

## Proposed Revenue Budget for 2017/2018

**Date of meeting** 10 February 2017

**Date of report** 27 January 2017

### Report by Assistant Chief Executive (Business Support)

#### 1. Object of Report

To present to the Committee a proposed revenue budget for the financial year 2017/2018, outlining the assumptions made in the preparation of the budget, proposals for fees and charges and the proposed local authority requisition. In addition, an outline of the 2018/2019 budget is also presented for noting at this stage.

#### 2. Background

It is normal practice within SPT to present a rolling two-year revenue budget for approval, which is consistent with the principles of SPT's approved long term financial strategy. In line with this approach, the 2017/2018 draft budget was presented and considered by the Partnership as part of the normal scrutiny process in March 2016, with expenditure principles and proposals agreed. However, due to the lateness and one-year nature of the 2016/2017 Scottish Government budget in December 2015, there remained insufficient information at that time on the level of funding available and therefore the Partnership agreed simply to note at that stage. It was agreed that for formal approval to be considered, more information on the level of funding was required (4 March 2016 Partnership report).

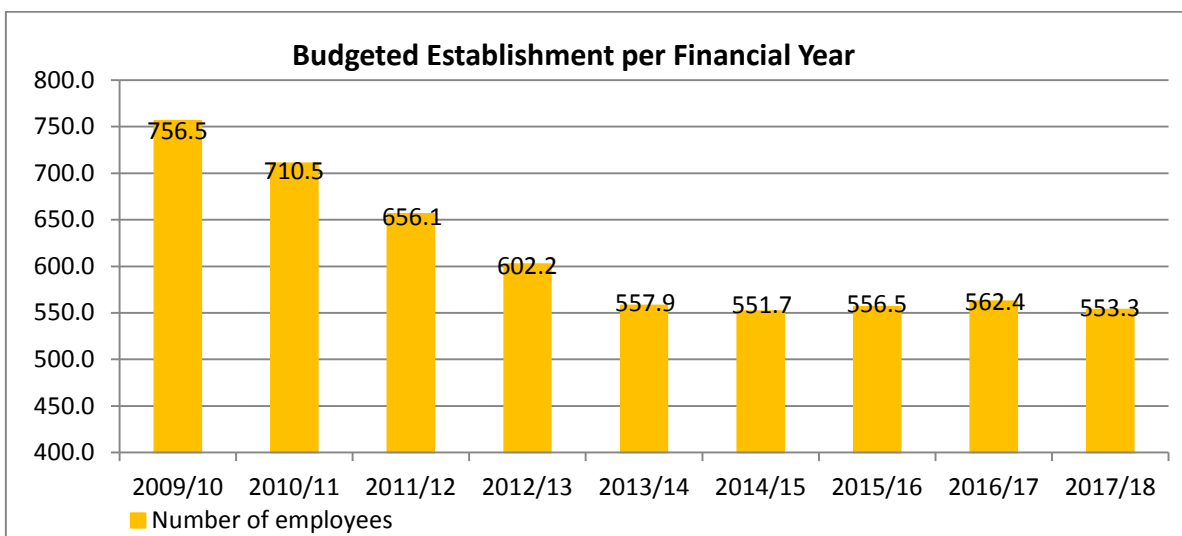
The Partnership is aware that the long term financial strategy was developed to support and align the agreed RTS priorities to the level of funding available. At a more detailed level, the specific priorities directly requiring revenue support include the continued funding to socially necessary bus services, support and redirection of funding specifically to the Subway modernisation project and other Subway infrastructure works, and, in light of the reduced general capital funding available, to continue to support transport infrastructure investment across the region, including financial contributions to local authority projects. Critically, and taking account of the funding pressures on all stakeholders, a key theme has been to support region wide capital investment and modernise the Subway without seeking additional requisitions from local authority partners.

To date, this has been achieved by the ongoing critical review of all SPT activities and how services are delivered. The Partnership Personnel Committee has received and approved a number of organisational structure reviews, which have subsequently resulted in improved and streamlined processes, thus freeing up resources to redirect to areas of priority outlined above. While seeking to streamline the organisation, a key theme has also been to maintain and where possible improve levels of service with reduced resources.

Given the continued pressures on funding for 2017/2018 and projected into following years, it is essential that this approach continues. To this end the Partnership is recommended to continue their support to this, with the Personnel Committee considering all staff-related implications in due course.

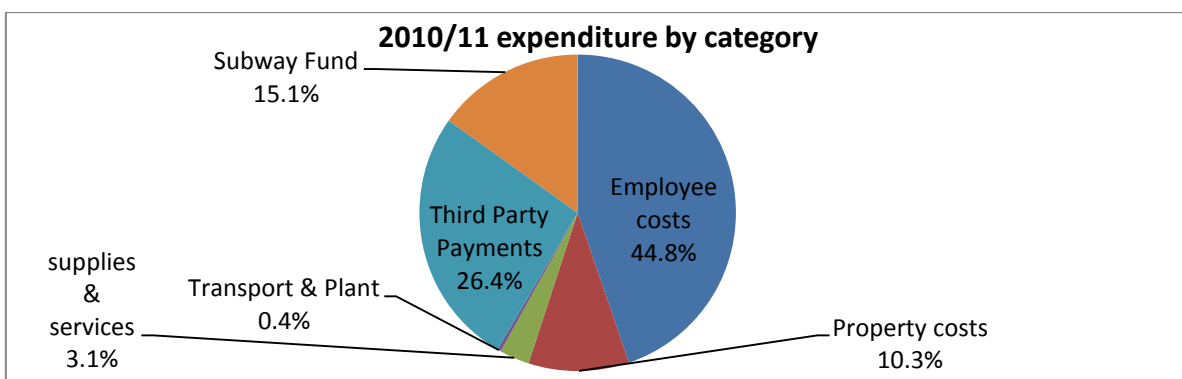
The approach outlined above has resulted in the cost characteristics of the organisation changing considerably over the last few years, with a proportionate reduction in employee related costs to other front line delivery costs, e.g. in 2009/2010, 24.17% of the net revenue budget was used to fund support to bus services, while in 2016/17 this had increased to 32.8%. This will increase to 35.4% in 2017/18 if the budget is approved. Similarly, the level of support to the modernisation and infrastructure project has increased from 15.1% to 18.1% over the same period.

