

**COMMITTEE:** East Lothian Council

**MEETING DATE:** 24 February 2026

**BY:** Depute Chief Executive – Resources & Economy

**REPORT TITLE:** Budget Development 2026-27 Onwards

**REPORT STATUS:** Public

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## **1 PURPOSE OF REPORT**

- 1.1 To provide contextual information to support budget setting for 2026-27 onwards, including an overview of the national funding settlement for local government, and the implications of this for East Lothian.
- 1.2 To set out the next steps towards delivering the Council's Financial Strategy 2026-30.

## **2 RECOMMENDATIONS**

Members are recommended to:

- 2.1 Note the local and wider economic context within which budgets have been developed, including the factors which have contributed to the funding gap.
- 2.2 Note the content of the 2026-27 local government finance settlement and the funding implications for East Lothian Council.
- 2.3 Note the draft 2026-27 Integration Joint Board (IJB) funding offer letter attached at Appendix 1.
- 2.4 Note the statement on robustness of the budget, adequacy of reserves and key budget risks included at Appendix 2.
- 2.5 Note the indicative timetable and next steps for developing budget projections and closing the budget gap for 2027-28 onwards, as set out at paragraphs 3.16 to 3.20.

### **3 BACKGROUND**

- 3.1 This report sets out the context for development of budget proposals for 2026-27 onwards for general services and Housing Revenue Account (HRA) revenue and capital, including the setting of council tax and rent levels. Budget development continues to be influenced by significant ongoing demand and cost pressures arising from East Lothian's growing population, alongside wider economic challenges facing the whole of the public sector.
- 3.2 Growth, in particular, has continued to present financial challenges for the Council in recent years. As one of the fastest growing areas in Scotland over the past two decades, the cumulative impact of growth has resulted in a growing gap between expenditure demands and available resources. Alongside the opportunities this presents for East Lothian to contribute to the national economy and housing supply targets, if the costs of providing services and infrastructure for the county's growing population cannot be met through proportionate uplifts in external funding, this will become increasingly difficult for the Council to sustain over the medium term. These pressures apply to both revenue and capital budgets and remain the subject of ongoing dialogue with the Scottish and UK Government.
- 3.3 In December 2025, Council approved the Financial and Capital Strategies for the period 2026-27 to 2030-31, which set out how the Council will seek to manage its resources during this period to achieve financial sustainability in the context of these significant challenges and risks.

#### Draft Settlement Overview & Updates

- 3.4 Scottish Government's budget for the 2026-27 financial year was announced on 13 January 2026, along with the draft local government finance settlement. Key headlines are set out below. It should be noted that this detail will remain provisional and subject to change until the settlement is finalised through the parliamentary process:
- The budget announced a funding package of £15 billion for local government in 2026-27, indicating a cash uplift of £591.8 million.
  - A significant proportion, £356.9 million of the announced cash uplift is already committed, leaving £234.9 million total uncommitted additional funding nationally. This equates to a cash uplift of 1.6%.
  - This represents a shortfall of £1 billion on COSLA's ask for £16 billion revenue including £750 million for social care.
  - The budget provides general capital grant totalling £494 million to local government, which is a significant shortfall on COSLA's ask for £844 million.

- £20 million climate emergency £40 million nature restoration capital funding has also been announced but remains undistributed at this stage.
- The overall capital allocation from the Scottish Government has fallen, decreasing by 14.2% in real terms compared to 2025-26.
- The Affordable Housing Supply Programme will see a capital uplift of £35 million next year, but this does not reinstate spending power in this area in real terms.
- A spending review was published alongside the budget, and points to increased constraints in local government funding in 2027-28 and 2028-29.
- As part of the stage one budget debate, the First Minister has announced £20 million funding for social care for use towards matters such as funding the real living wage for adult and child care services.

3.5 The parliamentary process for finalising the Local Government Finance Order is underway and expected to conclude on 26 February 2026. Any further changes to the settlement which arise over the coming weeks will be reported to a future Council meeting. In the event that additional un-ringfenced funding is made available through this process, it is recommended that this should be prioritised to offset budget risks identified and reduce planned use of capital reserves in 2026-27.

3.6 The impact of the settlement announcement at a local level is set out below:

- Revenue funding uplift of £7.378 million, of which £3.668 million is tied to new or existing policy commitments.
- This represents new funding of £3.7 million which reduces the funding gap identified for 2026-27.
- East Lothian Council's contribution to the floor has increased by £1.7 million to £3.8 million.
- A number of funding streams remain undistributed at this stage; therefore, uncertainty remains within some of the estimated shares included within the budget estimates.
- Within the capital settlement, a significant proportion of funding remains undistributed at this stage, and we continue to await detail around anticipated material changes to flood scheme funding and the impact of this on the draft capital plan.
- Capital expenditure plans supported by climate emergency and nature restoration capital funding will be included within the

programme once the Council's share of these funding streams has been confirmed.

- 3.7 Further detail is awaited concerning the additional £20 million announced on 12 February 2026 for social care to support the real living wage uplift and this is not yet reflected within the draft budget estimates. Once further clarity is provided on the allocation of this funding, a proportionate share will be transferred to the IJB and an update will be provided to Council through quarterly monitoring reports.

#### Integrated Joint Board (IJB)

- 3.8 Following approval of the Council's budget, a letter will be issued to the IJB with notification of the anticipated allocation of funding from the Council for 2026-27. The draft letter is attached at Appendix 1 to this report. This reflects the draft Administration/Cross-party budget proposals and remains subject to change depending on the outcome of the budget meeting. The letter shows the existing (2025-26) budget allocation for the IJB, uplifted by:

- £2.07 million additional funding notified through the draft settlement;
- £0.874 million further budget uplift to support pay, inflationary and demographic pressures; and
- £0.35 million further uplift to partially offset reductions in funding allocations to the IJB following redistribution of adult social care funding.

- 3.9 The letter also confirms that a proportionate share of the additional £20 million funding for social care and real living wage uplifts will be passed to the IJB once the allocations are known.

- 3.10 This will leave the IJB with a residual funding gap on Council services of £0.6 million. It is anticipated that this gap will reduce further once the proportionate share of the additional £20 million funding referenced in paragraph 3.9 above has been reflected. Efficiencies have been identified to close this gap which will be subject to the approval of the IJB at their budget meeting in March. If the IJB is able to deliver these savings it is expected that this will close the budget gap in relation to adult social care. However, the overall IJB budgets may still reflect a funding gap linked to NHS services.

- 3.11 The IJB will also receive a letter from NHS Lothian, setting out the 2026-27 budget allocation from its other key funding partner. Together, these letters will be used to set the IJB budget for 2026-27 which will be considered at the board meeting in March. Effective partnership working across the Council, IJB and NHS Lothian will be key to ensuring the development of sustainable budgets over the medium term.

### Statement of robustness of estimates and adequacy of reserves

- 3.12 The Council's section 95 officer (Chief Finance Officer) is the statutory "proper officer" responsible for the administration and governance of the Council's financial affairs, as required by the Local Government (Scotland) Act 1973. This includes ensuring financial systems, controls, and processes are robust. This role is held by the Depute Chief Executive – Resources and Economy. A statement setting out the s.95 officer's opinion on the robustness of estimates reflected within the proposed budgets and adequacy of reserves is attached at Appendix 2 to this report.
- 3.13 Although this is not a statutory requirement in Scotland, CIPFA's Financial Management Code which the Council has adopted does include a specific requirement that this is included as part of the budget report, and this was also a specific recommendation arising from the internal audit of financial sustainability undertaken in 2024. Subsequently, Audit Scotland have reiterated the need for this assessment to be undertaken on an ongoing basis within their recommendations following the 2024-25 audit.
- 3.14 The statement includes a summary of the factors that have been taken into account in assessing the robustness of budget estimates, key risks, general balances and earmarked reserves as well as consideration of the housing revenue account. It concludes that while the budget proposals for the forthcoming financial year are considered to be competent, the funding gap for the period beyond this remains significant and presents a risk to the Council's capacity to set balanced budgets in future years. It also highlights that unallocated general balances, which the Council holds to offset the impact of unforeseen risks and emergencies remains low relative to the overall risk environment.
- 3.15 This is intended to support consideration by Council of the budget proposals, and Council is asked to note the statement as part of the recommendations of this report.

### Next Steps

- 3.16 As noted above, the proposed budgets are based on the draft local government finance settlement and any changes to the projected grant levels will be reported to Council. The stage one debate took place on 8 February and the remaining stages are as follows:
- **Stage 2** – 19 February 2026
  - **Stage 3** – 26 February 2026
  - **Local Government Finance Order** – end of February 2026
- 3.17 The Council continues to face a significant funding gap over the medium term, and it is essential that work to close this and ensure that balanced budgets can be set in the years from 2027-28 onwards resumes as early

as possible. With this in mind, officers across all service areas are being asked to progress further work to develop a range of options which will meet the funding gap, aligned to levers set out within the financial strategy, and Council Plan objectives. This work will be presented to the cross-party budget working group and details will be shared through future Council meetings.

3.18 The recommended next steps to supporting the development of the Council's future budget plans are outlined below:

<b>Date</b>	<b>Meeting</b>	<b>Action</b>
June 2026	Council	Provisional outturn report 2025-26.
August 2026	Council	To consider the financial landscape and context for budget setting for 2027-28 onwards, including an update on progress with discussions aligned to closing the funding gap.
August 2026	Council	Q1 financial update report, to include an overview of progress towards delivering agreed savings for 2026-27.
December 2026	Council	Q2 financial update report, to include an overview of progress towards delivering agreed savings for 2026-27.
December 2026	Council	Consider the financial and capital strategies for 2027-28 onwards.
January 2027	Cabinet	Budget development update, including implications of the draft local government finance settlement.
February 2027	Council	Council budget meeting to agree budgets for 2027-28 onwards, and set council tax and rent levels for the forthcoming financial year.

*Table 1: Budget development next steps*

3.19 In line with the budget development framework, the cross-party budget group has continued to meet throughout the last year to consider matters related to budget, including options to reduce spending across all service areas.

3.20 It is assumed that the cross-party budget group will continue to meet on a regular basis throughout the year, to support the development of proposals to balance the budget from 2027-28 and beyond in line with

Council's previous commitment to this. Although not a forum for decision making, this approach is intended to support the budget development process by ensuring that members from all groups are sighted on the detail and impact of changes linked to budget decisions and to act as an informal forum for discussion. Audit Scotland's recent Annual Audit Report also highlights the importance of cross-party engagement.

#### **4 POLICY IMPLICATIONS**

- 4.1 The Council's budget and financial strategies should be a representation of the Council Plan and strategic priorities in financial terms. The proposals within this report are intended to support the effective delivery of policy objectives as far as possible. Without significant additional funding over the medium term there is a risk to that the Council may not have sufficient resources to deliver on all of the policy commitments within the Council Plan.

#### **5 RESOURCE AND OTHER IMPLICATIONS**

- 5.1 Finance: as described within the report and supporting appendices.
- 5.2 Human Resources: N/A
- 5.3 Other (e.g. Legal/IT): N/A
- 5.4 Risk: As detailed within the report and appendix 2.

#### **6 INTEGRATED IMPACT ASSESSMENT**

- 6.1 **Select the statement that is appropriate to your report by placing an 'X' in the relevant box.**

An Integrated Impact Assessment screening process has been undertaken and the subject of this report does not affect the wellbeing of the community or have a significant impact on: equality and human rights; tackling socio-economic disadvantages and poverty; climate change, the environment and sustainability; the Council's role as a corporate parent; or the storage/collection of personal data.

**or**

The subject of this report has been through the Integrated Impact Assessment process and impacts have been identified as follows:

Subject	Impacts identified (Yes, No or N/A)
Equality and human rights	Yes
Socio-economic disadvantage/poverty	Yes
Climate change, the environment and sustainability	No
Corporate parenting and care-experienced young people	No
Storage/collection of personal data	No
Other	No

The Integrated Impact Assessment relating to this report has been published and can be accessed via the Council's website:

[https://www.eastlothian.gov.uk/info/210602/equality\\_and\\_diversity/12014/integrated\\_impact\\_assessments](https://www.eastlothian.gov.uk/info/210602/equality_and_diversity/12014/integrated_impact_assessments)

## **7 APPENDICES**

- 7.1 Appendix 1 – Draft 2026-27 IJB funding offer letter
- 7.2 Appendix 2 – Statement on the robustness of estimates and adequacy of reserves

## **8 BACKGROUND PAPERS**

- 8.1 Members Library Service February 2026 – Budget Consultation 2026-27
- 8.2 Cabinet – 20 January 2026 – Budget Development 2026-27 onwards
- 8.3 Council – 9 December 2025 – Financial and Capital Strategies 2026-31
- 8.4 Council – 26 August 2025 – Budget Development 2026-27 onwards

## **9 AUTHOR AND APPROVAL DETAILS**

### **Report Author(s)**

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<b>Date</b>	16 February 2026

**Head of Service Approval**

<b>Name</b>	Sarah Fortune
<b>Designation</b>	Depute Chief Executive – Resources & Economy
<b>Confirmation that IIA and other relevant checks (e.g. finance/legal) have been completed</b>	Yes
<b>Approval Date</b>	16 February 2026

24 February 2026

Mike Porteous  
Chief Finance Officer  
East Lothian Integrated Joint Board

Dear Mike,

**Financial resource proposal from East Lothian Council to East Lothian Integration Joint Board – 2026-27**

This letter sets out the level of financial resources that will be delegated by the Council to the IJB in 2026-27 and is aligned to the Council budget to be approved on 24 February 2026.

**2026-27 Financial Resource Proposal**

The budget proposal to the IJB has been set in the context of the total resources available to the Council during 2026-27. The financial environment remains challenging, and the Council continues to balance a growing range of cumulative risks and financial pressures, including managing increased demand arising from a growing population. I am also aware that many of these cost pressures are equally being faced by the IJB. The resource proposal agreed by the Council for 2026-27 has been set in the context of managing these collective challenges faced by both organisations.

The 2026-27 resource proposal includes:

- Total additional funding of £3.294 million (4%) which is in addition to the 2025-26 baseline budget. This funding offer includes:
  - o £2.189 million provided within the national funding settlement to support a range of national policy commitments, including £0.119m funding to support the 2026-27 pay award.
  - o £1.105 million additional funding provided by the Council including:
    - £755,000 to support the full cost aligned to the approved 2026-27 pay uplift
    - £350,000 to support inflationary and demographic pressures as well as funding to support the 2025-26 recurring baseline pressure.
- Taking these factors into consideration the financial resource that would be made available to the IJB for 2026-27 is now £84.824 million. The breakdown of this funding is set out in more detail within the table below.

## 2026-27 Financial Resource offer to IJB

2025-26 Adult Wellbeing Budget	£81.530m
ELC Additional Investment - pay	£0.755m
ELC Additional Investment	£0.350m
<b>TOTAL - Opening Baseline</b>	<b>£82.635m</b>
<b>New National Investment</b>	
GRG - funding changes	£2.070m
GRG - pay award funding	£0.119m
Share of additional £20m for Social Care (TBC)	-
<b>TOTAL - New National Investment</b>	<b>£2.189m</b>
<b>2025-26 Total IJB Financial Resource</b>	<b>£84.824m</b>

As you know, the national Scottish Government budget is not expected to be formally approved until the end of February 2026, and as such the figures will remain in draft until this is finalised. In addition, an additional £20m of funding has been announced for Social Care, any share due to East Lothian will be updated when available.

The budget offer to the IJB sits alongside wider support including capital investment provided by the Council. This includes analogue to digital rollout and for telecare and the delivery of the new core and cluster units at Fa'side, comprising 13 specialist homes that have enabled adults with learning disabilities to return to East Lothian from external placements. These wider commitments reflect the Council's dedication to integrated service delivery and improved outcomes for East Lothian residents.

It is expected that the IJB will develop sustainable and deliverable financial plans for 2026-27, and that the Council delegated functions will operate within the total available resources made available. Should any pressures arise during 2026-27, aligned to the Scheme of Integration, it is expected that appropriate recovery action is taken by the IJB to bring financial plans back into financial balance, and details of emerging financial risks should be reported to be as early as possible.

Following the IJB 2026-27 budget considerations, it is requested that the Director of Health and Social Care Partnership bring back a full and detailed report to the next appropriate Council meeting setting out the outcome of the IJB budget and implications for Council delegated services. This will also include details around how the planned additional investment will be used.

I remain acutely aware that there remain significant and on-going financial and demand pressures facing East Lothian IJB to support the delivery of its delegated functions, and much of these pressures are also being experienced nationally. I can

assure you that the Council will continue to actively promote and support these national discussions as to how these collective challenges can be addressed. This will also include continuing discussions around the cumulative financial impact arising from a growing population.

The Council has a significant budget gap to address in the coming years. It remains crucially important that the IJB continues to develop robust and deliverable medium term financial plans, that can meet the full extent of the projected budget gap including that arising from Council delegated functions. This I appreciate will not be easy, and it is vitally important that we continue to work in partnership through the IJB and funding partners to meet these shared challenges. Discussions around the development of further savings options for Council will continue to be explored and as always, the holistic impact of these decisions and shared outcomes will be an important consideration for all partners.

I look forward to continuing with these discussions during 2026-27 and beyond.

Yours sincerely

Sarah Fortune  
Depute Chief Executive Resources and Economy (Chief Financial Officer)  
East Lothian Council

Cc: Laurence Rockey – Chief Executive, ELC  
Fiona Wilson – Chief Officer East Lothian IJB  
David Hood – Head of Operations East Lothian  
Andrew Cogan – Chair East Lothian IJB  
Shamin Akhtar – Vice Chair East Lothian IJB  
Ellie Dunnet – Head of Finance  
David Henderson – Service Manager, Service Accounting

## Introduction

This statement relates to the 2026/27 budget setting process for East Lothian Council. The council's Section 95 Officer is responsible for ensuring the proper administration of the council's financial affairs, including the robustness of the budget and the adequacy of reserves. Council will consider detailed budgets for 2026/27 for general services revenue and capital as well as the housing revenue account. In line with the council's budget development framework and financial strategy, the 2026/27 budgets also comprise high level budget planning for the years 2027/28 to 2030/31.

## Robustness of the budget

The aim of the budget is to provide a realistic and sustainable medium term framework that reflects Council Plan priorities within the estimated resources available. The detailed estimates take into account past outturn, current spending plans and likely future demand levels and pressures. Factors taken into account for the 2026/27 budget are as follows:

Council Plan priorities	The proposed budgets for 2026/27 onwards reflect alignment with the following short- term focus areas agreed by Council: <ol style="list-style-type: none"> <li>1. Ensure the financial sustainability of the Council through the delivery of approved savings and transforming the way we deliver services.</li> <li>2. Target resources on statutory services and focus on the highest risks and those most in need.</li> <li>3. Target resources on statutory services and focus on the highest risks and those most in need.</li> </ol>
Consultation with residents and stakeholders	Budget planning reflects consideration of the feedback received through the budget consultation online survey, rent consultation and wider interaction with communities and partners.
Provisional Local Government Finance Settlement	The budget estimates reflect the impact of the draft local government finance settlement and subsequent updates up to 16 February 2026.
CIPFA's Prudential Code and its impact for capital planning	Capital expenditure and borrowing plans have been developed with reference to existing debt levels and future affordability. Details are included in the Treasury Management Strategy Statement.
Capital Programme	The capital programme reflects capital plans for the next 5 years. It should be noted that this is subject to ongoing review which may result in revision to these plans.
Interest rates	Interest rate assumptions are based on projections provided by the council's treasury management advisors and detailed within the Treasury Management Strategy. Any increase to projected interest rates in future years will have a significant

	<p>impact on the revenue cost of borrowing, and also on the deliverability of the capital programme.</p>
Pay, pensions & price inflation	<p>Budget plans reflect the following assumptions around annual pay increases:</p> <p>2026/27 – 3.5%</p> <p>2027/28 &amp; 2028/29 – 3%</p> <p>2029/30 &amp; 2030/31 – 2%</p> <p>Assumptions made regarding the level of non-pay inflation over the medium term use the relevant applicable measures (e.g. CPI/RPI) and longer term are aligned to the target level of 2%. Variations against these estimates will result in significant budget impacts.</p> <p>The triennial review to set the employer pension contribution rates for the three years from 2027/28 will take place in 2026. Current financial planning assumes no change in the existing rates, however movement upward or downward by 1% would give rise to a budget impact of £1.1 million. Based on the current funding position, our current expectation is that the applicable contribution rate may reduce from 2027/28.</p>
Emerging Growth Pressures	<p>The proposed budget for 2026/27 reflects growth for demand led services including childrens services, IJB and homelessness as well as revenue consequences of delivering the capital infrastructure required to meet the needs of East Lothian’s growing population. The cumulative impact of population growth remains a key driver of budget pressures and the funding gap facing the council over the medium term.</p>
Delivery of savings	<p>The draft budget proposals for 2026/27 onwards reflect a number of savings plans. Progress to deliver savings will remain a key area of focus for budget monitoring, and if savings cannot be delivered as planned, then alternative options will need to be identified.</p>
Income levels	<p>The budget assumes general increases to fees and charges of 3%, alongside some service specific changes reflected as part of savings and efficiencies. There is potential variability within estimated income levels due to demand volatility and recovery risk in some cases.</p> <p>Risks to council tax income and rent levels include the possibility of lower collection rates in response to cost of living challenges and losses associated with void properties.</p>
Adequacy of reserves	<p>At 31/03/2025 the provisional unallocated balance on the general fund was £8.5 million. At this time the council also held earmarked reserves of £27.6 million. The financial strategy 2026-31 agreed by Council sets</p>

	a target minimum unallocated balance of 2.5% of the net revenue budget, which would be £8.9 million based on the draft 2026/27 budget. The adequacy of reserves is discussed in more detail below.
Financial Management	The Council's financial information and reporting arrangements are sound and the in year position is reported to Council at regular intervals throughout the year. The Council received an unqualified audit opinion for the 2024/25 financial statements.

