

Appendices to Revenue Budget Report

Rùnaire a' Chaibineit airson Ionmhas
Ceit Fhoirbheis BPA
Cabinet Secretary for Finance
Kate Forbes MSP



T: 0300 244 4000
E: scottish.ministers@gov.scot

Councillor Alison Evison
COSLA President
Verity House
19 Haymarket Yards
Edinburgh
EH12 5BH

Copy to: The Leaders of all Scottish local authorities

28 January 2021

Dear Alison,

Today I set out the Scottish Government's proposed Budget, including tax and public sector pay policies for 2021-22 and introduced the associated Budget Bill to Parliament. Further to the announcement I write now to confirm the details of the local government finance settlement.

The intention is that details of the indicative allocations to individual local authorities for 2021-22 will be published on Monday 1 February in a Local Government Finance Circular which will begin the statutory consultation period on the settlement.

COVID-19 has taken a heavy toll on our society, communities and lives. While the local impacts have undoubtedly been severe in many areas, our communities have also shown an enduring resolve in a time of great crisis. I am indebted to local authorities in continuing to support their communities and to deliver vital public services and for the central role in administering financial support to our businesses under the most significant of pressures.

The physical and mental ill-health caused by COVID-19, together with the economic impacts, including loss of businesses and jobs, have in turn impacted people's standards of living and put many more on the cusp of financial insecurity, with the risks of poverty and homelessness that brings. There have been significant consequences for education and our communities have felt the economic impacts sharply in how we travel, live, work, and shop. Our Budget responds to those challenges.

The total non-COVID-19 revenue funding to be provided through the settlement for 2021-22 will be £11,003.4 million, which includes distributable non-domestic rates incomes of £2,631 million.

The Capital settlement has been set at £617 million.

The total funding which the Scottish Government will provide to local government in 2021 -22 through the settlement is therefore £11,620.4 million, and includes;

- £59 million revenue to support the final tranche of increased funding for the expansion in funded Early Learning and Childcare entitlement to 1,140 hours;
- In addition to the £100 million available in 2020-21, a further £72.6 million to be transferred from the health portfolio to the Local Authorities in-year for investment in adult health and social care and mental health services that are delegated to Integration Authorities under the Public Bodies (Joint Working) (Scotland) Act 2014. This brings the total transferred from the health portfolio to support health and social care integration to £883.6 million in 2021-22. The additional £72.6 million for local government includes a contribution to continued delivery of the real Living Wage (£34 million), uprating of free personal and nursing care payments (£10.1 million), continued implementation of the Carers Act in line with the Financial Memorandum of the Carers Bill (£28.5 million);
- The ongoing £88 million to maintain the pupil:teacher ratio nationally and secure places for all probationers who require one under the teacher induction scheme;
- Continued provision in support of Teachers Pay (£156 million) and Pensions (£97 million);
- An increase of £7.7 million in the specific grant support for Inter-Island Ferries bringing the total to £19.2 million;
- £5.3 million for Barclay implementation costs; and
- The capital settlement includes an uplift in provision for flood risk schemes of £10 million.

In recognition of the unique pressures created by the pandemic the settlement also includes an additional £90 million available to compensate councils who choose to freeze their council tax at 2020-21 levels, helping to protect household incomes. This additional allocation provides compensation to support services and equates to an increase in council tax of around 3%.

Including the additional funding to compensate for a council tax freeze the revenue allocation delivers an increase for local government for 2021-22 compared to 2020-21 of £335.6 million or 3.1% to support services.

I can also confirm local government will be allocated a further £259 million of non-recurring COVID-19 funding for 2021-22. The distribution of this funding, which will be provided as general revenue grant, will be discussed and agreed with COSLA.

Local authorities will again, in return for this settlement, be expected to deliver further certain specific commitments.

This year, we will again work with local government to agree a small number of deliverable outcomes to help ensure Integration Authorities use total resources to focus on delivery of key areas for improvement, including: reducing delayed discharges; improving availability of, and access to, community-based health and social care services; and ensuring more people are

supported to stay at home. We will also wish to ensure that the social care workforce is supported and sustained during and following the challenges of the Covid pandemic. We will provide support and challenge by working with local government to agree a shared national and local approach to accountability for delivery, building upon existing shared mechanisms for routine reporting of expenditure, activity and outcomes across Scotland.