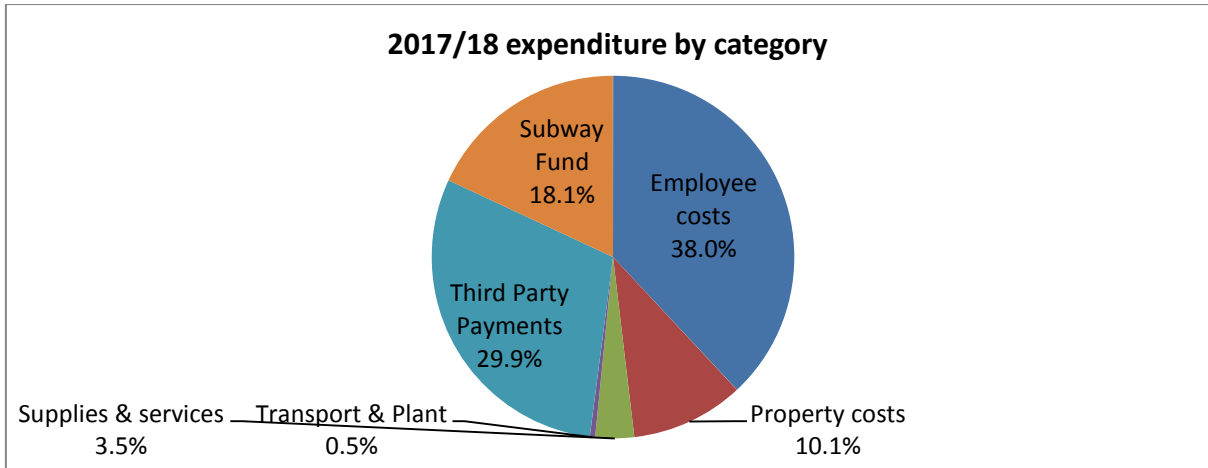
This redirection of resources has only been possible by reducing other expenditure lines and absorbing other cost pressures internally– the table below shows the change in headcount over the same period, which has been the main component of savings plan.



The reduced headcount and the savings generated has only been possible by actively reviewing and modernising internally how we deliver services and what services we deliver. Processes are continually reviewed to ensure consistency with the principles of public administration, but with a focus on the value of process.

The charts below demonstrate pictorially how the distribution of SPT expenditure has changed over the period. While the budget and requisition levels are shown in cash terms, this masks the level of inflation absorbed over the period – this is estimated to be £6.3m over the same period.





### 3. Current Position

- 3.1 The Scottish Government has yet again announced a one-year budget and local government settlement, and while SPT engages with all stakeholders in the preparation of budgets, it does mean that the level of uncertainty over funding in the long term remains. However, given the need to ensure that SPT continues to be managed on a robust but sustainable fashion, considerable work has been undertaken in both scenario planning and in discussion with funders.
- 3.2 These discussions have identified a very high likelihood of funding reductions over the next two financial years, and the expectation that these funding pressures are reflected in all bodies seeking funding support from local authorities.
- 3.3 In light of this and seeking to ensure that the priorities are maintained, a service line review has been undertaken – the results of which are shown in the form of the proposed plan as attached at Appendix 1. The outcome is consistent with the previous budget for 2017/2018 considered by the Partnership, with changes reflecting the current position in terms of staff numbers and contracted costs, and any other organisational change which has been approved during the year.
- 3.4 The main significant change to highlight is the reduction in revenue support to capital expenditure – this reflects the anticipated increased capital funding expected from the Scottish Government which increases the overall funding available for this area. The Partnership is asked to note that while this is an increase from the 2016/17 level, and welcomed in terms of balancing both the revenue and capital positions, it is still less than the levels in previous years.

In addition, it is proposed to increase the level of contribution to the subway fund reflecting the increased activity on the project and the subway infrastructure works which is a complementary but essential element of the work.

- 3.5 Taking all of the above, it is proposed to set a net revenue budget at £37,670,380 (2016/2017 - £38,418,000). This will be funded via requisition on local authorities, fares, fees and charges and a small contribution from Scottish Government.

