1,000) | - | (900) | (900) | - | (500) | (500) | - | - | - |
| Total Other Corporate Income | | - | - | - | - | (1,000) | (1,000) | - | (900) | (900) | - | (500) | (500) | - | - | - |
| Planned Contribution to General Fund Earmarked Reserves | SFT Funding (Wallyford & Whitecraig Schools) | 1,595 | - | 1,595 | (63) | - | (63) | (6) | - | (6) | - | - | - | - | - | - |
| Planned Contribution to General Fund Earmarked Reserves | DEFRA - Extended Producer Responsibility Obligations | 635 | - | 635 | (908) | - | (908) | 100 | - | 100 | - | - | - | - | - | - |
| Planned Contribution to General Fund Earmarked Reserves | Service Concession Flexibility | 107 | - | 107 | (42) | - | (42) | 98 | - | 98 | 277 | - | 277 | 146 | - | 146 |
| Total Planned Contribution to General Fund Earmarked Reserves | | 2,337 | - | 2,337 | (1,013) | - | (1,013) | 192 | - | 192 | 277 | - | 277 | 146 | - | 146 |
| Planned Use of Reserves - Capital Fund | Capital Fund | 7,878 | - | 7,878 | 2,102 | - | 2,102 | - | - | - | - | - | - | - | - | - |
| Total Planned Use / Refund of Reserves - Capital Fund | | 7,878 | - | 7,878 | 2,102 | - | 2,102 | - | - | - | - | - | - | - | - | - |
| CORPORATE INCOME TOTAL | | (6,145) | - | (6,145) | (6,171) | (1,000) | (7,171) | (8,025) | (900) | (8,925) | (7,232) | (500) | (7,732) | (7,518) | - | (7,518) |
| CORPORATE COMMITMENTS | | | | | | | | | | | | | | | | |
| Valuation Board Requisition | Joint Requisition Adjustments | 33 | - | 33 | 52 | - | 52 | 22 | - | 22 | 26 | - | 26 | 27 | - | 27 |
| Total Valuation Joint Board Requisition | | 33 | - | 33 | 52 | - | 52 | 22 | - | 22 | 26 | - | 26 | 27 | - | 27 |
| Council Tax Reduction Scheme | Council Tax Reduction Scheme Adjustment | 599 | - | 599 | 512 | - | 512 | 521 | - | 521 | 512 | - | 512 | 525 | - | 525 |
| Total Council Tax Reduction Scheme | | 599 | - | 599 | 512 | - | 512 | 521 | - | 521 | 512 | - | 512 | 525 | - | 525 |
| Council Tax Earmarked for Affordable Housing | Council Tax Earmarked for Affordable Homes | 169 | - | 169 | 42 | - | 42 | 42 | - | 42 | 42 | - | 42 | 42 | - | 42 |
| Total Council Tax Earmarked for Affordable Housing | | 169 | - | 169 | 42 | - | 42 | 42 | - | 42 | 42 | - | 42 | 42 | - | 42 |
| Asset Management | Lease Principal and Bad Debt Adjustments | - | - | - | - | (133) | (133) | - | - | - | - | - | - | - | - | - |
| Asset Management | PPP Lifecycle | (66) | - | (66) | 182 | - | 182 | (54) | - | (54) | (381) | - | (381) | (94) | - | (94) |
| Asset Management | Service Concession Flexibility | (107) | - | (107) | 42 | - | 42 | (98) | - | (98) | (277) | - | (277) | (146) | - | (146) |
| Total Asset Management | | (173) | - | (173) | 224 | (133) | 91 | (152) | - | (152) | (658) | - | (658) | (240) | - | (240) |
| Debt Charges | Debt Charges Adjustments | (4,840) | - | (4,840) | 850 | - | 850 | 319 | - | 319 | 1,119 | - | 1,119 | 381 | - | 381 |
| Total Debt Charges | | (4,840) | - | (4,840) | 850 | - | 850 | 319 | - | 319 | 1,119 | - | 1,119 | 381 | - | 381 |
| Review of Council Assets | Asset Review | - | - | - | - | (1,000) | (1,000) | - | (1,100) | (1,100) | - | (1,000) | (1,000) | - | (500) | (500) |
| Total Review of Council Assets | | - | - | - | - | (1,000) | (1,000) | - | (1,100) | (1,100) | - | (1,000) | (1,000) | - | (500) | (500) |
| Management of Staffing Budgets | Management of Staffing Budgets Adjustment | - | (525) | (525) | - | - | - | - | (500) | (500) | - | - | - | - | - | - |
| Total Management of Staffing Budgets | | - | (525) | (525) | - | - | - | - | (500) | (500) | - | - | - | - | - | - |
| Corporate Pressures | Future Pressures | - | - | - | 2,000 | - | 2,000 | 4,000 | - | 4,000 | 4,000 | - | 4,000 | 3,000 | - | 3,000 |
| Total Service Pressures | | - | - | - | 2,000 | - | 2,000 | 4,000 | - | 4,000 | 4,000 | - | 4,000 | 3,000 | - | 3,000 |
| Apprenticeship Levy | Apprenticeship Levy Adjustment | 39 | - | 39 | 37 | - | 37 | 41 | - | 41 | 27 | - | 27 | 27 | - | 27 |
| Total Apprenticeship Levy | | 39 | - | 39 | 37 | - | 37 | 41 | - | 41 | 27 | - | 27 | 27 | - | 27 |
| CORPORATE COMMITMENTS TOTAL | | (4,173) | (525) | (4,698) | 3,717 | (1,133) | 2,584 | 4,793 | (1,600) | 3,193 | 5,068 | (1,000) | 4,068 | 3,762 | (500) | 3,262 |
| EXPENDITURE LIMIT | | (10,318) | (525) | (10,843) | (2,454) | (2,133) | (4,587) | (3,232) | (2,500) | (5,732) | (2,164) | (1,500) | (3,664) | (3,756) | (500) | (4,256) |
| SERVICE EXPENDITURE | | | | | | | | | | | | | | | | |

| Area | Description | 2026/27 | | | 2027/28 | | | 2028/29 | | | 2029/30 | | | 2030/31 | | |
|---|---|---------------------|--------------------|--------------------|---------------------|--------------------|--------------------|---------------------|--------------------|--------------------|---------------------|--------------------|--------------------|---------------------|--------------------|--------------------|
| | | Budget Change £'000 | Efficiencies £'000 | Total Change £'000 | Budget Change £'000 | Efficiencies £'000 | Total Change £'000 | Budget Change £'000 | Efficiencies £'000 | Total Change £'000 | Budget Change £'000 | Efficiencies £'000 | Total Change £'000 | Budget Change £'000 | Efficiencies £'000 | Total Change £'000 |
| CHILDREN'S AND COMMUNITIES | | | | | | | | | | | | | | | | |