The funding allocated to Integration Authorities should be additional and not substitutional to each Council's 2020-21 recurring budgets for adult social care services that are delegated. This means that, when taken together, Local Authority adult social care budgets for allocation to Integration Authorities must be £72.6 million greater than 2020-21 recurring budgets.

The Scottish Government, in partnership with local authorities, retains the ambition of empowering schools to make key decisions over areas such as the curriculum, budgets and staffing while continuing to deepen collaboration across the education sector. In recognising that teachers are central to achieving our ambition of delivering excellence and equity in Scottish education we will continue to commit an overall funding package of £88 million in the local government finance settlement to support both maintaining the pupil teacher ratio at a national level and ensuring that places are provided for all probationers who require one under the teacher induction scheme.

We will continue to invest in the Attainment Scotland Fund to deliver the Scottish Attainment Challenge. This will see each local authority area continue to benefit from over £120 million in Pupil Equity Funding (PEF), which will go directly to headteachers to provide additional support to help close the poverty-related attainment gap and overcome barriers to learning linked to poverty. This is in addition to the £62 million in Attainment Scotland Funding allocated to LAs outwith the local government finance settlement. This funding will continue to provide authorities and schools with additional means to provide targeted literacy, numeracy and health and wellbeing support for children and young people most impacted by poverty.

On non-domestic rates, the Scottish Budget commits, within the fiscal limitations of the devolved settlement, to extending the 100% Retail, Hospitality and Leisure (RHL) and aviation relief for at least three months. We hope that this interim measure will provide a degree of certainty in the absence of any clarity from UK Government over both the future of their equivalent RHL relief and other macroeconomic support measures such as the furlough scheme. Should the UK Government bring forward an extension to their equivalent RHL relief that generates consequential funding, Ministers will match the extension period as part of a tailored package of business support measures. In addition, our decision to reduce the Basic Property Rate ('poundage') to 49 pence, the same as in 2019-20, will deliver savings for Scottish businesses compared with previously published plans. Notwithstanding the limitations of the devolved settlement we are fully committed to doing all we can to prioritise support for businesses and this unprecedented step will ensure that properties' gross rates liabilities are no higher than they were prior to the pandemic, all else being equal.

In coming to the decisions announced in the Scottish Budget I have listened carefully to the representations that COSLA made on behalf of local government over the unprecedented pressures and challenges they are facing and this is recognised in the decisions taken on the level of funding to be delivered through the local government finance settlement.

The Scottish Government and COSLA worked together to agree the details of a lost income scheme to compensate councils for the loss of income from sales, fees and charges due to the pandemic in 2020-21. The scheme was worth an estimated £90 million for 2020-21 but was subject to confirmation of the consequentials from the UK Government. While that confirmation is still awaited, I can also confirm that I am increasing the allocation to £200

million, which when added to the previously committed £49 million of consequential that could also be used to support lost income for council Arm's Length Organisations will provide an extra £249 million of allocated funding to support councils losses due to the pandemic. While I appreciate that confirmation of this additional funding is coming late in the financial year it will allow councils to manage the costs of COVID-19 and subsequently support continued financial sustainability. I can reaffirm my commitment that if there are any further consequential that accrue to the Scottish Budget for this purpose in 2021-22, I will pass these on in full to Scottish local authorities.

