



**Clackmannanshire
Council**

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Kilncraigs, Alloa, Scotland, FK10 1EB (Tel.01259-450000)

Special Meeting of Clackmannanshire Council

Monday 27 March 2017 at 10.00 am.

**Venue: Council Chamber, Kilncraigs,
Greenside Street, Alloa, FK10 1EB**

Date	Time
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Clackmannanshire Council

There are 32 Unitary Councils in Scotland. Clackmannanshire Council is the smallest mainland Council. Eighteen Councillors are elected to represent the views of the residents and businesses in Clackmannanshire. The Council has approved Standing Orders that detail the way the Council operates. Decisions are approved at the monthly meetings of the full Council and at Committee Meetings.

The Council is responsible for approving a staffing structure for the proper discharge of its functions, approving new policies or changes in policy, community planning and corporate governance including standards of conduct.

The Council has further responsibility for the approval of budgets for capital and revenue expenditure, it also has power to make, alter or cancel any scheme made under statute and to make, alter or cancel any orders, rules, regulations or bye-laws and to make compulsory purchase orders. The Council also determines the level of Council Tax and approves recommendations relating to strategic economic development.

Members of the public are welcome to attend our Council and Committee meetings to see how decisions are made.

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17 March 2017

A SPECIAL MEETING of the CLACKMANNANSHIRE COUNCIL will be held within the Council Chamber, Kilncraigs, Greenside Street, Alloa, FK10 1EB, on MONDAY 27 MARCH 2017 at 10.00 am.

**NIKKI BRIDLE
Depute Chief Executive**

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2. Declaration of Interests Elected Members are reminded of their obligation to declare any financial or non-financial interest which they may have in any item on this agenda in accordance with the Councillors' Code of Conduct. A Declaration of Interest form should be completed and passed to the Committee Services Officer.	--
3. General Services Revenue and Capital Budgets 2017/18 - report by the Depute Chief Executive (Copy herewith)	07
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Clackmannanshire Council – Councillors and Wards

Councillors

Wards

Councillor	Tina Murphy	1	Clackmannanshire West	SNP
Councillor	George Matchett, QPM	1	Clackmannanshire West	LAB
Councillor	Les Sharp	1	Clackmannanshire West	SNP
Councillor	Jim Stalker	1	Clackmannanshire West	LAB
Councillor	Donald Balsillie	2	Clackmannanshire North	SNP
Councillor	Archie Drummond	2	Clackmannanshire North	SNP
Councillor	Walter McAdam, MBE	2	Clackmannanshire North	SNP
Councillor	Bobby McGill	2	Clackmannanshire North	LAB
Councillor	Derek Stewart	3	Clackmannanshire Central	LAB
Councillor	Graham Watt	3	Clackmannanshire Central	LAB
Provost	Gary Womersley	3	Clackmannanshire Central	SNP
Councillor	Janet Cadenhead	4	Clackmannanshire South	LAB
Councillor	Kenneth Earle	4	Clackmannanshire South	LAB
Councillor	Ellen Forson	4	Clackmannanshire South	SNP
Councillor	Craig Holden	4	Clackmannanshire South	SNP
Councillor	Alastair Campbell	5	Clackmannanshire East	CONS
Councillor	Irene Hamilton	5	Clackmannanshire East	SNP
Councillor	Kathleen Martin	5	Clackmannanshire East	LAB

Appointed Members (3)

Rev Sang Y Cha	Church of Scotland
Father Michael Freyne	Roman Catholic Church
Pastor David Fraser	Scottish Baptist Church

Nb. Religious representatives (Appointed Members) only have voting rights on matters relating to the discharge of the authority's function as education authority.

CLACKMANNANSHIRE COUNCIL

Report to Special Meeting of Clackmannanshire Council

Date of Meeting: 27th March 2017

Subject: General Services Revenue and Capital Budget 2017/18

Report by: Depute Chief Executive

1.0 Purpose

- 1.1. The purpose of this report is to present the Council's General Services Budget for 2017/18. This report aims to set out a Budget which supports the Council's aim of improving medium-term financial planning and financial sustainability. In addition, this report seeks approval and/ or provides information on further areas of review and activity which support the stated aim of improving medium term financial planning and financial sustainability.
- 1.2 This report also builds on the regular Budget Strategy Update reports and briefings presented to Council, and the Resources and Audit and Audit and Finance Committees throughout the year. The Council's financial sustainability has also been the focus of several member and trade union briefings held during the year as well as the specific papers on financial sustainability which were presented to Council on the 9th February.
- 1.3 The report includes recommendations which would alter or withdraw previous Council decisions taken on 9 February 2017. Under Standing Orders, no such recommendations can be considered or passed for at least six months from the date of the original decision unless:
- the Provost is satisfied that circumstances have changed in a relevant way (the Provost shall give his reasons for determining that circumstances have changed in a relevant way which shall be recorded in the minute)
 - the notice of the meeting indicates that the decision may be withdrawn or altered (this information does not need to be specifically highlighted if the withdrawal or alteration is set out in the terms of a report put forward to us)

Or

- A decision is required by law.

The Provost has been consulted and has confirmed that he is satisfied that circumstances have changed in a relevant way, that being the resignation of the previous political Administration on 23 February 2017 and the appointment of the

current Administration on 9 March. There is a requirement for the new Administration to set a balanced budget which requires consequential changes to policy.

2.0 Recommendations

2.1. It is recommended that Council agrees:

2.1.1 the overall strategic design for the organisation shown in Exhibit 1 and described in paragraphs 3.7 to 3.25

2.1.2 to work towards a reduction of at least three chief officer posts within the parameters of the proposed redesign and Council's policies on severance and redundancy

2.1.3 that the Chief Executive commences work to develop detailed options and proposals for the redesign

2.1.4 that subject to agreement of recommendations 2.1.1 to 2.1.3, the decision of 9 February 2017 to commission externally the organisational review/redesign is withdrawn and that the £354k earmarked for this purpose on 9 February 2017 is released and used to establish a new Organisational Change Fund (paragraph 3.24)

2.1.5 to alter the decision of 9 February 2017 that compulsory redundancy can be used as a last resort and instead amend the Redeployment Policy to allow indefinite redeployment to ensure maximum opportunity for staff displaced as a result of organisational change to find suitable or reasonable alternative positions and to support organisational redesign (paragraph 3.24)

2.1.6 the proposals for demand pressures (Appendix D)

2.1.7 the General Services Revenue Budget for 2017/18 (Appendix C) which confirms the additional £2 million Social Work funding, provided on a temporary basis in 2016/17, as core funding from 2017/18 (Paragraph 5.6)

2.1.8 the policy savings set out in Appendix F, as additionally explained in Appendices J and K

2.1.9 the 2017/18 Schedule of Funding to Voluntary Organisations (Appendix K)

2.1.10 managed contraction in the cost of employment as set out in Appendix H

2.1.11 the utilisation of £2.074m of Capital Receipts Reserve and £1.457m uncommitted General Services Revenue reserves (paragraphs 6.9 and 6.10 respectively)

2.1.12 rent increase of 2.3% to the weekly rent for the travelling persons site (paragraph 6.4)

2.1.13 the continued utilisation of capital receipts to fund permitted elements of severance costs per Finance Circular 4/2015 (paragraph 6.12)

- 2.1.14 the transfer of £0.250m from uncommitted revenue reserves to the Employment Fund bringing the Employment Fund Balance to £4.222m (paragraph 6.11)
- 2.1.15 net resource transfer of £15.341m in respect of Adult Social Care to the Clackmannanshire/Stirling Health and Social Care Partnership (Appendix M)
- 2.1.16 the financing limits placed on capital investment for 2017/18-2021/22 based on the underpinning assumptions in Table 5 and paragraph 8.9
- 2.1.17 the General Services Capital Budget for 2017-2022 (Appendix O).

2.2 It is also recommended that Council **notes:**

- 2.2.1 that the new organisational design would offer potential annual equivalent revenue savings in senior management of circa £280k based on a reduction of three chief officers and circa £370k based on a reduction of four (paragraph 3.21)
- 2.2.2 that further reports will come to Council with proposals to progress the organisational redesign, including details of Programme oversight by Council
- 2.2.3 the additional Priority themes for review, redesign and/or business case development which will be taken forward during 2017/18 (Appendix B)
- 2.2.4 the feedback from recent budget consultation and engagement activity detailed in section 4
- 2.2.5 that the Budget includes the 3% increase in the level of Council Tax for 2017/18, resulting in Band D Council tax of £1,182 agreed by Council on 23 February 2017 (paragraph 5.3)
- 2.2.6 the 2017/18 Council Tax charges, set in proportion to Band D of £1,182 (Appendix N)
- 2.2.7 the previously approved savings (2016/17) which deliver benefit in 2017/18 (Appendix E)
- 2.2.8 the schedule of management efficiencies (Appendix G)
- 2.2.9 the anticipated level of uncommitted reserves of £5.940m by 31 March 2017, prior to setting this budget (paragraph 6.6)
- 2.2.10 the anticipated level of General Services uncommitted reserves of £4.483m (3.6%) prior to allocating additional funding to the Employment Fund (paragraph 6.10)
- 2.2.11 that the full anticipated year end balance of the Capital Receipts Reserve has been applied in setting the 2017/18 Budget (paragraph 6.9)
- 2.2.11a balance of £4.233m in uncommitted General Services Revenue reserves after making a contribution of £0.250m to the Employment Fund, which exceeds the minimum level by £0.5m (paragraph 6.11)

- 2.2.12 the cumulative indicative gap of £28.6m to 2021 following setting this budget, and a funding gap of £13.7m in 2018/19 (Table 4)
- 2.2.13 that the budget proposed for 2017/18 aims to deliver the Scottish Government's settlement package measures (paragraph 6.15 and 6.16)
- 2.2.14 that the Council's regular Budget Strategy Update reports will update Council on progress with implementing agreed proposals, including those relating to the managed contraction in staffing (paragraphs 3.6 and 6.3).

3.0 Strategic Framework

3.1 The Council's approved Budget Strategy is regularly reviewed and updates are reported to Council on a regular basis. The Budget Strategy sets out the planning assumptions and indicative savings figures for a rolling four year period, currently 2017/18-2020/21. The Strategy focuses on a framework which aims to:

- reduce expenditure
- maximise income
- redesign service provision, and
- implement other targeted initiatives to deliver high quality services from a sustainable cost base.

3.2. This 2017/18 Budget, aims to comply with both the objectives and framework set out within the Council's Financial and Budget Strategies respectively.

3.3. In setting this Budget, the scale of the challenge facing the Council remains clear, especially given the level of savings already made in previous years. In light of this, the following key principles underpinned the preparation of the Budget:

Clackannanshire's context: the priorities for the area are set out in the Council's Corporate Plan, *Taking Clackmannanshire Forward*, and the SOA, both of which are founded on the Community Plan, *Working Together for Clackmannanshire*. Meeting the impact of demographic trends and employment and health issues in the area presents a considerable challenge for the public sector, especially alongside the forecast level of a continuing real terms reduction in the resources available. It is anticipated that planned Welfare Reform will continue to impact on a significant proportion of the area, creating changes in the historic levels of demand and service usage, alongside escalating demands for care services for older people. The Budget has sought to focus on stated priorities and reflect future shifts in need and demand.

Sustainability: a medium to long term view of the impact of demand, expenditure levels, and savings proposals underpins the budget. The Budget has sought to look at both revenue and capital opportunities to deliver demand management/cost avoidance measures as well as budget savings whilst preserving, and where possible, improving quality and performance levels. In doing this, efforts have also been made to ensure the sustainability of proposals and to avoid 'short termism' to deliver the necessary reduction in expenditure levels. This year, this approach is more evident where specific work has been identified which will assist in bridging the funding gap in future years (Appendix B).

Business transformation: this Budget aims to refresh and build upon work taken forward under *Making Clackmannanshire Better*, the Council's corporate business improvement programme. The further development of this Programme, with a specific focus on increased pace, momentum and financial impact has been, and will remain, a priority as it aims to establish sustainable service

delivery and a sustainable cost base for the future.

Equity: Previous Budget Strategy reports to Council detailed the approach to the identification of savings proposals and that this aimed to be proportionate within and between services. Whilst this principle remains, it is increasingly important that equity is considered in the light of increasing prioritisation of service delivery for the future. In proposing savings and as is usual each year, all services have also had the opportunity to submit Demand Pressure proposals and bids for Additional Capital Investment where this is deemed appropriate. This approach has aimed to look at a rounded level of investment in services on the basis of equality of opportunity to bid for additional resources.

Transparency: This Budget seeks to be transparent in detailing the nature and scope of proposed savings and investments.

- 3.4 Given ongoing fiscal uncertainty, as well as the likelihood of further cash reductions in future years' funding levels, a strong focus on financial sustainability underpins the preparation of this Council Budget. Specifically, the Budget aims to build on work undertaken in developing Making Clackmannanshire Better (MCB) to implement a corporate redesign of service delivery. Further details of this are set out in paragraphs 3.5 to 3.19 and further detail will follow in reports to future Council meetings.
- 3.5 The proposed Budget also identifies a number of priority areas for the development of proposals and business cases during 2017/18 to assist the Council in setting future year's budgets (Appendix B). This approach seeks to assist the Council in bridging the indicative funding gap which averages £9.7m annually from 2017 to 2020 (Tables 2 and 4).
- 3.6 A key strand of the Council's approach is focussed on the need for redesign and effective workforce planning. In October 2015, Council approved an Interim Workforce Strategy which set out the Council's approach to the recruitment, retention and support and development of its staff. The strategy also provided an indicative figure by which the Council needs to reduce its workforce. Since the approval of the Interim Strategy, detailed workforce planning work has been taken forward at service level. This will be used to inform a refresh of the Interim Strategy agreed in October 2015 and this will be presented to Council in the near future.

Strategic Redesign

- 3.7 Council agreed at its meeting on 9 February 2017 to take forward a whole organisation review based on an agreed strategic change framework (Appendix A). This framework builds on work undertaken under MCB and refreshes and reiterates key principles established in setting the 2016/17 Budget on 23 February 2016.
- 3.8 It was also noted at the meeting on 9 February 2017 that:
- the strategic change framework provided a good foundation for taking forward organisational redesign;

- the Council's Workforce Strategy set out the need for the Council to lose in the region of 320-350 fte posts to 2019;
- while there was a need for the Council to take proactive and targeted action generally to reduce its overall establishment, it would not be sustainable simply to continue to scale down existing operations; rather, the Council needed to review and redesign the whole organisation from top to bottom.

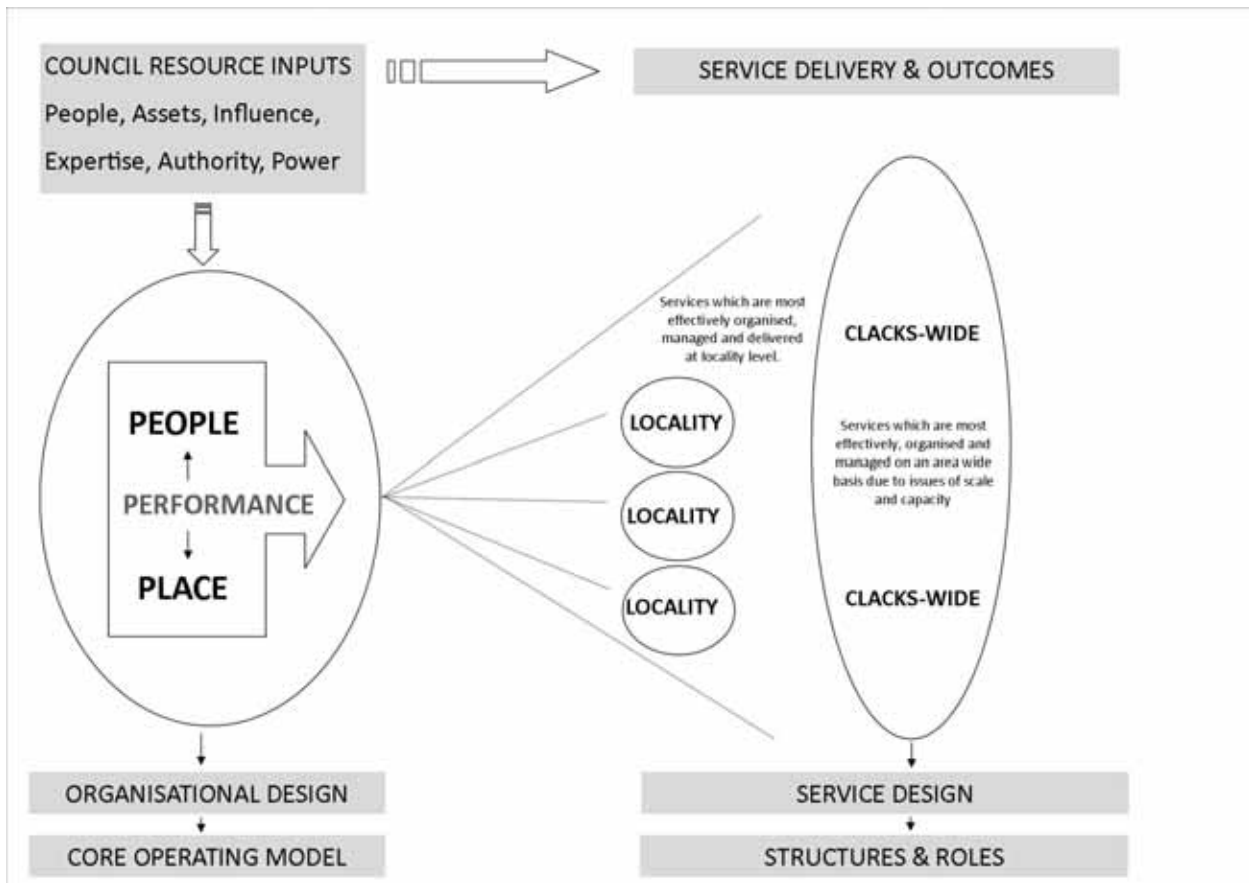
3.9 The Council has agreed that it needs to redesign to achieve:

- better service performance
- improved customer satisfaction
- affordable services
- financial sustainability
- more effective contributions to meeting outcomes.

3.10 In order to deliver financial sustainability and the priority outcomes shared with the Council's community planning partners, the approach to redesign needs to:

- focus on clear priorities and target resources to greatest effect
- transform services so that they best meet user needs, which may mean having different models of delivery and doing things in different ways
- be as efficient and effective as possible in everything it does.

3.11 On the basis of the redesign principles and objectives which Council has already agreed, Exhibit 1 below details the proposed new strategic organisational design model. Full details of this are included in the background paper which has been separately circulated to all elected members ahead of this meeting.



3.12 This new design is based on the Council's diverse and varied range **Exhibit 1** being consolidated into three broad categories:

People refers to services which are directly and primarily focused on individuals, families or groups of individuals with certain needs (e.g. education, social work, housing support)

Place refers to services which are directly and primarily focused on environments and geographic areas (e.g. planning, roads, strategic housing, waste)

Performance refers to services which are directly and primarily focused on supporting the Council to deliver its people and place priorities, as well as to corporate services which benefit the performance of the organisation as a whole (e.g. legal, HR).

3.13 It is proposed that the new design would dispense with traditional departments and instead focus on integrated management of multi-disciplinary teams (e.g. rather than discrete social services childcare and education provision, there could be a single family support or children's service).

3.14 All services would be reviewed to determine the level at which they were most effectively and efficiently delivered (i.e. whether at locality level or on a Clackmannanshire-wide basis), with the expectation of there being much more

local provision, particularly in respect of the People Services. This would not mean the creation of standalone [silo] area teams but rather a more flexible and fluid approach to how and where the Council delivers its services. Localities could be small areas, towns or groups of towns depending on the services in question.

3.15 Flowing from this general overall design are:

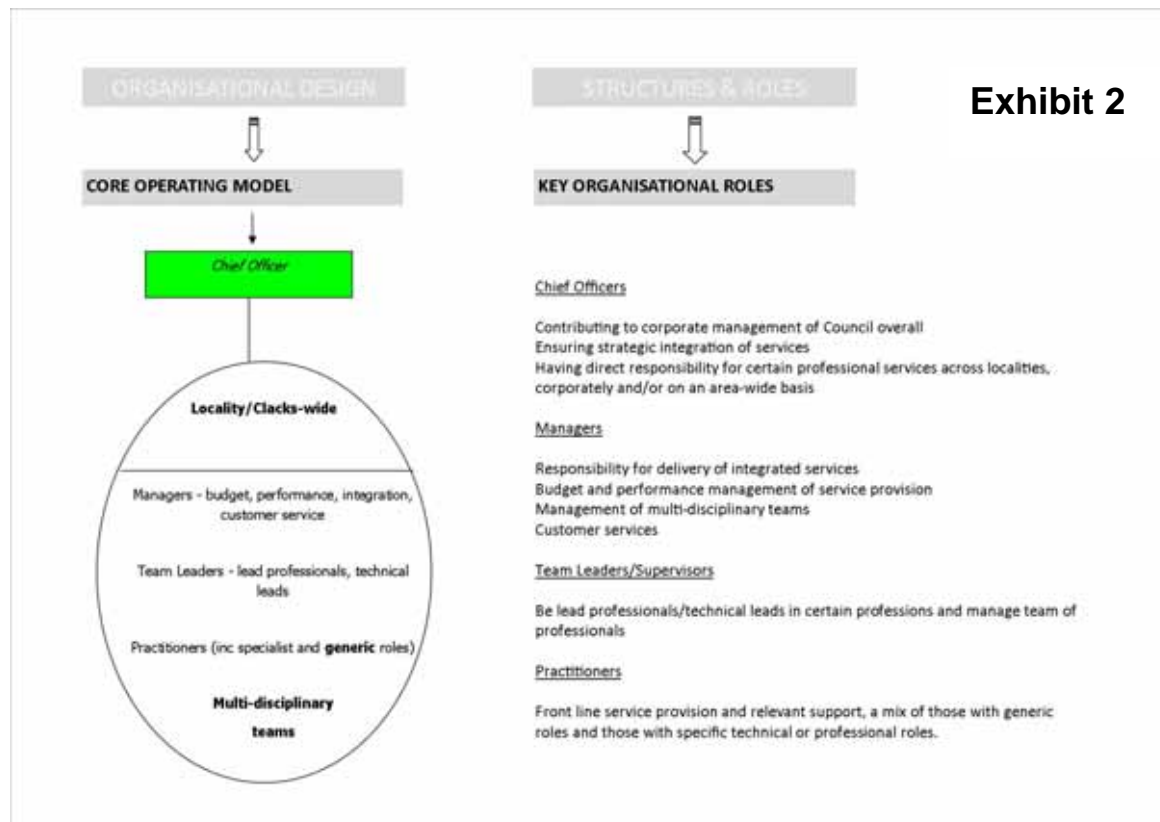
- i) a proposed core operating model and
- ii) associated organisational roles

and these are set out in Exhibit 2 below.

3.16 The underpinning assumptions of this core operating model for roles and structures are:

- more integration in redesigned roles at all levels
- more generic working where appropriate across all People, Place and Corporate services
- clearer managerial focus on outcomes and performance across integrated services
- increased performance oversight generally.

3.17 Exhibit 2 also sets out the general roles at each tier of operation which would apply across all People, Place and Performance services.



Redesign & Reductions in Workforce

- 3.18 The proposed strategic redesign set out in this paper creates opportunities to start to reduce headcount by providing an operating structure based on integration at all levels; this, in turn, provides a basis for a reduction in management posts starting with chief officers.
- 3.19 Based on the new design, operating model and organisational roles set out in this paper, it is anticipated that the Council could reduce its chief officer establishment by three, or potentially, four (from nine), over a period of time.
- 3.20 Included in the background paper, separately circulated to members, is a range of illustrative structures based on these assumptions. Each illustration is based on reducing chief officer posts by three and a realignment of other posts to reflect the new organisational design and operating model. The potential savings of moving to any of these structures would be approaching £300k, with the potential for a saving of nearer £400k were there a reduction of a further post.
- 3.21 Given the Council's wish to avoid compulsory redundancies, opportunities to achieve the potential savings would result from either vacancies or voluntary severance. This means that the new chief officer structure may not be able to be implemented in full immediately but that it might have to be phased over a period of time. However, Appendix I includes a saving of £170k for 2017/18 attributable to a part year saving in respect of a reduction of chief officer costs based on known vacancy and the potential for requests for voluntary severance.
- 3.22 Further details on this proposal have also been provided to elected members as a background paper to this report. The background paper additionally incorporates more detailed information on risks and potential savings.
- 3.23 Should the redesign proposals be approved by Council, it is intended that robust member/ officer project management arrangements would be put in place with the aim of involving and engaging elected members, partners, staff and communities and other key stakeholders as appropriate. Key workstreams will be identified and a transparent programme of work developed and monitored by a Programme Board. More details of this will be submitted to Council subject to the approval of these redesign proposals.
- 3.24 On the 9th February 2017, Council had agreed to fund an external review of organisational design using the Spend to Save Fund. On the basis of estimates of potential costs of such a review, the whole sum of £354k of available Spend to Save funds was earmarked for this purpose. It is proposed that subject to approval of the strategic redesign proposals submitted to Council in this report, these funds are no longer needed for this purpose and should be released. Additionally, it is likely additional support and/or capacity may be required to sustain the necessary pace and momentum of change required. On this basis, it

is proposed that the sum of £354k previously held as the Council's Spend to Save Fund is reinstated as an Organisational Change Fund, amending the previous decision.

- 3.25 The proposed redesign is predicated on more integrated, generic and flexible role design, and flexibility of working and deployment of our staff. This approach aims to maximise the efficiency and effectiveness of service delivery for our communities and to maximise the employment opportunities for our staff. This Budget aims to deliver these aims without the use of compulsory redundancies. To this end, it is proposed that Council's decision of 9th February 2017 requires to be altered so that: compulsory redundancy as a last resort can not be used, and the Redeployment Policy is amended to allow indefinite redeployment to ensure maximum opportunity for staff displaced as a result of organisational change to find suitable or reasonable alternative positions

4.0 Budget consultation and engagement process

4.1 As in previous years, consultation activity is an important part of the Budget process. For 2017/18, the approach sought to build on previous engagement with communities, communities of interest, partners, staff and Trade Union representatives. Feedback from this engagement is summarised over two broad headings:

- public and stakeholder engagement
- staff and Trade Union consultation.

Public and stakeholder consultation

4.2 The public consultation on the budget setting for 2017/18 ran from 19 December 2016 to 20 January 2017, though responses continued to be accepted after this period whilst the budget was being prepared.

4.3 Public feedback was received via a variety of methods:

- An on-line public survey using Citizenspace (99 responses received)
- social media (Facebook and Twitter (14 posts; 395 clicks; total reach of 79k)
- 3 consultation events were held:
 - 1 with tenants and residents federation
 - 1 with community and voluntary groups
 - 1 Older Adults Forum.

In February 2017, Clackmannanshire Third Sector Interface and a range of voluntary organisations funded by the Council were consulted on the impacts that potential reductions in funding may have on clients.

4.4 Responses and analysis from all consultations have been made available in full to elected members as background information prior to setting this Budget. Key themes highlighted are as follows:

- significant comments received that the proposals being consulted on would not close the gap
- on balance, there appears to be general acceptance of the need to make reductions but concerns were expressed about the potential impacts, especially on more vulnerable service user groups
- asset management including disposal of assets proposed as a means of delivering savings, though specific proposals such as the closure of public toilets met with opposition
- income maximisation, including consideration of raising Council tax
- workforce planning (including several comments that redundancies and review of terms and conditions must be looked at to preserve services)
- community empowerment: role for communities to take on some services
- avoid duplication in service provision across, public, voluntary and private sectors.

Staff and Trade Union Consultation

- 4.5 The process of consultation with Trade Union representatives is longstanding and takes place year round. As in previous years, trade union representatives received the same information on areas for proposed savings as elected members. Throughout December and January, in line with what was presented to elected members, trade union representatives also received additional briefings on financial sustainability, Budget preparation and savings proposals which have formed the basis of this proposed Budget. Trade union representatives will continue to be consulted as proposals and timescales are confirmed.
- 4.6 In February 2017, the staff cascade process was intensified focussing on the themes of financial sustainability and how this related to proposals submitted to the Council meeting on 9th February, and for Budget setting purposes. In addition staff are being directed to the HR mail address (humanresources@clacks) if they wish clarification of any proposed changes and a briefing has been prepared for staff on CONNECT. Further cascade messages are planned for staff following Council's consideration of these Budget proposals.

5.0 Budget funding 2017/18

- 5.1 Based on Finance Circular 9/2016, the funding assumed for the 2017/18 General Services Revenue Budget is as follows:

Table 1: General Services Funding 2017/18

	2017/18 £m
General Revenue Grant	70.983
Ring fenced Revenue Grants	3.955
Non-Domestic Rates Income	14.592
Total Grant Funding	89.530
Council Tax Income	20.611
Council Tax Reduction Scheme	3.207
Total Revenue Funding	113.348

Source: Finance Circular 9/2016

- 5.2 This position assumes an increase in Council Tax Income which relates to retention of the income in respect of Council tax multiplier changes and growth in the council tax base as a consequence of projected increases in the number of properties that will be subject to the tax. For 2017/18, this is estimated to be approximately 150 properties. The assumed collection rate is 97.9% which is in line with the previous year's assumptions.
- 5.3 In addition, in line with the Scottish Government's funding package outlined in Finance Circular 9/2016, Council has already agreed (23 February 2017) to increase Council tax by 3% which after taking into account the multiplier changes provides additional income of £1.083m which is included in the total of £20.611m council tax income in Table 1 above. This results in a Band D Council Tax of £1,182 for 2017/18 with details of the remaining Council Tax Band Charges set out in Appendix N.
- 5.4 On 2 February 2017, the Cabinet Secretary for Finance and the Constitution announced that an additional £129 million revenue would be made available to local government. This resulted in an increase of £1.217m in the total Revenue funding available to the Council in 2017/18, giving a total of £114.565m. In the event of any further significant changes to grant funding, Council would be updated as part of the regular Budget Strategy Update reports.

