



From mountain to sea

Budget Engagement Overview Summary

October 2019



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1 Executive Summary



This report provides a summary of the participation in the Council's budget engagement conducted between 17 September 2019 and 20 October 2019. The Council received 286 participations as part of this engagement.

Overall, the average budget produced is balanced; reflecting changes across all the areas of Council spend within the simulator. There appears to have been an attempt to balance reductions across different service areas rather than concentrating on one particular service.

On an assumption that respondents protected or increased funding for the Services which they felt are most important, the public have appeared to prioritise a number of service areas including:

- Education (both secondary and primary)
- Waste and recycling
- Health and social care partnership

This is not to say that the public chose not to apply savings to these service areas but, in relation to the possible reductions that could have been chosen, respondents chose to apply a lower level of reduction than in others or to protect those services.

The overall budget varied when considering the responses of particular groups. For example young people were more likely to protect: public transport, Live Life Aberdeenshire and Recycling and Waste Collection opposed to older people who reduced these Services and protected services targeted at supporting marginalised groups such as Additional Support Needs Education and Housing Support and Community Safety.

Respondents who indicated that they had a disability chose to prioritise service areas including Health and Social Care, Public Transport and Housing Support and Community Safety. The reduction this respondent group applied to these areas was below the mean average.

2 Introduction



Engagement is an important and necessary part of preparing Aberdeenshire Council's budget. Engagement and feedback can inform the decisions made by Aberdeenshire councillors when considering financial choices to ensure that the Council continues to deliver appropriate and prioritised local services to communities.

The Council has previously conducted major programmes of engagement to develop the Council Plan, including strategic priorities. In recent years, the council has specifically engaged annually with citizens and stakeholder organisations as it plans changes to its budget, but the focus has traditionally been around savings and budget pressures.

A formal engagement programme with residents and stakeholders on the Council's Medium-Term Financial Strategy was undertaken in September and October 2019 using an online budget simulator, which presented information on how the Council currently allocates its resources. The simulator allowed stakeholders to view information, make changes to the levels of spending in each service area, and understand some of the consequences that might result from making that level of change in each service area's budget. Recognising the complexity of Council budgets, the tool allows for meaningful feedback by providing consolidated service spend while highlighting the inflexibility of specific budgets.

Reflecting on learning from previous budget engagement exercises where the public have suggested unrealistic savings to management, administrative and support services which are required for other business functions to perform, the simulator avoided unhelpful assumptions and narrative about cutting waste and inefficiency where there is limited scope to implement these savings, but instead encouraged participants to consider service spend holistically across the Council.

Undertaking engagement within this framework based and based on the Council statement of purpose, daily activities and long-term priorities allowed residents to engage at a strategic level, giving them the opportunity to be involved in the development of the overall direction and focus of services.

3 Methodology

The Budget Simulator offers an alternative to traditional methods as it requires respondents to indicate areas of spending where they feel adjustments could be made whilst at the same time showing the likely consequences of those changes.



The tool gave respondents the opportunity to indicate which services they prioritise most or feel are least important. Respondents could reduce and increase budgets whilst better understanding the consequences of the decisions they are making.

The budget simulator helps:

- Raise awareness by communicating the budget challenges facing the Council and the complex nature of public service finance;
- Present whole service costs and budget pressures in an easy to understand transparent way;
- Encourages deliberation by showing the impact of service reductions and the correlation between protecting spending in one area and the need for greater savings in others;
- Engages a broad demographic beyond the usual participants in consultation activity; and
- Presents clear feedback on priorities
- Feedback results through [“The People’s Budget”](#)

4 | Budget Engagement Overview Summary

Seventeen broad service areas were identified for the simulator. These were chosen to help group together different types of services under headings which the public would find helpful. These were:

- Health & Social Care Partnership
- Secondary School Education
- Primary School Education
- Additional Support Needs
- Children's Social Work & Young People
- Housing Support and Community Safety
- Landscape Services
- Live Life Aberdeenshire
- Office Accommodation
- Planning, Environment & Economic Development
- Public Transport
- Roads, Bridges & Harbours
- Recycling & Waste Collection
- Administrative & Business Support
- Councillor's Pay & Expenses
- Capital Loan Repayments & Other Fixed Costs
- Nursery/Early Years

Participants had discretion to increase or decrease funding to services in £100,000 increments or to leave funding at current levels. To encourage meaningful feedback and for ease of use, not all Council services were included in the online simulator. It is estimated that Scottish Local Authorities provide in the region of over 400 distinct services, and the complexity of this level of financial information would discourage public engagement. Services with large budgets were included automatically – such as schools and Health and Social Care. Smaller services were grouped together if they were closely related.

The simulator asked respondents to spend £565 million based on the Council Revenue Budget for an upcoming financial year, with values set at a starting point of the projected spend for 2020/21. This meant that users needed to find around £25 million of savings within services or add additional income. To ensure the simulator was as realistic as possible the maximum increase and reduction was set by individual services to ensure any submitted budgets would replicate realistic service changes.

As noted above it was not possible to include the exact total budget within the simulator because certain service areas are statutory and have fixed costs. To highlight indexabilities several service areas were included in the simulator but were locked to replicate the inflexibility of certain aspects of the Council budget e.g. Councillor Pay and Expenses.

4 Promotion and response

The Council communicated and invited responses through a range of channels. The budget engagement was open to any interested party.

Though the Council makes specific efforts to raise awareness and reach out to individuals and organisations who may be interested in or impacted by budget proposals, those who responded were predominantly self-selecting. As a result, participants should not be considered representative of the population as a whole and open engagement activity should not be judged on its overall representativeness. Instead, engagement



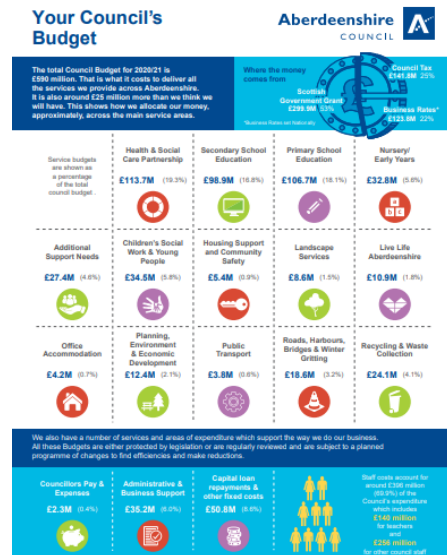
activity should be assessed on the extent to which a broad diversity of relevant individuals were able to express themselves in the process. It is important to consider the mechanism for engagement and the respondent group when interpreting the responses received. Even though interested participants were offered other methods to participate, the majority of the engagement exercise took place online, and therefore the response should be interpreted to take this into account.