| Children's Services | | | | | | | | | | | | | | | | |
| Children's Services | Pay - 3.5% year 1, 3% years 2-3, 2% years 4-5 | 428 | - | 428 | 380 | - | 380 | 391 | - | 391 | 268 | - | 268 | 274 | - | 274 |
| Children's Services | Demographics | 400 | - | 400 | - | - | - | - | - | - | - | - | - | 500 | - | 500 |
| Children's Services | Whole Family Wellbeing | (3) | - | (3) | - | - | - | - | - | - | - | - | - | - | - | - |
| Children's Services | Inflation - Utilities | 38 | - | 38 | 2 | - | 2 | 3 | - | 3 | 2 | - | 2 | 2 | - | 2 |
| Children's Services | NDR | 3 | - | 3 | - | - | - | - | - | - | 1 | - | 1 | - | - | - |
| Children's Services | Inflation - External Placements | 361 | - | 361 | 193 | - | 193 | 197 | - | 197 | 118 | - | 118 | 121 | - | 121 |
| Children's Services | Holiday Clubs for Children with Disabilities | 100 | - | 100 | - | - | - | - | - | - | - | - | - | - | - | - |
| Children's Services | Review of Foster Provision | 160 | - | 160 | 160 | - | 160 | 160 | - | 160 | (500) | (300) | (800) | - | - | - |
| Children's Services | Review of External Placements | - | (250) | (250) | - | (250) | (250) | - | (250) | (250) | - | (250) | (250) | - | (250) | (250) |
| Total Children's Services | | 1,487 | (250) | 1,237 | 735 | (250) | 485 | 751 | (250) | 501 | (111) | (550) | (661) | 897 | (250) | 647 |
| Education | | | | | | | | | | | | | | | | |
| Inclusion & Wellbeing | Pay - 3.5% year 1, 3% years 2-3, 2% years 4-5 | 64 | - | 64 | 59 | - | 59 | 57 | - | 57 | 38 | - | 38 | 38 | - | 38 |
| Inclusion & Wellbeing | Demographics | 473 | - | 473 | 252 | - | 252 | 44 | - | 44 | 92 | - | 92 | 1,000 | - | 1,000 |
| Inclusion & Wellbeing | School Clothing Grants | 30 | - | 30 | - | - | - | - | - | - | - | - | - | - | - | - |
| Inclusion & Wellbeing | Inflation - Utilities | 11 | - | 11 | - | - | - | - | - | - | - | - | - | - | - | - |
| Inclusion & Wellbeing | Inflation - External Placements/Service Deductions | 43 | - | 43 | 49 | - | 49 | 49 | - | 49 | 33 | - | 33 | 33 | - | 33 |
| Inclusion & Wellbeing | Inflation - Contract Transport | 56 | - | 56 | - | - | - | 108 | - | 108 | 74 | - | 74 | 76 | - | 76 |
| Inclusion & Wellbeing | Contract Transport New Contract | - | - | - | 798 | - | 798 | - | - | - | - | - | - | - | - | - |
| Total Inclusion & Wellbeing | | 677 | - | 677 | 1,158 | - | 1,158 | 258 | - | 258 | 237 | - | 237 | 1,147 | - | 1,147 |
| Pre-school Education & Childcare | Pay - 3.5% year 1, 3% years 2-3, 2% years 4-5 | 44 | - | 44 | 35 | - | 35 | 37 | - | 37 | 22 | - | 22 | 23 | - | 23 |
| Pre-school Education & Childcare | Demographics | 151 | - | 151 | 86 | - | 86 | - | - | - | - | - | - | - | - | - |
| Pre-school Education & Childcare | Service Review Savings | - | (230) | (230) | - | (120) | (120) | - | - | - | - | - | - | - | - | - |
| Pre-school Education & Childcare | Early Learning & Childcare Workers - Real Living Wage | 186 | - | 186 | 83 | - | 83 | 83 | - | 83 | 56 | - | 56 | 56 | - | 56 |
| Pre-school Education & Childcare | Inflation - Utilities | 27 | - | 27 | 1 | - | 1 | 1 | - | 1 | 1 | - | 1 | 1 | - | 1 |
| Total Pre-school Education & Childcare | | 408 | (230) | 178 | 205 | (120) | 85 | 121 | - | 121 | 79 | - | 79 | 80 | - | 80 |
| Schools - Primary | Pay - 3.5% year 1, 3% years 2-3, 2% years 4-5 | 2,011 | - | 2,011 | 1,937 | - | 1,937 | 1,845 | - | 1,845 | 1,273 | - | 1,273 | 1,295 | - | 1,295 |
| Schools - Primary | Demographics | 188 | - | 188 | (17) | - | (17) | (531) | - | (531) | (178) | - | (178) | (416) | - | (416) |
| Schools - Primary | Primary 1 and 2 Learning Hours | - | - | - | 600 | - | 600 | 300 | - | 300 | - | - | - | - | - | - |
| Schools - Primary | Revenue Consequences of Capital | 1,365 | - | 1,365 | 531 | - | 531 | 513 | - | 513 | 601 | - | 601 | 921 | - | 921 |
| Schools - Primary | Inflation - Utilities | (257) | - | (257) | 50 | - | 50 | 51 | - | 51 | 36 | - | 36 | 36 | - | 36 |
| Schools - Primary | NDR | (37) | - | (37) | 87 | - | 87 | 89 | - | 89 | 62 | - | 62 | 63 | - | 63 |
| Schools - Primary | Inflation - Contracts/Service Deductions | 163 | - | 163 | 286 | - | 286 | 296 | - | 296 | 197 | - | 197 | 201 | - | 201 |
| Schools - Primary | Inflation - Contract Transport | 25 | - | 25 | - | - | - | 48 | - | 48 | 33 | - | 33 | 34 | - | 34 |
| Schools - Primary | Contract Transport New Contract | - | - | - | 350 | - | 350 | - | - | - | - | - | - | - | - | - |
| Schools - Primary | FSM Expansion Primary 6/7 | - | - | - | 493 | - | 493 | - | - | - | - | - | - | - | - | - |
| Schools - Primary | Increase in Gaelic Funding | 20 | - | 20 | - | - | - | - | - | - | - | - | - | - | - | - |
| Schools - Primary | Decrease in Pupil Equity Funding | (2) | - | (2) | - | - | - | - | - | - | - | - | - | - | - | - |
| Schools - Primary | Review of Catering Provision | - | (872) | (872) | - | - | - | - | - | - | - | - | - | - | - | - |
| Total Schools - Primary | | 3,476 | (872) | 2,604 | 4,317 | - | 4,317 | 2,611 | - | 2,611 | 2,024 | - | 2,024 | 2,134 | - | 2,134 |
| Schools - Secondary | Pay - 3.5% year 1, 3% years 2-3, 2% years 4-5 | 1,643 | - | 1,643 | 1,611 | - | 1,611 | 1,507 | - | 1,507 | 1,033 | - | 1,033 | 1,056 | - | 1,056 |