KATE FORBES

FALKIRK COUNCILSUMMARY OF REVENUE BUDGET 2021/22

<u>SERVICE</u>	<u>2020/21</u> <u>Budget</u> <u>at Outturn</u> <u>Prices</u> <u>£'000</u>	<u>2021/22</u> <u>Budget</u> <u>at Outturn</u> <u>Prices</u> <u>£'000</u>
Children's Services	209,716	215,294
Social Work Adult Services	3,678	3,620
Development Services	27,552	28,375
Corporate & Housing Services	28,940	33,617
Trading Accounts	(510)	(510)
Sub-Total	269,376	280,396
 Falkirk Community Trust	 10,896	 13,755
Integration Joint Board	67,222	70,555
 Joint Valuation Board	 1,392	 1,424
 Capital Charges	 9,005	 10,222
Fiscal Flexibilities		(6,998)
Total Net Expenditure	357,891	369,354
 Aggregate External Finance	 288,401	 298,364
 General Fund Reserves Applied	 -	 1,500
 Council Tax (see below)	 69,490	 69,490
Total Income	357,891	369,354
 Estimated yield of £1 Council Tax	 £56,700	 £56,700
Council Tax (Band D)	£1,225.58	£1,225.58
Product	69,490	69,490

FALKIRK COUNCIL

2021/22 REVENUE BUDGET MOVEMENTS

	Childrens Services £'000	Social Work Adult Services £'000	Development Services £'000	Corporate & Housing Services £'000	Trading Accounts £'000	Council Services £'000
2020/21 Net Budget	209,716	3,678	27,552	28,940	(510)	269,376
Inflation						
Pay Inflation	3,181	28	621	532	-	4,362
FSP/NPDO Inflation	556	-	-	-	-	556
General Inflation	845	42	115	24	2	1,028
	<u>4,582</u>	<u>70</u>	<u>736</u>	<u>556</u>	<u>2</u>	<u>5,946</u>
Service Specific Movements						
Pension Increases	558	4	109	103	-	774
FSP Recharge	(215)	-	-	-	-	(215)
Demographics	2,149	-	-	-	-	2,149
Looked After Children	1,245	-	-	-	-	1,245
Continuing Care	1,301	-	-	-	-	1,301
Insurance Adjustment	206	(108)	318	23	-	439
Council of the Future	-	-	-	1,000	-	1,000
Discretionary Housing Payments	-	-	-	(308)	-	(308)
Covid Pressures	-	-	-	5,250	-	5,250
Economic Development	-	-	500	-	-	500
Redeterminations - Covid	(2,190)	-	-	(792)	-	(2,982)
Other Changes	481	(24)	(7)	260	(2)	708
	<u>3,535</u>	<u>(128)</u>	<u>920</u>	<u>5,536</u>	<u>(2)</u>	<u>9,861</u>
Budget Saving Measures						
Service Savings	(1,830)	-	(511)	(820)	-	(3,161)
Prior year Approved & Operational Savings	(709)	-	(322)	(595)	-	(1,626)
	<u>(2,539)</u>	<u>-</u>	<u>(833)</u>	<u>(1,415)</u>	<u>-</u>	<u>(4,787)</u>
2021/22 Net Budget	<u>215,294</u>	<u>3,620</u>	<u>28,375</u>	<u>33,617</u>	<u>(510)</u>	<u>280,396</u>

2021/22 Children's Services Budget**Service - Objective Analysis**

	2020/21 Budget Outturn Prices £	2021/22 Budget September 2020 Prices £	2021/22 Budget Outturn Prices £
Primary Education	65,695,210	64,386,180	65,685,040
Secondary Education	89,638,800	90,035,040	91,933,230
Special Education	12,089,400	12,564,050	12,821,650
Early Years	10,974,590	10,709,670	11,160,770
Psychological	705,580	670,200	684,010
Community Learning & Dev	2,849,210	2,689,150	2,738,840
Community Halls	393,790	394,470	403,180
Children & Families	27,085,840	28,959,700	29,565,240
Justice Service	107,990	121,570	122,820
Catering & Cleaning	175,560	176,000	179,480
NET EXPENDITURE	209,715,970	210,706,030	215,294,260

