



**Clackmannanshire
Council**

www.clacks.gov.uk

Comhairle Siorrachd
Chlach Mhanann

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

Special Meeting of Clackmannanshire Council

Thursday 29 February 2024 at 9.30 am

Venue: Council Chamber, Kilncraigs, Alloa, FK10 1EB



Clackmannanshire Council

There are 32 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 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.

Details of all of our Council and Committee dates and agenda items are published on our website at www.clacks.gov.uk

If you require further information about Council or Committee meetings, please contact Committee Services by e-mail at committees@clacks.gov.uk or by telephone on 01259 452006 or 452004.

21 February 2024

A MEETING of the CLACKMANNANSHIRE COUNCIL will be held in the COUNCIL CHAMBER, KILNCRAIGS, ALLOA, on THURSDAY 29 FEBRUARY 2024 at 9.30 AM



**NIKKI BRIDLE
Chief Executive**

B U S I N E S S

	Page No.
1.0 Apologies	--
2.0 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.	--
3.0 Treasury Management Strategy 2024/25 - report by the Chief Finance Officer (Copy herewith)	07
4.0 General Services Revenue and Capital Budget 2024/25 – report by the Administration (Copy herewith)	35

MEETING MANAGEMENT

The Convener has advised that subject to the efficient management of the meeting, meeting breaks will be as follows:

- There will be a 10-minute break after 2 hours sitting, as set out in Standing Orders.
- There will be a 45-minute break for lunch at 12.45 until 13.30
- There will be a 10-minute break at around 15.30.

Clackmannanshire Council – Councillors and Wards

Councillors

Wards

Councillor	Phil Fairlie	1	Clackmannanshire West	SNP
Councillor	Darren Lee	1	Clackmannanshire West	CONSERVATIVE
Councillor	Graham Lindsay	1	Clackmannanshire West	SNP
Councillor	Mark McLuckie	1	Clackmannanshire West	LABOUR
Councillor	Donald Balsillie	2	Clackmannanshire North	SNP
Councillor	Martha Benny	2	Clackmannanshire North	CONSERVATIVE
Councillor	William Keogh	2	Clackmannanshire North	LABOUR
Councillor	Fiona Law	2	Clackmannanshire North	SNP
Councillor	Wendy Hamilton	3	Clackmannanshire Central	SNP
Councillor	Janine Rennie	3	Clackmannanshire Central	LABOUR
Councillor	Jane McTaggart	3	Clackmannanshire Central	SNP
Councillor	Kenneth Earle	4	Clackmannanshire South	LABOUR
Councillor	Ellen Forson	4	Clackmannanshire South	SNP
Councillor	Craig Holden	4	Clackmannanshire South	IND
Councillor	Bryan Quinn	4	Clackmannanshire South	SCOTTISH GREEN
Councillor	Scott Harrison	5	Clackmannanshire East	SNP
Councillor	Kathleen Martin	5	Clackmannanshire East	LABOUR
Councillor	Denis Coyne	5	Clackmannanshire East	CONSERVATIVE

Report to Clackmannanshire Council

Date of Meeting: 29 February 2024

Subject: Treasury Management Strategy 2024/25

Report by: Chief Finance Officer

1.0 Purpose

1.1 The purpose of this report is to present the Council's Treasury Management Strategy Statement for 2024/25 and Prudential Indicators for 2024/25 to 2026/27.

1.2 CIPFA defines treasury management as:

“The management of the local authority’s borrowing, investments and cash flows, including 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 notes the information contained in this report,

2.1.2 approves the Treasury Management Strategy Statement for 2024/25 and Prudential Indicators for the years 2024/25 to 2026/27, attached as Appendix A, in compliance with the Prudential Code requirements.

2.1.3 notes the continuation of the Borrowing Strategy to support additional capital investment (paragraph 5.6)

2.1.4 notes the investment portfolio position as at 31st January 2024 (Appendix B).

3.0 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 to meet spending commitments as they fall due either for day-to-day revenue operations or for larger capital projects. Treasury activities will balance the interest costs of debt and the investment income arising from cash deposits. Surplus monies are invested in low risk

counterparties commensurate with the Council's low risk appetite, initially providing adequate liquidity 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 undertaken 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 Capital Programmes for both the General Fund and the Housing Revenue Account included within the General Services Revenue and Capital Budget 2024/25 on the agenda for approval at this meeting and the Housing Revenue Account (HRA) Budget 2024/25 previously approved by Council at its meeting on the 1 February 2024.

4.0 Reporting Requirements

Treasury Management Reporting

- 4.1 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 (contained within this report) - The first and most important report is forward looking and covers:

- the capital plans (including prudential indicators);
- a policy for the statutory repayment of debt (how residual capital expenditure is charged to revenue over time);
- 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).

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

Quarterly reports – In addition to the two reports detailed above, the requirement to provide quarterly reports from April 2023 was introduced. These quarterly reports are presented to Council throughout the year.

5.0 General Services Capital Programme

- 5.1 In its budget for 2021/22, Council approved a new 20 year capital investment rolling programme covering the years 2021/22 to 2040/41. This programme set out planned significant capital investment areas across the Council's Be The Future priorities and allows investment to support wellbeing and

economic performance and recovery. This programme is reviewed annually on a rolling basis and has been updated to cover the period up to 2043/44. Detail of the capital programme is provided within the General Fund Revenue and Capital Budget 2024/25 also on this agenda.

5.2 The table below shows the gross expenditure across the 20 year programme, shown in detail for the first five years and summarised for each of the next five years, and the income expected for each of those years. The Gross Programme Limit represents the level of expenditure that can be incurred before external borrowing increases. This includes the income and repayments to external debt in the year, referred to as the funding envelope.

5.3 Table 1 indicates that over the period to 2043/44, there is a total of £230.448m available for capital investment without increasing borrowing. The Council's proposed programme for the period 2024/25 to 2043/44 totals £239.970m, £9.522m above the Gross Programme Limit. This means that the Council's overall level of borrowing is expected to increase by this amount by the end of the 20 year programme.

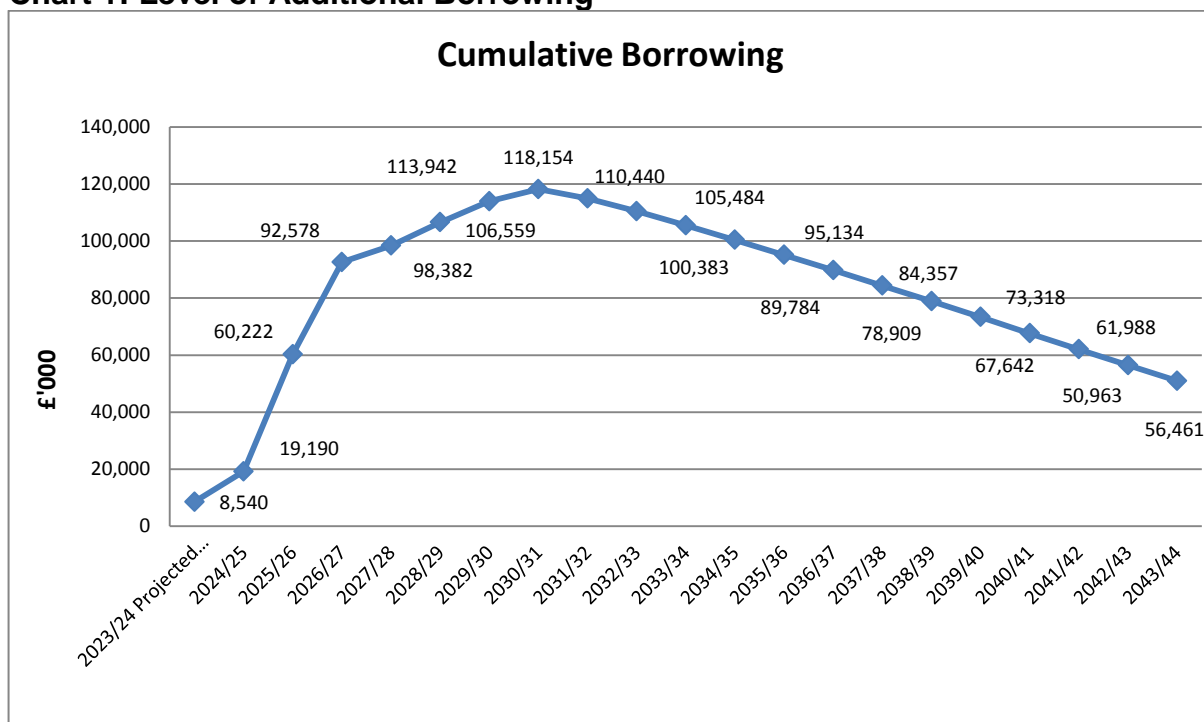
Table 1: General Services Capital Funding 2024/25 to 2043/44

	2024/25	2025/26	2026/27	2027/28	2028/29	2029-34	2034-39	2039-44	Total
	£000	£000	£000	£000	£000	£000	£000	£000	£000
Gross Programme Limit									
Income	(7,825)	(6,808)	(6,527)	(11,771)	(8,137)	(21,355)	(21,355)	(21,355)	(105,133)
Loans Fund Principal Repayments	(1,456)	(1,823)	(1,552)	(2,067)	(2,661)	(28,921)	(33,215)	(34,586)	(106,281)
External Borrowing Principal Repayments	(412)	(2,308)	(412)	(2,100)	-	(3,527)	(12,000)	(4,000)	(24,759)
Total Gross Programme Limit	(9,693)	(10,939)	(8,491)	(15,938)	(10,798)	(53,803)	(66,570)	(59,941)	(236,173)
Proposed Planned Expenditure	20,011	49,743	40,515	19,722	19,055	49,601	28,395	28,395	255,437
Amount of Planned Expenditure (below)/above Gross Programme Limit	10,318	38,804	32,024	3,784	8,257	(4,202)	(38,175)	(31,546)	19,264

5.3 The profile of investment over the 20 year programme front loads expenditure within the first 8 years of the programme, thereafter reducing expenditure below the available funding envelope to start to reduce the level of external borrowing back towards the current level as shown in chart 2 below. This is in line with the Council's prioritisation of an investment-led recovery strategy, as supported by the Council's Capital Budget. Throughout the programme, opportunities for additional funding sources will be sought to reduce any

external borrowing requirement and expedite the reduction in the overall level of external borrowing.

Chart 1: Level of Additional Borrowing



- 5.4 In order to support the planned investment outlined above, the previous borrowing strategy to minimise external debt was revised as part of the 2021/22 TMSS. Prior to this the previous strategy, approved in 2012, has delivered significant reductions in external debt of £41m, bringing the ratio of cost of borrowing to 3.89% forecast at March 2024 which is below the latest reported Scottish average of 5.40% (2022/23). The cost of borrowing is based on the loan charge payments on external borrowing compared to the Council’s general revenue funding and is therefore an assessment of affordability. This low cost of borrowing allows capital investment to be made whilst still being affordable.
- 5.5 Table 2 below shows the ratio of the cost of borrowing over the life of the capital programme, detailed for the first five years then shown at the end of each of the further five year periods to 2043/44. Increasing rates to 3036/37 reflect the cumulative additional investment over the first ten years primarily in the Councils Wellbeing Hub, Learning Estate and Digital Developments, with investment slowing in future years. The cost of borrowing will be reviewed annually as part of the General Fund Revenue and Capital budget and the Treasury Management Strategy to ensure costs of borrowing remain affordable over the longer term.

Table 2: Ratio of cost of borrowing

	2023/24	2024/25	2025/26	2026/27	2027/28	2033/34	2038/39	2043/44
	£000	£000	£000	£000	£000	£000	£000	£000
Loan Charges/ Cost of Borrowing	5,511	6,022	7,137	8,424	9,908	15,410	15,184	14,335
General Revenue Funding	141,665	151,106	150,563	150,247	150,172	150,172	150,172	150,172
Ratio of Cost of Borrowing	3.89%	3.99%	4.74%	5.61%	6.60%	10.26%	10.11%	9.55%

5.6 As part of the Treasury Management Strategy Statement for 2021/22 approved on 24 March 2021 the Council approved the change in borrowing strategy from the previous strategy to minimise external debt to one that supports growth and investment in line with the 20 year capital programme but looks to reduce external debt over the longer term.

5.7 The Prudential Indicators in Appendix A reflect the revised capital programme over the years to 2026/27 and will be updated annually reflecting any changes in the expenditure or funding levels within the proposed programme. These indicators ensure that the proposed programme is prudent, affordable, and sustainable.

6.0 Capital Strategy

6.1 The CIPFA 2021 Prudential and Treasury Management Codes require all local authorities to prepare a capital strategy, which will provide the following:

- a high-level overview of how capital expenditure, capital financing and treasury management activity contribute to the provision of services;
- an overview of how the associated risk is managed, and
- the implications for future financial sustainability.

6.2 The aim of the Capital Strategy is to ensure that Council fully understands the overall long-term policy objectives and resulting capital strategy requirements, governance procedures and risk appetite.

6.3 This report sets out the high level Capital Strategy which includes detail on projected capital expenditure, investments and liabilities and treasury management. This shows how stewardship, value for money, prudence, sustainability and affordability is being secured.

6.4 The work carried out to develop the initial 20 year Capital Programme in 2021/22 established the foundations for the Council's Capital Strategy which is developed annually as part of a rolling 20 year programme. This strategy is also outlined in the General Revenue and Capital Budget report also on this agenda. The capital strategy is also supplemented by the development of a new investment strategy which will provide further detail on the elements outlined above including a capital implementation plan for significant projects.

8.0 Treasury Management Strategy for 2024/25

8.1 The strategy for 2024/25 covers two main areas:

Capital

- the capital plans and the prudential indicators, and
- the loans fund repayment policy.

Treasury Management

- the current treasury position;
- treasury indicators which limit treasury risk and the activities of the Council;
- prospects for interest rates;
- the borrowing strategy;
- policy on borrowing in advance of need;
- debt rescheduling;
- statutory repayment of loans fund;
- the investment policy;
- the investment strategy;
- creditworthiness policy;
- country limits and
- policy on use of external service providers

8.2 These elements cover the requirements of the Local Government in Scotland Act 2003, the CIPFA Prudential Code and CIPFA Treasury Management Code (2021 editions), the Local Government Investment Regulations (Scotland) 2010 and the Local Authority (Capital and Financing and Accounting) (Scotland) Regulations 2016.