To encourage participation a toolkit was prepared comprising an FAQ document, an infographic explaining the challenge, and instructions how to participate was provided to CLD colleagues, Community Planning Partner comms colleagues, the team of Area Managers and the Community Planning Officers in local areas, with a specific request to cascade.

An online link appeared a number of times on the HSCP Facebook and Twitter pages as well as being shared by Aberdeenshire Voluntary Action.

The link and guidance was issued to every school with a request to share this with their parent cohort. As an example, every parent of pupils at Aboyne Primary who has signed up for email alerts was sent a link.

A media release was issued and linked via the aberdeenshire.gov.uk/news section of the website.



Council Budget Dilemma Infographic

Furthermore, the link for completion was issued to colleagues in the Education Service to cascade within school for use in Modern Studies or Social Studies classes, and through the Youth Forum network. A number of those young people also shared the links on their own external social media channels.

An existing animation was utilised within the tool to help better explain what local authorities do and the importance of statutory services. Meanwhile, another short video was created called A Day In The Life, created to support the Performance session at Full Council, which also helps inform budget simulator completion. Finally, video was used within the social media section as detailed above.

The toolkit, FAQ, how to guide and infographic were issued to every library with instruction on how to complete not only a paper copy of the form but also to support anyone wanting to use a library device for completion.

The link was embedded for the duration within the homepage of Arcadia, as well as being a pinned post throughout. The content appeared on Yammer and was provided to Heads of Service and Service Managers to share with their teams or use as part of team discussions. It is acknowledged that the tool doesn't work well unless a group can reach a consensus but was useful for cascade to groups. Feedback that some in services found completion difficult shows the complexities of local government finance but also confirms cascade did indeed take place.

Meanwhile, the toolkit was shared with elected members for onward use, and many members shared the social media links from the corporate feeds encouraging participation.

The overall social media campaign reached an audience on Facebook of 43, 294 people, and 23,533 on Twitter. This is the cumulative total of eight posts on each platform. In comparison to other campaigns this is a high level of engagement. The most relevant figures are the engagements, where a user has not just seen content but has interacted with it in some way (such as commenting, liking, disliking or sharing). The campaign had 5,509 Facebook engagements and 613 engagements on Twitter. Amongst these posts were videos, each posted organically to the sites (rather than redirecting users to YouTube). The video on Facebook was watched 1,700 times and was watched 582 times on Twitter. In addition, there was mention of the simulator on our Instagram feed, which received 7 likes from the public.

The tone of the comment on social media follow these themes (all replied to where relevant):

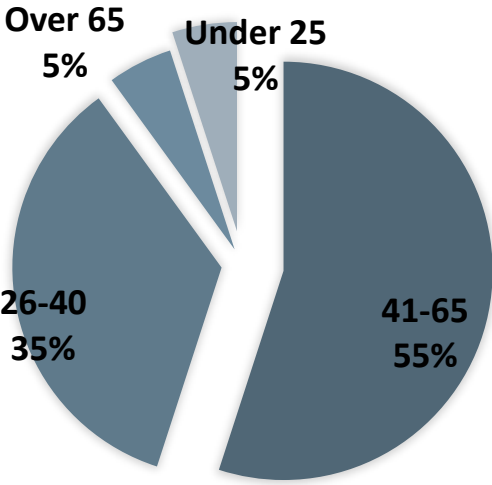
- Why can't we edit/alter the cllrs pay and expenses box?
- Council Tax should be weighted by income
- A number of political comments relating to parties rather than the simulator itself.
- It is a "gimmick" (and how much was spent on it?).
- They are all worst-case scenarios and don't reflect real life.
- Does it include existing fees and charges (ie the Live Life Aberdeenshire lines)?

Furthermore, local and national media featured articles in print and online highlighting key messages contained in media releases.

Subsequently 5,578 individual visits were made to the simulator site by 2,938 individuals during the engagement exercise. 286 individuals (residents) responded to the engagement exercise. Which 48% of all participants were female, while 38% were male and 14% identified as other or preferred not to say. 6% of participants described themselves as having a long-term illness or disability.

In total 286 participants provided their age. Figure 1 shows the proportion of participants in each age group.

Figure 1: Age of respondents



As in previous years, engagement has been lower amongst certain age bands, with only 5% being under 25 and only 5% being over 65-year olds.