2021/22 Children's Services Budget

Service - Subjective Analysis

	2020/21 Budget Outturn Prices £	2021/22 Budget September 2020 Prices £	2021/22 Budget Outturn Prices £
<u>EMPLOYEE EXPENSES</u>			
SJC Employees	57,574,150	57,712,130	58,860,880
Teachers	99,025,410	99,839,450	101,844,040
Pension/Termination Costs	87,430	87,430	87,430
Indirect Employee Expenses	1,449,770	1,385,350	1,395,920
Total Employee Expenses	158,136,760	159,024,360	162,188,270
<u>PROPERTY EXPENSES</u>			
Repairs and Maintenance	1,505,940	1,496,940	1,521,380
Maintenance of Grounds	10,570	10,570	10,570
Grnds Maint Internal Recharges	112,120	112,120	113,760
Energy Costs	2,628,820	2,628,820	2,685,910
Rents	331,700	331,700	332,110
Rates	4,311,900	4,311,900	4,452,330
Water Services	385,660	385,660	389,340
Fixtures and Fittings	86,090	86,090	86,090
Expenses of Operational Bldgs	4,500	4,500	4,500
Cleaning & Domestic Supplies	3,583,240	3,590,690	3,655,270
Property Insurance	290,050	623,720	623,720
Total Property Expenses	13,250,590	13,582,710	13,874,980
<u>TRANSPORT EXPENSES</u>			
Direct Transport Costs	1,820	1,820	1,820
Transport Recharges	174,720	174,710	178,470
Transport Insurance	550	550	560
Transportation Costs	4,492,040	4,492,040	4,550,880
Total Transport Expenses	4,669,130	4,669,120	4,731,730
<u>SUPPLIES & SERVICES</u>			
Equip, Furniture and Materials	6,923,650	7,930,670	7,938,300
Training Materials	32,890	32,890	32,890
Services	826,520	767,180	780,600
Catering	7,108,900	7,122,170	7,192,330
Clothing, Uniforms & Laundry	37,040	37,040	37,040
Printing, Staty & Gen Off Exps	97,070	97,070	97,840
Client Amenities	15,590	15,590	15,590
Communications & Computing	673,840	673,840	675,570
Contribution to Funds	10,000	10,000	10,000
Schools Per Capita	3,461,100	3,441,100	3,441,100
Miscellaneous Supplies	1,826,670	1,253,590	1,253,590
Total Supplies & Services	21,013,270	21,381,140	21,474,850

2021/22 Children's Services Budget

Service - Subjective Analysis

	2020/21 Budget Outturn Prices £	2021/22 Budget September 2020 Prices £	2021/22 Budget Outturn Prices £
<u>THIRD PARTY PAYMENTS</u>			
Internal Recharges	(1,889,230)	(1,889,580)	(1,878,260)
Other Local Authorities	914,950	914,950	940,180
Other Agencies	18,037,160	19,792,040	20,114,820
Payments to Voluntary Orgs	269,470	269,470	283,030
Grants to Voluntary Orgs	3,000	3,000	3,000
DSS Transfer Projects	32,250	32,250	32,250
Falkirk Schools Project	17,671,050	17,456,050	17,858,460
Community Schools Project	13,623,720	13,623,720	13,896,190
Total Third Party Payments	48,662,370	50,201,900	51,249,670
<u>TRANSFER PAYMENTS</u>			
Payments to Pupils/Students	1,008,370	1,008,370	1,025,320
Payments Individuals	4,238,250	4,261,650	4,338,990
Total Transfer Payments	5,246,620	5,270,020	5,364,310
<u>SUPPORT SERVICES</u>			
Central Support Recharges	253,160	253,160	253,160
Departmental Recharges	4,984,690	3,724,720	3,845,270
Total Support Services	5,237,850	3,977,880	4,098,430
TOTAL EXPENDITURE	256,216,590	258,107,130	262,982,240
<u>INCOME</u>			
Specific Government Grants	(23,512,530)	(25,552,970)	(25,552,970)
Other Government Grants	(3,853,460)	(3,853,460)	(3,862,200)
Other Grants, Reimburse & Conts	(511,190)	(511,190)	(511,190)
Customer and Client Receipts	(2,436,300)	(2,511,890)	(2,515,330)
Rents Received	(91,630)	(91,630)	(91,630)
Internal Recharges	(5,579,250)	(4,342,980)	(4,462,320)
Charges to Other Bodies	(800,250)	(800,250)	(808,320)
Catering Internal Trad Rechgs	(5,454,530)	(5,467,800)	(5,538,850)
Building Clean Int Trad Rechgs	(4,182,880)	(4,190,330)	(4,266,570)
Miscellaneous Income	(78,600)	(78,600)	(78,600)
Total Income	(46,500,620)	(47,401,100)	(47,687,980)
NET EXPENDITURE	209,715,970	210,706,030	215,294,260