8.3 This TMSS for 2024/25 incorporates the update to the Treasury Management and Prudential Code published by CIPFA in December 2021.

Training and Advice Services

8.4 The CIPFA Treasury Management Code requires the responsible officer to ensure that members with responsibility for treasury management receive adequate training in treasury management. Training is provided for members in the form of briefings on specific changes and reports. Regular briefings are held prior to presentation of the annual Treasury Management Strategy Statement with a briefing being held in advance of this meeting. Link Group, our treasury management advisors, also provide training sessions for members and a training session is also expected to be held during 2024/25.

8.5 A new Scottish Treasury Management Toolkit, developed by the Scottish Treasury Management Forum in partnership with CIPFA provides a series of on-line learning modules developed to assist officers and members to have a minimum level of knowledge and understanding of treasury practices. These will be made available to officers and members during 2024/25.

8.6 The training needs of treasury management officers are periodically reviewed and training arranged as appropriate. Treasury management officers attend

regular meetings with the Council's treasury management advisors, benchmarking meetings with representatives from other Scottish local authorities and specific training events arranged by the Council's treasury management advisors. A formal record of the training received by officers central to the Treasury function and members is required to be maintained.

8.7 The Council uses Link Group as its external treasury management advisors, however it recognises that responsibility for treasury management decisions remains with the Council at all times and will ensure that undue reliance is not placed upon the services of our external service providers.

8.8 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 is assessed, are properly agreed and documented and subjected to regular review. Following a procurement exercise during 2019, Link Group were retained as the Council's external treasury management advisors until 31 July 2025.

9.0 Conclusion

9.1 The Treasury Management Strategy for 2024/25 builds on and consolidates the Council's existing Investment Strategy and Prudential Borrowing framework.

9.2 The strategy supports the delivery of the Council's capital investment plans and reflects the updated 20 year capital investment programme proposed within the General Fund Revenue and Capital Budget for 2024/25.

10.0 Sustainability Implications

10.1 None.

11.0 Resource Implications

11.1 *Financial Details*

11.2 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

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

Yes

11.4 *Staffing*

11.5 None

12.0 Exempt Reports

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

13.0 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)

- Clackmannanshire will be attractive to businesses & people and ensure fair opportunities for all
- Our families; children and young people will have the best possible start in life
- Women and girls will be confident and aspirational, and achieve their full potential
- Our communities will be resilient and empowered so that they can thrive and flourish

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

Treasury Management Policy Statement and Practices

14.0 Equalities Impact

- 14.1 Have you undertaken the required equalities impact assessment to ensure that no groups are adversely affected by the recommendations?
Yes No

15.0 Legality

- 15.1 In adopting the recommendations contained in this report, the Council is acting within its legal powers. Yes

16.0 Appendices

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

Appendix A – 2024/25 Treasury Management Strategy Statement & Annual Investment Strategy (including prudential indicators)

Appendix B – Investment Portfolio as at 31 January 2024

17.0 Background Papers

- 17.1 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 the Public Services: Code of Practice and Cross Sectoral Guidance Notes 2021

The Prudential Code for Capital Finance in Local Authorities 2021

The Local Government Investment Regulations (Scotland) 2010

Local Authority (Capital Finance and Accounting) (Scotland) Regulations 2016

Financial Strategy June 2012

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


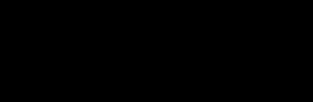
Link Asset Services - Clackmannanshire Council Loans Fund Review

Housing Revenue Account Budget 2024/25 and Capital Programme 2024/25

Author(s)

NAME	DESIGNATION	TEL NO / EXTENSION
Helen Coleman	Corporate Accounting Team Leader	2256
Lindsay Sim	Chief Finance Officer	2022

Approved by

NAME	DESIGNATION	SIGNATURE
Lindsay Sim	Chief Finance Officer	
Nikki Bridle	Chief Executive	

2024/25 TREASURY MANAGEMENT STRATEGY STATEMENT & ANNUAL INVESTMENT STRATEGY (including Prudential Indicators)

The suggested strategy for 2024/25 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, Link Group.

The strategy for 2024/25 covers the following areas:

- capital expenditure;
- the loans fund repayment policy;
- the current portfolio position;
- treasury indicators which limit treasury risk and the activities of the Council;
- 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 (GF) Services and Housing Revenue Account (HRA).

To provide a longer term view, the estimates of gross capital expenditure to be incurred for the next three years together with the projection for the current year and actual for 2022/23 are as follows:

Table 1: Gross Capital Expenditure

	2022/23	2023/24	2024/25	2025/26	2026/27
	£000	£000	£000	£000	£000
	Actual	Projection	Estimate	Estimate	Estimate
General Fund Services	9,928	17,698	20,011	49,743	40,515
Housing Revenue Account	9,769	15,261	14,650	15,650	16,600
Total	19,697	32,959	34,661	65,393	57,115

The above figures are shown gross of any income and are consistent with the capital programme proposals for General Services contained within the Revenue and Capital Budget report 2024/25 on the agenda for approval at this meeting and the HRA Capital Programme 2024/25 approved at Council on 1 February 2024.

The General Services Capital Programme approved at Council on 24th March 2021 set out planned significant capital investment areas across the Council's Be The Future priorities over 20 years from 2021/22 to 2040/41. The programme provides investment to support wellbeing and economic performance and recovery across the four priority themes and is reviewed annually to ensure it reflects current priorities.

The 20 year capital programme is reviewed annually and as part of the 2024/25 budget process, the GF Capital Programme was reviewed and revised to reflect a rolling programme of 20 years up to 2043/44. Along with capacity to deliver the programme, the availability of funding continued to be a key consideration in the review of the programme to ensure that any additional borrowing was affordable. As such, the revenue charges associated with the level of expenditure across the years are reflected in the proposed revenue budget.

The capital plans for both the General Fund and the HRA take full account of the requirements of the Prudential Code, ensuring that planned expenditure is prudent and affordable. The planned spending figure of £34.661m for 2024/25 will be kept under review through the capital monitoring process and regularly reported to the appropriate Committee during the year.

1.2 Borrowing Need (Capital Financing Requirement)

The calculation of the Capital Financing Requirement (CFR) is 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. Capital expenditure that is not financed upfront by the use of capital receipts, capital grants or directly from revenue will increase the CFR of the Council.

The CFR does not increase indefinitely as it is reduced by annual repayments of debt. These repayments are calculated to be broadly commensurate with the period and pattern of benefits of the capital expenditure i.e. reflect the useful life of the asset financed from borrowing.

The CFR also includes the long term liabilities the Council has in respect of the PFI contract for three secondary schools. Whilst this increases the CFR, the Council is not required to borrow for these schemes.

Estimates of the end of year CFR position for the Council are shown in the table below. The table shows the current and future years together with the actual position for the previous year

Table 2: Capital Financing Requirement as at:

	31/03/23	31/03/24	31/03/25	31/03/26	31/03/27
	£000	£000	£000	£000	£000
	Actual	Projection	Estimate	Estimate	Estimate
General Fund Services	124,225	142,163	152,441	193,140	225,138
Housing Revenue Account	21,763	21,709	34,957	47,080	59,264
Total	145,988	163,872	187,398	240,220	284,402

The combined GF and HRA CFR is estimated to increase over the period to £284.402m by the end of March 2027.

The overall CFR at March 2027 is an increase of £120.530m on the projected level at March 2024. This increase reflects the proposed additional capital investment as set out in the GF and HRA Capital Plans. In the short term, borrowing can be met internally through cash balances, however, the increased level of capital investment in future years will require additional external borrowing to be undertaken in the medium to long term. Before any external borrowing is undertaken, alternative sources of funding such as grant funding, capital receipts and internal borrowing will be considered to reduce the requirement for external borrowing over the longer term. The increase in CFR across both the GF and the HRA also reflects the implementation of the revised accounting policies of the Loans Fund which were agreed in March 2020.

The estimated CFR is likely to be affected by the adoption of IFRS16 – Leases. IFRS16 was originally due for implementation on 1 April 2020 but has been deferred until 1 April 2024. It is anticipated that the adoption of IFRS 16 will increase the CFR and also impact on the authorised limit and operational boundary for external debt. The CFR figures in this report do not include any estimates for the impact of IFRS16 and the impact will be reported through Treasury Management updates once known.

1.3 Liability Benchmark

The Liability Benchmark is a prudential indicator introduced in the 2021 Code. As a minimum, the Council is required to estimate and measure the Liability Benchmark for the forthcoming financial year and the following two financial years for both the GF and HRA. The chart below estimates the Liability Benchmark to 2043/44 in line with the GF Capital Programme.

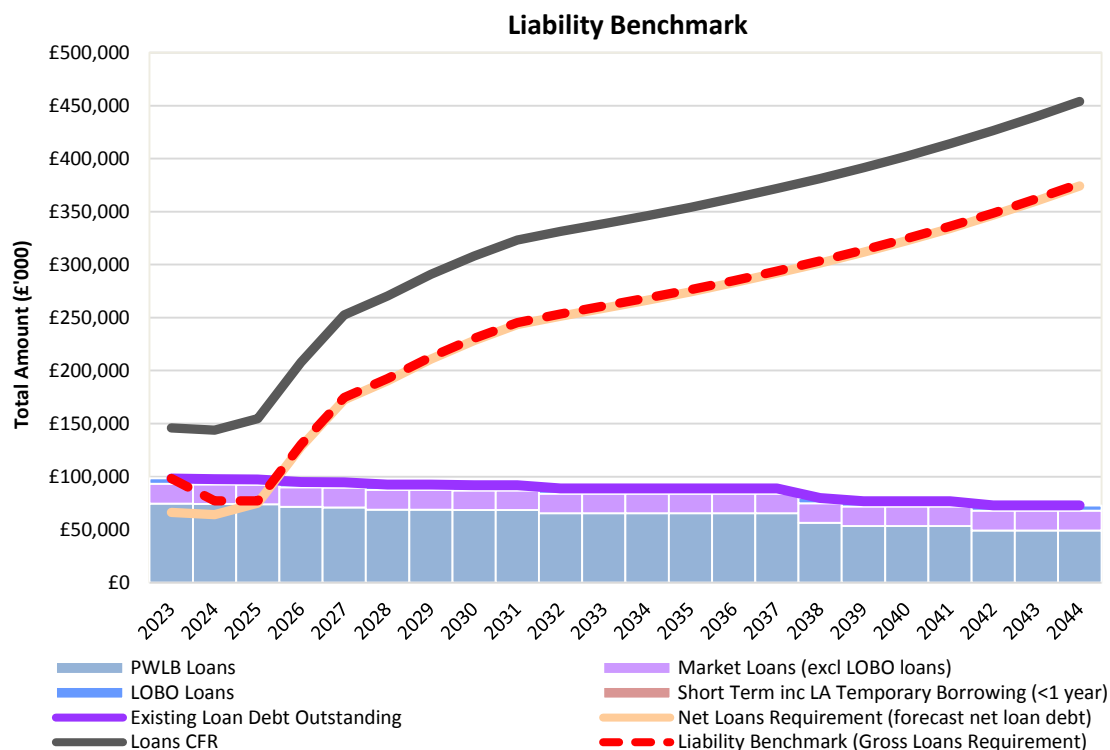
The liability benchmark itself represents an estimate of the cumulative amount of external borrowing the Council must hold to fund its current capital and revenue plans while keeping treasury investments at the minimum level required to manage day-to-day cash flow.

There are four components to the Liability Benchmark are:

- a) **Existing loan debt outstanding:** the Council's existing loans that are outstanding at the end of each financial year.
- b) **Loans CFR:** this is calculated in accordance with the loans CFR definition in the Prudential Code and projected into the future based on approved prudential borrowing, and planned Loans Fund advances and Loans Fund principal repayments.

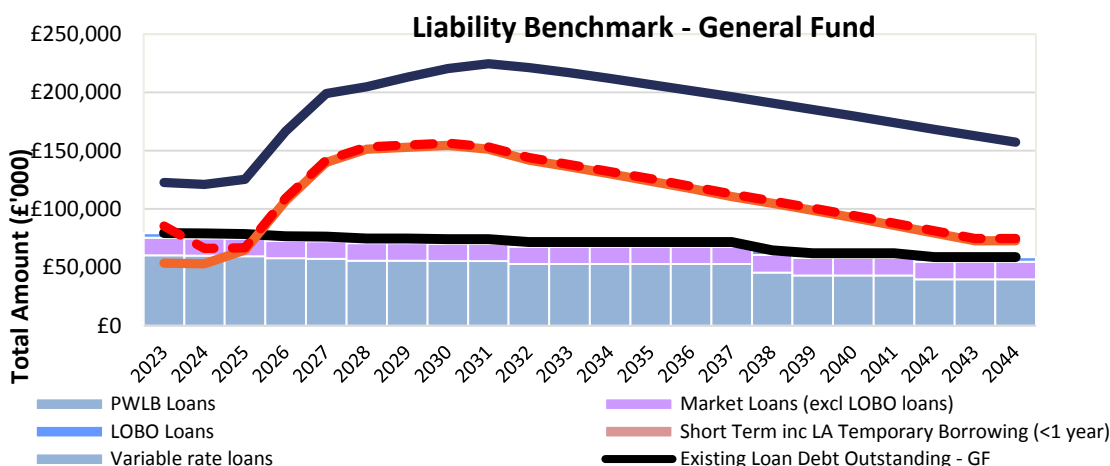
- c) **Net loans requirement:** this shows the Council's gross loan debt less treasury management investments at the last financial year-end, projected into the future and based on its approved prudential borrowing, planned Loans Fund principal repayments and any other major cash flows forecast.
- d) **Liability Benchmark (or gross loans requirement):** this equals net loans requirement plus short-term liquidity allowance.