### Adequacy of reserves and key budget risks

The minimum prudent level of unallocated balances and earmarked reserves that the council should maintain is a matter of judgement. It is the Council's safety net for unforeseen or other circumstances. Judgement on the minimum level will be informed by the cumulative risks facing the Council, noting that these will change over time. The target minimum unallocated balance on the general fund is currently set at 2.5% of the net revenue budget, which equates to approximately £8.9 million. Additional information on the adequacy of HRA reserves is set out below.

When considering the adequacy of reserves, the key risks that could affect the viability of the budget must be taken into account. The main factors are:

- **Delivery of planned savings**

Given the scale of the financial challenge being faced, the budget and financial strategy rely on the delivery of a significant amount of savings in order to achieve a balance position.

The draft budget proposals for 2026/27 onwards include the delivery of over £12m of efficiencies over the next 5 years. Many of these savings proposals will require development, review and consultation by officers, and therefore require adequate lead time to implement.

Officers are currently working to deliver previously identified savings, and proposals totalling £2.5 million have been reprofiled due to changes to anticipated delivery timescales in order to mitigate the budget impact of implementation delays.

Officer capacity to deliver savings also presents a risk, in the context of reduced staffing due to recruitment market challenges and enhanced recruitment control, delivery of some of the planned savings will require significant input from officers and ensuring that resources are adequate will be key to this.

If savings cannot be delivered as planned then alternative action will be required to mitigate the impact, and may include the suspension of some council services, reductions in staffing levels or changes to Council policy. Ultimately if these risks materialise and suitable alternative options cannot be identified, this could create in year budget overspends which would need to be funded from reserves. Progress and

risks associated with the delivery of planned savings will remain a critical focus of 2026/27 Financial Reviews.

- **Income levels**

The budget projections for both general services and the HRA rely on a range of key assumptions around income levels which also reflect a significant degree of risk.

Officers continue to monitor and implement key income streams very closely and work hard to ensure that the Council can maximise income collection and recover income which is due wherever possible. We seek to mitigate this through provisions (amounts set aside to reflect that a proportion of income may not be recoverable) but even marginal variations in key revenue streams like council tax and rents will be hugely significant in value.

Furthermore, in accordance with the council's financial strategy, the council is developing new income streams which can be difficult to forecast as there is no historical data on which to base the projections. Collectively these areas will remain subject to close monitoring and review.

- **Pay**

There remains a risk that that pay negotiations may result in a greater increases than the levels allowed for within the current budget projections. Every 1% increase in pay will result in a further pressure on the council's budget of approximately £2 million.

- **Teacher support grant conditions**

Budget projections reflect additional costs linked to minimum learning hours for primary 1 and 2 from 2027/28 onwards. The letter to local authorities from the Cabinet Secretary for Finance and Local Government accompanying the 2026/27 local government settlement makes reference to piloting approaches to implement a reduction in class contact time, noting that it is the intention of this government that this will lead to wider agreement.

Collectively, these measures could have a significant financial impact for the council, resulting in an increased financial burden in excess of £6 million which is significantly higher than the teacher support grant.

- **HRA Affordable Housing Subsidy**

The Scottish Government's budget provides year 1 (2026/27) allocations of affordable housing subsidy allocations only, and the council's share of this allocation remains unknown at this point in time. The budget therefore assumes a level of grant subsidy that will be received in 2026/27 and beyond. If this funding does not materialise this presents an enhanced risk to the delivery of the planned number of affordable homes. Furthermore, this may present a further risk in terms of managing additional borrowing

costs and may ultimately result in a delay to planned projects until clarity of future grant subsidy is provided. Given there remains a critical need for the supply of affordable housing this will be difficult to balance to manage the delivery of the programme and financial risk.

- **IJB Budgets**

Budget monitoring reports during 2025/26 have identified ongoing financial challenges facing the IJB resulting in increased risk of overspends with very limited capacity within reserves to mitigate these. Although an overspend is not currently forecast for council IJB services in 2025/26, the in-year risks have been mitigated through non-recurring funding. The proposed budget for 2026/27 reflects funding uplifts from the council to the IJB in order to mitigate financial pressures relating to pay increases, and also partially mitigates some downward funding adjustments to funding allocation which form part of the 2026/27 funding settlement.

However, the IJB continues to face a significant funding gap over the medium term that will need to be closed through careful financial management, additional savings, transformation initiatives and potentially service reductions.

If the IJB is unable to identify options to reach a breakeven budget position, then any overspends which cannot be contained within reserves will fall to partners to meet. A large proportion of the current IJB pressures are driven by demands within council delegated adult social care services including commissioned services, and therefore working in partnership with IJB to ensure that clear and deliverable plans aligned to meet this funding gap remains critical.

- **Council tax base**

Council tax projections reflect assumed housing growth over the next 5 years. The projections are based on a series of assumptions and informed by data on housebuilding completions and intelligence from the planning service. There are a number of variables which could impact on the actual movement in the number of band D equivalent properties added to the rating list during the year, which are outside of the council's control. Should this arise, this may result in a lower or higher than anticipated Council Tax income.

- **Inflation**

Inflation remains above the UK Government target of 2%. Inflation impacts on many of the council's input costs and unexpected rises will create an unbudgeted pressure on the revenue account which may mean that the council will be unable to achieve its objectives without further unplanned use of reserves.

- **Interest rates**

Interest rate assumptions are based on projections provided by the council's treasury management advisors and detailed within the Treasury Management Strategy. Any increase to projected interest rates in future years will have a significant impact on the revenue cost of borrowing, and also on the deliverability of the capital programme.

- **National funding and employer national insurance contributions**

The 2026/27 budget has been developed on the basis of the provisional local government finance. Given that this will not be finalised until late February, there remains a risk that funding allocations may still be subject to some change. The high-level budget projections for 2027/28 to 2028/29 reflect a flat cash settlement adjusted for uplifts to the real living wage. However, the projections are based on a one year funding settlement which mean that the position beyond 2026/27 remains uncertain. Scottish Government's spending review indicates a real terms funding reduction for local government of 2.1% between 2025/26 and 2028/29, with local government's share of the Scottish Budget will reduce from 26.4% to 24.8% over this period. It may therefore be necessary to revise these projections to reflect a more pessimistic outlook as part of budget planning for 2027/28 onwards.

It is hoped that the future funding settlements will provide greater certainty over funding levels the medium term spending review which would enable the council to develop robust plans over a longer period and also to provide greater certainty to partners who rely on council funding over a longer period.

Variations to any of the funding assumptions may have a direct and significant impact on the council's financial outlook.

- **Demand management**

External factors including rising costs of living, poverty and demographic change are continuing to place upward pressure on current demand for council services. This represent a risk where funding allocations for demand led services are insufficient to meet the expenditure demands, or where the level of demand is significantly in excess of the assumptions incorporated into the budget.

- **Timing of section 75 contributions**

There remains a potential risk to recovery of section 75 contributions, driven by the speed of housebuilding and solvency of developers and well as the obligations being met through the delivery of the council's capital programme. If the contributions do not materialise in line with the projections, this could result in temporary pressures which may increase the council's borrowing requirement over the short term. This increases the overall cost of the council's capital programme as the council incurs the cost of borrowing to deliver its obligations for a longer period of time.

- **Growing Population**

The East Lothian population continues to grow, and the impact on Council services has been subject to significant local and national discussions and has resulted in a number of significant 'asks' to the Scottish Government including additional revenue funding and the establishment of a 'Growth Fund' to support growing local authority areas in meeting the increased demands on local services and infrastructure requirements. The recurring impact on both revenue and capital spending will further increase as the population grows, and will become further challenging should the Council meet the additional Scottish Government national housebuilding allocation targets. Without a holistic and joined up intervention, this will present a significant risk and threat not only to the financial sustainability of this Council, the services we can provide to our local community, and will impact on delivery of many of the outcomes which are supported nationally and locally.

The council's general and uncommitted reserves levels are considered to remain at a low level relative to these risks. Given the level of savings identified and wide range of concurrent risks facing the council, there remains a key risk that the council will not be able to fully mitigate any events, including overspends or timing differences aligned to the delivery of planned savings.

If the minimum unallocated balance on the general fund falls below the level set out in the financial strategy, then action will need to be taken to replenish balances accordingly. In the first instance, we would seek to use other earmarked balances for this purpose. If this is not possible then a recovery plan would need to be implemented, with a view to replenishing reserves from the revenue account over the subsequent twelve months

The minimum General Fund balance will be kept under regular review in light of these risks and any further factors which arise during the year.

### **Earmarked Reserves**

A number of earmarked reserves exist to cover items that require revenue expenditure in the future, or are held for specific purposes. At 31 March 2025, provisional earmarked reserves totalled approximately £27.6 million. These are amounts which have been earmarked for specific purposes in line with previous Council decisions including transformation, devolved school management and affordable housing delivery. It should be noted that in the event of in year overspends occurring, or where the minimum unallocated balance cannot be maintained, it may be necessary to divert funds from earmarked reserves to restore this.

### **Housing Revenue Account**

The Council operates a Housing Revenue Account (HRA) for income and expenditure relating to the Council's housing stock. By law, the HRA must be self-financing and the financial strategy reflects the following key controls to ensure that HRA budgets remain financially sustainable:

1. Recommended upper limit for the ratio of debt charges to income to 40% both in the short and longer term

2. In support of contingency planning, ensuring that the reserve or balance left on the HRA remains sufficient to maintain a cushion against any unexpected increase in costs or loss of income, and that this remains above £1m. Given the scale of the risks currently facing the HRA, it is appropriate to keep this level under review to ensure that this remains appropriate.

#### Opinion of the Council's Section 95 Officer

The Section 95 Officer is of the opinion that the approach taken in developing the 2026/27 budget meets the requirements contained in CIPFA's financial management code, ensures the robustness of the budget and the adequacy of reserves. While this ensures that a competent budget can be set for the forthcoming financial year, the funding gap for the period beyond this remains significant and presents a risk to the council's capacity to set balanced budgets in future years.

**2a**

**HOUSING REVENUE ACCOUNT, INCLUDING  
COUNCIL HOUSE RENT PROPOSALS,  
2026/27–2030/31**

**ADMINISTRATION & CROSS-PARTY  
PROPOSALS**

This document provides a summary of key recommendations for the Administration & Cross-party Housing Revenue Account (HRA) budget proposals for the upcoming financial year.

Council is asked to:

1. Approve the Housing Revenue Account budget proposals set out in Appendix 1a, noting that this will give rise to a 7% increase to rents, bringing the average weekly rent to £93.58, equivalent to an average weekly increase of £6.12.

#### Appendices

Appendix 1a – HRA Budget Proposals (Administration & Cross-party)

## EAST LOTHIAN COUNCIL

## ADMINISTRATION / CROSS PARTY HRA BUDGET PROPOSALS 2026/27 TO 2030/31

	2026/27 Budget	2027/28 Budget	2028/29 Budget	2029/30 Budget	2030/31 Budget
<b>Rent Increase</b>	<b>7.00%</b>	<b>5.00%</b>	<b>5.00%</b>	<b>5.00%</b>	<b>5.00%</b>
New Homes	95	120	54	118	89
Cumulative New Homes since 22/23	664	784	838	956	1045

<b>BUDGET</b>	£000	£000	£000	£000	£000
<b>Income</b>					
House Rents	(45,554)	(48,727)	(51,485)	(54,617)	(57,290)
Garage Rents	(834)	(876)	(920)	(966)	(1,014)
Services/Service Charges	(820)	(861)	(904)	(949)	(996)
Other Income	(132)	(136)	(140)	(144)	(148)
Interest	(133)	(133)	(133)	(133)	(133)
<b>Total Income</b>	<b>(47,473)</b>	<b>(50,733)</b>	<b>(53,582)</b>	<b>(56,809)</b>	<b>(59,581)</b>
<b>Expenditure</b>					
Employee Costs	4,650	4,789	4,932	5,075	5,225
Repair Costs	14,585	15,170	15,777	16,407	17,062
Void Rents	838	907	970	1,025	1,087
Garage Void Rents	235	254	272	287	304
Bad Debt Provision	421	456	487	515	546
Operating Payments	1,494	1,534	1,574	1,616	1,660
Transfer Payments	262	269	276	283	290
Internal Recharges	3,804	3,915	4,029	4,148	4,271
Debt Charges	18,141	19,623	20,863	22,104	22,757
<b>Total Expenditure</b>	<b>44,430</b>	<b>46,917</b>	<b>49,180</b>	<b>51,460</b>	<b>53,202</b>
<b>Management of Balances</b>					
Opening (Surplus) / Deficit	(1,641)	(1,684)	(1,500)	(1,901)	(2,251)
Capital from current revenue	3,000	4,000	4,000	5,000	6,000
(Surplus)/ Deficit for Year	(3,043)	(3,816)	(4,402)	(5,349)	(6,379)
<b>Closing (Surplus) / Deficit</b>	<b>(1,684)</b>	<b>(1,500)</b>	<b>(1,901)</b>	<b>(2,251)</b>	<b>(2,630)</b>

<b>Debt to Income Ratio</b>	<b>38.21%</b>	<b>38.68%</b>	<b>38.94%</b>	<b>38.91%</b>	<b>38.20%</b>
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<b>Capital Expenditure</b>						<b>5 Year Total</b>
Modernisations, Extensions & Energy Efficiency	16,786	18,547	19,232	19,860	22,253	£000 96,678
New Affordable Council Housing	31,888	27,437	15,458	21,300	13,600	109,683
Fees	1,500	1,500	1,500	1,500	1,500	7,500
Mortgage to Rent	280	280	280	280	280	1,400
<b>Total</b>	<b>50,454</b>	<b>47,764</b>	<b>36,470</b>	<b>42,940</b>	<b>37,633</b>	<b>215,261</b>

EAST LoTHIAN COUNCIL  
ADMINISTRATION / CROSS PARTY HRA BUDGET PROPOSALS 2026/27 TO 2030/31

	2026/27 £000	2027/28 £000	2028/29 £000	2029/30 £000	2030/31 £000
<b>HRA Income</b>					
<b>House Rents</b>					
Rent income adjustments relating to rent increases and new council house additions <i>Changes as result of 7% rent increase 26-27 and 5% each subsequent year plus impact of new council housing additions</i>	(3,445)	(3,173)	(2,758)	(3,132)	(2,673)
<b>Garage Rents</b>					
Rent income increased in line with House rents <i>Changes as result of 7% rent increase 26-27 and 5% each subsequent year plus impact of new council housing additions</i>	(55)	(42)	(44)	(46)	(48)
<b>Service Charges</b>					
Income adjustments relating to service charge adjustments <i>Changes as result of 7% rent increase 26-27 and 5% each subsequent year plus impact of new council housing additions</i>	(54)	(41)	(43)	(45)	(47)
<b>Other Income</b>					
Homeless Rents, Renewable Energy Income, Refugee Support-Home Office Funding <i>Consistent income expected across all financial years.</i>	(4)	(4)	(4)	(4)	(4)
<b>Interest</b>					
Interest on accumulated balances <i>No changes expected</i>	-	-	-	-	-
<b>TOTAL INCOME CHANGE</b>	<b>(3,558)</b>	<b>(3,260)</b>	<b>(2,849)</b>	<b>(3,227)</b>	<b>(2,772)</b>
<b>HRA Expenditure</b>					
<b>Staffing</b>					
General Inflation Increase <i>Increase 3.5% for 26/27 and 3% each subsequent year.</i>	156	139	143	143	150
<b>Repairs</b>					
General Inflation Increase <i>Consistent uplift of 5% applied across all years</i>	699	585	607	630	655
<b>Void Rents</b>					
Rent adjustments relating to rent increases and new council house <i>Void costs based on historical rates pre Covid at 1.99% of House Rents</i>	-	69	63	55	62
<b>Garage Void Rents</b>					
Increase in line with forecast voids for 25-26 then increasing at 5% in line with budgeted rent increases	57	19	18	15	17
<b>Bad Debts</b>					
Rent adjustments relating to rent increases and new council house additions <i>Bad debt budgeted at 1% of House rents due to lower actual bad debts in previous years.</i>	-	35	31	28	31
<b>Operating Expenses</b>					
<i>Uplift of 3% across all years.</i>	38	40	40	42	44
<b>Transfer Payments</b>					
<i>Uplift of 3% across all years.</i>	7	7	7	7	7
<b>Internal Recharges</b>					
General Inflation Increase <i>Reflective of actual charges and General Inflation Increases.</i>	109	111	114	119	123
<b>Debt Charges</b>					
Debt Charges <i>Increase reflects borrowing to fund planned capital programme and the impact of changes in interest rates.</i>	1,807	1,482	1,240	1,240	654
<b>TOTAL EXPENDITURE CHANGE</b>	<b>2,873</b>	<b>2,487</b>	<b>2,263</b>	<b>2,279</b>	<b>1,743</b>
<b>TOTAL CHANGE</b>	<b>(685)</b>	<b>(773)</b>	<b>(586)</b>	<b>(948)</b>	<b>(1,029)</b>

**2b**

**HOUSING REVENUE ACCOUNT, INCLUDING  
COUNCIL HOUSE RENT PROPOSALS,  
2026/27–2030/31**

**SNP PROPOSALS**

This document provides a summary of key recommendations for the SNP Housing Revenue Account (HRA) budget proposals for the upcoming financial year.

Council is asked to:

1. Approve the Housing Revenue Account budget proposals set out in Appendix 1b, noting that this will give rise to an 8% increase to rents, bringing the average weekly rent to £94.46, equivalent to an average weekly increase of £7.00.

#### Appendices

Appendix 1b – HRA Budget Proposals (SNP)

**EAST LOTHIAN COUNCIL**  
**SNP HRA BUDGET PROPOSALS 2026/27 TO 2030/31**

	<b>2026/27 Budget</b>	<b>2027/28 Budget</b>	<b>2028/29 Budget</b>	<b>2029/30 Budget</b>	<b>2030/31 Budget</b>
<b>Rent Increase</b>	<b>8.00%</b>	<b>5.00%</b>	<b>5.00%</b>	<b>5.00%</b>	<b>5.00%</b>
New Homes	119	120	54	118	89
Cumulative New Homes since 22/23	688	808	862	980	1069

<b>BUDGET</b>	<b>£000</b>	<b>£000</b>	<b>£000</b>	<b>£000</b>	<b>£000</b>
<b>Income</b>					
House Rents	(45,980)	(48,839)	(51,487)	(54,621)	(57,294)
Garage Rents	(841)	(883)	(927)	(973)	(1,022)
Services/Service Charges	(827)	(868)	(911)	(957)	(1,005)
Other Income	(132)	(136)	(140)	(144)	(148)
Interest	(133)	(133)	(133)	(133)	(133)
<b>Total Income</b>	<b>(47,913)</b>	<b>(50,859)</b>	<b>(53,598)</b>	<b>(56,828)</b>	<b>(59,602)</b>
<b>Expenditure</b>					
Employee Costs	4,650	4,789	4,932	5,075	5,225
Repair Costs	14,585	15,170	15,777	16,407	17,062
Void Rents	838	915	972	1,025	1,087
Garage Void Rents	235	254	272	287	304
Bad Debt Provision	421	460	488	515	546
Operating Payments	1,494	1,534	1,574	1,616	1,660
Transfer Payments	262	269	276	283	290
Internal Recharges	3,804	3,915	4,029	4,148	4,271
Debt Charges	18,263	19,875	21,109	22,312	22,890
<b>Total Expenditure</b>	<b>44,552</b>	<b>47,181</b>	<b>49,429</b>	<b>51,668</b>	<b>53,335</b>
<b>Management of Balances</b>					
Opening (Surplus) / Deficit	(1,641)	(2,002)	(1,680)	(1,849)	(2,009)
Capital from current revenue	3,000	4,000	4,000	5,000	6,000
(Surplus)/ Deficit for Year	(3,361)	(3,678)	(4,169)	(5,160)	(6,266)
<b>Closing (Surplus) / Deficit</b>	<b>(2,002)</b>	<b>(1,680)</b>	<b>(1,849)</b>	<b>(2,009)</b>	<b>(2,275)</b>

<b>Debt to Income Ratio</b>	<b>38.12%</b>	<b>39.08%</b>	<b>39.38%</b>	<b>39.26%</b>	<b>38.41%</b>
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						<b>5 Year Total</b>
<b>Capital Expenditure</b>						<b>£000</b>
Modernisation/Extensions	16,786	18,547	19,232	19,860	22,253	96,678
New Affordable Council Housing	31,888	27,437	15,458	21,300	13,600	109,683
Fees	1,500	1,500	1,500	1,500	1,500	7,500
Mortgage to Rent	280	280	280	280	280	1,400
Additional Capital Investment	6,000	-	-	-	-	6,000
<b>Total</b>	<b>56,454</b>	<b>47,764</b>	<b>36,470</b>	<b>42,940</b>	<b>37,633</b>	<b>221,261</b>