Figure 2: Response by Postcode Sector

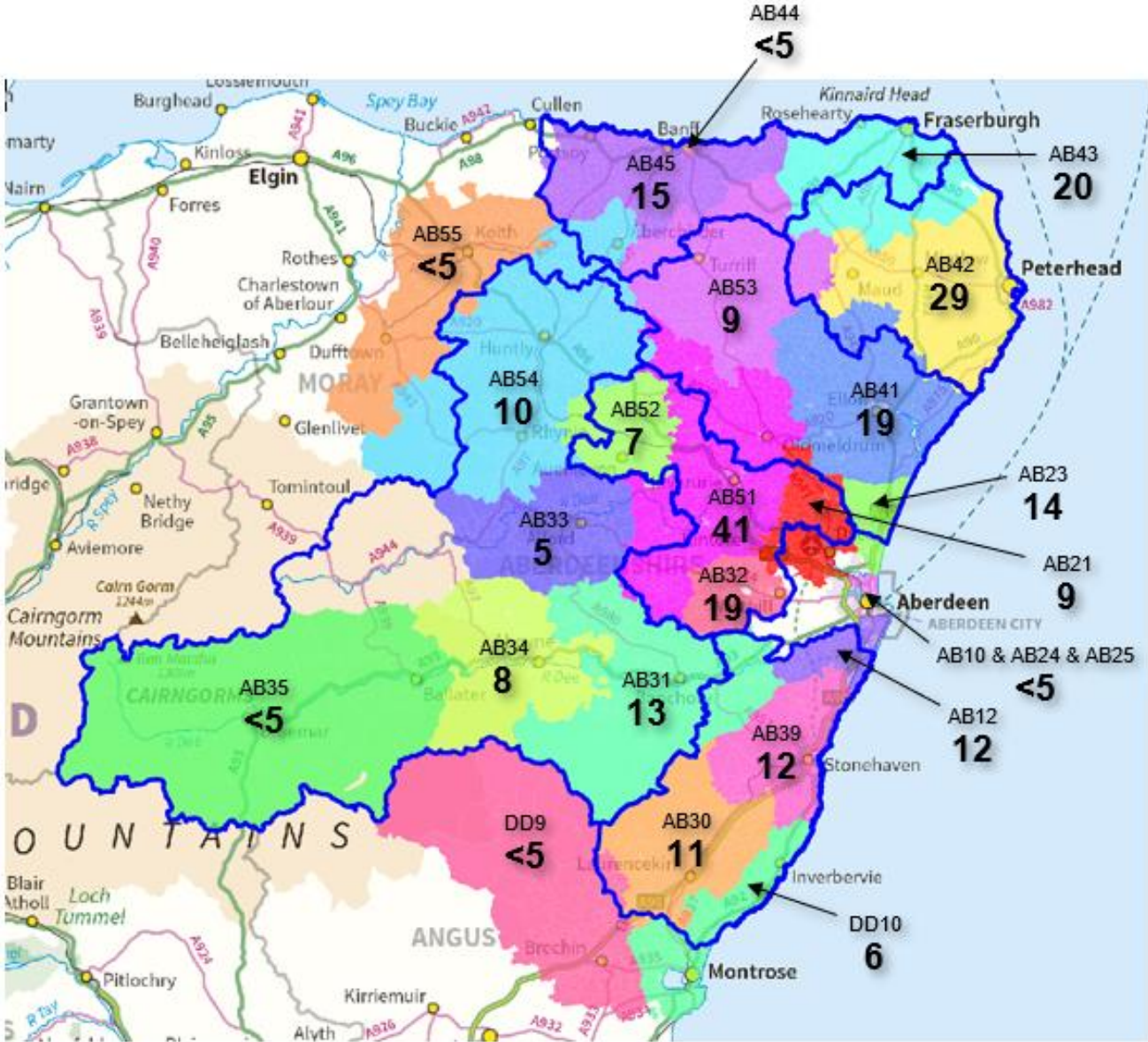


Figure 2 shows that the location of the two hundred and eighty-six respondents (residents) who provided postcode information. Figure 2 above presents the number of respondents per postcode sector and shows responses were received from all six administrative areas and including: 45 from Kincardine and Mearns, 35 from Garioch, 83 from Formartine, 38 from Marr, 29 from Buchan and 35 from Banff and Buchan.

5 Aberdeenshire Peoples Budget - Key findings

Overall, participants, made reductions in spending to all services and service. However, there was significant variation in the levels of reduction made to different services.



Table 1: Aberdeenshire Peoples Budget

Service	Projected Spend	Peoples Budget	Average % change
Secondary School Education	£99,800,000.00	£98,557,692.31	-1.2%
Primary School Education	£108,000,000.00	£106,338,811.19	-1.5%
Health & Social Care Partnership	£115,500,000.00	£111,765,034.97	-3.2%
Additional Support Needs	£28,000,000.00	£26,444,405.59	-5.6%
Children's Social Work & Young People	£35,000,000.00	£32,630,419.58	-6.8%
Administrative & Business Support	£36,000,000.00	£31,359,440.56	-12.9%
Recycling & Waste Collection	£27,200,000.00	£22,918,881.12	-15.7%
Live Life Aberdeenshire	£12,000,000.00	£9,757,342.66	-18.7%
Roads, Bridges & Harbours	£21,000,000.00	£15,972,377.62	-23.9%
Planning, Environment & Economic Development	£14,000,000.00	£9,583,216.78	-31.5%
Landscape Services	£10,300,000.00	£6,740,559.44	-34.6%
Housing Support and Community Safety	£6,400,000.00	£4,050,000.00	-36.7%
Office Accommodation	£4,700,000.00	£2,725,174.83	-42.2%
Public Transport	£5,500,000.00	£2,620,629.37	-52.4%

Secondary School Education Services were reduced by the smallest proportion (-1.2%), followed by Primary Education (-1.5%) and Roads, and the Health and Social Care

Partnership (-3.2%). The largest reductions were seen in Public Transport, Housing Support and Community Safety, and Office Accommodation.

The chart below shows the extent of reduction to each Service area as a percentage of available reduction.