2021/22 Social Work Services Budget

Service - Objective Analysis

	2020/21 Budget Outturn Prices <u>£</u>	2021/22 Budget September 2020 Prices <u>£</u>	2021/22 Budget Outturn Prices <u>£</u>
Social Work Shared Services	1,079,150	1,058,720	1,080,890
SW Adult Out of Scope	2,598,670	2,495,960	2,539,420
NET EXPENDITURE	<u>3,677,820</u>	<u>3,554,680</u>	<u>3,620,310</u>

2021/22 Social Work Services Budget

Service - Subjective Analysis

	2020/21 Budget Outturn Prices £	2021/22 Budget September 2020 Prices £	2021/22 Budget Outturn Prices £
<u>EMPLOYEE EXPENSES</u>			
SJC Employees	1,179,610	1,183,990	1,207,660
Indirect Employee Expenses	154,330	75,170	75,250
Total Employee Expenses	1,333,940	1,259,160	1,282,910
<u>PROPERTY EXPENSES</u>			
Repairs and Maintenance	399,650	399,650	402,870
Grnds Maint Internal Recharges	20,790	20,790	20,840
Energy Costs	332,010	332,010	340,620
Rents	115,220	115,220	115,220
Rates	89,740	89,740	92,690
Water Services	60,450	60,450	61,080
Fixtures and Fittings	6,980	6,980	6,980
Cleaning & Domestic Supplies	187,410	187,410	191,310
Property Insurance	30,760	38,730	38,730
Total Property Expenses	1,243,010	1,250,980	1,270,340
<u>TRANSPORT EXPENSES</u>			
Direct Transport Costs	1,580	1,580	1,620
Transport Recharges	291,390	291,400	299,740
Total Transport Expenses	292,970	292,980	301,360
<u>SUPPLIES & SERVICES</u>			
Equip, Furniture and Materials	17,030	17,030	17,030
Training Materials	68,640	68,640	68,640
Services	242,570	209,970	213,280
Printing, Staty & Gen Off Exps	21,050	21,050	21,190
Communications & Computing	106,210	106,210	107,780
Contribution to Funds	45,000	45,000	45,000
Miscellaneous Supplies	69,200	69,200	69,200
Total Supplies & Services	569,700	537,100	542,120
<u>THIRD PARTY PAYMENTS</u>			
Other Agencies	13,000	13,000	13,000
Total Third Party Payments	13,000	13,000	13,000
<u>SUPPORT SERVICES</u>			
Departmental Recharges	373,880	350,140	359,260
Total Support Services	373,880	350,140	359,260
TOTAL EXPENDITURE	3,826,500	3,703,360	3,768,990
<u>INCOME</u>			
Internal Recharges	(95,680)	(95,680)	(95,680)
Charges to Other Bodies	(40,000)	(40,000)	(40,000)
Miscellaneous Income	(13,000)	(13,000)	(13,000)
Total Income	(148,680)	(148,680)	(148,680)

2021/22 Social Work Services Budget

Service - Subjective Analysis

	2020/21 Budget Outturn Prices <hr/> £	2021/22 Budget September 2020 Prices <hr/> £	2021/22 Budget Outturn Prices <hr/> £
NET EXPENDITURE	<hr/> 3,677,820	<hr/> 3,554,680	<hr/> 3,620,310

2021/22 Development Services Budget

Service - Objective Analysis

	2020/21 Budget Outturn Prices <hr/> £	2021/22 Budget September 2020 Prices <hr/> £	2021/22 Budget Outturn Prices <hr/> £
Design, Roads & Transport	12,303,680	11,796,960	12,296,400
Planning & Economic Dev	3,470,400	3,762,320	3,966,090
Environmental Services	11,778,450	11,809,790	12,112,900
NET EXPENDITURE	<hr/> 27,552,530 <hr/>	<hr/> 27,369,070 <hr/>	<hr/> 28,375,390 <hr/>