Rollover Revenue Budget

- 5.5 Each year, the base budget is reviewed to ensure that any adjustment that is required to meet expected costs and demands is properly considered. Table 2 below details the budget for 2017/18 compared to the anticipated level of Government Grant and Council Tax Funding. This results in a cumulative budget 'gap' of £26.5m up to March 2020 and £10.3m in 2017/18 after taking account of the additional £1.217m announced on 2nd February 2017.

Table 2: General Services Budget 2017/18-2019/20 Indicative funding gap

	2017/18	2018/19	2019/20
	£000	£000	£000
Net expenditure	124,900	129,036	133,699
Net Funding	114,565	110,190	107,230
Cumulative indicative Funding Gap	10,335	18,846	26,469
Indicative Annual Gap	10,335	8,511	7,623

5.6 The main assumptions included within Table 2 are:

- 3% increase in the level of Council Tax for 2017/18 and 1% in both 2018/19 and 2019/20
- Pay inflation at 1.8% for 2017/18 and 1.25% for 2018/19 and 2019/20
- a reprofiling of the assumed amounts in respect of contract inflation and general demand pressures in line with new trends over the last few years. Contract inflation assumption is £453K in 2017/18 and £600K in both 2018/19 and 2019/20
- general demand pressures of £2.529m (Appendix D) in 2017/18 which is above the level previously assumed, with an assumption of £1.9m and £2.4m in 2018/19 and 2019/20 respectively
- Cash reduction on general fund grant of 5% in financial years 2018/19 and 2019/20
- that the additional £1.217m anticipated in 2017/18 is not at this stage baselined for future years
- recurrent share of additional social care funding of £250m baselined each year
- an additional £2m for Social Work core funding, which was provided on a temporary (cash) basis in 2016/17
- maintenance of the commitment to implement Minimum Living wage (currently **£8.33** rising to **£8.45** from the 1st April 2017)

6.0 General Services Revenue Budget

6.1. The 2017/18 General Services Revenue Budget is summarised at Appendix C. The budget proposes expenditure of £118.096m against income of £118.096m providing a balanced position.

6.2 Each year demand pressures are advised by services which reflect any increasing demand for mandatory services, new duties and responsibilities, the demographic change affecting the area and specific provisions for inflation. For 2017/18, these total £2.982m (£2.529m for general pressures, and £453K for contract and other inflation) and these are set out in Appendix D for approval as part of this Budget. This level of proposed pressures is £482k above the level assumed and has, therefore, been reflected as an additional pressure in the pre budget setting gap. This position masks a significant number of changes to the demand pressures previously submitted to Council on 23 February 2017. Following scrutiny and challenge of proposed demand pressures by the Administration, the key changes are summarised as follows:

- a reduction of £703k in the demand pressures previously submitted to Council (£50k reduction contract inflation and £653K reduction in general pressures)
- a new pressure of £609k to reflect 2016/17 savings associated with rejected Targeted Voluntary Redundancy (TVR)
- a net reduction in total proposed demand pressures of £94k.

6.3 The 2017/18 budget proposes savings of £6.804m. These comprise:

- £1.262m of savings approved in 2016/17 delivering 2017/18 budget reduction (summarised by Service at Appendix E)
- £1.951m policy savings requiring Council approval (Appendix F)
- £2.737m management efficiencies (Appendix G) of which £1.627m are one year cash savings for 2017/18
- £0.391m from managed contraction in staffing (Appendix H), based on an estimated take up rate of 30% for TVR
- £0.463m from service redesign (Appendix I).

6.4 Additional detail is provided in respect of the revised Income and Charging Policy (Appendix J) and as agreed with the Council's External Auditors, the Budget also includes a schedule of Funding to voluntary organisations in 2017/18 (Appendix K). Appendix J also includes an increase of 2.3% for the Council's Travelling Persons site. The income received funds approximately half the site's operating costs. The charge made qualifies for Housing Benefit, with occupants receiving advice and support to check eligibility for benefits.

6.5 Table 3 below shows how the combined savings are distributed across services:

Table 3: General Services Revenue Budget 2017/18: Distribution of planned savings by service.

Service	Current 2016/17 Budget (£000)	Service savings Proposals 2017/18 (£000)	Savings as % reduction in service expenditure
Housing and Community Safety	9,434	1,040	11.0
Strategy and Customer Services	5,684	266	4.7
Education	44,565	1,383	3.1
Development and Environment	13,739	1,572	11.4
Social Services	25,453	1,034	4.1
Resources and Governance	5,519	340	6.2
Corporate	1,445	1,169	80.9
TOTAL	105,839	6,804	6.4

Balances and reserves

- 6.6 The un-earmarked reserves at the start of 2016/17 were £7.694m and an additional £2.1m was earmarked during the year, resulting in a reduced balance of £5.594m. The current outturn suggests that there is an expected net contribution of £0.687m by 31 March 2017. This balance, along with released earmarked reserves of £0.303m, and new earmarked items of £644K, results in total anticipated uncommitted reserves of £5.940m by 31 March 2017.
- 6.7 The Council's approved Finance Strategy is to retain uncommitted non HRA reserves of a minimum of 3% of net expenditure. The anticipated total reserves of £5.940m by 31 March 2017, is £2.193m above the minimum threshold of the Council's approved Reserves Strategy of £3.747m (based on 2017/18 net expenditure).
- 6.8 The Capital Receipts Reserve opening balance at the start of the year was £0.148m. During 2016/17, no Capital Receipts were utilised from the Reserve and an additional £19k of receipts have been received, with a further £1.285m of capital receipts being anticipated before the end of March 2017. In addition, £622k from the Economic Stimulus Fund has been released from earmarked reserves to the Capital Receipts Reserve. This results in a total anticipated Capital Receipts Reserve of £2.074m by 31 March 2017.
- 6.9 After taking account of the planned savings of £6.804m detailed at Appendices E to I, there is a residual budget gap of £3.531m. It is therefore, recommended that the Council approves utilisation of £2.074million of the anticipated Capital Receipts Reserve to fund the revenue costs of the Council's existing capital investment, including the annual PPP charge. This will fully utilise the anticipated balance of Capital receipts anticipated by 31 March 2017.
- 6.10 After applying the above Capital Reserve, there remains a residual gap of

£1.457million. In order to propose a balanced budget, it is therefore recommended that the Council approves the utilisation of £1.457m of the anticipated uncommitted revenue reserves of £5.940m. Based on the most up to date outturn position, this would result in a revised sum of £4.483m of anticipated uncommitted reserves by 31 March 2017 which exceeds the minimum threshold stipulated by the Council's approved Reserves Strategy by £0.736m.

- 6.11 In 2016/17, the Employment Fund was topped up by £4 million (£2m capital, £2m revenue contributions) to £4.873m. During 2016/17, it is anticipated that £0.901million will have been utilised, leaving a balance of £3.972m to fund the costs of continuing the managed contraction in staffing. It is considered prudent to retain the Employment Fund Reserve as the Council seeks to deliver a more sustainable cost base for the future, and it is also likely that the Council will need to add to the Fund in future years. For 2017/18, it is proposed that £0.25 million is added to the Fund from Uncommitted Revenue Reserves. This increases the available Employment Fund to £4.222m and leaves a balance of £4.233million in Uncommitted Revenue Reserves which exceeds the minimum level by £0.5 million.
- 6.12 Local Government Finance Circular 4/2015 sets out the financial flexibilities which are currently available to local authorities in funding Equal Pay and Severance. Scottish Ministers have clearly expressed reservations about the use of capital receipts to fund severance costs whilst at the same time acknowledging the pressure on the public sector to reduce costs and that severance schemes by their nature, give rise to savings. There are certain technical restrictions on the use of capital receipts for this purpose, however, those elements not covered by these flexibilities would be legitimately covered through application of the revenue reserve portion of the Council's Employment Fund.
- 6.13 The Circular states that there is no application or approval process required by the Scottish Government. However, the Circular requires the utilisation of capital receipts for this purpose to be explicitly reported and approved through the Council's Committee reporting structure. Council is, therefore, asked to reaffirm its approval of this proposed treatment.
- 6.14 On 15 December 2016, Local Government Finance Circular 9/2016 was issued setting out the local government settlement for 2017/18. Councils were requested only to write to the Cabinet Secretary for Finance and the Constitution if they did not agree the offer and accept the full package of measures and benefits by 13 January 2017. This initial deadline was subsequently extended to 20 January 2017.
- 6.15 The full details of the offer and the package of measures and benefits is set out in Appendix L. Any council that does not sign up to the complete package would receive a revised offer. This year the details of any such revised offer were not quantified, though it was indicated that any further offer would be 'less favourable'.
- 6.16 This budget has sought to make adequate provision for meeting the assumptions set out in the Finance Circular, and aims to deliver the package specified.

- 6.17 Subject to the approval of this budget, the indicative funding gap for 2018/19 and beyond is set out in Table 4 below. Council will note that the gap has increased by £5.158m for 2018/19 due to one off cash savings and utilisation of reserves to balance the 2017/18 Budget:

Table 4: General Services Budget 2018/19-2020/21 Indicative funding gap

	2018/19	2019/20	2020/21
	£000	£000	£000
Net expenditure	123,859	128,424	133,014
Net Funding	110,190	107,230	104,450
Cumulative indicative Funding Gap	13,669	21,194	28,564
Annual indicative Funding Gap	13,669	7,525	7,370

Health and Social Care Integration

- 6.18 The pan Forth Valley Finance workstream group has continued to meet and work collaboratively during 2016/17. In addition, this year, separate strategic finance meetings have been held with the Chief Officer, Chief Finance Officer of the Integrated Joint Board (IJB), the Chief Finance Officer of NHS Forth Valley and the two Section 95 Officers from Stirling and Clackmannanshire Councils.
- 6.19 The completion of the due diligence work in 2015/16 provided an indicative baseline for Resource Transfer for future years. Consequently, the 2016/17 Resource Transfer has provided the baseline for that proposed for 2017/18.
- 6.20 In Finance Circular 9/2016, an additional £107 million has been allocated to IJBs via the NHS, to fund the Living Wage, removal of social care charges for those in receipt of war pensions and pre-implementation work in respect of the new carers legislation pressures. On this basis, it is proposed that such pressures, as identified by Social Work, will not be funded by the Council. Council should, however, note that the funding allocated does not fully cover the estimated costs of implementing these initiatives and will create a pressure for the IJB, of which the Council is a key strategic partner, to manage.
- 6.21 Additionally, the Circular states that councils are able to adjust their allocations to IJBs in 2017/18 by up to their share of £80m below the agreed 2016/17 budget. In Clackmannanshire this equates to a reduction of up to £770k. This position should be considered alongside the considerable value of pressures (£3.2m for 2017/18) submitted by Adult Social Work which accounts for the vast majority of in scope services for the IJB, and the potential for efficiencies within the service to mitigate some of these pressures.
- 6.22 The proposed Resource Transfer detailed at Appendix M seeks to strike a balance between establishing a deliverable Budget for the service whilst retaining a degree of challenge for the service to further mitigate some of the pressures

identified for 2017/18. It takes account of some but not all pressures and includes some new savings which are proposed in Appendix F. The proposed Resource Transfer funds the following 2017/18 pressures:

- pay inflation
- apprenticeship levy
- unachievable savings
- Adult Social Work staff cost pressure associated with the ending of Shared Services
- a proportion of the demographic activity experienced in 2016/17 which resulted in the 2016/17 overspend.

6.23 The proposed Resource Transfer of £15.341m is a £232K reduction on the previously proposed figure of £15.573m (23 February 2017). This amendment was proposed following a challenge session with senior service management.

6.24 In setting the IJB Budget at the end of March 2017, it is anticipated that the Chief Officer and Chief Finance Officer will set out their proposed approach for managing service delivery within the IJB's available financial resource envelope.

7.0 Financial monitoring

- 7.1 As in previous years, work continues to improve the financial and management information available within the Council. It is hoped that significant improvements will be seen during 2017/18, given the final elements of phased implementation of the Council's new finance system. A significant focus will be on ensuring that timely, accurate and relevant financial monitoring is undertaken. This will allow potential slippage in planned savings activities to be identified at an early stage and remedial action to be implemented as required.

8.0 General Services Capital Programme 2017/18

8.1 This section of the report sets out the General Services capital programme and associated budget for 2017/18 which is summarised at Appendix O.

8.2 In setting the Capital Budget for 2014/15 onwards, Council will be reconfirming the following key drivers:

- the Council's approved Investment Strategy to ensure that the programme is affordable and complies with the objective of reducing the Council's overall levels of borrowing
- maximising the revenue benefits of planned capital investments by taking an holistic view of investment across the Council's available resources
- implementation of the capital investment priorities set out in asset management strategies.

8.3 This approach establishes a strong relationship between these drivers and those applied in respect of the General Services Revenue budget . This is a conscious development and aims to reinforce a more holistic approach to financial planning for services and for guiding decisions about savings and investment.

8.4 This Budget presents General Services Revenue and Capital Budgets alongside each other, rather than separately. This approach aims to re-establish the process of better alignment and integration of service delivery and financial planning decisions in support of corporate transformation. Specifically, officers will aim to better co-ordinate activity and investment in localities irrespective of whether they are funded by General Services, HRA, revenue or capital, or through external funding streams.

8.5 Whilst it is still relatively early days, it is also envisaged that future budgets will similarly embed City Deal investment alongside Council investment to ensure a joined up and holistic approach to investment and improved outcomes in the area.

Borrowing and Investment Strategy

8.6 The current General Services Capital Programme has been developed within a financial strategy of minimising new borrowing. This strategy is underpinned by the Council's Treasury Management Strategy Statement (June 2012). The Council's strategy continues to be to reduce the level of debt (relative to our revenue) closer to the Scottish Average. The ratio of the cost of borrowing relative to our income stream as at 31 March 16 was 8.12% compared to the Scottish Average of 7.76%. In 2016/17, the council repaid £6.2m maturing PWLB loan. This was replaced by a £4m PWLB loan resulting in a net reduction of £2.2m in long term external borrowing. Total long term external debt forecast to

be repaid by 31 March 2017 is £7.5m. No further additional long term borrowing is expected to be undertaken during the year.

- 8.7 The Prudential Indicators report, also on this Special Council meeting agenda, sets out the effect of this strategy in more detail. In terms of the General Services Capital Programme it is proposed that the new borrowing requirement is restricted to under £29.6m for the duration of the programme. The level of borrowing in the proposed programme is £25m leaving a balance of £4.6m below the programme borrowing limit. This is in line with the sum budgeted for the annual repayment of debt thus ensuring that there is no requirement to incur further external debt over the life of the programme. This strategy will ensure that capital financing costs do not increase over the programme period with the consequential impact on the Councils General Services Revenue budget.

General Services Capital Grant 2017/18

- 8.8 The general capital grant allocated to Clackmannanshire Council in 2017/18 is £5.887m, This is augmented by additional specific grant income streams totalling £1.89 million, resulting in total grant income of £7.777 million being available in 2017/18. This sum includes the additional £255K capital received as the Council's share of the additional £31m announced by the Scottish Government in February 2017. There is also a further capital allocation from the £30m being provided to support the first phase of infrastructure investment for the expansion of early learning and childcare to meet the 1140 hours commitment. This has not yet been allocated to Councils and is, therefore, not included in this report.
- 8.9 Restricting new borrowing in line with the strategy set out in paragraph 8.6 results in a recommended gross programme limit for each year. Table 5 below sets out the current programme against the gross programme limits. As stated, the programme is managed within the limits set to ensure that the council is not cumulatively increasing the level of external debt.

Table 5: General Services Capital Funding 2017/18-2021/22

	2017/18	2018/19	2019/20	2020/21	2021/22	Total
	£000	£000	£000	£000	£000	£000
Grant Income	7,777	5,843	7,943	5,391	5,391	32,345
Gross Programme Limit	13,386	11,939	13,788	11,303	11,533	61,949
Current Revised Proposed Budgets	13,024	13,813	15,106	6,970	5,747	54,660
C/F from 2016/17 Approved Programme	2,610					2,610
Balance Below/(Above) Gross Programme Limit	(2,248)	(1,874)	(1,318)	4,333	5,786	4,679

- 8.10 Table 5 also indicates that over the period to 2021/22, there is a total of £61.9m available for capital investment. The Council's proposed programme (including carry forward from 2016/17) for the period 2017/18 – 2021/22 account for £57.3m of this sum. Consequently, some £4.7m is available for investment in projects (including new priorities), particularly in 2021/22 and/or to deliver a cumulative revenue saving in loans/charges over the 5 year period.
- 8.11 The programme is increased in years 1 to 3 taking investment above the gross programme limit, this is in order to complete projects carried forward from 2016/17 and significant investments including Tullibody South and Kilncraigs (BPRA). Years 4 to 5 are currently below programme limit consequently bringing the overall programme to £4.7m below its limit.

Summary of Main Amendments and Additions to Programme

- 8.12 The Capital Programme for the period 2017/18 – 2021/22 detailed at Appendix O consists mainly of the projects previously approved by Council at its Special Meeting on 23 February 2016.
- 8.13 The Programme highlights the Council's key strategic investment priorities as Schools, including ICT investment in schools; Roads and Footpath Infrastructure and Community Regeneration, including the implementation of organisational redesign. Of the capital Budget allocated over the next five years, these priorities account for over 80% of the proposed Programme (Schools 44.5%; Roads 22.3% and Regeneration 15%)
- 8.14 The key changes to the budget are summarised in Table 6 which consolidates changes to the previously approved projects and proposed new projects submitted for approval.

Table 6: Proposed Amendments and Additions to previously approved programme

	Project	Reference	Full Budgeted Amount	Comment
1.	School Estate	Various	£23.444m	Programme re-profiled over new 5 year period and previous general "2 year old" and "3-12" School Development sums now allocated against specific school projects. Overall investment for 2017/18 – 2020/21 has not changed.
2.	Tullibody South Campus (2017/21)	A18	£15.35m	Inclusion of adjoining Locality Hub with co-

	Project	Reference	Full Budgeted Amount	Comment
				located services and controlled access to school facilities.
3	Roads Asset Strategy (Carriageways/ Footpaths) (2017/22)	C4 & C5	£12.75m	Additional allocation (£91k p.a.) to maintain current investment levels while reducing annual impact of construction inflation.
4.	Children's Services - Residential (2017/19)	B3	£1.014m	Rephased pending review of business case by new Service Management.
5.	Alva Primary School	A33	£720k	Inclusion of adjoining Locality Hub with co-located services and controlled access to school facilities.
6.	Alva Regeneration (2019/21)	A34	£650k	Project put back 1 year to accommodate prioritisation of Clackmannan Regeneration project.
7.	Kelliebank (2017/19)	A55	£600k	Additional allowance (£300k) to facilitate relocation of Roads Service operation from Forthbank.
8.	Tillicoultry Regeneration (2018/20)	A27	£550k	Project put back 1 year to accommodate prioritisation of Clackmannan Regeneration project which Council agreed to bring forward.
9.	Social Services Management System (2017/19)	F3	£500k	Additional (£440k) funding allocated for new integrated system.
10.	Flood Risk Management Plan (2017/22)	C2	£430k	Additional (£80k) funding allocated to accurately reflect Government grant towards 6 year plan.
11.	Menstrie Regeneration	A64	£250k	Building and streetscape

	Project	Reference	Full Budgeted Amount	Comment
	(2019/22)			renewal project to enhance settlement. Includes £10k for community engagement.
12.	Dollar Regeneration (2017/22)	A40	£250k	Building and streetscape renewal project to enhance settlement. Includes £10k for community engagement.
13.	Hillfoots Glens Upgrading - Alva	A35	£103k	Existing allocation (£16k) brought forward from 2019/20 to 2017/18 to enable essential bridge works.
14.	Sauchie Hall Locality Hub (2017/18)	A13	£90k	Refurbishment, including co-location of local services.
15.	Cycle Routes/Stop Facility	C3	£80k	Includes proposal to create a "Bike Stop" facility utilising Section 75 revenue funding.
16.	Fishcross Puffin Crossing (2017/18)	A13	£40k	Revised pedestrian crossing.

9.0 Sustainability Implications

- 9.1. The Council's budget and its approval will allow services to deliver against sustainable outcomes.

10.0 Resource Implications

10.1. *Financial Details*

- 10.2. The full financial implications of the recommendations are set out in the report. This includes a reference to full life cycle costs where appropriate. **Yes**

- 10.3. Finance have been consulted and have agreed the financial implications as set out in the report. **Yes**

10.4. *Staffing*

Staffing implications have been considered within individual service savings proposals and there is an ongoing dialogue with HR, Service Managers and trades union representatives as appropriate.

11.0 Exempt Reports

- 11.1. Is this report exempt? **No**

12.0 Declarations

The recommendations contained within this report support or implement our Corporate Priorities and Council Policies.

(1) **Our Priorities**

The area has a positive image and attracts people and businesses
Our communities are more cohesive and inclusive
People are better skilled, trained and ready for learning and employment
Our communities are safer
Vulnerable people and families are supported
Substance misuse and its effects are reduced
Health is improving and health inequalities are reducing
The environment is protected and enhanced for all
The Council is effective, efficient and recognised for excellence

(2) **Council Policies** (Please detail)

Financial Regulations

Scheme of Delegation

13.0 Equalities Impact

- 13.1 Have you undertaken the required equalities impact assessment to ensure that

no groups are adversely affected by the recommendations?

As part of developing proposals for the Budget preparation, all services are required to consider Equalities impacts in regard of groups with protected characteristics. Equalities Impact Assessments have been completed and made available for elected members. These will also be published online as part of the overall 2017/18 budget consultation.

14.0 Legality

14.1 It has been confirmed that in adopting the recommendations contained in this report, the Council is acting within its legal powers. **Yes**

15.0 Appendices`

15.1 Please list any appendices attached to this report. If there are no appendices, please state "none".

- Appendix A - Strategic Change Framework
- Appendix B - Priority Redesign Themes for 2017/18
- Appendix C - General Services Revenue Budget
- Appendix D - Demand Pressures
- Appendix E - 2016/17 Approved Savings for 2017/18
- Appendix F - Policy Savings
- Appendix G - Management Efficiency Savings
- Appendix H - Managed Contraction
- Appendix I - Service Redesign Savings
- Appendix J - Income and Charging Register and Strategy
- Appendix K - Funding to Voluntary Organisations 2017/18
- Appendix L - Local Government Settlement Letter
- Appendix M - HSCI Resource Transfer
- Appendix N - Council Tax Charges 2017/18 (All Bands)
- Appendix O - General Services Capital Budget 2017/18 – 2021/22

16.0 Background Papers

16.1 Have you used other documents to compile your report? (All documents must be kept available by the author for public inspection for four years from the date of meeting at which the report is considered) **Yes**

Financial Strategy June 2012

Budget Strategy August 2010

Consultation December 2016 to February 2017

Organisational Redesign Proposals, March, 2017

General Services Revenue Budget 2016/17

General Services Revenue Budget 2017/18 (February 23rd 2017)

Budget Update reports to Council

Finance Circular No 9/2016, February 2016

Employment Fund

EQIA

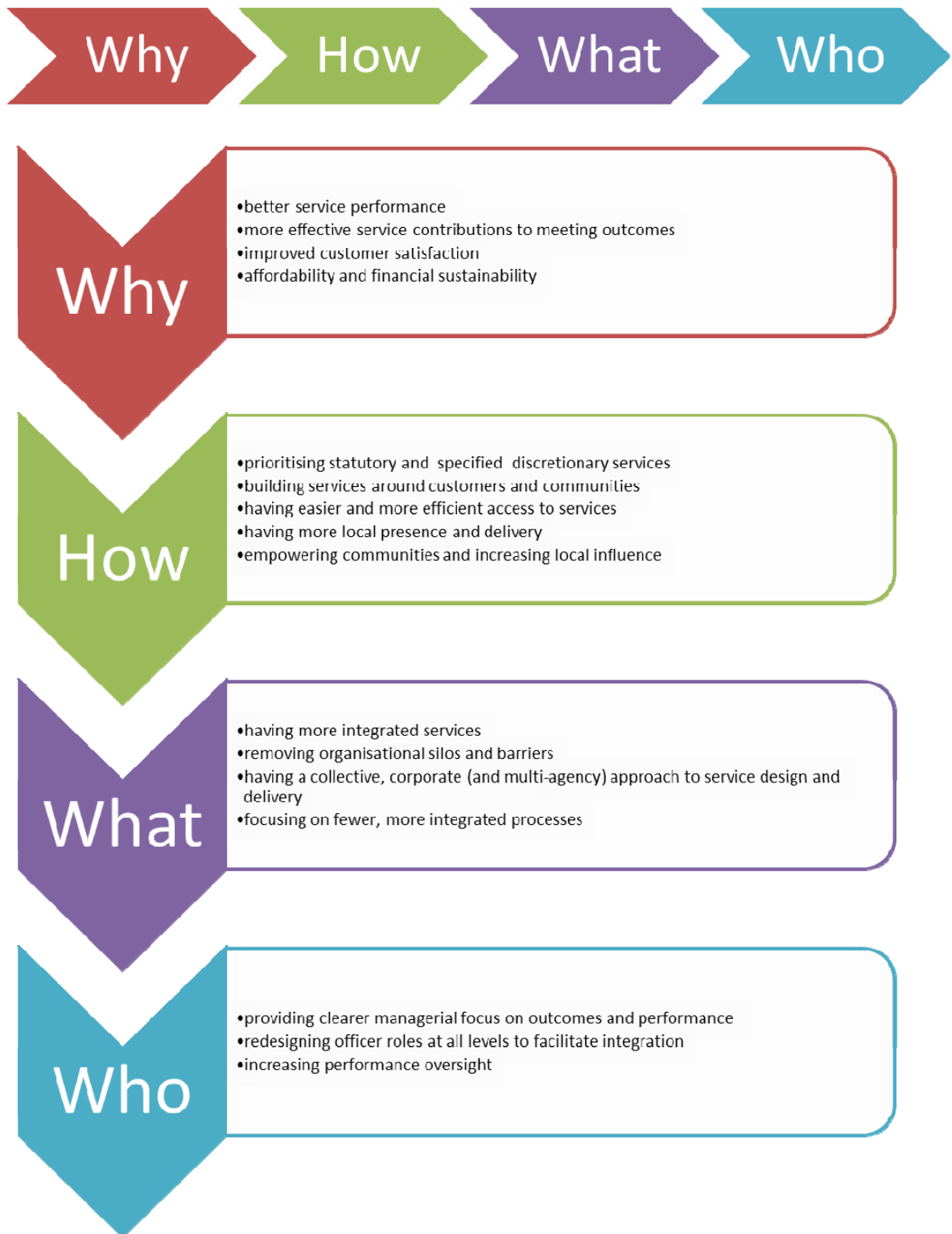
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STRATEGIC FRAMEWORK



Priority Development Themes during 2017/18

People

- Redesign of post Shared Services: Education and Social Work
- Options for integrated Family support: 'key workers'
- Role of voluntary and 3rd Sectors
- Council wide organisation redesign
- Integrated customer service models

Place

- Development of hubs
- City Deal regeneration
- Review of traffic management and community transport models
- Leisure Strategy options appraisal
- Review of provision of public conveniences
- Assets review: surplus, disposal and transfer
- Roads services options appraisal
- Community empowerment
- Outcome/Place based financial and management information, reporting and monitoring

Performance

- Social Work Commissioning and procurement arrangements
- Review of staff terms and conditions in support of redesign
- Development of Local Outcome Improvement Plans
- Trade Union Facilities Agreement
- Income maximisation, including Full cost recovery/ Charging/pricing policy
- Workforce Planning including managed contraction in staffing
- Business process efficiency reviews
- ICT support for change and redesign
- Alternative service delivery models (e.g. re-provision options, commercialising in-house activities)