| Schools - Secondary | Demographics | - | - | - | (206) | - | (206) | (37) | - | (37) | (274) | - | (274) | (79) | - | (79) |
| Schools - Secondary | Revenue Consequences of Capital/Service Deductions | 177 | - | 177 | 444 | - | 444 | 317 | - | 317 | - | - | - | 305 | - | 305 |
| Schools - Secondary | Inflation - Utilities | (361) | - | (361) | 41 | - | 41 | 42 | - | 42 | 29 | - | 29 | 29 | - | 29 |
| Schools - Secondary | PPP | 114 | - | 114 | 251 | - | 251 | 256 | - | 256 | 261 | - | 261 | 266 | - | 266 |
| Schools - Secondary | NDR | (27) | - | (27) | 70 | - | 70 | 73 | (27) | 73 | 50 | - | 50 | 50 | - | 50 |

| Area | Description | 2026/27 | | | 2027/28 | | | 2028/29 | | | 2029/30 | | | 2030/31 | | |
|--|---|---------------------|--------------------|--------------------|---------------------|--------------------|--------------------|---------------------|--------------------|--------------------|---------------------|--------------------|--------------------|---------------------|--------------------|--------------------|
| | | Budget Change £'000 | Efficiencies £'000 | Total Change £'000 | Budget Change £'000 | Efficiencies £'000 | Total Change £'000 | Budget Change £'000 | Efficiencies £'000 | Total Change £'000 | Budget Change £'000 | Efficiencies £'000 | Total Change £'000 | Budget Change £'000 | Efficiencies £'000 | Total Change £'000 |
| Community Housing | Review of Housing Options Service | - | (50) | (50) | - | (20) | (20) | - | - | - | - | - | - | - | - | - |
| Total Community Housing | | (144) | (80) | (224) | 19 | (40) | (21) | 162 | - | 162 | 39 | - | 39 | 49 | - | 49 |
| Property Maintenance Trading Activity | Pay - 3.5% year 1, 3% years 2-3, 2% years 4-5 | 376 | - | 376 | 335 | - | 335 | 344 | - | 344 | 239 | - | 239 | 242 | - | 242 |
| Property Maintenance Trading Activity | Increase in Schedule of Rates | (376) | - | (376) | (335) | - | (335) | (344) | - | (344) | (239) | - | (239) | (242) | - | (242) |
| Total Housing & Strategic Regeneration | | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| TOTAL HOUSING | | (121) | (80) | (201) | 39 | (40) | (1) | 182 | - | 182 | 53 | - | 53 | 63 | - | 63 |
| TOTAL CHILDREN'S AND COMMUNITIES | | 8,367 | (2,526) | 5,841 | 9,791 | (633) | 9,158 | 6,939 | (333) | 6,606 | 3,976 | (663) | 3,313 | 6,547 | (250) | 6,297 |
| RESOURCES AND ECONOMY | | | | | | | | | | | | | | | | |
| Finance | | | | | | | | | | | | | | | | |
| Financial Services | Pay - 3.5% year 1, 3% years 2-3, 2% years 4-5 | 111 | - | 111 | 100 | - | 100 | 103 | - | 103 | 71 | - | 71 | 72 | - | 72 |
| Financial Services | External Audit and Valuation Fee Increase | 61 | - | 61 | 11 | - | 11 | 150 | - | 150 | (112) | - | (112) | 8 | - | 8 |
| Financial Services | Service Review - Early Delivery of Staff Savings | - | - | - | - | 200 | 200 | - | - | - | - | - | - | - | - | - |
| Financial Services | Loan Restructure | - | (40) | (40) | - | - | - | - | - | - | - | - | - | - | - | - |
| Financial Services | Service Review - Corporate Accounting (Staff Reduction) | - | - | - | - | (135) | (135) | - | - | - | - | - | - | - | - | - |
| Financial Services | Service Review - Service Accounting (Staff Reduction) | - | - | - | - | (150) | (150) | - | - | - | - | - | - | - | - | - |
| Financial Services | Shared Service Arrangement - Internal Audit | - | (14) | (14) | - | - | - | - | - | - | - | - | - | - | - | - |
| Total Financial Services | | 172 | (54) | 118 | 111 | (85) | 26 | 253 | - | 253 | (41) | - | (41) | 80 | - | 80 |
| Revenues & Financial Support | Pay - 3.5% year 1, 3% years 2-3, 2% years 4-5 | 228 | - | 228 | 109 | - | 109 | 113 | - | 113 | 78 | - | 78 | 79 | - | 79 |
| Total Revenues & Financial Support | | 228 | - | 228 | 109 | - | 109 | 113 | - | 113 | 78 | - | 78 | 79 | - | 79 |
| Procurement | Pay - 3.5% year 1, 3% years 2-3, 2% years 4-5 | 20 | - | 20 | 18 | - | 18 | 19 | - | 19 | 14 | - | 14 | 14 | - | 14 |
| Total Procurement | | 20 | - | 20 | 18 | - | 18 | 19 | - | 19 | 14 | - | 14 | 14 | - | 14 |
| Strategic Change & Organisational Development | Pay - 3.5% year 1, 3% years 2-3, 2% years 4-5 | 73 | - | 73 | 20 | - | 20 | 20 | - | 20 | 15 | - | 15 | 16 | - | 16 |
| Strategic Change & Organisational Development | Learning Management System - New Contract | 40 | - | 40 | - | - | - | - | - | - | - | - | - | - | - | - |
| Total Strategic Change & Organisational Development | | 113 | - | 113 | 20 | - | 20 | 20 | - | 20 | 15 | - | 15 | 16 | - | 16 |
| Total Finance | | 533 | (54) | 479 | 258 | (85) | 173 | 405 | - | 405 | 66 | - | 66 | 189 | - | 189 |
| Corporate Services | | | | | | | | | | | | | | | | |
| IT Services | Pay - 3.5% year 1, 3% years 2-3, 2% years 4-5 | 102 | - | 102 | 88 | - | 88 | 91 | - | 91 | 63 | - | 63 | 65 | - | 65 |
| IT Services | Service Restructure | - | - | - | 325 | - | 325 | 195 | - | 195 | - | - | - | - | - | - |
| IT Services | Cyber Security and Systems Support | 418 | - | 418 | (82) | - | (82) | 10 | - | 10 | 25 | - | 25 | - | - | - |
| IT Services | Microsoft Enterprise Agreement & Licences | 103 | - | 103 | 193 | - | 193 | 124 | - | 124 | 140 | - | 140 | 330 | - | 330 |
| IT Services | Increased Licence Costs | 56 | - | 56 | 59 | - | 59 | 60 | - | 60 | 70 | - | 70 | - | - | - |