EAST LoTHIAN COUNCIL  
SNP HRA BUDGET PROPOSALS 2026/27 TO 2030/31

	2026/27 £000	2027/28 £000	2028/29 £000	2029/30 £000	2030/31 £000
<b>HRA Income</b>					
<b>House Rents</b>					
Rent income adjustments relating to rent increases and new council house additions <i>Changes as result of 8% rent increase 26-27 and 5% each subsequent year plus impact of new council housing additions</i>	(3,871)	(2,860)	(2,648)	(3,134)	(2,672)
<b>Garage Rents</b>					
Rent income increased in line with House rents <i>Changes as result of 8% rent increase 26-27 and 5% each subsequent year plus impact of new council housing additions</i>	(62)	(42)	(44)	(46)	(49)
<b>Service Charges</b>					
Income adjustments relating to service charge adjustments <i>Changes as result of 8% rent increase 26-27 and 5% each subsequent year plus impact of new council housing additions</i>	(61)	(41)	(43)	(46)	(48)
<b>Other Income</b>					
Homeless Rents, Renewable Energy Income, Refugee Support-Home Office Funding <i>Consistent income expected across all financial years.</i>	(4)	(4)	(4)	(4)	(4)
<b>Interest</b>					
Interest on accumulated balances <i>No changes expected</i>	-	-	-	-	-
<b>TOTAL INCOME CHANGE</b>	<b>(3,998)</b>	<b>(2,947)</b>	<b>(2,739)</b>	<b>(3,230)</b>	<b>(2,773)</b>
<b>HRA Expenditure</b>					
<b>Staffing</b>					
General Inflation Increase <i>Increase 3.5% for 26/27 and 3% each subsequent year.</i>	156	139	143	143	150
<b>Repairs</b>					
General Inflation Increase <i>Consistent uplift of 5% applied across all years</i>	699	585	607	630	655
<b>Void Rents</b>					
Rent adjustments relating to rent increases and new council house <i>Void costs based on historical rates pre Covid at 1.99% of House Rents</i>	-	77	57	53	62
<b>Garage Void Rents</b>					
Increase in line with forecast voids for 25-26 then increasing at 5% in line with budgeted rent increases	57	19	18	15	17
<b>Bad Debts</b>					
Rent adjustments relating to rent increases and new council house additions <i>Bad debt budgeted at 1% of House rents due to lower actual bad debts in previous years.</i>	-	39	28	27	31
<b>Operating Expenses</b>					
<i>Uplift of 3% across all years.</i>	38	40	40	42	44
<b>Transfer Payments</b>					
<i>Uplift of 3% across all years.</i>	7	7	7	7	7
<b>Internal Recharges</b>					
General Inflation Increase <i>Reflective of actual charges and General Inflation Increases.</i>	109	111	114	119	123
<b>Debt Charges</b>					
Debt Charges <i>Increase reflects borrowing to fund planned capital programme and the impact of changes in interest rates.</i>	1,929	1,612	1,233	1,204	578
<b>TOTAL EXPENDITURE CHANGE</b>	<b>2,995</b>	<b>2,629</b>	<b>2,247</b>	<b>2,240</b>	<b>1,667</b>
<b>TOTAL CHANGE</b>	<b>(1,003)</b>	<b>(318)</b>	<b>(491)</b>	<b>(990)</b>	<b>(1,106)</b>

**3a**

**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	<b>360/360</b>	£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
<b>Base Budget</b>	<b>344,340</b>	<b>355,183</b>	<b>359,770</b>	<b>365,502</b>	<b>369,166</b>	
<b>Growth</b>						
Pay	7,345	7,153	7,040	4,831	4,905	<b>31,274</b>
Inflation & Indexation	2,442	3,147	3,482	2,424	2,446	<b>13,941</b>
Growth including RCC	1,148	7,719	7,449	4,227	6,068	<b>26,611</b>
Growth - Children's Services	560	0	0	0	0	<b>560</b>
Growth - Inclusion & Wellbeing	473	0	0	0	0	<b>473</b>
Growth - Education	2,026	0	0	0	0	<b>2,026</b>
Investment in Holiday Clubs for Children with Disabilities	100	0	0	0	0	<b>100</b>
Investment in Specialist Youth Work (West of County)	142	0	0	0	0	<b>142</b>
Investment in Winter Maintenance Service	100	0	0	0	0	<b>100</b>
Investment in Health & Social Care Partnership	1,105	0	0	0	0	<b>1,105</b>
Debt Charges	-4,840	717	319	1,119	381	<b>-2,304</b>
<b>Total Growth</b>	<b>10,601</b>	<b>18,736</b>	<b>18,290</b>	<b>12,601</b>	<b>13,800</b>	<b>74,028</b>
<b>Funding / income changes</b>						
GRG - additional funding	-3,710	0	0	0	0	<b>-3,710</b>
GRG - reduction in loan charge support	0	1,222	75	75	75	<b>1,447</b>
GRG - pay award funding (Council)	-980	-309	0	0	0	<b>-1,289</b>
GRG - pay award funding (IJB)	-119	0	0	0	0	<b>-119</b>
GRG - funding for new policy commitments (Council)	-499	-236	-238	-149	-150	<b>-1,272</b>
GRG - funding for new policy commitments (IJB)	-2,070	-1,500	-1,500	-1,000	-1,000	<b>-7,070</b>
Share of additional £20m for Social Care (TBC)	0	0	0	0	0	<b>0</b>
SFT funding	73	63	6	0	0	<b>142</b>
Extended Producer Responsibility funding	-87	0	0	0	0	<b>-87</b>
Service Concessions Flexibility	-107	42	-98	-277	-146	<b>-586</b>
<b>Total Funding Changes</b>	<b>-7,499</b>	<b>-718</b>	<b>-1,755</b>	<b>-1,351</b>	<b>-1,221</b>	<b>-12,544</b>
Service Concessions - Reserve Transfers	107	-42	98	277	146	<b>586</b>
Extended Producer Responsibility - Reserve Transfers	635	-908	100	0	0	<b>-173</b>
SFT funding - Reserve Transfers	1,595	-63	-6	0	0	<b>1,526</b>
Use of Capital Reserve	7,878	2,102	0	0	0	<b>9,980</b>
<b>Total Reserve Movements</b>	<b>10,215</b>	<b>1,089</b>	<b>192</b>	<b>277</b>	<b>146</b>	<b>11,919</b>
<b>FUNDING GAP COUNCIL + IJB</b>	<b>13,317</b>	<b>19,107</b>	<b>16,727</b>	<b>11,527</b>	<b>12,725</b>	<b>73,403</b>
Existing Savings Plans (breakdown below)	-3,185	-2,565	-2,280	-2,060	-750	<b>-10,840</b>
Proposed Additional Service Reductions (breakdown below)	-1,405	-124	-97	-113	0	<b>-1,739</b>
IJB Savings Plans	-600	0	0	0	0	<b>-600</b>
<b>Total Savings</b>	<b>-5,190</b>	<b>-2,689</b>	<b>-2,377</b>	<b>-2,173</b>	<b>-750</b>	<b>-13,179</b>
<b>BUDGET GAP REMAINING</b>	<b>8,127</b>	<b>16,418</b>	<b>14,350</b>	<b>9,354</b>	<b>11,975</b>	<b>60,224</b>
Council tax - additional dwellings	-1,982	-1,310	-1,090	-709	-560	<b>-5,651</b>
Council tax rate increase yr1 7.5%, yr2-5 5%	-6,145	-4,573	-4,901	-5,172	-5,462	<b>-26,253</b>
<b>Total Council Tax</b>	<b>-8,127</b>	<b>-5,883</b>	<b>-5,991</b>	<b>-5,881</b>	<b>-6,022</b>	<b>-31,904</b>
<b>REVISED BUDGET GAP COUNCIL + IJB</b>	<b>0</b>	<b>10,535</b>	<b>8,359</b>	<b>3,473</b>	<b>5,953</b>	<b>28,320</b>

**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
<b>SAVINGS</b>						
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
<b>EXISTING SAVINGS (previously agreed by Council)</b>	<b>-3,185</b>	<b>-2,565</b>	<b>-2,280</b>	<b>-2,060</b>	<b>-750</b>	<b>-10,840</b>
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
<b>TOTAL PROPOSED ADDITIONAL SAVINGS</b>	<b>-1,405</b>	<b>-124</b>	<b>-97</b>	<b>-113</b>	<b>0</b>	<b>-1,739</b>
<b>TOTAL BUDGET SAVINGS &amp; EFFICIENCIES</b>	<b>-4,590</b>	<b>-2,689</b>	<b>-2,377</b>	<b>-2,173</b>	<b>-750</b>	<b>-12,579</b>

### 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
<b>TOTAL</b>	<b>3,894</b>	<b>3,538</b>	<b>3,371</b>	<b>2,419</b>	<b>2,281</b>	<b>15,503</b>

#### 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
<b>TOTAL</b>	<b>-3,294</b>	<b>-1,500</b>	<b>-1,500</b>	<b>-1,000</b>	<b>-1,000</b>	<b>-8,294</b>

<b>FUNDING GAP - IJB</b>	<b>600</b>	<b>2,038</b>	<b>1,871</b>	<b>1,419</b>	<b>1,281</b>	<b>7,209</b>
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IJB Efficiency Savings	-600	0	0	0	0	-600
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<b>FUNDING BUDGET GAP - IJB</b>	<b>0</b>	<b>2,038</b>	<b>1,871</b>	<b>1,419</b>	<b>1,281</b>	<b>6,609</b>
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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
<b>CORPORATE INCOME</b>															
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	-	-	-	-	-	-	-	-	-	-
<b>EXPENDITURE LIMIT</b>	<b>(373,731)</b>	<b>(6,145)</b>	<b>(379,876)</b>	<b>(379,876)</b>	<b>(7,171)</b>	<b>(387,047)</b>	<b>(387,047)</b>	<b>(8,925)</b>	<b>(395,972)</b>	<b>(395,972)</b>	<b>(7,732)</b>	<b>(403,704)</b>	<b>(403,704)</b>	<b>(7,518)</b>	<b>(411,222)</b>
<b>LESS CORPORATE COMMITMENTS</b>															
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
<b>TOTAL CORPORATE COMMITMENTS</b>	<b>29,391</b>	<b>(4,698)</b>	<b>24,693</b>	<b>24,693</b>	<b>2,584</b>	<b>27,277</b>	<b>27,277</b>	<b>3,193</b>	<b>30,470</b>	<b>30,470</b>	<b>4,068</b>	<b>34,538</b>	<b>34,538</b>	<b>3,262</b>	<b>37,800</b>
<b>FUNDING FOR COUNCIL SERVICES</b>	<b>(344,340)</b>	<b>(10,843)</b>	<b>(355,183)</b>	<b>(355,183)</b>	<b>(4,587)</b>	<b>(359,770)</b>	<b>(359,770)</b>	<b>(5,732)</b>	<b>(365,502)</b>	<b>(365,502)</b>	<b>(3,664)</b>	<b>(369,166)</b>	<b>(369,166)</b>	<b>(4,256)</b>	<b>(373,422)</b>
<b>SERVICE PLANNED EXPENDITURE</b>															
<b>Children and Communities</b>															
<b>Children's Services</b>															
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
<b>Children's total</b>	<b>24,832</b>	<b>1,237</b>	<b>26,069</b>	<b>26,069</b>	<b>485</b>	<b>26,554</b>	<b>26,554</b>	<b>501</b>	<b>27,055</b>	<b>27,055</b>	<b>(661)</b>	<b>26,394</b>	<b>26,394</b>	<b>647</b>	<b>27,041</b>
<b>Education</b>															
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
<b>Education total</b>	<b>160,902</b>	<b>4,870</b>	<b>165,772</b>	<b>165,772</b>	<b>8,260</b>	<b>174,032</b>	<b>174,032</b>	<b>5,257</b>	<b>179,289</b>	<b>179,289</b>	<b>3,515</b>	<b>182,804</b>	<b>182,804</b>	<b>5,062</b>	<b>187,866</b>
<b>Communities &amp; Partnerships</b>															
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
<b>Communities &amp; Partnerships total</b>	<b>25,203</b>	<b>(65)</b>	<b>25,138</b>	<b>25,138</b>	<b>414</b>	<b>25,552</b>	<b>25,552</b>	<b>666</b>	<b>26,218</b>	<b>26,218</b>	<b>406</b>	<b>26,624</b>	<b>26,624</b>	<b>504</b>	<b>27,128</b>

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
<b>Housing</b>															
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)
<b>Housing total</b>	<b>3,140</b>	<b>(201)</b>	<b>2,939</b>	<b>2,939</b>	<b>(1)</b>	<b>2,938</b>	<b>2,938</b>	<b>182</b>	<b>3,120</b>	<b>3,120</b>	<b>53</b>	<b>3,173</b>	<b>3,173</b>	<b>63</b>	<b>3,236</b>
<b>Children and Communities total</b>	<b>214,077</b>	<b>5,841</b>	<b>219,918</b>	<b>219,918</b>	<b>9,158</b>	<b>229,076</b>	<b>229,076</b>	<b>6,606</b>	<b>235,682</b>	<b>235,682</b>	<b>3,313</b>	<b>238,995</b>	<b>238,995</b>	<b>6,276</b>	<b>245,271</b>
<b>Resources and Economy</b>															
<b>Finance</b>															
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
<b>Finance total</b>	<b>9,380</b>	<b>479</b>	<b>9,859</b>	<b>9,859</b>	<b>173</b>	<b>10,032</b>	<b>10,032</b>	<b>405</b>	<b>10,437</b>	<b>10,437</b>	<b>66</b>	<b>10,503</b>	<b>10,503</b>	<b>189</b>	<b>10,692</b>
<b>Corporate Services</b>															
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
<b>Corporate Services total</b>	<b>12,346</b>	<b>1,098</b>	<b>13,444</b>	<b>13,444</b>	<b>880</b>	<b>14,324</b>	<b>14,324</b>	<b>778</b>	<b>15,102</b>	<b>15,102</b>	<b>509</b>	<b>15,611</b>	<b>15,611</b>	<b>608</b>	<b>16,219</b>
<b>Development</b>															
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
<b>Development total</b>	<b>3,077</b>	<b>(172)</b>	<b>2,905</b>	<b>2,905</b>	<b>330</b>	<b>3,235</b>	<b>3,235</b>	<b>139</b>	<b>3,374</b>	<b>3,374</b>	<b>96</b>	<b>3,470</b>	<b>3,470</b>	<b>98</b>	<b>3,568</b>
<b>Infrastructure</b>															
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
<b>Infrastructure total</b>	<b>23,930</b>	<b>303</b>	<b>24,233</b>	<b>24,233</b>	<b>1,043</b>	<b>25,276</b>	<b>25,276</b>	<b>2,792</b>	<b>28,068</b>	<b>28,068</b>	<b>734</b>	<b>28,802</b>	<b>28,802</b>	<b>757</b>	<b>29,559</b>
<b>Resources and Economy Total</b>	<b>48,733</b>	<b>1,708</b>	<b>50,441</b>	<b>50,441</b>	<b>2,426</b>	<b>52,867</b>	<b>52,867</b>	<b>4,114</b>	<b>56,981</b>	<b>56,981</b>	<b>1,405</b>	<b>58,386</b>	<b>58,386</b>	<b>1,652</b>	<b>60,038</b>
<b>Health &amp; Social Care Partnership</b>															
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
<b>Health &amp; Social Care total</b>	<b>81,530</b>	<b>3,294</b>	<b>84,824</b>	<b>84,824</b>	<b>3,538</b>	<b>88,362</b>	<b>88,362</b>	<b>3,371</b>	<b>91,733</b>	<b>91,733</b>	<b>2,419</b>	<b>94,152</b>	<b>94,152</b>	<b>2,281</b>	<b>96,433</b>
<b>TOTAL SERVICE EXPENDITURE</b>	<b>344,340</b>	<b>10,843</b>	<b>355,183</b>	<b>355,183</b>	<b>15,122</b>	<b>370,305</b>	<b>370,305</b>	<b>14,091</b>	<b>384,396</b>	<b>384,396</b>	<b>7,137</b>	<b>391,533</b>	<b>391,533</b>	<b>10,209</b>	<b>401,742</b>

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 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
<b>CORPORATE INCOME</b>																
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)
<b>Total General Revenue Grant Changes</b>		<b>(7,377)</b>	<b>-</b>	<b>(7,377)</b>	<b>(823)</b>	<b>-</b>	<b>(823)</b>	<b>(1,663)</b>	<b>-</b>	<b>(1,663)</b>	<b>(1,074)</b>	<b>-</b>	<b>(1,074)</b>	<b>(1,075)</b>	<b>-</b>	<b>(1,075)</b>
Specific Grants	Pupil Equity Fund Adjustment	2	-	2	-	-	-	-	-	-	-	-	-	-	-	-
Specific Grants	Gaelic Adjustment	(3)	-	(3)	-	-	-	-	-	-	-	-	-	-	-	-
<b>Total Specific Grants</b>		<b>(1)</b>	<b>-</b>	<b>(1)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Other Grants	DEFRA - Extended Producer Responsibility Obligations	(87)	-	(87)	-	-	-	-	-	-	-	-	-	-	-	-
<b>Total Other Grants</b>		<b>(87)</b>	<b>-</b>	<b>(87)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
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)
<b>Total Council Tax</b>		<b>(8,895)</b>	<b>-</b>	<b>(8,895)</b>	<b>(6,437)</b>	<b>-</b>	<b>(6,437)</b>	<b>(6,554)</b>	<b>-</b>	<b>(6,554)</b>	<b>(6,435)</b>	<b>-</b>	<b>(6,435)</b>	<b>(6,589)</b>	<b>-</b>	<b>(6,589)</b>
Other Corporate Income		-	-	-	-	(1,000)	(1,000)	-	(900)	(900)	-	(500)	(500)	-	-	-
<b>Total Other Corporate Income</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(1,000)</b>	<b>(1,000)</b>	<b>-</b>	<b>(900)</b>	<b>(900)</b>	<b>-</b>	<b>(500)</b>	<b>(500)</b>	<b>-</b>	<b>-</b>	<b>-</b>
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
<b>Total Planned Contribution to General Fund Earmarked Reserves</b>		<b>2,337</b>	<b>-</b>	<b>2,337</b>	<b>(1,013)</b>	<b>-</b>	<b>(1,013)</b>	<b>192</b>	<b>-</b>	<b>192</b>	<b>277</b>	<b>-</b>	<b>277</b>	<b>146</b>	<b>-</b>	<b>146</b>
Planned Use of Reserves - Capital Fund	Capital Fund	7,878	-	7,878	2,102	-	2,102	-	-	-	-	-	-	-	-	-
<b>Total Planned Use / Refund of Reserves - Capital Fund</b>		<b>7,878</b>	<b>-</b>	<b>7,878</b>	<b>2,102</b>	<b>-</b>	<b>2,102</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>CORPORATE INCOME TOTAL</b>		<b>(6,145)</b>	<b>-</b>	<b>(6,145)</b>	<b>(6,171)</b>	<b>(1,000)</b>	<b>(7,171)</b>	<b>(8,025)</b>	<b>(900)</b>	<b>(8,925)</b>	<b>(7,232)</b>	<b>(500)</b>	<b>(7,732)</b>	<b>(7,518)</b>	<b>-</b>	<b>(7,518)</b>
<b>CORPORATE COMMITMENTS</b>																
Valuation Board Requisition	Joint Requisition Adjustments	33	-	33	52	-	52	22	-	22	26	-	26	27	-	27
<b>Total Valuation Joint Board Requisition</b>		<b>33</b>	<b>-</b>	<b>33</b>	<b>52</b>	<b>-</b>	<b>52</b>	<b>22</b>	<b>-</b>	<b>22</b>	<b>26</b>	<b>-</b>	<b>26</b>	<b>27</b>	<b>-</b>	<b>27</b>
Council Tax Reduction Scheme	Council Tax Reduction Scheme Adjustment	599	-	599	512	-	512	521	-	521	512	-	512	525	-	525
<b>Total Council Tax Reduction Scheme</b>		<b>599</b>	<b>-</b>	<b>599</b>	<b>512</b>	<b>-</b>	<b>512</b>	<b>521</b>	<b>-</b>	<b>521</b>	<b>512</b>	<b>-</b>	<b>512</b>	<b>525</b>	<b>-</b>	<b>525</b>
Council Tax Earmarked for Affordable Housing	Council Tax Earmarked for Affordable Homes	169	-	169	42	-	42	42	-	42	42	-	42	42	-	42
<b>Total Council Tax Earmarked for Affordable Housing</b>		<b>169</b>	<b>-</b>	<b>169</b>	<b>42</b>	<b>-</b>	<b>42</b>	<b>42</b>	<b>-</b>	<b>42</b>	<b>42</b>	<b>-</b>	<b>42</b>	<b>42</b>	<b>-</b>	<b>42</b>
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)
<b>Total Asset Management</b>		<b>(173)</b>	<b>-</b>	<b>(173)</b>	<b>224</b>	<b>(133)</b>	<b>91</b>	<b>(152)</b>	<b>-</b>	<b>(152)</b>	<b>(658)</b>	<b>-</b>	<b>(658)</b>	<b>(240)</b>	<b>-</b>	<b>(240)</b>
Debt Charges	Debt Charges Adjustments	(4,840)	-	(4,840)	850	-	850	319	-	319	1,119	-	1,119	381	-	381
<b>Total Debt Charges</b>		<b>(4,840)</b>	<b>-</b>	<b>(4,840)</b>	<b>850</b>	<b>-</b>	<b>850</b>	<b>319</b>	<b>-</b>	<b>319</b>	<b>1,119</b>	<b>-</b>	<b>1,119</b>	<b>381</b>	<b>-</b>	<b>381</b>
Review of Council Assets	Asset Review	-	-	-	-	(1,000)	(1,000)	-	(1,100)	(1,100)	-	(1,000)	(1,000)	-	(500)	(500)
<b>Total Review of Council Assets</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(1,000)</b>	<b>(1,000)</b>	<b>-</b>	<b>(1,100)</b>	<b>(1,100)</b>	<b>-</b>	<b>(1,000)</b>	<b>(1,000)</b>	<b>-</b>	<b>(500)</b>	<b>(500)</b>
Management of Staffing Budgets	Management of Staffing Budgets Adjustment	-	(525)	(525)	-	-	-	-	(500)	(500)	-	-	-	-	-	-
<b>Total Management of Staffing Budgets</b>		<b>-</b>	<b>(525)</b>	<b>(525)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(500)</b>	<b>(500)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Corporate Pressures	Future Pressures	-	-	-	2,000	-	2,000	4,000	-	4,000	4,000	-	4,000	3,000	-	3,000
<b>Total Service Pressures</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>2,000</b>	<b>-</b>	<b>2,000</b>	<b>4,000</b>	<b>-</b>	<b>4,000</b>	<b>4,000</b>	<b>-</b>	<b>4,000</b>	<b>3,000</b>	<b>-</b>	<b>3,000</b>
Apprenticeship Levy	Apprenticeship Levy Adjustment	39	-	39	37	-	37	41	-	41	27	-	27	27	-	27
<b>Total Apprenticeship Levy</b>		<b>39</b>	<b>-</b>	<b>39</b>	<b>37</b>	<b>-</b>	<b>37</b>	<b>41</b>	<b>-</b>	<b>41</b>	<b>27</b>	<b>-</b>	<b>27</b>	<b>27</b>	<b>-</b>	<b>27</b>
<b>CORPORATE COMMITMENTS TOTAL</b>		<b>(4,173)</b>	<b>(525)</b>	<b>(4,698)</b>	<b>3,717</b>	<b>(1,133)</b>	<b>2,584</b>	<b>4,793</b>	<b>(1,600)</b>	<b>3,193</b>	<b>5,068</b>	<b>(1,000)</b>	<b>4,068</b>	<b>3,762</b>	<b>(500)</b>	<b>3,262</b>
<b>EXPENDITURE LIMIT</b>		<b>(10,318)</b>	<b>(525)</b>	<b>(10,843)</b>	<b>(2,454)</b>	<b>(2,133)</b>	<b>(4,587)</b>	<b>(3,232)</b>	<b>(2,500)</b>	<b>(5,732)</b>	<b>(2,164)</b>	<b>(1,500)</b>	<b>(3,664)</b>	<b>(3,756)</b>	<b>(500)</b>	<b>(4,256)</b>
<b>SERVICE EXPENDITURE</b>																