## Proposals for Fares, Fees and Charges

- 3.6 An essential element of any budget setting is the review of fees and charges across SPT services, and as discussed previously with Partnership members any changes take account of market conditions but also the practicality of annual increases on small base fares.
- 3.7 The last increase in subway fares was applied in 2014/15 and took account of the introduction to smartcard ticketing – reduced fares were applied to tickets purchased via a subway smartcard. Importantly, SPT is proposing to maintain season ticket prices and child fares at the current levels. SPT will continue to explore other product and ticket types to meet customer expectations. A further report will be presented in due course.
- 3.8 With regards to other subway fares it is proposed to increase these as outlined below:

	Current Fare	Proposed Fare	Change
Adult All Day (non-smart)	£4.00	£4.00	Nil
Adult Return	£3.00	£3.10	£0.10
Adult Single	£1.60	£1.65	£0.05
Adult STR Return (smart capped fare)	£2.70	£2.80	£0.10
Adult STR Single	£1.40	£1.45	£0.05
Child STR Return	£1.35	£1.35	Nil
Child STR Single	£0.70	£0.70	Nil
Child Return	£1.35	£1.35	Nil
Child Single	£0.70	£0.70	Nil
<b>Season</b>			
7 Day Ticket Adult	£13.00	£13.00	Nil
7 Day Ticket Child	£7.50	£7.50	Nil
28 Day Ticket Adult	£50.00	£50.00	Nil
28 Day Ticket Child	£25.00	£25.00	Nil
6 Month Ticket Adult	£250.00	£250.00	Nil
6 Month Ticket Child	£125.00	£125.00	Nil
Annual Ticket Adult	£450.00	£450.00	Nil
<b>Park and Ride</b>			
P&R Day Shields	£5.00	£5.20	£0.20
P&R Day Bridge	£5.00	£5.20	£0.20
P&R Day Kelvinbridge	£5.00	£5.20	£0.20
P&R 7 Day	£25.00	£25.00	Nil
P&R 28 Day	£95.00	£95.00	Nil
P&R 6 Month	£500.00	£500.00	Nil
P&R Annual	£900.00	£900.00	Nil

- 3.9 SPT has a small number of other fares and charges in operation – mainly for services at bus stations, and for applicable fares on subsidised bus services and MyBus services. It is proposed to increase these by 5% to reflect the current market conditions and service costs. This is the maximum increase that operators fulfilling SPT contracts can apply, with many choosing to apply less.

## **Requisition and Government Grant**

- 3.10 In addition to the above, it is proposed the net revenue budget is funded by local authority requisitions of £36,633,380, reflecting a 2% reduction in support from constituent councils plus a contribution from Scottish government of £1,037,000, in line with previous years. A similar assumption into 2018/19 has also been reflected at this stage as a planning assumption, although more work and further discussion with all funding bodies is required to agree future year planning assumptions.
- 3.11 The draft budget shown at Appendix 1 and proposed requisition levels at Appendix 2 take account of these proposed fees and charges.

## **4. Conclusions**

- 4.1 The preparation of the 2017/2018 draft budget has been undertaken having consideration to the previously approved budget priorities as well as the affordability of the service plans to all stakeholders. Clearly the level of funding available for revenue support is under pressure with an expectation that there will be a reduced requisition on all funders. However, there remains an expectation that service levels will be maintained, and that SPT will make increased contributions to the subway modernisation project as agreed as part of the business case.
- 4.2 As a result, it is necessary for SPT to continue with the ongoing review of service activities and organisational structures to ensure that resources are re-directed wherever possible to the priorities outlined in Para 2.1. It is also necessary to critically review the level of fares, fees and charges applied.
- 4.3 Taking all of the above into consideration, it is proposed that the net revenue budget should be reduced by 2% with a consistent reduction applied to the requisition sought from council funders. All councils have been consulted at a Director of Finance level as part of this process, and this level of reduction is believed to be consistent with their own plans.
- 4.4 Given the ongoing financial pressures and expectations as to how the Government's austerity measures will continue to affect funding partners, together with the ongoing review of the Regional Transport Strategy, is proposed that a more detailed review of the long term financial strategy and supported priorities be undertaken and presented to a future Partnership for consideration.

## **5. Committee Action**

The Partnership is recommended to consider the attached draft revenue budget and agree:

- A net revenue budget for 2017/18 of £37,670,380;
- Requisitions totalling £36,633,380, a 2% reduction on the 2016/17 levels;
- An increase to Fares, Fees and Charges as outlined at paragraphs 3.8 to 3.9; and
- A more detailed review of priorities and the long term financial plan be considered by the Partnership at a future meeting taking account of the Regional Transport Strategy review.

## 6. Consequences

Policy consequences	<i>Expenditure plan has been aligned to agreed priorities.</i>
Legal consequences	<i>Required to set a balanced budget.</i>
Financial consequences	<i>As outlined in the report.</i>
Personnel consequences	<i>None directly.</i>
Equalities consequences	<i>None directly.</i>
Risk consequences	<i>Balanced budget dependent on strong financial management.</i>

<b>Name</b>	Valerie Davidson	<b>Name</b>	Gordon Maclennan
<b>Title</b>	<b>Assistant Chief Executive (Business Support)</b>	<b>Title</b>	<b>Chief Executive</b>

