



### **Draft Revenue Budget for 2019/20**

**Date of meeting** 08 March 2019

**Date of report** 8 March 2019

#### **Report by Assistant Chief Executive**

##### **1. Object of report**

To seek approval to the proposed draft revenue budget for the financial year 2019/2020, and agree the requisition of funding from local authority parties based on a cash reduction of 1.22%.

##### **2. Background**

Members received and scrutinised a draft revenue budget at the Strategy and Programmes Committee on 8 February 2019, agreeing to present the draft revenue budget to the Partnership on 8 March 2019.

A paper was prepared on this basis, noting that the final position regarding local authority requisitions was still in discussion, pending the resolution of the local government settlement and approval of the Scottish Budget.

##### **3. Current Position**

Attached at Appendix 1 is the final proposed revenue budget for 2019/20.

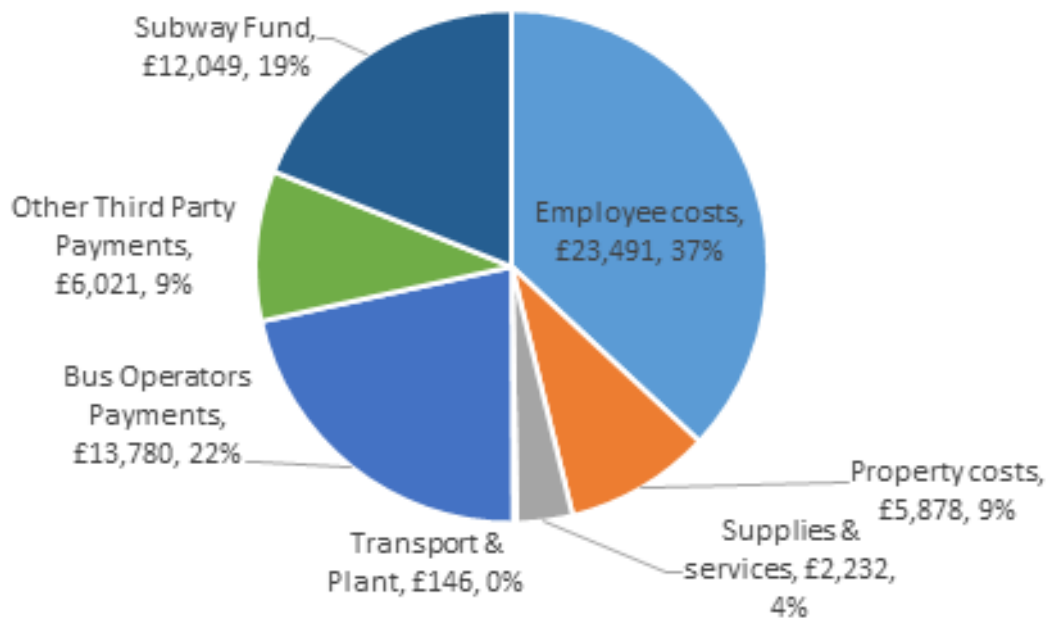
The previous draft was based on a local authority requisition in cash terms of 2.27%, being the change in the Scotland-wide floor calculation. Discussions with local authority Directors of Finance have now concluded the impact of the additional funding flowing through the settlement is a cash reduction of 1.22%.

All local authorities have agreed to apply this level of cash reduction to the SPT requisition as the final position.

As a result, the net revenue budget proposed is £36,499,726, an increase of £376,958 from that previously shown. It is proposed this additional funding will be utilised to support bus services in light of the increased pressures on this budget.

All other matters in the previously issued report dated 20 February are still valid. For members' information, the share of expenditure across services is now as shown:

## 2019/20 Gross Expenditure by Category (£'000)



#### 4. Conclusions

Members are advised that further discussions with local authorities has resulted in the cash reduction in requisition now being 1.22%

#### 5. Recommendations

The Partnership is recommended to:

- Approve the proposed revenue budget of £36,499,726;
- Note continued Scottish Grant in support of SPT at £1,037,000;
- Note the cash reduction from local authority requisitions of 1.22%, with detail in Appendix 2;
- Approve the fare changes as detailed in the previously issued report dated 20 February 2019; and
- Note that a detailed review of the long term financial strategy will be considered at a future Partnership meeting following the approval of the Transport (Scotland) Bill.