| IT Services | Savings from Bring Your Own Device/Contract Renewal | - | (66) | (66) | - | (24) | (24) | - | (14) | (14) | - | - | - | - | - | - |
| Total IT Services | | 679 | (66) | 613 | 583 | (24) | 559 | 480 | (14) | 466 | 298 | - | 298 | 395 | - | 395 |
| People & Council Support | Pay - 3.5% year 1, 3% years 2-3, 2% years 4-5 | 193 | - | 193 | 167 | - | 167 | 171 | - | 171 | 117 | - | 117 | 121 | - | 121 |
| People & Council Support | System Enhancements | (48) | - | (48) | 3 | - | 3 | 3 | - | 3 | 3 | - | 3 | - | - | - |
| People & Council Support | Income from Salary Sacrifice Schemes | - | (90) | (90) | - | - | - | - | - | - | - | - | - | - | - | - |
| Total People & Council Support | | 145 | (90) | 55 | 170 | - | 170 | 174 | - | 174 | 120 | - | 120 | 121 | - | 121 |
| Governance | Pay - 3.5% year 1, 3% years 2-3, 2% years 4-5 | 280 | - | 280 | 100 | - | 100 | 104 | - | 104 | 72 | - | 72 | 73 | - | 73 |
| Governance | Restructure - Council Leadership Team | 22 | - | 22 | 19 | - | 19 | - | - | - | - | - | - | - | - | - |
| Governance | Inflation - Contracts | 9 | - | 9 | 4 | - | 4 | 4 | - | 4 | - | - | - | - | - | - |
| Governance | Digitisation within Registrars Service | - | (13) | (13) | - | - | - | - | - | - | - | - | - | - | - | - |
| Total Governance | | 311 | (13) | 298 | 123 | - | 123 | 108 | - | 108 | 72 | - | 72 | 73 | - | 73 |
| Communications | Pay - 3.5% year 1, 3% years 2-3, 2% years 4-5 | 25 | - | 25 | 21 | - | 21 | 23 | - | 23 | 16 | - | 16 | 16 | - | 16 |
| Total Communications | | 25 | - | 25 | 21 | - | 21 | 23 | - | 23 | 16 | - | 16 | 16 | - | 16 |
| Strategy, Policy & Performance | Pay - 3.5% year 1, 3% years 2-3, 2% years 4-5 | 7 | - | 7 | 7 | - | 7 | 7 | - | 7 | 3 | - | 3 | 3 | - | 3 |
| Strategy, Policy & Performance | Restructure - Council Leadership Team | 100 | - | 100 | - | - | - | - | - | - | - | - | - | - | - | - |
| Total Strategy | | 107 | - | 107 | 7 | - | 7 | 7 | - | 7 | 3 | - | 3 | 3 | - | 3 |
| Total Corporate Services | | 1,267 | (169) | 1,098 | 904 | (24) | 880 | 792 | (14) | 778 | 509 | - | 509 | 608 | - | 608 |
| Development | | | | | | | | | | | | | | | | |

| Area | Description | 2026/27 | | | 2027/28 | | | 2028/29 | | | 2029/30 | | | 2030/31 | | |
|---|---|---------------------|--------------------|--------------------|---------------------|--------------------|--------------------|---------------------|--------------------|--------------------|---------------------|--------------------|--------------------|---------------------|--------------------|--------------------|
| | | Budget Change £'000 | Efficiencies £'000 | Total Change £'000 | Budget Change £'000 | Efficiencies £'000 | Total Change £'000 | Budget Change £'000 | Efficiencies £'000 | Total Change £'000 | Budget Change £'000 | Efficiencies £'000 | Total Change £'000 | Budget Change £'000 | Efficiencies £'000 | Total Change £'000 |
| Planning | Pay - 3.5% year 1, 3% years 2-3, 2% years 4-5 | 40 | - | 40 | 147 | - | 147 | 90 | - | 90 | 62 | - | 62 | 63 | - | 63 |
| Planning | Head of Development Post (Capital to Revenue) | - | - | - | 70 | - | 70 | - | - | - | - | - | - | - | - | - |
| Planning | Restructure - Council Leadership Team | (178) | - | (178) | - | - | - | - | - | - | - | - | - | - | - | - |
| Planning | Landscape Sensitivity Assessment | (63) | - | (63) | 63 | - | 63 | - | - | - | - | - | - | - | - | - |
| Planning | Service Restructure | - | (17) | (17) | - | - | - | - | - | - | - | - | - | - | - | - |
| Planning | Planning Fee Increase | - | (33) | (33) | - | - | - | - | - | - | - | - | - | - | - | - |
| Total Planning | | (201) | (50) | (251) | 280 | - | 280 | 90 | - | 90 | 62 | - | 62 | 63 | - | 63 |
| Economic Development | Pay - 3.5% year 1, 3% years 2-3, 2% years 4-5 | 22 | - | 22 | 20 | - | 20 | 19 | - | 19 | 13 | - | 13 | 14 | - | 14 |
| Economic Development | Inflation - Contracts | 73 | - | 73 | - | - | - | - | - | - | - | - | - | - | - | - |
| Economic Development | Reduction in Tourism Budget | - | (30) | (30) | - | - | - | - | - | - | - | - | - | - | - | - |
| Total Economic Development | | 95 | (30) | 65 | 20 | - | 20 | 19 | - | 19 | 13 | - | 13 | 14 | - | 14 |
| East Lothian Works | Pay - 3.5% year 1, 3% years 2-3, 2% years 4-5 | 34 | - | 34 | 30 | - | 30 | 30 | - | 30 | 21 | - | 21 | 21 | - | 21 |
| East Lothian Works | Service Deductions | - | (20) | (20) | - | - | - | - | - | - | - | - | - | - | - | - |
| Total East Lothian Works | Total East Lothian Works | 34 | (20) | 14 | 30 | - | 30 | 30 | - | 30 | 21 | - | 21 | 21 | - | 21 |
| TOTAL DEVELOPMENT | | (72) | (100) | (172) | 330 | - | 330 | 139 | - | 139 | 96 | - | 96 | 98 | - | 98 |
| INFRASTRUCTURE | | | | | | | | | | | | | | | | |
| Facility Support Services | Pay - 3.5% year 1, 3% years 2-3, 2% years 4-5 | 21 | - | 21 | 19 | - | 19 | 20 | - | 20 | 12 | - | 12 | 13 | - | 13 |
| Facility Support Services | Revenue Consequences of Capital | - | - | - | 5 | - | 5 | 2 | - | 2 | - | - | - | 4 | - | 4 |
| Facility Support Services | Inflation - Utilities | (2) | - | (2) | 2 | - | 2 | 2 | - | 2 | 1 | - | 1 | 1 | - | 1 |
| Facility Support Services | NDR | 8 | - | 8 | 1 | - | 1 | 1 | - | 1 | - | - | 1 | - | 1 | |