Figure 3: Percentage of available reduction applied

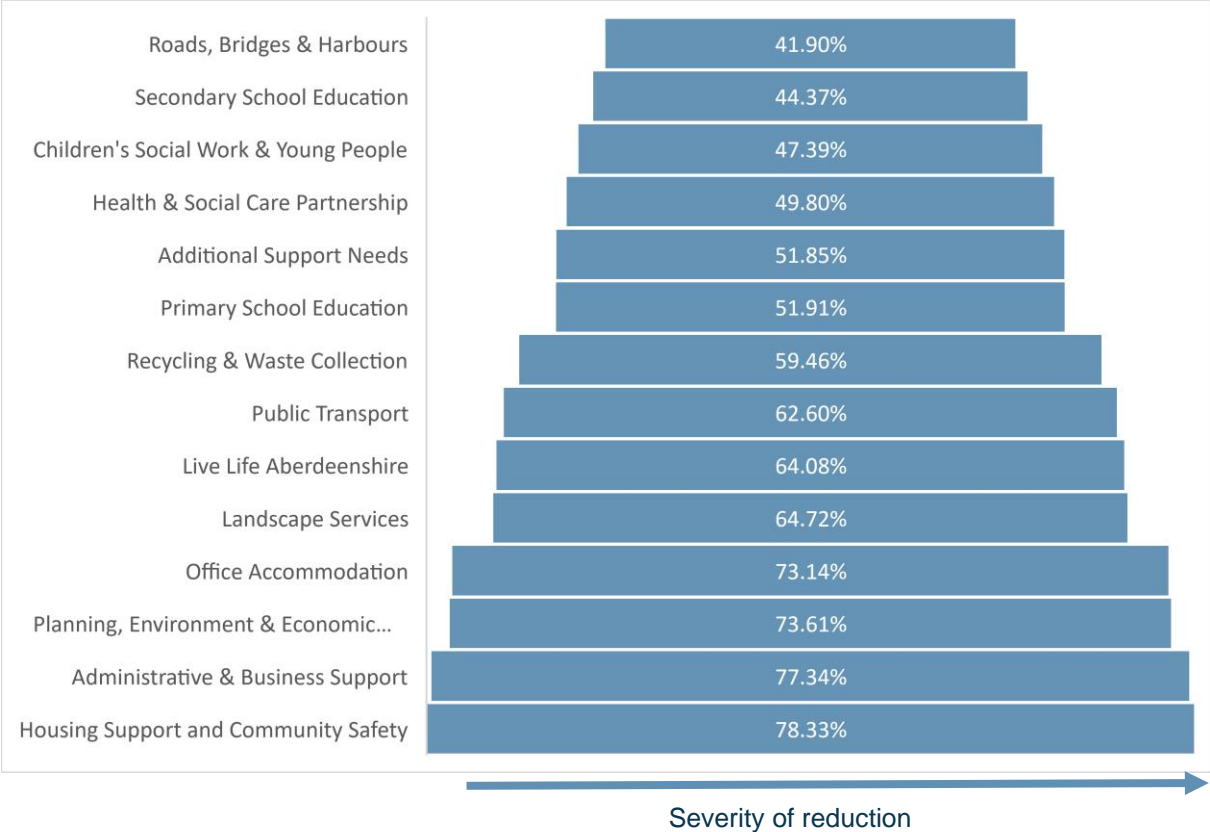


Figure 4 shows that respondents prioritised: Roads, Bridges and Harbours, Secondary School Education, Children’s Social Work and Young People and the Health and Social Care Partnership. From the responses received housing support and Community Safety and Administrative and Business Support Services were the areas where participants felt reductions could be made.

Within the simulator respondents could choose to maintain or increase funding in Service Areas by decreasing other budgets or by raising more income. Figure 5 below shows the three areas that respondents were most likely to protect from any reductions in funding.

Figure 5: Percentage of respondents maintained or increased services in individual budgets



Secondary School Education	53.85%
Primary School Education	48.60%
Health & Social Care Partnership	32.52%
Recycling & Waste Collection	32.52%
Additional Support Needs	28.67%
Roads, Bridges & Harbours	25.87%
Children's Social Work & Young People	22.03%
Public Transport	20.98%
Live Life Aberdeenshire	17.48%
Landscape Services	11.89%
Office Accommodation	8.39%
Planning, Environment & Economic Development	7.34%
Housing Support and Community Safety	6.64%
Administrative & Business Support	5.59%

Figure 5 shows that the majority of respondents protected any reduction from Secondary School Education, just under one half did not reduce spending to Primary School Education, and one third of participants chose to protect any changes to funding for Recycling and Waste Collection.

5 Income and investment

Respondents were able to add additional income through increasing Council Tax, increasing fees and charges and becoming more commercial. Respondents choosing to add income were able to maintain or invest income raised in services or investment proposals.

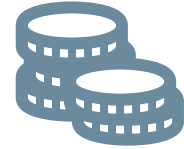


Figure 6 below, shows the percentage of respondents who chose to generate additional income.

Figure 6: Percentage of respondents who added additional income

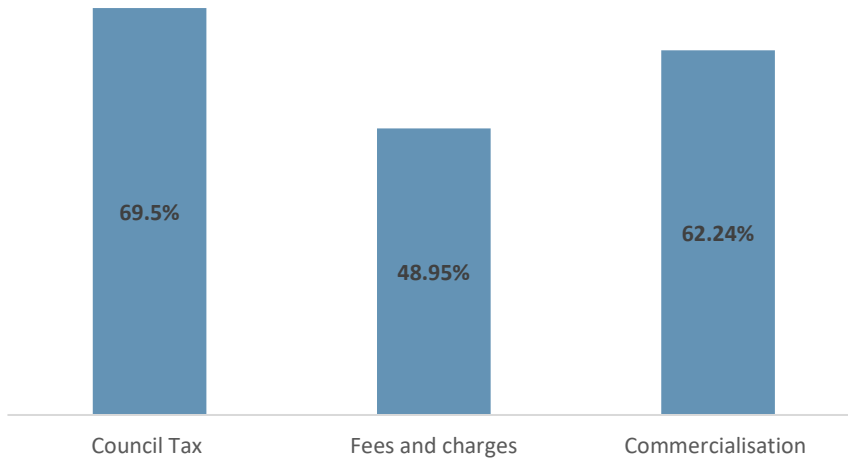


Figure 6 shows the percentage of people who would add to the council's budget - with the largest percentage in support being Council Tax, and then being more commercial and finally increasing fees and charges.

Nearly three quarters of all respondents choose to implement a modest increase to Council Tax (average 2.36% increase). 20% chose to implement an increase of 4.79% (the maximum the simulator permitted). The majority of respondents who implemented increases to fees and charges also increased Council Tax. Respondents from Buchan were less likely to increase Council Tax and fees and charges for Council Services.

Respondents were also able to create long term savings by investing in spend to save initiatives. Figure 7 shows the percentage of respondents who added investment into their budget spend.

Figure 7: Percentage of respondents who invested in saving initiatives

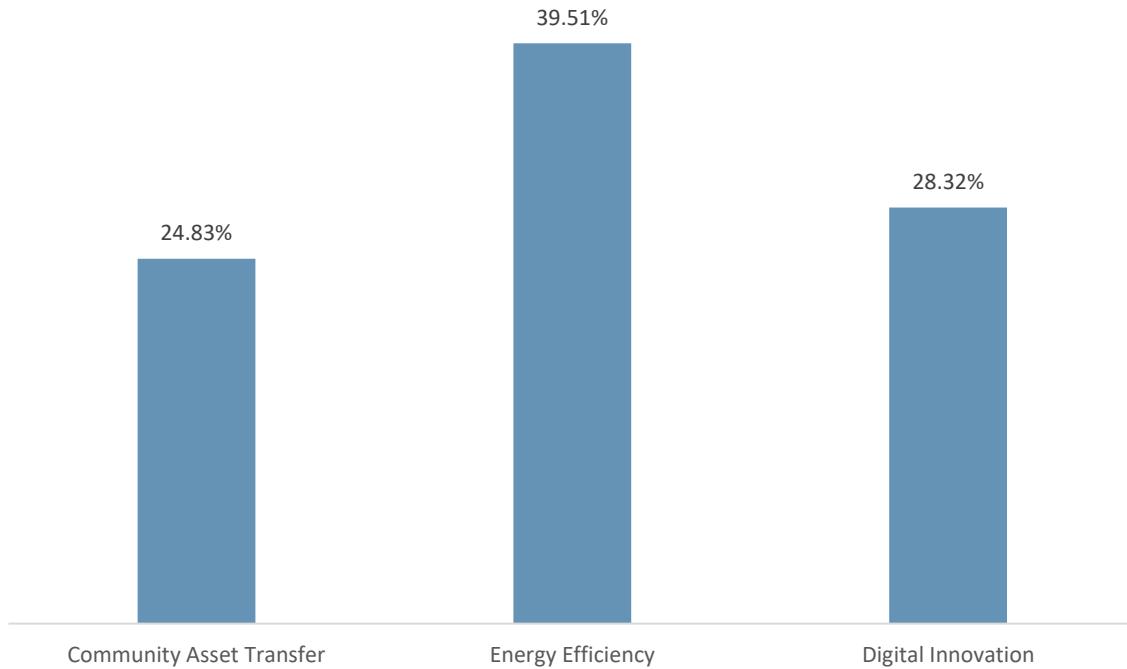


Figure 7 shows that one quarter of all respondents would invest money in the short term to provide savings over time. The initiative which was most supported was investing in energy efficiency projects to save money on how the Council runs buildings.