For further information, please contact *Valerie Davidson*, on *0141 333 3298*



## Budget Summary by Division

Draft Budget Summary - 2017/18 - 2018/19

	Historic Data	Proposed		Draft	
	Budget 2016/17	Budget 2017/18	Variance 16/17v 17/18	Budget 2018/19	Variance 17/18 v 18/19
<b>Chief Executive</b>					
Cabinet	639,491	634,028	5,463	635,049	(1,021)
<b>Total Chief Executive</b>	639,491	634,028	5,463	635,049	(1,021)
<b>Operations</b>					
Subway	3,334,808	2,162,385	1,172,423	2,039,971	122,414
Bus Operations	17,330,988	17,026,278	304,709	17,113,971	(87,693)
Projects	1,774,650	1,589,157	185,493	1,601,052	(11,895)
Health and Safety	137,528	141,203	(3,675)	144,739	(3,537)
Customer Standards	605,111	558,830	46,281	561,724	(2,894)
<b>Total Operations</b>	23,183,084	21,477,853	1,705,231	21,461,457	16,395
<b>Business Support</b>					
Finance & Human Resources	1,365,875	1,377,072	(11,197)	1,396,446	(19,374)
Digital	996,934	890,956	105,978	912,620	(21,664)
Legal Services	333,978	280,588	53,390	283,283	(2,694)
Business Support	357,199	333,614	23,584	336,609	(2,995)
Elected Members	79,930	78,611	1,319	78,611	-
Corporate	1,358,510	1,591,663	(233,153)	1,522,227	69,437
<b>Total Business Support</b>	4,492,425	4,552,505	(60,079)	4,529,796	22,709
<b>Contribution to Subway Fund</b>	8,303,000	11,005,995	(2,702,995)	10,311,411	694,584
<b>Contribution to Capital Funded from Revenue</b>	1,800,000	-	1,800,000	-	-
<b>Net Total</b>	<b>38,418,000</b>	<b>37,670,380</b>	<b>747,620</b>	<b>36,937,712</b>	<b>732,668</b>



## Revenue Monitoring Report

Draft Budget Summary - 2017/18 - 2018/19

	Historic Data	Proposed		Draft	
	Budget 2016/17	Budget 2017/18	Variance 16/17 v 17/18	Budget 2018/19	Variance 17/18 v 18/19
<b>EXPENDITURE</b>					
<b>Employee Costs</b>					
Salaries	17,446,825	17,292,491	154,334	17,395,558	(103,068)
Overtime	698,800	750,000	(51,200)	750,000	-
Other Employee Costs	5,211,735	5,151,316	60,419	5,180,785	(29,469)
<b>Sub Total Employee Costs</b>	<b>23,357,360</b>	<b>23,193,807</b>	<b>163,553</b>	<b>23,326,344</b>	<b>(132,537)</b>
<b>Property Costs</b>					
Electricity	1,608,400	1,568,950	39,450	1,569,924	(974)
Repairs and Maintenance	489,425	464,925	24,500	381,925	83,000
Property Insurance	600,000	600,000	0	600,000	-
Other Property Costs	3,316,850	3,509,333	(192,483)	3,635,782	(126,449)
<b>Sub Total Property Costs</b>	<b>6,014,675</b>	<b>6,143,208</b>	<b>(128,533)</b>	<b>6,187,631</b>	<b>(44,423)</b>
<b>Supplies &amp; Services</b>	<b>2,364,813</b>	<b>2,108,330</b>	<b>256,483</b>	<b>1,929,119</b>	<b>179,211</b>
<b>Transport &amp; Plant Costs</b>	<b>338,800</b>	<b>287,400</b>	<b>51,400</b>	<b>287,400</b>	<b>-</b>
<b>Third Party Payments</b>					
Bus Operator Payments	12,617,900	13,349,976	(732,076)	13,349,976	-
Other Third Party Payments	5,120,646	4,878,628	242,018	5,266,498	(387,870)
<b>Sub Total Third Party Payments</b>	<b>17,738,546</b>	<b>18,228,604</b>	<b>(490,058)</b>	<b>18,616,474</b>	<b>(387,870)</b>
<b>Financing Costs</b>					
Contribution to Subway Fund	8,303,000	11,005,995	(2,702,995)	10,311,411	694,584
Contribution to Capital Funded from Revenue	1,800,000	-	1,800,000	-	-
<b>Sub Total Financing Costs</b>	<b>10,103,000</b>	<b>11,005,995</b>	<b>(902,995)</b>	<b>10,311,411</b>	<b>694,584</b>
<b>TOTAL EXPENDITURE</b>	<b>59,917,194</b>	<b>60,967,345</b>	<b>(1,050,151)</b>	<b>60,658,379</b>	<b>308,966</b>
<b>INCOME</b>					
Subway Income	(16,635,800)	(17,148,000)	512,200	(17,648,000)	500,000
Bus Station Income	(2,601,957)	(2,303,440)	(298,516)	(2,303,440)	-
Agency Income - Agency Fee	(1,183,767)	(1,477,089)	293,322	(1,479,331)	2,242
Interest Received	(600,000)	(400,000)	(200,000)	(400,000)	-
Other Income	(477,670)	(1,968,436)	1,490,765	(1,889,896)	(78,540)
<b>TOTAL INCOME</b>	<b>(21,499,194)</b>	<b>(23,296,965)</b>	<b>1,797,771</b>	<b>(23,720,667)</b>	<b>423,702</b>
<b>Net Total</b>	<b>38,418,000</b>	<b>37,670,380</b>	<b>747,620</b>	<b>36,937,712</b>	<b>732,668</b>