| Facility Support Services | Inflation - Contracts | 25 | - | 25 | 24 | - | 24 | 24 | - | 24 | 23 | - | 23 | 25 | - | 25 |
| Total Facility Support Services | | 52 | - | 52 | 51 | - | 51 | 49 | - | 49 | 36 | - | 36 | 44 | - | 44 |
| Asset Maintenance & Engineering Services | Pay - 3.5% year 1, 3% years 2-3, 2% years 4-5 | 140 | - | 140 | 58 | - | 58 | 60 | - | 60 | 41 | - | 41 | 42 | - | 42 |
| Asset Maintenance & Engineering Services | Revenue Consequences of Capital | 29 | - | 29 | - | - | - | - | - | - | 43 | - | 43 | 43 | - | 43 |
| Asset Maintenance & Engineering Services | Inflation - Contracts | 122 | - | 122 | 99 | - | 99 | 103 | - | 103 | 70 | - | 70 | 72 | - | 72 |
| Asset Maintenance & Engineering Services | SFT Funding (Wallyford & Whitecraig Schools) | 73 | - | 73 | 63 | - | 63 | 6 | - | 6 | - | - | - | - | - | - |
| Total Asset Maintenance & Engineering Services | | 364 | - | 364 | 220 | - | 220 | 169 | - | 169 | 154 | - | 154 | 157 | - | 157 |
| Strategic Asset & Capital Planning | Pay - 3.5% year 1, 3% years 2-3, 2% years 4-5 | 99 | - | 99 | 89 | - | 89 | 91 | - | 91 | 62 | - | 62 | 63 | - | 63 |
| Strategic Asset & Capital Planning | NDR | 19 | - | 19 | 1 | - | 1 | 1 | - | 1 | 1 | - | 1 | 1 | - | 1 |
| Strategic Asset & Capital Planning | Inflation - Contracts | 2 | - | 2 | 1 | - | 1 | 2 | - | 2 | 1 | - | 1 | 1 | - | 1 |
| Strategic Asset & Capital Planning | Capital Recharge for Project Management | - | (25) | (25) | - | - | - | - | - | - | - | - | - | - | - | - |
| Total Strategic Asset & Capital Planning | | 120 | (25) | 95 | 91 | - | 91 | 94 | - | 94 | 64 | - | 64 | 65 | - | 65 |
| Roads Services | Pay - 3.5% year 1, 3% years 2-3, 2% years 4-5 | 245 | - | 245 | 175 | - | 175 | 179 | - | 179 | 123 | - | 123 | 127 | - | 127 |
| Roads Services | Inflation - Utilities | 56 | - | 56 | 96 | - | 96 | 100 | - | 100 | 68 | - | 68 | 70 | - | 70 |
| Roads Services | NDR | (14) | - | (14) | 4 | - | 4 | 6 | - | 6 | 3 | - | 3 | 4 | - | 4 |
| Roads Services | Inflation - Contracts | 79 | - | 79 | 67 | - | 67 | 66 | - | 66 | 46 | - | 46 | 48 | - | 48 |
| Roads Services | Enhancement of Winter Maintenance Service | 100 | - | 100 | - | - | - | - | - | - | - | - | - | - | - | - |
| Roads Services | Contract Income | (166) | - | (166) | (184) | - | (184) | (189) | - | (189) | (129) | - | (129) | (133) | - | (133) |
| Total Roads Services | | 300 | - | 300 | 158 | - | 158 | 162 | - | 162 | 111 | - | 111 | 116 | - | 116 |
| Transportation | Pay - 3.5% year 1, 3% years 2-3, 2% years 4-5 | 66 | - | 66 | 58 | - | 58 | 59 | - | 59 | 40 | - | 40 | 42 | - | 42 |
| Transportation | Inflation - Utilities | (10) | - | (10) | 3 | - | 3 | 3 | - | 3 | 1 | - | 1 | 1 | - | 1 |
| Transportation | NDR | 1 | - | 1 | 1 | - | 1 | 2 | - | 2 | - | - | 2 | - | 2 | |
| Transportation | Inflation - Vehicle Fuel | 4 | - | 4 | 3 | - | 3 | 3 | - | 3 | 2 | - | 2 | 3 | - | 3 |
| Transportation | Inflation - Contracts/Service Deductions | (4) | - | (4) | 75 | - | 75 | 77 | - | 77 | 53 | - | 53 | 54 | - | 54 |
| Total Transportation | | 57 | - | 57 | 140 | - | 140 | 144 | - | 144 | 96 | - | 96 | 102 | - | 102 |
| Waste Services | Pay - 3.5% year 1, 3% years 2-3, 2% years 4-5 | 131 | - | 131 | 115 | - | 115 | 120 | - | 120 | 82 | - | 82 | 83 | - | 83 |
| Waste Services | Inflation - Utilities | 5 | - | 5 | 1 | - | 1 | 1 | - | 1 | 1 | - | 1 | - | - | - |
| Waste Services | NDR | (5) | - | (5) | 4 | - | 4 | 5 | - | 5 | 3 | - | 3 | 3 | - | 3 |
| Waste Services | Inflation - Vehicle Fuel | 15 | - | 15 | 13 | - | 13 | 12 | - | 12 | 9 | - | 9 | 9 | - | 9 |
| Waste Services | Inflation - Contracts | 303 | - | 303 | 250 | - | 250 | 256 | - | 256 | 178 | - | 178 | 178 | - | 178 |

| Area | Description | 2026/27 | | | 2027/28 | | | 2028/29 | | | 2029/30 | | | 2030/31 | | |
|---|--|------------------------|-----------------------|-----------------------|------------------------|-----------------------|-----------------------|------------------------|-----------------------|-----------------------|------------------------|-----------------------|-----------------------|------------------------|-----------------------|-----------------------|
| | | Budget Change £'000 | Efficiencies £'000 | Total Change £'000 | Budget Change £'000 | Efficiencies £'000 | Total Change £'000 | Budget Change £'000 | Efficiencies £'000 | Total Change £'000 | Budget Change £'000 | Efficiencies £'000 | Total Change £'000 | Budget Change £'000 | Efficiencies £'000 | Total Change £'000 |
| Waste Services | DEFRA - Extended Producer Responsibility Obligations | - | (804) | (804) | - | - | - | - | - | - | - | - | - | - | - | - |
| Waste Services | Budget Reallocation - Extended Producer Responsibility Obligations | (90) | - | (90) | - | - | - | - | - | - | - | - | - | - | - | - |
| Waste Services | Incineration Tax on Waste | - | - | - | - | - | - | 1,900 | - | 1,900 | - | - | - | - | - | - |
| Waste Services | Garden Waste Charge - £5 Uplift | - | (120) | (120) | - | - | - | - | (120) | (120) | - | - | - | - | - | - |
| Total Waste Services | | 359 | (924) | (565) | 383 | - | 383 | 2,294 | (120) | 2,174 | 273 | - | 273 | 273 | - | 273 |
| TOTAL INFRASTRUCTURE | | 1,252 | (949) | 303 | 1,043 | - | 1,043 | 2,912 | (120) | 2,792 | 734 | - | 734 | 757 | - | 757 |