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
<b>CHILDREN'S AND COMMUNITIES</b>																
<b>Children's Services</b>																
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)
<b>Total Children's Services</b>		<b>1,487</b>	<b>(250)</b>	<b>1,237</b>	<b>735</b>	<b>(250)</b>	<b>485</b>	<b>751</b>	<b>(250)</b>	<b>501</b>	<b>(111)</b>	<b>(550)</b>	<b>(661)</b>	<b>897</b>	<b>(250)</b>	<b>647</b>
<b>Education</b>																
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	-	-	-	-	-	-	-	-	-
<b>Total Inclusion &amp; Wellbeing</b>		<b>677</b>	<b>-</b>	<b>677</b>	<b>1,158</b>	<b>-</b>	<b>1,158</b>	<b>258</b>	<b>-</b>	<b>258</b>	<b>237</b>	<b>-</b>	<b>237</b>	<b>1,147</b>	<b>-</b>	<b>1,147</b>
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
<b>Total Pre-school Education &amp; Childcare</b>		<b>408</b>	<b>(230)</b>	<b>178</b>	<b>205</b>	<b>(120)</b>	<b>85</b>	<b>121</b>	<b>-</b>	<b>121</b>	<b>79</b>	<b>-</b>	<b>79</b>	<b>80</b>	<b>-</b>	<b>80</b>
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)	-	-	-	-	-	-	-	-	-	-	-	-
<b>Total Schools - Primary</b>		<b>3,476</b>	<b>(872)</b>	<b>2,604</b>	<b>4,317</b>	<b>-</b>	<b>4,317</b>	<b>2,611</b>	<b>-</b>	<b>2,611</b>	<b>2,024</b>	<b>-</b>	<b>2,024</b>	<b>2,134</b>	<b>-</b>	<b>2,134</b>
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
Schools - Secondary	Inflation - Contracts	(51)	-	(51)	(42)	-	(42)	(44)	-	(44)	(29)	-	(29)	(31)	-	(31)
Schools - Secondary	Inflation - Contract Transport	47	-	47	-	-	-	90	-	90	62	-	62	61	-	61
Schools - Secondary	Contract Transport New Contract	-	-	-	467	-	467	-	-	-	-	-	-	-	-	-
<b>Total Schools - Secondary</b>		<b>1,542</b>	<b>-</b>	<b>1,542</b>	<b>2,636</b>	<b>-</b>	<b>2,636</b>	<b>2,204</b>	<b>-</b>	<b>2,204</b>	<b>1,132</b>	<b>-</b>	<b>1,132</b>	<b>1,657</b>	<b>-</b>	<b>1,657</b>
Schools Support Services	Pay - 3.5% year 1, 3% years 2-3, 2% years 4-5	56	-	56	64	-	64	63	-	63	43	-	43	44	-	44
Schools Support Services	Service Deductions	-	(187)	(187)	-	-	-	-	-	-	-	-	-	-	-	-
<b>Total Schools Support Services</b>	<b>Total Schools Support Services</b>	<b>56</b>	<b>(187)</b>	<b>(131)</b>	<b>64</b>	<b>-</b>	<b>64</b>	<b>63</b>	<b>-</b>	<b>63</b>	<b>43</b>	<b>-</b>	<b>43</b>	<b>44</b>	<b>-</b>	<b>44</b>
<b>Total Education</b>		<b>6,159</b>	<b>(1,289)</b>	<b>4,870</b>	<b>8,380</b>	<b>(120)</b>	<b>8,260</b>	<b>5,257</b>	<b>-</b>	<b>5,257</b>	<b>3,515</b>	<b>-</b>	<b>3,515</b>	<b>5,083</b>	<b>-</b>	<b>5,083</b>
<b>Communities &amp; Partnerships</b>																
Connected Communities	Pay - 3.5% year 1, 3% years 2-3, 2% years 4-5	104	-	104	92	-	92	96	-	96	65	-	65	67	-	67
Connected Communities	Inflation - Utilities	(73)	-	(73)	33	-	33	34	-	34	23	-	23	26	-	26
Connected Communities	NDR	2	-	2	5	-	5	6	-	6	4	-	4	4	-	4
Connected Communities	PPP	10	-	10	7	-	7	7	-	7	7	-	7	8	-	8
Connected Communities	Inflation - Contracts	2	-	2	2	-	2	2	-	2	2	-	2	-	-	-
Connected Communities	Specialist Youth Work (West of County)	142	-	142	-	-	-	-	-	-	-	-	-	-	-	-
Connected Communities	Transfer Sports Award Funding to Sport, Countryside & Leisure	(15)	-	(15)	-	-	-	-	-	-	-	-	-	-	-	-
Connected Communities	Service Deductions	-	(18)	(18)	-	(158)	(158)	-	(58)	(58)	-	(48)	(48)	-	-	-
<b>Total Connected Communities</b>		<b>172</b>	<b>(18)</b>	<b>154</b>	<b>139</b>	<b>(158)</b>	<b>(19)</b>	<b>145</b>	<b>(58)</b>	<b>87</b>	<b>101</b>	<b>(48)</b>	<b>53</b>	<b>105</b>	<b>-</b>	<b>105</b>
Sport, Countryside & Leisure	Pay - 3.5% year 1, 3% years 2-3, 2% years 4-5	295	-	295	263	-	263	272	-	272	185	-	185	189	-	189
Sport, Countryside & Leisure	Enjoy Leisure Contract Increase (Baseline 2025/26 Increase)	250	-	250	-	-	-	-	-	-	-	-	-	-	-	-
Sport, Countryside & Leisure	Inflation - Utilities	(86)	-	(86)	8	-	8	8	-	8	5	-	5	5	-	5
Sport, Countryside & Leisure	NDR	7	-	7	8	-	8	7	-	7	6	-	6	5	-	5
Sport, Countryside & Leisure	PPP	13	-	13	10	-	10	10	-	10	10	-	10	11	-	11
Sport, Countryside & Leisure	Inflation - Contracts	21	-	21	17	-	17	17	-	17	13	-	13	12	-	12
Sport, Countryside & Leisure	Transfer Sports Award Funding to Sport, Countryside & Leisure	15	-	15	-	-	-	-	-	-	-	-	-	-	-	-
Sport, Countryside & Leisure	Enjoy Leisure - Real Living Wage Support	90	-	90	(90)	-	(90)	-	-	-	-	-	-	-	-	-
Sport, Countryside & Leisure	Reallocation of budget from infrastructure to communities	-	(300)	(300)	-	-	-	-	-	-	-	-	-	-	-	-
Sport, Countryside & Leisure	Common Good Funds - Full recharge of Amenity Services	-	(123)	(123)	-	-	-	-	-	-	-	-	-	-	-	-
Sport, Countryside & Leisure	Income from Wallyford Learning Campus	-	(100)	(100)	-	-	-	-	-	-	-	-	-	-	-	-
Sport, Countryside & Leisure	Contract/Utility Efficiencies	-	(75)	(75)	-	-	-	-	-	-	-	-	-	-	-	-
Sport, Countryside & Leisure	Plant Nursery Income	-	(20)	(20)	-	-	-	-	-	-	-	-	-	-	-	-
Sport, Countryside & Leisure	Fee Increase - Amenity Services	-	(96)	(96)	-	-	-	-	-	-	-	-	-	-	-	-
Sport, Countryside & Leisure	Fee Increase - Burials	-	(20)	(20)	-	-	-	-	-	-	-	-	-	-	-	-
<b>Total Sport, Countryside &amp; Leisure</b>		<b>605</b>	<b>(734)</b>	<b>(129)</b>	<b>216</b>	<b>-</b>	<b>216</b>	<b>314</b>	<b>-</b>	<b>314</b>	<b>219</b>	<b>-</b>	<b>219</b>	<b>222</b>	<b>-</b>	<b>222</b>
Protective Services	Pay - 3.5% year 1, 3% years 2-3, 2% years 4-5	88	-	88	78	-	78	80	-	80	55	-	55	30	-	30
<b>Total Protective Services</b>		<b>88</b>	<b>-</b>	<b>88</b>	<b>78</b>	<b>-</b>	<b>78</b>	<b>80</b>	<b>-</b>	<b>80</b>	<b>55</b>	<b>-</b>	<b>55</b>	<b>30</b>	<b>-</b>	<b>30</b>
Customer Services Group	Pay - 3.5% year 1, 3% years 2-3, 2% years 4-5	189	-	189	167	-	167	172	-	172	118	-	118	121	-	121
Customer Services Group	Inflation - Utilities	(235)	-	(235)	6	-	6	6	-	6	4	-	4	4	-	4
Customer Services Group	NDR	23	-	23	31	-	31	32	-	32	22	-	22	22	-	22
Customer Services Group	Service Deductions	-	(120)	(120)	-	(65)	(65)	-	(25)	(25)	-	(65)	(65)	-	-	-
Customer Services Group	Digitisation of Library HQ functions	-	(35)	(35)	-	-	-	-	-	-	-	-	-	-	-	-
<b>Total Customer Services Group</b>		<b>(23)</b>	<b>(155)</b>	<b>(178)</b>	<b>204</b>	<b>(65)</b>	<b>139</b>	<b>210</b>	<b>(25)</b>	<b>185</b>	<b>144</b>	<b>(65)</b>	<b>79</b>	<b>147</b>	<b>-</b>	<b>147</b>
<b>TOTAL COMMUNITIES &amp; PARTNERSHIPS</b>		<b>842</b>	<b>(907)</b>	<b>(65)</b>	<b>637</b>	<b>(223)</b>	<b>414</b>	<b>749</b>	<b>(83)</b>	<b>666</b>	<b>519</b>	<b>(113)</b>	<b>406</b>	<b>504</b>	<b>-</b>	<b>504</b>
<b>Housing</b>																
Housing & Strategic Regeneration	Pay - 3.5% year 1, 3% years 2-3, 2% years 4-5	23	-	23	20	-	20	20	-	20	14	-	14	14	-	14
<b>Total Housing &amp; Strategic Regeneration</b>		<b>23</b>	<b>-</b>	<b>23</b>	<b>20</b>	<b>-</b>	<b>20</b>	<b>20</b>	<b>-</b>	<b>20</b>	<b>14</b>	<b>-</b>	<b>14</b>	<b>14</b>	<b>-</b>	<b>14</b>
Community Housing	Pay - 3.5% year 1, 3% years 2-3, 2% years 4-5	40	-	40	36	-	36	37	-	37	25	-	25	25	-	25
Community Housing	Inflation - Utilities	(25)	-	(25)	4	-	4	5	-	5	3	-	3	3	-	3
Community Housing	Inflation - Contracts/Service Deductions	(159)	-	(159)	(21)	-	(21)	120	-	120	11	-	11	21	-	21
Community Housing	Reduction in use of B&B Accommodation	-	(30)	(30)	-	(20)	(20)	-	-	-	-	-	-	-	-	-

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)	-	-	-	-	-	-	-	-	-
<b>Total Community Housing</b>		<b>(144)</b>	<b>(80)</b>	<b>(224)</b>	<b>19</b>	<b>(40)</b>	<b>(21)</b>	<b>162</b>	<b>-</b>	<b>162</b>	<b>39</b>	<b>-</b>	<b>39</b>	<b>49</b>	<b>-</b>	<b>49</b>
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)
<b>Total Housing &amp; Strategic Regeneration</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>TOTAL HOUSING</b>		<b>(121)</b>	<b>(80)</b>	<b>(201)</b>	<b>39</b>	<b>(40)</b>	<b>(1)</b>	<b>182</b>	<b>-</b>	<b>182</b>	<b>53</b>	<b>-</b>	<b>53</b>	<b>63</b>	<b>-</b>	<b>63</b>
<b>TOTAL CHILDREN'S AND COMMUNITIES</b>		<b>8,367</b>	<b>(2,526)</b>	<b>5,841</b>	<b>9,791</b>	<b>(633)</b>	<b>9,158</b>	<b>6,939</b>	<b>(333)</b>	<b>6,606</b>	<b>3,976</b>	<b>(663)</b>	<b>3,313</b>	<b>6,547</b>	<b>(250)</b>	<b>6,297</b>
<b>RESOURCES AND ECONOMY</b>																
<b>Finance</b>																
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)	-	-	-	-	-	-	-	-	-	-	-	-
<b>Total Financial Services</b>		<b>172</b>	<b>(54)</b>	<b>118</b>	<b>111</b>	<b>(85)</b>	<b>26</b>	<b>253</b>	<b>-</b>	<b>253</b>	<b>(41)</b>	<b>-</b>	<b>(41)</b>	<b>80</b>	<b>-</b>	<b>80</b>
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
<b>Total Revenues &amp; Financial Support</b>		<b>228</b>	<b>-</b>	<b>228</b>	<b>109</b>	<b>-</b>	<b>109</b>	<b>113</b>	<b>-</b>	<b>113</b>	<b>78</b>	<b>-</b>	<b>78</b>	<b>79</b>	<b>-</b>	<b>79</b>
Procurement	Pay - 3.5% year 1, 3% years 2-3, 2% years 4-5	20	-	20	18	-	18	19	-	19	14	-	14	14	-	14
<b>Total Procurement</b>		<b>20</b>	<b>-</b>	<b>20</b>	<b>18</b>	<b>-</b>	<b>18</b>	<b>19</b>	<b>-</b>	<b>19</b>	<b>14</b>	<b>-</b>	<b>14</b>	<b>14</b>	<b>-</b>	<b>14</b>
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	-	-	-	-	-	-	-	-	-	-	-	-
<b>Total Strategic Change &amp; Organisational Development</b>		<b>113</b>	<b>-</b>	<b>113</b>	<b>20</b>	<b>-</b>	<b>20</b>	<b>20</b>	<b>-</b>	<b>20</b>	<b>15</b>	<b>-</b>	<b>15</b>	<b>16</b>	<b>-</b>	<b>16</b>
<b>Total Finance</b>		<b>533</b>	<b>(54)</b>	<b>479</b>	<b>258</b>	<b>(85)</b>	<b>173</b>	<b>405</b>	<b>-</b>	<b>405</b>	<b>66</b>	<b>-</b>	<b>66</b>	<b>189</b>	<b>-</b>	<b>189</b>
<b>Corporate Services</b>																
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)	-	-	-	-	-	-
<b>Total IT Services</b>		<b>679</b>	<b>(66)</b>	<b>613</b>	<b>583</b>	<b>(24)</b>	<b>559</b>	<b>480</b>	<b>(14)</b>	<b>466</b>	<b>298</b>	<b>-</b>	<b>298</b>	<b>395</b>	<b>-</b>	<b>395</b>
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)	-	-	-	-	-	-	-	-	-	-	-	-
<b>Total People &amp; Council Support</b>		<b>145</b>	<b>(90)</b>	<b>55</b>	<b>170</b>	<b>-</b>	<b>170</b>	<b>174</b>	<b>-</b>	<b>174</b>	<b>120</b>	<b>-</b>	<b>120</b>	<b>121</b>	<b>-</b>	<b>121</b>
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)	-	-	-	-	-	-	-	-	-	-	-	-
<b>Total Governance</b>		<b>311</b>	<b>(13)</b>	<b>298</b>	<b>123</b>	<b>-</b>	<b>123</b>	<b>108</b>	<b>-</b>	<b>108</b>	<b>72</b>	<b>-</b>	<b>72</b>	<b>73</b>	<b>-</b>	<b>73</b>
Communications	Pay - 3.5% year 1, 3% years 2-3, 2% years 4-5	25	-	25	21	-	21	23	-	23	16	-	16	16	-	16
<b>Total Communications</b>		<b>25</b>	<b>-</b>	<b>25</b>	<b>21</b>	<b>-</b>	<b>21</b>	<b>23</b>	<b>-</b>	<b>23</b>	<b>16</b>	<b>-</b>	<b>16</b>	<b>16</b>	<b>-</b>	<b>16</b>
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	-	-	-	-	-	-	-	-	-	-	-	-
<b>Total Strategy</b>		<b>107</b>	<b>-</b>	<b>107</b>	<b>7</b>	<b>-</b>	<b>7</b>	<b>7</b>	<b>-</b>	<b>7</b>	<b>3</b>	<b>-</b>	<b>3</b>	<b>3</b>	<b>-</b>	<b>3</b>
<b>Total Corporate Services</b>		<b>1,267</b>	<b>(169)</b>	<b>1,098</b>	<b>904</b>	<b>(24)</b>	<b>880</b>	<b>792</b>	<b>(14)</b>	<b>778</b>	<b>509</b>	<b>-</b>	<b>509</b>	<b>608</b>	<b>-</b>	<b>608</b>
<b>Development</b>																

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)	-	-	-	-	-	-	-	-	-	-	-	-
<b>Total Planning</b>		<b>(201)</b>	<b>(50)</b>	<b>(251)</b>	<b>280</b>	<b>-</b>	<b>280</b>	<b>90</b>	<b>-</b>	<b>90</b>	<b>62</b>	<b>-</b>	<b>62</b>	<b>63</b>	<b>-</b>	<b>63</b>
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)	-	-	-	-	-	-	-	-	-	-	-	-
<b>Total Economic Development</b>		<b>95</b>	<b>(30)</b>	<b>65</b>	<b>20</b>	<b>-</b>	<b>20</b>	<b>19</b>	<b>-</b>	<b>19</b>	<b>13</b>	<b>-</b>	<b>13</b>	<b>14</b>	<b>-</b>	<b>14</b>
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)	-	-	-	-	-	-	-	-	-	-	-	-
<b>Total East Lothian Works</b>	<b>Total East Lothian Works</b>	<b>34</b>	<b>(20)</b>	<b>14</b>	<b>30</b>	<b>-</b>	<b>30</b>	<b>30</b>	<b>-</b>	<b>30</b>	<b>21</b>	<b>-</b>	<b>21</b>	<b>21</b>	<b>-</b>	<b>21</b>
<b>TOTAL DEVELOPMENT</b>		<b>(72)</b>	<b>(100)</b>	<b>(172)</b>	<b>330</b>	<b>-</b>	<b>330</b>	<b>139</b>	<b>-</b>	<b>139</b>	<b>96</b>	<b>-</b>	<b>96</b>	<b>98</b>	<b>-</b>	<b>98</b>
<b>INFRASTRUCTURE</b>																
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
<b>Total Facility Support Services</b>		<b>52</b>	<b>-</b>	<b>52</b>	<b>51</b>	<b>-</b>	<b>51</b>	<b>49</b>	<b>-</b>	<b>49</b>	<b>36</b>	<b>-</b>	<b>36</b>	<b>44</b>	<b>-</b>	<b>44</b>
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	-	-	-	-	-	-
<b>Total Asset Maintenance &amp; Engineering Services</b>		<b>364</b>	<b>-</b>	<b>364</b>	<b>220</b>	<b>-</b>	<b>220</b>	<b>169</b>	<b>-</b>	<b>169</b>	<b>154</b>	<b>-</b>	<b>154</b>	<b>157</b>	<b>-</b>	<b>157</b>
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)	-	-	-	-	-	-	-	-	-	-	-	-
<b>Total Strategic Asset &amp; Capital Planning</b>		<b>120</b>	<b>(25)</b>	<b>95</b>	<b>91</b>	<b>-</b>	<b>91</b>	<b>94</b>	<b>-</b>	<b>94</b>	<b>64</b>	<b>-</b>	<b>64</b>	<b>65</b>	<b>-</b>	<b>65</b>
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)
<b>Total Roads Services</b>		<b>300</b>	<b>-</b>	<b>300</b>	<b>158</b>	<b>-</b>	<b>158</b>	<b>162</b>	<b>-</b>	<b>162</b>	<b>111</b>	<b>-</b>	<b>111</b>	<b>116</b>	<b>-</b>	<b>116</b>
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
<b>Total Transportation</b>		<b>57</b>	<b>-</b>	<b>57</b>	<b>140</b>	<b>-</b>	<b>140</b>	<b>144</b>	<b>-</b>	<b>144</b>	<b>96</b>	<b>-</b>	<b>96</b>	<b>102</b>	<b>-</b>	<b>102</b>
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)	-	-	-	-	-	-
<b>Total Waste Services</b>		<b>359</b>	<b>(924)</b>	<b>(565)</b>	<b>383</b>	<b>-</b>	<b>383</b>	<b>2,294</b>	<b>(120)</b>	<b>2,174</b>	<b>273</b>	<b>-</b>	<b>273</b>	<b>273</b>	<b>-</b>	<b>273</b>
<b>TOTAL INFRASTRUCTURE</b>		<b>1,252</b>	<b>(949)</b>	<b>303</b>	<b>1,043</b>	<b>-</b>	<b>1,043</b>	<b>2,912</b>	<b>(120)</b>	<b>2,792</b>	<b>734</b>	<b>-</b>	<b>734</b>	<b>757</b>	<b>-</b>	<b>757</b>
<b>TOTAL RESOURCES AND ECONOMY</b>		<b>2,980</b>	<b>(1,272)</b>	<b>1,708</b>	<b>2,535</b>	<b>(109)</b>	<b>2,426</b>	<b>4,248</b>	<b>(134)</b>	<b>4,114</b>	<b>1,405</b>	<b>-</b>	<b>1,405</b>	<b>1,652</b>	<b>-</b>	<b>1,652</b>
<b>Health &amp; Social Care Partnership</b>																
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
<b>Total Adult Wellbeing</b>		<b>3,894</b>	<b>(600)</b>	<b>3,294</b>	<b>3,538</b>	<b>-</b>	<b>3,538</b>	<b>3,371</b>	<b>-</b>	<b>3,371</b>	<b>2,419</b>	<b>-</b>	<b>2,419</b>	<b>2,281</b>	<b>-</b>	<b>2,281</b>
<b>TOTAL HEALTH &amp; SOCIAL CARE</b>		<b>3,894</b>	<b>(600)</b>	<b>3,294</b>	<b>3,538</b>	<b>-</b>	<b>3,538</b>	<b>3,371</b>	<b>-</b>	<b>3,371</b>	<b>2,419</b>	<b>-</b>	<b>2,419</b>	<b>2,281</b>	<b>-</b>	<b>2,281</b>
<b>SERVICES TOTAL</b>		<b>15,241</b>	<b>(4,398)</b>	<b>10,843</b>	<b>15,864</b>	<b>(742)</b>	<b>15,122</b>	<b>14,558</b>	<b>(467)</b>	<b>14,091</b>	<b>7,800</b>	<b>(663)</b>	<b>7,137</b>	<b>10,480</b>	<b>(250)</b>	<b>10,230</b>
<b>TOTAL</b>		<b>4,923</b>	<b>(4,923)</b>	<b>-</b>	<b>13,410</b>	<b>(2,875)</b>	<b>10,535</b>	<b>11,326</b>	<b>(2,967)</b>	<b>8,359</b>	<b>5,636</b>	<b>(2,163)</b>	<b>3,473</b>	<b>6,724</b>	<b>(750)</b>	<b>5,974</b>