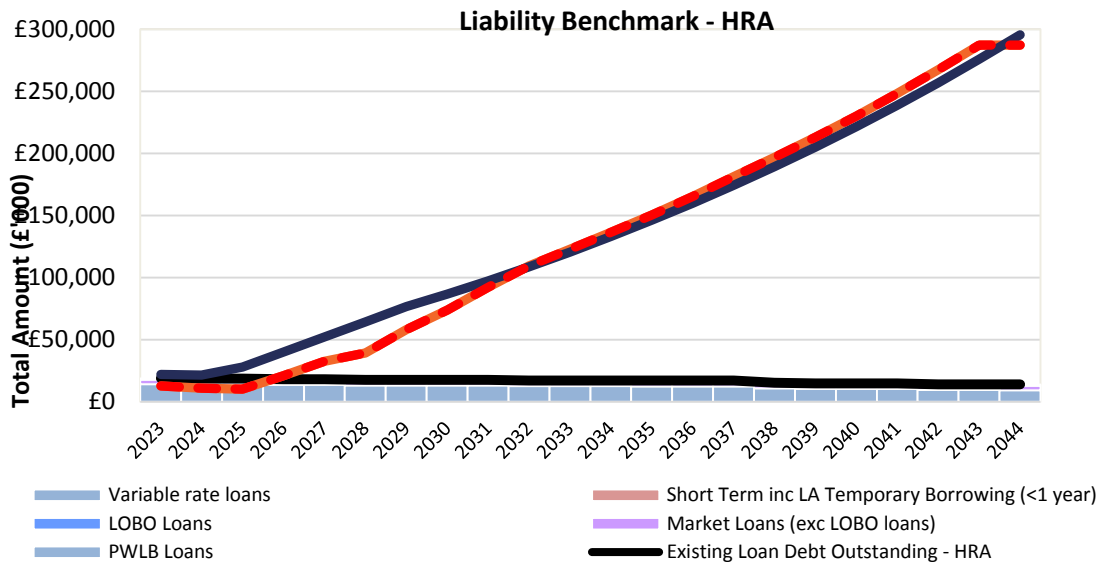
Chart 1 Liability Benchmark



The Liability Benchmark shows that over the short term the Council is not anticipated to undertake any external borrowing but over the medium to long-term it is anticipated that the Council will need to borrow in order to ensure it holds sufficient funds to finance its capital and revenue spending plans.

The above graph shows the overall position for the Council including both the GF and the HRA. The two graphs below show the GF and the HRA separately. In line with the borrowing strategy for the GF, the borrowing requirement increases then falls towards the end of the programme. The borrowing requirement for the HRA increases year on year and the revenue cost of borrowing will need to be contained within affordable revenue budgets.





1.4 Statutory Repayment of loans fund advances

1.4.1 Policy on Statutory Repayment of Loans Fund Advances

The Council is required to set out its policy for the statutory repayment of loans fund advances 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 to account for loans fund advances are permitted within the Local Authority (Capital Finance and Accounting) (Scotland) Regulations 2016, so long as a prudent provision is made each year. A review of the Council's Loans Fund advances by the Council's treasury management advisors, Link Asset Services, was undertaken during 2019/20 and as part of the Treasury Management Strategy Statement 2020/21, Council approved the following policy, applicable from 1 April 2019, on the repayment of loan fund advances by the GF and HRA as follows:

- For loans fund advances made before 1 April 2019, the policy will be to use the Asset Life Method annuity method with all loans being repaid over 35 years at annuity rate of 5%.
- For loan advances made after 1 April 2019 the policy will be to use the Asset Life Method annuity method with all loans being repaid over 35 years at annuity rate of 5%
- For the assets under construction, the repayment of the first loan fund repayment to be deferred until the financial year following the one in which the asset is first available for use or operational.

The adoption of this policy for advances made before 1 April 2019 smoothed the loans fund repayments and reprofiled the revenue requirement to 2029/30. This 10 year timeframe was linked to the investment proposals within the Be the Future Programme which apply to both GF and HRA.

The approach was taken on a prudent basis following discussions with the Council's treasury management advisors and in line with a review by Audit Scotland and Scottish Government.

The policy has been reviewed and no changes to the assumptions used in the policy are proposed for 2024/25.

1.4.2 Loans fund principal repayment holiday

As part of the 2022/23 Local Authority draft settlement, a one off financial flexibility was offered to Councils relating to the principal repayments of loans fund advances which allowed authorities to take a holiday on their loans fund repayments for 2022/23 and repay this amount over future years. The Council opted to exercise this flexibility for 2022/23 which resulted in a reduction in gross expenditure of £0.966m and additional repayments of £0.097m from 2023/24 to 2032/33.

1.5 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.

1.5.1 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 GF, 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

	2022/23	2023/24	2024/25	2025/26	2026/27
	£000	£000	£000	£000	£000
	Actual	Projection	Estimate	Estimate	Estimate
General Fund	3.02%	3.89%	3.99%	4.74%	5.61%
Housing Revenue Account	7.21%	6.55%	6.93%	9.64%	11.44%

The above figures show that for the GF, the proportion of the budget allocated to loan charges are estimated to steadily increase. The ratios ranging between 3.02% and 5.61% are initially lower than the latest reported Scottish Average of 5.40% (2022/23) but start to rise above the average in 2026/27. This is mainly due to the reduced principal repayments, following the previous change in accounting policy for the loans fund as outlined in paragraph 1.3 above and the option to exercise the Loans Fund Payment holiday in 2022/23. This also reflects the reduced borrowing required to fund the capital programme over the last few years in line with the strategy to minimise new borrowing. This is a positive outcome over this period reflecting ongoing capital investment against a backdrop of reducing levels of government grant funding that have been partly offset with increases in council tax income.

The level of grant funding the Council will receive is extremely uncertain and as such reductions have been assumed in future years. The increase in the ration is a combination of this assumed reduction in grant funding and increased principal and interest payments on the new external borrowing that is anticipated to be undertaken to fund the capital programme. The ratios indicate that capital financing costs are

being controlled through the effective implementation of the Council's borrowing and investment strategy however these will need to be closely monitored in future years to ensure borrowing costs remain affordable.

Capital investment and funding in the HRA is detailed in the Housing Revenue Account Budget 2024/25 and Capital Programme 2024/25 approved at Council on 1 February 2024. The capital programme is set to maintain the Council's excellent Scottish Housing Quality Standard record and achieve the Council's own investment priorities. In line with the GF, the HRA ratio of capital financing costs to rental income shows an increase from 2024/25 to 2026/27 which reflects substantial capital investment and the related principal and interest payments on the forecasted new external borrowing to fund it.

2.0 Borrowing

The treasury management function ensures that the Council's cash is organised in accordance with the relevant professional codes, so that sufficient cash is available to meet service activity and investments through the Capital Programme. 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 CFR in the preceding year plus the estimates of any additional CFR for 2024/25 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 or speculative purposes.

The Council's treasury portfolio projected position at 31 March 2024 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 4: External Debt

External Debt	2022/23 Actual £000	2023/24 Projection £000	2024/25 Estimate £000	2025/26 Estimate £000	2026/27 Estimate £000
Cumulative Debt at 1 April	101,247	98,228	97,718	110,156	163,494
Expected change in Debt	(3,019)	(510)	12,438	53,338	46,425
Other long-term liabilities (OLTL) at 1 April	36,672	35,435	33,995	32,357	30,667
Expected change in OLTL	(1,237)	(1,440)	(1,638)	(1,690)	(1,649)
Actual gross debt at 31 March	133,663	131,713	142,513	194,161	238,937
Capital Financing Requirement	145,988	163,872	187,398	240,220	284,402
Under/(over) borrowing	12,325	32,159	44,885	46,059	45,465

For all years shown in the above table the Council's CFR is forecast to remain above the 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.

It is anticipated that new external borrowing will need to be undertaken to fund the projects within the capital programme. As a result external debt is forecast to increase to £238.9m by March 2027 in order to ensure sufficient cash is available to meet the capital investment within those years.

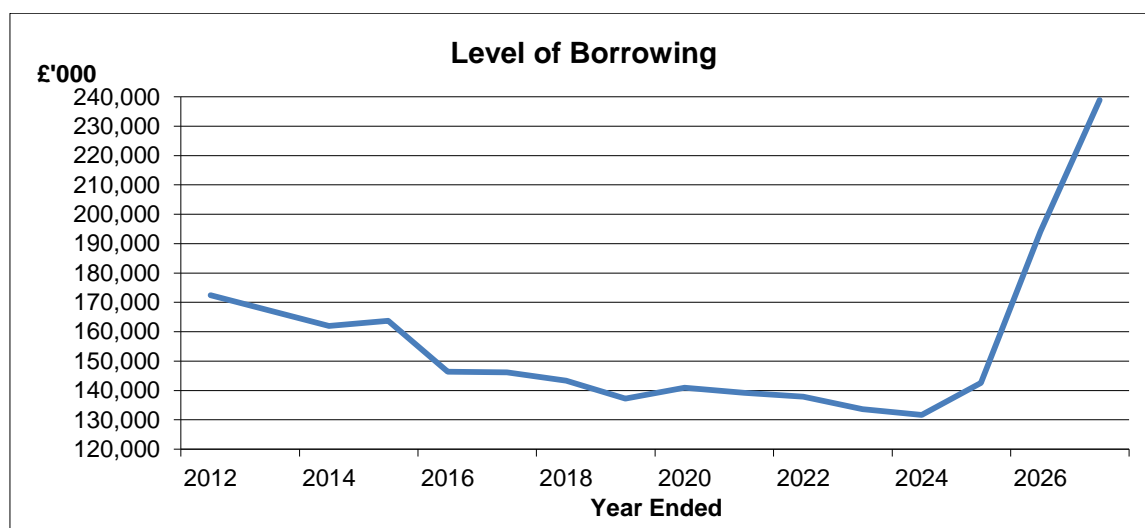
The expected change in debt also reflects PWLB loan repayments of £3.1m scheduled in the next three years to March 2027 which offset new external borrowing to fund capital investment. The new borrowing and the repayment profiles of debt maturity mean there are variations in annual change in debt year on year.

The steady reduction in other long term liabilities reflects the annual repayments towards PFI debt.

The difference between the gross debt and the CFR shows the amount of internal borrowing/utilisation of cash balances to fund capital expenditure that has been undertaken in previous years.

Significant reductions of £40.8m to March 2023 have been achieved since the previous policy to minimise external debt was approved in June 2012. This strategy to minimise long term debt has worked well in reducing long term debt, however, the policy was changed in 2021/22 to reflect the significant investment in key projects over the next few years and the expectation that borrowing may need to increase in the medium term. It is anticipated that once these key projects are complete, borrowing will reduce in line with the strategy. The chart below shows the reduction of external debt made to date and estimates the increase over the next few years.

Chart 2: Level of Borrowing



The increase in borrowing from 2024/25 reflects the Councils planned investment led strategy as set out in the proposed 20 year capital plan with expenditure front loaded over the next 10 years. In the following 10 years expenditure is planned to reduce which will reduce the level of borrowing. This is set out in chart 1 in the main body of this report.

2.2 Treasury Indicators: Limits on Borrowing Activity

2.2.1 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. This is a key prudential indicator and is the maximum figure that the Council could borrow at any given point during each financial year.

Table 5: Authorised limit for external debt

	2023/24	2024/25	2025/26	2026/27
	£000	£000	£000	£000
Borrowing	118,000	129,000	183,000	231,000
Other long term liabilities including PFI	39,000	38,000	37,000	36,000
Total	157,000	167,000	220,000	267,000

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 increases in 2024/25 in line with increased expenditure on specific capital projects and the related forecasted external borrowing. The limit is reviewed on an annual basis in line with revisions to the approved capital programme.

If the authorised limit is liable to be breached at any time, the Chief Finance Officer (Section 95 Officer) will report to Council with a proposed recommended course of action which could include raising the authorised limit or to take measures to ensure the limit is not breached.

2.2.2 Operational Boundary for External Debt

The operational boundary is the limit beyond which the external debt is not normally expected to exceed. 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.

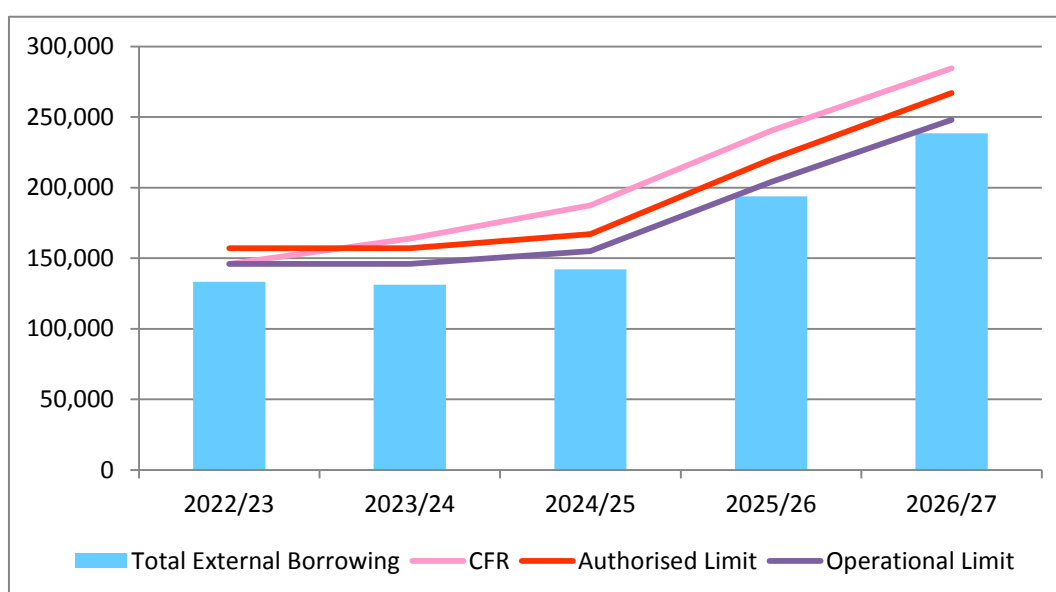
Table 6: Operational Boundary for external debt

	2023/24	2024/25	2025/26	2026/27
	£000	£000	£000	£000
Borrowing	110,000	120,000	170,000	215,000
Other long term liabilities	36,000	35,000	34,000	33,000
Total	146,000	155,000	204,000	248,000

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.

The following chart shows the forecasted level of external borrowing, CFR, authorised limit and operational boundary to March 2025.

