

Budget Issues Recommended for Approval 2023/24

Directorate:- Education & Lifelong Learning

Service Area	Description of Budget Issue	2023/24 Total £m	2023/24 Ongoing £m	2023/24 One-off £m	2023/24 Staff Impact FTE
Support for Pupils	PPP Unitary Charges inflationary increase. This is an unavoidable contractual increase (based on February RPI - not available until mid-March 2023) which is projected to be significant in scale given current inflation levels. The issue has been estimated using the August 2022 RPI level (12.3%). This remains a reasonable assumption but is not without risk based on the latest RPI level of 13.4% for January 2023.	1.008	1.008	0.000	0.0
Support for Pupils	Home to School Transport - inflationary increases. High levels of inflation (9.9% CPI at August 2022) mean that there is an expectation of a significant increase in school transport costs for 23/24. These are contractual cost increases which cannot be avoided and will to be applied on a quarterly basis given the projected level of CPI. The % increase assumed remains reasonable but is not without risk given latest CPI of 10.5% for January 2023.	0.373	0.373	0.000	0.0
TOTAL BUDGET ISSUES		1.381	1.381	0.000	0.0

Budget Savings Recommended for Approval 2023/24 to 2025/26

Directorate:- Education & Lifelong Learning

Service Area	Description of Saving	2023/24 Ongoing Saving £m	2024/25 Ongoing Saving £m	2025/26 Ongoing Saving £m	2023/24 Staff Impact FTE	2024/25 Staff Impact FTE	2025/26 Staff Impact FTE
EY / Various	1. Further utilise Early Years Expansion revenue grant monies through apportionment of Early Years costs currently being contained within other sectors & the core budget. This is achieved in the following way: - Property Budget recode to take into account square footage of ELC (0.690K) - Service Leader EY (0.095) -Director of Education & Lifelong Learning (0.012) - LG 14 Centre Managers (0.130) - Other Agencies & Outside Bodies (0.142) - Duplicate Staff Coding (0.127) -HT Salary for ELC Management (0.195)	1.139	0.252	0.000	0.0	0.0	
Various	2. Reduction to various Supplies & Services budgets, including free fruit, ASN educational materials and virtual school reductions - this saving was agreed in 2022/23 and this line reflects the academic year from April-June 2023.	0.020	0.000	0.000	0.0	0.0	
Support Team	3a. Service Contraction Angus Virtual School - following retirement of Deputy Head Teacher this post has not been filled - the saving shown for 23/24 was agreed in 22/23 and this column reflects the remainder of the academic year from April-June 2023. 3b. The 24/25 saving relates to the removal of secondment opportunities for school senior leaders into the AVS and will be subject to full consideration as part of the 24/25 budget setting process.	0.032	0.200	0.000	0.0	0.0	
Support for Pupils	4. Revenue funding for delivery of expanded universal free school meals is received on assumption of close to 100% uptake. Analysis of data shows that uptake is not currently reaching this level. There is a risk associated with this should the funding allocation from Scottish Government change.	0.100	0.100	0.000	0.0	0.0	
Support for Pupils	5. School Transport - free public transport is now available for under 22s. This national initiative is now launched and offers opportunities to realise savings.	0.100	0.100	0.000	0.0	0.0	
Secondary	6. A 1% reduction to the element of budgets devolved to Secondary Schools that can be directly controlled by Head Teachers - this saving was agreed in 2022/23 and this line reflects the academic year from April-June 2023	0.122	0.000	0.000	0.0	0.0	
Primary	7. Review of management time allocations for primary schools. Saving can be delivered while maintaining existing Pupil : Teacher Ratio and ensuring adherence to class sizes as set out by Scottish Negotiating Council for Teachers and per agreement in Committee Reports 83/15 and 73/16.	0.200	0.296	0.000	3.6	5.2	
Primary	8. Removal of visiting specialist teacher role from primary schools. These posts currently deliver specialist input in relation to the Arts and Physical Education.	0.000	0.304	0.152	0.0	8.0	
Primary and Secondary	9. Increased settlement funding allocated from Scottish Government in August 2021 for additional teachers and support staff. An element of the funding will be utilised for delivery of priority actions as set out in the Angus Education Plan 2022-27.	0.427	0.573	0.000	0.0	0.0	
Primary	10. Reduction in supply budget based on expenditure trends.	0.100	0.000	0.000	0.0	0.0	
Primary	11. Remainder of Staffing Efficiencies previously identified and agreed as part of Angus Council Change Programme - residue of efficiencies agreed in 2018 including the removal of additionality to schools with highest levels of deprivation. Agreement was reached in 2021 to rephase the delivery of these savings. The updated schedule is as set out in this appendix.	0.183	0.182	0.000			
TBC	12. Education & Lifelong Learning - additional savings added after the 5% budget efficiencies were identified. At this time there are no detailed plans for how this saving will be delivered - these will need to be developed	0.000	0.500	1.200	0.0	TBC	TBC
TBC	13. Angus Schools for the Future - we will explore opportunities for efficiency savings to be realised through more effective use of the learning estate and revised management and operational models.	0.000	0.300	0.050	0.0	TBC	TBC
	TOTAL SAVINGS	2.423	2.807	1.402	3.6	13.2	0.0