2021/22 Development Services Budget

Service - Subjective Analysis

	2020/21 Budget Outturn Prices £	2021/22 Budget September 2020 Prices £	2021/22 Budget Outturn Prices £
<u>EMPLOYEE EXPENSES</u>			
SJC Employees	31,301,080	31,320,970	31,936,370
Indirect Employee Expenses	1,023,370	884,120	886,420
Total Employee Expenses	32,324,450	32,205,090	32,822,790
<u>PROPERTY EXPENSES</u>			
Repairs and Maintenance	520,030	488,030	498,040
Maintenance of Grounds	26,940	26,940	28,140
Grnds Maint Internal Recharges	85,430	85,430	86,750
Energy Costs	1,618,050	1,378,050	1,447,820
Rents	673,760	673,760	673,760
Rates	897,380	897,380	926,140
Water Services	103,180	103,180	104,000
Fixtures and Fittings	9,480	9,480	9,480
Expenses of Operational Bldgs	11,010	11,010	11,010
Cleaning & Domestic Supplies	232,940	232,940	237,340
Property Insurance	292,750	382,290	382,290
Other Property Expenses	95,620	95,620	95,620
Total Property Expenses	4,566,570	4,384,110	4,500,390
<u>TRANSPORT EXPENSES</u>			
Direct Transport Costs	4,842,740	4,842,740	4,932,260
Transport Recharges	3,616,390	3,838,650	3,922,150
Transport Insurance	379,790	617,180	617,990
Transportation Costs	1,000	1,000	1,000
Total Transport Expenses	8,839,920	9,299,570	9,473,400
<u>SUPPLIES & SERVICES</u>			
Equip, Furniture and Materials	2,776,870	2,776,870	2,776,870
Services	777,810	589,950	592,350
Catering	4,670	4,670	4,670
Clothing, Uniforms & Laundry	79,070	79,070	79,070
Printing, Staty & Gen Off Exps	154,180	154,180	156,810
Communications & Computing	388,400	388,400	389,650
Contribution to Funds	20,000	20,000	20,000
Miscellaneous Supplies	24,082,520	189,470	189,470
Total Supplies & Services	28,283,520	4,202,610	4,208,890
<u>THIRD PARTY PAYMENTS</u>			
Internal Recharges	13,870	13,870	13,870
Other Local Authorities	7,720	7,720	7,720
Private Contractors	7,462,630	7,462,630	7,596,650
Other Agencies	3,969,400	3,969,400	4,009,460
Internal Trading Organisations	699,200	699,200	736,600
Payments to STA Sub-Cons	615,760	615,760	615,760
Total Third Party Payments	12,768,580	12,768,580	12,980,060

2021/22 Development Services Budget

Service - Subjective Analysis

	2020/21 Budget Outturn Prices £	2021/22 Budget September 2020 Prices £	2021/22 Budget Outturn Prices £
<u>SUPPORT SERVICES</u>			
Central Support Recharges	249,740	249,740	249,740
Departmental Recharges	1,787,260	1,560,030	1,591,060
Total Support Services	2,037,000	1,809,770	1,840,800
 TOTAL EXPENDITURE	 88,820,040	 64,669,730	 65,826,330
 <u>INCOME</u>			
Other Government Grants	(25,866,430)	(1,516,000)	(1,516,000)
Insur Recoveries & Commission	(71,280)	(71,280)	(71,280)
Other Grants,Reimburse & Conts	(1,604,640)	(1,604,640)	(1,604,640)
Customer and Client Receipts	(5,128,270)	(5,358,270)	(5,358,270)
Rents Received	(3,001,350)	(3,001,350)	(3,001,350)
Internal Recharges	(15,134,050)	(15,160,630)	(15,303,010)
Charges to Other Bodies	(489,870)	(489,870)	(489,870)
Charges to Staff	(4,000)	(4,000)	(4,000)
Grnds Maint Int Trading Rechgs	(1,269,330)	(1,389,330)	(1,397,230)
Roads Internal Trad Rechgs	(8,067,150)	(8,067,150)	(8,067,150)
Miscellaneous Income	(631,140)	(638,140)	(638,140)
Total Income	(61,267,510)	(37,300,660)	(37,450,940)
 NET EXPENDITURE	 27,552,530	 27,369,070	 28,375,390