# Budget Report by Directorate - Cabinet

Draft Budget Summary - 2017/18 - 2018/19

	Historic Data	Proposed		Draft	
	Budget 2016/17	Budget 2017/18	Variance 16/17v 17/18	Budget 2018/19	Variance 17/18 v 18/19
<b>EXPENDITURE</b>					
<b>Employee Costs</b>					
Salaries	473,768	470,148	3,620	470,937	(789)
Other Employee Costs	149,723	148,880	843	149,112	(232)
<b>Sub Total Employee Costs</b>	<b>623,491</b>	<b>619,028</b>	<b>4,463</b>	<b>620,049</b>	<b>(1,021)</b>
<b>Supplies &amp; Services</b>	<b>5,000</b>	<b>5,000</b>	<b>0</b>	<b>5,000</b>	<b>-</b>
<b>Transport &amp; Plant Costs</b>	<b>11,000</b>	<b>10,000</b>	<b>1,000</b>	<b>10,000</b>	<b>-</b>
<b>TOTAL EXPENDITURE</b>	<b>639,491</b>	<b>634,028</b>	<b>5,463</b>	<b>635,049</b>	<b>(1,021)</b>
<b>Net Total</b>	<b>639,491</b>	<b>634,028</b>	<b>5,463</b>	<b>635,049</b>	<b>(1,021)</b>



## Budget Report by Directorate - Subway

Draft Budget Summary - 2017/18 - 2018/19

	Historic Data	Proposed		Draft	
	Budget 2016/17	Budget 2017/18	Variance 16/17v 17/18	Budget 2018/19	Variance 17/18 v 18/19
<b>EXPENDITURE</b>					
<b>Employee Costs</b>					
Salaries	7,730,886	7,872,494	(141,608)	7,889,702	(17,208)
Overtime	501,300	553,000	(51,700)	553,000	-
Other Employee Costs	2,244,707	2,226,340	18,367	2,231,188	(4,848)
<b>Sub Total Employee Costs</b>	<b>10,476,893</b>	<b>10,651,834</b>	<b>(174,941)</b>	<b>10,673,890</b>	<b>(22,056)</b>
<b>Property Costs</b>					
Electricity	1,370,000	1,365,000	5,000	1,365,000	-
Property Insurance	600,000	600,000	0	600,000	-
Other Property Costs	1,635,293	1,804,629	(169,336)	1,824,198	(19,569)
<b>Sub Total Property Costs</b>	<b>3,605,293</b>	<b>3,769,629</b>	<b>(164,336)</b>	<b>3,789,198</b>	<b>(19,569)</b>
<b>Supplies &amp; Services</b>	<b>2,185,127</b>	<b>1,923,942</b>	<b>261,185</b>	<b>1,767,922</b>	<b>156,020</b>
<b>Transport &amp; Plant Costs</b>	<b>20,000</b>	<b>30,000</b>	<b>(10,000)</b>	<b>30,000</b>	<b>-</b>
<b>Third Party Payments</b>					
Bus Operator Payments	380,000	20,000	360,000	20,000	-
Other Third Party Payments	3,303,295	2,914,980	388,315	3,406,961	(491,981)
<b>Sub Total Third Party Payments</b>	<b>3,683,295</b>	<b>2,934,980</b>	<b>748,315</b>	<b>3,426,961</b>	<b>(491,981)</b>
<b>TOTAL EXPENDITURE</b>	<b>19,970,608</b>	<b>19,310,385</b>	<b>660,223</b>	<b>19,687,971</b>	<b>(377,586)</b>
<b>INCOME</b>					
Subway Income	(16,635,800)	(17,148,000)	512,200	(17,648,000)	500,000
<b>TOTAL INCOME</b>	<b>(16,635,800)</b>	<b>(17,148,000)</b>	<b>512,200</b>	<b>(17,648,000)</b>	<b>500,000</b>
<b>Net Total</b>	<b>3,334,808</b>	<b>2,162,385</b>	<b>1,172,423</b>	<b>2,039,971</b>	<b>122,414</b>



## Budget Report by Directorate - Bus Operations

Draft Budget Summary - 2017/18 - 2018/19

	Historic Data	Proposed		Draft	
	Budget 2016/17	Budget 2017/18	Variance 16/17 v 17/18	Budget 2018/19	Variance 17/18 v 18/19
<b>EXPENDITURE</b>					
<b>Employee Costs</b>					
Salaries	4,233,122	4,170,424	62,698	4,194,608	(24,184)
Overtime	178,000	178,000	(0)	178,000	-
Other Employee Costs	1,160,242	1,086,588	73,654	1,093,065	(6,477)
<b>Sub Total Employee Costs</b>	<b>5,571,363</b>	<b>5,435,012</b>	<b>136,352</b>	<b>5,465,672</b>	<b>(30,660)</b>
<b>Property Costs</b>					
Electricity	158,000	173,950	(15,950)	174,924	(974)
Repairs and Maintenance	398,000	398,000	(0)	315,000	83,000
Other Property Costs	1,270,397	1,231,045	39,353	1,332,346	(101,301)
<b>Sub Total Property Costs</b>	<b>1,826,397</b>	<b>1,802,995</b>	<b>23,403</b>	<b>1,822,270</b>	<b>(19,275)</b>
<b>Supplies &amp; Services</b>	<b>262,650</b>	<b>192,900</b>	<b>69,750</b>	<b>232,900</b>	<b>(40,000)</b>
<b>Transport &amp; Plant Costs</b>	<b>280,400</b>	<b>220,000</b>	<b>60,400</b>	<b>220,000</b>	<b>-</b>
<b>Third Party Payments</b>					
Bus Operator Payments	12,087,900	13,329,976	(1,242,076)	13,329,976	-
Other Third Party Payments	43,000	26,000	17,000	26,000	-
<b>Sub Total Third Party Payments</b>	<b>12,130,900</b>	<b>13,355,976</b>	<b>(1,225,076)</b>	<b>13,355,976</b>	<b>-</b>
<b>TOTAL EXPENDITURE</b>	<b>20,071,711</b>	<b>21,006,883</b>	<b>(935,172)</b>	<b>21,096,818</b>	<b>(89,935)</b>
<b>INCOME</b>					
Bus Station Income	(2,292,480)	(2,303,440)	10,960	(2,303,440)	-
Agency Income - Agency Fee	(448,243)	(477,089)	28,846	(479,331)	2,242
Other Income	-	(1,200,076)	1,200,076	(1,200,076)	-
<b>TOTAL INCOME</b>	<b>(2,740,723)</b>	<b>(3,980,605)</b>	<b>1,239,881</b>	<b>(3,982,847)</b>	<b>2,242</b>
<b>Net Total</b>	<b>17,330,988</b>	<b>17,026,278</b>	<b>304,709</b>	<b>17,113,971</b>	<b>(87,693)</b>