#### 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 *None directly.*

Risk consequences *Balanced budget dependent on strong financial management.*



**Name** Valerie Davidson  
**Title** **Assistant Chief Executive**



**Name** Gordon MacLennan  
**Title** **Chief Executive**

For further information, please contact *Valerie Davidson, Assistant Chief Executive* on 0141 333 3298.



# Budget Report by Division

Draft Budget Summary - 2019/20 - 2020/21

	Historic Data	Proposed		Draft	
	Budget 2018/19	Budget 2019/20	Variance 18/19 v 19/20	Budget 2020/21	Variance 19/20 v 20/21
<b>Chief Executive</b>					
Cabinet	654,497	449,875	204,622	457,084	(7,210)
<b>Total Chief Executive</b>	654,497	449,875	204,622	457,084	(7,210)
<b>Operations</b>					
Subway	1,129,363	723,719	405,644	1,204,888	(481,169)
Bus Operations	16,089,119	16,342,385	(253,266)	16,423,092	(80,707)
Projects	1,666,401	1,818,542	(152,140)	1,877,824	(59,282)
Health and Safety	149,021	159,614	(10,593)	165,608	(5,994)
Customer Standards	560,159	560,206	(48)	577,753	(17,547)
<b>Total Operations</b>	19,594,063	19,604,466	(10,404)	20,249,166	(644,700)
<b>Business Support</b>					
Finance & Human Resources	1,358,141	1,333,241	24,900	1,398,394	(65,153)
Digital	1,132,218	1,220,082	(87,864)	1,279,739	(59,658)
Legal Services	465,939	483,030	(17,091)	501,885	(18,855)
Business Support	248,997	259,294	(10,297)	268,359	(9,064)
Elected Members	68,085	62,893	5,192	64,315	(1,422)
Corporate	1,626,318	1,038,250	588,068	1,001,300	36,950
<b>Total Business Support</b>	4,899,698	4,396,790	502,908	4,513,992	(117,202)
<b>Contribution to Subway Fund</b>	10,789,457	12,048,594	(1,259,138)	10,215,602	1,832,993
<b>Contribution to Capital Funded from Revenue</b>	1,000,000	-	1,000,000	-	-
<b>Net Total</b>	<b>36,937,714</b>	<b>36,499,726</b>	<b>437,988</b>	<b>35,435,844</b>	<b>1,063,882</b>



## Revenue Monitoring Report

Draft Budget Summary - 2019/20 - 2020/21

	Historic Data	Proposed		Draft		Notes
	Budget 2018/19	Budget 2019/20	Variance 18/19 v 19/20	Budget 2020/21	Variance 19/20 v 20/21	
<b>EXPENDITURE</b>						
<b>Employee Costs</b>						
Salaries	16,747,248	17,297,133	(549,885)	17,853,170	(556,036)	1
Overtime	668,547	680,972	(12,425)	680,972	-	
Other Employee Costs	5,276,023	5,513,227	(237,204)	5,683,496	(170,269)	1
<b>Sub Total Employee Costs</b>	<b>22,691,819</b>	<b>23,491,332</b>	<b>(799,514)</b>	<b>24,217,638</b>	<b>(726,306)</b>	
<b>Property Costs</b>						
Electricity	1,557,066	1,687,184	(130,119)	1,855,903	(168,718)	2
Repairs and Maintenance	438,925	417,000	21,925	417,000	-	
Property Insurance	417,000	295,000	122,000	295,000	-	3
Other Property Costs	3,383,397	3,478,720	(95,324)	3,547,437	(68,717)	4
<b>Sub Total Property Costs</b>	<b>5,796,387</b>	<b>5,877,904</b>	<b>(81,517)</b>	<b>6,115,340</b>	<b>(237,435)</b>	
<b>Supplies &amp; Services</b>	<b>2,413,041</b>	<b>2,232,359</b>	<b>180,682</b>	<b>2,092,425</b>	<b>139,933</b>	5
<b>Transport &amp; Plant Costs</b>	<b>240,950</b>	<b>146,150</b>	<b>94,800</b>	<b>145,650</b>	<b>500</b>	6
<b>Third Party Payments</b>						
Bus Operator Payments	13,090,180	13,780,289	(690,109)	13,781,988	(1,699)	7
Communications	110,000	116,500	(6,500)	116,500	-	
Other Third Party Payments	5,913,796	5,904,135	9,661	5,912,728	(8,593)	
<b>Sub Total Third Party Payments</b>	<b>19,113,976</b>	<b>19,800,924</b>	<b>(686,947)</b>	<b>19,811,216</b>	<b>(10,292)</b>	
<b>Financing Costs</b>						
Contribution to Subway Fund	10,789,457	12,048,594	(1,259,138)	10,215,602	1,832,993	8
Contribution to Capital Funded from Revenue	1,000,000	-	1,000,000	-	-	
<b>Sub Total Financing Costs</b>	<b>11,789,457</b>	<b>12,048,594</b>	<b>(259,138)</b>	<b>10,215,602</b>	<b>1,832,993</b>	
<b>TOTAL EXPENDITURE</b>	<b>62,045,630</b>	<b>63,597,263</b>	<b>(1,551,633)</b>	<b>62,597,870</b>	<b>999,393</b>	
<b>INCOME</b>						
Subway Income	(19,678,200)	(21,368,000)	1,689,800	(21,339,000)	(29,000)	9
Bus Station Income	(3,136,551)	(2,947,538)	(189,013)	(3,041,026)	93,489	10
Agency Income - Agency Fee	(1,171,665)	(1,161,000)	(10,665)	(1,161,000)	-	
Interest Received	(700,000)	(1,200,000)	500,000	(1,200,000)	-	11
Other Income	(421,500)	(421,000)	(500)	(421,000)	-	
<b>TOTAL INCOME</b>	<b>(25,107,916)</b>	<b>(27,097,538)</b>	<b>1,989,621</b>	<b>(27,162,026)</b>	<b>64,489</b>	
<b>Net Total</b>	<b>36,937,714</b>	<b>36,499,726</b>	<b>437,988</b>	<b>35,435,844</b>	<b>1,063,882</b>	