Area	Charge Description	Additional info on individual charge	2022/23 Charge		2023/24 charge
			£	rounded to nearest 10p	£
Support for Pupils	Primary school meals - charges have not increased for more than five years. Although recognising financial pressures on families, we are also contending with significant inflationary challenges. All children in P1-5 are entitled to a free school meal, and some eligible children in P6/7. Increase is 4.8% following rounding		2.10	0.10	2.20
Support for Pupils	Secondary school meals - charges have not increased for more than five years. Although recognising financial pressures on families, we are also contending with significant inflationary challenges. Increase is 4.5% following rounding		2.20	0.10	2.30
Estimated total additional income from increase in charges, all additional income will be paid over to Tayside Contracts					0

REVENUE BUDGET 2023/24
DIRECTORATE:

EDUCATION AND LIFELONG LEARNING
SUMMARY

Appendix D

Sept '22 Prices

	Final Budget @ Outturn Prices 2022/23 £m	Provisional Base Budget Submission (before Issues & Savings) 2023/24 £m	Budget Issues Ongoing £m	Budget Issues One-Off £m	Finance & Change Plan Savings £m	Review of Charges £m	Revised Base Budget Submission £m
Early Years	7.889	8.278	0.000	0.000	(1.139)	0.000	7.139
Primary	41.239	43.908	0.000	0.000	(0.483)	0.000	43.425
Secondary	41.892	42.703	0.000	0.000	(0.549)	0.000	42.154
Additional Support Needs	11.292	14.371	0.000	0.000	0.000	0.000	14.371
Support Team	1.229	1.645	0.000	0.000	(0.032)	0.000	1.613
Support for Pupils	16.345	16.269	1.381	0.000	(0.200)	0.000	17.450
Lifelong Learning	0.405	0.242	0.000	0.000	0.000	0.000	0.242
Education & Lifelong Learning Business Unit	1.113	1.176	0.000	0.000	(0.020)	0.000	1.156
TOTAL EDUCATION & LIFELONG LEARNING	121.404	128.592	1.381	0.000	(2.423)	0.000	127.550