## Budget Report by Directorate - Projects

Draft Budget Summary - 2017/18 - 2018/19

	Historic Data	Proposed		Draft	
	Budget 2016/17	Budget 2017/18	Variance 16/17v 17/18	Budget 2018/19	Variance 17/18 v 18/19
<b>EXPENDITURE</b>					
<b>Employee Costs</b>					
Salaries	1,855,228	1,726,873	128,355	1,745,554	(18,681)
Overtime	2,500	2,000	500	2,000	-
Other Employee Costs	527,424	488,360	39,064	493,985	(5,625)
<b>Sub Total Employee Costs</b>	2,385,151	2,217,232	167,919	2,241,539	(24,306)
<b>Supplies &amp; Services</b>	(671,501)	(638,792)	(32,709)	(651,204)	12,411
<b>Transport &amp; Plant Costs</b>	11,000	11,000	(0)	11,000	-
<b>Third Party Payments</b>					
Other Third Party Payments	95,000	308,077	(213,077)	229,537	78,540
<b>Sub Total Third Party Payments</b>	95,000	308,077	(213,077)	229,537	78,540
<b>TOTAL EXPENDITURE</b>	<b>1,819,650</b>	<b>1,897,517</b>	<b>(77,867)</b>	<b>1,830,872</b>	<b>66,645</b>
<b>INCOME</b>					
Other Income	(45,000)	(308,360)	263,360	(229,820)	(78,540)
<b>TOTAL INCOME</b>	<b>(45,000)</b>	<b>(308,360)</b>	<b>263,360</b>	<b>(229,820)</b>	<b>(78,540)</b>
<b>Net Total</b>	<b>1,774,650</b>	<b>1,589,157</b>	<b>185,493</b>	<b>1,601,052</b>	<b>(11,895)</b>



# Budget Report by Directorate - Health and Safety

Draft Budget Summary - 2017/18 - 2018/19

	Historic Data	Proposed		Draft	
	Budget 2016/17	Budget 2017/18	Variance 16/17v 17/18	Budget 2018/19	Variance 17/18 v 18/19
<b>EXPENDITURE</b>					
<b>Employee Costs</b>					
Salaries	105,734	108,078	(2,344)	110,802	(2,724)
Other Employee Costs	30,994	32,325	(1,331)	33,137	(813)
<b>Sub Total Employee Costs</b>	136,728	140,403	(3,675)	143,939	(3,537)
<b>Supplies &amp; Services</b>	600	600	(0)	600	-
<b>Transport &amp; Plant Costs</b>	200	200	(0)	200	-
<b>TOTAL EXPENDITURE</b>	137,528	141,203	(3,675)	144,739	(3,537)
<b>Net Total</b>	137,528	141,203	(3,675)	144,739	(3,537)



## Budget Report by Directorate - Customer Standards

Draft Budget Summary - 2017/18 - 2018/19

	Historic Data	Proposed		Draft	
	Budget 2016/17	Budget 2017/18	Variance 16/17v 17/18	Budget 2018/19	Variance 17/18 v 18/19
<b>EXPENDITURE</b>					
<b>Employee Costs</b>					
Salaries	413,126	389,622	23,504	391,842	(2,220)
Overtime	15,000	15,000	0	15,000	-
Other Employee Costs	122,985	114,208	8,777	114,882	(674)
<b>Sub Total Employee Costs</b>	<b>551,111</b>	<b>518,830</b>	<b>32,281</b>	<b>521,724</b>	<b>(2,894)</b>
<b>Property Costs</b>					
Other Property Costs	10,000	-	10,000	-	-
<b>Sub Total Property Costs</b>	<b>10,000</b>	<b>-</b>	<b>10,000</b>	<b>-</b>	<b>-</b>
<b>Supplies &amp; Services</b>	<b>38,000</b>	<b>39,000</b>	<b>(1,000)</b>	<b>39,000</b>	<b>-</b>
<b>Transport &amp; Plant Costs</b>	<b>1,000</b>	<b>1,000</b>	<b>(0)</b>	<b>1,000</b>	<b>-</b>
<b>Third Party Payments</b>					
Other Third Party Payments	5,000	-	5,000	-	-
<b>Sub Total Third Party Payments</b>	<b>5,000</b>	<b>-</b>	<b>5,000</b>	<b>-</b>	<b>-</b>
<b>TOTAL EXPENDITURE</b>	<b>605,111</b>	<b>558,830</b>	<b>46,281</b>	<b>561,724</b>	<b>(2,894)</b>
<b>Net Total</b>	<b>605,111</b>	<b>558,830</b>	<b>46,281</b>	<b>561,724</b>	<b>(2,894)</b>