### Notes

1. Increased budget incorporates estimated pay awards, salary increments and is partially offset by a reduction in the overall SPT employee establishment.
2. Budget increased based on advice from Procurement Scotland in relation to unit rate increases.
3. Savings projected based on confirmed costs of insurance renewal.
4. Increased budget incorporates projected costs associated with the new cleaning contract and Subway station repairs and maintenance. This is partially offset by savings in property rates.
5. Budget reduction reflects increased Project capitalised salaries as a result of the increased establishment and salary increases, partially offset by reduced Subway infrastructure capitalisation.
6. Budget reduced due to prior investment in the bus fleet. Therefore reduced bus repair costs.
7. Budget increased to provide resilience against potential bus contract increases.
8. The contribution to the Subway Fund will facilitate future capital and revenue spend on Subway Modernisation, and the Subway, including Operational Readiness.  
It will keep SPT on track for meeting its overall long term funding commitments.
9. Increased income budgeted based on 2019/20 ticket income projections incorporating a proposed increase in fares.
10. Due to a reduction in local service funding for hospital services. This is because the contract for these services is now complete.
11. Budget increased based on 2019/20 interest rate projections and estimated cash balances.



# Budget Report by Directorate - Cabinet

Draft Budget Summary - 2019/20 - 2020/21

	Historic Data	Proposed		Draft		Notes
	Budget 2018/19	Budget 2019/20	Variance 18/19 v 19/20	Budget 2020/21	Variance 19/20 v 20/21	
<b>EXPENDITURE</b>						
<b>Employee Costs</b>						
Salaries	486,118	333,682	152,436	338,665	(4,983)	1
Other Employee Costs	153,379	106,193	47,186	108,420	(2,227)	1
<b>Sub Total Employee Costs</b>	639,497	439,875	199,622	447,084	(7,210)	
<b>Supplies &amp; Services</b>	5,000	5,000	-	5,000	-	
<b>Transport &amp; Plant Costs</b>	10,000	5,000	5,000	5,000	-	
<b>TOTAL EXPENDITURE</b>	<b>654,497</b>	<b>449,875</b>	<b>204,622</b>	<b>457,084</b>	<b>(7,210)</b>	
<b>Net Total</b>	<b>654,497</b>	<b>449,875</b>	<b>204,622</b>	<b>457,084</b>	<b>(7,210)</b>	