PROJECT / NATURE OF EXPENDITURE		Estimated Total Cost £000	Actual to 31/03/22 £000	Projected Outturn 2022/23 £000	Provisional Budget 2023/24 £000	Estimate 2024/25 £000	Estimate 2025/26 £000	Estimate 2026/27 £000	Later Years £000
Information & Communications Technology Equipment	LC	2,908	2,471	437	0	0	0	0	0
<i>Revenue Funding</i>		-1,179	-1,179	0	0	0	0	0	0
<i>Deferral of Application of Revenue Funding</i>		128	128	0	0	0	0	0	0
Net Cost		1,857	1,420	437	0	0	0	0	0
Forfar Academy Community Campus:	LC								
Contribution Towards Construction Works		3,623	3,595	28	0	0	0	0	0
IT Equipment		291	291	0	0	0	0	0	0
<i>Capital Fund</i>		-364	-364	0	0	0	0	0	0
<i>Revenue Funding</i>		-519	-519	0	0	0	0	0	0
<i>Ring Fenced Capital Receipt</i>		-736	-736	0	0	0	0	0	0
<i>TACTRAN</i>		-10	-10	0	0	0	0	0	0
<i>SportScotland</i>		-1,250	-1,250	0	0	0	0	0	0
<i>Forfar Common Good Fund</i>		-35	-35	0	0	0	0	0	0
<i>Scottish Futures Trust</i>		-2,101	-2,101	0	0	0	0	0	0
Net Cost (Part Departmental Borrowing)		-1,101	-1,129	28	0	0	0	0	0
Arbroath Schools Project (Phases 2 & 3a):	LC								
Hayshead / St Thomas Primary Schools - Abbey View Shared Campus		14,119	13,870	249	0	0	0	0	0
Ladyloan Primary School		944	834	110	0	0	0	0	0
Muirfield Primary School		1,020	903	117	0	0	0	0	0
<i>Revenue Funding (Muirfield IT)</i>		-15	-15	0	0	0	0	0	0
<i>Ring Fenced Capital Receipt</i>		-200	-200	0	0	0	0	0	0
Net Cost		15,868	15,392	476	0	0	0	0	0
Provision for Relocation of Temporary Classrooms to Monifieth HS	LC	403	393	5	5	0	0	0	0
<i>Revenue Funding</i>		-403	-393	-5	-5	0	0	0	0
<i>Deferral of Application of Revenue Funding</i>		172	172	0	0	0	0	0	0
Net Cost		172	172	0	0	0	0	0	0
Provision Towards Extension at Edzell Primary School	LC	1,490	1,470	20	0	0	0	0	0
<i>Revenue Funding (Early Years)</i>		-5	15	-20	0	0	0	0	0
Net Cost		1,485	1,485	0	0	0	0	0	0
Carried Forward		18,281	17,340	941	0	0	0	0	0

2022/2027 CAPITAL PLAN
PROGRAMME - EDUCATION & LIFELONG LEARNING

PROJECT / NATURE OF EXPENDITURE		Estimated Total Cost £000	Actual to 31/03/22 £000	Projected Outturn 2022/23 £000	Provisional Budget 2023/24 £000	Estimate 2024/25 £000	Estimate 2025/26 £000	Estimate 2026/27 £000	Later Years £000
Brought Forward		18,281	17,340	941	0	0	0	0	0
Early Learning and Childcare Centre, Carnoustie	LC	4,483	4,423	60	0	0	0	0	0
<i>Revenue Funding (Early Years)</i>		-373	-313	-60	0	0	0	0	0
<i>Scottish Government Specific Capital Grant</i>		-4,110	-4,110	0	0	0	0	0	0
Net Cost		0	0	0	0	0	0	0	0
Early Learning and Childcare Centre, Forfar	LC	3,546	3,498	48	0	0	0	0	0
<i>Revenue Funding (Early Years)</i>		-1,351	-1,303	-48	0	0	0	0	0
<i>Scottish Government Specific Capital Grant</i>		-2,195	-2,195	0	0	0	0	0	0
Net Cost		0	0	0	0	0	0	0	0
Upgrade Changing Areas in Arbroath High Swimming Pool	LC	743	738	5	0	0	0	0	0
<i>Revenue Funding</i>		-200	-200	0	0	0	0	0	0
<i>Property Renewal & Repair Fund</i>		-60	-60	0	0	0	0	0	0
Net Cost		483	478	5	0	0	0	0	0
EY Expansion - Extension / Outdoor Nursery at Lochside PS	LC	725	724	1	0	0	0	0	0
<i>Revenue Funding (Early Years)</i>		-384	-383	-1	0	0	0	0	0
<i>Scottish Government Specific Capital Grant</i>		-341	-341	0	0	0	0	0	0
Net Cost		0	0	0	0	0	0	0	0
EY Expansion - Murroes PS Outdoor Classroom/Toilet	LC	65	64	1	0	0	0	0	0
<i>Revenue Funding (Early Years)</i>		-65	-64	-1	0	0	0	0	0
Net Cost		0	0	0	0	0	0	0	0
EY Expansion - Extension and Outdoor Classroom at Rosemount PS	LC	537	535	2	0	0	0	0	0
<i>Scottish Government Specific Capital Grant</i>		-38	-38	0	0	0	0	0	0
<i>Revenue Funding (Early Years)</i>		-499	-497	-2	0	0	0	0	0
Net Cost		0	0	0	0	0	0	0	0
Carried Forward		18,764	17,818	946	0	0	0	0	0