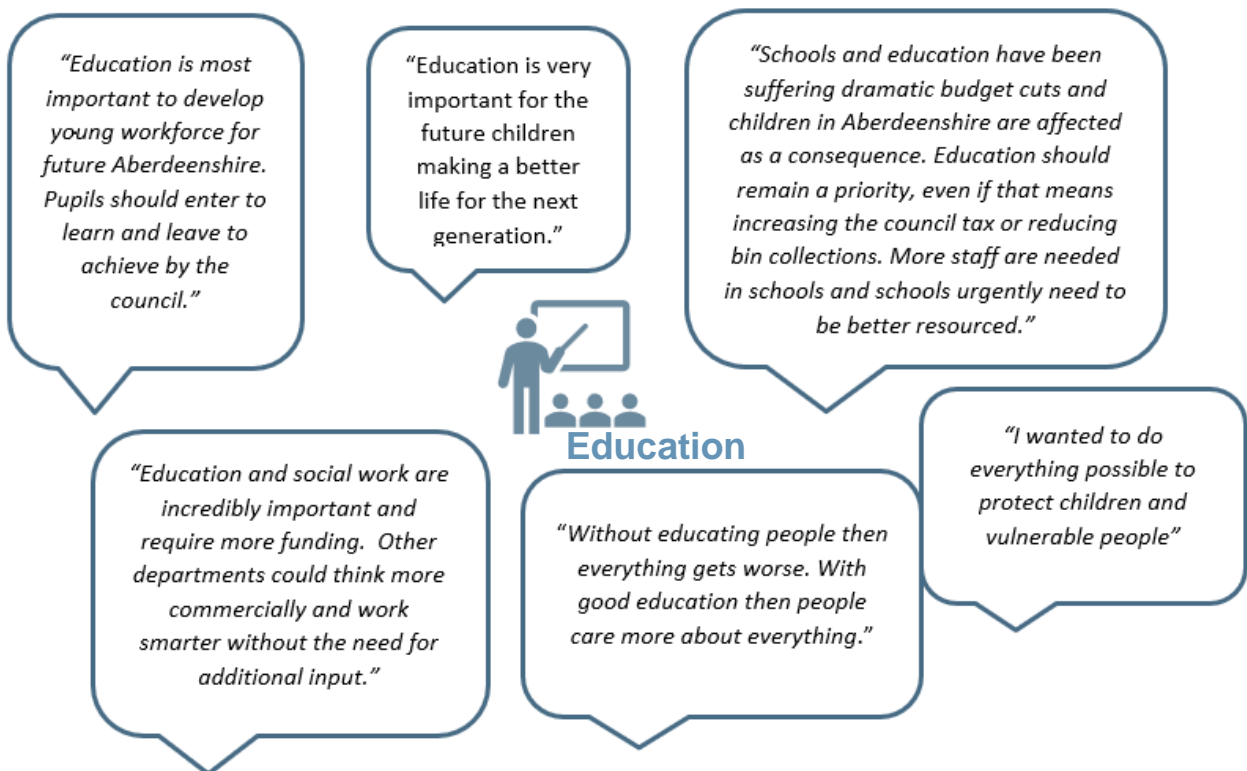
6 Justification of spending

Participants were asked to provide comments about why they chose the budget they submitted. The majority of respondents chose to leave comments after they submitted their budget, which in itself may be a proxy indicator of considered participation in the process. In the main, the comments received were about; protecting services, generating more income, becoming more efficient, supporting the community to do more, stopping non-essential services and protecting the environment.

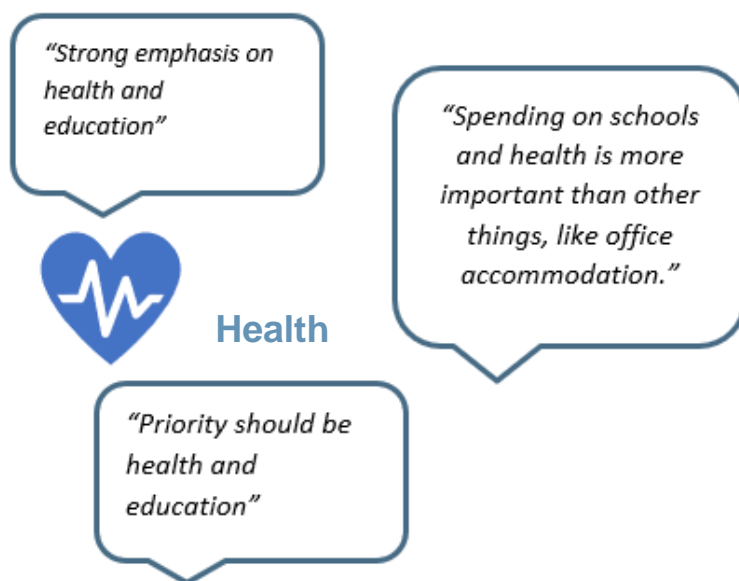


Analysis of comments should be treated with care, as the question did not specifically ask for people to comment on each of these categories, therefore respondents cannot be said to not have views on these issues if they chose not to comment. Furthermore, the following analysis is intrinsically subjective as it involves the interpretation of people's comments.

To Protect spending in priority areas



Education received the most comments and was often cited as a priority. Education was seen as a core responsibility from respondents. A number of respondents highlighted education as key to resolving many of the other monetary issues the Council face in the long term.