2021/22 Corporate & Housing Services Budget

Service - Objective Analysis

	2020/21 Budget Outturn Prices £	2021/22 Budget September 2020 Prices £	2021/22 Budget Outturn Prices £
General Fund Housing & Proc	2,608,460	2,423,650	2,449,510
Community Planning	1,345,020	1,187,260	1,197,470
Miscellaneous Services	2,815,880	8,965,760	8,986,880
Central Support Services	22,170,810	20,483,450	20,982,820
NET EXPENDITURE	28,940,170	33,060,120	33,616,680

2021/22 Corporate & Housing Services Budget

Service - Subjective Analysis

	2020/21 Budget Outturn Prices £	2021/22 Budget September 2020 Prices £	2021/22 Budget Outturn Prices £
<u>EMPLOYEE EXPENSES</u>			
SJC Employees	26,984,480	26,290,550	26,820,700
Pension/Termination Costs	2,815,560	2,815,560	2,815,560
Indirect Employee Expenses	340,780	334,920	336,870
Total Employee Expenses	30,140,820	29,441,030	29,973,130
<u>PROPERTY EXPENSES</u>			
Repairs and Maintenance	301,460	155,950	158,580
Grnds Maint Internal Recharges	400,570	400,570	406,660
Housing Repairs-Ext Contractor	700,000	700,000	700,000
Energy Costs	335,180	335,180	342,670
Rents	266,800	266,800	266,800
Rates	460,980	460,980	476,810
Water Services	56,730	56,730	57,400
Cleaning & Domestic Supplies	221,150	221,150	225,620
Property Insurance	26,890	32,930	32,930
Other Property Expenses	26,450	26,450	26,450
Total Property Expenses	2,796,210	2,656,740	2,693,920
<u>TRANSPORT EXPENSES</u>			
Direct Transport Costs	1,640	1,640	1,640
Transport Recharges	27,830	27,830	28,780
Total Transport Expenses	29,470	29,470	30,420
<u>SUPPLIES & SERVICES</u>			
Equip, Furniture and Materials	334,030	289,030	289,030
Services	1,074,270	1,096,410	1,096,410
Catering	100,460	100,460	100,460
Clothing, Uniforms & Laundry	1,850	1,850	1,850
Printing, Staty & Gen Off Exps	138,690	138,690	139,960
Communications & Computing	930,970	930,970	933,550
Members Expenses	642,110	642,110	652,360
Contribution to Funds	407,120	407,120	407,120
Miscellaneous Supplies	2,937,780	8,958,780	8,958,780
Total Supplies & Services	6,567,280	12,565,420	12,579,520
<u>THIRD PARTY PAYMENTS</u>			
Internal Recharges	145,370	145,370	145,370
Private Contractors	70,000	70,000	70,000
Other Agencies	2,392,000	2,392,000	2,392,000
Repair/Improvement Grants	56,010	41,010	41,010
Scottish Welfare Fund	1,621,730	1,006,730	1,006,730
Total Third Party Payments	4,285,110	3,655,110	3,655,110
<u>TRANSFER PAYMENTS</u>			
Housing Benefits	41,579,000	41,271,000	41,271,000
Rent Allowances	(8,000)	(8,000)	(8,000)
Total Transfer Payments	41,571,000	41,263,000	41,263,000