| TOTAL RESOURCES AND ECONOMY | | 2,980 | (1,272) | 1,708 | 2,535 | (109) | 2,426 | 4,248 | (134) | 4,114 | 1,405 | - | 1,405 | 1,652 | - | 1,652 |
| Health & Social Care Partnership | | | | | | | | | | | | | | | | |
| Adult Wellbeing | Additional investment per SG settlement - Real Living Wage | 1,884 | - | 1,884 | - | - | - | - | - | - | - | - | - | - | - | - |
| Adult Wellbeing | Additional investment per SG settlement - FPNC | 186 | - | 186 | - | - | - | - | - | - | - | - | - | - | - | - |
| Adult Wellbeing | Pay - Share of SG Funding | 119 | - | 119 | - | - | - | - | - | - | - | - | - | - | - | - |
| Adult Wellbeing | Pay - Additional Funding from East Lothian Council | 755 | - | 755 | - | - | - | - | - | - | - | - | - | - | - | - |
| Adult Wellbeing | Growth Pressures - Additional Funding from East Lothian Council | 350 | - | 350 | - | - | - | - | - | - | - | - | - | - | - | - |
| Adult Wellbeing | Residual Pressures | 600 | - | 600 | - | - | - | - | - | - | - | - | - | - | - | - |
| Adult Wellbeing | Efficiency Savings | - | (600) | (600) | - | - | - | - | - | - | - | - | - | - | - | - |
| Adult Wellbeing | Future Pressures | - | - | - | 3,538 | - | 3,538 | 3,371 | - | 3,371 | 2,419 | - | 2,419 | 2,281 | - | 2,281 |
| Total Adult Wellbeing | | 3,894 | (600) | 3,294 | 3,538 | - | 3,538 | 3,371 | - | 3,371 | 2,419 | - | 2,419 | 2,281 | - | 2,281 |
| TOTAL HEALTH & SOCIAL CARE | | 3,894 | (600) | 3,294 | 3,538 | - | 3,538 | 3,371 | - | 3,371 | 2,419 | - | 2,419 | 2,281 | - | 2,281 |
| SERVICES TOTAL | | 15,241 | (4,398) | 10,843 | 15,864 | (742) | 15,122 | 14,558 | (467) | 14,091 | 7,800 | (663) | 7,137 | 10,480 | (250) | 10,230 |
| TOTAL | | 4,923 | (4,923) | - | 13,410 | (2,875) | 10,535 | 11,326 | (2,967) | 8,359 | 5,636 | (2,163) | 3,473 | 6,724 | (750) | 5,974 |

| | P9 (Q3) Outturn | Year 1 | Year 2 | Year 3 | Year 4 | Year 5 | 5 Year Total | External Funding | GCG funding/ Borrowing Requirement |
|---|-----------------|-----------------|-----------------|-----------------|-----------------|-----------------|---------------|------------------|---------------------------------------|
| Expenditure | 2025/26 £000 | 2026/27 £000 | 2027/28 £000 | 2028/29 £000 | 2029/30 £000 | 2030/31 £000 | £000 | £000 | £000 |
| Community Projects | | | | | | | | | |
| Community Intervention | 242 | 200 | 200 | 200 | 200 | 200 | 1,000 | - | 1,000 |
| Community Facility Transformation | 100 | 100 | 100 | 100 | 100 | 100 | 500 | - | 500 |
| Community Intervention Fund - Pump Tracks | 190 | 269 | - | - | - | - | 269 | (27) | 242 |
| Community Public Art | 50 | - | - | - | - | - | - | - | - |
| Bleachingfield Centre Remodelling Works | 8 | - | - | - | - | - | - | - | - |
| Dunbar Conservation Area Regeneration Scheme (CARS) | 525 | 169 | - | - | - | - | 169 | (169) | - |
| CCTV | 50 | - | - | - | - | - | - | - | - |
| Town Centre Regeneration | 635 | 119 | - | - | - | - | 119 | (119) | - |
| Total Community Projects | 1,800 | 857 | 300 | 300 | 300 | 300 | 2,057 | (315) | 1,742 |
| ICT | | | | | | | | | |
| IT Programme & Digital Opportunities | 2,200 | 2,300 | 2,325 | 2,300 | 2,300 | 2,300 | 11,525 | - | 11,525 |
| Telecare system - Analogue to Digital | 253 | 66 | - | - | - | - | 66 | - | 66 |
| Total ICT | 2,453 | 2,366 | 2,325 | 2,300 | 2,300 | 2,300 | 11,591 | - | 11,591 |
| Fleet | | | | | | | | | |
| Amenties - Machinery & Equipment - replacement | 206 | 200 | 200 | 200 | 200 | 200 | 1,000 | - | 1,000 |
| Vehicles | 3,500 | 2,893 | 1,748 | 3,957 | 3,344 | 4,265 | 16,207 | - | 16,207 |
| Total Fleet | 3,706 | 3,093 | 1,948 | 4,157 | 3,544 | 4,465 | 17,207 | - | 17,207 |

| | P9 (Q3) Outturn | Year 1 | Year 2 | Year 3 | Year 4 | Year 5 | 5 Year Total | External Funding | GCG funding/ Borrowing Requirement |
|---|-----------------|-----------------|-----------------|-----------------|-----------------|-----------------|---------------|------------------|---------------------------------------|
| Expenditure | 2025/26 £000 | 2026/27 £000 | 2027/28 £000 | 2028/29 £000 | 2029/30 £000 | 2030/31 £000 | £000 | £000 | £000 |
| Open Space | | | | | | | | | |
| Synthetic Pitch Replacement Programme | 301 | 700 | 260 | 1,075 | 330 | 285 | 2,650 | - | 2,650 |
| Cemeteries (Burial Grounds) | 75 | 1,009 | 400 | 500 | - | - | 1,909 | - | 1,909 |
| Climate Change Emergency | 150 | - | - | - | - | - | - | - | - |
| Coastal / Flood Protection schemes - Musselburgh - (under review) | 650 | 1,880 | 2,225 | 7,590 | 11,200 | 24,095 | 46,990 | (40,081) | 6,909 |
| Coastal Change Management | 95 | 116 | - | - | - | - | 116 | - | 116 |
| Coastal Car Park Toilets | 47 | - | - | - | - | - | - | - | - |
| Countryside Bridges and Infrastructure | - | 50 | 50 | 50 | 50 | 50 | 250 | - | 250 |
| Core Path Plan | 27 | 50 | 50 | 50 | 50 | 50 | 250 | - | 250 |
| Harbour Walls | - | 200 | - | - | - | - | 200 | - | 200 |
| Nature Restoration | 120 | - | - | - | - | - | - | - | - |
| Polson Park | - | 140 | - | - | - | - | 140 | - | 140 |
| Replacement Play Equipment | 545 | 100 | 100 | 100 | 100 | 100 | 500 | - | 500 |
| Sports and Recreation LDP | 558 | 2,278 | 1,185 | - | 2,560 | 557 | 6,580 | (5,705) | 875 |