## Notes

1. Budget decrease in relation to the Assistant Chief Executive (Operations) and support posts no longer budgeted.



## Budget Report by Directorate - Subway

Draft Budget Summary - 2019/20 - 2020/21

	Historic Data	Proposed		Draft		Notes
	Budget 2018/19	Budget 2019/20	Variance 18/19 v 19/20	Budget 2020/21	Variance 19/20 v 20/21	
<b>EXPENDITURE</b>						
<b>Employee Costs</b>						
Salaries	8,332,736	9,082,140	(749,403)	9,336,938	(254,798)	1
Overtime	569,048	607,472	(38,424)	607,472	-	
Other Employee Costs	2,399,921	2,630,546	(230,626)	2,706,593	(76,046)	1
<b>Sub Total Employee Costs</b>	11,301,705	12,320,158	(1,018,453)	12,651,002	(330,844)	
<b>Property Costs</b>						
Electricity	1,348,806	1,458,098	(109,293)	1,603,908	(145,810)	2
Property Insurance	392,000	270,000	122,000	270,000	-	3
Other Property Costs	1,645,470	1,895,620	(250,150)	1,930,819	(35,199)	4
<b>Sub Total Property Costs</b>	3,386,275	3,623,718	(237,443)	3,804,727	(181,009)	
<b>Supplies &amp; Services</b>	2,259,358	2,402,708	(143,350)	2,268,431	134,277	5
<b>Transport &amp; Plant Costs</b>	15,000	20,000	(5,000)	20,000	-	
<b>Third Party Payments</b>						
Bus Operator Payments	20,000	20,000	-	20,000	-	
Other Third Party Payments	3,825,226	3,705,135	120,090	3,779,728	(74,593)	6
<b>Sub Total Third Party Payments</b>	3,845,225	3,725,135	120,090	3,799,728	(74,593)	
<b>TOTAL EXPENDITURE</b>	<b>20,807,563</b>	<b>22,091,719</b>	<b>(1,284,156)</b>	<b>22,543,888</b>	<b>(452,169)</b>	
<b>INCOME</b>						
Subway Income	(19,678,200)	(21,368,000)	1,689,800	(21,339,000)	(29,000)	7
<b>TOTAL INCOME</b>	<b>(19,678,200)</b>	<b>(21,368,000)</b>	<b>1,689,800</b>	<b>(21,339,000)</b>	<b>(29,000)</b>	
<b>Net Total</b>	<b>1,129,363</b>	<b>723,719</b>	<b>405,644</b>	<b>1,204,888</b>	<b>(481,169)</b>	

### Notes

1. Increased budget incorporates estimated pay awards, salary increments and an increase in establishment to support Subway Modernisation and Operational Readiness.
2. Budget increased based on advice from Procurement Scotland in relation to unit rate increases.
3. Savings projected based on confirmed costs of insurance renewal.
4. Increased budget incorporates projected costs associated with the new cleaning contract and station repairs and maintenance.
5. Budget increase is due to reduced capitalisation of infrastructure works based on the proposed 2019/20 programme.
6. Savings as a result of the revised TSSA payment profile and reduced consultancy budget. This is partially offset by an increase in the ticketing system maintenance contract.
7. Increased income budgeted based on 2019/20 ticket income projections incorporating a proposed increase in fares.