2022/2027 CAPITAL PLAN
PROGRAMME - EDUCATION & LIFELONG LEARNING

PROJECT / NATURE OF EXPENDITURE		Estimated Total Cost £000	Actual to 31/03/22 £000	Projected Outturn 2022/23 £000	Provisional Budget 2023/24 £000	Estimate 2024/25 £000	Estimate 2025/26 £000	Estimate 2026/27 £000	Later Years £000
Brought Forward		18,764	17,818	946	0	0	0	0	0
EY Expansion - Eassie PS	LC	171	170	1	0	0	0	0	0
<i>Scottish Government Specific Capital Grant</i>		-7	-7	0	0	0	0	0	0
<i>Revenue Funding (Early Years)</i>		-164	-163	-1	0	0	0	0	0
Net Cost		0	0	0	0	0	0	0	0
EY Expansion - Extension for Playgroup at Inverbrothock PS	LC	337	335	2	0	0	0	0	0
<i>Revenue Funding (Early Years)</i>		-337	-335	-2	0	0	0	0	0
Net Cost		0	0	0	0	0	0	0	0
EY Expansion - Grange PS Internal Alterations to Nursery	LC	169	166	3	0	0	0	0	0
<i>Revenue Funding (Early Years)</i>		-169	-166	-3	0	0	0	0	0
Net Cost		0	0	0	0	0	0	0	0
Upgrade to Pupil Toilets at Arbroath HS	LC	160	17	10	128	5	0	0	0
<i>Revenue Funding</i>		-150	-17	-10	-118	-5	0	0	0
Net Cost		10	0	0	10	0	0	0	0
EY Expansion - Review Dining Area at Andover PS	LC	22	4	18	0	0	0	0	0
<i>Revenue Funding (Early Years)</i>		-20	-2	-18	0	0	0	0	0
<i>Scottish Government Specific Capital Grant</i>		-2	-2	0	0	0	0	0	0
Net Cost		0	0	0	0	0	0	0	0
Stracathro Primary School - Toilet Improvements	LC	232	227	5	0	0	0	0	0
Nursery Works		90	90	0	0	0	0	0	0
<i>Revenue Funding (Early Years)</i>		-167	-167	0	0	0	0	0	0
<i>Asset Capital Plan - Renewable and Low Carbon Tech Contribution</i>		-5	-5	0	0	0	0	0	0
Net Cost		150	145	5	0	0	0	0	0
Purchase and Installation of CO2 Monitors in Schools	LC	152	149	3	0	0	0	0	0
<i>Scottish Government Specific Capital Grant</i>		0	0	0	0	0	0	0	0
Net Cost		152	149	3	0	0	0	0	0
Carried Forward		19,076	18,112	954	10	0	0	0	0