| - Aubigny Sports Centre Expansion | 93 | 223 | - | - | - | - | 223 | (223) | - |
| - Blindwells Community Sports | - | - | - | - | 2,333 | - | 2,333 | (2,333) | - |
| - Blindwells equipped play | - | - | 434 | - | - | - | 434 | (434) | - |
| - Craighall Sports Pitches & Pavillion | 34 | 773 | 611 | - | - | - | 1,384 | (1,384) | - |
| - Craighall Allotments | - | 22 | - | - | - | - | 22 | (22) | - |
| - Dirleton Play Equipment | - | 24 | - | - | - | - | 24 | (24) | - |
| - East Linton Memorial Park | - | 67 | - | - | - | - | 67 | (67) | - |
| - Elphinstone Pavilion | - | - | 32 | - | - | - | 32 | (32) | - |
| - Fa'side Path | 145 | 31 | - | - | - | - | 31 | (31) | - |
| - Gullane Pitches | 10 | 166 | - | - | - | - | 166 | (166) | - |
| - Gullane Play Equipment | 2 | 26 | - | - | - | - | 26 | (26) | - |
| - Hallhill Sports Pitch & Changing | 211 | - | - | - | - | - | - | - | - |
| - Heritage Implementation Plan | 1 | 10 | - | - | - | - | 10 | (10) | - |
| - Longniddry-Haddington Path Improvements | 13 | - | - | - | - | - | - | - | - |
| - Macmerry Sports Facilities | - | - | 108 | - | - | - | 108 | (108) | - |
| - Wallyford 4 Team Pavilion | 30 | 875 | - | - | - | - | 875 | - | 875 |
| - Whitecraig Pavilion & Pitch | - | - | - | - | 227 | 557 | 784 | (784) | - |
| - Windygoul Sports Pitch | 10 | 53 | - | - | - | - | 53 | (53) | - |
| - Windygoul Allotments | 8 | 8 | - | - | - | - | 8 | (8) | - |
| Street litter bin replacement | 40 | 40 | 40 | 40 | 40 | 40 | 200 | - | 200 |
| Waste - New Bins | 165 | 150 | 150 | 150 | 150 | 150 | 750 | - | 750 |
| Waste - Machinery & Equipment - replacement | 15 | 50 | 50 | 50 | 50 | 50 | 250 | - | 250 |
| Total Open Space | 2,788 | 6,763 | 4,510 | 9,605 | 14,530 | 25,377 | 60,785 | (45,786) | 14,999 |

| | P9 (Q3) Outturn | Year 1 | Year 2 | Year 3 | Year 4 | Year 5 | 5 Year Total | External Funding | GCG funding/ Borrowing Requirement |
|--|-----------------|-----------------|-----------------|-----------------|-----------------|-----------------|---------------|------------------|---------------------------------------|
| Expenditure | 2025/26 £000 | 2026/27 £000 | 2027/28 £000 | 2028/29 £000 | 2029/30 £000 | 2030/31 £000 | £000 | £000 | £000 |
| Roads, Lighting and related assets | | | | | | | | | |
| Cycling Walking Safer Streets | 739 | 700 | - | - | - | - | 700 | - | 700 |
| Parking Improvements | 300 | 458 | 579 | 906 | 170 | - | 2,113 | (670) | 1,443 |
| Roads - Structures, Traffic Signals, Area Partnerships | 620 | 400 | 700 | 700 | 700 | 700 | 3,200 | - | 3,200 |
| Roads - Carriageways | 4,380 | 4,930 | 5,000 | 5,000 | 5,000 | 5,000 | 24,930 | - | 24,930 |
| Roads - Footways | 950 | 1,100 | 1,200 | 1,200 | 1,200 | 1,200 | 5,900 | - | 5,900 |
| Roads - Street Lighting | 550 | 1,100 | 700 | 700 | 700 | 700 | 3,900 | - | 3,900 |
| Roads - externally funded projects | 2,331 | 3,270 | 280 | 100 | 100 | 100 | 3,850 | (3,850) | - |
| Total Roads, Lighting and related assets | 9,870 | 11,958 | 8,459 | 8,606 | 7,870 | 7,700 | 44,593 | (4,520) | 40,073 |

| Expenditure | P9 (Q3) Outturn | Year 1 | Year 2 | Year 3 | Year 4 | Year 5 | 5 Year Total | External Funding | GCG funding/ Borrowing Requirement |
|---|-----------------|---------------|---------------|---------------|---------------|---------------|---------------|------------------|---------------------------------------|
| | 2025/26 | 2026/27 | 2027/28 | 2028/29 | 2029/30 | 2030/31 | | | |
| | £000 | £000 | £000 | £000 | £000 | £000 | £000 | £000 | £000 |
| Property - Education | | | | | | | | | |
| Aberlady Primary - extension | 50 | 3,212 | 1,329 | - | - | - | 4,541 | (951) | 3,589 |
| Blindwells Primary - new school | 4,210 | 5 | - | - | - | - | 5 | - | 5 |
| Craighall Primary - New School | 4,530 | - | - | - | - | - | - | - | - |
| East Linton Primary School - Toilet Upgrades | 50 | 540 | 5 | - | - | - | 545 | (545) | - |
| Elphinstone Primary - extension | 50 | 1,562 | 2,404 | 713 | - | - | 4,679 | (1,990) | 2,689 |
| Free School Meals Expansion to P6-7 | 83 | - | - | - | - | - | - | - | - |
| Haddington Primary School (Lower Campus) | 47 | 110 | - | - | - | - | 110 | (110) | - |
| Haddington Primary Upper Campus - Toilet refurb | - | 23 | - | - | - | - | 23 | (23) | - |
| Haddington Primary (prev Kingsmeadow) Toilet Reinstatement | - | 103 | - | - | - | - | 103 | (31) | 72 |
| Kingsmeadow Primary (Upper Campus) | 26 | - | - | - | - | - | - | - | - |
| Knox Academy Extension | 394 | 865 | 1,545 | 1,878 | 10 | - | 4,298 | (4,298) | - |
| Law Primary - extension including Early Learning and 1140 | 25 | - | - | - | - | - | - | - | - |
| Law Primary - ASN Provision Space | - | 46 | 333 | - | - | - | 379 | - | 379 |
| Letham Primary - Ongoing fit out | - | 24 | - | - | - | - | 24 | - | 24 |
| Letham Primary - Extension | 15 | 308 | 3,439 | 2,270 | - | - | 6,017 | (2,838) | 3,179 |
| Longniddry Primary - extension | 50 | 120 | 444 | 5,313 | 958 | - | 6,835 | (4,246) | 2,589 |
| Macmerry Primary - extension | - | - | - | 131 | 2,161 | 1,175 | 3,467 | (1,183) | 2,284 |
| Musselburgh Grammar - ASN Provision | - | 31 | 798 | - | - | - | 829 | - | 829 |
| North Berwick High School - Extension | 143 | - | - | - | - | - | - | - | - |