## Budget Report by Directorate - Bus Operations

Draft Budget Summary - 2019/20 - 2020/21

	Historic Data	Proposed		Draft		Notes
	Budget 2018/19	Budget 2019/20	Variance 18/19 v 19/20	Budget 2020/21	Variance 19/20 v 20/21	
<b>EXPENDITURE</b>						
<b>Employee Costs</b>						
Salaries	2,881,405	2,630,783	250,622	2,719,814	(89,031)	1
Overtime	79,000	50,500	28,500	50,500	-	
Other Employee Costs	773,456	763,281	10,175	791,972	(28,691)	
<b>Sub Total Employee Costs</b>	<b>3,733,861</b>	<b>3,444,564</b>	<b>289,297</b>	<b>3,562,286</b>	<b>(117,722)</b>	
<b>Property Costs</b>						
Electricity	173,260	190,586	(17,326)	209,644	(19,059)	
Repairs and Maintenance	372,000	372,000	-	372,000	-	
Property Insurance	15,000	15,000	-	15,000	-	
Other Property Costs	1,241,269	1,219,900	21,369	1,248,218	(28,318)	
<b>Sub Total Property Costs</b>	<b>1,801,529</b>	<b>1,797,486</b>	<b>4,043</b>	<b>1,844,862</b>	<b>(47,376)</b>	
<b>Supplies &amp; Services</b>	<b>90,000</b>	<b>73,000</b>	<b>17,000</b>	<b>73,000</b>	<b>-</b>	
<b>Transport &amp; Plant Costs</b>	<b>191,100</b>	<b>91,100</b>	<b>100,000</b>	<b>91,100</b>	<b>-</b>	2
<b>Third Party Payments</b>						
Bus Operator Payments	13,070,180	13,510,289	(440,109)	13,511,988	(1,699)	3
Communications	5,000	4,000	1,000	4,000	-	
Other Third Party Payments	213,000	213,000	-	213,000	-	
<b>Sub Total Third Party Payments</b>	<b>13,288,180</b>	<b>13,727,289</b>	<b>(439,109)</b>	<b>13,728,988</b>	<b>(1,699)</b>	
<b>TOTAL EXPENDITURE</b>	<b>19,104,670</b>	<b>19,133,439</b>	<b>(28,769)</b>	<b>19,300,236</b>	<b>(166,797)</b>	
<b>INCOME</b>						
Bus Station Income	(2,563,886)	(2,335,054)	(228,832)	(2,421,144)	86,090	4
Agency Income - Agency Fee	(451,665)	(456,000)	4,335	(456,000)	-	
<b>TOTAL INCOME</b>	<b>(3,015,551)</b>	<b>(2,791,054)</b>	<b>(224,497)</b>	<b>(2,877,144)</b>	<b>86,090</b>	
<b>Net Total</b>	<b>16,089,119</b>	<b>16,342,385</b>	<b>(253,266)</b>	<b>16,423,092</b>	<b>(80,707)</b>	

### Notes

1. The budget reflects savings generated from the bus restructure. This is partially offset by estimated pay awards and salary increments.
2. Budget reduced due to prior investment in the bus fleet. Therefore reduced bus repair costs.
3. Budget increased to provide resilience against potential bus contract increases.
4. Due to a reduction in local service funding for hospital services. This is because the contract for these services is now complete.





## Budget Report by Directorate - Projects

Draft Budget Summary - 2019/20 - 2020/21

	Historic Data	Proposed		Draft		Notes
	Budget 2018/19	Budget 2019/20	Variance 18/19 v 19/20	Budget 2020/21	Variance 19/20 v 20/21	
<b>EXPENDITURE</b>						
<b>Employee Costs</b>						
Salaries	1,906,021	2,244,186	(338,165)	2,314,333	(70,147)	1
Overtime	2,500	5,000	(2,500)	5,000	-	
Other Employee Costs	524,947	655,882	(130,935)	679,994	(24,112)	1
<b>Sub Total Employee Costs</b>	2,433,468	2,905,068	(471,600)	2,999,327	(94,259)	
<b>Supplies &amp; Services</b>	(563,201)	(867,042)	303,841	(894,120)	27,078	2
<b>Transport &amp; Plant Costs</b>	8,800	15,500	(6,700)	15,000	500	
<b>Third Party Payments</b>						
Communications	10,000	7,500	2,500	7,500	-	
Other Third Party Payments	70,000	75,000	(5,000)	75,000	-	
<b>Sub Total Third Party Payments</b>	80,000	82,500	(2,500)	82,500	-	
<b>TOTAL EXPENDITURE</b>	<b>1,959,066</b>	<b>2,136,025</b>	<b>(176,959)</b>	<b>2,202,706</b>	<b>(66,681)</b>	
<b>INCOME</b>						
Income	(292,665)	(317,484)	24,819	(324,882)	7,399	
<b>TOTAL INCOME</b>	<b>(292,665)</b>	<b>(317,484)</b>	<b>24,819</b>	<b>(324,882)</b>	<b>7,399</b>	
<b>Net Total</b>	<b>1,666,401</b>	<b>1,818,542</b>	<b>(152,140)</b>	<b>1,877,824</b>	<b>(59,282)</b>	

### Notes

1. Increased budget incorporates estimated pay awards, salary increments and an increase in establishment to support Subway Modernisation.
2. Budget reduction reflects increased capitalised salaries as a result of the increased establishment and salary increases.