2022/2027 CAPITAL PLAN
PROGRAMME - EDUCATION & LIFELONG LEARNING

PROJECT / NATURE OF EXPENDITURE		Estimated Total Cost £000	Actual to 31/03/22 £000	Projected Outturn 2022/23 £000	Provisional Budget 2023/24 £000	Estimate 2024/25 £000	Estimate 2025/26 £000	Estimate 2026/27 £000	Later Years £000
Brought Forward		19,076	18,112	954	10	0	0	0	0
Woodlands Primary School Reconfiguration	LC	177	69	54	54	0	0	0	0
Ventilation in Schools	LC	95	21	29	45	0	0	0	0
<i>Scottish Government Specific Capital Grant</i>		-95	-21	-29	-45	0	0	0	0
Net Cost		0	0	0	0	0	0	0	0
Information & Communications Technology Equipment	NYLC	850	0	0	250	250	100	250	0
Angus Schools For the Future	NYLC	2,000	0	0	500	500	500	500	0
Arbroath Academy Synthetic Pitch	NYLC	295	2	0	0	143	150	0	0
<i>Developer Contributions</i>		-250	0	0	0	-100	-150	0	0
Net Cost		45	2	0	0	43	0	0	0
Carnoustie Schools Reconfiguration	NYLC	1,000	0	0	0	0	0	0	1,000
<i>Developer Contributions</i>		-1,000	0	0	0	0	0	0	-1,000
Net Cost		0	0	0	0	0	0	0	0
EY Expansion - St Margaret's PS	NYLC	206	4	197	5	0	0	0	0
<i>Revenue Funding (Early Years)</i>		-118	-4	-109	-5	0	0	0	0
<i>Capital Funding (Property Asset - Capitalised Maintenance)</i>		-88	0	-88	0	0	0	0	0
Net Cost		0	0	0	0	0	0	0	0
EY Expansion - Kitchen and Toilet Alterations	NYLC	450	8	10	150	155	127	0	0
<i>Revenue Funding (Early Years)</i>		-450	-8	-10	-150	-155	-127	0	0
Net Cost		0	0	0	0	0	0	0	0
Carried Forward		22,148	18,183	1,008	814	793	600	750	0

2022/2027 CAPITAL PLAN
PROGRAMME - EDUCATION & LIFELONG LEARNING

PROJECT / NATURE OF EXPENDITURE		Estimated Total Cost £000	Actual to 31/03/22 £000	Projected Outturn 2022/23 £000	Provisional Budget 2023/24 £000	Estimate 2024/25 £000	Estimate 2025/26 £000	Estimate 2026/27 £000	Later Years £000
Brought Forward		22,148	18,183	1,008	814	793	600	750	0
Replacement of Monifieth High School (Angus Schools for the Future)	NYLC	55,500	8	1,823	21,750	29,550	2,144	180	45
EY Expansion - Contribution to Replacement of Monifieth High School		500	0	0	0	500	0	0	0
<i>Revenue Funding (Early Years)</i>		-500	0	0	0	-500	0	0	0
<i>Developers Contributions</i>		-2,400	0	0	0	-2,400	0	0	0
Net Cost		53,100	8	1,823	21,750	27,150	2,144	180	45
Universal Free School Meals Expansion	NYLC	2,702	0	496	2,206	0	0	0	0
<i>Revenue Funding (Early Years)</i>		-124	0	-124	0	0	0	0	0
<i>Scottish Government Specific Capital Grant</i>		-2,578	0	-372	-2,206	0	0	0	0
Net Cost		0	0	0	0	0	0	0	0
Upgrade Toilets - Arbroath Academy, Websters HS & Montrose Academy	NYLC	320	0	0	20	300	0	0	0
Enhance ASN Security Provision - Andover PS	NYLC	50	0	0	50	0	0	0	0
<i>Revenue Funding (ASN)</i>		-50	0	0	-50	0	0	0	0
Net Cost		0	0	0	0	0	0	0	0
Total Net Expenditure		75,568	18,191	2,831	22,584	28,243	2,744	930	45