| North Berwick High School - Extension (phase 2) | - | - | - | - | - | - | - | - | - |
| Ormiston Primary - Toilet extension | 100 | 390 | - | - | - | - | 390 | - | 390 |
| Pencaitland PS | - | 50 | 857 | - | - | - | 907 | (797) | 109 |
| Pinkie St Peter's Primary - pitch reprovion | - | 507 | - | - | - | - | 507 | - | 507 |
| Pinkie St Peter's Primary - extension including Early Learning and 1140 | 210 | - | - | - | - | - | - | - | - |
| Preston Lodge High School - extension (phase 1) | - | 1,449 | 60 | - | - | - | 1,509 | (1,509) | - |
| Ross High School - extension | 15 | - | - | - | - | - | - | - | - |
| School Estate - Curriculum Upgrades | 12 | - | - | - | - | - | - | - | - |
| School Estate - Security Upgrades | 85 | 479 | 219 | 149 | 58 | - | 905 | - | 905 |
| School Estate - ASN Provision Space | 140 | 12 | - | - | - | - | 12 | - | 12 |
| Stoneyhill Primary - ASN Provision | - | 30 | 510 | - | - | - | 540 | - | 540 |
| The Brae - Rosehill High School- ASN Provision | - | 45 | - | - | - | - | 45 | - | 45 |
| Wallyford Primary - New School - Phase 2 | 30 | - | 100 | 532 | 6,742 | 4,159 | 11,534 | (1,630) | 9,904 |
| Wallyford Primary - Ongoing Fit Out | - | 89 | - | - | - | - | 89 | - | 89 |
| Wallyford Learning Campus | 746 | 172 | - | - | - | - | 172 | - | 172 |
| Whitcraig Primary - new school including Early Learning and 1140 | 10,827 | 1,452 | - | - | - | - | 1,452 | - | 1,452 |
| Whitcraig Primary - Phase 3 | - | 50 | 1,459 | 848 | - | - | 2,357 | (2,307) | 50 |
| Windygoul Primary - Early learning and 1140 extension | 156 | - | - | - | - | - | - | - | - |
| Windygoul Primary - extension | - | - | - | 50 | 131 | 6,807 | 6,988 | (5,262) | 1,726 |
| Total Property - Education | 21,970 | 11,674 | 13,501 | 11,885 | 10,061 | 12,141 | 59,262 | (27,720) | 31,541 |

| | P9 (Q3) Outturn | Year 1 | Year 2 | Year 3 | Year 4 | Year 5 | 5 Year Total | External Funding | GCG funding/ Borrowing Requirement |
|---|-----------------|-----------------|-----------------|-----------------|-----------------|-----------------|------------------|------------------|---------------------------------------|
| Expenditure | 2025/26 £000 | 2026/27 £000 | 2027/28 £000 | 2028/29 £000 | 2029/30 £000 | 2030/31 £000 | £000 | £000 | £000 |
| Property - Other | | | | | | | | | |
| Accelerating Growth | 8,603 | - | - | - | - | - | - | - | - |
| - Cockenzie | 2,662 | - | - | - | - | - | - | - | - |
| - Levelling Up Project Cockenzie | 5,941 | - | - | - | - | - | - | - | - |
| - Blindwells | - | - | - | - | - | - | - | - | - |
| Court Accommodation | 5 | - | - | - | - | - | - | - | - |
| Demolitions - various sites | 250 | - | - | - | - | - | - | - | - |
| Eskmill Fire Station Demolition | 17 | - | - | - | - | - | - | - | - |
| Relocation of Haddington Day Centre to Tynebank Resource Centre | 13 | 1,291 | 396 | 27 | - | - | 1,714 | - | 1,714 |
| Loch Centre Tranent - Major Refurbishment Works | 304 | 4,706 | 65 | - | - | - | 4,771 | - | 4,771 |
| Demolition of TUs | 30 | 56 | - | - | - | - | 56 | - | 56 |
| New ways of working Programme | 500 | 2,000 | 268 | - | - | - | 2,268 | - | 2,268 |
| Prestongrange Museum | 2,096 | - | - | - | - | - | - | - | - |
| Property Renewals | 3,112 | 3,000 | 2,000 | 2,000 | 2,000 | 2,000 | 11,000 | - | 11,000 |
| Replacement Childrens House | 200 | 1,138 | 725 | 28 | - | - | 1,891 | - | 1,891 |
| Sports Centres | 240 | 240 | 240 | 240 | 240 | 240 | 1,200 | - | 1,200 |
| Spott Road - Replacement Depot | - | - | - | - | - | 337 | 337 | - | 337 |
| Total Property - Other | 15,369 | 12,431 | 3,693 | 2,295 | 2,240 | 2,577 | 23,237 | - | 23,237 |
| Projects subject to external funding | | | | | | | | | |
| Future Theatre Provision | - | - | - | - | - | - | - | - | - |
| Town Centre Investment - Tranent & Western Villages | - | - | - | - | - | - | - | - | - |
| River Tyne/ Haddington Flood Scheme | - | - | - | - | - | - | - | - | - |
| Haddington Corn Exchange Improvements | - | - | - | - | - | - | - | - | - |
| Total Projects subject to external funding | - | - | - | - | - | - | - | - | - |
| PPP Projects | | | | | | | | | |
| Capital Plan Fees | 2,650 | 2,783 | 2,866 | 2,952 | 3,041 | 3,132 | 14,773 | - | 14,773 |
| Total Gross Expenditure | 60,606 | 51,924 | 37,602 | 42,100 | 43,886 | 57,992 | 233,504 | - | 155,164 |
| Income | | | | | | | | | |
| Developer contributions | (5,850) | (7,026) | (8,007) | (7,803) | (4,920) | (5,638) | (33,394) | - | - |
| 1140 grant income | (156) | (17) | - | - | - | - | (17) | - | - |
| Town centre regeneration grant income | (690) | (121) | - | - | - | - | (121) | - | - |
| Flood scheme general capital grant | 14,134 | 3,331 | (1,636) | (2,704) | (2,344) | (12,628) | (15,981) | - | - |
| Other | (8,352) | (3,808) | (710) | (4,560) | (8,540) | (9,210) | (26,828) | - | - |
| Capital receipts | (12,398) | (5,000) | (5,000) | - | - | (2,000) | (12,000) | - | - |
| Scottish Government general capital grant | (1,282) | (5,134) | (6,014) | (7,211) | (7,211) | (7,211) | (32,781) | - | - |
| Total Income | (14,595) | (17,775) | (21,367) | (22,278) | (23,014) | (36,687) | (121,121) | - | (42,781) |
| Net Borrowing Requirement | 46,011 | 34,148 | 16,236 | 19,822 | 20,871 | 21,306 | 112,383 | - | 112,383 |