## Budget Report by Directorate - Finance & HR

Draft Budget Summary - 2017/18 - 2018/19

	Historic Data	Proposed		Draft	
	Budget 2016/17	Budget 2017/18	Variance 16/17v 17/18	Budget 2018/19	Variance 17/18 v 18/19
<b>EXPENDITURE</b>					
<b>Employee Costs</b>					
Salaries	1,057,334	1,091,471	(34,136)	1,107,146	(15,676)
Overtime	-	-	-	-	-
Other Employee Costs	300,683	319,532	(18,849)	324,010	(4,478)
<b>Sub Total Employee Costs</b>	<b>1,358,018</b>	<b>1,411,003</b>	<b>(52,985)</b>	<b>1,431,157</b>	<b>(20,154)</b>
<b>Supplies &amp; Services</b>	<b>(53,493)</b>	<b>(34,930)</b>	<b>(18,563)</b>	<b>(35,710)</b>	<b>780</b>
<b>Transport &amp; Plant Costs</b>	<b>1,000</b>	<b>1,000</b>	<b>(0)</b>	<b>1,000</b>	<b>-</b>
<b>Third Party Payments</b>					
Other Third Party Payments	60,351	-	60,351	-	-
<b>Sub Total Third Party Payments</b>	<b>60,351</b>	<b>-</b>	<b>60,351</b>	<b>-</b>	<b>-</b>
<b>TOTAL EXPENDITURE</b>	<b>1,365,875</b>	<b>1,377,072</b>	<b>(11,197)</b>	<b>1,396,446</b>	<b>(19,374)</b>
<b>Net Total</b>	<b>1,365,875</b>	<b>1,377,072</b>	<b>(11,197)</b>	<b>1,396,446</b>	<b>(19,374)</b>



# Budget Report by Directorate - Digital

Draft Budget Summary - 2017/18 - 2018/19

	Historic Data	Proposed		Draft	
	Budget 2016/17	Budget 2017/18	Variance 16/17v 17/18	Budget 2018/19	Variance 17/18 v 18/19
<b>EXPENDITURE</b>					
<b>Employee Costs</b>					
Salaries	771,561	686,278	85,282	703,066	(16,787)
Overtime	2,000	2,000	0	2,000	-
Other Employee Costs	213,373	192,678	20,695	197,554	(4,877)
<b>Sub Total Employee Costs</b>	<b>986,934</b>	<b>880,956</b>	<b>105,978</b>	<b>902,620</b>	<b>(21,664)</b>
Supplies & Services	4,000	4,000	0	4,000	-
Transport & Plant Costs	6,000	6,000	0	6,000	-
<b>TOTAL EXPENDITURE</b>	<b>996,934</b>	<b>890,956</b>	<b>105,978</b>	<b>912,620</b>	<b>(21,664)</b>
<b>Net Total</b>	<b>996,934</b>	<b>890,956</b>	<b>105,978</b>	<b>912,620</b>	<b>(21,664)</b>





# Budget Report by Directorate - Legal Services

Draft Budget Summary - 2017/18 - 2018/19

	Historic Data	Proposed		Draft	
	Budget 2016/17	Budget 2017/18	Variance 16/17v 17/18	Budget 2018/19	Variance 17/18 v 18/19
<b>EXPENDITURE</b>					
<b>Employee Costs</b>					
Salaries	252,289	211,946	40,343	214,033	(2,086)
Other Employee Costs	78,489	65,942	12,547	66,550	(608)
<b>Sub Total Employee Costs</b>	<b>330,778</b>	<b>277,888</b>	<b>52,889</b>	<b>280,583</b>	<b>(2,694)</b>
<b>Supplies &amp; Services</b>	<b>2,500</b>	<b>2,000</b>	<b>500</b>	<b>2,000</b>	<b>-</b>
<b>Transport &amp; Plant Costs</b>	<b>700</b>	<b>700</b>	<b>0</b>	<b>700</b>	<b>-</b>
<b>TOTAL EXPENDITURE</b>	<b>333,978</b>	<b>280,588</b>	<b>53,390</b>	<b>283,283</b>	<b>(2,694)</b>
<b>Net Total</b>	<b>333,978</b>	<b>280,588</b>	<b>53,390</b>	<b>283,283</b>	<b>(2,694)</b>