2021/22 Corporate & Housing Services Budget

Service - Subjective Analysis

	2020/21 Budget Outturn Prices £	2021/22 Budget September 2020 Prices £	2021/22 Budget Outturn Prices £
<u>SUPPORT SERVICES</u>			
Central Support Recharges	79,000	79,000	79,000
Departmental Recharges	200,730	192,020	192,020
Total Support Services	279,730	271,020	271,020
<u>CAPITAL COSTS</u>			
Loans Fund	11,370	8,970	8,970
Capital Charges to Services	12,380	12,380	12,380
Total Capital Costs	23,750	21,350	21,350
TOTAL EXPENDITURE	85,693,370	89,903,140	90,487,470
<u>INCOME</u>			
Other Government Grants	(41,203,050)	(41,203,050)	(41,203,050)
Insur Recoveries & Commission	(42,200)	(42,200)	(42,200)
Other Grants,Reimburse & Conts	(79,940)	(79,940)	(79,940)
Customer and Client Receipts	(1,017,230)	(1,017,230)	(1,017,230)
Rents Received	(59,690)	(59,690)	(59,690)
Internal Recharges	(10,374,070)	(10,490,340)	(10,518,110)
Charges to Other Bodies	(753,310)	(753,310)	(753,310)
Charges to Staff	(180)	(180)	(180)
Income from Loans Advanced	(10,980)	(8,530)	(8,530)
Miscellaneous Income	(3,212,550)	(3,188,550)	(3,188,550)
Total Income	(56,753,200)	(56,843,020)	(56,870,790)
NET EXPENDITURE	28,940,170	33,060,120	33,616,680

2021/22 Buiding Maintenance Budget

Service - Subjective Analysis

	2020/21 Budget Outturn Prices £	2021/22 Budget September 2020 Prices £	2021/22 Budget Outturn Prices £
<u>EMPLOYEE EXPENSES</u>			
SJC Employees	13,425,470	13,471,720	13,741,150
Indirect Employee Expenses	383,090	366,460	367,470
Total Employee Expenses	13,808,560	13,838,180	14,108,620
<u>PROPERTY EXPENSES</u>			
Repairs and Maintenance	46,040	46,040	46,730
Energy Costs	79,330	79,330	82,660
Rents	58,410	58,410	58,410
Rates	93,190	93,190	96,630
Water Services	18,410	18,410	18,590
Fixtures and Fittings	3,000	3,000	3,000
Cleaning & Domestic Supplies	37,260	37,260	38,160
Property Insurance	5,320	4,690	4,690
Total Property Expenses	340,960	340,330	348,870
<u>TRANSPORT EXPENSES</u>			
Direct Transport Costs	405,270	405,270	405,530
Transport Recharges	843,620	843,620	866,790
Transport Insurance	23,770	23,770	24,860
Total Transport Expenses	1,272,660	1,272,660	1,297,180
<u>SUPPLIES & SERVICES</u>			
Equip, Furniture and Materials	5,875,830	5,885,210	5,980,430
Services	74,580	38,130	38,130
Clothing, Uniforms & Laundry	33,900	33,900	33,900
Printing, Staty & Gen Off Exps	43,950	43,950	44,130
Communications & Computing	57,430	57,430	57,680
Miscellaneous Supplies	81,100	61,100	61,100
Total Supplies & Services	6,166,790	6,119,720	6,215,370
<u>THIRD PARTY PAYMENTS</u>			
Internal Recharges	50,450	50,450	50,450
Payments to STA Sub-Cons	10,894,930	10,911,950	10,988,700
Total Third Party Payments	10,945,380	10,962,400	11,039,150
<u>SUPPORT SERVICES</u>			
Central Support Recharges	1,107,790	1,107,790	1,107,790
Departmental Recharges	256,650	257,710	262,870
Total Support Services	1,364,440	1,365,500	1,370,660
<u>CAPITAL COSTS</u>			
Capital Charges to Services	281,970	281,970	281,970
Total Capital Costs	281,970	281,970	281,970
TOTAL EXPENDITURE	34,180,760	34,180,760	34,661,820

2021/22 Buiding Maintenance Budget

Service - Subjective Analysis

	2020/21 Budget Outturn Prices £	2021/22 Budget September 2020 Prices £	2021/22 Budget Outturn Prices £
<u>INCOME</u>			
Internal Recharges	(385,000)	(385,000)	(385,000)
Interest Received	10,000	10,000	10,000
Build Maint Int Trading Rechgs	(34,264,020)	(34,264,020)	(34,745,080)
Miscellaneous Income	(52,000)	(52,000)	(52,000)
Total Income	(34,691,020)	(34,691,020)	(35,172,080)
 NET EXPENDITURE	 (510,260)	 (510,260)	 (510,260)