General Revenue Budget Appendix C

	2016/17 Base Budget £'000	2017/18 Opening Budget £'000	Savings £'000	General Pressures £'000	Contract Inflation £'000	Grant funded Pressures £'000	2017/18 Final Budget £'000	2018/19 Final Budget £'000	2019/20 Final Budget £'000	2020/21 Final Budget £'000
Service										
Strategy & Customer Services	5,684	5,774	(266)				5,508	5,656	5,784	5,914
Resources & Governance	22,644	5,707	(340)	97	319		5,784	5,989	6,177	6,368
	28,328	11,481	(606)	97	319	0	11,292	11,646	11,962	12,283
Less Allocated to Non General Fund Services	(1,305)	(1,305)	0				(1,305)	(1,305)	(1,305)	(1,305)
	27,023	10,176	(606)	97	319	0	9,987	10,341	10,657	10,978
Executive Team	432	439					439	444	449	454
Development & Environment	10,998	13,983	(1,572)	91	51	20	12,573	12,832	12,961	13,092
Education	36,783	46,973	(1,383)	64	0		45,654	47,119	47,780	48,450
Housing & Community Safety	2,832	9,371	(1,040)	(250)	0	376	8,457	9,203	9,248	9,294
Social Services	25,453	29,132	(1,034)	1,638	82		29,818	30,252	30,661	31,078
Corporate Adjustments	(202)	(257)	(1,040)	889	0	165	(243)	2,257	5,257	8,257
Misc Services - Non Distributed Costs	1,215	1,312					1,312	1,312	1,312	1,312
Service Expenditure	104,534	111,129	(6,675)	2,529	453	561	107,997	113,760	118,325	122,915
Central Scotland Valuation	321	381	0				381	381	381	381
	104,855	111,510	(6,675)	2,529	453	561	108,378	114,141	118,706	123,296
Add/(Deduct)										
Interest on Revenue Balances	(52)	(52)	0				(52)	(52)	(52)	(52)
Loan Charges	9,401	9,699	(129)				9,570	9,570	9,570	9,570
Contribution to Bad Debt Provision	200	200	0				200	200	200	200
	114,404	121,357	(6,804)	2,529	453	561	118,096	123,859	128,424	133,014
Sources of Funding										
General Fund Revenue	(90,603)	(89,530)	0	0	0	(1,217)	(90,747)	(85,981)	(82,609)	(79,406)
Council Tax	(18,758)	(20,611)	0	0	0	0	(20,611)	(21,002)	(21,414)	(21,837)
Council Tax Reduction Scheme	(3,520)	(3,207)	0	0	0	0	(3,207)	(3,207)	(3,207)	(3,207)
Unearmark Employment fund		0	0				0	0	0	0
Contribution from Reserves - budget amend	(1,523)	0	0	0	0	0	(1,457)	0	0	0
Capital Stimulus Fund	0	0	0	0	0	0	(622)	0	0	0
Application of unapplied capital receipt	0	0	0	0	0	0	(1,452)	0	0	0
	(114,404)	(113,348)	0	0	0	(1,217)	(118,096)	(110,190)	(107,230)	(104,450)
Projected (Surplus)/Shortfall							(0)	13,669	21,194	28,564

Appendix D - Contract Inflation

Service	Name of Pressure	2017-18 £	Brief Description
Social Services	Residential Schools Rate Uplifts	23,000	Rate still to be notified by Scotland Excel. Assumption of 2% has been made.
Social Services	Care at Home Rate Uplifts	46,000	Rate assumes that the Child Care rates will be increased in line with the Adults rate including the Scottish Living Wage increase.
Social Services	Tayavalla Contract	13,000	Clackmannanshire's apportionment of Forth Valley Contract inflation
Development & Environment	Glass recycling	20,558	New contract price
Development & Environment	Treatment and Disposal of residual waste	19,103	Landfill Tax and gate fee increase (Avondale)
Development & Environment	Treatment and Disposal of residual waste	2,938	Landfill Tax and gate fee increase (Levensat)
Development & Environment	Treatment and Disposal of food waste	1,914	Contract Gate fee increase project £39.85 to £41.00
Development & Environment	Disposal of street sweepings and gulley material	2,000	Based on variable of more gulley and street cleaning waste and potential for contract price increase for disposal/recycling
Development & Environment	Kerbside Collection Contract - ACE Contract inflation increase	4,656	Assumed 1% inflation.
Resources & Governance	Skanska Facilities Services	3,300	4 years Property maintenance contract, 2017/18 being final year of current contract.
Resources & Governance	Alloa Leisure Bowl contract increase	11,128	Inflation based on 2%
Resources & Governance	PPP annual RPI increase	200,000	Based on 2.5% increase in Unitary and Annual Utilities charges
Resources & Governance	Contract inflation for IT licence	105,000	Contractual uplift for user licences across Council
	Total	452,597	

Appendix D - General Pressures

Service	2017-18 £	Brief Description
Housing & Community Safety	-250,000	Phased implementation from June 2017 means that the full budget not required in 2017/18
Corporate Services	280,000	Based on percentage of Council's total salary bill
Education	64,000	Retendering new contract
Development & Environment	16,333	Unachievable saving
Development & Environment	54,500	Modern Apprentices
Development & Environment	15,000	Historical figure relating to management fee income from CSBP which has now been wound up.
Development & Environment	4,960	Post was taken as a saving for 16-17 but was budgeted in 16-17 as a vacancy at bottom of scale.
Social Services	77,000	Charges for the Social Care element of complex care packages provided to children with disabilities by Forth Valley NHS.
Social Services	75,000	Care at Home provided to children with disabilities.
Social Services	269,000	Per previous 3 year trend.
Social Services	161,000	Remaining pressure after External Foster Care pressure is offset against underspends within Internal Foster Care and Kinship Care budgets.
Social Services	141,000	Unachievable saving
Social Services	200,000	Unachievable saving
Social Services	25,000	CJ unachievable saving
Social Services	50,000	Revenue contribution for licences etc
Social Services	619,000	Shared Service decoupling pressures
Social Services	21,000	Joint funded post with Stirling (amount shown is Clacks share)
Resources & Governance	17,457	Double counted in £117,457 (savings is supposed to be 100k - wind & water-tight policy)
Resources & Governance	80,000	The amount is estimated based on previous election events of the same type. Match funded by SG. One year only, £10k budget in 16-17
Corporate Services	609,000	2016/17 unachievable Targeted Voluntary Redundancy savings
	2,529,250	

Reference	Year One Saving (201718)	Year Two Saving (201819)	Year Three Saving (201920)	Cumulative Saving (2017-20)
Resources & Governance	£398,953			£398,953
Development & Environment	£430,037	£26,050	£3,750	£459,837
Housing & Community Safety	£55,587			£55,587
Strategy & Customer Services	£127,138			£127,138
Social Services	£192,293			£192,293
Education	£58,073			£58,073
	£1,262,081	£26,050	£3,750	£1,291,881

Covalent Code (Reference)	Saving Description	Year One Saving (201718)	Year Two Saving (201819)	Year Three Saving (201920)	Cumulative Saving (2017-22)	Service Comments / Impact
SW 178 001	Respite care for adults	£50,000			£50,000	Budget revision for respite care for adults and older people that will be actualised by robust review and agreed elibitiity for respite
SW 178 002	Adult social work	£542,000			£542,000	Saving from the adult services budget by ensuring scrutiny of care packages, compliace with eligibility criteria and good financial governance
	Childrens Social Work	£150,000			£150,000	Saving from continued case review and revision to care models within Children's Social Work
DAE 178 011	Review of Council Depots	£155,000	£45,000	£0	£200,000	Consolidation of Forthbank and Ward Street and investment in Kelliebank to achieve one depot that meets current and future needs.
DAE 178 004	Street Lighting	£110,000	£110,000		£220,000	Council approved acceleration of street lighting improvements in October 2016 (capital investment)
DAE 178 001	Glenochil Prison Partnership Working.	£6,000	£0	£0	£6,000	Working in partnership for procurement of goods and services manufactured by prison.

DAE 178 006	Traffic Management	£ -	£ -	£ 120,000	£120,000	Review of Town Centre Traffic Management in Alloa Town Centre
HCS 178 001	B&B Places	£78,000	£0	£0	£78,000	Budget reduction for B&B places to 6 which are no longer required
HCS 178 008	Harmonise TU facilities time	£11,236	£0		£11,236	Harmonise facilities time (0.6fte)
EDU 178 005	School crossing patrols	£2,789		£1,673	£4,462	Remove school crossing patrols at locations where there is already a pelican crossing.
EDU 178 006	Sports Development Charges (academic year)	£ 18,750	£ 11,250	£ -	£30,000	A 10% increase in the charges applied to these services
EDU 178 011	Music Tuition Fees	£2,818	£1,691	£0	£4,509	For 2017/18 a 10% increase in fees
EDU 178 006	School efficiencies	£200,000			£200,000	Primary and Secondary school efficiency targets
COU 178 013	Capital Programme	£129,000	£0	£0	£129,000	Underspend in level of capital programme leading to a consequent reduction in loan charges (revenue)
COU 178 019	Refresh Income and Charging Strategy and Rates	£60,000	£39,000	£39,000	£138,000	Increase in charges levied by the Council for services it provides generate additional income.
RAG 178 006	School meals	£12,000	£ -	£ -	£12,000	Increase the rate of school meals by £0.20 in 2017/18
MCB RAG 039	Review of working week, role flexibility and other terms and conditions	£363,000		£0	£363,000	Remove unsocial hours allowances and buy out contractual elements at cost of £169k, retain night allowances for Social Work.

SCS 178 001	Review and target funding to voluntary organisations	£37,500			£37,500	Efficiency target to be achieved through co-productive working with funded organisations, supported and facilitated by CTSI.
MCB SCS 006a	Roll out of hub model:Community and leisure Facilities	£23,000	£23,000	£39,000	£85,000	Property savings associated with integration of service delivery and consolidation of property assets. Additional savings of £78k and £41k in years 4 and 5 respectively
		£1,951,093	£229,941	£199,673	£2,380,707	

BUDGET SAVINGS 2017-18 - MANAGEMENT EFFICIENCIES

APPENDIX G

Covalent Code (Reference)	Saving Description	Year One Saving (201718)	Year Two Saving (201819)	Year Three Saving (201920)	Cumulative Saving (2017-22)	Service Comments / Impact
HCS 178 003	Housing Budget realignment	£53,543			£53,543	Budget realignment of staffing budget due to grant funding and vacancies.
HCS 178 004	Staffing: Housing	£46,128			£46,128	Remove vacant homeless administration posts
HCS 178 005	Housing budget realignment	£600,000			£600,000	The Council administers housing benefit payments on behalf of the DWP. This cash saving is a realignment of the approved Council budget and the income received from the DWP to pay HB claims.
HCS 178 006	Housing Staffing costs	£29,000			29,000	Secondment of team leader to IJB cash saving
HCS 178 007	CCTV	£15,000			£15,000	Including income from police. Saving to cost of fibre optic lines.
HCS 178 008	Budget realignment (assets)	£67,000			67,000	BUDGET SAVINGS 2017-18 - Year 2 Approved in 2016-17
DAE 178 002	Environmental Health efficiencies	£10,000			£10,000	Savings in procurement, equipment and supplies.
DAE 178 003	Trading Standards efficiencies	£8,000			£8,000	Savings in procurement, equipment and supplies.
DAE 178 005	Fleet Review	£83,720			£83,720	A reduction in the Fleet asset and consequential operating costs.
DAE 178 010	Review of Street Care	£12,280			£12,280	Productivity efficiencies.
DAE 178 023	Business Loans fund	£40,000			£40,000	End of one year programme.
DAE 178 015	Waste treatment and refuse collection	£110,000			£110,000	Service efficiency on waste treatment costs and refuse collections
DAE 178 020	School Estate Contracts	£20,000			£20,000	Savings in contracts for school alarm systems.
DAE 178 018	Catering Service efficiency and income	£ 300,000			£300,000	Additional income and efficiency from all aspects of the catering operation to schools and social work services

DAE 178 009	Building Standards and Transportation Management Efficiencies	£59,594			£59,594	Deletion of vacancy
DAE 178 013	D&E Vacancy management	£70,000			£70,000	Cash saving from annual vacancy management/turnover
DAE 178 014	Storage lease	£8,000			£8,000	End of lease for meals on wheels catering vans storage.
DAE 178 015	Modern Apprentice	£40,000			£40,000	One year cash saving from deferring recruitment for one year
COU 178 017	Business process efficiencies	£200,000			£200,000	Savings and/or income from increased focus on efficient and compliant business processes. Initial focus on procurement and income maximisation.
EDU 178 017	Education staff budget	£605,758			£605,758	1 year cash saving from staffing budget based on current vacancy supply staff in post. To be reviewed based on 17/18 activity.
SCS 178 002	Strategy & Customer Services vacancy management	£11,242			£11,242	Business support vacancy management cash saving.
SCS 178 003	Strategy & Performance grant finder	£3,600			£3,600	Non-renewal of contract.
RAG 178 001	Technology efficiency	£40,000	£10,000		£50,000	Reduction in mobile devices and contract rationalisation
RAG 178 002	Training Budget	£30,000			£30,000	Reduction in corporate training budget
RAG 178 003	Voluntary Severance	£250,000			£250,000	Savings from staff taking voluntary severance
RAG 178 004	Flexible working	£20,000			£20,000	Uptake of flexible working options by staff eg by back leave, term time, career break etc.
RAG 178 005	External Audit Fee	£4,000			£4,000	Negotiated reduction in 2017/18 external audit fee cash saving.
		£2,736,865	£10,000	£0	£2,746,865	

CASH SAVINGS IN 2017/18

MANAGED CONTRACTION of WORKFORCE

APPENDIX H

Services	Year One Saving (201718)	Year Two Saving (201819)	Year Three Saving (201920)	Cumulative Saving (2017-22)	Saving Description
Resources & Governance	£149,729	£49,910		£199,639	Reduction of posts in Finance, IT and HR
Strategy & Customer	£210,959	£70,319		£281,278	Reduction of posts in Strategy & Performance, Customer Services and Business Support
Housing & Community Safety	£281,261	£93,754		£375,015	Reductions in Community Safety and housing support and advice
Education	£338,904	£187,211		£526,115	Reduction of posts in Sport, Youth, Central Support, teachers
Development & Environment	£306,682	£52,228		£358,910	Reduction of posts in Economic Development, Transportation, Estates and Land Services
	£1,287,535	£453,422	£0	£1,740,957	

Senior management and Redesign Savings

	£000	Description
Chief Officer Reduction	170	Contribution to longer term managed contraction of Chief Officers based on voluntary severance and/or vacancies
Senior Management Education	193	Contribution to secondary school management redesign as part of managed contraction in senior management roles based on retirements, vacancies and/or severance
Social Services Redesign	100	Redesign of staffing further to cessation of shared services
Total	463	



**Clackmannanshire
Council**

www.clacksweb.org.uk

Charging Policy

This policy sets out Clackmannanshire's policy regarding service fees and charges for services for the 2017/18 financial year.

Introduction

Clackmannanshire Council has a statutory duty to provide certain services to the public. There are no charges for these services except where charges are set by statute. (e.g. planning applications, building control, licensing).

The Council provides other, discretionary services, some of which are provided at a cost to the customer. Others have, historically, been provided free of charge.

Principles

- 1: The Council must provide services which are defined as a statutory duty.
- 2: The Council may also choose to provide discretionary services, depending on the identified needs of the population of Clackmannanshire.
- 3: The Council will agree the charges for each discretionary service provided as part of the budget process each year and these are published annually in the Council's Register of Charges.
- 4: The Council will benchmark the charges it makes against other Scottish Councils to ensure fees and charges are reasonable and affordable.
- 5: Services identify and aim to recover the full cost of providing discretionary services to ensure that such costs are covered by the charges made.
- 6: The Council consults with the public and identified stakeholders each year through a Budget Consultation process covering the provision of Services incorporating any changes to fees and charges.

- 7: The Council can choose to provide services through a third party supplier or provider. Any such arrangement will be procured through the agreed procurement arrangements and in compliance with Council Standing Orders.
- 8: The ability of those in receipt of services to pay proposed rates is taken into account as a factor when proposals for increased charges are being considered. Consideration is also given to the competitive environment in which particular services operate.
- 9: The cost of invoicing and recovering income due is taken into account when considering fees and charges for services. Low volume activity will cost the Council more to process than the income generated. This figure will reduce as more transactions are carried out electronically.
- 10: The Council encourages customers to pay for services, in advance and electronically or through on-line facilities.

Summary

The Council seeks to ensure best value for all residents of Clackmannanshire.

Statutory services will be provided free of charge to residents of Clackmannanshire, except where statute or legislation requires a charge to be made.

Discretionary services will be provided on a full cost recovery basis subject to financial assessment where appropriate.

Fees and charges are reviewed on an annual basis as part of the budget setting process.

Income and Charging 2017/18

Rationale for changes in 2017/18

The annual review of the Council's Income and Charging Policy has taken place as part of the budget challenge process. All aspects of the Council's income and expenditure were taken into account including comparison with other councils, discussion with Services and consideration of service proposals to introduce a service charge or increase charges in some areas.

Charges for 2017/18

A general increase in fees and charges of 2.3% is proposed in line with the previous years increase taking account of cost pressures. Additionally, some charges have been rounded to simplify the charging process.

Exceptions

School Meals

As part of the 2016/17 agreed budget School Meals were due to increase by 10p for 2017/18, taking the charge from £1.80 to £1.90 per meal. As part of this budget an additional 10p is proposed which will increase the School Meals charge to £2.00 per meal. This additional increase of 10p will generate £12k of additional income in 2017/18.

Leisure Services

Prices

Higher than inflation increases were introduced last year to address historically lower prices and to meet the Council's stated requirements of ensuring that charges are based on the full cost of delivering services.

This year's pricing strategy will adopt a combination of approaches to help increase usage and income:

- prices below national benchmark prices (as published by SportsScotland in December 2016) will be increased by 2.3%
- prices at or above national benchmarks will be retained at current levels
- new pricing schemes are being introduced in 2017/18. These include the introduction of a tennis season ticket, the introduction of full day/evening package rates for Sauchie Hall and Cochrane Hall for weddings and major events, plus additional monthly payment options for the fitness suite membership scheme introduced in the community schools.

Proposals will be brought forward to Council at a later date to increase income and usage of leisure facilities. This will include wider opportunities for income

generation, a more dynamic pricing regime and opportunities for more community involvement, including use of “Trusted Partner Model” with local groups.

Secondary Support Service

Recharges to other local authorities to continue on a full cost recovery basis.

Development & Environmental

Some fees are set by statute and cannot be increased by the Council. Where this is the case, the Council charges the maximum charge.

Other charges made within Development and Environmental Services will continue to be made on a commercial basis taking account of affordability and elasticity of demand.

Burial charges will be increased as per year two of 2016/17 agreed savings. This will generate additional income of £4k per annum.

Waste charges for Commercial waste will be increased by 13%. Domestic charges will increase in line with the corporate increase of 2.3%.

Education

Sports Development – proposed increase of 10% generating a saving of £18k.

Music Tuition – proposed increase of 10% generating a saving of £3k.

Firpark Ski Centre – proposed increase of 10%.

Social Work

In 2015/16 Mobile Emergency Care Services charges were increased by 10%. As part of a three year agreement. Charges have therefore been increased by a further 10% for 2017/18.

General Comments

A full charging register for 2017/18, updated to reflect the above increases, will be available on the Council's website after the budget has been approved.

Summary

The Schedule of Charges will be set out on the Council's website following approval of the Budget and will include those to be charged for fees and services from April 2017 to March 2018.

An annual review of fees and charges will take place as part of the 2018/19 budget challenge process.

Appendix J

Income and Charging Rates 2017/18

Fee	Unit	Rate
Social Work		
Adult Service - Day Care (based on 5 hours)	Per Day	£61.00
Adult Service - Deli Bag Service	Per Bag	£2.60
Adult Service - Meals on Wheels	Per Meal	£3.40
Adult Service - Care at Home	Per Hour	£12.15
Adult Service - OT Equipment	Per Item	Free
Adult Service - Minor OT Adaptations	Per Item	Free
Adult Service - Mobile Emergency Care Service	Per Week	£2.65
Adult Service - Nursing Care	Per Week	Variable - Financially Assessed
Adult Service - Residential Care	Per Week	Variable - Financially Assessed
Adult Service - Local Authority Residential Care for Under 65s	Per week	Variable - Financially Assessed
Adult Service - Local Authority Residential Care for over 65s	Per Week	Variable - Financially Assessed
Adult Service - Respite Care	Per Week	Variable - Financially Assessed
Children Service - Respite Care	Per Week	Free
Education		
ABC Nursery - 0-2 Years (per day)	Per Day	£41.95
ABC Nursery - 2-5 Years (per day)	Per Day	£39.30
ABC Minibus Journey (if applicable)	Per Journey	£1.55
Kidzone Out of School Care (term time) (per hour)	Per Hour	£3.75
Kidzone Out of School Care (term time) (per minibus journey)	Per Journey	£2.10
Kidzone Out of School Care Holidays (per day)	Per Day	£33.60
Kidzone Out of School Care Holidays (per 1/2day)	Per 1/2 Day	£16.80
Note: There is a 10% discount for a sibling		
Additional Nursery Hours 0 - 2 year olds	Per Session	£11.35
Additional Nursery Hours 2 - 3 year olds	Per Session	£10.55
Additional Nursery Hours 3 - 5 year olds	Per Session	£9.70
Additional Nursery Hours 0 - 2 year olds	Per Hour	£3.60
Additional Nursery Hours 2 - 3 year olds	Per Hour	£3.30
Additional Nursery Hours 3 - 5 year olds	Per Hour	£3.10
Instrumental Music Tuition Scheme	Per Year	£258.50
Instrumental Music Tuition Scheme - Concession	Per Year	£117.50
Primary Milk	Per Carton	£0.22
School Meal - Traditional Lunch	Per Meal	£2.00
Breakfast	Per Meal	£0.82
Replacement School Bus Pass	Per Pass	£5.40

Fee	Unit	Rate
Sports Development		
Active Start - Pre-School Physical Activity	45 minutes	£3.85
Active Start - Pre-School Physical Activity	1 Hour	£4.30
Active Start - Pre-School Physical Activity	9 week block	£38.60
Sports development classes including ASN	Per Hour	£4.30
Sports development classes including ASN	9 week block	£38.60
Community Fitness Programme - Running	Per Session	£3.30
Community Fitness Programme - Fitness classes	30 minutes	Various
Community Fitness Programme - Fitness classes	1 Hour	Various
Zone 50s	Per Session	£4.40
Running Club	Per Session	£3.30
Half Hour Blast	Per Session	£3.30
Circuit Class	Per Session	£4.40
Mature Movers	Per Session	£4.40
OTAGO	Per Session	£3.30
Social Badminton	Per Session	£4.40
Active 50s	Per Session	£4.40
Chi Kung	Per Session	£4.40
Yoga (Beginners)	Per Session	£4.40
Tai Chi	Per Session	£4.40
Clubbercise	Per Session	£4.40
Active Schools - After School Club	Hour	£1.20
Active Schools - After School Club Lunch Session	Per Session	£0.60
Active Schools - After School Club Breakfast Session	Per Session	£1.20
School Holiday Sports Camp	Per Hour	£1.90
School Holiday Sports Camp	Per Day	£11.55
School Holiday Sports Camp	Per Week	£52.25
Firpark Ski Centre		
Block Lessons - Standard Ski Instruction / family skiing / adaptive skiing - Adult	1 hour x 6 weeks	£85.80
Block Lessons - Standard Ski Instruction / family skiing / adaptive skiing - Child	1 hour x 6 weeks	£44.00
Block Lessons - Standard snowboard instruction - Adult	1 hour x 6 weeks	£109.55
Block Lessons - Standard snowboard instruction - Child	1 hour x 6 weeks	£55.35
Block Lessons - Kindergarten taster	1 hour x 6 weeks	£77.00
Block Lessons - Level 6/7 - Adult	1 hour x 6 weeks	£128.70
Block Lessons - Level 6/7 - Child	1.5 hours x 6 weeks	£64.90
Block Lessons - Block practice plus session - Adult / Child	1.5 hours x 6 weeks	£1.20
Group - Skiing / Snowboarding party with Firpark instructor- 8 or 12, Mon-Fr 4-10pm , all day Sat/Sun	Per Hour	£88.55
Group - Skiing / Snowboarding party with Firpark instructor- 8 or 12, Mon-Fri 9-4pm	Per Hour	£74.50
Group - Skiing / Snowboarding party with own instructor- 8 or 12, Mon-Fr 4-10pm , all day Sat/Sun	Per Hour	£68.20
Group - Skiing / Snowboarding party with own instructor- 8 or 12, Mon-Fri 9-4pm	Per Hour	£53.45
Group - Tubing including room use	1 hour up to max of 15 attendees	£93.50
Group - Tubing including room use	1 hour up to max of 30 attendees	£148.50
Personal Tuition- 1 Client	Per Hour	£36.00
Personal Tuition- 1 Client	Per 1/2 Hour	£18.05
Personal Tuition- 2 Client	Per Hour	£47.10
Personal Tuition- 2 Client	Per 1/2 Hour	£23.65
Personal Tuition- 3 Client	Per Hour	£58.30
Personal Tuition- 3 Client	Per 1/2 Hour	£29.15
Personal Tuition- 4 Client	Per Hour	£69.50
Personal Tuition- 4 Client	Per 1/2 Hour	£37.75
External schools using Firpark instructor- max 15	Per Hour/ min charge £21.2	£4.85
External schools using own instructor- max 15	Per Hour	£4.40
Recreational Skiing/Snowboarding / Blading - Adult	Per Hour / person	£8.90
Recreational Skiing/Snowboarding / Blading - Child	Per Hour / person	£4.50
After school club- max 25	Session	£4.00
Tubing- max 15	Per 1/2 Hour	£4.00
Ski School Skiing - Adult	8 hours	£114.40
Ski School Skiing - Child	8 hours	£57.55
Ski School Snowboarding - Adult	8 hours	£146.10
Ski School Snowboarding - Child	8 hours	£73.40
Ski School - Kindergarten taster	3 days x 1 Hour	£37.95

Fee	Unit	Rate
Housing & Community		
Travelling Site (16 pitches at Westthaugh, Alva). Pitch plus vehicle parking	Per Week	£90.00
Rent charge for Temporary Accommodation and Support	Per Week	£434.60
Registration as a Private Landlord		£55.00
Each property		£11.00
Registration- Late Application Fee		£110.00
Council Tax		
Band A Disabled	Annual	£656.91
Band A up to £27,000	Annual	£788.29
Band B £27,001 to £35,000	Annual	£919.68
Band C £35,001 to £45,000	Annual	£1,051.06
Band D £45,001 to £58,000	Annual	£1,182.44
Band E £58,001 to £80,000	Annual	£1,553.59
Band F £80,001 to £106,000	Annual	£1,921.47
Band G £106,001 to £212,000	Annual	£2,315.61
Band H over £212,000	Annual	£2,896.98
Water Charges		
Band A Disabled	Annual	£110.70
Band A up to £27,000	Annual	£132.84
Band B £27,001 to £35,000	Annual	£154.98
Band C £35,001 to £45,000	Annual	£177.12
Band D £45,001 to £58,000	Annual	£199.26
Band E £58,001 to £80,000	Annual	£243.54
Band F £80,001 to £106,000	Annual	£287.82
Band G £106,001 to £212,000	Annual	£332.10
Band H over £212,000	Annual	£398.52
Waste Charges		
Band A Disabled	Annual	£128.50
Band A up to £27,000	Annual	£154.20
Band B £27,001 to £35,000	Annual	£179.90
Band C £35,001 to £45,000	Annual	£205.60
Band D £45,001 to £58,000	Annual	£231.30
Band E £58,001 to £80,000	Annual	£282.70
Band F £80,001 to £106,000	Annual	£334.10
Band G £106,001 to £212,000	Annual	£385.50
Band H over £212,000	Annual	£462.60
Housing HRA		
Accommodation Letting House 1 Apartment Rent	Charge per week for 48 weeks per year	£73.92
Accommodation Letting House 2 Apartment Rent	Charge per week for 48 weeks per year	£75.71
Accommodation Letting House 3 Apartment Rent	Charge per week for 48 weeks per year	£77.55
Accommodation Letting House 4 Apartment Rent	Charge per week for 48 weeks per year	£79.11
Accommodation Letting House 5 Apartment Rent	Charge per week for 48 weeks per year	£81.08
Accommodation Letting House 6 Apartment Rent	Charge per week for 48 weeks per year	£83.06
Accommodation Letting Flat 1 Apartment Rent	Charge per week for 48 weeks per year	£72.57
Accommodation Letting Flat 2 Apartment Rent	Charge per week for 48 weeks per year	£74.30
Accommodation Letting Flat 3 Apartment Rent	Charge per week for 48 weeks per year	£76.14
Accommodation Letting Flat 4 Apartment Rent	Charge per week for 48 weeks per year	£77.80
Accommodation Letting Flat 5 Apartment Rent	Charge per week for 48 weeks per year	£79.73
Lock Up Garage Rent - Council Tenant Charge	Charge per week for 48 weeks per year	£7.34
Lock Up Garage Rent - Non Council Tenant Charge	Charge per week for 48 weeks per year	£8.81
Annual Charge for Garage Pitch Site	Annual	£83.32
Annual Charge for Garage Pitch Site with VAT	Annual	£99.99
Housing Tenancy Repairs		
Factors fees are shared by owners according to title deeds so charges will vary. Repair of damage caused by tenant, resident or visitor is recharged on a full cost recovery basis		Per title deeds and costs of work carried out Variable dependant on costs