# Budget Report by Directorate - Business Support

Draft Budget Summary - 2017/18 - 2018/19

	Historic Data	Proposed		Draft	
	Budget 2016/17	Budget 2017/18	Variance 16/17v 17/18	Budget 2018/19	Variance 17/18 v 18/19
<b>EXPENDITURE</b>					
<b>Employee Costs</b>					
Salaries	274,263	256,902	17,361	259,191	(2,289)
Other Employee Costs	76,437	72,212	4,224	72,918	(706)
<b>Sub Total Employee Costs</b>	<b>350,699</b>	<b>329,114</b>	<b>21,585</b>	<b>332,109</b>	<b>(2,995)</b>
<b>Supplies &amp; Services</b>	<b>6,000</b>	<b>4,000</b>	<b>2,000</b>	<b>4,000</b>	<b>-</b>
<b>Transport &amp; Plant Costs</b>	<b>500</b>	<b>500</b>	<b>(0)</b>	<b>500</b>	<b>-</b>
<b>TOTAL EXPENDITURE</b>	<b>357,199</b>	<b>333,614</b>	<b>23,585</b>	<b>336,609</b>	<b>(2,995)</b>
<b>Net Total</b>	<b>357,199</b>	<b>333,614</b>	<b>23,585</b>	<b>336,609</b>	<b>(2,995)</b>



# Budget Report by Directorate - Elected Members

Draft Budget Summary - 2017/18 - 2018/19

	Historic Data	Proposed		Draft	
	Budget 2016/17	Budget 2017/18	Variance 16/17v 17/18	Budget 2018/19	Variance 17/18 v 18/19
<b>EXPENDITURE</b>					
Supplies & Services	60,930	59,611	1,319	59,611	-
Transport & Plant Costs	7,000	7,000	0	7,000	-
Third Party Payments					
Other Third Party Payments	12,000	12,000	0	12,000	-
Sub Total Third Party Payments	12,000	12,000	0	12,000	-
<b>TOTAL EXPENDITURE</b>	<b>79,930</b>	<b>78,611</b>	<b>1,319</b>	<b>78,611</b>	<b>-</b>
<b>Net Total</b>	<b>79,930</b>	<b>78,611</b>	<b>1,319</b>	<b>78,611</b>	<b>-</b>



## Budget Report by Directorate - Corporate

Draft Budget Summary - 2017/18 - 2018/19

	Historic Data	Proposed		Draft	
	Budget 2016/17	Budget 2017/18	Variance 16/17 v 17/18	Budget 2018/19	Variance 17/18 v 18/19
<b>EXPENDITURE</b>					
<b>Employee Costs</b>					
Salaries	279,515	308,255	(28,740)	308,679	(424)
Other Employee Costs	306,679	404,252	(97,573)	404,384	(131)
<b>Sub Total Employee Costs</b>	586,195	712,507	(126,313)	713,063	(555)
<b>Property Costs</b>					
Electricity	80,400	30,000	50,400	30,000	-
Repairs and Maintenance	91,425	66,925	24,500	66,925	-
Property Insurance	-	-	-	-	-
Other Property Costs	401,160	473,660	(72,500)	479,239	(5,579)
<b>Sub Total Property Costs</b>	572,985	570,585	2,400	576,164	(5,579)
<b>Supplies &amp; Services</b>	525,000	551,000	(26,000)	501,000	50,000
<b>Third Party Payments</b>					
Bus Operator Payments	150,000	-	150,000	-	-
Other Third Party Payments	1,752,000	1,617,571	134,429	1,592,000	25,571
<b>Sub Total Third Party Payments</b>	1,902,000	1,617,571	284,429	1,592,000	25,571
<b>Financing Costs</b>					
Contribution to Subway Modernisation Fund	8,303,000	11,005,995	(2,702,995)	10,311,411	694,584
Contribution to Capital Funded from Revenue	1,800,000	-	1,800,000	-	-
<b>Sub Total Financing Costs</b>	10,103,000	11,005,995	(902,995)	10,311,411	694,584
<b>TOTAL EXPENDITURE</b>	<b>13,689,180</b>	<b>14,457,658</b>	<b>(768,478)</b>	<b>13,693,637</b>	<b>764,021</b>
<b>INCOME</b>					
Agency Income - Agency Fee	(1,000,000)	(1,000,000)	(0)	(1,000,000)	-
Interest Received	(600,000)	(400,000)	(200,000)	(400,000)	-
Other Income	(477,670)	(460,000)	(17,670)	(460,000)	-
<b>TOTAL INCOME</b>	<b>(2,077,670)</b>	<b>(1,860,000)</b>	<b>(217,670)</b>	<b>(1,860,000)</b>	<b>-</b>
<b>Net Total</b>	<b>11,611,510</b>	<b>12,597,658</b>	<b>(986,148)</b>	<b>11,833,637</b>	<b>764,021</b>



## Proposed Council Requisition - SPT

	Requisition Financial Year 2016/17	Proposed Requisition Financial Year 2017/18	Proposed Requisition Financial Year 2018/19
Argyll and Bute	606,309	594,183	582,299
East Ayrshire	1,949,632	1,910,639	1,872,426
East Dunbartonshire	1,893,000	1,855,140	1,818,037
East Renfrewshire	1,595,529	1,563,618	1,532,346
Glasgow	10,049,076	9,848,094	9,651,132
Inverclyde	1,478,151	1,448,588	1,419,616
North Ayrshire	2,344,895	2,297,997	2,252,037
North Lanarkshire	5,595,466	5,483,556	5,373,885
Renfrewshire	2,994,368	2,934,480	2,875,791
South Ayrshire	1,802,555	1,766,504	1,731,174
South Lanarkshire	5,430,141	5,321,538	5,215,107
West Dunbartonshire	1,641,879	1,609,042	1,576,861
<b>Total Requisition</b>	<b>37,381,000</b>	<b>36,633,380</b>	<b>35,900,712</b>