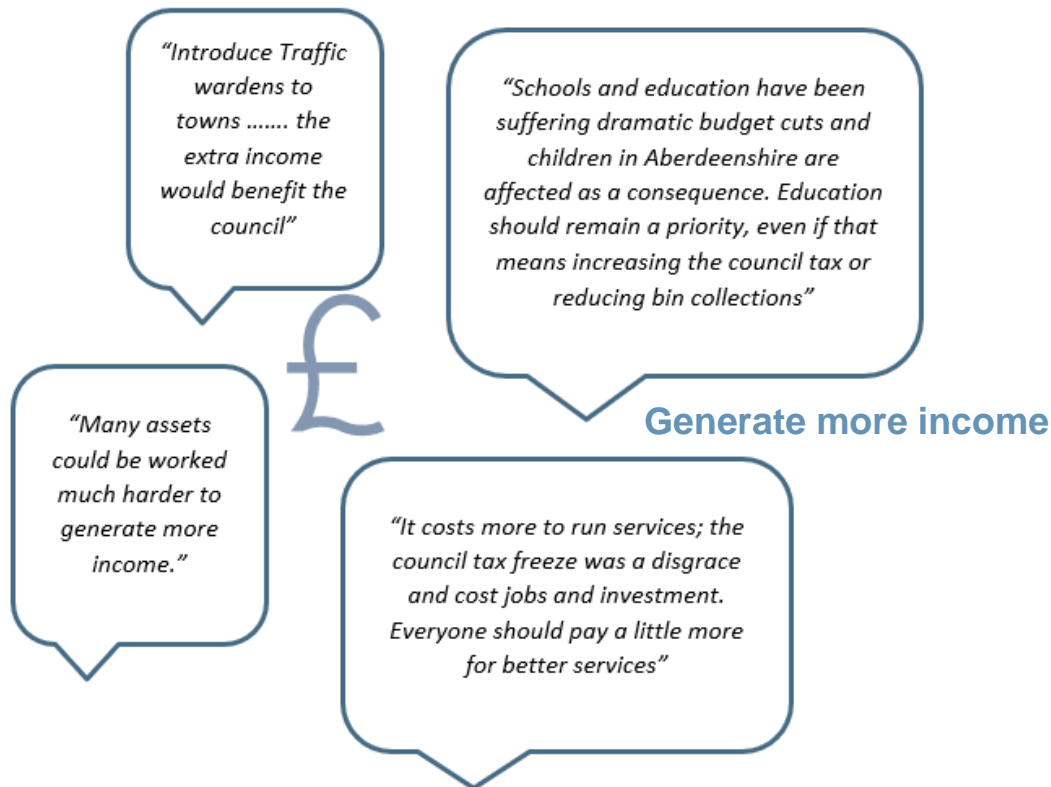


Many of the comment received in relation to Health and Social Care did not explicitly relate to the reasons why individuals had chosen to protect spending within this area but stressed the importance of this service or stated this was a core responsibility of the Council.

Other areas where respondents had mixed views around protecting included:

- Waste and recycling;
- Roads; &
- Public transport

To generate more income



A range of comments were received about the need to focus on generating income. It was also suggested that people should be paying more for the services that they access. There was a number of comments highlighting the need to raise Council Tax. Other suggestions included:

- Increased charges – for example parking and leisure services
- Selling assets;
- Generating income from waste/energy

To become more efficient and save money

"The culture needs to change else money will continue to be lost year on year. Every single department of the Council can work more efficiently, processes of old need to be reviewed and surplus tasks eradicated."

"By investing in digital transformation and efficient use of offices and flexible working will allow for a reduced cost for office space as well as admin and business support through task automation."



Become more efficient

"Work with Councillors to identify where more efficient ways of working can be implemented so Expenses are reduced i.e. unnecessary travel to meetings where technology should be fully utilised"

"Council services should seek to operate in a more effective manner and existing office space should be freed up to eliminate waste spending. If remote working technologies (very cost effective) were enabled this would reduce pressure on office space. "

There were a range of comments submitted that focused on the need for the Council to be more efficient, both in terms of the way it operates in general and regarding specific services. Comments included:

- The need to focus on rationalising and driving out waste within services rather than cutting services in order to provide value for money;
 - The need to review and modernise the structure of the Council in order to make efficiencies and reduce costs;
 - Focus on providing statutory service levels;
 - Stop contracting out services and provide services internally by employing locally; and
 - Enforcing penalties on companies that don't deliver.
-

To support communities and people to do more



A number of comments highlighted the role individuals and communities could have in supporting the Council to save money. More than one respondent highlighted examples of where communities and the Council are currently working together and suggested areas such as landscape services which provided opportunities for the Council and communities to work in partnership. Furthermore, a number of respondents noted that individuals needed to do more themselves to lessen the impact they have on Council services and take more individual responsibility.

To stop doing things we can no longer afford

Stop non-essential service

"Leaving grass at roadside verges uncut is good for nature. Stop regular cutting!"

"I think the council should charge more for environmental services and stop garden waste collection and encourage community composting"

"The Council needs to focus on the most important services and any cuts should apply to those that are not necessary by law and which are not essential. Libraries are a case in point - the world is changing, and libraries should be being phased back and only provided within education establishments..."