Fee	Unit	Rate
Library		
B&W photocopying / Computer print outs - A4	Per Sheet	£0.25
B&W photocopying - A3	Per Sheet	£0.40
Colour Photocopying - A3	Per Sheet	£1.00
Colour Photocopying / Computer print outs - A4	Per Sheet	£0.45
Microfilm printout -A4 B&w and Colour	Per Sheet	£0.50
Laminating A4	Per Sheet	£1.00
Laminating A3	Per Sheet	£1.25
Fax - All incoming faxes (per sheet)	Per Sheet	£1.00
Fax - Sending UK Fax - All pages	Per Sheet	£1.50
Fax - Sending European Fax - All pages	Per Sheet	£2.00
Fax - Sending to rest of world - All pages	Per Sheet	£3.00
Lost and damaged items	Per Item	100% original or replacement cost
Lost Tickets	Per Ticket	£2.50
Overdue Items - 1 week	Per Item	£0.25
Overdue Items - 2 weeks	Per Item	£0.50
Overdue Items - 3 weeks	Per Item	£0.75
Overdue Items - 4 weeks	Per Item	£1.00
Overdue Items - 5 weeks	Per Item	£1.25
Overdue Items - 6 weeks	Per Item	£1.50
Overdue Items - 7 weeks	Per Item	£1.75
Overdue Items - 8 weeks	Per Item	£2.00
Request Service - in stock	Per Item	£1.00
Request Service - ILL/Music Scores etc.	Per Item	Full cost recovery
Talking Book (single Issue)	Per Item	£1.50
Withdrawn stock sales	Per Item	£0.50
Archive services- basic search free for 15mins £15 per 30 mins thereafter		£15.00
Archive Photos 5 x 7½.	Per Item	£6.00
Archive Photos 9 x 6	Per Item	£8.00
Archive Photos 12 x 8.	Per Item	£12.00
Registrars		
Extract (Certificate) of Birth, Death, Marriage or Civil Partnership (within a month of registration)		£10.00
Extract (Certificate) of Birth, Death, Marriage or Civil Partnership (after a month of registration)		£15.00
Search of Registration Records - Particular Search		£5.00
Search of Registration Records - General Search		£15.00
Scotland's People Search Facility	Per Day	£15.00
Prints of Scotlands People Records	Per Copy	£0.50
Marriage or Civil Partnership Notice Forms (legal preliminaries to marriage or civil partnership)		£30.00
Civil Marriage or Partnership Fee		£55.00
Ceremony Fees (maximum fees - Midweek ceremony - Registration Office)		£175.00
Ceremony Fees (maximum fees - Midweek ceremony - External Venue)		£320.00
Ceremony Fees (maximum fees - Saturday - All Venues)		£320.00
Ceremony Fees (maximum fees - Late Saturday or Sunday - All Venues)		£400.00
Ceremony Fees (maximum fees - Public Holidays - All Venues)		£580.00
Leisure - Indoor Sports Facilities		
Games Hall: Full Hall Standard	Per Hour	£36.00
Games Hall: Full Hall Concession	Per Hour	£26.00
Badminton/Single Court Standard	Per Hour	£10.00
Badminton/Single Court Concession	Per Hour	£7.00
Gymnasium Standard	Per Hour	£15.50
Gymnasium Concession	Per Hour	£10.50
Dance Studio Standard	Per Hour	£15.50
Dance Studio Concession	Per Hour	£10.50
Fitness Suite Standard	Per Session	£3.00
Fitness Suite Standard Concession	Per Session	£2.00
Fitness Suite Membership Standard	Monthly Direct Debit	£10.00
Fitness Suite Membership Concession	Monthly Direct Debit	£8.00
Fitness Suite Annual Memberships - Standard	One Off Annual Payment	£100.00
Fitness Suite Annual Membership - Concession	One Off Annual Payment	£80.00
Fitness Suite Monthly Membership - Standard	Monthly Payment by Cash/Credit Card	£12.50
Fitness Suite Monthly Membership - Concession	Monthly Payment by Cash/Credit Card	£10.00

Fee	Unit	Rate
<u>Leisure - Outdoor Sports Facilities</u>		
Artificial Grass: Match Rate (Football Partnership) Standard	Match Duration	£46.00
Artificial Grass: Match Rate (Football Partnership) Concession	Match Duration	£23.00
Artificial Grass: Full pitch Standard	Per Hour	£65.00
Artificial Grass: Full pitch Concession	Per Hour	£45.00
Artificial Grass: Football 7's Standard	Per Hour	£43.00
Artificial Grass: Football 7's Concession	Per Hour	£21.50
All Weather: Football 5's per court Standard	Per Hour	£30.00
All Weather: Football 5's per court Concession	Per Hour	£15.00
All Weather: Tennis per court Standard	Per Hour	£6.00
All Weather: Tennis per court Concession	Per Hour	£4.00
Tennis Season Ticket - Standard	Per Person	£40.00
Tennis Season Ticket - Concession	Per Person	£25.00
Running Track: Exclusive Use (Lornshill Only) Standard	Per Hour	£44.00
Running Track: Exclusive Use (Lornshill Only) Concession	Per Hour	£22.00
Running Track: Session Per Person (Lornshill Only) Standard		£3.00
Running Track: Session Per Person (Lornshill Only) Concession		£2.00
Grass Rugby Pitch: Match (Lornshill & Alva) Standard	Match Duration	£36.00
Grass Rugby Pitch: Match (Lornshill & Alva) Concession	Match Duration	£18.00
<u>Leisure - Grass Football Pitches</u>		
Football Match - Standard	Match Duration	£36.00
Football Match - Concession	Match Duration	£18.00
Football Training - Standard	Per Hour	£11.50
Football Training - Concession	Per Hour	£6.00
<u>Leisure - Park Events</u>		
Parks - Standard	Per Day	£102.50
Parks - Concession	Per Day	£51.50
Bond - Standard	Deposit	£500.00
Bond - Concession	Deposit	£250.00
<u>Leisure - Conference & Meeting Facilities</u>		
Small Space - Standard	Per Hour	£13.00
Small Space - Concession	Per Hour	£10.50
Medium Space - Standard	Per Hour	£20.50
Medium Space - Concession	Per Hour	£15.50
Large Space - Standard	Per Hour	£31.00
Large Space - Concession	Per Hour	£26.00
<u>Leisure - Weddings & Celebrations</u>		
Alloa Town Hall - Full Day Exclusive Use	Per Day	£515.00
Alloa Town Hall - Evening Package	Per Day	£360.00
Sauchie Hall - Full Day Package (14 hours, time negotiable)	Per Day	£350.00
Sauchie Hall - Evening Day Package (8 hours, time negotiable)	Per Day	£240.00
Cochrane Hall - Full Day Package (14 hours, time negotiable)	Per Day	£350.00
Cochrane Hall - Evening Package (8 hours, time negotiable)	Per Day	£240.00
<u>Leisure - Concerts, Shows & Events</u>		
Alloa Town Hall (Full Day Exclusive Use)	Per Day	£665.00
Alloa Town Hall - Commercial Rate (multi day)		Price on application
Alloa Town Hall - Standard Rate (single day)		Price on application
Alloa Town Hall - Standard Rate (multi day)		Price on application
Other Halls		Price on application
<u>Democracy - Administration</u>		
Freedom of information charges		Variable full cost recovery

Fee	Unit	Rate
Burial Ground Fees		
Advance Purchase of Right of Burial - Coffin Lairs (Non Residents)	Per Lair	£1,473.15
Advance Purchase of Right of Burial - Coffin Lairs (Residents)	Per Lair	£1,265.00
Advance Purchase of Right of Burial - Cremation Lairs (Non-Residents)	Per Lair	£799.25
Advance Purchase of Right of Burial - Cremation Lairs (Residents)	Per Lair	£683.10
Duplicate Certificate of Right of Burial	Per Certificate	£72.45
Exhumation Fee		Total Cost Recovery
Interment - Child (Up to 18 years)		No Charge
Interment - Stillborn Baby		No Charge
Interment of Cremation Remains		£224.25
Interment - Adult		£808.45
Interment - each additional foot beyond 6 feet		£116.15
Monuments and Memorials - concrete foundation required		£336.95
Monuments and Memorials - locate and excavate for foundations		£190.90
Monuments and Memorials - where no excavation required		£72.45
Purchase of Right of Burial Cremation Lair		£453.10
Purchase of Right of Burial Coffin Lair (including Lair Certificate)		£834.90
Search Fee - search for Burial Ground Records	Per Occasion	Per Registrars Fees
Transfer Certificate of Right of Burial		£72.45
Maintenance Cost on Purchase of Right of Burial Coffin Lair		£250.00
Maintenance Cost on Purchase of Right of Burial Cremation Lair		£135.67

Fee	Unit	Rate
Building Warrant and Associated Fees		
Cost of Project - £0 - 5000		£100.00
Cost of Project - £5001 - 5500		£115.00
Cost of Project - £5501 - 6000		£130.00
Cost of Project - £6001 - 6500		£145.00
Cost of Project - £6501 - 7000		£160.00
Cost of Project - £7001 - 7500		£175.00
Cost of Project - £7501 - 8000		£190.00
Cost of Project - £8001 - 8500		£205.00
Cost of Project - £8501 - 9000		£220.00
Cost of Project - £9001 - 9500		£235.00
Cost of Project - £9501 - 10000		£250.00
Cost of Project - £10001 - 10500		£265.00
Cost of Project - £10501 - 11000		£280.00
Cost of Project - £11001 - 12000		£295.00
Cost of Project - £12001 - 13000		£310.00
Cost of Project - £13001 - 14000		£325.00
Cost of Project - £14001 - 15000		£340.00
Cost of Project - £15001 - 16000		£355.00
Cost of Project - £16001 - 17000		£370.00
Cost of Project - £17001 - 18000		£385.00
Cost of Project - £18001 - 19000		£400.00
Cost of Project - £19001 - 20000		£460.00
Cost of Project - £20001 - 30000		£520.00
Cost of Project - £30001 - 40000		£580.00
Cost of Project - £40001 - 50000		£640.00
Cost of Project - £50001 - 60000		£700.00
Cost of Project - £60001 - 70000		£760.00
Cost of Project - £70001 - 80000		£820.00
Cost of Project - £80001 - 100000		£880.00
Cost of Project - £100001 - 120000		£980.00
Cost of Project - £120001 - 140000		£1,080.00
Cost of Project - £140001 - 160000		£1,180.00
Cost of Project - £160001 - 180000		£1,280.00
Cost of Project - £180001 - 200000		£1,380.00
Cost of Project - £200001 - 220000		£1,480.00
Cost of Project - £220001 - 240000		£1,580.00
Cost of Project - £240001 - 260000		£1,680.00
Cost of Project - £260001 - 280000		£1,780.00
Cost of Project - £280001 - 300000		£1,880.00
Cost of Project - £300001 - 320000		£1,980.00
Cost of Project - £320001 - 340000		£2,080.00
Cost of Project - £340001 - 360000		£2,180.00
Cost of Project - £360001 - 380000		£2,280.00
Cost of Project - £380001 - 400000		£2,380.00
Cost of Project - £400001 - 420000		£2,480.00
Cost of Project - £420001 - 440000		£2,580.00
Cost of Project - £440001 - 460000		£2,680.00
Cost of Project - £460001 - 480000		£2,780.00
Cost of Project - £480001 - 500000		£2,880.00
Cost of Project - £500001 - 550000		£3,055.00
Cost of Project - £550001 - 600000		£3,230.00
Cost of Project - £600001 - 650000		£3,405.00
Cost of Project - £650001 - 700000		£3,580.00
Cost of Project - £700001 - 750000		£3,755.00
Cost of Project - £750001 - 800000		£3,930.00
Cost of Project - £800001 - 850000		£4,105.00
Cost of Project - £850001 - 900000		£4,280.00
Cost of Project - £900001 - 950000		£4,455.00
Cost of Project - £950001 - 1000000		£4,630.00
Addition charge for each subsequent £100,000 (or part thereof)		£250.00

Fee	Unit	Rate
Building Warrant Amendment Fees		
Additional Work with no increased costs/costs less than £5,000		£50.00
Additional work with costs greater than £5,000		Per fee table above
Amendment for demolition or conversion only		£50.00
Application for conversion Warrant only		£100.00
Application for demolition Warrant only		£100.00
Complete Certificate Submission Where No Building Warrant Granted		
Construction of Building / Provision of services (ie BW)		125% of fee from table above
Conversion only		£125.00
Demolition only		£125.00
Where Work Has Started		
Building Warrant		125% of fee from table above
Demolition Warrant		£125.00
Certifiers of Design (Discount)		
Each Certificate that covers a complete Functional Standards Section		10%
Each Certificate that covers a single item in a Functional Standards Section		1%
Maximum Discount		60%
Certifiers of Construction (Discount)		
Each certificate covering a defined trade or installation		1%
Each certificate covering the construction of the entire building		20%
Maximum Discount		20%
Building Standards - Non Statutory Charges		
Confirmation of completion (minimum charge)		£205.00
Property Inspection (minimum charge)		£307.00
Pre- Construction Confirmation of Exemption or Compliance (minimum charge)		£102.00
Pre- Construction Confirmation of Exemption or Compliance- without pre-plan consultation (minimum charge)		£153.00
Further site visits		£102.00
Building Standards Copy Document Fee Table		
Copy of document - less than 5 years of age		£42.00
Copy of document - more than 5 years of age		£52.00
Copy of document - prior to 1975		£159.00
Set of documents- less than 5 years of age		£57.00
Set of documents- more than 5 years of age		£68.00
Set of documents- prior to 1975		£178.00
View plans		£32.00
View plans - prior to 1975		£131.00
Development Planning - Local Plan		
Clackmannanshire Local Development Plan and Maps		£29.00
Supplementary Guidance:		£0.00
SG1 Developer Contributions		£3.00
SG2 Onshore Wind and Energy		£3.00
SG3 Placemaking		£3.00
SG4 Water		£3.00
SG5 Affordable Housing		£3.00
SG6 Green Infrastructure		£3.00
SG7 Green Efficiency and low carbon development		£3.00
Future supplementary guidance		£3.00
Local Development plan action programme		£10.00

Fee	Unit	Rate
Development Management - Planning		
Application to Display Advertisement		£202.00
Copies of Decision Notices		£20.00
Copies of Approved Plans		£20.00
Certificate of Lawfulness for a Proposed Use or Development - other buildings (Min)		£101.00
Certificate of Lawfulness for a Proposed Use or Development - other buildings (Max)		£10,028.00
Certificate of Lawfulness for an Existing Use or Development - other buildings (Min)		£202.00
Certificate of Lawfulness for an Existing Use or Development - other buildings(Max)		£20,055.00
Application for Demolition Consent		£78.00
Application for planning permission - Other Buildings (Max)		£20,055.00
Application for Planning Permission - Other Buildings (Min)		£202.00
Application for a High Hedge		£401.00
Planning Permission in Principle (Max)		£10,028.00
Planning Permission in Principle (Min)		£401.00
Notification of Agricultural or Forestry Building		£78.00
Advertising of Application		£45.00
Environmental Health		
Stray Dog Charges (Collection on day 1)		£39.00
Stray Dog Charges (Collection on day 2)		£50.00
Stray Dog Charges (Collection on day 3)		£59.00
Stray Dog Charges (Collection on day 4)		£65.00
Stray Dog Charges (Collection on day 5)		£71.00
Stray Dog Charges (Collection on day 6)		£76.00
Stray Dog Charges (Collection on day 7)		£81.00
Purchase of Dog		£83.00
Callout Fee for collecting animals on behalf of another service/agency		£79.00
Contaminated land report - Produced on request		£153.00
Licence for House in Multiple Occupation - Application valid for 3 years (less than 10 occupants) Granted/Refused		£516.00
Licence for House In Multiple Occupation - Application valid for 3 years (more than 10 occupants) Granted/Refused		£638.00
Requests for professional statements of fact		£68.00
Abandoned vehicles (Gvt control now)		FOC
Pest Control		
Council Tenants - All Pests (Charges as below depending on job)		
Charities and Housing Associations- Rats/Mice		£52.00
Charities and Housing Associations- All other pestd		£74.00
Fleas		£131.00
Bed Bugs		£131.00
Void Houses		£94.00
Visit for advice or where no treatment is required		£74.00
Ants and Wasps (First visit)		£68.00
Food Export Certificates		
Standard Certificate for a single product (one week turnaround)		£16.00
Standard Certificate listing multiple products (one week turnaround)		£32.00
Premium Service - certificate produced and dispatched within 24 hours		£45.00
Water		
Type A Private Water Supply- maximum charges		
Sample taking		£70.00
Analysis (Audit Monitoring)		£435.00
Analysis (Check Monitoring)		£75.00
Risk Assessment Preparatory Work		£70.00
Risk Assessment		£50.00
Review of Risk Assessment		£50.00
Type B Private Water Supply- maximum charges		
Sample taking		£70.00
Analysis		£48.00
Risk Assessment Preparatory Work		£70.00
Risk Assessment		£50.00
Review of Risk Assessment		£50.00
Lead in Water Sampling (free through Scottish Water)		£70.00
Swimming Pool Water Sampling		£50.00

Fee	Unit	Rate
Licensing (Civil)		
Animal Boarding Establishment	Per Annum	£85.00
Breeding of Dogs	Per Annum	£75.00
Game Dealer's Licence	Per Annum	£88.00
Indoor Sports Licence	Per 3 Years	£211.00
Knife Dealer's Licence	Per 3 Years	£351.00
Late Hours Catering Licence	Per Annum	£211.00
Market Operator	Per 3 Years	£383.00
Metal Dealer	Per 3 Years	£170.00
Pet Shops	Per Annum	£64.00
Public Entertainment - Fun Fair (Temp)	Per Occasion	£211.00
Public Entertainment (3 years)	Per 3 Years	£211.00
Public Entertainment (Temporary)	Per Occasion	£107.00
Riding Establishment	Per Annum	£108.00
Second Hand Dealer's Licence	Per 3 Years	£170.00
Skin Piercing and Tattooing (Grant) (1 year)	Per Annum	£351.00
Skin Piercing and Tattooing Renewal (3 years)	Per Occasion	£176.00
Street Trader's Licence	Per 3 Years	£235.00
Street Trader's Licence (Temporary)	Per Occasion	£73.00
Street Trader's Licence (Variation)	Per Occasion	£170.00
Substitution of Vehicles	Per Vehicle	£33.00
Taxi Booking Office Licence	Per 3 Years	£351.00
Taxi Operator licence	Per Annum	£151.00
Private Hire Operator Licence	Per Annum	£151.00
Taxi / Private Hire Driver's licence (1 year)	Per Annum	£151.00
Taxi / Private Hire Car Licence (3 Years)	Per 3 Years	£343.00
Theatre Licence	Per Annum	£148.00
Transfer Application by person other than license holder not including a variation application	Per Occasion	£163.00
Venison dealer's licence	Per Annum	£71.00
Window Cleaner's Licence (1 year)	Per Annum	£100.00
Window Cleaner's Licence (3 years)	Per 3 Years	£252.00
Licensing (Liquor)		
Liquor Licensing - Annual Fee - Adult Gaming Centre		£700.00
Liquor Licensing - Annual Fee - Bingo Premises		£700.00
Confirmation Premises Licence Fee Rateable:		
Application Fee Rateable Value of Premises £0	Per Premises	£200.00
Application Fee Rateable Value of Premises £1 - £11,500	Per Premises	£800.00
Application Fee Rateable Value of Premises £11,501 - £35,000	Per Premises	£1,100.00
Application Fee Rateable Value of Premises £35,001 - £70,000	Per Premises	£1,300.00
Application Fee Rateable Value of Premises £70,000 - £140,000	Per Premises	£1,700.00
Application Fee Rateable Value of Premises Over £140,000	Per Premises	£2,000.00
Annual Fee (September) Rateable Value of Premises £0		£180.00
Annual Fee (September) Rateable Value of Premises £1 - £11,500		£220.00
Annual Fee (September) Rateable Value of Premises £11,501 - £35,000		£280.00
Annual Fee (September) Rateable Value of Premises £35,001 - £70,000		£500.00
Annual Fee (September) Rateable Value of Premises 70,001 - £140,000		£700.00
Annual Fee (September) Rateable Value of Premises Over £140,000		£900.00
Liquor Licensing - Occasional Licence	Per Occasion	£10.00
Liquor Licensing - Extended Hours Licence	Per Occasion	£10.00
Liquor Licensing - Provisional Premises Licence		£200.00
Liquor Licensing - Replacement Personal Licence		£20.00
Liquor Licensing - Replacement Premises Licence (certified Copy)		£50.00
Liquor Licensing - Substitution Premises Manager with Minor Variation		£31.00
Liquor Licensing - Minor Variation		£20.00
Gambling Act 2005 - Gambling Machine Permit		£50.00
Gambling Act 2005 - Non Commercial Society Grant (1 Year)		£40.00
Gambling Act 2005 - Non Commercial Society Renewal (1 Year)		£20.00
Gambling Act 2005 - Annual Fee - Betting Premises (Other)		£400.00
Liquor Licensing - Variation of Conditions, Operating Plan, Layout Plan		£150.00
Liquor Licensing - Transfer Application By Licence Holder Including Variation Application		£150.00
Liquor Licensing - Transfer application By Licence Holder		£120.00
Liquor Licensing - Transfer Application Other Than By Licence Holder Including Variation Application		£150.00
Liquor Licensing - Transfer Application Other Than By Licence Holder		£120.00
Liquor Licensing - Temporary Premises Licence		£150.00

Fee	Unit	Rate
Licensing (Taxis / Private Hire Vehicles) - Vehicle Testing		
Taxi / Private Hire (No MOT) Retest		£31.00
Taxi / Private Hire Replacement Plate		£15.00
Taxi Meter Check & Seal		£15.00
External Client Labour Charge		£34.00
Taxi / Private Hire Inspection and Hire Test Charges		£61.00
Taxi / Private Hire MOT Retest		£34.00
Roads		
New Roads and Streetworks Act 1980 Sample/Defect Inspections		£36.00
New Roads and Streetworks Act 1980 Section 109 Permit / Inspection on Non Statutory Undertakers		£276.00
Roads (Scotland) Act - Minor Roadworks Consent - Footway Crossing		£33.00
Roads (Scotland) Act - Minor Roadworks Consent - Section 56		£118.00
Roads (Scotland) Act - Skip Permit		Free
Roads (Scotland) Act - Road Occupation Permits - Up to 3 days		£38.00
Roads (Scotland) Act - Road Occupation Permits - Up to 1 week		£53.00
Roads (Scotland) Act - Road Occupation Permits - Up to 1 month		£80.00
Roads (Scotland) Act - Road Closures - Emergency		£268.00
Roads (Scotland) Act - Road Closures - Non-Emergency		£535.00
Road Closures - Non Emergency (1 to 5 days)		£268.00
Road Closures - Non Emergency (More than 5 days)		£535.00
Taxicard Aborted Journeys		£2.00
Blue Badge (Issue or replacement)		£20.00
Residents Parking Permits - Per Annum		£21.00
Waste		
Commercial Waste - 1 Collection per week , Bin Size 240 (0% VAT)		£299.00
Commercial Waste - 1 Collection per week , Bin Size 360 (0% VAT)		£450.00
Commercial Waste - 1 Collection per week , Bin Size 660 (0% VAT)		£825.00
Commercial Waste - 1 Collection per week , Bin Size 1100 (0% VAT)		£1,375.00
Commercial Waste - 2 Collections per week , Bin Size 240 (0% VAT)		£600.00
Commercial Waste - 2 Collections per week , Bin Size 360 (0% VAT)		£899.00
Commercial Waste - 2 Collections per week , Bin Size 660 (0% VAT)		£1,650.00
Commercial Waste - 2 Collections per week , Bin Size 1100 (0% VAT)		£2,749.00
Commercial Waste - 3 Collections per week , Bin Size 240 (0% VAT)		£899.00
Commercial Waste - 3 Collections per week , Bin Size 360 (0% VAT)		£1,350.00
Commercial Waste - 3 Collections per week , Bin Size 660 (0% VAT)		£2,475.00
Commercial Waste - 3 Collections per week , Bin Size 1100 (0% VAT)		£4,125.00
Commercial Recycling Waste - 1 Collection per week, Bin size 240 (0% VAT)		£226.00
Commercial Recycling Waste - 1 Collection per week, Bin size 360 (0% VAT)		£339.00
Commercial Recycling Waste - 1 Collection per week, Bin size 660 (0% VAT)		£622.00
Commercial Recycling Waste - 1 Collection per week, Bin size 1100 (0% VAT)		£1,036.00
Small Trader Tipping Ticket for Forth bank £44 (inc. £7.33 20% VAT) each - one per visit per vehicle size 3.5 tonnes gross vehicle weight ie (eg Transit Size)		£54.00
Bulky Uplift - Household Waste (0% VAT)		£37.00
Charging for second Garden Waste (Brown) Bin		£41.00
Charging for second Garden Waste (Brown) Bin		£62.00
Sacks / Labels are available in multiples of 10		£31.00

Fee	Unit	Rate
Trading Standards		
Special, Weighing & Measuring Equipment		£118.00
Weights - weights exceeding 5kg or not exceeding 500mg, 2cm		£14.00
Weights - other weights		£14.00
Measures - Linear Measures not exceeding 3 metres for each scale		£14.00
Measures - capacity measures without divisions not exceeding 1 litre		£14.00
Liquid Capacity measures for making up / checking average quantity packages		£43.00
Templets - (a) per scale - first item		£72.00
Templets - (b) second and subsequent items		£29.00
Weighing instruments - instruments calibrated to weigh only in metric or imperial units, non EC - not exceeding 1 tonne		£89.00
Weighing instruments - instruments calibrated to weigh only in metric or imperial units, non EC - exceeding 1 tonne up to 10 tonnes		£148.00
Weighing instruments - instruments calibrated to weigh only in metric or imperial units, non EC - exceeding 10 tonnes		£296.00
Measuring instruments - instruments for intoxicating Liquor - not exceeding 150ml.		£29.00
Measuring instruments - instruments for intoxicating Liquor - other		£36.00
Measuring instruments for Liquid Fuel and Lubricants - container type (un-subdivided).		£111.00
Measuring instruments for Liquid Fuel and Lubricants - single / multi outlet (nozzles) - first nozzle tested per site.		£118.00
Measuring Instruments for Liquid Fuel and Lubricants - each additional nozzle tested		£162.00
Measuring Instruments for Liquid Fuel and Lubricants - additional costs involved in testing ancillary equipment which requires additional testing on-site, such as credit card acceptors.		£118.00
Measuring Instruments for Liquid Fuel and Lubricants - testing of peripheral electronic equipment on a separate visit (per site).		£118.00
Measuring Instruments for credit card acceptor (per unit, regardless of the number of slots/nozzles/pumps)		£118.00
Road Tanker Measuring Instrument (above 100 litres) - Meter measuring systems -(a) wet hose with 2 testing liquids		£340.00
Road Tanker Measuring Instrument (above 100 litres) - Dipstick measuring systems -(a) up to 7600 litres (for calibration of each compartment and production of chart)		£237.00
Road Tanker Measuring Instrument (above 100 litres) - Dipstick measuring systems -(a) for any compartment over 7600 litres basic fee, plus additional costs at the rate of (b), (c) or (d). See figures below		£118.00
Road Tanker Fuel Measuring Instrument (above 100 litres) - Dipstick measuring system - (b) initial dipstick		£36.00
Road Tanker Fuel Measuring Instrument (above 100 litres) - Dipstick measuring system - (c) spare dipstick		£36.00
Road Tanker Measuring Instrument (above 100 litres) - Dipstick measuring system - (d) replacement of dipstick (including examination of compartment)		£72.00
Road Tanker Measuring Instrument (above 100 litres) - Certificate of Errors - for supplying a certificate containing the results of error found on testing		£57.00
Poisons Act - Registration		£39.00
Poisons Act - Change in details of registration		£22.00
Weighing & Measuring - Specialist Testing Services - non-trade equipment.		£138.00
Weighing and measuring - Specialist Testing Services - Special attendance charges (outwith normal hours)		£139.00

Disclosure of Funded Organisations 2017/18

In September 2014, the Council's External Auditor recommended that the Council should disclose annually details of each individual voluntary organisation it funds including the Council role, the Council contribution and the type of services delivered.

The table below outlines this information for the financial year 2017/18. All funding arrangements are subject to Contract Standing Orders and the Council's Code of Practice for Funding External Bodies and Following the Public Pound.

Following the Ready for Business initiative, Clackmannanshire Third Sector Interface (CTSI) on behalf of organisations funded by the Council has signalled a desire to work co-productively with the Council to achieve required efficiencies and improve outcomes. This includes mapping assets, improving evidence of impacts, and sharing resources, including accommodation and administration. The expectation is that this exercise will realise a sum of £37,500, which may thereafter require variation to a number of SLA/Contracts outlined below.

Both the Council and CTSI recognise that transformational change is required in relation to future 3rd sector commissioning, and as such, have agreed to work collaboratively to review commissioning arrangements and explore fundamentally new approaches as a matter of urgency early in 2017/18.

Description	Category	Council Role	Value
Funded Halls and Trusts - Clackmannan, Coalsnaughton, Devonvale	Community Development/Resilience	Funder via SLA/Contract	£13, 587
Clackmannanshire Sports Council	Health & Wellbeing	Funder via SLA/Contract	£6,432
Safe Drive, Stay Alive	Health & Wellbeing	Funder via SLA/Contract	£3,000
Sauchie Active 8	Supporting Vulnerable Adults/Families	Funder via SLA/Contract	£32,354
The Gate: Soup Pot	Supporting Vulnerable Adults/Families	Funder via SLA/Contract	£2,787
The Gate: Foodbank	Supporting Vulnerable Adults/Families	Funder via SLA/Contract	£4,645
Clackmannanshire Women's Aid	Supporting Vulnerable Adults/Families	Funder via SLA/Contract	£166,436
Reachout with Arts in Mind	Supporting Vulnerable Adults/Families	Funder via SLA/Contract	£43,848
Open Secret	Supporting Vulnerable Adults/Families	Funder via SLA/Contract	£80,000
Barnardo's (Freagarrach)	Supporting Vulnerable Adults/Families	Funder via SLA/Contract	£59, 456
Barnardos (Youth Substance)	Supporting Vulnerable Adults/Families	Funder via SLA/Contract	£67, 027
Central Carers Association	Supporting Vulnerable Adults/Families	Funder via SLA/Contract	£54, 056
People First (Clackmannanshire)	Supporting Vulnerable Adults/Families	Funder via SLA/Contract	£20, 597
Cafe Society	Supporting Vulnerable Adults/Families	Funder via SLA/Contract	£20, 434

Description	Category	Council Role	Value
Central Scotland Rape Crisis and Sexual Abuse Centre	Supporting Vulnerable Adults/Families	Funder via SLA/Contract	£13, 303
Clackmannanshire Healthier Lives	Supporting Vulnerable Adults/Families	Funder via SLA/Contract	£178, 154
Addictions Support and Counselling	Supporting Vulnerable Adults/Families	Funder via SLA/Contract	£8,026
Clackmannanshire Citizens Advice Bureau	Supporting Vulnerable Adults/Families	Funder via SLA/Contract	£119, 562
Who Cares?	Supporting Vulnerable Adults/Families Adults	Funder via SLA/Contract	£7,088
Play Alloa	Supporting Vulnerable Children & Young People	Funder via SLA/Contract	£16, 738
Action for Children (Tullibody Families)	Supporting Vulnerable Children & Young People	Funder via SLA/Contract	£149, 452
Action for Children (Tayvalla)	Supporting Vulnerable Children & Young People	Funder via SLA/Contract	£99, 504
Homestart	Supporting Vulnerable Children & Young People	Funder via SLA/Contract	£76, 907
Community House	Supporting Vulnerable Children & Young People	Funder via SLA/Contract	£35, 469

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Local Government Finance Circular No. 9/2016

Chief Executives and Directors of Finance of Scottish
Local Authorities

Chief Executive, Convention of Scottish Local
Authorities (COSLA)

Our Reference: A16218314
15 December 2016

Dear Chief Executive/Director of Finance

- 1. LOCAL GOVERNMENT FINANCE SETTLEMENT 2017-18**
- 2. NON DOMESTIC RATES**

1. This Local Government Finance Circular provides details of the provisional total revenue and capital funding allocations for 2017-18, as well as the latest information on current known redeterminations for 2016-17. This Circular also provides details on a range of business rates measures and proposed changes to certain reliefs.