Chart 3: Borrowing and Capital Financing Requirement



The chart above shows that the total external borrowing does not exceed the CFR which shows that the Council is expected to be in an under borrowed position and the external borrowing is not expected to breach the operation limit or the authorised limit.

3.0 Prospects for Interest Rates

The Council has appointed Link Group 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 Link's central view.

Table 7: Forecast Interest Rates

Quarter Ended	Bank Rate %	PWLB Borrowing Rates % (including certainty rate adjustment)		
		5 year	25 year	50 year
March 2024	5.25	4.50	5.20	5.00
June 2024	5.25	4.40	5.10	4.90
Sept 2024	4.75	4.30	4.90	4.70
Dec 2024	4.25	4.20	4.80	4.60
March 2025	3.75	4.10	4.60	4.40
June 2025	3.25	4.00	4.40	4.20
Sept 2025	3.00	3.80	4.30	4.10
Dec 2025	3.00	3.70	4.20	4.00
March 2026	3.00	3.60	4.20	4.00
June 2026	3.00	3.60	4.10	3.90
Sept 2026	3.00	3.50	4.10	3.90
Dec 2026	3.00	3.50	4.10	3.90
March 2027	3.00	3.50	4.10	3.90

The Covid-19 pandemic, Brexit and the recent war in Ukraine has had a major impact on the UK and world economies in the last four years. The bank rate has steadily increased over this time and at its meeting on 2nd August 2023, the MPC increased the Bank Rate by 0.25% to 5.25%, its highest level for sometime. As a result, inflation has fallen steadily in 2023 from 8.7% in April 2023 to 4% in December 2023.

At its latest meeting on 1 February 2024, the MPC maintained the Bank Rate at 5.25%. The forecast for Bank Rate is to remain at its current level of 5.25% as the MPC continues to take action to combat on-going inflationary and wage pressures. Three reductions of 0.5% are anticipated in late 2024/25 to reduce the rate to 3.75% in March 2025.

The 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 period 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:

- There is expected to be reduction of gilt yields and PWLB rates over the next three years as inflation continues to fall through 2024. However they can be subject to exceptional levels of volatility due to economic recovery from major events such as: geopolitical developments, sovereign debt crisis, emerging market developments and sharp changes in investor actions.
- Investment returns have improved during 2023/24 but are expected to fall during 2024/25 as the Bank Rate reduces,
- Borrowing interest rates fell to historically low rates during 2021/22 as a result of the Covid-19 crisis and the quantitative easing operations of the Bank of

England. Borrowing interest rates have risen steadily during 2023/24 and are expected to fall over the next three years.

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, the CFR, has been partly funded through cash balances as opposed to external loans. This strategy is prudent as investment returns have been low. This strategy has had a positive impact over the last few years reducing overall borrowing and keeping interest charges low.

Against this background and the risks within the economic forecast, the Chief Finance Officer, 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 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.

Going forward, this strategy will be reviewed to avoid incurring higher borrowing costs in the future when borrowing is required to finance new capital expenditure and/or to refinance maturing debt. Treasury activity including the undertaking of external borrowing will continue to be reported through the regular reporting cycle of Treasury Management reports to Council.

4.1 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 the approved CFR 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 of activity will be subject to prior appraisal and subsequent reporting through in-year or annual reports.

4.2 Debt Rescheduling

Rescheduling of current borrowing in the Council's debt portfolio will be considered in year. If short term borrowing rates are cheaper than longer term fixed interest rates, there may be potential opportunities to generate savings taking new debt over the short-term rather than long-term. 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
- to 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.

4.3 Types of Borrowing

Currently the PWLB Certainty Rate is set at gilts +80 basis points for borrowing and is historically been low compared to other options. However, consideration may still need to be given to sourcing funding at cheaper rates. Options available include:

- Local authorities (primarily shorter dated maturities);
- Financial institutions (primarily insurance companies, pension funds and banks), and
- Municipal Bond Agency.

At the time of undertaking any borrowing, a full appraisal will be carried out to identify the most cost effective type of borrowing in line with the Council's risk appetite.

4.4 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 proposed Revenue and Capital Budget report 2024/25 on the agenda for approval at this meeting and the Housing Revenue Account Budget 2024/25 and Capital Programme 2024/25 approved at Council on 1 February 2024.

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

Under the previous strategy to minimise external debt, repayments towards maturing debt should be higher than any new borrowing being undertaken to fund the capital programme over the longer term. However, as the Council is undertaking a period of capital investment, external debt is expected to rise over the first half of the programme but reduce over the second half as borrowing levels reduce. Fluctuations can also arise in individual years depending on the maturing loans within that year. The table below shows variations in the external borrowing requirement for years to 2024/25.

Table 8: Total Borrowing Requirement / Movement on CFR

	2023/24 Projection £000	2024/25 Estimate £000	2025/26 Estimate £000	2026/27 Estimate £000
Net New External Borrowing Requirement	7,739	25,922	55,655	46,846
Service Concession Adjustment	12,535	0	0	0
Repayment of Maturing Debt	(2,390)	(2,396)	(2,833)	(2,663)
Total Borrowing Requirement / Movement on CFR	17,884	23,526	52,822	44,183

4.5 Interest Rate Exposure and Maturity Structure of Borrowing

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 fixed interest rate exposure - this identifies a maximum limit, expressed as a % of the total debt and investment, of fixed interest rates borrowing and investments;
- Upper limits on variable interest rate exposure - this is similar to the previous indicator and covers a maximum limit on variable 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 9: Treasury Management Limits

	2024/25	2025/26	2026/27
Interest rate exposures			
	Upper	Upper	Upper
Limits on fixed interest rates based on			
• Debt	100%	100%	100%
• Investments	75%	75%	75%
Limits on variable interest rates based on			
• Debt	25%	25%	25%
• Investments	100%	100%	100%
Maturity structure of fixed interest rate borrowing 2024/25			
	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 2024/25			
	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 Investment Strategy

5.1 Investment Policy

The aim of the investment 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.

The Treasury Management Code requires all investments and investment income to be attributed to one of the following three purposes: -

Treasury management

Arising from the organisation's cash flows or treasury risk management activity, this type of investment represents balances which are only held until the cash is required for use. Treasury investments may also arise from other treasury risk management activity which seeks to prudently manage the risks, costs or income relating to existing or forecast debt or treasury investments.

Service delivery

Investments held primarily and directly for the delivery of public services including housing, regeneration and local infrastructure. Returns on this category of investment which are funded by borrowing are permitted only in cases where the income is "either related to the financial viability of the project in question or otherwise incidental to the primary purpose". The Council holds an investment of £500 (at cost) in CSBP Clackmannanshire Investments Ltd. It is anticipated that this will be repaid in 2024/25.

Commercial return

Investments held primarily for financial return with no treasury management or direct service provision purpose. Risks on such investments should be proportionate to an authority's financial capacity – i.e., that 'plausible losses' could be absorbed in budgets or reserves without unmanageable detriment to local services. An authority must not borrow to invest primarily for financial return. The Council holds investment and commercial properties for the purpose of generating rental income. All properties are located within Clackmannanshire.

The Council does not intend to invest for service delivery or commercial return purposes during 2024/25.

Treasury management investment opportunities arise naturally through treasury management activity and in particular the management of cash flows which can result in variations in the amount of cash required during the year. As at 31 January 2024, the Council held immediately available cash balances of £20.0m as detailed in Appendix B.

During 2024/25 the Council will continue to invest surplus cash balances of which the return contributes to reducing the net expenditure of the Council. As part of the Council's commitment to Wellbeing Economy and Community Wealth Building, opportunities to invest ethically will be considered which fit within the remit of our strategy.

The Council's investment policy has regard to the Local Government Investment (Scotland) Regulations 2010 (and accompanying Finance Circular 5/2010) and the CIPFA Treasury Management in Public Services: Code of Practice and Cross Sectoral Guidance Notes 2021 ("the CIPFA TM Code"). The Council's investment priorities will be security first, liquidity second and then return.

In accordance with guidance from the Scottish Government and CIPFA, and in order to minimise the risk to investments, the Council has adopted a prudent approach and defines its risk appetite by the following means:

- Minimum acceptable credit criteria are applied in order to generate a list of highly creditworthy counterparties which also enables diversification and thus

avoidance of concentration of risk. The key ratings used to monitor counterparties are the Short Term and Long Term ratings;

- The Council's officers will use ratings and other information provided by Link Group to ensure creditworthiness as detailed below;
- The Council's 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;
- Investments will be place with counterparties from countries with a specified minimum sovereign rating;
- Limits will be set for the amount of principal sums invested for longer than 365 days, and
- All investments will be denominated in sterling.

5.2 Creditworthiness Policy

This Council applies the creditworthiness service provided by Link Group. This service employs a sophisticated 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.

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
- Dark pink 5 years for Ultra short dated bond funds with a credit score of 1.25
- Light pink 5 years for Ultra short dated bond funds with a credit score of 1.5
- 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

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

All credit ratings of counterparties currently used will be monitored quarterly. The Council is alerted to changes to ratings of all three agencies through its use of the Link Group creditworthiness service.

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 and to ensure a minimal level of financial risk. Joint Venture arrangements, contractual agreements and financial guarantees from the Scottish Government are investment areas previously entered into by the Council where this has applied. The Council currently has no investments of this type.

5.3 Environmental, Social and Governance (ESG) Policy

Environmental, Social and Governance (ESG) considerations are increasingly a factor in global investors' decision making and the TM code requires the Council to set out its policy relating to ESG considerations in investment decision. The Council will not knowingly invest directly in organisations whose activities are inconsistent with the Council's vision set out on the Corporate Plan and its commitment to Wellbeing Economy and Community Wealth Building. It should be noted that the Council's investment priorities continue to be security first, liquidity second and then return. The framework for evaluating ESG investment opportunities is still being developed by financial organisations and the Council will monitor developments in this area.

5.4 Country Limits

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 a similar sovereign credit rating as the UK (currently AA).

5.5 Investment Returns

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). Greater returns are usually obtainable by investing for longer periods. While most cash balances are required in order to manage the variations in cash flow, where cash sums can be identified that could be invested for longer periods, the value to be obtained from longer term investments will be carefully assessed.

Investment returns expectations –Bank Rate forecasts for financial year ends (March) are:

- 2023/24 5.25%
- 2024/25 3.75%
- 2025/26 3.00%
- 2026/27 3.00%

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

- 2023/24 2.00%
- 2024/25 2.25%
- 2025/26 1.50%
- 2026/27 1.50%

Investment treasury indicator and limit for the total principal funds invested for greater than 365 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.

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

Maximum principal sums invested > 365 days			
£m	2024/25	2025/26	2026/27
Principal sums invested > 365 days	£12m	£12m	£12m

For its cash flow generated balances, the Council will seek to utilise its bank instant access accounts, notice accounts and ultra short dated bonds funds in order to benefit from compounding interest (non-distributing). The Council also invests in two money market funds and one ultra short dated bond fund which are distributing which means interest is paid at the end of each month rather than compounded.

The Markets in Financial Instruments Directive (MIFID II)

These regulations govern the relationship financial institutions conducting lending and borrowing transactions will have with local authorities. The effective date of the new regulations was 3 January 2018 and all local authorities are now classified as retail counterparties which determines the types of investments that they can undertake. Local authorities have the ability to apply for Professional status which extends the range of investments that are available but must meet certain qualifying criteria. To date there has been no requirement to apply for Professional Status but this will be considered as part of the on going treasury management reviews.

On-lending to Registered Social Landlords (RSL's)

Under powers granted by the Scottish Government, Scottish Local Authorities can 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

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

Investment Portfolio as at 31 January 2024

Short Term Investments – Counterparty	Principal (£000)	Interest Rate	Type
Aberdeen Standard Money Market Fund	4,000	5.28% Net Average Monthly Yield for January	Instant access
Aberdeen Standard Ultra Short Dated Bond Fund	3,500	5.47% Net Average Monthly Yield for January	Instant access
Blackrock Money Market Fund	2,500	5.23% Net Average Monthly Yield for January	Instant access
Blackrock Ultra Short Dated Bond Fund	5,000	5.40% Net Average Monthly Yield for January	Instant access
CSBP Clackmannanshire Investments Ltd	1		
Total Short Term Investments	15,001		

Cash and Cash Equivalents – Counterparty	Principal (£000)	Interest Rate
Royal Bank of Scotland plc	1,416	0.01% (balances above £1m)
Bank of Scotland plc	80	1.65% as at 31 st Jan 2024
Bank of Scotland plc Call Account	3,510	5.14% as at 31 st Jan 2024
Other Accounts	27	-
Total Cash and Cash Equivalents	5,033	

TOTAL INVESTMENTS	20,034
--------------------------	---------------

Report to: Clackmannanshire Council

Date of Meeting: 29 February 2024

Subject: General Services Revenue and Capital Budget 2024/25

Report by: Administration

1.0 Purpose

- 1.1. The purpose of this report is to present the General Services Budget for 2024/25. This report builds on the regular update reports and briefings presented to Council and the Audit and Scrutiny Committee throughout the year, including those covering the Be the Future Transformation Programme and implementation of the Target Operating Model (TOM).

2.0 Recommendations

It is recommended that Council agrees:

- 2.1. The General Services Revenue and Capital Budget for 2024/25 as set out in Appendix A, including:
- 2.1.1 The proposals for demand pressures including those previously approved by Council during the year (Appendix B) (paragraphs 6.2-6.3);
 - 2.1.2 The Policy and Redesign savings set out in Appendix D (paragraph 6.4);
 - 2.1.3 The 2024/25 Income and Charging Strategy (Appendix E);
 - 2.1.4 The utilisation of £0.204m Capital receipts to offset loans fund principal repayments (paragraph 6.10);
 - 2.1.5 The earmarking of the past year benefit derived from Service Concessions and utilisation of £6.079m from this fund to support the 2024/25 revenue budget (paragraphs 6.10 and 6.14);
 - 2.1.6 A net resource transfer of £26.660m for the Clackmannanshire and Stirling Health and Social Care Partnership for 2024/25 (paragraph 7.3);
 - 2.1.7 The revised General Services Capital Programme incorporating project resource in Appendix A and section 8;
 - 2.1.8 A freeze in the level of Council Tax for 2024/25 maintaining a Band D Council tax of £1,410.96 (paragraph 5.3).