# Budget Report by Directorate - Health and Safety

Draft Budget Summary - 2019/20 - 2020/21

	Historic Data	Proposed		Draft		Notes
	Budget 2018/19	Budget 2019/20	Variance 18/19 v 19/20	Budget 2020/21	Variance 19/20 v 20/21	
<b>EXPENDITURE</b>						
<b>Employee Costs</b>						
Salaries	114,213	122,208	(7,996)	126,932	(4,724)	1
Other Employee Costs	34,008	36,606	(2,597)	37,876	(1,271)	1
<b>Sub Total Employee Costs</b>	148,221	158,814	(10,593)	164,808	(5,994)	
<b>Supplies &amp; Services</b>	600	600	-	600	-	
<b>Transport &amp; Plant Costs</b>	200	200	-	200	-	
<b>TOTAL EXPENDITURE</b>	<b>149,021</b>	<b>159,614</b>	<b>(10,593)</b>	<b>165,608</b>	<b>(5,994)</b>	
<b>Net Total</b>	<b>149,021</b>	<b>159,614</b>	<b>(10,593)</b>	<b>165,608</b>	<b>(5,994)</b>	

**Notes**

1. Budget increase for estimated pay awards and salary increments.



# Budget Report by Directorate - Customer Standards

Draft Budget Summary - 2019/20 - 2020/21

	Historic Data	Proposed		Draft		Notes
	Budget 2018/19	Budget 2019/20	Variance 18/19 v 19/20	Budget 2020/21	Variance 19/20 v 20/21	
<b>EXPENDITURE</b>						
<b>Employee Costs</b>						
Salaries	386,920	385,223	1,697	398,739	(13,516)	1
Overtime	15,000	15,000	-	15,000	-	
Other Employee Costs	113,239	113,983	(744)	118,014	(4,031)	
<b>Sub Total Employee Costs</b>	515,159	514,206	952	531,753	(17,547)	
<b>Supplies &amp; Services</b>	44,000	45,000	(1,000)	45,000	-	
<b>Transport &amp; Plant Costs</b>	1,000	1,000	-	1,000	-	
<b>TOTAL EXPENDITURE</b>	<b>560,159</b>	<b>560,206</b>	<b>(48)</b>	<b>577,753</b>	<b>(17,547)</b>	
<b>Net Total</b>	<b>560,159</b>	<b>560,206</b>	<b>(48)</b>	<b>577,753</b>	<b>(17,547)</b>	

**Notes**  
 1. Reduction due to post movement between departments partially offset by estimated pay awards and salary increments.



## Budget Report by Directorate - Finance & HR

Draft Budget Summary - 2019/20 - 2020/21

	Historic Data	Proposed		Draft		Notes
	Budget 2018/19	Budget 2019/20	Variance 18/19 v 19/20	Budget 2020/21	Variance 19/20 v 20/21	
<b>EXPENDITURE</b>						
<b>Employee Costs</b>						
Salaries	1,042,819	1,021,040	21,780	1,072,974	(51,935)	1
Other Employee Costs	304,321	301,201	3,120	314,419	(13,219)	1
<b>Sub Total Employee Costs</b>	<b>1,347,141</b>	<b>1,322,241</b>	<b>24,900</b>	<b>1,387,394</b>	<b>(65,153)</b>	
<b>Supplies &amp; Services</b>	<b>10,000</b>	<b>10,000</b>	<b>-</b>	<b>10,000</b>	<b>-</b>	
<b>Transport &amp; Plant Costs</b>	<b>1,000</b>	<b>1,000</b>	<b>-</b>	<b>1,000</b>	<b>-</b>	
<b>TOTAL EXPENDITURE</b>	<b>1,358,141</b>	<b>1,333,241</b>	<b>24,900</b>	<b>1,398,394</b>	<b>(65,153)</b>	
<b>Net Total</b>	<b>1,358,141</b>	<b>1,333,241</b>	<b>24,900</b>	<b>1,398,394</b>	<b>(65,153)</b>	