	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
<b>Community Projects</b>									
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)	-
<b>Total Community Projects</b>	<b>1,800</b>	<b>857</b>	<b>300</b>	<b>300</b>	<b>300</b>	<b>300</b>	<b>2,057</b>	<b>(315)</b>	<b>1,742</b>
<b>ICT</b>									
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
<b>Total ICT</b>	<b>2,453</b>	<b>2,366</b>	<b>2,325</b>	<b>2,300</b>	<b>2,300</b>	<b>2,300</b>	<b>11,591</b>	<b>-</b>	<b>11,591</b>
<b>Fleet</b>									
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
<b>Total Fleet</b>	<b>3,706</b>	<b>3,093</b>	<b>1,948</b>	<b>4,157</b>	<b>3,544</b>	<b>4,465</b>	<b>17,207</b>	<b>-</b>	<b>17,207</b>

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
<b>Open Space</b>									
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
<b>Total Open Space</b>	<b>2,788</b>	<b>6,763</b>	<b>4,510</b>	<b>9,605</b>	<b>14,530</b>	<b>25,377</b>	<b>60,785</b>	<b>(45,786)</b>	<b>14,999</b>

	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	2026/27	2027/28	2028/29	2029/30	2030/31			
	£000	£000	£000	£000	£000	£000	£000	£000	£000
<b>Roads, Lighting and related assets</b>									
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)	-
<b>Total Roads, Lighting and related assets</b>	<b>9,870</b>	<b>11,958</b>	<b>8,459</b>	<b>8,606</b>	<b>7,870</b>	<b>7,700</b>	<b>44,593</b>	<b>(4,520)</b>	<b>40,073</b>

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
<b>Property - Education</b>									
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
<b>Total Property - Education</b>	<b>21,970</b>	<b>11,674</b>	<b>13,501</b>	<b>11,885</b>	<b>10,061</b>	<b>12,141</b>	<b>59,262</b>	<b>(27,720)</b>	<b>31,541</b>

	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
<b>Property - Other</b>									
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
<b>Total Property - Other</b>	<b>15,369</b>	<b>12,431</b>	<b>3,693</b>	<b>2,295</b>	<b>2,240</b>	<b>2,577</b>	<b>23,237</b>	<b>-</b>	<b>23,237</b>
<b>Projects subject to external funding</b>									
Future Theatre Provision	-	-	-	-	-	-	-	-	-
Town Centre Investment - Tranent & Western Villages	-	-	-	-	-	-	-	-	-
River Tyne/ Haddington Flood Scheme	-	-	-	-	-	-	-	-	-
Haddington Corn Exchange Improvements	-	-	-	-	-	-	-	-	-
<b>Total Projects subject to external funding</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>PPP Projects</b>									
Capital Plan Fees	2,650	2,783	2,866	2,952	3,041	3,132	14,773	-	14,773
<b>Total Gross Expenditure</b>	<b>60,606</b>	<b>51,924</b>	<b>37,602</b>	<b>42,100</b>	<b>43,886</b>	<b>57,992</b>	<b>233,504</b>	<b>-</b>	<b>155,164</b>
<b>Income</b>									
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)	-	-
<b>Total Income</b>	<b>(14,595)</b>	<b>(17,775)</b>	<b>(21,367)</b>	<b>(22,278)</b>	<b>(23,014)</b>	<b>(36,687)</b>	<b>(121,121)</b>	<b>-</b>	<b>(42,781)</b>
<b>Net Borrowing Requirement</b>	<b>46,011</b>	<b>34,148</b>	<b>16,236</b>	<b>19,822</b>	<b>20,871</b>	<b>21,306</b>	<b>112,383</b>	<b>-</b>	<b>112,383</b>

**3b**

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

**SNP PROPOSALS**

This document provides a summary of key recommendations for the SNP 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 1b, 2b & 3b, noting that this will give rise to a 5.8% increase in council tax, with applicable rates for 2026-27 as follows:

Band	Band D Multiplier	2026/27 Council Tax
A	240/360	£1,113.85
B	280/360	£1,299.49
C	320/360	£1,485.13
D	<b>360/360</b>	£1,670.77
E	473/360	£2,195.20
F	585/360	£2,715.01
G	705/360	£3,271.93
H	882/360	£4,093.39

2. Approve a request for officers to undertake a pilot application of gender-based budgeting within a single service area during the 2026/27 financial year, and to report back to Members on key findings and outcomes from this exercise.

### Appendices

Appendix 1b – General Services Revenue High Level Summary Budget Model 2026-31 (SNP proposals)

Appendix 2b – General Services Revenue Budgets 2026-31 (SNP proposals)

Appendix 3b – General Services Capital Programme 2026-31 (SNP proposals)

**East Lothian Council SNP 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
<b>Base Budget</b>	<b>344,422</b>	<b>354,450</b>	<b>358,755</b>	<b>365,065</b>	<b>368,740</b>	
<b>Growth</b>						
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	1,498	7,809	7,449	4,227	6,068	27,051
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 Health & Social Care Partnership	755	0	0	0	0	755
Debt Charges	-4,850	622	324	975	300	-2,629
<b>Total Growth</b>	<b>10,249</b>	<b>18,731</b>	<b>18,295</b>	<b>12,457</b>	<b>13,719</b>	<b>73,451</b>
<b>Funding / income changes</b>						
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
<b>Total Funding Changes</b>	<b>-7,499</b>	<b>-718</b>	<b>-1,755</b>	<b>-1,351</b>	<b>-1,221</b>	<b>-12,544</b>
Service Concessions - Reserve Transfers	107	-42	98	277	146	586
Extended Producer Responsibility - Reserve Transfers	87	0	0	0	0	87
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
<b>Total Reserve Movements</b>	<b>9,667</b>	<b>1,997</b>	<b>92</b>	<b>277</b>	<b>146</b>	<b>12,179</b>
<b>FUNDING GAP COUNCIL + IJB</b>	<b>12,417</b>	<b>20,010</b>	<b>16,632</b>	<b>11,383</b>	<b>12,644</b>	<b>73,086</b>
Existing Savings Plans (breakdown below)	-3,185	-2,565	-2,280	-2,060	-750	-10,840
Proposed Additional Service Reductions (breakdown below)	-1,528	-39	-73	-89	-44	-1,773
IJB Savings Plans	-950	0	0	0	0	-950
<b>Total Savings</b>	<b>-5,663</b>	<b>-2,604</b>	<b>-2,353</b>	<b>-2,149</b>	<b>-794</b>	<b>-13,563</b>
<b>BUDGET GAP REMAINING</b>	<b>6,754</b>	<b>17,406</b>	<b>14,279</b>	<b>9,234</b>	<b>11,850</b>	<b>59,523</b>
Council tax - additional dwellings	-1,952	-1,331	-1,065	-714	-572	-5,634
Council tax - additional premium on second and empty homes	0	-650	-650	0	0	-1,300
Council tax rate increase y1 5.8%, yr 2-5 5%	-4,802	-4,433	-4,759	-5,034	-5,324	-24,352
<b>Total Council Tax</b>	<b>-6,754</b>	<b>-6,414</b>	<b>-6,474</b>	<b>-5,748</b>	<b>-5,896</b>	<b>-31,286</b>
<b>REVISED BUDGET GAP COUNCIL + IJB</b>	<b>0</b>	<b>10,992</b>	<b>7,805</b>	<b>3,486</b>	<b>5,954</b>	<b>28,237</b>

**For Information on Budget Gaps**

Percentage reduction in service budgets required to balance budget	3.1%	2.2%	1.0%	1.6%
Total council tax increase required to balance budget	17.5%	11.7%	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
<b>SAVINGS</b>						
Children's	-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
<b>EXISTING SAVINGS (previously agreed by Council)</b>	<b>-3,185</b>	<b>-2,565</b>	<b>-2,280</b>	<b>-2,060</b>	<b>-750</b>	<b>-10,840</b>
Further Savings - Children's	0	0	0	0	0	0
Further Savings - Education	-97	0	0	0	0	-97
Further Savings - Infrastructure	-521	0	0	0	0	-521
Further Savings - Development	-80	63	0	0	0	-17
Further Savings - Communities	-561	-45	-45	-45	0	-696
Further Savings - Housing	-83	0	0	0	0	-83
Further Savings - Finance	0	0	0	0	0	0
Further Savings - Council Support	-186	-57	-28	-44	-44	-359
<b>TOTAL PROPOSED ADDITIONAL SAVINGS</b>	<b>-1,528</b>	<b>-39</b>	<b>-73</b>	<b>-89</b>	<b>-44</b>	<b>-1,773</b>
<b>TOTAL BUDGET SAVINGS &amp; EFFICIENCIES</b>	<b>-4,713</b>	<b>-2,604</b>	<b>-2,353</b>	<b>-2,149</b>	<b>-794</b>	<b>-12,613</b>

### 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
<b>TOTAL</b>	<b>3,894</b>	<b>3,538</b>	<b>3,371</b>	<b>2,419</b>	<b>2,281</b>	<b>15,503</b>

#### 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
Share of additional £20m for Social Care (TBC)	0	0	0	0	0	0
<b>TOTAL</b>	<b>-2,944</b>	<b>-1,500</b>	<b>-1,500</b>	<b>-1,000</b>	<b>-1,000</b>	<b>-7,944</b>

<b>FUNDING GAP - IJB</b>	<b>950</b>	<b>2,038</b>	<b>1,871</b>	<b>1,419</b>	<b>1,281</b>	<b>7,559</b>
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IJB Efficiency Savings	-950	0	0	0	0	-950
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<b>FUNDING BUDGET GAP - IJB</b>	<b>0</b>	<b>2,038</b>	<b>1,871</b>	<b>1,419</b>	<b>1,281</b>	<b>6,609</b>
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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
<b>CORPORATE INCOME</b>															
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)	(7,390)	(94,869)	(94,869)	(6,958)	(101,827)	(101,827)	(7,024)	(108,851)	(108,851)	(6,289)	(115,140)	(115,140)	(6,453)	(121,593)
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	3,333	1,789	5,122	5,122	(15)	5,107	5,107	92	5,199	5,199	277	5,476	5,476	146	5,622
Planned Use of Reserves - Capital Fund	(9,980)	7,878	(2,102)	(2,102)	2,102	-	-	-	-	-	-	-	-	-	-
<b>EXPENDITURE LIMIT</b>	<b>(374,181)</b>	<b>(5,188)</b>	<b>(379,369)</b>	<b>(379,369)</b>	<b>(6,694)</b>	<b>(386,063)</b>	<b>(386,063)</b>	<b>(9,495)</b>	<b>(395,558)</b>	<b>(395,558)</b>	<b>(7,586)</b>	<b>(403,144)</b>	<b>(403,144)</b>	<b>(7,382)</b>	<b>(410,526)</b>
<b>LESS CORPORATE COMMITMENTS</b>															
Valuation Board Requisition	781	33	814	814	52	866	866	22	888	888	26	914	914	27	941
Council Tax Reduction Scheme	7,071	477	7,548	7,548	502	8,050	8,050	508	8,558	8,558	500	9,058	9,058	514	9,572
Council Tax Earmarked for Affordable Housing	454	159	613	613	42	655	655	42	697	697	41	738	738	43	781
Asset Management	(1,298)	(173)	(1,471)	(1,471)	91	(1,380)	(1,380)	(152)	(1,532)	(1,532)	(658)	(2,190)	(2,190)	(240)	(2,430)
Debt Charges	25,980	(4,850)	21,130	21,130	755	21,885	21,885	324	22,209	22,209	975	23,184	23,184	300	23,484
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
<b>TOTAL CORPORATE COMMITMENTS</b>	<b>29,741</b>	<b>(4,840)</b>	<b>24,901</b>	<b>24,901</b>	<b>2,479</b>	<b>27,380</b>	<b>27,380</b>	<b>3,185</b>	<b>30,565</b>	<b>30,565</b>	<b>3,911</b>	<b>34,476</b>	<b>34,476</b>	<b>3,171</b>	<b>37,647</b>
<b>FUNDING FOR COUNCIL SERVICES</b>	<b>(344,440)</b>	<b>(10,028)</b>	<b>(354,468)</b>	<b>(354,468)</b>	<b>(4,215)</b>	<b>(358,683)</b>	<b>(358,683)</b>	<b>(6,310)</b>	<b>(364,993)</b>	<b>(364,993)</b>	<b>(3,675)</b>	<b>(368,668)</b>	<b>(368,668)</b>	<b>(4,211)</b>	<b>(372,879)</b>
<b>SERVICE PLANNED EXPENDITURE</b>															
<b>Children and Communities</b>															
<b>Children's Services</b>															
Children's Services	24,832	1,137	25,969	25,969	485	26,454	26,454	501	26,955	26,955	(661)	26,294	26,294	647	26,941
<b>Children's total</b>	<b>24,832</b>	<b>1,137</b>	<b>25,969</b>	<b>25,969</b>	<b>485</b>	<b>26,454</b>	<b>26,454</b>	<b>501</b>	<b>26,955</b>	<b>26,955</b>	<b>(661)</b>	<b>26,294</b>	<b>26,294</b>	<b>647</b>	<b>26,941</b>
<b>Education</b>															
Inclusion & Wellbeing	15,877	682	16,559	16,559	1,158	17,717	17,717	258	17,975	17,975	237	18,212	18,212	1,147	19,359
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	1,585	63,779	63,779	2,636	66,415	66,415	2,204	68,619	68,619	1,132	69,751	69,751	1,657	71,408
Schools Support Services	3,527	56	3,583	3,583	64	3,647	3,647	63	3,710	3,710	43	3,753	3,753	44	3,797
<b>Education total</b>	<b>160,902</b>	<b>5,105</b>	<b>166,007</b>	<b>166,007</b>	<b>8,260</b>	<b>174,267</b>	<b>174,267</b>	<b>5,257</b>	<b>179,524</b>	<b>179,524</b>	<b>3,515</b>	<b>183,039</b>	<b>183,039</b>	<b>5,062</b>	<b>188,101</b>
<b>Communities &amp; Partnerships</b>															
Connected Communities	6,415	16	6,431	6,431	119	6,550	6,550	125	6,675	6,675	81	6,756	6,756	105	6,861
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	(209)	4,583	4,583	179	4,762	4,762	185	4,947	4,947	119	5,066	5,066	147	5,213

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
<b>Communities &amp; Partnerships total</b>	<b>25,203</b>	<b>(234)</b>	<b>24,969</b>	<b>24,969</b>	<b>592</b>	<b>25,561</b>	<b>25,561</b>	<b>704</b>	<b>26,265</b>	<b>26,265</b>	<b>474</b>	<b>26,739</b>	<b>26,739</b>	<b>504</b>	<b>27,243</b>
<b>Housing</b>															
Housing & Strategic Regeneration	352	23	375	375	20	395	395	20	415	415	14	429	429	14	443
Community Housing	3,941	(275)	3,666	3,666	(21)	3,645	3,645	162	3,807	3,807	39	3,846	3,846	49	3,895
Property Maintenance Trading Activity	(1,153)	-	(1,153)	(1,153)	-	(1,153)	(1,153)	-	(1,153)	(1,153)	-	(1,153)	(1,153)	-	(1,153)
<b>Housing total</b>	<b>3,140</b>	<b>(252)</b>	<b>2,888</b>	<b>2,888</b>	<b>(1)</b>	<b>2,887</b>	<b>2,887</b>	<b>182</b>	<b>3,069</b>	<b>3,069</b>	<b>53</b>	<b>3,122</b>	<b>3,122</b>	<b>63</b>	<b>3,185</b>
<b>Children and Communities total</b>	<b>214,077</b>	<b>5,756</b>	<b>219,833</b>	<b>219,833</b>	<b>9,336</b>	<b>229,169</b>	<b>229,169</b>	<b>6,644</b>	<b>235,813</b>	<b>235,813</b>	<b>3,381</b>	<b>239,194</b>	<b>239,194</b>	<b>6,276</b>	<b>245,470</b>
<b>Resources and Economy</b>															
<b>Finance</b>															
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
<b>Finance total</b>	<b>9,380</b>	<b>479</b>	<b>9,859</b>	<b>9,859</b>	<b>173</b>	<b>10,032</b>	<b>10,032</b>	<b>405</b>	<b>10,437</b>	<b>10,437</b>	<b>66</b>	<b>10,503</b>	<b>10,503</b>	<b>189</b>	<b>10,692</b>
<b>Corporate Services</b>															
IT Services	4,001	603	4,604	4,604	549	5,153	5,153	456	5,609	5,609	258	5,867	5,867	355	6,222
People & Council Support	4,952	(6)	4,946	4,946	151	5,097	5,097	174	5,271	5,271	120	5,391	5,391	121	5,512
Governance	2,595	271	2,866	2,866	119	2,985	2,985	104	3,089	3,089	68	3,157	3,157	69	3,226
Communications	608	(29)	579	579	21	600	600	23	623	623	16	639	639	16	655
Strategy, Policy & Performance	190	107	297	297	7	304	304	7	311	311	3	314	314	3	317
<b>Corporate Services total</b>	<b>12,346</b>	<b>946</b>	<b>13,292</b>	<b>13,292</b>	<b>847</b>	<b>14,139</b>	<b>14,139</b>	<b>764</b>	<b>14,903</b>	<b>14,903</b>	<b>465</b>	<b>15,368</b>	<b>15,368</b>	<b>564</b>	<b>15,932</b>
<b>Development</b>															
Planning	1,028	(191)	837	837	220	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	34	1,250	1,250	30	1,280	1,280	30	1,310	1,310	21	1,331	1,331	21	1,352
<b>Development total</b>	<b>3,077</b>	<b>(92)</b>	<b>2,985</b>	<b>2,985</b>	<b>270</b>	<b>3,255</b>	<b>3,255</b>	<b>139</b>	<b>3,394</b>	<b>3,394</b>	<b>96</b>	<b>3,490</b>	<b>3,490</b>	<b>98</b>	<b>3,588</b>
<b>Infrastructure</b>															
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	40	4,289	4,289	158	4,447	4,447	162	4,609	4,609	111	4,720	4,720	116	4,836
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	10,915	(613)	10,302	10,302	383	10,685	10,685	2,174	12,859	12,859	273	13,132	13,132	273	13,405
<b>Infrastructure total</b>	<b>24,030</b>	<b>(5)</b>	<b>24,025</b>	<b>24,025</b>	<b>1,043</b>	<b>25,068</b>	<b>25,068</b>	<b>2,792</b>	<b>27,860</b>	<b>27,860</b>	<b>734</b>	<b>28,594</b>	<b>28,594</b>	<b>757</b>	<b>29,351</b>
<b>Resources and Economy Total</b>	<b>48,833</b>	<b>1,328</b>	<b>50,161</b>	<b>50,161</b>	<b>2,333</b>	<b>52,494</b>	<b>52,494</b>	<b>4,100</b>	<b>56,594</b>	<b>56,594</b>	<b>1,361</b>	<b>57,955</b>	<b>57,955</b>	<b>1,608</b>	<b>59,563</b>
<b>Health &amp; Social Care Partnership</b>															
Adult Wellbeing	81,530	2,944	84,474	84,474	3,538	88,012	88,012	3,371	91,383	91,383	2,419	93,802	93,802	2,281	96,083
<b>Health &amp; Social Care total</b>	<b>81,530</b>	<b>2,944</b>	<b>84,474</b>	<b>84,474</b>	<b>3,538</b>	<b>88,012</b>	<b>88,012</b>	<b>3,371</b>	<b>91,383</b>	<b>91,383</b>	<b>2,419</b>	<b>93,802</b>	<b>93,802</b>	<b>2,281</b>	<b>96,083</b>