2. The provisional total funding allocations form the basis for the annual consultation between the Scottish Government and COSLA ahead of the Local Government Finance (Scotland) Order 2017 being presented to the Scottish Parliament in late February 2017. Any individual authority not intending to agree the offer and accept the full package of measures and benefits has been requested to write to the Cabinet Secretary for Finance and the Constitution by no later than **Friday 13 January 2017**. For those authorities not agreeing the offer a revised offer will be made.

3. We expect local authorities to inform COSLA, and for COSLA in turn to inform the Scottish Government by no later than 13 January 2017, if they think there are any discrepancies in these provisional allocations. Scottish Local Government Partnership (SLGP) councils should reply direct to me. Any redistribution to address any agreed discrepancies will be undertaken within the total settlement allocations set out in this Circular and not through the provision of any additional resources by the Scottish Government. The allocations are therefore only provisional at this stage and local authorities should not set their final budgets on the basis of these until the final allocations are confirmed following the end of the consultation period and the publication of the late February 2017 Circular. In particular, we are aware that the allocations for the **Strategic Waste Funds (both revenue and capital) will have to be revised**. In view of this we have included indicative allocations only and these will be updated as soon as the necessary information has been confirmed.

4. The Cabinet Secretary for Finance and the Constitution wrote today to the COSLA President, copied to all Council Leaders, confirming the package of measures that make up

the settlement to be provided to local government in return for the provisional funding allocations set out in this Circular. This Circular should be read in conjunction with that letter. While the terms of the settlement have been negotiated through COSLA on behalf of its member councils, the same proposal is being offered to all 32 local authorities.

5. For 2017-18 the Scottish Government will work in partnership with local government to implement the budget and the joint priorities in return for the full funding package which includes:

- an additional £120 million for schools to support closing the attainment gap, which will benefit every local authority area, provision for which has been earmarked from the national budget and not from any adjustment to the local government finance settlement;
- the additional income estimated at £111 million as a result of the Council Tax reforms that will be available in full to be spent in the local authority area it was collected;
- local authorities will be required to maintain the overall pupil:teacher ratio at 2016-17 levels as reported in the Summary of School Statistics published on 13 December 2016, and secure places for all probationers who require one under the teacher induction scheme. This is supported by a continued funding package of £88 million, made up of £51 million to maintain teacher numbers and £37 million to support the teacher induction scheme;
- the additional £250 million support for health and social care provided by the NHS through the Integration Fund in 2016-17 will be base-lined from 2017-18 and in addition, this will be increased by a further £107 million to meet the full year costs of the joint aspiration to deliver the Living Wage for social care workers, sleepovers and sustainability (£100m) and removal of social care charges for those in receipt of war pensions and pre-implementation work in respect of the new carers legislation pressures (£7m);
- to reflect this additional support local authorities will be able to adjust their allocations to Integration Authorities in 2017-18 by up to their share of £80 million below the level of budget agreed with their Integration Authority for 2016-17 (as adjusted where agreed for any one-off items of expenditure which should not feature in the baseline). Taken together these measures will enable Integration Authorities to ensure the collective overall level of funding for social care is maintained at £8 billion; and
- the flexibility to increase Council Tax by up to 3% which could generate an additional £70 million.

6. The 2017-18 provisional allocations set out in this Circular assume that all councils will sign up to the package and therefore that the **full distributable amount of £9,344.885 million** will be issued.

7. In addition to the funding set out in this Circular it should be noted that additional funding for the **expansion of early learning and childcare to 1140 hours** is provided for within the Education and Skills portfolio. This comprises around £30 million of which will principally support workforce development and capacity building, and a further £30 million capital allocation to support the first phase of infrastructure investment. Scottish Government officials will engage with local authorities and COSLA over how this

funding is deployed across a range of programmes, which will be influenced by responses to our ongoing consultation 'Blueprint for 2020'.

8. The allocations have been arrived at using the standard agreed needs-based distribution methodology and updated indicators. We will send a separate note shortly providing a full reconciliation of the changes between the 2016-17 and 2017-18 Draft Budgets and between the 2017-18 Draft Budget and the figures in this Circular. We will also provide the full details of all the general revenue allocations.

9. The various parts and annexes to this Circular, listed below, provide more of the detail behind the calculations.

Part A: Local Government Finance Settlement – Revenue: 2017-18 and changes in 2016-17;

Part B: Local Government Finance Settlement – Capital: 2017-18 and changes in 2016-17;

Part C: Non-Domestic Rates for 2017-18.

The various Annexes included in this Circular are as follows:

Annex A: All Scotland Aggregated Funding Totals 2016-18;

Annex B: Individual Revenue Allocations for 2017-18;

Annex C: Revised Individual Revenue Allocations for 2016-17;

Annex D: Explanatory Notes on the Revenue Distribution;

Annex E: Estimates of Ring-Fenced Grant Revenue Funding for 2017-18;

Annex F: Floor calculation for 2017-18;

Annex G: Redeterminations of Individual Revenue funding for 2016-17;

Annex H: Reconciliation of the 2008-18 Changes Column;

Annex I: Capital Settlement for 2017-18 per local authority;

Annex J: Final Position 2016-17 Capital Settlement per local authority;

Annex K: Specific Capital Grants for 2016-17 per local authority and the re-profiling amounts for the next settlement;

Annex L: Final total capital funding per local authority for 2016-17; and

Annex M: Total Local Government Funding Settlement 2017-18.

Part A: Local Government Finance Settlement - Revenue: 2017-18 and changes in 2016-17

10. This Finance Circular sets out the provisional distribution of revenue funding allocations for 2017-18. **Annex A** of this Circular sets out the all-Scotland aggregate totals for 2016-18.

11. **Annexes B and C** set out the distribution of the total revenue funding allocation between councils and the allocation of the different elements (General Revenue Funding, Non-Domestic Rate Income and Ring-Fenced Revenue Grants) for each council for 2017-18 and 2016-17. The basis behind the grant distribution methodology is as recommended in the report from the Settlement and Distribution Group and as agreed by COSLA Leaders and Scottish Ministers. The explanatory notes contained in **Annex D** explain the basis behind the calculation of the individual council grant allocations.

12. **Annex E** gives a breakdown of the provisional individual council shares of all the Ring-Fenced revenue grant allocations for 2017-18.

13. The calculation and effects of the main floor adjustment for 2017-18, which provided councils with a maximum decrease in funding of 6.6%, is set out in **Annex F** of this Circular. The setting of the floor at this level reflects requests from local government to restrict the range of annual changes in individual local authority allocations.

14. This Circular confirms that the calculation behind the **85% funding floor** introduced in 2012-13 has been updated. The calculation no longer takes account of the notional funding for police and fire following the transfer of these services from 1 April 2013. The revised methodology now compares total revenue funding plus local authorities estimated council tax income and any council whose total support under this method falls below 85% will be topped up to ensure that all councils receive 85% of the Scottish average total revenue support per head.

15. This Local Government Finance Circular provides details of current known 2016-17 redeterminations at **Annex G** for the General Revenue Grant. The final redetermination allocations for 2016-17 will be included in the Local Government Finance (Scotland) Order 2017.

16. **Annex H** explains the changes made to the column within the settlement titled Changes 2008-2018.

Part B: Local Government Finance Settlement – Capital Grants 2017-18 and changes to Capital Grant in 2016-17

17. The Local Government Settlement provides capital grants totalling £756.500 million in 2017-18. The 2017-18 allocation does not include any of the re-profiling reduction of £150 million made to the 2016-17 capital grant. The £150 million will be added to Local Government's capital share in the next Spending Review covering the period 2018-20.

18. This Finance Circular confirms the final capital funding position per local authority for 2016-17. The final allocations include the distribution for flood schemes. Councils received notification of their allocations in a letter sent to all Councils dated 18 July 2016.

19. **Annex I** sets out the provisional distribution of the Settlement for capital per local authority for 2017-18. Capital grants which remain undistributed are identified as such. The methodologies used to calculate these provisional allocations have been agreed with COSLA.

20. **Annex J** sets out the final distribution of the Settlement for capital per local authority for 2016-17 and the re-profiling amounts for the next settlement.

21. **Annex K** sets out the final Specific Capital Grants for 2016-17 per local authority and the re-profiling amounts for the next settlement.

22. **Annex L** sets out the final total capital funding per local authority for 2016-17. This includes capital grant paid to a local authority in addition to the capital Settlement agreed.

23. **Annex M** summarises the Local Government Finance Settlement for 2017-18.

Part C: Non-Domestic Rates for 2017-18

24. The Distributable Amount of Non-Domestic Rates Income for 2017-18 has been provisionally set at £2,605.8 million. This figure uses the latest forecast of net income from non-domestic rates in 2017-18 and will also draw on council estimates of the amounts they

will contribute to the Pool from non-domestic rates in 2016-17. Included in the estimated figure is a calculation of gross income, expected losses from appeals and estimated expenditure on mandatory and other reliefs as well as write-offs and provision of bad debt together with estimating changes due to prior year adjustments. The distribution of Non-Domestic Rates Income for 2017-18 has been based on the amount each Council estimates it will collect (based on the 2016-17 mid-year estimates provided by councils). General Revenue Grant provides the guaranteed balance of funding. This method of allocation provides a clear presentation of the Non-Domestic rates income per council and transparency in the make-up of council funding.

25. The 2017-18 Non-Domestic Rate poundage rate is provisionally set at 46.6p.
26. The Large Business Supplement for 2017-18 is provisionally set at 2.6p. The threshold is proposed to increase, so that the Supplement is applicable only for properties with rateable value over £51,000.
27. No tax to allow a number of (class 'tax to allow') a proposed split of the 2017 revaluation.
28. The Small Business Bonus Scheme threshold for 100% relief is proposed to rise to £15,000, so that the overall scheme is applicable as per the table below.

Combined rateable value (RV) of all properties	2017-18 relief *
Up to £15,000	100%
£15,001 to £18,000	25%
£18,001 to £35,000	25% on individual property each with rateable value up to £18,000 **

* Eligibility subject to compatibility with State Aid rules.

** A ratepayer with multiple properties with a cumulative RV between £15,001 and £35,000 can be eligible for 25% relief for individual properties each with RV up to £18,000.

29. The mandatory part of rural relief is proposed to increase from 50% to 100% (with no change to eligibility).
30. It is proposed to expand renewables relief (for certain schemes with community benefit and new-build schemes). Details will be set out soon.
31. The Scottish Government intends to propose a new relief for new broadband fibre infrastructure, subject to further consideration. Details will be set out soon.
32. No other NDR changes are proposed for 2017-18 at this time (other reliefs are proposed to roll forward unchanged into 2017-18).
33. Details of the Business Rates Incentivisation Scheme (BRIS) outcome for 2015-16, and revised targets for 2016-17 and provisional targets for 2017-18 will be confirmed shortly.

Enquiries relating to this Circular

34. It should be noted that a few of the figures in this Circular may be marginally different because of the roundings. Local authorities should note that if they have any

substantive specific enquiries relating to this Circular these should, in the first instance, be addressed through COSLA or the SLGP. We have given an undertaking to respond to these queries as quickly as possible. Contact details for COSLA are:

Vicki Bibby
0131 474 9232 vicki@cosla.gov.uk

Any other queries should be addressed to the following:
Local Government Revenue Settlement and BRIS.
Bill Stitt 0131 244 7044 bill.stitt@gov.scot

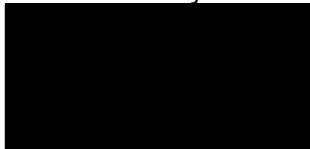
Local Government Finance Settlement (Capital)
Andy Cairney 0131 244 1464 andrew.cairney@gov.scot

Non-Domestic Rates
Andy Cairney 0131 244 1464 andrew.cairney@gov.scot

35. This Circular will be made available through the Local Government section of the Scottish Government website at:

www.gov.scot/Topics/Government/local-government/17999/11203

Yours faithfully



DR DONNA MACKINNON

Deputy Director, Local Government & Analytical Services Division

ALL SCOTLAND AGGREGATED FUNDING TOTALS 2016-18 ANNEX A

	2016-17 £ million	2017-18 £ million
Revenue Funding		
General Resource Grant	6,847.756	6,679.672
Non Domestic Rate Income	2,768.500	2,605.800
Specific Revenue Grants	90.950	210.950
Total Revenue	9,707.206	9,496.422
<i>less Teachers' Induction Scheme</i>	0.002	37.473
<i>less Discretionary Housing Payments*</i>	8.965	47.900
<i>less Temporary Accommodation*</i>	0.000	22.500
<i>less Council Tax Reduction Scheme</i>	2.440	42.946
<i>less Gaelic</i>	0.096	0.096
<i>less Attainment Scotland Fund</i>	0.000	0.622
<i>less Criminal Justice Social Work</i>	86.450	0.000
Distributable Revenue Funding	9,609.253	9,344.885
Capital Funding		
General Capital Grant	480.627	623.082
Specific Capital Grants	110.225	113.286
Distributed to SPT	16.034	20.132
Total Capital	606.886	756.500
Total Funding	10,314.092	10,252.922

* The total figures for 2017-18 are currently estimated

INDIVIDUAL REVENUE ALLOCATIONS FOR 2017-18

ANNEX B

£million	Expenditure					Funding							
	1	2	3	4	5	6	6a	7	8	9	10	11	12
	Updated Service Provision	2008-18 Changes	Loan Charges/ PPP/ LPFS	Main Floor	Total Estimated Expenditure	Assumed Council Tax contribution	Council Tax Reform Income	Total Ring-fenced Grants	Non Domestic Rates	General Revenue Funding	Total	85% floor	Revised Total
Aberdeen City	375.650	2.674	22.592	1.821	402.737	87.022	5.911	6.748	200.921	102.135	309.804	10.000	319.804
Aberdeenshire	488.701	3.722	23.763	-4.803	511.383	101.971	8.326	4.977	93.671	302.438	401.086	0.000	401.086
Angus	223.910	1.678	13.436	-2.741	236.283	41.375	1.725	3.557	26.620	163.006	193.183	0.000	193.183
Argyll & Bute	200.299	1.393	11.328	16.181	229.201	36.819	2.376	2.624	28.948	158.434	190.006	0.000	190.006
Clackmannanshire	104.600	0.718	5.689	-0.494	110.513	18.219	0.952	2.700	14.592	74.050	91.342	0.000	91.342
Dumfries & Galloway	314.312	2.298	20.270	-3.851	333.029	56.438	2.479	5.185	44.504	224.423	274.112	0.000	274.112
Dundee City	312.919	2.126	19.164	-3.728	330.481	46.374	1.425	9.029	65.199	208.454	282.682	0.000	282.682
East Ayrshire	247.935	1.746	12.619	-2.943	259.357	40.433	1.568	5.544	28.706	183.106	217.356	0.000	217.356
East Dunbartonshire	218.519	1.576	9.436	-0.016	229.515	45.263	4.576	2.224	23.055	154.397	179.676	0.000	179.676
East Lothian	197.176	1.443	11.928	-2.326	208.221	40.596	2.854	2.646	23.997	138.128	164.771	0.000	164.771
East Renfrewshire	201.323	1.502	14.258	-1.910	215.173	38.361	4.123	1.805	14.102	156.782	172.689	0.000	172.689
Edinburgh, City of	852.226	5.898	28.253	-8.551	914.928	199.302	16.129	16.195	347.072	336.230	699.497	0.000	699.497
Eilean Siar	75.180	0.584	14.377	11.944	102.085	9.415	0.142	1.576	7.783	83.169	92.528	0.000	92.528
Falkirk	304.743	2.228	22.171	-3.649	325.493	55.219	2.490	6.361	63.965	197.458	267.784	0.000	267.784
Fife	716.562	5.268	37.176	-8.607	750.399	130.514	6.368	15.544	167.149	430.824	613.517	0.000	613.517
Glasgow City	1,277.459	8.505	115.720	4.686	1,406.370	204.425	7.217	37.618	364.837	792.273	1,194.728	0.000	1,194.728
Highland	490.583	3.642	37.696	-6.142	525.779	91.348	4.816	7.712	119.666	302.237	429.615	0.000	429.615
Inverclyde	172.907	1.170	12.475	0.046	186.598	26.543	1.277	4.014	20.804	133.960	158.778	0.000	158.778
Midlothian	173.028	1.248	10.930	-2.009	183.197	32.395	1.815	3.297	28.614	117.076	148.987	0.000	148.987
Moray	176.205	1.331	10.292	-2.234	185.594	32.198	1.134	2.198	32.654	117.410	152.262	0.000	152.262
North Ayrshire	296.736	2.055	15.933	-2.666	312.058	47.829	1.915	7.608	39.655	215.051	262.314	0.000	262.314
North Lanarkshire	688.299	4.920	13.859	-5.194	701.884	110.306	3.874	15.250	111.898	460.556	587.704	0.000	587.704
Orkney Islands	67.532	0.539	7.022	-1.071	74.022	7.674	0.171	0.475	9.470	56.232	66.177	0.000	66.177
Perth & Kinross	289.659	2.113	14.792	-3.154	303.410	60.033	4.533	3.337	50.864	184.643	238.844	0.000	238.844
Renfrewshire	355.237	2.499	10.335	-3.822	364.249	64.701	3.321	6.973	96.682	192.572	296.227	0.000	296.227
Scottish Borders	230.315	1.704	15.776	-2.829	244.966	44.380	2.809	2.955	31.938	162.884	197.777	0.000	197.777
Shetland Islands	73.063	0.613	9.732	2.910	86.318	7.992	0.188	0.484	22.717	54.937	78.138	0.000	78.138
South Ayrshire	228.714	1.623	11.268	-0.624	240.981	44.784	2.871	3.931	38.861	150.534	193.326	0.000	193.326
South Lanarkshire	631.876	4.588	13.938	7.410	657.812	114.633	5.750	12.237	281.383	243.809	537.429	0.000	537.429
Stirling	188.137	1.350	12.998	-2.189	200.296	35.460	3.529	3.030	41.865	116.412	161.307	0.000	161.307
West Dunbartonshire	204.197	1.353	10.821	-2.296	214.075	32.294	1.018	4.977	75.579	100.207	180.763	0.000	180.763
West Lothian	349.657	2.583	15.186	-4.251	363.175	59.838	2.861	7.421	88.029	205.026	300.476	0.000	300.476
Scotland	10,727.659	76.690	605.233	0.000	11,409.582	1,964.154	110.543	210.232	2,605.800	6,518.853	9,334.885	10.000	9,344.885

REVISED INDIVIDUAL REVENUE ALLOCATIONS FOR 2016-17

ANNEX C

£million	Expenditure					Funding							
	1	2	3	4	5	6	7	8	9	10	11	12	
	Updated Service Provision	2008-17 Changes	Loan Charges/ PPP/ LPFS	Main Floor	Total Estimated Expenditure	Assumed Council Tax contribution	Revised Ring-fenced Grants	Non Domestic Rates	General Revenue Funding	Total	New 85% floor	Additional Funding Circ 9/2016	Revised Total
Aberdeen City	366.873	13.863	22.286	-1.054	401.968	86.336	0.127	215.586	99.919	315.632	14.036	1.325	330.993
Aberdeenshire	474.647	19.483	22.655	-5.205	511.580	101.498	0.030	98.451	311.601	410.082	0.000	2.821	412.903
Angus	219.807	8.810	12.958	-2.433	239.142	41.199	0.038	29.410	168.495	197.943	0.000	0.895	198.838
Argyll & Bute	198.366	7.570	10.803	16.461	233.200	36.667	0.370	30.446	165.717	196.533	0.000	0.506	197.039
Clackmannanshire	102.701	3.781	5.508	-0.210	111.780	18.172	0.000	16.269	77.339	93.608	0.000	0.611	94.219
Dumfries & Galloway	308.560	12.247	19.558	-2.233	338.132	56.169	0.000	47.992	233.971	281.963	0.000	1.635	283.598
Dundee City	304.468	10.855	19.022	-3.257	331.088	46.023	0.000	71.011	214.054	285.065	0.000	1.047	286.112
East Ayrshire	242.697	9.068	12.502	-1.352	262.915	40.087	0.146	30.239	192.443	222.828	0.000	1.103	223.931
East Dunbartonshire	212.554	8.119	9.369	-2.184	227.858	44.922	0.066	25.550	157.320	182.936	0.000	2.198	185.134
East Lothian	190.849	7.402	11.798	-2.052	207.997	40.217	0.000	24.370	143.410	167.780	0.000	0.867	168.647
East Renfrewshire	194.639	7.630	14.232	-2.135	214.366	37.920	0.017	15.623	160.806	176.446	0.000	1.589	178.035
Edinburgh, City of	825.314	30.329	37.883	9.894	903.420	196.918	0.300	374.650	331.552	706.502	10.964	2.323	719.789
Eilean Siar	75.517	3.273	14.460	13.609	106.859	9.412	0.970	8.020	88.457	97.447	0.000	0.284	97.731
Falkirk	297.847	11.485	21.781	-3.235	327.878	54.685	0.014	68.028	205.151	273.193	0.000	1.482	274.675
Fife	697.177	27.004	36.277	-7.618	752.840	129.387	0.000	183.331	440.122	623.453	0.000	3.385	626.838
Glasgow City	1,244.123	43.287	117.717	17.707	1,422.834	202.860	0.505	373.351	846.118	1,219.974	0.000	5.011	1,224.985
Highland	479.616	19.338	36.846	-5.435	530.365	90.961	0.940	127.682	310.782	439.404	0.000	2.224	441.628
Inverclyde	170.030	6.063	12.531	1.406	190.030	26.391	0.086	23.331	140.222	163.639	0.000	0.664	164.303
Midlothian	167.502	6.430	10.688	-1.779	182.841	31.635	0.000	32.026	119.180	151.206	0.000	0.717	151.923
Moray	172.962	7.004	9.934	-1.965	187.935	31.909	0.000	35.582	120.444	156.026	0.000	0.678	156.704
North Ayrshire	288.852	10.599	16.125	-0.722	314.854	47.519	0.068	41.459	225.808	267.335	0.000	0.949	268.284
North Lanarkshire	677.347	25.197	13.395	-1.810	714.129	109.267	0.275	120.544	484.043	604.862	0.000	2.904	607.766
Orkney Islands	66.391	2.879	6.917	-0.926	75.261	7.560	0.000	9.869	57.832	67.701	0.000	0.329	68.030
Perth & Kinross	280.516	11.015	14.215	-2.932	302.814	59.483	0.113	57.555	185.663	243.331	0.000	1.407	244.738
Renfrewshire	345.021	12.700	10.056	-0.193	367.584	64.112	0.024	96.106	207.342	303.472	0.000	1.677	305.149
Scottish Borders	225.190	9.076	15.342	-2.519	247.089	44.162	0.002	33.594	169.331	202.927	0.000	0.718	203.645
Shetland Islands	72.716	3.278	10.245	4.098	90.337	7.920	0.000	17.822	64.595	82.417	0.000	0.211	82.628
South Ayrshire	225.305	8.527	11.051	-2.333	242.550	44.627	0.010	40.755	157.158	197.923	0.000	1.001	198.924
South Lanarkshire	617.966	23.551	25.290	-1.882	664.925	113.742	0.148	303.113	247.922	551.183	0.000	2.558	553.741
Stirling	180.707	7.015	12.702	-1.949	198.475	35.279	0.140	46.216	116.840	163.196	0.000	1.204	164.400
West Dunbartonshire	200.661	6.982	10.883	-2.023	216.503	32.279	0.015	82.793	101.416	184.224	0.000	0.766	184.990
West Lothian	340.333	13.203	14.665	-3.739	364.462	59.248	0.000	87.726	217.488	305.214	0.000	1.279	306.493
Scotland	10,467.254	397.063	619.694	0.000	11,484.011	1,948.566	4.404	2,768.500	6,762.541	9,535.445	25.000	46.368	9,606.813

EXPLANATORY NOTES ON THE REVENUE DISTRIBUTION

ANNEX D

The explanation of each of the columns within the tables at Annex B is as follows:

Column 1 – represents the updated on-going service provision and includes the following combined information: (i) the updated Grant Aided Expenditure (GAE) assessments; (ii) the revised Special Islands Nuisance Allowance (SINA); (iii) each council's share of the on-going revenue grants which have been rolled up into the core local government finance settlement; (iv) each council's share of all the basic rate maintenance Spending Review 2007; (v) the shares of the £630 million for the council tax freeze over the period 2008-17.

Column 2 – is the new combined total, non-ring-fenced, changes in general provision resulting from Spending Reviews 2007, 2010, 2011, 2013, 2015 and budget revision for 2016, allocated pro-rata to each council's share of GAE plus SINA.

Column 3 – represents the updated share of the loan charges support for outstanding and new debt and the same level of on-going PPP level playing field support. The methodology for calculating Loan Charge Support (LCS) and support for Public Private Partnership (PPP) projects (level playing field projects only (LPFS) is set out on Annex H of Finance Circular 2/2011.

Column 4 – is the main floor adjustment which has been calculated as in previous years by excluding PPP level playing field support. The amount of the on-going revenue grants which have been rolled up into the core local government finance settlement and the council tax freeze amount, new childcare monies and any new amounts added in 2017-18 were also excluded on the grounds of comparability and stability.

Column 5 – this is the net revenue expenditure recognised by the Scottish Government and represents the sum of columns 1 to 4.

Column 6 – is the assumption of the amount of Total Estimated Expenditure to be funded from the council tax. Any changes are as a result of buoyancy or projected numbers of properties.

Column 6a – Represents the estimated additional council tax income to be collected and retained by each local authority as a result of the changes to bands E-H.

Column 7 – is each council's share of the on-going Ring-Fenced Grants for Gaelic, Community Justice Social Work and the Attainment Fund Scotland.

Column 8 – is each council's share of the estimated non-domestic rate income which has been established proportionately on the basis of each council's 2016-17 mid-year income.

Column 9 – is the balance of funding provided by means of general revenue funding and is calculated by deducting columns 6, 6a, 7 and 8 from the Total Estimated Expenditure in column 5.

Column 10 – represents the total revenue funding available to each council in 2017-18. For those authorities not agreeing the offer a revised offer will be made.

Column 11 – is the 85% floor adjustment which has been calculated to meet the Scottish Government's commitment to ensure that each Local Authority receives at least 85% of the Scottish average per head in terms of revenue support at the time of the outcome of Spending Review 2011.

Columns 12 - is the revised total funding including all the changes and the 85% funding floor adjustments.

ESTIMATES OF RING-FENCED GRANT REVENUE FUNDING FOR 2017-18

ANNEX E

Local Authority	Gaelic	Attainment Scotland Fund	Community Justice Social work
	£m	£m	£m
Aberdeen City	0.127	2.725	3.896
Aberdeenshire	0.030	2.606	2.341
Angus	0.038	2.077	1.442
Argyll & Bute	0.370	1.300	0.954
Clackmannanshire	0.000	1.490	1.210
Dumfries & Galloway	0.000	2.874	2.311
Dundee City	0.000	4.975	4.054
East Ayrshire	0.146	3.312	2.086
East Dunbartonshire	0.066	1.536	0.622
East Lothian	0.000	1.511	1.135
East Renfrewshire	0.017	1.326	0.462
Edinburgh, City of	0.300	7.338	8.557
Eilean Siar	0.970	0.271	0.335
Falkirk	0.014	3.524	2.823
Fife	0.000	9.720	5.824
Glasgow City	0.505	21.634	15.479
Highland	0.940	3.931	2.841
Inverclyde	0.086	2.464	1.464
Midlothian	0.000	2.240	1.057
Moray	0.000	1.258	0.940
North Ayrshire	0.068	4.340	3.200
North Lanarkshire	0.275	9.092	5.883
Orkney Islands	0.000	0.209	0.266
Perth & Kinross	0.113	1.595	1.629
Renfrewshire	0.024	4.133	2.816
Scottish Borders	0.002	1.830	1.123
Shetland Islands	0.000	0.191	0.293
South Ayrshire	0.010	2.368	1.553
South Lanarkshire	0.148	7.771	4.318
Stirling	0.140	1.385	1.505
West Dunbartonshire	0.015	3.374	1.588
West Lothian	0.000	4.978	2.443
Scotland	4.404	119.378	86.450

Note: The figures for each of the specific revenue grants are provisional and represent the current best estimates. The actual allocation of this specific revenue grant will be notified to the relevant local authorities in due course by the policy team.