- 2.1.9 A top up of £0.500m from General Reserves (service concessions) to the Transformation Fund (paragraph 6.15);
- 2.1.10 That delegated authority is given to the Chief Executive to put in place resource to support the development of collaborative community and place-based models, funded from the Transformation Fund (paragraph 6.16);
- 2.1.11 That the Council's allocation of the Place-based Investment Fund will be prioritised towards alternative models for the management and/or ownership of community assets (paragraph 6.18);
- 2.1.12 to agree to maintain the previously approved Non Domestic Rate (NDR) policy for Empty Property Reliefs that's in place for another year (paragraph 3.5), and
- 2.1.13 The Be the Future Target Operating Model: Corporate Priorities 2024/25 as set out in Appendix A.

2.2 It is recommended that Council notes:

- 2.2.1 The challenging context within which this Budget is presented (Appendix A);
- 2.2.2 The forecasted overspend of £0.014m by 31 March 2024, prior to implementation of spending constraints (paragraph 3.1);
- 2.2.3 The summary of recent budget engagement activity detailed in section 4;
- 2.2.4 That the minimum reserve policy of 2% remains unchanged with the balance of £3.230m in uncommitted General Services Revenue reserves, after setting the budget, equating to 2% (paragraphs 6.8-6.9);
- 2.2.5 The five year cumulative indicative gap of £29.662m up to 2028/29 and a funding gap of £13.012m in 2025/26 following setting this budget (Exhibit 4),

3 Current Financial Position

- 3.1 The Council is continuing to face significant financial pressures during 2023/24 predominately associated with high levels of inflation and increasing demand. The latest outturn report presented to the Audit & Scrutiny Committee in December indicated that there was an overspend of £0.014m projected by 31 March 2024.
- 3.2 In early December, in light of this forecasted overspend and in order to contain spend within Budget the Chief Financial Officer implemented measures to reduce expenditure. These measures included limiting spend to only essential committed spend being undertaken and a freeze on the recruitment of non essential posts. The next financial outturn is being prepared and will be reported to the Audit & Scrutiny Committee at its meeting in April 2024. Early indications are that spend will be contained within budget however, if this is not the case then uncommitted reserves may be required.

- 3.3 Due to this financial forecast for 2023/24 it is anticipated that there will be no uncommitted reserves above the minimum 2% level available to support the 2024/25 budget.

Non Domestic Rates (NDR) – Empty Property Relief

- 3.4 From 1 April 2023, existing reliefs that applied to empty non domestic properties set by the Scottish Government ceased to exist and the Council was required to put in place its own policy. Council approved the relief policy for empty non domestic properties at its meeting in March 2023, agreeing that this policy would be reviewed during the 2023/24 financial year and any changes would come into effect from 1 April 2024.
- 3.5 Following a review of the policy, no changes are being proposed for 2024/25 and the existing reliefs will still apply. The policy will be reviewed again during 2024/25 with any changes being effective from 1 April 2025.

4 Budget engagement process

- 4.1 The budget engagement process for 2024/25 ran from the 22 January to 18 February and sought resident's views on a range of officer policy savings proposals. A total of 938 responses were received on Citizen Space. Direct engagement was also carried out with a number of stakeholders, including those directly impacted by proposals. This engagement sought to understand potential impacts and mitigations in the context of an accompanying draft Equality and Fairer Scotland Impact Assessment.
- 4.2 All responses were classified by themes, alongside potential impacts and mitigations, to shape the development of the final Equality and Fairer Scotland Impact Assessment.

The broad themes were as follows:

- Customer Services, Libraries and Leisure Services
 - Home to school transport;
 - School management and primary school classes
 - Fees and Charges;
 - Voluntary and Third Sector
 - CLD and Psychological Services
 - Environmental Services
- 4.3 Responses from the budget engagement, as well as evidence gathered for Equality and Fairer Scotland Impact Assessments have influenced the proposals in this budget paper, including highlighting areas for potential further dialogue where proposals have not been included in this Budget setting process.
- 4.4 As part of this process Councillors have been provided with a budget engagement pack and associated briefing in advance of this meeting providing fuller information.

Staff & Trade Union Consultation

- 4.5 Engagement with Trade Union representatives on management efficiencies and policy savings has continued along similar lines to that adopted previously, and is well embedded. As in previous years, trade union representatives received the same information on areas for proposed savings as elected members and briefing sessions have also been held for Trade Union representatives, most recently, ahead of this Budget setting meeting.
- 4.6 Prior to this meeting of Council, as usual, a pre budget staff cascade was prepared and cascaded by the Chief Executive and Chief Finance Officer. Throughout the budget process, staff have also been encouraged to contact senior managers to discuss proposals if they require further information. Again this year, a post budget cascade and video message will also be prepared, led by the Chief Executive, Chief Finance Officer and Strategic Directors.

5 Budget 2024/25

- 5.1 The Local Government Finance Circular 8/2023 setting out the Draft Local Government Settlement for 2024/25 was issued on the 21 December 2023. Based on this draft settlement, the funding assumed for the Councils 2024/25 General Services Revenue Budget is as follows:

Exhibit 1: General Services Funding 2024/25

	£m
General Revenue Grant	102.177
Ring fenced Revenue Grants	2.777
Non-Domestic Rates Income	19.597
Total Grant Funding	124.551
Estimated share of unallocated and additional expected funds	2.478
Estimated compensatory allocation for Council Tax freeze	1.307
Revised Total Grant Funding	128.336
Council Tax Income	25.547
Total Revenue Funding	153.883

Source: Finance Circular 8/2023

- 5.1 As part of the Scottish Government commitment under the Verity House Agreement to review ring-fenced funding, £950.9m of funding has now been baselined in to the General Revenue Grant, previously shown within Ring Fenced Revenue Grants.
- 5.2 Included in the total revenue funding are estimated shares of unallocated and additional expected funds totalling £2.478m. This includes:
- redeterminations for Teachers Induction Scheme;

- Discretionary Housing Payments (DHP);
 - the top up for Criminal Justice which is paid outwith the settlement, and
 - an increase in the employer contribution rate in the Scottish Teachers Pension Scheme.
- 5.3 Following the announcement by the Scottish Government of a Council Tax freeze, £144m has been set aside to compensate Councils to the equivalent amount of a 5% increase. This funding is yet to be allocated and is estimated to be £1.307m. As a result of the freeze, the Band D Council Tax remains at £1,410.96 for 2024/25 with no increase on the charge for 2023/24. Full details of the Council Tax Band Charges are set out within Appendix A
- 5.4 Taking these unallocated and additional estimates into account the total estimated grant funding is £128.336m which is an increase from 2023/24 in the Council’s funding before Council Tax of £8,660m.
- 5.5 The Scottish Government has also committed additional funding of £230m to deliver the payment of £12 per hour minimum pay settlement for adult social care workers in commissioned services via agreed contract uplifts. This funding is to be passported onto IJB’s but has not yet been allocated and is not therefore, included in the figures in the above table.
- 5.6 The total Government Grant Funding set out above is subject to approval of the Local Government Finance Order. At the time of writing this report, this is due to be laid before Scottish Parliament on 27 February 2024.

Rollover Revenue Budget

- 5.7 Each year, the base budget is reviewed to ensure that any adjustment that is required to meet expected costs and demands is properly considered. Budget Strategy reports submitted to Council during the year provide updates on the budget gap and changes in assumptions to reflect current information. Due to uncertainty around financial pressures, the assumptions on the gap have remained relatively stable during the year.
- 5.8 The table below sets out the changes in the assumptions:

Exhibit 2: Movement in Indicative Gap during the year

	2024/25 £000
Indicative Gap	11,561
Increase in pay award assumption from 2% to 3%	788
Reduction in Demand Pressures below £2.5m	(70)
Settlement & rollover budget adjustments	(482)
Funding transferred to IJB for recurring 2023/24 pay award	410

Funding for Council Tax freeze above already assumed 3% increase	(541)
Revised Gap	11,666

5.9 The main assumptions included within the gap shown above in Exhibit 2 and the gap for future years set out in Exhibit 4 below are:

- A freeze in the level of Council Tax for 2024/25 with the compensatory funding from Scottish Government added to General Revenue Grant and baselined for future years. An 8% increase thereafter in future years.
- Pay inflation equivalent to 3% for 2024/25 and 2% inflation assumed each year thereafter;
- The budget for Teachers pay has been assumed at the agreed uplift of 2% effective from 1 January 2024 to July 2024 with the increase for the remaining part of the financial year being set in line with the assumption for non-teaching staff pending the outcome of any negotiations. Any increase above this is assumed to be met from additional funding.
- Demand pressures covering contract inflation of £2.299m in 2024/25 as shown in Appendix B. Demand pressures have been estimated at £2.500m for 2025/26 reducing to £2m from 2026/27 onwards in line with reducing expectations in inflation. Based on the current level of contract inflation, the amount set aside for demand pressures is only expected to offset contract inflation and any general inflation should be offset through additional savings;
- There has been an increase in General Fund grant in financial year 2024/25 to support additional and existing priorities including support for the recurring cost of the 2023/24 pay award. However, funding for core services has reduced. The assumption for future years is that funding will reduce by 2.5%, and
- As an accredited employer we will implement the Real Living Wage of £12.00 from 1 April 2024. The current Scottish Government Local Authority Living Wage rate is £11.89 (1 April 2023). Any increases to the Scottish Government rate arising from agreed pay negotiations will be implemented accordingly from 1 April 2024.

6 General Services Revenue Budget

6.1 The 2023/24 General Services Revenue Budget is summarised within Appendix A. The budget proposes expenditure of £161.493m against income of £161.493m, 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. Due to the challenging financial position and high level of inflation, bids for Contractual inflation have been prioritised with additional bids considered that reflect new demand or increases to costs that cannot be

absorbed within budget. After a stringent review of bids put forward, the 2024/25 proposed pressures total £2.299m and these are set out in Appendix B for approval as part of this Budget.

- 6.3 In addition to the contractual pressures of £2.299m listed in Appendix B are several pressures that were approved during the 2023/24 financial year that have been proposed to continue for 2024/25. These amount to £0.131m and include; an inflationary uplift to the allowance for Clothing Grants, Free School Meal provision to children who are in Kinship care, uplifts to the rates for personal assistants and SDS payments within Children’s services and continuation of the NDR discretionary relief to Community Amateur Sports Clubs (CASC).
- 6.4 The 2024/25 budget proposes savings of £5.383m. These comprise:
- £4.335m Management Efficiencies (Appendix C), and
 - £1.048m Policy and Redesign savings requiring Council approval (Appendix D).
- 6.5 Council is also asked to approve the part reversal of the Policy efficiency saving included in the 2023/24 Revenue Budget; *PLPOL09 – Transition to Net Zero £0.160m*. This saving included £0.120m related to income from charging for the use of Electric Vehicle Chargers. Following implementation of the charging policy agreed by Council in May 2024, this income should be offset against the additional electricity costs of operating the chargers. The remainder of this saving remains achievable.
- 6.6 Exhibit 3 below shows the movement in budgets across each of the portfolio areas. The movement is made up of combined savings, demand pressures and additional growth which includes pay inflation and additional funding for specific priorities:

Exhibit 3: General Services Revenue Budget 2024/25: Movement in Service areas and Proposed Budget for 2024/25.

Service	Current Budget 2023/24 £000	Total Savings 2024/25 £000	Savings As % of 2023/24 Budget	Demand Pressures £000	Growth & Additional Funding £000	Proposed Budget 2024/25 £000
People	76,426	(2,443)	3.20%	829	7,110	81,922
Place	33,768	(1,720)	5.09%	945	1,862	34,855
Partnership & Performance	11,261	(510)	4.53%	599	698	12,048
Other Services	30,729	(710)	2.31%	57	2,592	32,668
TOTAL	152,184	(5,383)	3.54%	2,430	12,262	161,493

- 6.7 The revised Income and Charging Policy and respective list of fees and charges for 2024/25 are set out in Appendix E. It is proposed that where the Council has the discretion to set charges, that these are increased by 6.7% for the financial year 2024/25 in line with CPI as at September 2023. Some charges have increased at a different rate, usually this is where these are set nationally or by an external organisation and these exceptions are also noted in the Income and Charging Policy.

Balances and Reserves

General Reserves

- 6.8 The Council's current Finance Strategy is to retain uncommitted non HRA reserves at a minimum of 2% of net expenditure. The Council reviews this level of reserves on an annual basis and can vary this minimum level in times of economic volatility and rising inflation. Due to the continued significant rise in costs and demand, along with no increase in core General Revenue Grant it is recommended that the minimum level of reserves is maintained at 2%.
- 6.9 Net expenditure for 2024/25 is £161.493m, therefore 2% minimum reserves equates to £3.230m. As noted in section 3, the current forecast for 2023/24 is an overspend of £0.014m, which would mean no uncommitted reserves above the minimum level would be available to support the proposed 2024/25 budget.
- 6.10 After taking account of the planned savings of £5.383m detailed in Appendices C and D, there is a residual budget gap of £6.283m. It is therefore, recommended that the Council approves the following to close the gap:
- utilises £0.204m Capital Receipts to offset the loans fund principal repayments, and
 - applies £6.079m from the one off general revenue reserve from Service Concessions.
- 6.11 On 21 December 2023, Local Government Finance Circular 8/2023 was issued setting out the draft local government settlement for 2024/25 (Appendix F). The final settlement was laid before Parliament on 27 February 2024. This budget has sought to make adequate provision for meeting the assumptions set out in the Finance Circular.
- 6.12 Subject to the approval of this budget, the net expenditure, funding and resulting indicative funding gap for 2025/26 and beyond is set out in Exhibit 12 below. Council will note that the gap has increased by £8.193m for 2025/26 due to one off cash savings, and utilisation of revenue reserves which have been committed to support the 2024/25 Budget:

Exhibit 4: General Services Budget 2024/25-2028/29 Indicative funding gap

	2024/25	2025/26	2026/27	2027/28	2028/29
	£000	£000	£000	£000	£000
Net Expenditure	161,493	167,709	173,157	178,258	183,786
Net Funding	(161,493)	(154,697)	(154,317)	(153,994)	(154,124)
Cumulative indicative Funding Gap	-	13,012	18,840	24,264	29,662
Annual indicative Funding Gap	-	13,012	5,828	5,424	5,398

- 6.13 The table above shows that the indicative funding gap after the setting of the 2024/25 budget as proposed in this paper is £13.012m for 2025/26 and a cumulative gap of £29.662m by 2028/29. This is based on current assumptions at this time and will be updated through the Budget Strategy updates to Council throughout the year.