### Notes

1. Due to a reduction in the budgeted establishment partially offset by estimated pay awards and salary increments.



## Budget Report by Directorate - Digital

Draft Budget Summary - 2019/20 - 2020/21

	Historic Data	Proposed		Draft		Notes
	Budget 2018/19	Budget 2019/20	Variance 18/19 v 19/20	Budget 2020/21	Variance 19/20 v 20/21	
<b>EXPENDITURE</b>						
<b>Employee Costs</b>						
Salaries	854,281	912,236	(57,955)	957,740	(45,505)	1
Overtime	3,000	3,000	-	3,000	-	
Other Employee Costs	240,537	268,946	(28,409)	283,099	(14,153)	1
<b>Sub Total Employee Costs</b>	1,097,818	1,184,182	(86,364)	1,243,839	(59,658)	
<b>Supplies &amp; Services</b>	29,400	29,400	-	29,400	-	
<b>Transport &amp; Plant Costs</b>	6,500	6,500	-	6,500	-	
<b>TOTAL EXPENDITURE</b>	<b>1,133,718</b>	<b>1,220,082</b>	<b>(86,364)</b>	<b>1,279,739</b>	<b>(59,658)</b>	
<b>INCOME</b>						
<b>Other Income</b>	<b>(1,500)</b>	-	<b>(1,500)</b>	-	-	
<b>TOTAL INCOME</b>	<b>(1,500)</b>	-	<b>(1,500)</b>	-	-	
<b>Net Total</b>	<b>1,132,218</b>	<b>1,220,082</b>	<b>(87,864)</b>	<b>1,279,739</b>	<b>(59,658)</b>	

### Notes

1. Budget increase as a result of estimated pay awards and salary increments partially offset by a decrease in the proposed establishment.



## Budget Report by Directorate - Legal Services

Draft Budget Summary - 2019/20 - 2020/21

	Historic Data	Proposed		Draft		Notes
	Budget 2018/19	Budget 2019/20	Variance 18/19 v 19/20	Budget 2020/21	Variance 19/20 v 20/21	
<b>EXPENDITURE</b>						
<b>Employee Costs</b>						
Salaries	353,872	368,963	(15,090)	383,499	(14,536)	1
Other Employee Costs	109,217	111,218	(2,001)	115,537	(4,319)	1
<b>Sub Total Employee Costs</b>	463,089	480,180	(17,091)	499,035	(18,855)	
<b>Supplies &amp; Services</b>	2,000	2,000	-	2,000	-	
<b>Transport &amp; Plant Costs</b>	850	850	-	850	-	
<b>TOTAL EXPENDITURE</b>	<b>465,939</b>	<b>483,030</b>	<b>(17,091)</b>	<b>501,885</b>	<b>(18,855)</b>	
<b>Net Total</b>	<b>465,939</b>	<b>483,030</b>	<b>(17,091)</b>	<b>501,885</b>	<b>(18,855)</b>	

### Notes

1. Budget increase for estimated pay awards and salary increments.



# Budget Report by Directorate - Business Support

Draft Budget Summary - 2019/20 - 2020/21

	Historic Data	Proposed		Draft		Notes
	Budget 2018/19	Budget 2019/20	Variance 18/19 v 19/20	Budget 2020/21	Variance 19/20 v 20/21	
<b>EXPENDITURE</b>						
<b>Employee Costs</b>						
Salaries	187,182	196,673	(9,492)	203,536	(6,863)	1
Other Employee Costs	57,315	60,121	(2,806)	62,323	(2,202)	1
<b>Sub Total Employee Costs</b>	244,497	256,794	(12,297)	265,859	(9,064)	
<b>Supplies &amp; Services</b>	4,000	2,000	2,000	2,000	-	
<b>Transport &amp; Plant Costs</b>	500	500	-	500	-	
<b>TOTAL EXPENDITURE</b>	<b>248,997</b>	<b>259,294</b>	<b>(10,297)</b>	<b>268,359</b>	<b>(9,064)</b>	
<b>Net Total</b>	<b>248,997</b>	<b>259,294</b>	<b>(10,297)</b>	<b>268,359</b>	<b>(9,064)</b>	

**Notes**

1. Budget increase for estimated pay awards and salary increments.



# Budget Report by Directorate - Elected Members

Draft Budget Summary - 2019/20 - 2020/21

	Historic Data	Proposed		Draft	
	Budget 2018/19	Budget 2019/20	Variance 18/19 v 19/20	Budget 2020/21	Variance 19/20 v 20/21
<b>EXPENDITURE</b>					
<b>Supplies &amp; Services</b>	58,085	54,393	3,692	55,815	(1,422)
<b>Transport &amp; Plant Costs</b>	6,000	4,500	1,500	4,500	-
<b>Third Party Payments</b>					
Other Third Party Payments	4,000	4,000	-	4,000	-
<b>Sub Total Third Party Payments</b>	4,000	4,000	-	4,000	-
<b>TOTAL EXPENDITURE</b>	<b>68,085</b>	<b>62,893</b>	<b>5,192</b>	<b>64,315</b>	<b>(1,422)</b>
<b>Net Total</b>	<b>68,085</b>	<b>62,893</b>	<b>5,192</b>	<b>64,315</b>	<b>(1,422)</b>