East Lothian Council SNP 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
<b>TOTAL SERVICE EXPENDITURE</b>	344,440	10,028	354,468	354,468	15,207	369,675	369,675	14,115	383,790	383,790	7,161	390,951	390,951	10,165	401,116
<b>Budget Deficit/(Surplus)</b>	-	-	-	-	10,992	10,992	10,992	7,805	18,797	18,797	3,486	22,283	22,283	5,954	28,237

Band D Council Tax  
% increase / (decrease) in Band D

1,670.77  
5.80%

Bar Band D Multiplier	2025/26 Council Tax	% Increase	2026/27 Council Tax
A 240/360	1,052.79	5.80%	1,113.85
B 280/360	1,228.25	5.80%	1,299.49
C 320/360	1,403.71	5.80%	1,485.13
<b>D 360/360</b>	1,579.18	<b>5.80%</b>	1,670.77
E 473/360	2,074.86	5.80%	2,195.20
F 585/360	2,566.17	5.80%	2,715.01
G 705/360	3,092.56	5.80%	3,271.93
H 882/360	3,868.99	5.80%	4,093.39

\* 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 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
<b>CORPORATE INCOME</b>																
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)
<b>Total General Revenue Grant Changes</b>		<b>(7,377)</b>	<b>-</b>	<b>(7,377)</b>	<b>(823)</b>	<b>-</b>	<b>(823)</b>	<b>(1,663)</b>	<b>-</b>	<b>(1,663)</b>	<b>(1,074)</b>	<b>-</b>	<b>(1,074)</b>	<b>(1,075)</b>	<b>-</b>	<b>(1,075)</b>
Specific Grants	Pupil Equity Fund Adjustment	2	-	2	-	-	-	-	-	-	-	-	-	-	-	-
Specific Grants	Gaelic Adjustment	(3)	-	(3)	-	-	-	-	-	-	-	-	-	-	-	-
<b>Total Specific Grants</b>		<b>(1)</b>	<b>-</b>	<b>(1)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Other Grants	DEFRA - Extended Producer Responsibility Obligations	(87)	-	(87)	-	-	-	-	-	-	-	-	-	-	-	-
<b>Total Other Grants</b>		<b>(87)</b>	<b>-</b>	<b>(87)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Council Tax	5.8% Increase Year 1, 5% Increase each year 2-5 and Additional Properties	(7,390)	-	(7,390)	(6,308)	-	(6,308)	(6,374)	-	(6,374)	(6,289)	-	(6,289)	(6,453)	-	(6,453)
Council Tax	Empty and Second Homes Premium	-	-	-	-	(650)	(650)	-	(650)	(650)	-	(650)	-	-	-	-
<b>Total Council Tax</b>		<b>(7,390)</b>	<b>-</b>	<b>(7,390)</b>	<b>(6,308)</b>	<b>(650)</b>	<b>(6,958)</b>	<b>(6,374)</b>	<b>(650)</b>	<b>(7,024)</b>	<b>(6,289)</b>	<b>-</b>	<b>(6,289)</b>	<b>(6,453)</b>	<b>-</b>	<b>(6,453)</b>
Other Corporate Income		-	-	-	-	(1,000)	(1,000)	-	(900)	(900)	-	(500)	(500)	-	-	-
<b>Total Other Corporate Income</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(1,000)</b>	<b>(1,000)</b>	<b>-</b>	<b>(900)</b>	<b>(900)</b>	<b>-</b>	<b>(500)</b>	<b>(500)</b>	<b>-</b>	<b>-</b>	<b>-</b>
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	87	-	87	90	-	90	-	-	-	-	-	-	-	-	-
Planned Contribution to General Fund Earmarked Reserves	Service Concession Flexibility	107	-	107	(42)	-	(42)	98	-	98	277	-	277	146	-	146
<b>Total Planned Contribution to General Fund Earmarked Reserves</b>		<b>1,789</b>	<b>-</b>	<b>1,789</b>	<b>(15)</b>	<b>-</b>	<b>(15)</b>	<b>92</b>	<b>-</b>	<b>92</b>	<b>277</b>	<b>-</b>	<b>277</b>	<b>146</b>	<b>-</b>	<b>146</b>
Planned Use of Reserves - Capital Fund	Capital Fund	7,878	-	7,878	2,102	-	2,102	-	-	-	-	-	-	-	-	-
<b>Total Planned Use / Refund of Reserves - Capital Fund</b>		<b>7,878</b>	<b>-</b>	<b>7,878</b>	<b>2,102</b>	<b>-</b>	<b>2,102</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>CORPORATE INCOME TOTAL</b>		<b>(5,188)</b>	<b>-</b>	<b>(5,188)</b>	<b>(5,044)</b>	<b>(1,650)</b>	<b>(6,694)</b>	<b>(7,945)</b>	<b>(1,550)</b>	<b>(9,495)</b>	<b>(7,086)</b>	<b>(500)</b>	<b>(7,586)</b>	<b>(7,382)</b>	<b>-</b>	<b>(7,382)</b>
<b>CORPORATE COMMITMENTS</b>																
Valuation Board Requisition	Joint Requisition Adjustments	33	-	33	52	-	52	22	-	22	26	-	26	27	-	27
<b>Total Valuation Joint Board Requisition</b>		<b>33</b>	<b>-</b>	<b>33</b>	<b>52</b>	<b>-</b>	<b>52</b>	<b>22</b>	<b>-</b>	<b>22</b>	<b>26</b>	<b>-</b>	<b>26</b>	<b>27</b>	<b>-</b>	<b>27</b>
Council Tax Reduction Scheme	Council Tax Reduction Scheme Adjustment	477	-	477	502	-	502	508	-	508	500	-	500	514	-	514
<b>Total Council Tax Reduction Scheme</b>		<b>477</b>	<b>-</b>	<b>477</b>	<b>502</b>	<b>-</b>	<b>502</b>	<b>508</b>	<b>-</b>	<b>508</b>	<b>500</b>	<b>-</b>	<b>500</b>	<b>514</b>	<b>-</b>	<b>514</b>
Council Tax Earmarked for Affordable Housing	Council Tax Earmarked for Affordable Homes	159	-	159	42	-	42	42	-	42	41	-	41	43	-	43
<b>Total Council Tax Earmarked for Affordable Housing</b>		<b>159</b>	<b>-</b>	<b>159</b>	<b>42</b>	<b>-</b>	<b>42</b>	<b>42</b>	<b>-</b>	<b>42</b>	<b>41</b>	<b>-</b>	<b>41</b>	<b>43</b>	<b>-</b>	<b>43</b>
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)
<b>Total Asset Management</b>		<b>(173)</b>	<b>-</b>	<b>(173)</b>	<b>224</b>	<b>(133)</b>	<b>91</b>	<b>(152)</b>	<b>-</b>	<b>(152)</b>	<b>(658)</b>	<b>-</b>	<b>(658)</b>	<b>(240)</b>	<b>-</b>	<b>(240)</b>
Debt Charges	Debt Charges Adjustments	(4,850)	-	(4,850)	755	-	755	324	-	324	975	-	975	300	-	300
<b>Total Debt Charges</b>		<b>(4,850)</b>	<b>-</b>	<b>(4,850)</b>	<b>755</b>	<b>-</b>	<b>755</b>	<b>324</b>	<b>-</b>	<b>324</b>	<b>975</b>	<b>-</b>	<b>975</b>	<b>300</b>	<b>-</b>	<b>300</b>
Review of Council Assets	Asset Review	-	-	-	-	(1,000)	(1,000)	-	(1,100)	(1,100)	-	(1,000)	(1,000)	-	(500)	(500)
<b>Total Review of Council Assets</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(1,000)</b>	<b>(1,000)</b>	<b>-</b>	<b>(1,100)</b>	<b>(1,100)</b>	<b>-</b>	<b>(1,000)</b>	<b>(1,000)</b>	<b>-</b>	<b>(500)</b>	<b>(500)</b>
Management of Staffing Budgets	Management of Staffing Budgets Adjustment	-	(525)	(525)	-	-	-	-	(500)	(500)	-	-	-	-	-	-
<b>Total Management of Staffing Budgets</b>		<b>-</b>	<b>(525)</b>	<b>(525)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(500)</b>	<b>(500)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Corporate Pressures	Future Pressures	-	-	-	2,000	-	2,000	4,000	-	4,000	4,000	-	4,000	3,000	-	3,000
<b>Total Service Pressures</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>2,000</b>	<b>-</b>	<b>2,000</b>	<b>4,000</b>	<b>-</b>	<b>4,000</b>	<b>4,000</b>	<b>-</b>	<b>4,000</b>	<b>3,000</b>	<b>-</b>	<b>3,000</b>
Apprenticeship Levy	Apprenticeship Levy Adjustment	39	-	39	37	-	37	41	-	41	27	-	27	27	-	27
<b>Total Apprenticeship Levy</b>		<b>39</b>	<b>-</b>	<b>39</b>	<b>37</b>	<b>-</b>	<b>37</b>	<b>41</b>	<b>-</b>	<b>41</b>	<b>27</b>	<b>-</b>	<b>27</b>	<b>27</b>	<b>-</b>	<b>27</b>
<b>CORPORATE COMMITMENTS TOTAL</b>		<b>(4,315)</b>	<b>(525)</b>	<b>(4,840)</b>	<b>3,612</b>	<b>(1,133)</b>	<b>2,479</b>	<b>4,785</b>	<b>(1,600)</b>	<b>3,185</b>	<b>4,911</b>	<b>(1,000)</b>	<b>3,911</b>	<b>3,671</b>	<b>(500)</b>	<b>3,171</b>
<b>EXPENDITURE LIMIT</b>		<b>(9,503)</b>	<b>(525)</b>	<b>(10,028)</b>	<b>(1,432)</b>	<b>(2,783)</b>	<b>(4,215)</b>	<b>(3,160)</b>	<b>(3,150)</b>	<b>(6,310)</b>	<b>(2,175)</b>	<b>(1,500)</b>	<b>(3,675)</b>	<b>(3,711)</b>	<b>(500)</b>	<b>(4,211)</b>

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
<b>SERVICE EXPENDITURE</b>																
<b>CHILDREN'S AND COMMUNITIES</b>																
<b>Children's Services</b>																
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	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)
<b>Total Children's Services</b>		<b>1,387</b>	<b>(250)</b>	<b>1,137</b>	<b>735</b>	<b>(250)</b>	<b>485</b>	<b>751</b>	<b>(250)</b>	<b>501</b>	<b>(111)</b>	<b>(550)</b>	<b>(661)</b>	<b>897</b>	<b>(250)</b>	<b>647</b>
<b>Education</b>																
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	48	-	48	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	-	-	-	-	-	-	-	-	-
<b>Total Inclusion &amp; Wellbeing</b>		<b>682</b>	<b>-</b>	<b>682</b>	<b>1,158</b>	<b>-</b>	<b>1,158</b>	<b>258</b>	<b>-</b>	<b>258</b>	<b>237</b>	<b>-</b>	<b>237</b>	<b>1,147</b>	<b>-</b>	<b>1,147</b>
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
<b>Total Pre-school Education &amp; Childcare</b>		<b>408</b>	<b>(230)</b>	<b>178</b>	<b>205</b>	<b>(120)</b>	<b>85</b>	<b>121</b>	<b>-</b>	<b>121</b>	<b>79</b>	<b>-</b>	<b>79</b>	<b>80</b>	<b>-</b>	<b>80</b>
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)	-	-	-	-	-	-	-	-	-	-	-	-
<b>Total Schools - Primary</b>		<b>3,476</b>	<b>(872)</b>	<b>2,604</b>	<b>4,317</b>	<b>-</b>	<b>4,317</b>	<b>2,611</b>	<b>-</b>	<b>2,611</b>	<b>2,024</b>	<b>-</b>	<b>2,024</b>	<b>2,134</b>	<b>-</b>	<b>2,134</b>
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	220	-	220	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

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
Schools - Secondary	NDR	(27)	-	(27)	70	-	70	73	-	73	50	-	50	50	-	50
Schools - Secondary	Inflation - Contracts	(51)	-	(51)	(42)	-	(42)	(44)	-	(44)	(29)	-	(29)	(31)	-	(31)
Schools - Secondary	Inflation - Contract Transport	47	-	47	-	-	-	90	-	90	62	-	62	61	-	61
Schools - Secondary	Contract Transport New Contract	-	-	-	467	-	467	-	-	-	-	-	-	-	-	-
<b>Total Schools - Secondary</b>		<b>1,585</b>	-	<b>1,585</b>	<b>2,636</b>	-	<b>2,636</b>	<b>2,204</b>	-	<b>2,204</b>	<b>1,132</b>	-	<b>1,132</b>	<b>1,657</b>	-	<b>1,657</b>
Schools Support Services	Pay - 3.5% year 1, 3% years 2-3, 2% years 4-5	56	-	56	64	-	64	63	-	63	43	-	43	44	-	44
<b>Total Schools Support Services</b>	<b>Total Schools Support Services</b>	<b>56</b>	-	<b>56</b>	<b>64</b>	-	<b>64</b>	<b>63</b>	-	<b>63</b>	<b>43</b>	-	<b>43</b>	<b>44</b>	-	<b>44</b>
<b>Total Education</b>		<b>6,207</b>	<b>(1,102)</b>	<b>5,105</b>	<b>8,380</b>	<b>(120)</b>	<b>8,260</b>	<b>5,257</b>	-	<b>5,257</b>	<b>3,515</b>	-	<b>3,515</b>	<b>5,083</b>	-	<b>5,083</b>
<b>Communities &amp; Partnerships</b>																
Connected Communities	Pay - 3.5% year 1, 3% years 2-3, 2% years 4-5	104	-	104	92	-	92	96	-	96	65	-	65	67	-	67
Connected Communities	Inflation - Utilities	(73)	-	(73)	33	-	33	34	-	34	23	-	23	26	-	26
Connected Communities	NDR	2	-	2	5	-	5	6	-	6	4	-	4	4	-	4
Connected Communities	PPP	10	-	10	7	-	7	7	-	7	7	-	7	8	-	8
Connected Communities	Inflation - Contracts	2	-	2	2	-	2	2	-	2	2	-	2	-	-	-
Connected Communities	Transfer Sports Award Funding to Sport, Countryside & Leisure	(15)	-	(15)	-	-	-	-	-	-	-	-	-	-	-	-
Connected Communities	Service Deductions	-	(14)	(14)	-	(20)	(20)	-	(20)	(20)	-	(20)	(20)	-	(20)	
<b>Total Connected Communities</b>		<b>30</b>	<b>(14)</b>	<b>16</b>	<b>139</b>	<b>(20)</b>	<b>119</b>	<b>145</b>	<b>(20)</b>	<b>125</b>	<b>101</b>	<b>(20)</b>	<b>81</b>	<b>105</b>	-	<b>105</b>
Sport, Countryside & Leisure	Pay - 3.5% year 1, 3% years 2-3, 2% years 4-5	295	-	295	263	-	263	272	-	272	185	-	185	189	-	189
Sport, Countryside & Leisure	Enjoy Leisure Contract Increase (Baseline 2025/26 Increase)	250	-	250	-	-	-	-	-	-	-	-	-	-	-	-
Sport, Countryside & Leisure	Inflation - Utilities	(86)	-	(86)	8	-	8	8	-	8	5	-	5	5	-	5
Sport, Countryside & Leisure	NDR	7	-	7	8	-	8	7	-	7	6	-	6	5	-	5
Sport, Countryside & Leisure	PPP	13	-	13	10	-	10	10	-	10	10	-	10	11	-	11
Sport, Countryside & Leisure	Inflation - Contracts	21	-	21	17	-	17	17	-	17	13	-	13	12	-	12
Sport, Countryside & Leisure	Transfer Sports Award Funding to Sport, Countryside & Leisure	15	-	15	-	-	-	-	-	-	-	-	-	-	-	-
Sport, Countryside & Leisure	Enjoy Leisure - Real Living Wage Support	90	-	90	(90)	-	(90)	-	-	-	-	-	-	-	-	-
Sport, Countryside & Leisure	Reallocation of budget from infrastructure to communities	-	(300)	(300)	-	-	-	-	-	-	-	-	-	-	-	-
Sport, Countryside & Leisure	Common Good Funds - Full recharge of Amenity Services	-	(123)	(123)	-	-	-	-	-	-	-	-	-	-	-	-
Sport, Countryside & Leisure	Income from Wallyford Learning Campus	-	(100)	(100)	-	-	-	-	-	-	-	-	-	-	-	-
Sport, Countryside & Leisure	Inflationary increase of income in Amenity Services	-	(96)	(96)	-	-	-	-	-	-	-	-	-	-	-	-
Sport, Countryside & Leisure	Contract/Utility Efficiencies	-	(75)	(75)	-	-	-	-	-	-	-	-	-	-	-	-
Sport, Countryside & Leisure	Plant Nursery Income	-	(20)	(20)	-	-	-	-	-	-	-	-	-	-	-	-
Sport, Countryside & Leisure	Fee Increase - Burials	-	(20)	(20)	-	-	-	-	-	-	-	-	-	-	-	-
<b>Total Sport, Countryside &amp; Leisure</b>		<b>605</b>	<b>(734)</b>	<b>(129)</b>	<b>216</b>	-	<b>216</b>	<b>314</b>	-	<b>314</b>	<b>219</b>	-	<b>219</b>	<b>222</b>	-	<b>222</b>
Protective Services	Pay - 3.5% year 1, 3% years 2-3, 2% years 4-5	88	-	88	78	-	78	80	-	80	55	-	55	30	-	30
<b>Total Protective Services</b>		<b>88</b>	-	<b>88</b>	<b>78</b>	-	<b>78</b>	<b>80</b>	-	<b>80</b>	<b>55</b>	-	<b>55</b>	<b>30</b>	-	<b>30</b>
Customer Services Group	Pay - 3.5% year 1, 3% years 2-3, 2% years 4-5	189	-	189	167	-	167	172	-	172	118	-	118	121	-	121
Customer Services Group	Inflation - Utilities	(235)	-	(235)	6	-	6	6	-	6	4	-	4	4	-	4
Customer Services Group	NDR	23	-	23	31	-	31	32	-	32	22	-	22	22	-	22
Customer Services Group	Service Deductions	-	(151)	(151)	-	(25)	(25)	-	(25)	(25)	-	(25)	(25)	-	(25)	
Customer Services Group	Digitisation of Library HQ functions	-	(35)	(35)	-	-	-	-	-	-	-	-	-	-	-	
<b>Total Customer Services Group</b>		<b>(23)</b>	<b>(186)</b>	<b>(209)</b>	<b>204</b>	<b>(25)</b>	<b>179</b>	<b>210</b>	<b>(25)</b>	<b>185</b>	<b>144</b>	<b>(25)</b>	<b>119</b>	<b>147</b>	-	<b>147</b>
<b>TOTAL COMMUNITIES &amp; PARTNERSHIPS</b>		<b>700</b>	<b>(934)</b>	<b>(234)</b>	<b>637</b>	<b>(45)</b>	<b>592</b>	<b>749</b>	<b>(45)</b>	<b>704</b>	<b>519</b>	<b>(45)</b>	<b>474</b>	<b>504</b>	-	<b>504</b>
<b>Housing</b>																
Housing & Strategic Regeneration	Pay - 3.5% year 1, 3% years 2-3, 2% years 4-5	23	-	23	20	-	20	20	-	20	14	-	14	14	-	14
<b>Total Housing &amp; Strategic Regeneration</b>		<b>23</b>	-	<b>23</b>	<b>20</b>	-	<b>20</b>	<b>20</b>	-	<b>20</b>	<b>14</b>	-	<b>14</b>	<b>14</b>	-	<b>14</b>
Community Housing	Pay - 3.5% year 1, 3% years 2-3, 2% years 4-5	40	-	40	36	-	36	37	-	37	25	-	25	25	-	25
Community Housing	Inflation - Utilities	(25)	-	(25)	4	-	4	5	-	5	3	-	3	3	-	3
Community Housing	Inflation - Contracts/Service Deductions	(210)	-	(210)	(21)	-	(21)	120	-	120	11	-	11	21	-	21
Community Housing	Reduction in use of B&B Accommodation	-	(30)	(30)	-	(20)	(20)	-	-	-	-	-	-	-	-	-
Community Housing	Review of Housing Options Service	-	(50)	(50)	-	(20)	(20)	-	-	-	-	-	-	-	-	-

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
<b>Total Community Housing</b>		(195)	(80)	(275)	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)
<b>Total Housing &amp; Strategic Regeneration</b>		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>TOTAL HOUSING</b>		(172)	(80)	(252)	39	(40)	(1)	182	-	182	53	-	53	63	-	63
<b>TOTAL CHILDREN'S AND COMMUNITIES</b>		8,122	(2,366)	5,756	9,791	(455)	9,336	6,939	(295)	6,644	3,976	(595)	3,381	6,547	(250)	6,297
<b>RESOURCES AND ECONOMY</b>																
<b>Finance</b>																
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)	-	-	-	-	-	-	-	-	-	-	-	-
<b>Total Financial Services</b>		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
<b>Total Revenues &amp; Financial Support</b>		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
<b>Total Procurement</b>		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	-	-	-	-	-	-	-	-	-	-	-	-
<b>Total Strategic Change &amp; Organisational Development</b>		113	-	113	20	-	20	20	-	20	15	-	15	16	-	16
<b>Total Finance</b>		533	(54)	479	258	(85)	173	405	-	405	66	-	66	189	-	189
<b>Corporate Services</b>																
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	Service Deductions	-	(34)	(34)	-	(34)	(34)	-	(24)	(24)	-	(40)	(40)	-	(40)	(40)
IT Services	Savings from Bring Your Own Device	-	(42)	(42)	-	-	-	-	-	-	-	-	-	-	-	-
<b>Total IT Services</b>		679	(76)	603	583	(34)	549	480	(24)	456	298	(40)	258	395	(40)	355
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	Service Deductions	-	(61)	(61)	-	(19)	(19)	-	-	-	-	-	-	-	-	-
People & Council Support	Income from Salary Sacrifice Schemes	-	(90)	(90)	-	-	-	-	-	-	-	-	-	-	-	-
<b>Total People &amp; Council Support</b>		145	(151)	(6)	170	(19)	151	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	Service Deductions	-	(37)	(37)	-	(4)	(4)	-	(4)	(4)	-	(4)	(4)	-	(4)	(4)
Governance	Digitisation within Registrars Service	-	(3)	(3)	-	-	-	-	-	-	-	-	-	-	-	-
<b>Total Governance</b>		311	(40)	271	123	(4)	119	108	(4)	104	72	(4)	68	73	(4)	69
Communications	Pay - 3.5% year 1, 3% years 2-3, 2% years 4-5	25	-	25	21	-	21	23	-	23	16	-	16	16	-	16
Communications	Service Deductions	-	(54)	(54)	-	-	-	-	-	-	-	-	-	-	-	-
<b>Total Communications</b>		25	(54)	(29)	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	-	-	-	-	-	-	-	-	-	-	-	-