CALCULATION OF THE MAIN FLOOR ADJUSTMENT FOR 2017-18

ANNEX F

Local Authority	Grant Without Floor	Change Without Floor	Floor Change	Grant With Floor	Change With Floor
	£m	%	£m	£m	%
Orkney	57.963	-1.86%	-1.071	56.892	-3.67%
Dundee City	201.868	-3.02%	-3.728	198.140	-4.81%
Moray	120.930	-3.73%	-2.234	118.696	-5.51%
West Lothian	230.150	-3.75%	-4.251	225.899	-5.52%
West Dunbartonshire	124.309	-3.80%	-2.296	122.013	-5.58%
East Lothian	125.959	-4.07%	-2.326	123.633	-5.85%
Highland	332.563	-4.12%	-6.142	326.421	-5.90%
Fife	466.009	-4.23%	-8.607	457.402	-6.00%
Midlothian	108.757	-4.36%	-2.009	106.748	-6.13%
Falkirk	197.587	-4.46%	-3.649	193.938	-6.22%
Angus	148.381	-4.50%	-2.741	145.640	-6.27%
East Ayrshire	159.362	-4.73%	-2.943	156.419	-6.49%
Dumfries & Galloway	208.476	-4.76%	-3.851	204.625	-6.52%
Scottish Borders	153.143	-4.77%	-2.829	150.314	-6.53%
Stirling	118.501	-4.83%	-2.189	116.312	-6.58%
Clackmannanshire	64.247	-5.88%	-0.494	63.753	-6.60%
East Renfrewshire	129.563	-5.20%	-1.910	127.653	-6.60%
North Lanarkshire	435.571	-5.47%	-5.194	430.377	-6.60%
Renfrewshire	212.669	-4.89%	-3.822	208.847	-6.60%
South Ayrshire	139.642	-6.18%	-0.624	139.018	-6.60%
Aberdeen City	218.435	-7.37%	1.821	220.256	-6.60%
East Dunbartonshire	130.485	-6.59%	-0.016	130.469	-6.60%
North Ayrshire	188.570	-5.26%	-2.666	185.904	-6.60%
Perth & Kinross	178.017	-4.92%	-3.154	174.863	-6.60%
Aberdeenshire	315.548	-5.16%	-4.803	310.745	-6.60%
Argyll & Bute	122.609	-17.49%	16.181	138.790	-6.60%
Edinburgh, City of	450.129	-12.17%	28.551	478.680	-6.60%
Glasgow City	807.024	-7.14%	4.686	811.710	-6.60%
Shetland	67.167	-10.48%	2.910	70.077	-6.60%
Eilean Siar	67.761	-20.60%	11.944	79.705	-6.60%
Inverclyde	111.068	-6.64%	0.046	111.114	-6.60%
South Lanarkshire	388.500	-8.35%	7.410	395.910	-6.60%
Scotland	6780.963	-6.33%	0.000	6780.963	-6.33%

RECONCILIATION OF REDETERMINATIONS OF INDIVIDUAL REVENUE FUNDING FOR 2016-17

ANNEX G

£million	Extension of Free school meals	Sensory Impairment Strategy Allocation	Regeneration Projects - New Cumnock	CTR Data Extract	Reimbursement for Flood Support Grants	1+2 Languages	Teacher Induction Scheme	Council Tax Reduction Scheme Admin
Aberdeen City	0.045	0.014	0.000	0.013	0.015	0.167	1.071	0.000
Aberdeenshire	0.034	0.016	0.000	0.003	0.455	0.264	2.049	0.000
Angus	0.026	0.007	0.000	0.003	0.069	0.112	0.678	0.000
Argyll & Bute	0.017	0.005	0.000	0.003	0.027	0.075	0.379	0.000
Clackmannanshire	0.021	0.003	0.000	0.003	0.003	0.050	0.531	0.000
Dumfries & Galloway	0.037	0.009	0.000	0.003	0.408	0.138	1.040	0.000
Dundee City	0.057	0.009	0.000	0.003	0.020	0.134	0.824	0.000
East Ayrshire	0.047	0.007	0.150	0.002	0.061	0.117	0.719	0.000
East Dunbartonshire	0.015	0.006	0.000	0.003	0.000	0.117	2.057	0.000
East Lothian	0.027	0.006	0.000	0.013	0.000	0.103	0.718	0.000
East Renfrewshire	0.013	0.006	0.000	0.003	0.000	0.117	1.450	0.000
Edinburgh, City of	0.103	0.030	0.000	0.003	0.000	0.357	1.830	0.000
Eilean Siar	0.004	0.002	0.000	0.003	0.000	0.024	0.251	0.000
Falkirk	0.045	0.009	0.000	0.002	0.000	0.158	1.268	0.000
Fife	0.126	0.022	0.000	0.003	0.006	0.364	2.864	0.000
Glasgow City	0.255	0.036	0.000	0.013	0.006	0.494	4.207	0.000
Highland	0.050	0.014	0.000	0.003	0.045	0.224	1.888	0.000
Inverclyde	0.030	0.005	0.000	0.003	0.006	0.071	0.549	0.000
Midlothian	0.030	0.005	0.000	0.002	0.024	0.090	0.566	0.000
Moray	0.019	0.006	0.000	0.002	0.000	0.088	0.563	0.000
North Ayrshire	0.057	0.008	0.000	0.003	0.012	0.133	0.736	0.000
North Lanarkshire	0.126	0.020	0.000	0.002	0.003	0.358	2.395	0.000
Orkney	0.002	0.001	0.000	0.003	0.000	0.020	0.303	0.000
Perth & Kinross	0.028	0.009	0.000	0.003	0.276	0.131	0.960	0.000
Renfrewshire	0.054	0.010	0.000	0.003	0.011	0.168	1.431	0.000
Scottish Borders	0.024	0.007	0.000	0.003	0.114	0.106	0.464	0.000
Shetland	0.003	0.001	0.000	0.002	0.000	0.024	0.181	0.000
South Ayrshire	0.031	0.007	0.000	0.003	0.057	0.102	0.801	0.000
South Lanarkshire	0.096	0.019	0.000	0.003	0.003	0.318	2.119	0.000
Stirling	0.018	0.005	0.000	0.013	0.111	0.088	0.969	0.000
West Dunbartonshire	0.039	0.005	0.000	0.003	0.026	0.091	0.602	0.000
West Lothian	0.057	0.011	0.000	0.002	0.002	0.197	1.010	0.000
Scotland	1.536	0.320	0.150	0.129	1.760	5.000	37.473	2.440

RECONCILIATION OF THE 2008-18 CHANGES COLUMN

ANNEX H

£million	2017-18 GAE plus SINA	Percentage Shares	2008-17 Changes	Reduction In Settlement	Reduction In Loan Charge Support	Increased Council Tax Buoyancy	Current Under Provision of CYPA	Change In GAE plus SINA Shares	2008-18 Changes
Aberdeen City	276.166	3.49	12.825	-12.201	1.574	0.543	-0.015	-0.053	2.674
Aberdeenshire	384.455	4.85	17.739	-16.986	2.192	0.757	-0.021	0.041	3.722
Angus	173.363	2.19	8.058	-7.659	0.988	0.341	-0.009	-0.041	1.678
Argyll & Bute	143.864	1.82	6.717	-6.356	0.820	0.283	-0.008	-0.063	1.393
Clackmannanshire	74.177	0.94	3.448	-3.277	0.423	0.146	-0.004	-0.018	0.718
Dumfries & Galloway	237.392	3.00	11.008	-10.488	1.353	0.467	-0.013	-0.029	2.298
Dundee City	219.615	2.77	10.119	-9.703	1.252	0.432	-0.012	0.037	2.126
East Ayrshire	180.35	2.28	8.351	-7.968	1.028	0.355	-0.010	-0.010	1.746
East Dunbartonshire	162.829	2.06	7.535	-7.194	0.928	0.320	-0.009	-0.005	1.576
East Lothian	149.053	1.88	6.821	-6.585	0.850	0.293	-0.008	0.072	1.443
East Renfrewshire	155.122	1.96	7.114	-6.853	0.884	0.305	-0.008	0.060	1.502
Edinburgh, City of	609.237	7.69	28.189	-26.917	3.473	1.199	-0.033	-0.013	5.898
Eilean Siar	60.361	0.76	2.840	-2.667	0.344	0.119	-0.003	-0.049	0.584
Falkirk	230.136	2.91	10.672	-10.168	1.312	0.453	-0.012	-0.029	2.228
Fife	544.169	6.87	25.166	-24.042	3.102	1.071	-0.029	0.000	5.268
Glasgow City	878.523	11.09	40.584	-38.814	5.008	1.729	-0.047	0.045	8.505
Highland	376.18	4.75	17.389	-16.620	2.144	0.740	-0.020	0.008	3.642
Inverclyde	120.833	1.53	5.593	-5.339	0.689	0.238	-0.006	-0.005	1.170
Midlothian	128.914	1.63	5.931	-5.696	0.735	0.254	-0.007	0.031	1.248
Moray	137.467	1.74	6.356	-6.073	0.784	0.271	-0.007	0.002	1.331
North Ayrshire	212.32	2.68	9.830	-9.381	1.210	0.418	-0.011	-0.011	2.055
North Lanarkshire	508.175	6.41	23.612	-22.452	2.897	1.000	-0.027	-0.110	4.920
Orkney	55.714	0.70	2.555	-2.462	0.318	0.110	-0.003	0.021	0.539
Perth & Kinross	218.307	2.76	10.045	-9.645	1.244	0.430	-0.012	0.051	2.113
Renfrewshire	258.145	3.26	11.817	-11.405	1.472	0.508	-0.014	0.121	2.499
Scottish Borders	176.059	2.22	8.153	-7.778	1.004	0.346	-0.009	-0.011	1.704
Shetland	63.314	0.80	2.944	-2.797	0.361	0.125	-0.003	-0.016	0.613
South Ayrshire	167.677	2.12	7.838	-7.408	0.956	0.330	-0.009	-0.084	1.623
South Lanarkshire	473.972	5.98	21.939	-20.941	2.702	0.933	-0.025	-0.020	4.588
Stirling	139.434	1.76	6.401	-6.160	0.795	0.274	-0.007	0.048	1.350
West Dunbartonshire	139.769	1.76	6.472	-6.175	0.797	0.275	-0.007	-0.008	1.353
West Lothian	266.833	3.37	12.304	-11.789	1.521	0.525	-0.014	0.036	2.583
Scotland	7921.925	100.00	366.365	-350.000	45.159	15.589	-0.423	0.000	76.690

CAPITAL SETTLEMENT FOR 2017-18 PER LOCAL AUTHORITY

ANNEX I

2017-18	Capital Settlement to be paid in 2017-18			Specific grants to be paid in 2017-18					Summary of Funding to be paid in 2017-18			
£m	General Capital Grant	Specific Grants	Total Capital Grants	Strathclyde Partnership	Vacant and Derelict Land	TMDF	Cycling Walking & Safer Streets	Total	Total General Capital Grant Payable	Specific Grants - Settlement	Other Funding - City Deal Note 1	Total Capital Funding
Aberdeen City	24.793	0.316	25.109	0.000	0.000	0.000	0.316	0.316	24.793	0.316	23.200	48.309
Aberdeenshire	30.429	0.359	30.788	0.000	0.000	0.000	0.359	0.359	30.429	0.359	0.000	30.788
Angus	11.542	0.160	11.702	0.000	0.000	0.000	0.160	0.160	11.542	0.160	0.000	11.702
Argyll & Bute	13.760	0.119	13.879	0.000	0.000	0.000	0.119	0.119	13.760	0.119	0.000	13.879
Clackmannanshire	5.564	0.070	5.634	0.000	0.000	0.000	0.070	0.070	5.564	0.070	0.000	5.634
Dumfries & Galloway	22.172	0.205	22.377	0.000	0.000	0.000	0.205	0.205	22.172	0.205	0.000	22.377
Dundee City	25.878	0.203	26.081	0.000	0.000	0.000	0.203	0.203	25.878	0.203	0.000	26.081
East Ayrshire	14.739	0.167	14.906	0.000	0.000	0.000	0.167	0.167	14.739	0.167	0.000	14.906
East Dunbartonshire	9.820	0.147	9.967	0.000	0.000	0.000	0.147	0.147	9.820	0.147	0.000	9.967
East Lothian	11.666	0.141	11.807	0.000	0.000	0.000	0.141	0.141	11.666	0.141	0.000	11.807
East Renfrewshire	7.310	0.127	7.437	0.000	0.000	0.000	0.127	0.127	7.310	0.127	0.000	7.437
Edinburgh, City of	51.430	29.798	81.228	0.000	0.000	29.115	0.683	29.798	51.430	29.798	0.000	81.228
Eilean Siar	8.954	0.037	8.991	0.000	0.000	0.000	0.037	0.037	8.954	0.037	0.000	8.991
Falkirk	17.167	0.217	17.384	0.000	0.000	0.000	0.217	0.217	17.167	0.217	0.000	17.384
Fife	33.922	1.653	35.575	0.000	1.149	0.000	0.504	1.653	33.922	1.653	0.000	35.575
Glasgow City	70.719	71.037	141.756	0.000	3.233	66.974	0.831	71.037	70.719	71.037	30.000	171.756
Highland	34.557	0.321	34.878	0.000	0.000	0.000	0.321	0.321	34.557	0.321	3.300	38.178
Inverclyde	9.182	0.109	9.291	0.000	0.000	0.000	0.109	0.109	9.182	0.109	0.000	9.291
Midlothian	9.305	0.120	9.425	0.000	0.000	0.000	0.120	0.120	9.305	0.120	0.000	9.425
Moray	8.187	0.131	8.318	0.000	0.000	0.000	0.131	0.131	8.187	0.131	0.000	8.318
North Ayrshire	29.753	1.978	31.731	0.000	1.791	0.000	0.186	1.978	29.753	1.978	0.000	31.731
North Lanarkshire	31.101	2.952	34.053	0.000	2.489	0.000	0.463	2.952	31.101	2.952	0.000	34.053
Orkney Islands	6.686	0.030	6.716	0.000	0.000	0.000	0.030	0.030	6.686	0.030	0.000	6.716
Perth & Kinross	17.516	0.205	17.721	0.000	0.000	0.000	0.205	0.205	17.516	0.205	0.000	17.721
Renfrewshire	16.707	0.239	16.946	0.000	0.000	0.000	0.239	0.239	16.707	0.239	0.000	16.946
Scottish Borders	17.149	0.156	17.305	0.000	0.000	0.000	0.156	0.156	17.149	0.156	0.000	17.305
Shetland Islands	6.910	0.032	6.942	0.000	0.000	0.000	0.032	0.032	6.910	0.032	0.000	6.942
South Ayrshire	11.455	0.154	11.609	0.000	0.000	0.000	0.154	0.154	11.455	0.154	0.000	11.609
South Lanarkshire	28.715	1.609	30.324	0.000	1.176	0.000	0.433	1.609	28.715	1.609	0.000	30.324
Stirling	10.719	0.127	10.846	0.000	0.000	0.000	0.127	0.127	10.719	0.127	0.000	10.846
West Dunbartonshire	9.800	0.123	9.923	0.000	0.000	0.000	0.123	0.123	9.800	0.123	0.000	9.923
West Lothian	15.475	0.245	15.720	0.000	0.000	0.000	0.245	0.245	15.475	0.245	0.000	15.720
Undistributed	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000
Councils Total	623.082	113.286	736.368	0.000	9.838	96.089	7.360	113.286	623.082	113.286	56.500	792.868
Strathclyde Partnership for Transport		20.132	20.132	20.132	0.000	0.000	0.000	20.132		20.132		20.132
Grand Total	623.082	133.418	756.500	20.132	9.838	96.089	7.360	133.418	623.082	133.418	56.500	813.000

Note1. City Deal grant is paid to Lead Councils to distribute to other local authority City Deal projects. The grant funding shown is total grant - from both the Scottish and UK Governments

FINAL POSITION 2016-17 CAPITAL SETTLEMENT PER LOCAL AUTHORITY

ANNEX J

2016-17	Capital Settlement to be paid in 2016-17			Capital Settlement 2016-17 reprofiled to be paid 2018-20			Capital Settlement 2016-17
£m	General Capital Grant	Specific Grants	Total Capital Grants	General Capital Grant	Specific Grants	Total Capital Grants	Capital Settlement 2016-17
Aberdeen City	19.071	0.251	19.322	4.667	0.064	4.731	24.053
Aberdeenshire	29.617	0.286	29.903	6.001	0.073	6.074	35.977
Angus	12.330	0.128	12.458	2.426	0.033	2.459	14.917
Argyll & Bute	10.489	0.096	10.585	2.634	0.025	2.659	13.244
Clackmannanshire	4.465	0.056	4.521	0.904	0.014	0.918	5.439
Dumfries & Galloway	17.125	0.164	17.289	4.022	0.042	4.064	21.353
Dundee City	20.389	0.162	20.551	3.502	0.041	3.543	24.095
East Ayrshire	9.012	0.134	9.146	1.989	0.034	2.023	11.169
East Dunbartonshire	7.606	0.117	7.723	1.724	0.030	1.754	9.477
East Lothian	8.938	0.112	9.050	1.958	0.029	1.987	11.036
East Renfrewshire	5.722	0.101	5.823	1.269	0.026	1.295	7.118
Edinburgh, City of	39.035	29.788	68.823	10.244	6.065	16.309	85.132
Eilean Siar	7.026	0.030	7.056	1.320	0.008	1.328	8.384
Falkirk	13.270	0.173	13.443	2.587	0.044	2.631	16.074
Fife	26.044	1.318	27.362	6.918	0.337	7.255	34.616
Glasgow City	53.978	70.513	124.491	14.098	14.459	28.557	153.048
Highland	27.544	0.255	27.799	6.642	0.065	6.707	34.507
Inverclyde	6.981	0.088	7.069	1.443	0.022	1.465	8.534
Midlothian	7.352	0.094	7.446	1.739	0.024	1.763	9.210
Moray	7.124	0.104	7.228	2.061	0.027	2.088	9.315
North Ayrshire	12.211	1.577	13.788	2.750	0.403	3.153	16.941
North Lanarkshire	24.318	2.352	26.670	6.666	0.602	7.268	33.938
Orkney Islands	6.688	0.024	6.712	1.192	0.006	1.198	7.910
Perth & Kinross	13.677	0.163	13.840	3.246	0.042	3.288	17.128
Renfrewshire	12.851	0.191	13.042	3.182	0.049	3.231	16.273
Scottish Borders	12.780	0.125	12.905	2.825	0.032	2.857	15.762
Shetland Islands	5.566	0.025	5.591	1.233	0.007	1.240	6.831
South Ayrshire	8.920	0.123	9.043	2.155	0.032	2.187	11.230
South Lanarkshire	22.064	1.282	23.346	5.805	0.327	6.132	29.478
Stirling	9.088	0.100	9.188	1.861	0.026	1.887	11.075
West Dunbartonshire	7.363	0.098	7.461	1.668	0.025	1.693	9.154
West Lothian	11.983	0.194	12.177	3.020	0.050	3.070	15.247
Undistributed	0.000	0.000	0.000	9.090	0.000	9.090	9.090
Councils Total	480.627	110.225	590.852	122.841	23.061	145.902	736.754
Strathclyde Partnership for Transport		16.034	16.034		4.098	4.098	20.132
Grand Total	480.627	126.259	606.886	122.841	27.159	150.000	756.886

SPECIFIC CAPITAL SETTLEMENT FOR 2016-17 PER LOCAL AUTHORITY & REPROFILING AMOUNTS FOR THE NEXT SETTLEMENT

ANNEX K

2016-17	Specific grants to be paid in 2016-17					Specific grants for 2016-17 to be paid 2018-20					Total Specific Grants
£m	Strathclyde Partnership	Vacant and Derelict Land	TMDF	Cycling Walking & Safer Streets	Total	Strathclyde Partnership	Vacant and Derelict Land	TMDF	Cycling Walking & Safer Streets	Total	Capital Settlement 2016-17
Aberdeen City	0.000	0.000	0.000	0.251	0.251	0.000	0.000	0.000	0.064	0.064	0.315
Aberdeenshire	0.000	0.000	0.000	0.286	0.286	0.000	0.000	0.000	0.073	0.073	0.359
Angus	0.000	0.000	0.000	0.128	0.128	0.000	0.000	0.000	0.033	0.033	0.161
Argyll & Bute	0.000	0.000	0.000	0.096	0.096	0.000	0.000	0.000	0.025	0.025	0.121
Clackmannanshire	0.000	0.000	0.000	0.056	0.056	0.000	0.000	0.000	0.014	0.014	0.070
Dumfries & Galloway	0.000	0.000	0.000	0.164	0.164	0.000	0.000	0.000	0.042	0.042	0.206
Dundee City	0.000	0.000	0.000	0.162	0.162	0.000	0.000	0.000	0.041	0.041	0.204
East Ayrshire	0.000	0.000	0.000	0.134	0.134	0.000	0.000	0.000	0.034	0.034	0.168
East Dunbartonshire	0.000	0.000	0.000	0.117	0.117	0.000	0.000	0.000	0.030	0.030	0.147
East Lothian	0.000	0.000	0.000	0.112	0.112	0.000	0.000	0.000	0.029	0.029	0.140
East Renfrewshire	0.000	0.000	0.000	0.101	0.101	0.000	0.000	0.000	0.026	0.026	0.127
Edinburgh, City of	0.000	0.000	29.248	0.540	29.788	0.000	0.000	5.927	0.138	6.065	35.853
Eilean Siar	0.000	0.000	0.000	0.030	0.030	0.000	0.000	0.000	0.008	0.008	0.038
Falkirk	0.000	0.000	0.000	0.173	0.173	0.000	0.000	0.000	0.044	0.044	0.217
Fife	0.000	0.915	0.000	0.403	1.318	0.000	0.234	0.000	0.103	0.337	1.654
Glasgow City	0.000	2.575	67.281	0.657	70.513	0.000	0.658	13.633	0.168	14.459	84.972
Highland	0.000	0.000	0.000	0.255	0.255	0.000	0.000	0.000	0.065	0.065	0.321
Inverclyde	0.000	0.000	0.000	0.088	0.088	0.000	0.000	0.000	0.022	0.022	0.110
Midlothian	0.000	0.000	0.000	0.094	0.094	0.000	0.000	0.000	0.024	0.024	0.119
Moray	0.000	0.000	0.000	0.104	0.104	0.000	0.000	0.000	0.027	0.027	0.130
North Ayrshire	0.000	1.427	0.000	0.150	1.577	0.000	0.365	0.000	0.038	0.403	1.980
North Lanarkshire	0.000	1.982	0.000	0.370	2.352	0.000	0.507	0.000	0.095	0.602	2.954
Orkney Islands	0.000	0.000	0.000	0.024	0.024	0.000	0.000	0.000	0.006	0.006	0.030
Perth & Kinross	0.000	0.000	0.000	0.163	0.163	0.000	0.000	0.000	0.042	0.042	0.205
Renfrewshire	0.000	0.000	0.000	0.191	0.191	0.000	0.000	0.000	0.049	0.049	0.240
Scottish Borders	0.000	0.000	0.000	0.125	0.125	0.000	0.000	0.000	0.032	0.032	0.157
Shetland Islands	0.000	0.000	0.000	0.025	0.025	0.000	0.000	0.000	0.007	0.007	0.032
South Ayrshire	0.000	0.000	0.000	0.123	0.123	0.000	0.000	0.000	0.032	0.032	0.155
South Lanarkshire	0.000	0.936	0.000	0.346	1.282	0.000	0.239	0.000	0.088	0.327	1.609
Stirling	0.000	0.000	0.000	0.100	0.100	0.000	0.000	0.000	0.026	0.026	0.126
West Dunbartonshire	0.000	0.000	0.000	0.098	0.098	0.000	0.000	0.000	0.025	0.025	0.123
West Lothian	0.000	0.000	0.000	0.194	0.194	0.000	0.000	0.000	0.050	0.050	0.244
Undistributed - Councils	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000
Councils Total	0.000	7.835	96.529	5.861	110.225	0.000	2.003	19.560	1.498	23.061	133.286
Strathclyde Partnership for Transport (SPT)	16.034	0.000	0.000	0.000	16.034	4.098	0.000	0.000	0.000	4.098	20.132
Grand Total	0.000	7.835	96.529	5.861	126.259	4.098	2.003	19.560	1.498	27.159	153.418

FINAL TOTAL CAPITAL FUNDING PER LOCAL AUTHORITY FOR 2016-17

ANNEX L

2016-17	Capital Settlement to be paid in 2016-17			Total Paid as General Capital Grant 2016-17				Summary of Funding to be paid in 2016-17			
£m	General Capital Grant	Specific Grants	Total Capital Grants	General Capital Grant - Settlement	Other Funding / Adjustments		General Capital Grant Payable	Total General Capital Grant Payable	Specific Grants - Settlement	Other Funding - City Deal Note 1	Total Capital Funding
Authority					Broadband Contributions	Children and Young People Act					
Aberdeen City	19.071	0.251	19.322	19.071	0.000	1.061	20.132	20.132	0.251	4.500	24.883
Aberdeenshire	29.617	0.286	29.903	29.617	0.000	1.794	31.411	31.411	0.286	0.000	31.697
Angus	12.330	0.128	12.458	12.330	0.000	0.635	12.965	12.965	0.128	0.000	13.093
Argyll & Bute	10.489	0.096	10.585	10.489	0.000	0.542	11.031	11.031	0.096	0.000	11.127
Clackmannanshire	4.465	0.056	4.521	4.465	0.000	0.302	4.767	4.767	0.056	0.000	4.823
Dumfries & Galloway	17.125	0.164	17.289	17.125	-2.400	0.926	15.651	15.651	0.164	0.000	15.815
Dundee City	20.389	0.162	20.551	20.389	0.000	0.810	21.199	21.199	0.162	0.000	21.361
East Ayrshire	9.012	0.134	9.146	9.012	0.000	0.621	9.633	9.633	0.134	0.000	9.767
East Dunbartonshire	7.606	0.117	7.723	7.606	0.000	0.546	8.152	8.152	0.117	0.000	8.269
East Lothian	8.938	0.112	9.050	8.938	0.000	0.576	9.514	9.514	0.112	0.000	9.626
East Renfrewshire	5.722	0.101	5.823	5.722	0.000	0.532	6.254	6.254	0.101	0.000	6.355
Edinburgh, City of	39.035	29.788	68.823	39.035	0.000	2.591	41.626	41.626	29.788	0.000	71.414
Eilean Siar	7.026	0.030	7.056	7.026	0.000	0.184	7.210	7.210	0.030	0.000	7.240
Falkirk	13.270	0.173	13.443	13.270	0.000	0.944	14.214	14.214	0.173	0.000	14.387
Fife	26.044	1.318	27.362	26.044	-1.400	2.137	26.781	26.781	1.318	0.000	28.099
Glasgow City	53.978	70.513	124.491	53.978	0.000	3.048	57.026	57.026	70.513	30.000	157.539
Highland	27.544	0.255	27.799	27.544	0.000	1.484	29.028	29.028	0.255	0.000	29.283
Inverclyde	6.981	0.088	7.069	6.981	0.000	0.374	7.355	7.355	0.088	0.000	7.443
Midlothian	7.352	0.094	7.446	7.352	0.000	0.516	7.868	7.868	0.094	0.000	7.962
Moray	7.124	0.104	7.228	7.124	0.000	0.581	7.705	7.705	0.104	0.000	7.809
North Ayrshire	12.211	1.577	13.788	12.211	-0.350	0.689	12.550	12.550	1.577	0.000	14.127
North Lanarkshire	24.318	2.352	26.670	24.318	0.000	1.866	26.184	26.184	2.352	0.000	28.536
Orkney Islands	6.688	0.024	6.712	6.688	0.000	0.152	6.840	6.840	0.024	0.000	6.864
Perth & Kinross	13.677	0.163	13.840	13.677	0.000	0.847	14.524	14.524	0.163	0.000	14.687
Renfrewshire	12.851	0.191	13.042	12.851	0.000	0.884	13.735	13.735	0.191	0.000	13.926
Scottish Borders	12.780	0.125	12.905	12.780	0.000	0.703	13.483	13.483	0.125	0.000	13.608
Shetland Islands	5.566	0.025	5.591	5.566	0.000	0.187	5.753	5.753	0.025	0.000	5.778
South Ayrshire	8.920	0.123	9.043	8.920	0.000	0.595	9.515	9.515	0.123	0.000	9.638
South Lanarkshire	22.064	1.282	23.346	22.064	0.000	1.766	23.830	23.830	1.282	0.000	25.112
Stirling	9.088	0.100	9.188	9.088	0.000	0.530	9.618	9.618	0.100	0.000	9.718
West Dunbartonshire	7.363	0.098	7.461	7.363	0.000	0.530	7.893	7.893	0.098	0.000	7.991
West Lothian	11.983	0.194	12.177	11.983	0.000	1.047	13.030	13.030	0.194	0.000	13.224
Undistributed - Councils	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000
Councils Total	480.627	110.225	590.852	480.627	-4.150	30.000	506.477	506.477	110.225	34.500	651.202
Strathclyde Partnership for Transport		16.034	16.034						16.034		16.034
Grand Total	480.627	126.259	606.886	480.627	-4.150	30.000	506.477	506.477	126.259	34.500	667.236

Note1. City Deal grant is paid to Lead Councils to distribute to other local authority City Deal projects. The grant funding shown is total grant - from both the Scottish and UK Governments