## Budget Report by Directorate - Corporate

Draft Budget Summary - 2019/20 - 2020/21

	Historic Data	Proposed		Draft		Notes
	Budget 2018/19	Budget 2019/20	Variance 18/19 v 19/20	Budget 2020/21	Variance 19/20 v 20/21	
<b>EXPENDITURE</b>						
<b>Employee Costs</b>						
Salaries	201,682	-	201,682	-	-	1
Other Employee Costs	565,683	465,250	100,433	465,250	-	2
<b>Sub Total Employee Costs</b>	767,364	465,250	302,114	465,250	-	
<b>Property Costs</b>						
Electricity	35,000	38,500	(3,500)	42,350	(3,850)	
Repairs and Maintenance	66,925	45,000	21,925	45,000	-	
Property Insurance	10,000	10,000	-	10,000	-	
Other Property Costs	496,658	363,200	133,458	368,400	(5,200)	3
<b>Sub Total Property Costs</b>	608,583	456,700	151,883	465,750	(9,050)	
<b>Supplies &amp; Services</b>	473,800	475,300	(1,500)	495,300	(20,000)	
<b>Third Party Payments</b>						
Bus Operator Payments	-	250,000	(250,000)	250,000	-	4
Communications	95,000	105,000	(10,000)	105,000	-	
Other Third Party Payments	1,801,571	1,907,000	(105,429)	1,841,000	66,000	5
<b>Sub Total Third Party Payments</b>	1,896,571	2,262,000	(365,429)	2,196,000	66,000	
<b>Financing Costs</b>						
Contribution to Subway Fund	10,789,457	12,048,594	(1,259,138)	10,215,602	1,832,993	6
Contribution to Capital Funded from Revenue	1,000,000	-	1,000,000	-	-	
<b>Sub Total Financing Costs</b>	11,789,457	12,048,594	(259,138)	10,215,602	1,832,993	
<b>TOTAL EXPENDITURE</b>	<b>15,535,775</b>	<b>15,707,844</b>	<b>(172,069)</b>	<b>13,837,902</b>	<b>1,869,943</b>	
<b>INCOME</b>						
Agency Income - Agency Fee	(1,000,000)	(1,000,000)	-	(1,000,000)	-	
Interest Received	(700,000)	(1,200,000)	500,000	(1,200,000)	-	7
Other Income	(420,000)	(421,000)	1,000	(421,000)	-	
<b>TOTAL INCOME</b>	<b>(2,120,000)</b>	<b>(2,621,000)</b>	<b>501,000</b>	<b>(2,621,000)</b>	<b>-</b>	
<b>Net Total</b>	<b>13,415,775</b>	<b>13,086,844</b>	<b>328,931</b>	<b>11,216,902</b>	<b>1,869,943</b>	

### Notes

- Reduction in budget due to estimated pay awards now allocated across individual departments.
- Budget reduction due to holiday average payments now budgeted across individual departments.
- Due to saving in property rates for properties that have recently been sold.
- Budget added to provide resilience against potential bus contract increases.
- Budget increased to take account of computer maintenance cost projections and to support feasibility studies.
- The contribution to the Subway Fund will facilitate future capital and revenue spend on Subway Modernisation, and the Subway, including Operational Readiness.  
It will keep SPT on track for meeting its overall long term funding commitments.
- Budget increased based on 2019/20 interest rate projections and estimated cash balances.



## Proposed Council Requisition - SPT

Financial Year 2019/20

	Requisition Financial Year 2018/19	Proposed Requisition Financial Year 2019/20
Argyll and Bute	582,299	417,232
East Ayrshire	1,872,426	1,944,553
East Dunbartonshire	1,818,038	1,724,328
East Renfrewshire	1,532,346	1,511,119
Glasgow	9,651,132	9,903,284
Inverclyde	1,419,616	1,255,970
North Ayrshire	2,252,037	2,165,416
North Lanarkshire	5,373,886	5,421,275
Renfrewshire	2,875,791	2,819,873
South Ayrshire	1,731,174	1,796,886
South Lanarkshire	5,215,107	5,073,795
West Dunbartonshire	1,576,861	1,428,993
<b>Total Requisition</b>	<b>35,900,714</b>	<b>35,462,726</b>