Earmarked Reserves and Financial Flexibilities

- 6.14 As part of the 2023/24 Treasury Management Strategy statement, Council approved a change to the accounting treatment for Service concessions. This was a flexibility granted by the Scottish Government in 2022/23 (Circular 10/2022) that created a past year financial benefit of £12.537m and an ongoing annual benefit of around £1-2m per year for the next 16 years. Council is asked to approve the earmarking of the past year benefit within general reserves. The annual in year benefit has been included within the budget gap to offset loans fund costs within the revenue budget on an ongoing basis. In setting the 2024/25 budget, it is proposed that £6.079m of the past year benefit earmarked reserve is used to close the gap (paragraph 6.10) and a further £0.500m is used to increase the transformation Fund as set out below. This would leave a balance of £5.958m within the earmarked reserve.
- 6.15 The Transformation fund has been retained to support ongoing transformation activity. The current balance on the fund is £1.841m with £1.009m previously committed, leaving £0.832m uncommitted. A further £0.500m is proposed to be added to the fund from general revenue reserves to support the continued Be the Future Target Operating Model: Corporate Priorities 2024/25 as set out in Appendix A. The fund continues to be delegated to the Chief Executive and reported to the Be the Future Board.
- 6.16 Council is also asked to approve that delegated authority is given to the Chief Executive to put in place resource to support the development of collaborative community and place-based models, funded from the Transformation Fund.

- 6.17 The Employment Fund has also been maintained at £0.840m. It is considered prudent to retain the Employment Fund Reserve as the Council continues with the implementation of the Target Operating Model as part of the plan to deliver a more sustainable cost base for the future.
- 6.18 The Scottish Government has committed to providing Local Authorities with place-based investment funds for the purposes of improving areas with a place-based methodology from 2021/22 – 2025/26. Council is asked to agree that the allocation for 2024/25 will be prioritised towards alternative models for the management and/or ownership of community assets.

7 Health and Social Care Integration

- 7.1 The draft local government settlement for 2024/25 set out a net additional £241.5m to support social care and integration. This included: an additional £230m to deliver a £12 per hour minimum wage for adult social care workers in commissioned services and an additional £11.5m to support the uprating of Free Personal and Nursing Care rates.
- 7.2 The letter from the Deputy First Minister, dated 19 December 2023 that accompanied the draft local government settlement set out that the funding to Integration Authorities should be additional to each Council's 2023/24 recurring Integrated Joint Board (IJB) budgets. Therefore, Local Authority social care budgets allocated to Integration Authorities must be at least £241.5m greater than 2023/24 recurring budgets.
- 7.3 In light of this requirement the proposed resource transfer to the Clackmannanshire and Stirling IJB is £26.660m. This reflects an increase of £0.451m on the budgeted contribution for 2023/24 which is made up of £0.041m share of the additional £11.5m for the uplift in Personal and Nursing Care rates and £0.410m contribution for the recurring cost of the 2023/24 agreed pay award. The £230m referenced in paragraph 6.1 above has not yet been allocated but will be passported to the IJB and increase the budgeted contribution in line with the requirement set out by the Deputy First Minister as noted above.
- 7.4 The budgeted contribution of £26.660m is proposed on the basis that the Council seeks to continue its track record of supporting the Partnership to set a budget that is sustainable whilst being mindful of affordability in the wider context of the Council's financial challenges.
- 7.5 It should also be noted that in addition to the budgeted revenue contribution, continued provision has also been made in this Budget for investment in the replacement social care system and the finalisation of the MECS Analogue to Digital project.
- 7.6 The challenging financial position facing the IJB both in 2023/24 and 2024/25 has previously been summarised in the Council's Budget Briefings to all Members prior to this Budget setting process. The IJB's Chief Finance Officer is working with officers across the Partnership to develop the budget proposals to be presented to the IJB Board at its meeting in March 2024.

- 7.7 In setting the IJB Budget, it is anticipated that the Chief Officer for HSCP and the Chief Finance Officer will set out their proposed approach for managing service delivery within the IJB's available financial resource envelope.

8 General Services Capital Programme 2024/25

- 8.1 The indicative Capital Programme for 2024/25 is set out in Appendix A, providing detail of the major projects within the planned £255m Capital Investment Programme over the period 2024/25 to 2043/44.
- 8.2 The planned programme, as in previous years, contains estimated costs for those key proposals which require the development and refinement of business cases as the projects move through the various stages of development, for instance the delivery of the Wellbeing Hub in Alloa and Lochies School, Learning Estate developments and digital enhancements. These estimates are based on current data, industry benchmarks and a range of assumptions. In 2024/25 assumptions have been reviewed wherever possible to reflect additional costs related to inflation for materials and time, as a result of labour market pressures.
- 8.3 As these projects move through the various stages, appropriate governance will, as usual, be sought through Council to ensure that projects remain financially viable reflecting current affordability. Routine monitoring of the Capital Plan through the Audit and Scrutiny Committee also provides further opportunities for elected members to scrutinise the delivery of planned activity.
- 8.4 Additionally, in setting out the plans within the capital programme, consideration is given to fulfilling the COSLA commitment where at least 1% of the Local Authority budget would be subject to Participatory Budgeting which for Clackmannanshire would equate to approximately £1.615m.

General Services Capital Grant 2024/25

- 8.5 The General Capital Grant allocated to Clackmannanshire Council in 2024/25 is £4.271m. This is augmented by additional grant income streams totalling an estimated £3.554m, resulting in total grant income of £7.825m being available in 2024/25. The £3.554m includes specific capital grant funding for City Region Deal projects (£2.970m), Cycle Routes (£0.100m), Play Parks (£0.139m) and (£0.345m) for projects committed in 2023/24.

Capital Strategy

- 8.6 In previous years, the General Services Indicative Capital Programme has been developed in consideration of the financial strategy of minimising new borrowing. In 2021/22 the Council approved a departure from this strategy with a revised strategy focusing on supporting capital investment over the 20 year programme. Since the previous strategy was introduced in 2012, there has been a reduction of £41m in the Council's level of debt. The Council's borrowing as a proportion of income is now relatively low compared to other Scottish Councils. The ratio of the cost of borrowing relative to our income stream as at 31 March 2024 is estimated to be 3.89% compared to the Scottish Average of 5.4% (2022/23). This places the Council in a strong position from

which to invest and stimulate local economic recovery on which the capital plan is based.

- 8.7 A summary of the borrowing position is set out in Exhibit 5 below. The Treasury Management Report, also on the agenda for this meeting sets out the effect of this strategy in more detail.

Exhibit 5: General Services Capital Funding 2024/25-2043/44

	2024/25	2025/26	2026/27	2027/28	2028/29	2029-34	2034-39	2039-44	Total
	£000	£000	£000	£000	£000	£000	£000	£000	£000
Total Gross Programme Limit	(9,693)	(10,939)	(8,491)	(15,938)	(10,798)	(53,803)	(66,570)	(59,941)	(236,173)
Proposed Planned Expenditure	20,011	49,743	40,515	19,722	19,055	49,601	28,395	28,395	255,437
Amount of Planned Expenditure (below)/above Gross Programme Limit	10,318	38,804	32,024	3,784	8,257	(4,202)	(38,175)	(31,546)	19,264

- 8.8 The table above shows that if the current level of debt was to be maintained, the new borrowing requirement should be restricted to under £236m for the duration of the 20 year programme. Any new borrowing above this level in any year will directly impact the revenue costs budgeted for the annual repayment of debt.

- 8.9 The gross expenditure over the 20 year proposed programme is £255m which results in net additional borrowing of £19m above the programme level of £236m by the end of the 20 year programme. The resulting estimated additional borrowing costs are reflected within the indicative budget gap set out at exhibit 4.

- 8.10 As shown in the table above, the indicative spend on the capital programme increases in the initial years, taking investment above the gross programme limit. This is due to significant investments in the Learning Estate and Wellbeing Hub and lower debt repayments in these years due to the recent change in the loans fund strategy. Towards the end of the 20 year programme, Investment starts to reduce but is still above the programme limit. Action would need to be taken in later years to reduce debt further to bring the level of borrowing down below the investment level.

- 8.11 It is important that medium to longer term levels of borrowing are closely planned and monitored. In particular, given the ambitious plans summarised in the capital programme, it is critical that considerable emphasis is placed on the identification of alternative funding streams including Capital Receipts, specific grant funding and internal borrowing are being considered to reduce any external borrowing requirement to continue to minimise the Council's overall level of debt. The Council is also exploring a different capital funding model to expand our assets to support the Promise. As a consequence, the Funding

Officer as well as Strategic Directors will continue to place a priority on identifying and maximising the benefit of such opportunities to identify alternate funding sources. It is also anticipated that Clackmannanshire's first Investment Strategy will be submitted to Council in the near future.

8.12 When setting its Capital programme the Council needs to ensure that it is affordable. One of the measures to do this is the ratio of Costs of Borrowing to net revenues stream which is set out in the table below.

Exhibit 6: Ratio of financing costs to net revenue stream

	2023/24	2024/25	2025/26	2026/27	2027/28	2033/34	2038/39	2043/44
	£000	£000	£000	£000	£000	£000	£000	£000
Loan Charges/ Cost of Borrowing	5,511	6,022	7,137	8,424	9,908	15,410	15,184	14,335
General Revenue Funding	141,665	151,106	150,563	150,247	150,172	150,172	150,172	150,172
Ratio of Cost of Borrowing	3.89%	3.99%	4.74%	5.61%	6.60%	10.26%	10.11%	9.55%

8.13 The table shows that over the initial years, revenue costs associated with borrowing including the interest costs and loans fund advances are rising as a percentage of the revenue income from grant and council tax. However, costs start to reduce towards the end of the programme after peaking in 2036/37. The ratio increases from 3.89% in 2023/24 steadily over the life of the capital plan as borrowing costs increase and funding remains fairly stable. The ratio then starts to reduce at the end of the 20 year period. Further detail on the cost of borrowing is contained within the Treasury Management Report also on the agenda for this meeting.

9 Sustainability Implications

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

10 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

11 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** (Please double click on the check box)

Clackmannanshire will be attractive to businesses & people and ensure fair opportunities for all X

Our families; children and young people will have the best possible start in life

Women and girls will be confident and aspirational, and achieve their full potential X

Our communities will be resilient and empowered so that they can thrive and flourish X

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

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?

Yes No X

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 Budget Leaflet including the General Services Revenue Budget 2024/25 and the General Services Capital Programme 2024/25 to 2043/44

Appendix B Demand Pressures

Appendix C Management Efficiency Savings

Appendix D Policy and Redesign Savings

Appendix E Income and Charging Strategy and Register of Charges

Appendix E1 Register of charges 2024/25

Appendix F Local Government Draft Settlement 8/2023


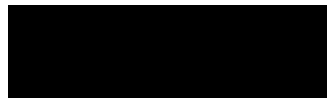
16.0 Background Papers

- 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)

Author(s)

NAME	DESIGNATION	
Nikki Bridle	Chief Executive	
Lindsay Sim	Chief Finance Officer (S95)	
Elizabeth Hutcheon	Management Accounting Team Leader	

Approved By:

NAME	DESIGNATION	Signature
Lindsay Sim	Chief Finance Officer (S95)	
Nikki Bridle	Chief Executive	

Administration Group

Proposed General
Services Revenue
& Capital Budget
2024/25



**Clackmannanshire
Council**

www.clacks.gov.uk

Comhairle Siorrachd
Chlach Mhanann

Council Administration

Roles and responsibilities



Cllr Ellen Forson
Council Leader
Partnership, Third Sector
and Digital Strategy



Cllr Graham Lindsay
Depute Council Leader
Education



Cllr Phil Fairlie
Convener



Cllr Donald Balsillie
Provost
Depute Convener



Cllr Jane McTaggart
Depute Provost
Housing and Property



Cllr Wendy Hamilton
Health and Social Care



Cllr Fiona Law
Environment and
Net Zero



Cllr Scott Harrison
Sport, Leisure and
Active Living

Foreword



Cllr Ellen Forson
Council Leader

This budget is set in turbulent circumstances. At a global level, the impacts of inflation, the war in Ukraine and the after-effects of the pandemic continue to create instability.

Clackmannanshire Council has a revenue budget of £161.5million to invest in services for local people - such as education, health & social care, waste collection, recycling, maintaining roads and pavements and open spaces like parks.

Like all councils our costs have risen significantly due to the effects of inflation, wage increases, escalating energy costs and economic conditions - for example, this year our energy costs have increased by £644,000 and the cost of our PPP contracts has risen from £9.993m to £10.381m. We are also seeing unprecedented demand for statutory services in areas like social care and education which means there is less money to invest in non-statutory services. This has all resulted in an extremely challenging context. To address these challenges, Councillors are faced with difficult choices to balance our local budget – but face them we must.

The Council cannot borrow money to pay for everyday services and running costs. The majority of our budget is determined by UK and Scottish Government spending decisions. Council tax only funds 17% of the Council's budget which does not cover the cost of all services, staff and buildings. Every 1% increase in council tax, provides £255,000 and in order to plug the £11.561million gap, council tax would have to increase by 45%.

Recognising the impact of the cost of living crisis on household rising bills, the Scottish Government has provided Clackmannanshire Council with funding of £1.3million to freeze the council tax. This is the amount we would raise by implementing a 5% increase. The council tax freeze will benefit every household in Clackmannanshire, providing much needed financial relief and give some certainty for next year.

As I outlined last year, the outlook for future years remains challenging, not only for councils but across the entire public sector. This means that we must change the services we provide and reduce overheads. Where we can, we are trying to protect agreed priorities such as education, social work and health & social care, as well as tackling poverty, with over £100million being invested in these services.

However, this means less money to spend on other areas. These are not easy decisions to make as we know they will ultimately impact on local people and communities.

Our refreshed capital programme will see £255million invested in the area over the next 20 years. It is a plan which includes the completion of the new Wellbeing Hub and a new Lochies School. It will support our net zero aspirations and play an important part in supporting our local economy for the benefit of all our citizens.