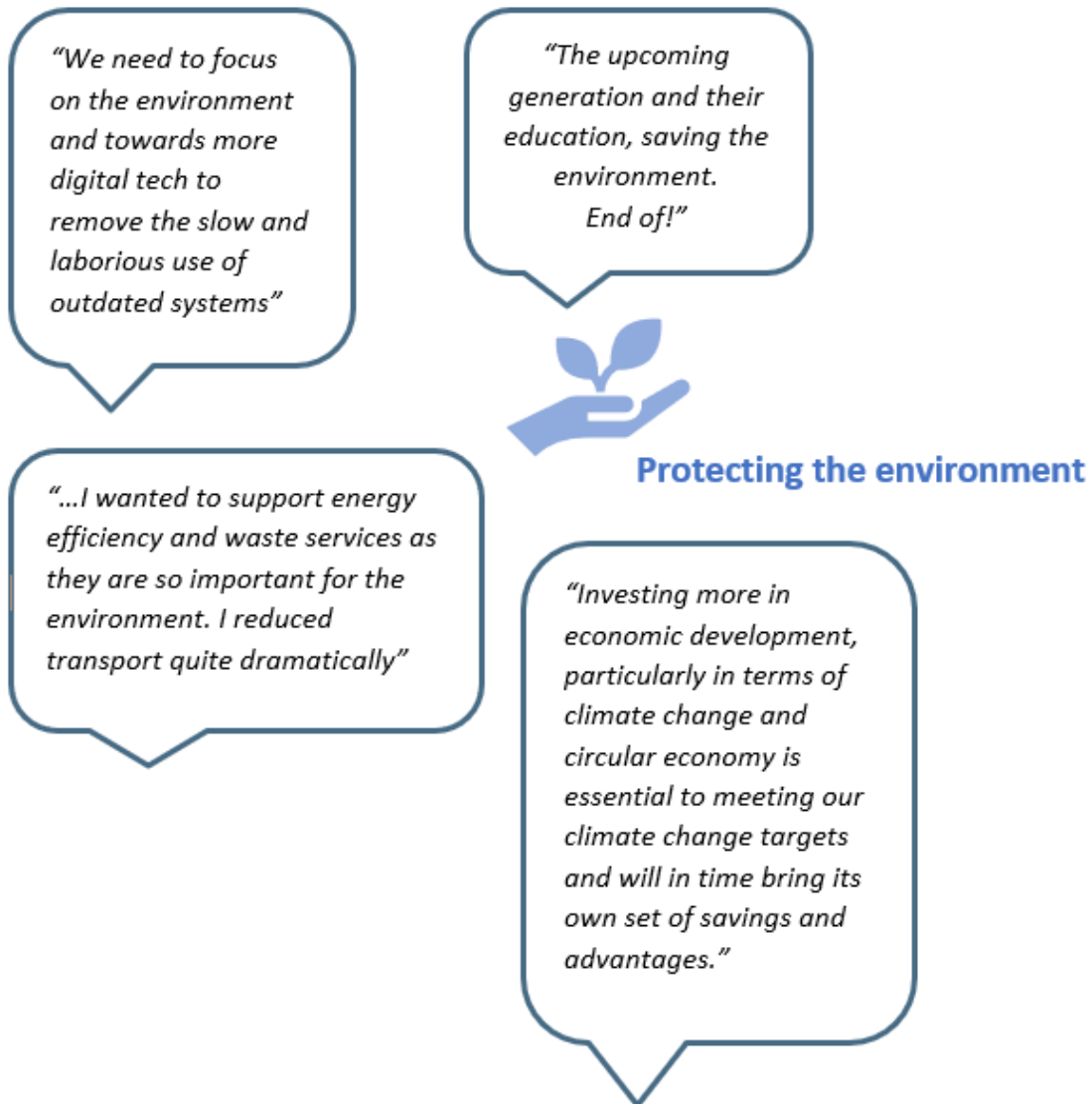
"Minimise spending on non-statutory services"

"Difficult decisions need to be made, but they are only difficult because of the assumption that what we've always had should continue as it always was. Councils have core statutory responsibilities to deliver on, everything else is additional and whilst nice to have should be considered for reduction"

Several respondents suggested that there was a need to focus on the services that the Council must provide and to stop doing non-essential projects. It was suggested that this was the way in which to protect certain services. Suggestions included:

Stop or reduce non-essential services such as amenity grass cutting, roadside verges, floral displays, street lighting, and consider closing certain buildings or offices and stop unnecessary projects.

To protect the Environment



A number of respondents left strongly worded comments related to the importance of considering the impact on the environment when submitting individual budgets. Multiple respondents noted that the Council could invest in efficiencies that will save money and have a positive impact on the environment.

Other

A number of respondents commented on the budget engagement process, including a number of respondents noting frustration with the lack of ability to adjust certain budgets or noted cynicism towards the goal of the process. Other issues raised included concern, with:

- The role, cost and effectiveness of elected representatives. Several comments were made regarding the need to reduce pay and expenses
 - The management and use of public money
 - Management structures and costs of Council Services
 - The lack of efficiency of Council Services
-

7 Aberdeenshire Peoples Budget – Data Tables

Table 2: Average budget spend for respondents who indicated that they had a disability



Average change		
Service	Average % change	% of available reduction applied
Health & Social Care Partnership	-3.0%	46.37%
Secondary School Education	-2.0%	69.84%
Primary School Education	-2.3%	76.04%
Additional Support Needs	-7.8%	72.96%
Children's Social Work & Young People	-7.8%	54.89%
Emergency Accommodation, Gypsy Travellers & Community Safety.	-28.1%	60.00%
Landscape Services	-36.1%	67.68%
Live Life Aberdeenshire	-17.7%	60.63%
Office Accommodation	-38.9%	67.72%
Planning, Environment & Economic Development	-26.3%	61.48%
Public Transport	-35.6%	42.51%
Roads, Bridges & Harbours	-23.4%	40.93%
Recycling & Waste Collection	-14.7%	55.71%
Administrative & Business Support	-10.2%	61.48%

Table 3: Percentage of respondents who added income by age and area

Group /Area	Average Council Tax Increase	Increase all existing fees and charges	Increase commercial income opportunities
Overall	2.36%	48.95%	62.24%
Under 25	3.38%	35.71%	57.14%
26 – 40	2.56%	48.00%	64.00%
41 – 65	2.63%	53.16%	62.66%
Over 65	4.27%	21.43%	50.00%
Banff and Buchan	2.36%	45.95%	54.05%
Buchan	1.58%	27.59%	51.72%
Formartine	2.25%	50.60%	66.27%
Garioch	2.28%	68.57%	74.29%
Marr	2.8%	57.89%	63.16%
Kincardine and Mearns	2.36%	40.00%	55.56%

Table 4: Percentage of respondents who added investment by age and area

Group/area	Community Asset Transfer	Energy Efficiency	Digital Innovation
Overall	24.83%	39.51%	28.32%
Under 25	28.57%	42.86%	35.71%
26 – 40	31%	41%	32%
41 – 65	20.89%	40.51%	27.22%
Over 65	21.43%	14.29%	7.14%
Banff and Buchan	5.41%	37.84%	24.32%
Buchan	17.24%	17.24%	13.79%
Formartine	34.94%	44.58%	32.53%
Garioch	14.29%	57.14%	45.71%
Marr	36.84%	39.47%	36.84%
Kincardine and Mearns	24.44%	33.33%	15.56%

Table 5: Average budget reduction by age

	Under 16		16 - 25		26 - 40		41-65		Over 65+	
	Average Decrease	% of reduction applied	Average Decrease	% of reduction applied	Average Decrease	% of reduction applied	Average Decrease	% of reduction applied	Average Decrease	% of reduction applied
Health & Social Care Partnership	-3.0%	46.22%	-4.1%	62.67%	-3.8%	58.07%	-3.0%	45.96%	-1.6%	24.19%
Secondary School Education	-2.3%	83.33%	-1.6%	56.55%	-1.2%	43.81%	-1.3%	47.51%	-1.3%	44.90%
Primary School Education	-2.5%	84.38%	-2.0%	67.19%	-1.5%	49.31%	-1.5%	49.31%	-1.5%	49.11%
Additional Support Needs	-7.9%	73.33%	-7.3%	68.33%	-5.2%	48.67%	-5.8%	54.09%	-4.7%	44.29%