TOTAL LOCAL GOVERNMENT FUNDING SETTLEMENT 2017-18

ANNEX M

Local Authority	Revised Ring-Fenced Grants	Non Domestic Rates	General Revenue Funding	Total 2017-18 Revenue	General Capital Grant	Specific Grant	Total 2017-18 Capital	2017-18 Local Governemnt Finance Settlement
	£m	£m	£m	£m	£m	£m	£m	£m
Aberdeen City	6.748	200.921	112.135	319.804	24.793	0.316	25.109	344.913
Aberdeenshire	4.977	93.671	302.438	401.086	30.429	0.359	30.788	431.874
Angus	3.557	26.620	163.006	193.183	11.542	0.160	11.702	204.885
Argyll & Bute	2.624	28.948	158.434	190.006	13.760	0.119	13.879	203.885
Clackmannanshire	2.700	14.592	74.050	91.342	5.564	0.070	5.634	96.976
Dumfries & Galloway	5.185	44.504	224.423	274.112	22.172	0.205	22.377	296.489
Dundee City	9.029	65.199	208.454	282.682	25.878	0.203	26.081	308.763
East Ayrshire	5.544	28.706	183.106	217.356	14.739	0.167	14.906	232.262
East Dunbartonshire	2.224	23.055	154.397	179.676	9.820	0.147	9.967	189.643
East Lothian	2.646	23.997	138.128	164.771	11.666	0.141	11.807	176.578
East Renfrewshire	1.805	14.102	156.782	172.689	7.310	0.127	7.437	180.126
Edinburgh, City of	16.195	347.072	336.230	699.497	51.430	29.798	81.228	780.725
Eilean Siar	1.576	7.783	83.169	92.528	8.954	0.037	8.991	101.519
Falkirk	6.361	63.965	197.458	267.784	17.167	0.217	17.384	285.168
Fife	15.544	167.149	430.824	613.517	33.922	1.653	35.575	649.092
Glasgow City	37.618	364.837	792.273	1194.728	70.719	71.037	141.756	1336.484
Highland	7.712	119.666	302.237	429.615	34.557	0.321	34.878	464.493
Inverclyde	4.014	20.804	133.960	158.778	9.182	0.109	9.291	168.069
Midlothian	3.297	28.614	117.076	148.987	9.305	0.120	9.425	158.412
Moray	2.198	32.654	117.410	152.262	8.187	0.131	8.318	160.580
North Ayrshire	7.608	39.655	215.051	262.314	29.753	1.978	31.731	294.045
North Lanarkshire	15.250	111.898	460.556	587.704	31.101	2.952	34.053	621.757
Orkney	0.475	9.470	56.232	66.177	6.686	0.030	6.716	72.893
Perth & Kinross	3.337	50.864	184.643	238.844	17.516	0.205	17.721	256.565
Renfrewshire	6.973	96.682	192.572	296.227	16.707	0.239	16.946	313.173
Scottish Borders	2.955	31.938	162.884	197.777	17.149	0.156	17.305	215.082
Shetland	0.484	22.717	54.937	78.138	6.910	0.032	6.942	85.080
South Ayrshire	3.931	38.861	150.534	193.326	11.455	0.154	11.609	204.935
South Lanarkshire	12.237	281.383	243.809	537.429	28.715	1.609	30.324	567.753
Stirling	3.030	41.865	116.412	161.307	10.719	0.127	10.846	172.153
West Dunbartonshire	4.977	75.579	100.207	180.763	9.800	0.123	9.923	190.686
West Lothian	7.421	88.029	205.026	300.476	15.475	0.245	15.720	316.196
Undistributed	0.718	0.000	150.819	151.537	0.000	0.000	0.000	151.537
Strathclyde Passenger Transport	0.000	0.000	0.000	0.000	0.000	20.132	20.132	20.132
Scotland	210.950	2605.800	6679.672	9496.422	623.082	133.418	756.500	10,252.922

Appendix M 17/18 Budget Papers

CONFIDENTIAL:

Draft 2017/18 Clacks IJB Resource Transfer Budget

Total In Scope Service Budgets	£,000	£,000	£,000	£,000	£,000	£,000	£,000	£,000	£,000
Service Area	Draft Rollover Budget 17/18	17/18 Salary Uplifts	17/18 Pressures	Cost of Decoupling	Adult SW Efficiency	Respite Care	Notional Budget 2017/18	Council Share of £80m	Resource Transfer 2017/18
Adult Provision	3,913	150	141	43	(137)	0	4,110	(191)	3,919
Elderly & Physical Disability Care Management	4,389	58	334	47	(154)	(50)	4,624	(224)	4,400
Housing	307	0	0	0	(11)	0	296	(14)	282
Management Support	154	2	0	248	(5)	0	399	(19)	380
Mental Health & Learning Disability Care Management	6,609	38	156	0	(231)	0	6,572	(317)	6,255
Strategy	114	0	0	0	(4)	0	110	(5)	105
Draft 17/18 Resource Transfer	15,486	248	631	338	(542)	(50)	16,111	(770)	15,341

Appendix N - Council Tax Charges 2017/18 (All Bands)



Property Valuation Band	Property Value (as at 1st April 1991)	Proportions payable in relation to Band D	Council Tax Payable 2017/18	Combined Water Service Charge * 2017/18	Total Charge Payable 2017/18
A- Disabled	N/A	$\frac{200}{360}$ ths	£656.91	£239.20	£896.11
A	Up to £27,000	$\frac{240}{360}$ ths	£788.29	£287.04	£1,075.33
B	£27,001 to £35,000	$\frac{280}{360}$ ths	£919.68	£334.88	£1,254.56
C	£35,001 to £45,000	$\frac{320}{360}$ ths	£1,051.06	£382.72	£1,433.78
D	£45,001 to £58,000	$\frac{360}{360}$ ths	£1,182.44	£430.56	£1,613.00
E	£58,001 to £80,000	$\frac{473}{360}$ ths	£1,553.59	£526.24	£2,079.83
F	£80,001 to £106,000	$\frac{585}{360}$ ths	£1,921.47	£621.92	£2,543.39
G	£106,001 to £212,000	$\frac{705}{360}$ ths	£2,315.61	£717.60	£3,033.21
H	Over £212,001	$\frac{882}{360}$ ths	£2,896.98	£861.12	£3,758.10

* Please note that Scottish Water charges are still based on the pre 2017 multiplier.

Approved Budget Feb 16
 Amendments & Carry forward
 Proposed Amended budget

No.	Project	Description of Project	Settlement	Asset Management Plan	Year			Year			Year			Proposed Budget 20/21 £'000	Proposed Budget 21/22 £'000	Total Budget £'000				
					17/18 £'000	16/17 c/fwd £'000	Amendments	Proposed 17/18 Budget £'000	18/19 £'000	Amendments	Proposed 18/19 Budget £'000	19/20 £'000	Amendments				Proposed 19/20 Budget £'000	20/21 £'000	Amendments	
(A) Alloa Area																				
A1	Schools ICT Replacement	Schools IT split between three PPP schools - Rolling programme	Alloa Academy	I.T.	47			47	46		46	47		47	46	233				
A2	ABC Nursery	Essential upgrade works	Alloa	Property				0			0			148	(46)	102				
A3	Park Primary / Nursery School	Additional classroom & Essential upgrade works	Alloa	Property	284	98	(151)	231		19	19		21	21	243	243				
A4	CCTV Equipment	Spend to save. This is for homeless properties - Approx saving of £80K per annum	Alloa	Property	75			75			0			0		75				
A5	St Mungo's Primary School	Additional classroom & essential upgrade works	Alloa	Property			1	1		70	70	260	(70)	190	78	21				
A6	Park, Play Area & Open Space Improvements	Play area improvements in accordance with open space strategy.	Alloa	Land				0			0			0	50	50				
A7	3-12 School Development	Essential upgrade works	Alloa	Property	153	22	(175)	0	70	(70)	0	150	(150)	0	158	(158)				
A8	School Interactive Display	Replacement programme	Alloa Academy	I.T.				0			0	133		133	134	134				
A9	Heritage Improvements	No longer required in 17/18. Project completed 16/17	Alloa	Land/Property	11		(11)	0			0			0		0				
A10	Sunnyside Cemetery Extension	Increased capacity	Alloa/Sauchie	Land				0			0			0	150	150				
A11	Kilncraigs BPR	Final payment	Alloa	Property				0			0	4,900		4,900		4,900				
A46	Alloa Secondary School Support Unit	Essential upgrade works. Future redevelopment to reflect Support Service needs	Alloa	Property			11	11		6	6		3	3	74	74				
A48	Sunnyside Primary School	Essential upgrade works	Alloa	Property				0			0		113	113	39	39				
A55	Kelliebank	Proposed upgrade of buildings & redevelopment to incorporate move from Forthbank, in line with Saving.	Alloa	Property			300	300		300	300			0		0				
TOTAL Alloa Area					570	120	(25)	665	116	325	441	5,490	-	83	5,407	764	173	937	991	8,441
Tullibody/ Sauchie/ Clackmannan																				
A12	Schools ICT Replacement	Schools IT split between three PPP schools - Rolling programme	Lornhill Academy	I.T.	46			46	47		47	46		46	47	47				
A13	Sauchie Hall Locality Hub	Co-location of local services	Sauchie	Property			90	90			0			0		90				
A14	Deerpark Primary School Refurbishment	Redevelopment of existing building	Sauchie	Property	118		(84)	34	220	(98)	122		211	211	264	264				
A15	Craigbank Primary School Refurbishment	Redevelopment of existing building	Sauchie	Property	728		(100)	628	282	198	480		302	302	11	11				
A16	Safer Routes to School	Sauchie to Lornhill Active Travel Route	Sauchie / Lornhill	Property				0			0			0	155	155				
A17	St Serfs Primary / Nursery School	Additional classroom & essential upgrade works	Tullibody	Property	76	172	(215)	33	30	(30)	0	16		16	18	18				
A18	School Estate - Tullibody South Campus	New build shared campus (inc adjoining Locality Hub)	Tullibody	Property	2,575		770	3,345	5,600	1,680	7,280	2,950	875	3,825	900	900				
A19	Tullibody Regeneration	Building and streetscape renewal to enhance settlement centre	Tullibody	Land/Property/Roads	100			100			0			0		100				
A20	Network Infrastructure Improvement	Fibre in support of the new school.	Tullibody	I.T.	200			200			0			0		200				
A21	School Interactive Display	Replacement programme	Lornhill Academy	I.T.				0			0	134		134	133	133				
A22	3-12 School Development	Essential upgrade works	Tullibody / Sauchie	Property	93		(93)	0	276	(276)	0	227	(227)	0	184	(184)				
A23	Park, Play Area & Open Space Improvements	Play area improvements in accordance with open space strategy.	Tullibody / Clackmannan	Land	50			50			0			0		50				
A24	Street Lighting Improvements	Street Lighting Lantern LED Accelerated Replacement Programme agreed by Council in Oct 16	Tullibody/ Clackmannan	Roads	225		225	450			0	225	(225)	0		450				
A25	Clackmannan Primary School Refurbishment	Redevelopment of existing building	Clackmannan	Property	751	423	253	1,427			0			0		1,427				
A26	Clackmannan Regeneration (Council)	Building and streetscape renewal to enhance settlement centre	Clackmannan	Land/Property/Roads	70		380	450	280	(280)	0	100	(100)	0		450				
A57	Clackmannan Regeneration (Grant Funded)	Building and streetscape renewal to enhance settlement centre	Clackmannan	Corporate			1,590	1,590			0			0		1,590				
A59	Fishcross Puffin Crossing	Installation of controlled pedestrian crossing at Primary School	Fishcross	Roads			40	40			0			0		40				
A60	Community Enterprise Hub	Community led co-location of services	Clackmannan	Property			93	93			0			0		93				
A61	Banchory Primary School	Essential upgrades work	Tullibody	Property			68	68		41	41		21	21		49				
A62	Fishcross Primary School	Essential upgrades work	Fishcross	Property		99	17	17		8	8			0		60				

Approved Budget Feb 16
 Amendments & Carry forward
 Proposed Amended budget

No.	Project	Description of Project	Settlement	Asset Management Plan	Year			Year			Year			Proposed Budget 20/21 £'000	Proposed Budget 21/22 £'000	Total Budget £'000			
					17/18 £'000	16/17 c/fwd £'000	Amendments	Proposed 17/18 Budget £'000	18/19 £'000	Amendments	Proposed 18/19 Budget £'000	19/20 £'000	Amendments						
A63	Sauchie Nursery School	Essential upgrades work	Sauchie	Property				0		17		17		102		119			
TOTAL Tullibody/ Sauchie/ Clackmannan Area					5,032	595	3,034	8,661	6,735	1,260	7,995	3,698	959	4,657	519	1,009	1,528	165	23,006
Hillfoots Area (Alva/Tillicoutry/Dollar)																			
A27	Tillicoutry Regeneration	Building and streetscape renewal to enhance settlement centre	Tillicoutry	Land/Property/Roads	480	70	(550)	0		450		450		100		550			
A29	Allotment Extension	Extension to Tillicoutry allotments to meet demands in accordance with the provisions of the Community Empowerment Act	Tillicoutry	Land		10		10				0				10			
A31	Street Lighting Improvements	Street Lighting Lantern LED Accelerated Replacement Programme agreed by Council in Oct 16	Tillicoutry / Alva	Roads	650		225	875	225	-225		0				875			
A32	Schools ICT Replacement	Schools IT split between three PPP schools - Rolling programme	Alva Academy	I.T.	47			47	47			47			47	234			
A33	Alva Primary school	Refurbishment of the school (inc adjoining locality hub)	Alva	Property	193		234	427		256		256		4		702			
A34	Alva Regeneration	Building and streetscape renewal to enhance settlement centre	Alva	Land/Property/Roads	70		(70)	0	480	(480)		0	100	450	550	650			
A35	Hillfoot Glens - Upgrading	Upgrade works to maintain access to Alva Glen	Alva	Land			16	16				0	73	(16)	57	103			
A36	School Interactive Display	Replacement programme	Alva	I.T.				0				0	133		133	266			
A37	Park, Play Area & Open Space Improvements	strategy. Kirkstyle & Quarrel Dean Dollar, Moss Rd, Tillicoutry & Menstrie Public Park	Hillfoots	Land				0	50			50	50		50	100			
A38	Menstrie Primary School	Additional classroom & essential upgrade works	Menstrie	Property	8		137	145	1	4		5	136	(104)	32	399			
A39	New Dollar Cemetery	Development of new cemetery using Section 75 funds	Dollar	Land		200		200				0			0	200			
A40	Dollar Regeneration	Building and streetscape renewal to enhance settlement centre, inc Sec 75 funded new playing field and changing facility	Dollar	Land/Property/Roads		100		100				0			10	250			
A41	3-12 School Development	School Development budgets now allocated to individual schools	Hillfoots	Property	141		(141)	0	9	(9)		0	315	(315)	0	0			
A64	Menstrie Regeneration	Building and streetscape renewal to enhance settlement centre	Menstrie	Land/Property/Roads				0				0		10	120	250			
A65	Coalsnaughton Primary School	Essential upgrades	Coalsnaughton	Property			26	26		11		11		78	0	115			
A47	Strathdevon Primary School	Essential upgrades	Dollar	Property			6	6		90		90		0	184	280			
A49	Tillicoutry Primary School	Essential upgrades	Tillicoutry	Property				0		12		12		1	135	314			
TOTAL Hillfoots Area (Alva/Tillicoutry/Dollar)					1,589	380	(117)	1,852	812	109	921	854	208	1,062	693	29	664	799	5,298
All Clackmannanshire Areas - not seperated into a Area																			
A42	Schools ICT Replacement - All primaries	Replacement programme	All Clackmannanshire	I.T.	100			100	100			100		100		500			
A43	Community Empowerment Fund	Participatory budgeting initiatives, and feasibility studies to support Asset Transfer proposals.	All Clackmannanshire	Corporate	125			125	150			150		200		875			
A44	2yr Old School Development	Budget allocated to individual schools for essential upgrades	All Clackmannanshire	Property		441	(441)	-				-			-	0			
A67	City Deal	Estimated City Deal Council Contribution	All Clackmannanshire	Corporate			500	500				-			-	500			
TOTAL All Clackmannanshire Areas - not seperated into a Area					225	441	59	725	250	-	250	300	-	300	300	-	300	300	1,875
Total (A)	Total Corporate Asset Management Strategy				7,416	1,536	2,951	11,903	7,913	1,694	9,607	10,342	1,084	11,426	2,276	1,153	3,429	2,255	38,621
(B)	Property Asset Management Strategy :																		
B1	Statutory Compliance DDA Schools	Works as required following individual OT assessments.	All Clackmannanshire	Property	20		(4)	16	20	(4)		16	20	(4)	16	80			
B2	Compliance - Asbestos Removal (Schools)	Asbestos removal programme.	All Clackmannanshire	Property	20			20	20			20	20		20	100			
B3	Childcare Services / Residential	Childrens residential unit and initial Core & Cluster project	tbc	Property		989	(964)	25		500		500		489	489	1,014			
Total (B)	Total Property Asset Management Strategy :				40	989	- 968	61	40	496	536	40	485	525	40	- 4	36	36	1,194
(C)	Roads Asset Management Strategy :																		
C2	- Flood Prevention	Adherence to requirements & duties of local Flood Risk Management Plans for Forth & Forth Estuary	All Clackmannanshire	Roads	100		(14)	86	50	36		86	50	36	86	430			
C3	- Cycle Route / Stop Facility	Clackmannanshire cycle network upgrade and cycle hire facility	All Clackmannanshire	Roads	80			80								80			
C4	- Carriageways	Planned resurfacing works in accordance with RAMP	All Clackmannanshire	Roads	1,350		100	1,450	1,350	100		1,450	1,350	100	1,450	7,250			

No.	Project	Description of Project	Settlement	Asset Management Plan	17/18			18/19			19/20			20/21			Total Budget £'000		
					17/18 Budget £'000	16/17 c/fwd £'000	Amendments	Proposed 17/18 Budget £'000	18/19 Budget £'000	Amendments	Proposed 18/19 Budget £'000	19/20 Budget £'000	Amendments	Proposed 19/20 Budget £'000	20/21 Budget £'000	Amendments		Proposed 20/21 Budget £'000	Proposed Budget 21/22 £'000
C5	- Footways	Planned resurfacing works in accordance with RAMP	All Clackmannanshire	Roads	100		100	200	100	100	200	100	100	200	100	100	200	200	1,000
C6	- Surface Treatment	Preventative works as per RAMP	All Clackmannanshire	Roads	100			100	100		100	100		100	100		100	100	500
C7	- Bridge Improvements	Bridge Improvements as identified through Inspection Regime	All Clackmannanshire	Roads	50			50	50		50	50		50	50		50	50	250
C8	- Road Safety	Improvement schemes as identified through safety audits	All Clackmannanshire	Roads	100			100	100		100	100		100	100		100	100	500
C9	- Lighting Replacement	Replacement of street lighting assets where service life expired	All Clackmannanshire	Roads	250			250	250		250	250		250	250		250	250	1,250
C10	Road & Footpath Improvements	Planned works in accordance with RAMP	All Clackmannanshire	Roads	155			155	154		154	154		154	154		154	154	771
C12	Cycle Route	Creation of an active travel route between Alva and Alloa	Alva/Fishcross/Alloa	Roads				0			0			350		350	300	650	
Total (C)	Total Roads Asset Management Strategy :				2,285	0	186	2,471	2,154	236	2,390	2,154	236	2,390	2,904	(164)	2,740	2,690	12,681
(D)	Lands Asset Management Strategy :																		
D1	SWF/Wheeled Bins	Replacement programme	Various	Lands	30			30	30		30	30		30	30		30	30	150
Total (D)	Total Lands Asset Management Strategy :				30	0	0	30	30	-	30	30	-	30	30	-	30	30	150
(E)	Fleet Asset Management Strategy :																		
E1	Vehicle Replacement	Replacement programme	N/A	Fleet	634			634	500		500	500		500	500		500	500	2,634
Total (E)	Total Fleet Asset Management Strategy :				634	0	0	634	500	-	500	500	-	500	500	-	500	500	2,634
(F)	IT Asset Management Strategy :																		
F1	IT Infrastructure	Rolling replacement programme to maintain Council's computers, networks, servers and storage equipment	tbc	I.T.	160			160	160		160	160		160	160		160	160	800
F2	Telecare	Provision of lifestyle equipment for social service clients to promote independent living	tbc	I.T.	75			75	75		75	75		75	75		75	75	375
F3	Social Services Integrated System	Integration of Children & Adult Services systems	N/A	I.T.	60		40	100		400	400								500
F4	Digital Transformation	Technology investment to enable digital service delivery, inc installation of virtual classroom capability and high speed wifi to schools and other buildings.	N/A	I.T.	115	85	0	200	115		115								315
Total (F)	Total IT Asset Management Strategy :				410	85	40	535	350	400	750	235	-	235	235	-	235	235	1,990
TOTAL CAPITAL PROGRAMME EXPENDITURE					10,815	2,610	2,209	15,634	10,987	2,826	13,813	13,301	1,805	15,106	5,985	985	6,970	5,746	57,270

(G) Income																			
G1	Government Grant				(5,541)		(276)	(5,817)	(5,664)	(102)	(5,766)	(5,664)	(102)	(5,766)	(5,314)		(5,314)	(5,314)	(27,977)
G2	Specific Government Grant - CWSS				(70)			(70)	(70)	(7)	(77)	(70)	(7)	(77)	(77)		(77)	(77)	(378)
G3	Clackmannan Regeneration						(1,590)	(1,590)			0			0			0		(1,590)
G4	Dollar Development						(300)	(300)			0			0			0		(300)
G6	Tullibody South Campus SFT Funding							0			0		(2,100)	(2,100)			0		(2,100)
TOTAL CAPITAL PROGRAMME INCOME					(5,611)	0	(2,166)	(7,777)	(5,734)	(109)	(5,843)	(5,734)	(2,209)	(7,943)	(5,391)	0	(5,391)	(5,391)	(32,345)

NET CAPITAL PROGRAMME					5,204	2,610	43	7,857	5,253	2,717	7,970	7,567	(404)	7,163	594	985	1,579	355	24,925
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CLACKMANNANSHIRE COUNCIL

Report to Special Meeting of Clackmannanshire Council

Date of Meeting: 27th March 2017

**Subject: Treasury Management Strategy Statement 2017/18 and
Prudential Indicators 2017/18 to 2021/22**

Report by: Chief Accountant

1.0 Purpose

1.1 The purpose of this report is to present the Council's Treasury Management Strategy Statement for 2017/18 and Prudential Indicators for 2017/18 to 2021/22.

1.2 CIPFA defines treasury management as:

“The management of the local authority’s investments and cash flows, its banking, money market and capital market transactions; the effective control of the risks associated with those activities; and the pursuit of optimum performance consistent with those risks.”

2.0 Recommendations

2.1 It is recommended that Council:

2.1.1 Approve the Treasury Management Strategy Statement for 2017/18 and prudential indicators for the years 2017/18 to 2021/22 in compliance with the Prudential Code requirements attached as Appendix A.

3.0 Considerations

Background

3.1 The Council is required to operate a balanced budget, which broadly means that cash raised during the year will meet cash expenditure. Part of the treasury management operation is to ensure that this cash flow is adequately planned, with cash being available when it is needed. Surplus monies are invested in low risk counterparties commensurate with the Council's low risk appetite, providing adequate liquidity initially before considering investment return.

3.2 The second main function of the treasury management service is the funding of the Council's capital plans. These capital plans provide a guide to the borrowing need of the Council, essentially the longer term cash flow planning

to ensure that the Council can meet its capital spending obligations. This management of longer term cash may involve arranging long or short term loans, or using longer term cash flow surpluses. On occasion any debt previously drawn may be restructured to meet Council risk or cost objectives.

- 3.3 The Prudential Indicators included in Appendix A have been determined based on the budget proposals contained in the General Services Revenue and Capital Budget 2017/18 also on this agenda and the Housing Revenue Account (HRA) Financial Business Plan 2013-18 report approved by Council on 9th February 2017. This is usually presented as a separate report however, it is intended that these are consolidated for the future to provide a more holistic view of the plans and activity.

Reporting Requirements

- 3.4 The Council is required to receive and approve, as a minimum, three main reports each year, which incorporate a variety of polices, estimates and actuals.

Prudential and treasury indicators and treasury strategy - The first, and most important report covers:

- the capital plans (including prudential indicators);
- the treasury management strategy (how the investments and borrowings are to be organised) including treasury indicators; and
- an investment strategy (the parameters on how investments are to be managed).

A mid year treasury management report – This will update members with the progress of the capital position, amending prudential indicators as necessary, and whether the performance of the treasury function is in line with the strategy or whether any policies require revision.

An annual treasury report – This provides details of a selection of actual prudential and treasury indicators and actual treasury operations compared to the estimates within the strategy.

Treasury Management Strategy for 2017/18

- 3.5 The strategy for 2017/18 covers two main areas:

Capital

- the capital plans and the prudential indicators

Treasury Management

- the current treasury position;
- prospects for interest rates;
- the borrowing strategy;
- policy on borrowing in advance of need;
- debt rescheduling;

- statutory repayment of loans fund;
- the investment policy;
- creditworthiness policy;
- country limits; and
- the investment strategy.

These elements cover the requirements of the Local Government in Scotland Act 2003, the CIPFA Prudential Code, the CIPFA Treasury Management Code and Scottish Government Investment Regulations.

Training

- 3.6 The CIPFA Code requires the responsible officer to ensure that members with responsibility for treasury management receive adequate training in treasury management. Regular training is held for members and the last refresher was held on the 13th December 2016. Further training will be arranged as required.

The training needs of treasury management officers are periodically reviewed.

Treasury Management Consultants

- 3.7 The Council uses Capita Asset Services as its external treasury management advisors.

The Council recognises that responsibility for treasury management decisions remains with the Council at all times and will ensure that undue reliance is not placed upon our external service providers.

It also recognises that there is value in employing external providers of treasury management services in order to acquire access to specialist skills and resources. The Council will ensure that the terms of their appointment and the methods by which their value will be assessed are properly agreed and documented, and subjected to regular review. The current contract is in place until July 2018.

4.0 Conclusion

- 4.1 The Treasury Management Strategy for 2017/18 builds on and consolidates the Council's existing Investment Strategy and Prudential Borrowing framework.
- 4.2 The strategy supports the delivery of the Council's capital investment plans but also remains intent on reducing the Council's overall relative level of external debt compared to Scottish Local Authority averages.

5.0 Sustainability Implications

- 5.1 There are no sustainability implications.

6.0 Resource Implications

- 6.1 *Financial Details*

6.2 There are no direct financial implications arising from the recommendations in this report. Yes

6.3 Finance has been consulted and has agreed the financial implications as set out in the report. Yes

6.4 *Staffing*

6.5 *None*

7.0 Exempt Reports

Is this report exempt? Yes (please detail the reasons for exemption below) No

8.0 Declarations

The recommendations contained within this report support or implement our Corporate Priorities and Council Policies.

(1) **Our Priorities** (Please double click on the check box)

The area has a positive image and attracts people and businesses

Our communities are more cohesive and inclusive

People are better skilled, trained and ready for learning and employment

Our communities are safer

Vulnerable people and families are supported

Substance misuse and its effects are reduced

Health is improving and health inequalities are reducing

The environment is protected and enhanced for all

The Council is effective, efficient and recognised for excellence

(2) **Council Policies** (Please detail)

9.0 Equalities Impact

9.1 Have you undertaken the required equalities impact assessment to ensure that no groups are adversely affected by the recommendations?

Yes No

10.0 Legality

10.1 It has been confirmed that in adopting the recommendations contained in this report, the Council is acting within its legal powers. Yes

11.0 Appendices

11.1 Please list any appendices attached to this report. If there are no appendices, please state "none".

Appendix A – 2017/18 Treasury Management Strategy Statement & Annual Investment Strategy (including prudential indicators)

Appendix B - Investment Portfolio as at 31st January 2017

12.0 Background Papers

12.1 Have you used other documents to compile your report? (All documents must be kept available by the author for public inspection for four years from the date of meeting at which the report is considered)

Yes (please list the documents below) No

Treasury Management in Public Service; Code of Practice and Cross Sectoral Guidance Notes 2011

The Prudential Code for Capital Finance in Local Authorities 2011

Interest rate forecasts

Economic background

Treasury management practice 1 - credit and counterparty risk management

Treasury management scheme of delegation

The treasury management role of the section 95 officer

Author(s)

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Anne Wallace	Corporate Accountant	2256
Lindsay Sim	Chief Accountant	2078

Approved by

NAME	DESIGNATION	SIGNATURE
Nikki Bridle	Depute Chief Executive	Signed : N Bridle
Elaine McPherson	Chief Executive	Signed: E McPherson

2017/18 TREASURY MANAGEMENT STRATEGY STATEMENT & ANNUAL INVESTMENT STRATEGY (including prudential indicators)

The suggested strategy for 2017/18 in respect of the following aspects of the treasury management function is based upon the Council's views on interest rates, supplemented with leading market forecasts provided by the Council's treasury adviser, Capita Asset Services.

The strategy for 2017/18 covers the following areas:

- capital expenditure;
- the current portfolio position;
- prospects for interest rates;
- the borrowing strategy;
- policy on borrowing in advance of need;
- debt rescheduling;
- statutory repayment of loans fund;
- the investment policy;
- creditworthiness policy;
- country limits; and
- the investment strategy.

1.0 The Capital Prudential Indicators

1.1 Capital Expenditure

The Council's capital expenditure plans are the key driver of treasury management activity. The output of the capital expenditure plans is reflected in the prudential indicators, which are designed to assist members' overview and confirm capital expenditure plans.