We are continuing to transform and modernise the way the Council operates by being innovative and working with our partners across the public and third sectors. A priority remains working with partners to maximise investment opportunities for the area.

We have not taken any decisions lightly, and in finalising our budget proposals for this year, we have endeavoured to take into consideration the feedback provided through the budget consultation process and to try and find compromises which deliver a balance between affordability and sustainability - providing the vital services that people need.

Proposed General Revenue Budget 2024/25

Directorate	Current Budget 2023/24 £'000's	Proposed Budget 2024/25 £'000's	Indicative Budget 2025/26 £'000's	Indicative Budget 2026/27 £'000's	Indicative Budget 2027/28 £'000's	Indicative Budget 2028/29 £'000's
People						
Strategic Director	(239)	(154)	(136)	(136)	(136)	(136)
Care & protection	17,092	18,254	18,274	18,274	18,274	18,274
Education & Learning	57,860	62,171	62,239	62,180	62,180	62,180
Support & Wellbeing	1,713	1,651	1,747	1,708	973	973
	76,426	81,922	82,124	82,026	81,291	81,291
Place						
Strategic Director	(238)	(226)	(226)	(226)	(226)	(226)
Development	1,753	1,877	2,117	2,117	2,117	2,117
Environment	9,665	9,755	9,883	9,883	9,883	9,883
Property	22,495	23,232	22,901	22,732	22,484	22,484
Housing	93	217	217	217	217	217
	33,768	34,855	34,892	34,723	34,475	34,475
Partnership & Performance						
Strategic Director	57	(226)	(226)	(226)	(226)	(226)
Finance & Revenues	4,268	4,620	4,623	4,623	4,623	4,623
HR & Workforce Development	1,777	1,785	1,871	1,871	1,871	1,871
Legal & Governance	1,539	1,668	1,669	1,669	1,669	1,669
Partnership & Transformation	3,620	4,201	3,966	3,921	3,921	3,921
	11,261	12,048	11,903	11,858	11,858	11,858
Transformation	0	50	50	50	50	50
	121,455	128,875	128,969	128,657	127,674	127,674
Other Services						
Corporate Services	(988)	(962)	4,043	8,516	13,116	17,768
Corporate Centrally Held	504	517	517	517	517	517
allocated to non general fund	(1,305)	(1,315)	(1,315)	(1,315)	(1,315)	(1,315)
Misc Services - Non Distributed Costs	1,100	1,100	1,100	1,100	1,100	1,100
	120,766	128,215	133,314	137,475	141,092	145,744
Central Scotland Valuation	462	490	490	490	490	490
Health & Social Care Partnership	25,269	26,660	26,660	26,660	26,660	26,660
	146,497	155,365	160,464	164,625	168,242	172,894
Interest on Revenue Balances	(205)	(205)	(205)	(205)	(205)	(205)
Loans Fund Contribution	5,792	6,233	7,350	8,637	10,121	10,997
Contribution to Bad Debt Provision	100	100	100	100	100	100
Total expenditure	152,184	161,493	167,709	173,157	178,258	183,786
Sources of Funding						
General Revenue Funding	(91,989)	(103,484)	(100,897)	(98,375)	(95,916)	(93,518)
Ringfenced	(7,926)	(2,777)	(2,777)	(2,777)	(2,777)	(2,777)
General revenue Funding still to be allocated	(1,997)	(2,478)	(2,478)	(2,478)	(2,478)	(2,478)
Non Domestic Rates	(17,764)	(19,597)	(19,597)	(19,597)	(19,597)	(19,597)
Council Tax	(25,547)	(25,547)	(27,591)	(29,798)	(32,182)	(34,757)
Contribution from Reserves	(2,318)	(1,531)	(1,357)	(1,292)	(1,044)	(997)
Contribution from Uncommitted Reserves to support budget	(4,643)	(6,079)	0	0	0	0
Total funding	(152,184)	(161,493)	(154,697)	(154,317)	(153,994)	(154,124)
Projected (Surplus)/Shortfall	0	0	13,012	18,840	24,264	29,662

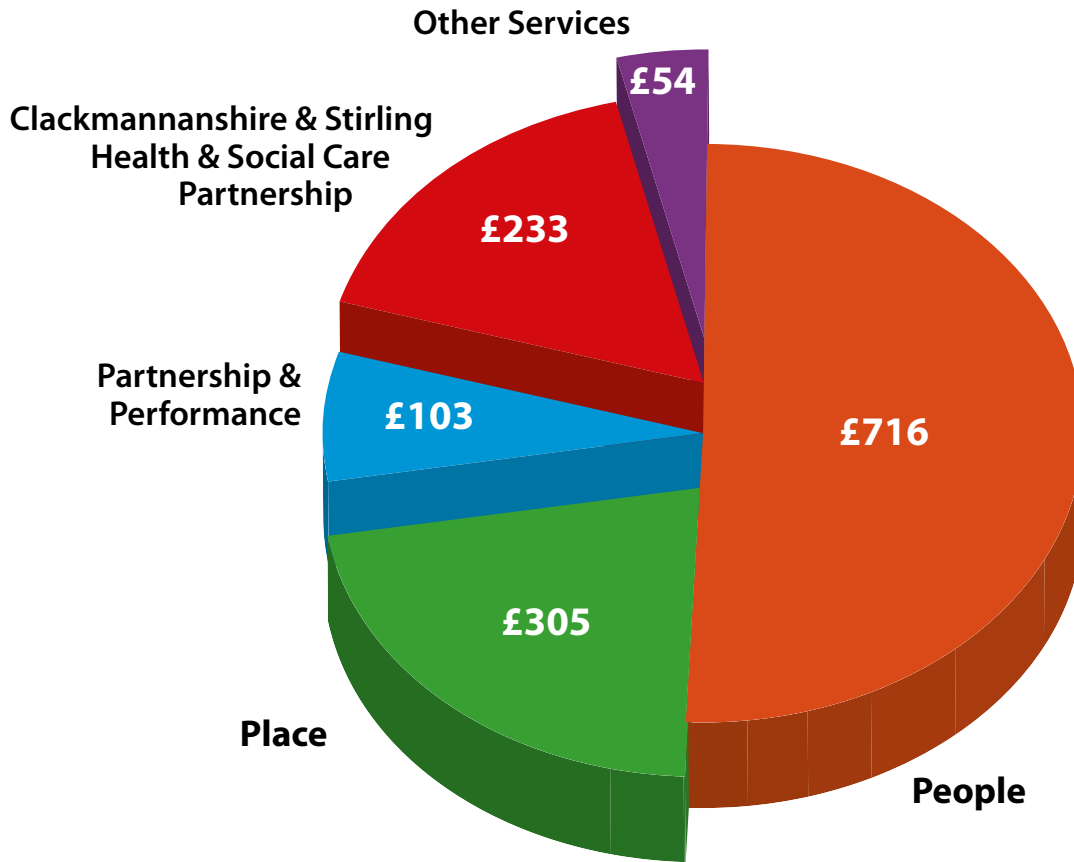
Capital Programme 2024/25 to 2043/44

Project	2024/25 £'000	2025/26 £'000	2026/27 £'000	2027/28 £'000	2028/29 £'000	Total 2029-34 £'000	Total 2034-39 £'000	Total 2039-44 £'000	Total 2024-44 £'000
Wellbeing Hub and Lochies	5,635	38,373	26,466	2,940	-	-	-	-	73,414
Social Care System MVP	80	-	-	-	-	-	-	-	80
Work Smarter	892	-	-	-	-	-	-	-	892
Innovation Hub Delivery	300	700	-	-	-	-	-	-	1,000
City Deal (RPMO)	100	100	100	100	100	300	-	-	800
City Region Deal	2,970	2,306	1,656	1,000	-	-	-	-	7,932
Renewable Energy Projects	50	50	50	50	50	250	250	250	1,000
Alloa Town Centre Upgrade	-	-	-	-	40	360	-	-	400
Alloa Town Centre Upgrade extension	-	-	-	-	80	320	-	-	400
Active travel Route - Phase 2 Preparation	400	-	-	-	-	-	-	-	400
Flood Protection	116	86	86	86	86	430	430	430	1,750
Building energy management system	40	-	-	-	-	-	-	-	40
Clackmannan Regeneration	1,087	-	-	-	-	-	-	-	1,087
Village and Small Town - Menstrie	-	-	-	-	24	96	-	-	120
Village and Small Town - Tillicoultry	-	-	110	440	-	-	-	-	550
Clackmannan Community Access Point	93	-	-	-	-	-	-	-	93
Learning Estate - Free School Meals infrastructure	180	250	-	-	-	-	-	-	430
Learning Estate - Development Driven (minimum requirements)	-	500	4,500	8,000	11,000	15,500	-	-	39,500
Learning Estate - Indicative Future Investment Requirements (Options appraisals, condition and suitability)	600	1,150	1,000	1,000	1,000	1,500	-	-	6,250
Learning Estate DDA	20	17	17	17	17	85	85	85	343
Social services adaptations	75	75	75	75	75	375	375	375	1,500
Analogue to Digital	150	-	-	-	-	-	-	-	150
National play park and open space improvements	139	231	-	-	-	-	-	-	370
Park, Play Area & Open Space Improvements	25	25	25	25	25	125	125	125	500
Cycle Routes	100	55	-	-	-	-	-	-	155
Gartmorn Dam Country Park	55	-	-	-	-	-	-	-	55
Digital Transformation - Future Ways of Working (Homeworking)	170	160	160	120	120	600	600	600	2,530
Digital Learning Strategy	250	250	250	250	250	1,250	1,250	1,250	5,000
IT Infrastructure (Council)	90	90	90	90	90	450	450	450	1,800
ICT Replacement (Secondary Schools)	125	125	125	125	125	625	625	625	2,500
ICT Upgrade (Primary Schools)	90	90	90	90	90	450	450	450	1,800
CRB system (School)	40	-	-	-	-	-	-	-	40
Fitness Suite Equipment	6	6	6	6	6	30	30	30	120
Cleaning Equipment Upgrade (Schools and Council)	10	10	-	-	-	-	-	-	20
Street Lighting Replacement	160	160	360	360	360	1,800	1,805	1,805	6,810
Carriageways - Road Improvements	1,800	1,800	2,600	2,600	2,600	12,610	11,050	11,050	46,110
Cemetery Walls	350	350	225	-	-	-	-	-	925
Local Care Provision (Woodside) H&S Compliance	40	-	-	-	-	-	-	-	40
Clackmannan Tolbooth	280	-	-	-	-	-	-	-	280
Alva Cemetery Extension	130	430	-	-	-	-	-	-	560
Polmaise Waste Transfer Station	77	-	-	-	-	-	-	-	77
Vehicle Replacement	400	400	800	1,000	1,500	6,100	5,000	5,000	20,200
Asbestos Removal (Schools)	12	10	10	10	10	50	50	50	202
Bridge Improvements	75	75	75	75	75	375	375	375	1,500
Kilncraigs Stone Preservation	30	-	-	0	-	-	-	-	30
Car Park Works	-	-	-	0	114	475	-	-	589
Wheeled Bins	30	30	30	30	30	150	150	150	600
Remedial works at The Whins and Ludgate House	78	-	-	-	-	-	-	-	78
Clackmannanshire War Memorials & Monuments	-	-	30	-	-	-	-	-	30
Town Centre Regeneration Fund	260	-	-	-	-	-	-	-	260
Place Based Investment Programme 2023/24	310	-	-	-	-	-	-	-	310
Community Bus Fund	35	-	-	-	-	-	-	-	35
Resourcing									
ICT Resourcing	124	124	124	124	124	620	620	620	2,480
ICT Resourcing - Digital Learning	51	51	51	51	51	255	255	255	1,020
City Region Deal Resourcing	111	55	55	55	55	275	275	275	1,156
Wellbeing Hub & Lochies	415	264	179	133	88	440	440	440	2,399
Property	56	56	56	56	56	280	280	280	1,120
Working Smarter (IOT, RPA)	0	345	345	345	345	1,725	1,725	1,725	6,555
Capital Programme Support	324	340	340	340	340	1,700	1,700	1,700	6,784
Future Ways of Working	94	75	-	-	-	-	-	-	169
Gross Total Approved Programme (Revised) (£'000)	19,130	49,214	40,086	19,593	18,926	49,601	28,395	28,395	253,340

Capital Programme 2024/25 to 2043/44 continued

Project	2024/25	2025/26	2026/27	2027/28	2028/29	Total 2029-34 £'000	Total 2034-39 £'000	Total 2039-44 £'000	Total
New Bids 2024/25									
Case Management System for Legal Services	8	-	-	-	-	-	-	-	8
New Amazone Grass Cutter & Collector	25	-	-	-	-	-	-	-	25
Above Ground Fuel Storage Tank Replacement at Kelliebank Depot	100	-	-	-	-	-	-	-	100
Vehicle Lift Replacement at Kelliebank Depot	60	-	-	-	-	-	-	-	60
Vehicle drive through wash bay upgrade at Kelliebank Depot	80	-	-	-	-	-	-	-	80
M365 Resourcing	153	-	-	-	-	-	-	-	153
Digital and IT PMRO Resourcing	129	129	129	129	129	-	-	-	645
IT Network Switching	300	400	300	-	-	-	-	-	1,000
Dollar Changing Facilities	26	-	-	-	-	-	-	-	26
Gross Total New Bids (£'000)	881	529	429	129	129	-	-	-	2,097
INCOME - General Capital Grant	-4,271	-4,271	-4,271	-4,271	-4,271	-21,355	-21,355	-21,355	-85,420
INCOME - National Playparks and open space improvements	-139	-231	-	-	-	-	-	-	-370
INCOME - City Deal Grant (100% spend)	-2,970	-2,306	-1,656	-1,000	-	-	-	-	-7,932
INCOME - Developer contributions - Learning Estate Development Driven - route map v4	-	-	-600	-6,500	-3,866	-	-	-	-10,966
Bus Fund	-35	-	-	-	-	-	-	-	-35
Place Based Investment Programme 2023/24	-310	-	-	-	-	-	-	-	-310
INCOME - Cycle routes	-100	-	-	-	-	-	-	-	-100
Gross Total Anticipated Income (£'000)	-7,825	-6,808	-6,527	-11,771	-8,137	-21,355	-21,355	-21,355	-105,133
GROSS TOTAL CAPITAL PROGRAMME (£'000)	20,011	49,743	40,515	19,722	19,055	49,601	28,395	28,395	255,437
NET TOTAL CAPITAL PROGRAMME (£'000)	12,186	42,935	33,988	7,951	10,918	28,246	7,040	7,040	150,304

How your council tax is spent



Based on a Band D property for 2024/25. The total figure does not include water and sewerage charges.