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
<b>Total Strategy</b>		107	-	107	7	-	7	7	-	7	3	-	3	3	-	3
<b>Total Corporate Services</b>		1,267	(321)	946	904	(57)	847	792	(28)	764	509	(44)	465	608	(44)	564
<b>Development</b>																
Planning	Pay - 3.5% year 1, 3% years 2-3, 2% years 4-5	100	-	100	87	-	87	90	-	90	62	-	62	63	-	63
Planning	Head of Development Post (Capital to Revenue)	-	-	-	70	-	70	-	-	-	-	-	-	-	-	-
Planning	Restructure - Council Leadership Team	(178)	-	(178)	-	-	-	-	-	-	-	-	-	-	-	-
Planning	Service Deductions	-	(80)	(80)	-	63	63	-	-	-	-	-	-	-	-	-
Planning	Planning Fee Increase	-	(33)	(33)	-	-	-	-	-	-	-	-	-	-	-	-
<b>Total Planning</b>		(78)	(113)	(191)	157	63	220	90	(78)	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)	-	-	-	-	-	-	-	-	-	-	-	-
<b>Total Economic Development</b>		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
<b>Total East Lothian Works</b>	<b>Total East Lothian Works</b>	34	-	34	30	-	30	30	-	30	21	-	21	21	-	21
<b>TOTAL DEVELOPMENT</b>		51	(143)	(92)	207	63	270	139	-	139	96	-	96	98	-	98
<b>INFRASTRUCTURE</b>																
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
<b>Total Facility Support Services</b>		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	-	-	-	-	-	-
<b>Total Asset Maintenance &amp; Engineering Services</b>		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)	-	-	-	-	-	-	-	-	-	-	-	-
<b>Total Strategic Asset &amp; Capital Planning</b>		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	Contract Income	(166)	-	(166)	(184)	-	(184)	(189)	-	(189)	(129)	-	(129)	(133)	-	(133)
Roads Services	Fee Increase - Coastal Car Parking	-	(160)	(160)	-	-	-	-	-	-	-	-	-	-	-	-
<b>Total Roads Services</b>		200	(160)	40	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
<b>Total Transportation</b>		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

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	Inflation - Contracts	303	-	303	250	-	250	256	-	256	178	-	178	178	-	178
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 - £7 Uplift	-	(168)	(168)	-	-	-	-	(120)	(120)	-	-	-	-	-	
<b>Total Waste Services</b>		<b>359</b>	<b>(972)</b>	<b>(613)</b>	<b>383</b>	<b>-</b>	<b>383</b>	<b>2,294</b>	<b>(120)</b>	<b>2,174</b>	<b>273</b>	<b>-</b>	<b>273</b>	<b>273</b>	<b>-</b>	<b>273</b>
<b>TOTAL INFRASTRUCTURE</b>		<b>1,152</b>	<b>(1,157)</b>	<b>(5)</b>	<b>1,043</b>	<b>-</b>	<b>1,043</b>	<b>2,912</b>	<b>(120)</b>	<b>2,792</b>	<b>734</b>	<b>-</b>	<b>734</b>	<b>757</b>	<b>-</b>	<b>757</b>
<b>TOTAL RESOURCES AND ECONOMY</b>		<b>3,003</b>	<b>(1,675)</b>	<b>1,328</b>	<b>2,412</b>	<b>(79)</b>	<b>2,333</b>	<b>4,248</b>	<b>(148)</b>	<b>4,100</b>	<b>1,405</b>	<b>(44)</b>	<b>1,361</b>	<b>1,652</b>	<b>(44)</b>	<b>1,608</b>
<b>Health &amp; Social Care Partnership</b>																
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	Residual Pressures	950	-	950	-	-	-	-	-	-	-	-	-	-	-	-
Adult Wellbeing	Efficiency Savings	-	(950)	(950)	-	-	-	-	-	-	-	-	-	-	-	-
Adult Wellbeing	Future Pressures	-	-	-	3,538	-	3,538	3,371	-	3,371	2,419	-	2,419	2,281	-	2,281
<b>Total Adult Wellbeing</b>		<b>3,894</b>	<b>(950)</b>	<b>2,944</b>	<b>3,538</b>	<b>-</b>	<b>3,538</b>	<b>3,371</b>	<b>-</b>	<b>3,371</b>	<b>2,419</b>	<b>-</b>	<b>2,419</b>	<b>2,281</b>	<b>-</b>	<b>2,281</b>
<b>TOTAL HEALTH &amp; SOCIAL CARE</b>		<b>3,894</b>	<b>(950)</b>	<b>2,944</b>	<b>3,538</b>	<b>-</b>	<b>3,538</b>	<b>3,371</b>	<b>-</b>	<b>3,371</b>	<b>2,419</b>	<b>-</b>	<b>2,419</b>	<b>2,281</b>	<b>-</b>	<b>2,281</b>
<b>SERVICES TOTAL</b>		<b>15,019</b>	<b>(4,991)</b>	<b>10,028</b>	<b>15,741</b>	<b>(534)</b>	<b>15,207</b>	<b>14,558</b>	<b>(443)</b>	<b>14,115</b>	<b>7,800</b>	<b>(639)</b>	<b>7,161</b>	<b>10,480</b>	<b>(294)</b>	<b>10,186</b>
<b>TOTAL</b>		<b>5,516</b>	<b>(5,516)</b>	<b>-</b>	<b>14,309</b>	<b>(3,317)</b>	<b>10,992</b>	<b>11,398</b>	<b>(3,593)</b>	<b>7,805</b>	<b>5,625</b>	<b>(2,139)</b>	<b>3,486</b>	<b>6,769</b>	<b>(794)</b>	<b>5,975</b>

	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
<b>Community Projects</b>									
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)	-
<b>Total Community Projects</b>	<b>1,800</b>	<b>857</b>	<b>300</b>	<b>300</b>	<b>300</b>	<b>300</b>	<b>2,057</b>	<b>(315)</b>	<b>1,742</b>
<b>ICT</b>									
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
<b>Total ICT</b>	<b>2,453</b>	<b>2,366</b>	<b>2,325</b>	<b>2,300</b>	<b>2,300</b>	<b>2,300</b>	<b>11,591</b>	<b>-</b>	<b>11,591</b>
<b>Fleet</b>									
Amenties - Machinery & Equipment - replacement	206	200	200	200	200	200	1,000	-	1,000
Vehicles	3,500	2,823	1,748	3,957	3,344	4,265	16,137	-	16,137
<b>Total Fleet</b>	<b>3,706</b>	<b>3,023</b>	<b>1,948</b>	<b>4,157</b>	<b>3,544</b>	<b>4,465</b>	<b>17,137</b>	<b>-</b>	<b>17,137</b>

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
<b>Open Space</b>									
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	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	-	-	-	-	-	-	-	-
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)	-
- Longniddy-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
<b>Total Open Space</b>	<b>2,788</b>	<b>6,623</b>	<b>4,510</b>	<b>9,605</b>	<b>14,530</b>	<b>25,377</b>	<b>60,645</b>	<b>(45,786)</b>	<b>14,859</b>
<b>Roads, Lighting and related assets</b>									
Cycling Walking Safer Streets	739	700	-	-	-	-	700	-	700
Roads - Structures, Traffic Signals, Area Partnerships	620	400	700	700	700	700	3,200	-	3,200
Roads - Carriageways	4,380	5,000	5,000	5,000	5,000	5,000	25,000	-	25,000
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)	-
<b>Total Roads, Lighting and related assets</b>	<b>9,570</b>	<b>11,570</b>	<b>7,880</b>	<b>7,700</b>	<b>7,700</b>	<b>7,700</b>	<b>42,550</b>	<b>(3,850)</b>	<b>38,700</b>

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
<b>Property - Education</b>									
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
Musselburgh Grammar - ASN Provision	-	31	798	-	-	-	829	-	829
North Berwick High School - Extension	143	-	-	-	-	-	-	-	-
North Berwick High School - Extension (phase 2)	-	-	-	-	-	-	-	-	-
Pencaitland PS	-	50	857	-	-	-	907	(797)	109
Pinkie St Peter's Primary - sports hall extension	-	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 - Ongoing Fit Out	30	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
Windygoul Primary - Early learning and 1140 extension	156	-	-	-	-	-	-	-	-
<b>Total Property - Education</b>	<b>21,870</b>	<b>11,234</b>	<b>11,942</b>	<b>10,323</b>	<b>1,026</b>	<b>-</b>	<b>34,526</b>	<b>(17,338)</b>	<b>17,187</b>

	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
<b>Property - Other</b>									
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	2,000	2,000	2,000	2,000	2,000	10,000	-	10,000
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
<b>Total Property - Other</b>	<b>15,369</b>	<b>11,431</b>	<b>3,693</b>	<b>2,295</b>	<b>2,240</b>	<b>2,577</b>	<b>22,237</b>	<b>-</b>	<b>22,237</b>
<b>Projects subject to external funding</b>									
Future Theatre Provision	-	-	-	-	-	-	-	-	-
Town Centre Investment - Tranent & Western Villages	-	-	-	-	-	-	-	-	-
River Tyne/ Haddington Flood Scheme	-	-	-	-	-	-	-	-	-
Haddington Corn Exchange Improvements	-	-	-	-	-	-	-	-	-
<b>Total Projects subject to external funding</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>PPP Projects</b>									
Capital Plan Fees	2,650	2,783	2,866	2,952	3,041	3,132	14,773	-	14,773
<b>Total Gross Expenditure</b>	<b>60,206</b>	<b>49,886</b>	<b>35,464</b>	<b>39,633</b>	<b>34,681</b>	<b>45,851</b>	<b>205,515</b>	<b>-</b>	<b>138,226</b>
<b>Income</b>									
Developer contributions	(5,850)	(7,026)	(6,448)	(6,242)	(2,739)	(557)	(23,012)	-	-
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)	(460)	(4,310)	(8,370)	(9,210)	(26,158)	-	-
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)	-	-
<b>Total Income</b>	<b>(14,595)</b>	<b>(17,775)</b>	<b>(19,558)</b>	<b>(20,467)</b>	<b>(20,664)</b>	<b>(31,606)</b>	<b>(110,070)</b>	<b>-</b>	<b>(42,781)</b>
<b>Net Borrowing Requirement</b>	<b>45,611</b>	<b>32,111</b>	<b>15,907</b>	<b>19,166</b>	<b>14,017</b>	<b>14,245</b>	<b>95,446</b>	<b>-</b>	<b>95,446</b>

	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
<b>Paused Projects - for review</b>									
Parking Improvements	300.00	458	579	906	170	-	2,113	(670)	1,443
Macmerry Primary - extension	-	131	2,161	1,175	-	-	3,467	(1,183)	2,284
Ormiston Primary - Toilet extension	100.00	390	-	-	-	-	390	-	390
Wallyford Primary - New School - Phase 2	30.00	-	100	532	6,742	4,159	11,534	(1,630)	9,904
Whitecraig Primary - Phase 3	-	50	1,459	848	-	-	2,357	(2,307)	50
Windygoul Primary - extension	-	-	-	50	131	6,807	6,988	(5,262)	1,726
<b>PAUSED - Total Gross Expenditure</b>	<b>430</b>	<b>1,029</b>	<b>4,299</b>	<b>3,512</b>	<b>7,043</b>	<b>10,966</b>	<b>26,849</b>	<b>(11,052)</b>	<b>15,797</b>
<b>PAUSED - Income</b>									
Developer contributions	-	-	(1,559)	(1,561)	(2,181)	(5,081)	(10,382)		
Other	-	-	(250)	(250)	(170)	-	(670)		
Capital receipts	-	-	-	-	-	-	-		
<b>PAUSED - Total Income</b>	<b>-</b>	<b>-</b>	<b>(1,809)</b>	<b>(1,811)</b>	<b>(2,351)</b>	<b>(5,081)</b>	<b>(11,052)</b>		<b>-</b>
<b>Net Borrowing Requirement</b>	<b>430</b>	<b>1,029</b>	<b>2,490</b>	<b>1,700</b>	<b>4,693</b>	<b>5,885</b>	<b>15,797</b>		<b>15,797</b>

<b>COMMITTEE:</b>	East Lothian Council
<b>MEETING DATE:</b>	24 February 2026
<b>BY:</b>	Depute Chief Executive – Resources and Economy
<b>REPORT TITLE:</b>	Treasury Management Strategy 2026/27–2030/31
<b>REPORT STATUS:</b>	Public

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4

## **1 PURPOSE OF REPORT**

- 1.1 To seek the approval of the Council of the Treasury Management and Investment Strategies for 2026–27 to 2030–31.

## **2 RECOMMENDATIONS**

- 2.1 Members are recommended to:
- i. Note that the General Services and Housing Revenue Account (HRA) Capital investment plans for 2026–27 to 2030–31 are subject to consideration and approval by the previous agenda item considered by Council on 24 February 2026. Should there be any change to the approved figures, there will be a need to update the specific Boundaries and Limits set out below.
  - ii. Approve the Treasury Management Strategy referenced within sections 3.6–3.20.
  - iii. Approve the Investment Strategy referenced in sections 3.21–3.23.
  - iv. Approve the repayment of loans fund advances using the methodology detailed in section 3.7.
  - v. Approve the Operational Boundaries for external debt as detailed in section 3.16.
  - vi. Approve the Authorised Limits for external debt as detailed in section 3.17.
  - vii. Approve the delegation of authority to the Chief Financial Officer in conjunction with the Head of Finance to effect movement between

external borrowing and other long-term liabilities as detailed in section 3.18.

- viii. Note the detailed Treasury Management Strategy Statement which has been submitted to the Members' Library (February 2026 Bulletin, Ref: 19/26).

### **3 BACKGROUND**

- 3.1 Treasury management is defined as the management of the local authority's borrowing, investments and cash flows, its banking, money market and capital market transactions; the effective control of the risks associated with those activities; and the pursuit of optimum performance consistent with those risks.
- 3.2 The Treasury Management Code of Practice requires the Council to approve a Treasury Management Strategy and an Investment Strategy in advance of each financial year.
- 3.3 This strategy is also supported by the Financial and Capital Strategies, which were approved by Council on 9 December 2025, and is intended to firmly place decisions around borrowing in the context of the overall longer-term financial position of the authority and to provide improved links between the revenue and capital budgets.
- 3.4 The full Treasury Management and Investment Strategy for the period 2026–27 to 2030–31 has been lodged in the Members' Library (February 2026 Bulletin, Ref: 19/26). This report outlines the key points from those strategies. The figures used are based on those reflected in the draft General Services and HRA capital budgets submitted by the Administration, working cross-party, being considered by Council at this meeting and therefore remain subject to change pending the outcome of Council budget approval.
- 3.5 Each year a local authority must calculate the revenue costs that flow from capital financing decisions. This means that capital expenditure must be limited to a level that is affordable and within the projected income of the Council for the foreseeable future, taking into account the elements below:
- Increases in principal and interest charges caused by increased borrowing to finance additional capital expenditure, and
  - Any additional running costs from new capital projects

#### **Treasury Management Strategy**

- 3.6 The table below provides details setting out proposed capital investment plans for 2026–27 to 2030–31, in line with the proposed General Services and HRA capital budgets. As a reminder, the actual capital expenditure incurred in 2024–25 and provisional estimates of total gross capital expenditure plans and how these are to be financed for 2025–26

are also detailed below. Not all of the projected expenditure will be funded by borrowing, but any shortfall of other funding resources results in a borrowing need.

**Table 1**

Capital Expenditure £'000	2024/25 Actual	2025/26 Estimate	2026/27 Estimate	2027/28 Estimate	2028/29 Estimate	2029/30 Estimate	2030/31 Estimate	5 Year Total Estimate
General Services	91,921	60,606	51,924	37,602	42,100	43,886	57,992	233,504
HRA	32,471	33,491	50,454	47,764	36,470	42,940	37,633	215,260
<b>Total</b>	<b>124,392</b>	<b>94,097</b>	<b>102,377</b>	<b>85,366</b>	<b>78,570</b>	<b>86,826</b>	<b>95,625</b>	<b>448,764</b>

Financing of capital expenditure £'000	2024/25 Actual	2025/26 Estimate	2026/27 Estimate	2027/28 Estimate	2028/29 Estimate	2029/30 Estimate	2030/31 Estimate	5 Year Total Estimate
<b>General Services</b>								
Capital grants	-46,689	-52,932	-4,805	-7,851	-15,122	-28,020	-41,460	-97,258
Capital receipts	-9,418	-9,804	-5,054	-2,002	-1,113	-753	-2,924	-11,846
CFCR	-99	0	0	0	0		0	0
<b>General Services Total</b>	<b>-56,206</b>	<b>-62,736</b>	<b>-9,859</b>	<b>-9,853</b>	<b>-16,235</b>	<b>-28,773</b>	<b>-44,384</b>	<b>-109,104</b>
<b>HRA</b>								
Capital grants	-4,334	-4,819	-4,736	-2,836	-2,636	-4,996	-3,136	-18,340
Capital receipts	0	0	0	0	0	0	0	0
CFCR	-1,579	-3,400	-3,000	-4,000	-4,000	-5,000	-6,000	-22,000
<b>HRA Total</b>	<b>-5,913</b>	<b>-8,219</b>	<b>-7,736</b>	<b>-6,836</b>	<b>-6,636</b>	<b>-9,996</b>	<b>-9,136</b>	<b>-40,340</b>
<b>Net financing need for the year</b>	<b>62,274</b>	<b>74,510</b>	<b>81,842</b>	<b>57,145</b>	<b>45,961</b>	<b>35,476</b>	<b>28,027</b>	<b>248,451</b>

3.7 The net financing need for the year is financed by Loans Fund advances. The operation of the loans fund is regulated by statute: (The Local Authority (Capital Finance and Accounting) (Scotland) Regulations 2016 (the 2016 Regulations) which came into force on 1 April 2016. The Council will apply the following strategy for loans fund advances, and this remains consistent with Council's adopted approach:

- Any income/receipts applied in year are where possible aligned to shorter life assets. However, if appropriate, they may be used to reduce loans fund advances. Where it is thought to be prudent funds will be applied to the capital fund for future use for principal debt repayment or to reduce loans fund advances. Any loans fund advances in year are matched to assets with longer economic lives.

## **General Services**

- Capital expenditure funded by loans fund advances from 2001 is reflected within the loans fund on an individual asset basis, rather than an overall pooled approach.
- Capital expenditure funded by loans fund advances incurred between 2001 and 2016 has been aligned to the asset life which was given at the time capital expenditure had been incurred (i.e. in line with depreciation charged through the Council's statutory accounts). These have been aligned to the asset lives provided for the rolling valuation programme as required by the Council's statutory accounting process.
- From 2016, in line with the statutory guidance, all asset lives have been reviewed and aligned to the estimated economic life of the asset.

## **Housing Revenue Account**

- Capital expenditure funded by loans fund advances incurred from 2001 has been reflected within the loans fund and categorised as new council housing, modernisation expenditure on existing properties and open market acquisitions.
- Capital expenditure funded by loans fund advances incurred between 2001 and 2012–13 has been aligned to the asset life which was given at the time capital expenditure has been incurred (i.e. in line with depreciation charged through the Council's statutory accounts).
- From 2013–14, there was a change to the approach required to value council dwellings through the statutory accounts. As a result, all of the council dwellings have been depreciated using a pooled approach and given the same life, regardless of each asset's age.
- It is not considered prudent and commensurate with the economic benefit of the asset life to match loans fund advances in such a way. As such, from 2013–14, all of the asset lives have been reviewed, and all HRA loans fund advances are now aligned to the estimated economic life of the asset.

3.8 For illustrative purposes, assuming projected expenditure is in line with approved plans and further extended to a 10-year period, the General Services and HRA expected loans fund balances are shown in Tables 2 and 3 below.

**Table 2 - General Services**

General Services £'000	Opening Balance	Advances	Repayments	Closing Balance
Year 1	374,527	33,842	8,048	400,321
Year 2-5	400,321	76,894	37,276	439,940
Year 6-10	439,940	75,867	58,641	457,166
Year 11-15	457,166		71,637	385,528
Year 15-20	385,528		68,779	316,750
Year 21-30	316,750		95,882	220,868
Year 31-40	220,868		57,207	163,661
Year 41-50	163,661		75,770	87,891
Year 51-60	87,891		79,880	8,011
Year 61-70	8,011		8,011	0

**Table 3 – HRA**

HRA £'000	Opening Balance	Advances	Repayments	Closing Balance
Year 1	305,363	42,718	7,005	341,076
Year 2-5	341,076	132,202	33,347	439,931
Year 6-10	439,931	230,039	53,292	616,678
Year 11-15	616,678		64,991	551,687
Year 16-20	551,687		61,720	489,967
Year 21-30	489,967		115,621	374,346
Year 31-40	374,346		104,998	269,348
Year 41-50	269,348		109,891	159,457
Year 51-60	159,457		106,561	52,896
Year 61-70	52,896		52,896	0

- 3.9 The Capital Financing Requirement (CFR) measures the Council's underlying need to borrow for a capital purpose. The Council does not associate borrowing with particular items or types of expenditure. The authority has an integrated Treasury Management Strategy and has adopted the CIPFA Code of Treasury Management. The Council has at any point in time a number of cash flows both positive and negative. In day-to-day cash management, no distinction is made between revenue cash and capital cash. External borrowing arises as a consequence of all the financial transactions of the Council and not simply those arising from capital spending. Other than to manage short-term cash flows, the Council is not allowed to borrow for revenue purposes.
- 3.10 Table 4 below sets out the Capital Financing Requirement (CFR) and the movement in CFR for the Council across the 5-year strategy period from 2026-27 to 2030-31. The table also includes a reminder of the actual CFR in 2024-25 and current projections for 2025-26.