The Prudential Code requires the Council to make reasonable estimates of the total capital expenditure that it plans to incur during the forthcoming financial year and the following two financial years. The Code also requires this information to be split between General Fund Services and Housing Revenue Account (HRA).

To provide a longer term view, the estimates of gross capital expenditure to be incurred for the next five years together with the projection for the current year and actual for 2015/16 are as follows:

Table 1: Gross Capital Expenditure

	2015/16	2016/17	2017/18	2018/19	2019/20	2020/21	2021/22
	£000	£000	£000	£000	£000	£000	£000
	Actual	Projection	Estimate	Estimate	Estimate	Estimate	Estimate
General Fund Services	6,694	7,918	15,634	13,813	15,106	6,970	5,746
Housing Revenue Account	9,736	6,483	9,940	7,648	8,844	9,040	8,830
Total	16,430	14,401	25,574	21,461	23,950	16,010	14,576

The above figures are shown net of any income and are consistent with the capital programme proposals for General Services contained within the Revenue and Capital Budget report 2017/18 and the HRA Financial Business Plan 2013-18. These capital plans take full account of the requirements of the Prudential Code and levels of expenditure across the years reflect the funding envelope available consistent with the Council's Borrowing and Investment strategy to minimise increases in external borrowing. The planned spending figure of £25.574m for 2017/18 will be kept under review through the capital monitoring process and regularly reported to the Audit and Finance Committee.

1.2 Borrowing Need (Capital Financing Requirement)

Capital expenditure that is not financed upfront by the use of capital receipts, capital grants or directly from revenue will increase the capital financing requirement of the Council. The calculation of the Capital Financing Requirement is therefore intended to reflect the Council's underlying need to borrow for a capital purpose and it is used as a key measure in treasury management decisions for this reason.

Estimates of the end of year Capital Financing Requirement for the Council for the current and future years together with the actual position last year are:

Table 2: Capital Financing Requirement as at:

	31/03/16	31/03/17	31/03/18	31/03/19	31/03/20	31/03/21	31/03/22
	£000	£000	£000	£000	£000	£000	£000
	Actual	Projection	Estimate	Estimate	Estimate	Estimate	Estimate
General Fund Services	125,041	122,454	123,640	124,546	124,636	119,003	112,272
Housing Revenue Account	28,298	26,722	25,557	24,269	22,961	21,714	20,547
Total	153,339	149,176	149,197	148,815	147,597	140,717	132,819

The capital financing requirement is estimated to reduce over the next five years to £132.8m by the end of March 2022. This indicates that there is no requirement for the Council to increase long term borrowing over the next five years which is in line with the approved financial strategy of minimising long term borrowing.

The financing requirement for General Fund services increases over the period 2017/18 and 2018/19. This is to accommodate investment in several significant projects including Tullibody South Campus and the carry forward from 2016/17. The requirement then reduces in 2019/20 and continues to reduce further by March 2022. The overall CFR at March 2022 is a reduction of £10.2m on the projected level at March 2017. This reduction is in line with the strategy of keeping the capital programme at a level that does not incur any net additional borrowing over the 5 year capital programme.

The financing requirement for the Housing programme is reducing over the 5 years in line with the housing business plan.

1.3 Affordability

Prudential Indicators are required to assess the affordability of capital investment plans. These provide an indication of the impact of the capital investment plans on the Council's overall finances.

1.3.1 Ratio of financing costs to net revenue stream

The Prudential Code requires the Council to make estimates of the ratio of capital financing costs to its net revenue stream.

The indicator is intended to measure the percentage of the Council's total income that it is estimated will be committed towards meeting the costs of borrowing used to fund capital expenditure. For the General Fund this is the ratio of financing costs of borrowing against net expenditure financed by government grant and local taxpayers. For the HRA the indicator is the ratio of financing costs to gross rental income.

Estimates of the ratio of financing costs to net revenue stream for the current and future years are:

Table 3: Ratio of financing costs to net revenue stream

	2015/16	2016/17	2017/18	2018/19	2019/20	2020/21	2021/22
	£000	£000	£000	£000	£000	£000	£000
	Actual	Projection	Estimate	Estimate	Estimate	Estimate	Estimate
General Fund	8.12%	8.10%	8.09%	8.68%	8.92%	9.16%	9.16%
Housing Revenue Account	16.80%	16.66%	16.03%	15.33%	15.08%	15.17%	15.27%

The above figures show that for the General Fund, over the next five years, the proportion of the budget allocated to loan charges shows a modest increase which is a positive outcome over this period against a backdrop of broadly reducing levels of government grant funding, stable levels of council tax and increasing annual PPP costs. This demonstrates that capital financing costs are being controlled through the effective implementation of the Council's borrowing and investment strategy

Capital investment in Housing is in accordance with the approved Business Plan to achieve the Scottish Housing Quality Standard together with our own Clackmannanshire Standard. The ratio of capital financing costs to rental income has reduced and is projected to remain steady over the years 2018/19 to 2020/21 now that previous high reserves have been utilised as per the approved Business Plan.

1.3.2 Estimates of Incremental impact of new capital Investment decisions on Council Tax and House Rents

This indicator is intended to measure the incremental impact on the Council Tax and Housing Rents which would arise from changes to the Council's existing capital budget.

Table 4: Incremental impact of capital spending on:

	2017/18	2018/19	2019/20	2020/21	2021/22
Council Tax (Band D)	£0.17	£10.49	-£1.56	£0.31	-£4.42
Average Weekly House Rents (per week)	£1.35	£1.16	£2.03	£2.21	£2.52

The capital financing cost consequences of the general services capital proposals for the years 2017/18 to 2021/22 have been assessed against the plans approved last year. The indicator fluctuates due to reprioritisation of existing projects however overall new capital investment is restricted to the sum of capital grants and current levels of loan repayment provision over the life of the programme. Although there is no requirement to increase Council Tax to fund borrowing, the Council has the ability to increase Council Tax within policy parameters currently capped at 3% to fund other elements of revenue expenditure.

The HRA capital investment plans record slight increases in planned net borrowing requirement compared to the previous year. This is due to rephased spending in line with up-to-date condition surveys.

2.0 Borrowing

The treasury management function ensures that the Council's cash is organised in accordance with the the relevant professional codes, so that sufficient cash is available to meet this service activity. This will involve both the organisation of the cash flow and, where capital plans require, the organisation of appropriate borrowing facilities. The strategy covers the relevant treasury indicators, the current and projected debt positions and the annual investment strategy.

2.1 Current Portfolio Position

Within the Prudential Indicators there are a number of key indicators to ensure that the Council operates its activities within well defined limits. One of these is that the Council needs to ensure that its gross debt does not, except in the short term, exceed the total of the Capital Financing Requirement (CFR) in the preceding year plus the estimates of any additional CFR for 2017/18 and the following two financial years. This allows some flexibility for limited early borrowing for future years, but ensures that borrowing is not undertaken for revenue purposes.

The Council's treasury portfolio position at 31 March 2016 with forward projection are summarised in the table below. The table shows;

- the cumulative level of external debt held by the Council which represents the total amount of borrowing that has been undertaken to fund the capital programme;
- the expected change in debt which is any repayments of maturing debt less new debt undertaken in the year to fund the in-year capital programme;
- Other Long Term Liabilities which is the total of any Finance Lease or PFI arrangements;
- the expected change in Other Long Term Liabilities which refers to the repayments in the year made against this debt;
- the Capital Financing Requirement which is the cumulative amount of borrowing that the Council required to borrow to fund capital expenditure; and
- the under or over borrowing position which is the difference between the required need to borrow and the actual borrowing undertaken.

The code requires local authorities to maintain an under-borrowed position in the long term, this means that the total amount borrowed does not exceed the need to borrow. An under-borrowed position can occur where cash balances have been used to fund capital expenditure whereas, an over-borrowed position can occur where borrowing has been taken in advance of need. This is permissible in the short term to take account of timing of cash flows but the Council must return to an under-borrowed position in future years.

Table 5: External Debt

£000	2015/16 Actual	2016/17 Projected	2017/18 Estimate	2018/19 Estimate	2019/20 Estimate	2020/21 Estimate	2021/22 Estimate
External Debt							
Cumulative Debt at 1 April	118,658	102,651	103,446	107,666	108,421	108,446	102,639
Expected change in Debt	(16,007)	795	4,220	755	26	(5,807)	(6,908)
Other long-term liabilities (OLTL) at 1 April	45,005	43,715	42,404	41,342	40,374	39,147	37,845
Expected change in OLTL	(1,290)	(1,311)	(1,062)	(968)	(1,227)	(1,302)	(1,173)

£000	2015/16 Actual	2016/17 Projected	2017/18 Estimate	2018/19 Estimate	2019/20 Estimate	2020/21 Estimate	2021/22 Estimate
Actual gross debt at 31 March	146,366	145,850	149,008	148,795	147,594	140,484	132,403
The Capital Financing Requirement	153,339	149,176	149,197	148,815	147,597	140,717	132,819
Under / (over) borrowing	6,973	3,326	189	20	3	233	416

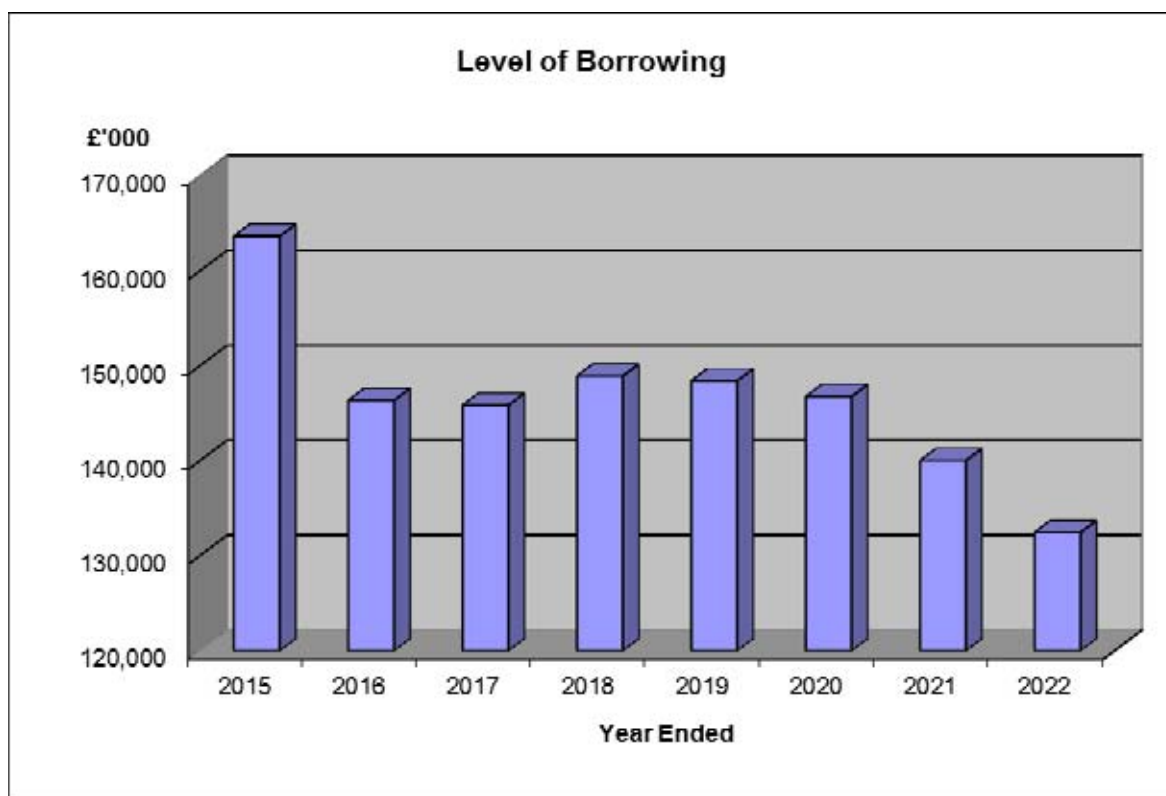
At the end of 2015/16 the Council's Gross Debt was less than the Capital Financing Requirement resulting in an under-borrowed position of £6.973m. This was as a result of internal borrowing/utilisation of cash balances to fund Capital expenditure. For all years shown in the above table the Council's Capital Financing Requirement is forecast to remain below Gross Debt maintaining a consistent under-borrowed position going forward, therefore meeting the requirement of the indicator to be in an under borrowed position over the medium term. As the level borrowing is close to the CFR particularly in 2019/20, the level of capital expenditure will be closely monitored to ensure that borrowing is only undertaken to match actual spend. This will ensure an under-borrowed position is maintained.

The Capital Programme has been set in line with the Council's strategy to reduce long term debt. Repayment profiles of debt maturity mean there are variations in annual change in debt year on year. The table below shows a projected significant reduction in cumulative external debt in 2016/17 mainly due to the repayment of a PWLB loan and a projected underspend on the capital programme within the year. External debt is forecast to increase in the next two years in line with the capital programme and no debt due to be repaid in the year that would offset the level of capital expenditure required per the capital programme. The capital programme has been set at a level in order to reduce cumulative external debt again by the end of 2019/20 and reduce further showing a reduction in loan debt of £29.97m from end of March 2015 to end of March 2022. The difference between the level of borrowing and the CFR shows the amount of internal borrowing/utilisation of cash balances to fund Capital expenditure.

The steady reduction in other long term liabilities reflects the annual repayments of the PFI debt and street lighting finance lease.

The continuing trend in reducing the Council's level of borrowing is consistent with the Treasury Strategy. This is illustrated in the following chart, demonstrating actual and forecast level of debt up to 2021/22.

Table 6: Level of Borrowing



2.2 Treasury Indicators: limits to borrowing activity

2.2.1 Operational Boundary for External Debt

This is a key management tool for in-year monitoring and is lower than the Authorised Limit as it is based on an estimate of the most likely level of external borrowing at any point in the year. In comparison, the authorised limit is the maximum allowable level of borrowing.

Table 7: Operational Boundary for external debt

	2016/17	2017/18	2018/19	2019/20	2020/21	2021/22
	£000	£000	£000	£000	£000	£000
Borrowing	109,000	110,000	110,000	110,000	105,000	98,000
Other long term liabilities	43,000	42,000	41,000	40,000	38,000	37,000
Total	152,000	152,000	151,000	150,000	143,000	135,000

This indicator is consistent with the Council's plans for capital expenditure and financing with Treasury Management policy and practice. It is sufficient to facilitate

appropriate borrowing during the financial year and will be reviewed on an on-going basis.

2.2.2 Authorised Limit for External Debt

The authorised limit for external debt is required to separately identify external borrowing (gross of investments) and other long term liabilities such as finance lease obligations. The limit provides a maximum figure that the Council could borrow at any given point during each financial year.

Table 8: Authorised limit for external debt

	2016/17	2017/18	2018/19	2019/20	2020/21	2021/22
	£000	£000	£000	£000	£000	£000
Borrowing	114,000	115,000	115,000	115,000	110,000	103,000
Other long term liabilities including PFI	48,000	47,000	46,000	45,000	43,000	42,000
Total	162,000	162,000	161,000	160,000	153,000	145,000

The authorised limit set out above is consistent with approved capital investment plans and Treasury Management policy and practice but allows sufficient headroom for unanticipated cash movements. The limit has been reduced over the next five years in line with reductions in actual external borrowing. The limit will be reviewed on an on-going basis during the year. If the authorised limit is liable to be breached at any time, the Depute Chief Executive will report to the Audit and Finance Committee. It will then be open to Committee to raise the authorised limit or to take measures to ensure the limit is not breached.

3.0 Prospects for Interest Rates

The Council has appointed Capita Asset Services as its treasury advisor and part of their service is to assist the Council to formulate a view on interest rates. The following table gives the Capita central view.

Table 9: Forecast Interest Rates

Quarter ended	Bank Rate %	PWLB Borrowing Rates (including certainty rate adjustment)		
		5 year	25 year	50 year
March 2017	0.25	1.60	2.90	2.70
June 2017	0.25	1.60	2.90	2.70
Sept 2017	0.25	1.60	2.90	2.70
Dec 2017	0.25	1.60	3.00	2.80

Quarter ended	Bank Rate %	PWLB Borrowing Rates (including certainty rate adjustment)		
March 2018	0.25	1.70	3.00	2.80
June 2018	0.25	1.70	3.00	2.80
Sept 2018	0.25	1.70	3.10	2.90
Dec 2018	0.25	1.80	3.10	2.90
March 2019	0.25	1.80	3.20	3.00
June 2019	0.50	1.90	3.20	3.00
Sept 2019	0.50	1.90	3.30	3.10
Dec 2019	0.75	2.00	3.30	3.10
March 2020	0.75	2.00	3.40	3.20

The Bank Rate was cut from 0.50% to 0.25% on 4th August 2016 in order to counteract what it forecast was going to be a sharp slowdown in growth in the second half of 2016. It now appears that there will be no change in this rate until June 2019. During the two-year period 2017 – 2019, when the UK is negotiating the terms for withdrawal from the EU, it is unlikely that the Bank Rate will be increased. Accordingly, a first increase to 0.50% is not expected, as in the table above, until June 2019, after those negotiations have been concluded.

Economic and interest rate forecasting remains difficult with so many external influences in the UK. The above forecasts, (and MPC decisions), will be liable to further amendment depending on how economic data and developments in financial markets transpire over the next year. Forecasts for average investment earnings beyond the three-year time horizon will be heavily dependent on economic and political developments.

The current economic outlook and structure of market interest rates and government debt yields have key treasury management implications:

- The overall trend in the longer term will be for gilt yields and PWLB rates to gradually rise when economic recovery is firmly established accompanied by rising inflation and consequent increases in Bank Rate;
- Investment returns are likely to remain low during 2017/18 and beyond;
- Borrowing interest rates have generally reduced during most of 2016 falling more rapidly towards the end of the year after the referendum and the announcement of a new package of quantitative easing by the MPC. The policy of avoiding new borrowing by running down spare cash balances has had a positive impact over the last few years. However, this needs to be carefully reviewed to avoid incurring higher borrowing costs in later times, when authorities will not be able to avoid new borrowing to finance new capital expenditure and/or to refinance maturing debt; and
- There remains a cost of carrying any new borrowing which causes an increase in investments as this will continue to incur a revenue loss between borrowing costs and investment returns.

4.0 Borrowing Strategy

Over the medium term the Council is forecasted to maintain an under-borrowed position. This means that the capital borrowing need (CFR), has not been fully funded with loan debt as cash supporting the Council's reserves, balances and cash flow has been used as a temporary measure. This strategy is prudent as investment returns are low and counterparty risk is relatively high.

Against this background and the risks within the economic forecast, caution will be adopted with the 2017/18 treasury operations. The Depute Chief Executive supported by the Treasury team will monitor interest rates in financial markets and adopt a pragmatic approach to changing circumstances:

- *if it was felt that there was a significant risk of a sharp FALL in long and short term rates (e.g. due to a marked increase of risks around relapse into recession or of risks of deflation), then long term borrowings will be postponed, and potential rescheduling from fixed rate funding into short term borrowing will be considered.*
- *if it was felt that there was a significant risk of a much sharper RISE in long and short term rates than that currently forecast, perhaps arising from an acceleration in the start date and in the rate of increase in central rates in the USA and UK, an increase in world economic activity or a sudden increase in inflation risks, then the portfolio position will be re-appraised with the likely action that fixed rate funding will be drawn whilst interest rates are still lower than they will be in the next few years.*

Any decisions will be reported to the appropriate committee at the next available opportunity.

4.1 Borrowing Requirement

The Council's borrowing requirement shown in the table below is based on the in-year borrowing estimated to be needed to fund the net expenditure in the Financial Plans / Capital Budgets for both Housing and General Fund Services which were approved at meetings of the Council and Special Council in February and March 2017.

The actual timing of any borrowing will be influenced by prevailing interest rates and expectations for future movement on rates.

Over the longer term, repayments towards maturing debt should be higher than any new borrowing being undertaken to fund the Capital programme. The table below shows a reduction in external borrowing over the five years to 2021/22. This is consistent with the Council's existing strategy to reduce overall level of external debt compared to Scottish averages.

Table 10: Total Borrowing Requirement / Movement on CFR

	2017/18 Estimate £000	2018/19 Estimate £000	2019/20 Estimate £000	2020/21 Estimate £000	2021/22 Estimate £000
Net New External Borrowing Requirement	7,225	5,760	6,531	110	0
Repayment of Maturing Debt (Principle repayments)	(4,067)	(5,973)	(7,732)	(7,219)	(7,591)
Total Borrowing Requirement / Movement on CFR	3,158	(213)	(1,201)	(7,109)	(7,591)

4.2 Treasury management limits on activity

There are three debt related treasury activity limits. The purpose of these is to restrain the activity of the treasury function within certain limits, thereby managing risk and reducing the impact of any adverse movement in interest rates. However, if these are set to be too restrictive they will impair the opportunities to reduce costs / improve performance. The indicators are:

- Upper limits on variable interest rate exposure. This identifies a maximum limit for variable interest rates based upon the debt position net of investments;
- Upper limits on fixed interest rate exposure. This is similar to the previous indicator and covers a maximum limit on fixed interest rates; and
- Maturity structure of borrowing. These gross limits are set to reduce the Council's exposure to large fixed rate sums falling due for refinancing, and are required for upper and lower limits.

The Council is asked to approve the following treasury indicators and limits:

Table 11: Treasury Management Limits

£m	2017/18	2018/19	2019/20
Interest rate exposures			
	Upper	Upper	Upper
Limits on fixed interest rates based on			
• Debt	90%	90%	90%
• Investments	60%	60%	60%
Limits on variable interest rates based on			
• Debt	25%	25%	25%
• Investments	75%	75%	75%
Maturity structure of fixed interest rate borrowing 2017/18			
	Lower	Upper	
Under 12 months	0%	25%	
12 months to 2 years	0%	25%	
2 years to 5 years	0%	50%	
5 years to 10 years	0%	75%	
10 years and above	0%	100%	

Maturity structure of variable interest rate borrowing 2017/18		
	Lower	Upper
Under 12 months	0%	25%
12 months to 2 years	0%	25%
2 years to 5 years	0%	50%
5 years to 10 years	0%	75%
10 years and above	0%	100%

5.0 Policy on borrowing in advance of need

The Council will not borrow more than or in advance of its needs purely in order to profit from the investment of the extra sum borrowed. Any decision to borrow in advance will be within forward approved Capital Financing Requirement estimates, and will be considered carefully to ensure that value for money can be demonstrated and that the Council can ensure the security of such funds.

Risks associated with any borrowing in advance activity will be subject to prior appraisal and subsequent reporting through the mid-year or annual reporting mechanism.

6.0 Debt Rescheduling

As short term borrowing rates will be considerably cheaper than longer term fixed interest rates, there may be potential opportunities to generate savings by switching from long term debt to short term debt. However, these savings will need to be considered in the light of the current treasury position and the size of the cost of debt repayment (premiums incurred).

The reasons for any rescheduling to take place will include:

- the generation of cash savings and / or discounted cash flow savings;
- helping to fulfil the treasury strategy; or
- enhance the balance of the portfolio (amend the maturity profile and/or the balance of volatility).

Consideration will also be given to identify if there is any residual potential for making savings by running down investment balances to repay debt prematurely as short term rates on investments are likely to be lower than rates paid on current debt.

All rescheduling will be reported to Council at the earliest meeting following its action.

7.0 Statutory repayment of loans fund advances

A policy for the statutory repayment of loans fund advances must be set out prior to the start of the financial year. The repayment of loans fund advances ensures that the Council makes a prudent provision each year to pay off an element of the accumulated loans fund advances made in previous financial years.

A variety of options are provided to Councils so long as a prudent provision is made each year. For loans fund advances the policy will be to maintain the practice of previous years and apply the Asset Life Method with all loans fund advances being repaid with reference to the life of an asset using the annuity method.

The annuity rate applied to the Council's loans fund is reviewed annually which is in line with the new regulation 14 (2) of SSI 2016 No 123 - to ensure that it is a prudent application. The annuity rate used provides a fair and prudent approach and generates principal repayments that are closely associated with the use of the assets. The actual annuity rate used for 2016/17 (also referred to as the Pool loan rate) is 5.05%.

8.0 Investment Policy

- 8.1 The aim of the strategy is to generate a list of highly creditworthy counterparties which will also enable diversification and thus avoidance of concentration risk. The intention of the strategy is to provide security of investment and minimisation of risk
- 8.2 Opportunities for investment arise naturally through Treasury Management activity and in particular the management of cash flows which can result in peaks and troughs in the amount of cash required during the year. It should be noted that these cash balances currently amount to over £18.3m as at 31st January 2017. During the year the council will look to invest surplus cash balances of which the return contributes to reducing the net expenditure of the Council.
- 8.3 The Council's investment policy has regard to the Scottish Government's Investment (Scotland) Regulations (and accompanying Finance Circular) and the 2011 revised CIPFA Treasury Management in Public Services Code of Practice and Cross Sectoral Guidance Notes ("the CIPFA TM Code"). The Council's investment priorities will be security first, liquidity second and then return.
- 8.4 In accordance with guidance from the Scottish Government and CIPFA, and in order to minimise the risk to investments, the Council applies minimum acceptable credit criteria in order to generate a list of highly creditworthy counterparties which also enables diversification and thus avoidance of concentration risk. The key ratings used to monitor counterparties are the Short Term and Long Term ratings.
- 8.5 The Council's officers will use ratings and other information provided by Capita Asset Services to ensure creditworthiness as detailed below.
- 8.6 Officers will also use other information sources which include the financial press, share price and other such information pertaining to the banking sector in order to establish the most robust scrutiny process on the suitability of potential investment counterparties.

9.0 Creditworthiness Policy

- 9.1 This Council applies the creditworthiness service provided by Capita Asset Services. This service employs a sophisticated weighted modelling approach utilising a wide array of information sources including credit ratings from the three main credit rating agencies - Fitch, Moody's and Standard and Poor's.
- 9.2 This approach produces a series of colour coded bands which indicate the relative creditworthiness of counterparties. These colour codes are used by the Council to determine the suggested duration for investments. The Council will therefore use counterparties within the following durational bands:

- Yellow 5 years
- Purple 2 years
- Blue 1 year (only applies to nationalised or semi nationalised UK Banks)
- Orange 1 year

- Red 6 months
- Green 100 days
- No colour not to be used

9.3 The Council will consider the ratings (Fitch or equivalents) in conjunction with other topical market information to support their use

9.4 All credit ratings of counterparties currently used will be monitored monthly. The Council is alerted to changes to ratings of all three agencies through its use of the Capita Asset creditworthiness service.

9.5 In the case where an investment is outwith the scope of the ratings agencies the Council will analyse the financial information available for that organisation such as annual accounts to assess the financial viability of the investment. Joint Venture arrangements, contractual agreements and financial guarantees from the Scottish Government are some of the elements that are used for the Council's current investments to ensure a minimal level of financial risk. For the investments listed in Appendix B, these all fall outwith the scope of the ratings agencies.

10.0 Country limits

10.1 The Council has determined that it will only use approved counterparties registered to take deposits in the United Kingdom or approved counterparties registered in other countries who have an equal or better sovereign credit rating.

11.0 Investment Strategy

11.1 **In-house funds** - Investments will be made with reference to the core balance and cash flow requirements and the outlook for short-term interest rates (i.e. rates for investments up to 12 months).

11.2 **Investment returns expectations** - Bank Rate is forecast to stay flat at 0.25% until quarter 2 of 2019 and not forecast to rise to 0.75% until quarter 4 of 2019. Bank Rate forecasts for financial year ends (March) are :

- 2017/18 0.25%
- 2018/19 0.25%
- 2019/20 0.75%

11.3 Taking account of the current investment returns the suggested budgeted investment earnings rates for returns on investments placed for periods up to 100 days during each financial year for the next five years are as follows:

- 2017/18 0.25%
- 2018/19 0.25%
- 2019/20 0.75%

- 2020/21 0.75%
- 2021/22 1.00%

11.4 **Investment treasury indicator and limit** - total principal funds invested for greater than 364 days. These limits are set with regard to the Council's liquidity requirements and to reduce the need for early sale of an investment, and are based on the availability of funds after each year-end.

11.5 The Council is asked to approve the treasury indicator and limit: -

Maximum principal sums invested > 364 days			
£m	2017/18	2018/19	2019/20
Principal sums invested > 364 days	£12m	£12m	£12m

11.6 For its cash flow generated balances, the Council will seek to utilise its bank instant access and notice accounts, money market funds and short-dated deposits (overnight to 100 days) in order to benefit from the compounding of interest.

Onlending to Registered Social Landlords (RSL's)

11.7 The Scottish Government has recently granted powers to enable Scottish Local Authorities to on lend to Registered Social Landlords in order to assist in the development of affordable housing. Any plans to utilise these powers will be reported for appropriate Council approval.

End of year investment report

11.8 At the end of the financial year, the Council will report on its investment activity as part of its Annual Treasury Report.

APPENDIX B: Investment Portfolio as at 31st January 2017

Cash and Cash Equivalents	Principal (£000)	Interest Rate	Account Type
Bank of Scotland PLC	5,000	0.65%	Fixed Rate 6 month
Bank of Scotland PLC	5,000	0.90%	Fixed Rate 12 month
Royal Bank of Scotland PLC	8,304	0.10%	Instant Access
Total Cash and Cash Equivalents	18,304		

Short Term Investments	Principal (£000)
CSBP Developments	15
Total Short Term Investments	15

Long Term Investments	Principal (£000)
CSPB Investments	1
Clackmannanshire Regeneration	4,906
Coalsnaughton NHT Project	2,976
Total Long Term Investments	7,883

TOTAL INVESTMENTS	26,294
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