Table 5: Average budget reduction by age

	Under 16		16 - 25		26 - 40		41-65		Over 65+	
	Average Decrease	% of reduction applied	Average Decrease	% of reduction applied	Average Decrease	% of reduction applied	Average Decrease	% of reduction applied	Average Decrease	% of reduction applied
Children's Social Work & Young People	-7.0%	48.67%	-9.1%	63.67%	-6.8%	47.33%	-7.1%	49.51%	-5.0%	35.14%
Housing Support and Community Safety	-39.6%	84.44%	-35.4%	75.56%	-38.8%	82.81%	-37.2%	79.31%	-30.1%	64.29%
Landscape Services	-45.3%	84.85%	-29.3%	54.85%	-35.4%	66.30%	-34.3%	64.29%	-37.6%	70.39%

Table 5: Average budget reduction by age

	Under 16		16 - 25		26 - 40		41-65		Over 65+	
	Average Decrease	% of reduction applied	Average Decrease	% of reduction applied	Average Decrease	% of reduction applied	Average Decrease	% of reduction applied	Average Decrease	% of reduction applied
Live Life Aberdeenshire	-15.8%	54.29%	-14.9%	50.95%	-18.1%	62.10%	-17.3%	59.19%	-24.8%	84.90%
Office Accommodation	-27.0%	46.91%	-33.0%	57.41%	-43.2%	75.23%	-38.5%	66.95%	-38.9%	67.72%
Planning, Environment & Economic Development	-25.7%	60.00%	-25.4%	59.17%	-28.4%	66.37%	-31.1%	72.64%	-29.7%	69.29%
Public Transport	-20.0%	23.91%	-46.4%	55.43%	-50.9%	60.92%	-50.7%	60.66%	-39.0%	46.58%

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	Under 16		16 - 25		26 - 40		41-65		Over 65+	
	Average Decrease	% of reduction applied	Average Decrease	% of reduction applied	Average Decrease	% of reduction applied	Average Decrease	% of reduction applied	Average Decrease	% of reduction applied
Roads, Bridges & Harbours	-23.0%	40.28%	-34.8%	60.97%	-25.5%	44.65%	-21.0%	36.68%	-32.9%	57.50%
Recycling & Waste Collection	-8.6%	32.41%	-18.2%	68.75%	-13.9%	52.47%	-17.3%	65.44%	-18.1%	68.45%
Administrative & Business Support	-5.3%	31.67%	-10.4%	62.50%	-12.3%	73.81%	-13.4%	80.16%	-14.4%	86.43%

Table 6 Average budget reduction by area

	Banff and Buchan		Buchan		Formartine		Garioch		Marr		Kincardine and Mearns	
	Average Decrease	% of reduction applied	Average Decrease	% of reduction applied	Average Decrease	% of reduction applied	Average Decrease	% of reduction applied	Average Decrease	% of reduction applied	Average Decrease	% of reduction applied
Health & Social Care Partnership	-3.38%	52.00%	-3.38%	52.00%	-2.94%	45.33%	-3.03%	46.67%	-3.20%	49.33%	-3.23%	49.80%
Secondary School Education	-1.10%	39.29%	-1.00%	35.71%	-1.20%	42.86%	-1.20%	42.86%	-1.20%	42.86%	-1.20%	42.86%
Primary School Education	-1.30%	43.75%	-1.20%	40.63%	-1.48%	50.00%	-1.76%	59.38%	-1.48%	50.00%	-1.39%	46.87%

	Banff and Buchan		Buchan		Formartine		Garioch		Marr		Kincardine and Mearns	
	Average Decrease	% of reduction applied	Average Decrease	% of reduction applied	Average Decrease	% of reduction applied	Average Decrease	% of reduction applied	Average Decrease	% of reduction applied	Average Decrease	% of reduction applied
Additional Support Needs	-5.36%	50.00%	-5.00%	46.67%	-5.36%	50.00%	-5.00%	46.67%	-5.71%	53.33%	-5.71%	53.33%
Children's Social Work & Young People	-7.14%	50.00%	-6.57%	46.00%	-6.57%	46.00%	-6.57%	46.00%	-6.29%	44.00%	-7.43%	52.00%
Housing Support and Community Safety	-35.94%	76.67%	-37.50%	80.00%	-37.50%	80.00%	-32.81%	70.00%	-35.94%	76.67%	-34.38%	73.33%
Landscape Services	-35.92%	67.27%	-32.04%	60.00%	-33.98%	63.64%	-34.95%	65.45%	-33.98%	63.64%	-33.01%	61.82%

	Banff and Buchan		Buchan		Formartine		Garioch		Marr		Kincardine and Mearns	
	Average Decrease	% of reduction applied	Average Decrease	% of reduction applied	Average Decrease	% of reduction applied	Average Decrease	% of reduction applied	Average Decrease	% of reduction applied	Average Decrease	% of reduction applied
Live Life Aberdeenshire	-19.17%	65.71%	-19.17%	65.71%	-17.50%	60.00%	-22.50%	77.14%	-15.83%	54.29%	-18.33%	62.86%
Office Accommodation	-42.55%	74.07%	-40.43%	70.37%	-40.43%	70.37%	-44.68%	77.78%	-40.43%	70.37%	-40.43%	70.37%
Planning, Environment & Economic Development	-32.86%	76.67%	-31.43%	73.33%	-31.43%	73.33%	-34.29%	80.00%	-30.00%	70.00%	-27.86%	65.00%
Public Transport	-52.73%	63.04%	-56.36%	67.39%	-45.45%	54.35%	-52.73%	63.04%	-56.36%	67.39%	-52.73%	63.04%
Roads, Bridges & Harbours	-27.62%	48.33%	-23.33%	40.83%	-25.24%	44.17%	-18.10%	31.67%	-25.71%	45.00%	-21.43%	37.50%

	Banff and Buchan		Buchan		Formartine		Garioch		Marr		Kincardine and Mearns	
	Average Decrease	% of reduction applied	Average Decrease	% of reduction applied	Average Decrease	% of reduction applied	Average Decrease	% of reduction applied	Average Decrease	% of reduction applied	Average Decrease	% of reduction applied
Recycling & Waste Collection	-15.44%	58.33%	-16.18%	61.11%	-15.81%	59.72%	-14.71%	55.56%	-15.07%	56.94%	-16.18%	61.11%
Administrative & Business Support	-12.78%	76.67%	-13.33%	80.00%	-13.06%	78.33%	-12.78%	76.67%	-12.78%	76.67%	-12.50%	75.00%