**Table 4 – Capital Finance Requirement**

£'000	2024/25 Actual	2025/26 Estimate	2026/27 Estimate	2027/28 Estimate	2028/29 Estimate	2029/30 Estimate	2030/31 Estimate
Capital Financing Requirement (including PPP & Finance Leases)							
CFR - General Services	396,386	427,703	452,930	460,171	477,620	486,960	495,766
CFR – HRA	286,473	305,364	341,076	374,407	396,105	420,546	439,933
<b>Total CFR</b>	<b>682,859</b>	<b>733,067</b>	<b>794,007</b>	<b>834,576</b>	<b>873,725</b>	<b>907,506</b>	<b>935,699</b>
<b>Movement in CFR</b>	<b>57,818</b>	<b>50,207</b>	<b>60,940</b>	<b>40,570</b>	<b>39,149</b>	<b>33,781</b>	<b>28,193</b>
Movement in CFR represented by:							
Net financing need for the year	73,358	71,386	77,347	57,803	57,230	53,494	49,372
GS -Less loan fund repayments and other financing movements	-9,709	-14,798	-9,403	-9,635	-9,947	-11,210	-12,069
HRA - Less loan fund repayments and other financing movements	-5,831	-6,381	-7,005	-7,599	-8,135	-8,503	-9,110
<b>Movement in CFR</b>	<b>57,818</b>	<b>50,207</b>	<b>60,939</b>	<b>40,570</b>	<b>39,148</b>	<b>33,781</b>	<b>28,193</b>

3.11 Capital investment decisions should be made in accordance with the following fundamental principles of the Prudential Code:

- Service objectives, e.g. achieving the Council Plan objectives
- Stewardship of assets, e.g. asset management planning
- Affordability, e.g. implications for council tax and rent levels
- Value for money, e.g. option appraisal
- Prudence and sustainability, e.g. implications for external borrowing
- Practicality, e.g. is the investment proposal practical given other competing pressures on the service involved

3.12 Prudential indicators are also required to assess the affordability of the capital investment plans. These provide an indication of the impact of the capital investment plans on the Council’s overall finances. Some of these are set out in more detail below.

- One of the main prudential indicators is the ratio of financing costs to net revenue streams which identifies the trend in the cost of capital 7,021 against income. Actual 2023-24 figures and estimates of the ratio of financing costs to net revenue stream for the current and future years are set out in the Table 5 below.

**Table 5 – Ratio of financing costs to net revenue streams**

£'000	2024/25 Actual	2025/26 Estimate	2026/27 Estimate	2027/28 Estimate	2028/29 Estimate	2029/30 Estimate	2030/31 Estimate
GS Revenue Stream	330,753	354,626	373,646	380,936	389,184	396,721	404,418
GS Financing Costs	16,366	24,931	21,140	21,990	22,309	23,428	23,809
General Services	4.95%	7.03%	5.66%	5.77%	5.73%	5.91%	5.89%
HRA Revenue Stream	40,911	44,149	47,473	50,733	53,582	56,809	59,581
HRA Financing Costs	13,757	15,977	18,141	19,623	20,863	22,104	22,757
HRA	33.63%	36.19%	38.21%	38.68%	38.94%	38.91%	38.20%

- The increase in the ratio for General Services in 2025–26 is due, in part, to the final principal payment in relation to assets pre 2001 and the reprofiling of the same assets after the use of the fiscal flexibilities, as well as the benefit from earlier reviews of the loans fund finishing in 2024–25.
- The HRA ratio reflects the large, planned investment in new council housing programme, which is mainly financed through borrowing. This borrowing has to be repaid with interest, and this leads to increased financing costs.

3.13 The incremental impact of capital investment decisions on council tax and housing rent levels are set out in Tables 6 and 7 below.

**Table 6 - Impact on Council Tax**

	2024/25 Actual	2025/26 Estimate	2026/27 Estimate	2027/28 Estimate	2028/29 Estimate	2029/30 Estimate	2030/31 Estimate
General Services Debt £'000	342,283	374,527	400,322	407,590	418,190	429,200	439,941
Band D Equivalents	62,358	63,235	64,128	65,154	66,007	66,561	66,999
Debt per Band D Equivalent £	£5,489	£5,923	£6,243	£6,256	£6,336	£6,448	£6,566

**Table 7 - Impact on Rent**

	2024/25 Actual	2025/26 Estimate	2026/27 Estimate	2027/28 Estimate	2028/29 Estimate	2029/30 Estimate	2030/31 Estimate
HRA debt £'000	265,745	284,350	312,242	341,078	368,206	383,388	393,907
Number of HRA dwellings	9,415	9,499	9,594	9,699	9,753	9,856	9,876
Debt per dwelling £	£30,427	£32,147	£35,551	£38,603	£40,614	£42,669	£44,546

3.14 The Council's forecasted treasury portfolio position at 31 March 2025 and forward projections are shown in Table 8 below. The table shows the actual external debt (the treasury management operations) against the underlying capital borrowing need (the Capital Financing Requirement – CFR) highlighting any over or under borrowing.

**Table 8 – Treasury Portfolio**

£'000	2024/25 Actual	2025/26 Estimate	2026/27 Estimate	2027/28 Estimate	2028/29 Estimate	2029/30 Estimate	2030/31 Estimate
<b>External Debt</b>							
Debt at 1 April	493,789	559,402	612,725	643,993	657,192	668,107	685,485
Expected change in Debt	65,613	53,322	31,268	13,199	10,915	17,379	-13,992
Other long-term liabilities (OLTL)	30,688	37,798	35,677	33,809	32,523	38,015	34,711
Expected change in OLTL	7,110	-2,122	-1,868	-1,285	5,492	-3,304	-3,714
<b>Actual gross debt at 31 March</b>	<b>597,201</b>	<b>648,401</b>	<b>677,801</b>	<b>689,715</b>	<b>706,122</b>	<b>720,196</b>	<b>702,490</b>

<b>The Capital Financing Requirement</b>	<b>682,859</b>	<b>733,066</b>	<b>794,005</b>	<b>834,576</b>	<b>873,723</b>	<b>907,503</b>	<b>935,697</b>
<b>Under / (over) borrowing</b>	<b>85,658</b>	<b>84,665</b>	<b>116,204</b>	<b>144,861</b>	<b>167,601</b>	<b>187,307</b>	<b>233,207</b>

- 3.15 The key treasury management indicator of prudence is that external borrowing should not exceed the CFR for the preceding year (2024–25) plus additional CFR in the current (2025–26) and two following years (2026–27 and 2027–28).

	<b>2024/25</b>	<b>2025/26</b>	<b>2025/26</b>	<b>2026/27</b>	<b>2027/28</b>	
	<b>Actual CFR</b>	<b>Gross Debt</b>	<b>Estimate CFR Increase</b>	<b>Estimate CFR Increase</b>	<b>Estimate CFR Increase</b>	<b>CFR Total</b>
£m	629	613	51	62	41	783

This year is projected to be within this indicator – External Debt £613 million and CFR £680 million. At the close of the 2024–25 financial year, the Council was well within this indicator, as the CFR for the actual year was £629 million and external borrowing was £559 million.

The application of IFRS 16 gave an opening increase of £10.6m to both the CFR and the other long-term liabilities.

### **Boundaries for Debt**

- 3.16 In line with the requirements, the Council is asked to approve limits beyond which external debt is not normally expected to exceed in the proceeding 5 years of the strategy. The operational boundaries for gross external debt are set out in Table 9 below.

**Table 9 – Operational Boundary**

<b>Operational boundary</b>	<b>2025/26</b>	<b>2026/27</b>	<b>2027/28</b>	<b>2028/29</b>	<b>2029/30</b>	<b>2030/31</b>
<b>£'000</b>	<b>Estimate</b>	<b>Estimate</b>	<b>Estimate</b>	<b>Estimate</b>	<b>Estimate</b>	<b>Estimate</b>
Debt	697,389	741,397	781,995	814,293	849,744	879,871
Other long-term liabilities	35,677	33,809	32,523	38,015	34,711	30,997
<b>Total</b>	<b>733,066</b>	<b>775,206</b>	<b>814,518</b>	<b>852,308</b>	<b>884,455</b>	<b>910,868</b>

- 3.17 Furthermore, the Council must set maximum levels of borrowing by way setting Authorised Limits for its gross external debt for the strategy period. Table 10 below sets out the maximum authorised limits for the

next five years. These limits separately identify borrowing from other long-term liabilities such as finance leases.

**Table 10 – Authorised Limits**

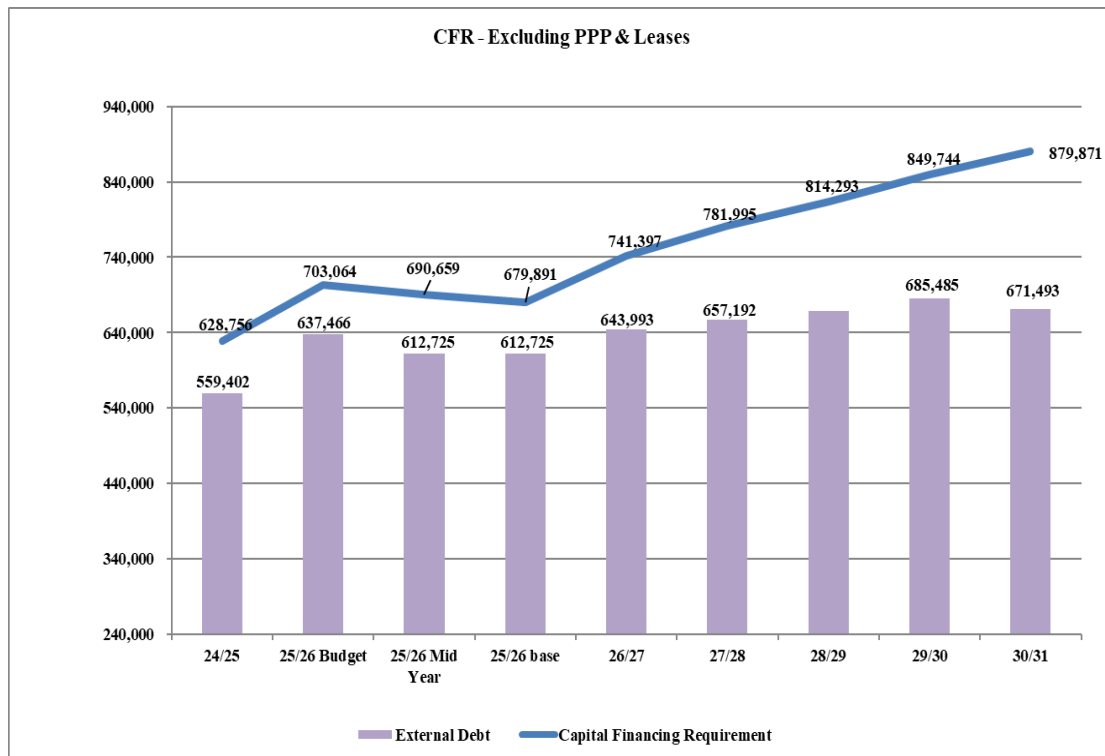
Authorised limit £'000	2025/26 Estimate	2026/27 Estimate	2027/28 Estimate	2028/29 Estimate	2029/30 Estimate	2030/31 Estimate
Debt	721,000	767,000	811,000	844,000	884,000	927,000
Other long-term liabilities	36,000	34,000	33,000	39,000	35,000	31,000
<b>Total</b>	<b>757,000</b>	<b>801,000</b>	<b>844,000</b>	<b>883,000</b>	<b>919,000</b>	<b>958,000</b>

3.18 These authorised limits are consistent with the Council's current commitments, and approved budget for capital expenditure and financing. The limits are based on the estimate of the most likely, prudent but not worst-case scenario which includes sufficient headroom over and above this to allow for the operational management of unusual cash flows, such as debt restructuring, or timing issues with expected capital income. Any revision required to the authorised limit must be approved by Council. External debt is prohibited beyond the authorised limit.

3.19 A summary of the CFR excluding PPP and leases against the planned external debt is set out in Table 11 and the graph shown below.

**Table 11**

£'000	2024/25	2025/26 Budget	2025/26 Mid-year	2025/26 Outturn	2026/27	2027/28	2028/29	2029/30	2030/31
Authorised Limit	708,000	741,000	727,000	721,000	767,000	811,000	844,000	884,000	927,000
Operational Boundary	645,060	720,562	708,390	697,389	741,397	781,995	814,293	849,744	879,871
Capital Financing Requirement	628,756	703,064	690,659	679,891	741,397	781,995	814,293	849,744	879,871
External Debt	559,402	637,466	612,725	612,725	643,993	657,192	668,107	685,485	671,493



3.20 In line with existing financial regulations, the Council has delegated authority to the Chief Financial Officer in conjunction with the Head of Finance to effect movement between borrowing and long-term liabilities within the total authorised limits and operational boundaries approved. Any such movement would be reported to Council/Cabinet via the Members’ Library and as part of Treasury Management update reports.

### **Investment Strategy**

3.21 The Council’s Investment strategy is developed in line with Local Government Investments (Scotland) Regulations 2010, (and accompanying Finance Circular 5/2010) and the CIPFA Treasury Management in Public Services Code of Practice and Cross Sectoral Guidance Notes, 2021 edition, (“the CIPFA TM Code”).

3.22 The Investment Strategy details the approach which the Council will take to minimise the risk to investments and lists the investments which the Council will be permitted to use. The regulations and guidance place a high priority on the management of risk. The Council’s investment priorities will be security first, liquidity second and then return.

3.23 Common Good and Charitable Trust funds are managed on behalf of the Council by an external investment management firm. The strategy details the Council’s policy on the investment of these funds. The indicator below sets a limit on the total level of investments held for longer than 365 days.

<b>Upper limit for principal sums invested for longer than 365 days</b>			
<b>£m</b>	<b>2025/26</b>	<b>2026/27</b>	<b>2027/28</b>
Principal sums invested for longer than 365 days	£10m	£10m	£10m

#### **4 POLICY IMPLICATIONS**

- 4.1 There are no direct policy implications associated with this report, although clearly, the report provides a strategic context and direction within which all future financial plans should be considered. Ongoing monitoring and reporting of the Council’s financial performance is a key part of the approved Treasury Management Strategy.

#### **5 RESOURCE AND OTHER IMPLICATIONS**

- 5.1 Finance: This strategy is consistent with the draft General Services and HRA capital budgets being considered by Council on 24 February 2026.
- 5.2 Human Resources: None
- 5.3 Other (e.g. Legal/IT): None
- 5.4 Risk: None

#### **6 INTEGRATED IMPACT ASSESSMENT**

- 6.1 **Select the statement that is appropriate to your report by placing an ‘X’ in the relevant box.**

An Integrated Impact Assessment screening process has been undertaken and the subject of this report does not affect the wellbeing of the community or have a significant impact on: equality and human rights; tackling socio-economic disadvantages and poverty; climate change, the environment and sustainability; the Council’s role as a corporate parent; or the storage/collection of personal data.

**or**

The subject of this report has been through the Integrated Impact Assessment process and impacts have been identified as follows:

Subject	Impacts identified (Yes, No or N/A)
Equality and human rights	

Subject	Impacts identified (Yes, No or N/A)
Socio-economic disadvantage/poverty	
Climate change, the environment and sustainability	
Corporate parenting and care-experienced young people	
Storage/collection of personal data	
Other	

*[Enter information on impacts that have been identified]*

The Integrated Impact Assessment relating to this report has been published and can be accessed via the Council's website:

[https://www.eastlothian.gov.uk/info/210602/equality\\_and\\_diversity/12014/integrated\\_impact\\_assessments](https://www.eastlothian.gov.uk/info/210602/equality_and_diversity/12014/integrated_impact_assessments)

## **7 APPENDICES**

7.1 None

## **8 BACKGROUND PAPERS**

8.1 CIPFA (2021) – “Treasury Management in the Public Services, Cross Sectoral Guidance notes”

8.2 CIPFA (2021) – “The Prudential Code for capital finance in local authorities”

8.3 The Local Government Investments (Scotland) Regulations 2010

8.4 The Local Authority (Capital Financing and Accounting) (Scotland) Regulations 2016

8.5 Financial Strategy and Capital Strategy 2026–27 to 2030–31 - Council 09 December 2025

8.6 Capital Investment and Treasury Management Strategy 2026–27 to 2030–31 (lodged in Members' Library Service, February 2026 Bulletin, Ref: 19/26):

[https://www.eastlothian.gov.uk/meetings/meeting/17583/members\\_library\\_service](https://www.eastlothian.gov.uk/meetings/meeting/17583/members_library_service)

8.7 Council 24 February 2026 – Administration budget papers

## 9 AUTHOR AND APPROVAL DETAILS

### Report Author(s)

<b>Name</b>	Ellie Dunnet Ann-Marie Glancy Michelle Ritchie Karen Duff
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<b>Date</b>	17 February 2026

### Head of Service Approval

<b>Name</b>	Ellie Dunnet
<b>Designation</b>	Head of Finance
<b>Confirmation that IIA and other relevant checks (e.g. finance/legal) have been completed</b>	Yes
<b>Approval Date</b>	17 February 2026

**COMMITTEE:** East Lothian Council

**MEETING DATE:** 24 February 2026

**BY:** Depute Chief Executive – Resources and Economy

**REPORT TITLE:** Proposed Public Holiday, Monday 15 June 2026

**REPORT STATUS:** Public

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## **1 PURPOSE OF REPORT**

- 1.1 To inform the Council of the Scottish Government’s decision to declare a National Bank Holiday on Monday 15 June 2026, to mark Scotland’s participation in the Men’s World Cup Finals for the first time since 1998, and to consider whether this should be declared a public holiday or an additional day of annual leave be granted to employees.

## **2 RECOMMENDATIONS**

Members are recommended to:

- 2.1 not agree an additional public holiday or allocate an additional annual leave day on Monday 15 June 2026.

## **3 BACKGROUND**

- 3.1 On 4 February 2026, the Scottish Government announced its intention to designate Monday 15 June 2026 as a national bank holiday to mark Scotland’s participation in the men’s World Cup finals for the first time since 1998.
- 3.2 There is no national decision on the approach councils should take to this proposal and therefore a local decision is required.
- 3.3 The Council has responded to previous proposals for additional bank holidays in different ways: on 19 September 2022 (HM The Queen’s State Funeral) and 8 May 2023 (HM The King’s Coronation) an additional public holiday was agreed, whereas an additional day of annual leave was granted

on 8 May 2020 (75th anniversary of VE Day) and 2 June 2022 (HM The Queen's Platinum Jubilee).

- 3.4 The cost of an additional public holiday is considerable. There are direct costs related to enhanced rates for those required to work on the public holiday and additional cost to allow those employees to take the day at a later time. For the previous public holiday for HM The King's Coronation, this was estimated at £150,000. The direct cost to the Council of an additional day of annual leave would be less (as enhanced pay rates are not required); however, costs are incurred to cover key frontline services and annual leave cover. There are no obvious public holidays which could be changed to accommodate the day. Given the costs involved, it is not possible for a positive recommendation to be made, to support the provision of a public holiday or additional day of leave on this occasion.

#### **4 POLICY IMPLICATIONS**

- 4.1 There are no specific policy implications from this report.

#### **5 RESOURCE AND OTHER IMPLICATIONS**

- 5.1 Finance: There are no financial implications if the Council chooses not to apply an additional day's leave. If an additional day's leave is granted while these would have to be contained within existing budgets, costs will be encountered to cover additional leave arrangements. The last public holiday which was granted for HM The King's Coronation was estimated at £150,000.
- 5.2 Human Resources: None
- 5.3 Other (e.g. Legal/IT): None
- 5.4 Risk:

#### **6 INTEGRATED IMPACT ASSESSMENT**

- 6.1 ***Select the statement that is appropriate to your report by placing an 'X' in the relevant box.***

An Integrated Impact Assessment screening process has been undertaken and the subject of this report does not affect the wellbeing of the community or have a significant impact on: equality and human rights; tackling socio-economic disadvantages and poverty; climate change, the environment and sustainability; the Council's role as a corporate parent; or the storage/collection of personal data.



**or**

The subject of this report has been through the Integrated Impact Assessment process and impacts have been identified as follows:

Subject	Impacts identified (Yes, No or N/A)
Equality and human rights	
Socio-economic disadvantage/poverty	
Climate change, the environment and sustainability	
Corporate parenting and care-experienced young people	
Storage/collection of personal data	
Other	

The Integrated Impact Assessment relating to this report has been published and can be accessed via the Council's website:

[https://www.eastlothian.gov.uk/info/210602/equality\\_and\\_diversity/12014/integrated\\_impact\\_assessments](https://www.eastlothian.gov.uk/info/210602/equality_and_diversity/12014/integrated_impact_assessments)

## 7 APPENDICES

7.1 N/A

## 8 BACKGROUND PAPERS

8.1 Scottish Government Decision <https://www.gov.scot/news/world-cup-public-holiday/>

## 9 AUTHOR AND APPROVAL DETAILS

### Report Author(s)

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<b>Date</b>	12/02/2026

### Head of Service Approval

<b>Name</b>	Hayley Barnet
<b>Designation</b>	Head of Corporate Support
<b>Confirmation that IIA and other relevant checks (e.g. finance/legal) have been completed</b>	Confirmed
<b>Approval Date</b>	12 February 2026