Council Tax Charges 2024/25

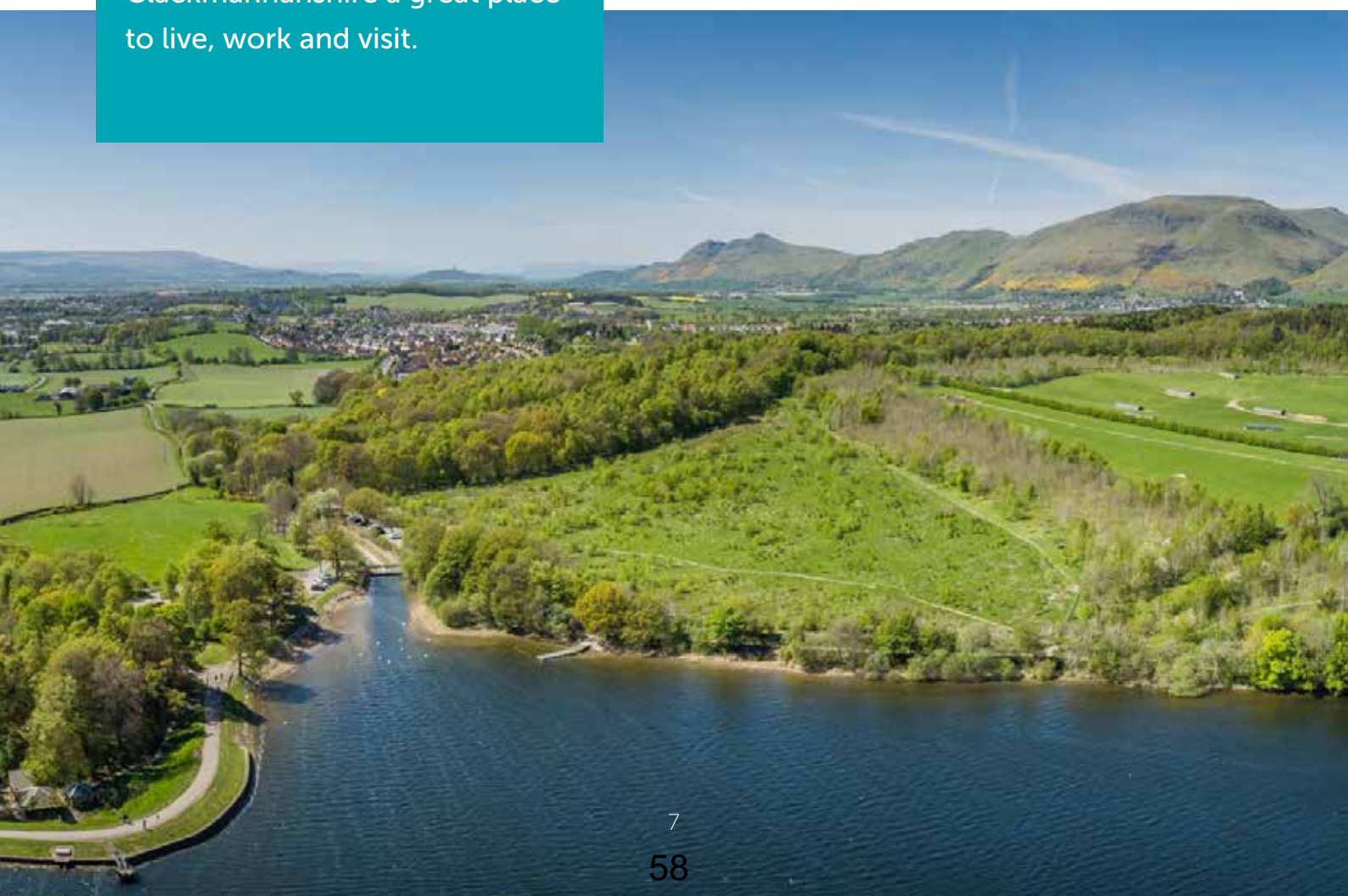
Valuation Band	Council Tax £
BAND A - Disabled	£783.87
BAND A - up to £27,000	£940.64
BAND B - £27,001 to £35,000	£1,097.41
BAND C - £35,001 to £45,000	£1,254.19
BAND D - £45,001 to £58,000	£1,410.96
BAND E - £58,001 to £80,000	£1,853.84
BAND F - £80,001 to £106,000	£2,292.81
BAND G - £106,001 to £212,000	£2,763.13
BAND H - over £212,000	£3,456.85

Clackmannanshire: Investing in our People and Places

Against the backdrop of the difficult decisions we must take to balance our budget for 2024/25, we have kept a relentless focus on ensuring that our investment remains aligned with the priorities we set following engagement with you, our communities, partners and stakeholders.

In the following section you will see the significant investment proposed in this 2024/25 budget, in those services which are most valued by you, our residents and communities, as well as investment in keeping Clackmannanshire a great place to live, work and visit.

To allow us to continue to allocate Council resources to the services you wish us to prioritise, we have also set out in this booklet, a series of short to medium term priority actions that will ensure that the foundations, investment and activity is securing progress in those areas we said we would transform in our Be the Future vision.



Wellbeing Hub and Lochies

£77.5million

With an overall capital investment of £77.5million, the new Wellbeing Hub and Lochies School will provide a destination that the whole community feels welcome at and takes pride in.



The flagship facility which will provide sport, leisure, health, learning and development, and social spaces where the local community and visitors can connect with each other and to the surrounding outdoor environment and active travel routes.

The Wellbeing Hub and swimming pools will be built alongside a new state-of-the-art Lochies School, specifically designed to meet the needs of children and young people with severe and complex needs.

Green credentials and sustainability are at the heart of the design and construction of the new facility which will be built to Passivhaus standards. Clackmannanshire will be one of the first areas of Scotland to have a leisure centre designed to meet this world-leading energy efficiency standard.

The project is being supported by investment of £500,000 from sportscotland.

Collaborative Community Models



We are continuing to drive systematic change, putting our communities at the heart of decision making.

We are developing new ways of working, and creating communities where everyone has the opportunity to flourish.

Through the work of the Clackmannanshire Family Wellbeing Partnership, we are moving resources and staff closer to communities, integrating services and involving and empowering individuals in the design and delivery of services.

With investment of more than £2.5m since 2020, including from the Scottish Government and the Hunter Foundation, we are developing new ways of working, and creating communities where everyone has the opportunity to flourish.

This shift in delivery and approach is already strengthening collaboration with community organisations and partners, and is enabling Clackmannanshire to continue to support its communities and improve outcomes for local people. Columba 1400 continues to work alongside the Council and its communities to drive a leadership culture where people do things differently.

We are taking a “one stop shop” approach which avoids individuals navigating numerous systems and services, but instead they can come through “one door” to get the supports they need. This builds on the experience of the successful and pioneering STRIVE (Safeguarding Through Rapid Intervention) model which is now being rolled out in other parts of Scotland.

What Matters to You is working directly with community members to come together, supporting them to get their voices heard and to make the change on the ground that they want to see for themselves. The groups will benefit from an investment fund, and direct support to turn their ideas into action.

Keeping The Promise

We have made a commitment to our care experienced community that our Clackmannanshire children and young people will grow up safe, loved and respected in their communities.



Our plans are ambitious and comprehensive and require a whole systems approach to change. No one service, partner, or policy will deliver the change that is required, but by collaborating and aligning funding sources, pooling all our efforts and resources, we can make that difference.

With investment in whole family support of £1.1m each year we are working in partnership with community organisations to deliver early intervention and intensive support to families and children, where it is most needed.

Our work with the Vardy Foundation will result in sustainable models of residential care and support for care leavers, supporting more young people in their local community and reducing reliance on external providers.

We are investing in additional support for kinship carers and foster carers, recognising the vital role they play in supporting our children and young people.

And we have invested £100,000 in supporting our workforce to understand and address the impacts of trauma on our children and their families, so that we can best address their wellbeing and support needs.

This reform to the system, towards prevention and collaboration, will lead to long term savings for the Council, but more importantly better outcomes for our care experienced community.

Education

We spend more on education than any other area of the Council budget. We are ensuring we are meeting the needs of all learners through sustaining high teacher numbers, small class sizes, investing in learning assistants and support staff.



The Covid-19 pandemic resulted in additional challenges for some of our learners and we have invested £300,000 in approaches to support the mental health and wellbeing of our children and young people. We are investing £6million in support for children and young people with additional support needs.

In early years, all 3 to 4 year olds, and eligible 2 year olds and some babies, now have an offer of 1140 hours of funded early learning and childcare, with an investment of £9.7million this year.

We continue to invest £250,000 each year in one to one digital devices for all our children from P3 upwards, to support their learning in the classroom and at home.

With investment from the Winning Foundation, we are one of only 6 local authority areas in Scotland, as part of Planet Youth, who are leading a community partnership approach that will help us learn more about what is needed to keep our young people safe, healthy and happy. This is about listening to Clackmannanshire's children about how they spend their time, the issues they face and what they are interested in.

Tackling Poverty

Tackling poverty remains a top strategic priority for this Council. Along with our partners, we are committed to improving outcomes for children, families and communities affected by poverty.



We are taking forward ambitious transformation plans which will create the conditions for a wellbeing economy with tackling inequality at its heart.

We recognise that some of our communities are facing immediate and significant hardships, and are increasing our efforts to make a real difference to those families affected.

We have invested in the role of a Child Poverty Coordinator, working alongside the Family Wellbeing Partnership and the employability teams, to maximise the supports and financial advice for families and individuals.

We are investing in free childcare, with a further roll-out of the primary school pilot to eligible families of younger and older children, supporting them back in to the workplace, to study or to improve their wellbeing through flexible and accessible wraparound child care.

The Home Energy and Environmental Advice Team have secured investment of £1.1m for fuel and energy supports.

Working with community partners, food poverty and food insecurity is being addressed through community cooking groups, breakfast and supper clubs, community gardens and food provision services.

Recognising the strong link with lack of transport and poverty, we are working to develop sustainable transport approaches which will support communities to access employment, health, and wellbeing opportunities.

Living and aging well in Clackmannanshire

The Council invests a significant proportion of its budget on delivering adult social care through the Clackmannanshire and Stirling Health and Social Care Partnership (£26.660m).



Working with partners such as NHS Forth Valley, the Clackmannanshire Third Sector Interface and a range of local care providers, adult health and social care is provided to over 1240 adults every week in Clackmannanshire receiving care at home and living within care home settings.

In March 2023, the Clackmannanshire and Stirling Health and Social Care Partnership approved its ambitious 10 year Strategic Commissioning Plan following a range of consultations with partners and service users. This plan and the supporting Transformation Care Programme is aligned to the National Health and Wellbeing Outcomes as well as many of the Council's local priorities and transformation activities.

Key priorities are:

1. Right Care, Right Time which will transform the processes and operational delivery of services focusing on partnership with third sector and communities. This approach will:
 - a) Improve supported person and their carer's experience
 - b) Reduce the overall costs of care, where possible, by providing the right care at the right time with regular reviews and signposting for outcomes.
 - c) Support workforce wellbeing through the development of clear, efficient and easy to use processes.
2. Refreshed approach to self-directed support across all our services including:
 - a) A new assessment tool across all services alongside a practice guide focused on outcomes based assessment across all community services.
 - b) A new Resource Allocation Tool and panel decision making processes will be established across Clackmannanshire including all staff who would input into the processes.
3. Integrated locality working and social prescribing
 - a) Integrated working across communities with community health, social care, primary care and third & independent sector to focus on inequalities, and prevention & population health.

Improving customer experience and access

This budget invests £7.447m in digital and data transformation, providing the foundations for the Council to be a digital council of the future.



This investment underpins our ambition to improve the customer experience when engaging with the Council; streamline our processes and customer engagements and deliver operational efficiencies.

The Customer Services Hub is a key investment which aims to deliver customer-focussed digital services, improve efficiency and provide residents with enhanced access to Council services. Residents will have access to multiple contact channels including phone, email, online electronic forms and, in time, a dedicated online portal.

The Internet of Things (IoT) SMART Clacks Strategy is in development. This strategy aims to set out how we harness IoT capability to enhance public services, improve citizen experience, provide predictive capacity and drive economic growth whilst ensuring appropriate data privacy and security. The Council is already using sensors to monitor CO₂ levels in schools and legionella monitoring at Menstrie House. Plans are also in place to deploy sensors in social housing for the pre-emptive monitoring of damp and mould.

We are building a pipeline of potential internal Council processes to be automated (Robotic Process Automation-RPA). Automating routine, high volume processes has significant potential to realise efficiencies and release resources for priority re-investment. An example of our early adopters is the development of an HR chatbot which will provide chatbot functionality for routine policy-based queries using Microsoft Teams.

A further key development is work to enable the Council to make better, data-driven decisions, enhance service delivery and improve our citizen engagement through better management of our data. Data is a valuable asset and can be used to significantly improve the Council's day to day efficiency as well as to inform future developments and investment priorities.

Developing sustainable local transport

In our engagement with residents, service users, partners and stakeholders the priority of a sustainable, reliable and resilient transport infrastructure within the county, as well as connecting us effectively and affordably to other areas, is consistently high.



We are working with Clackmannanshire Alliance partners and local community groups to explore new models of public transport that are more responsive to people's needs, whether that be access to training, employment or social and leisure activities.

We are progressing, with local and national partners, alongside our communities, a resilient local transport system which allows people to connect with employment, leisure and wellbeing opportunities, and one which supports a wellbeing economy.

Together with the University of Stirling, and Falkirk and Stirling Councils, we set up the Forth Valley Connectivity Commission to consider how enhanced transport and connectivity can support the region's transition to net zero and drive sustainable economic growth. Bringing together representatives from the local economy, local authorities, and academic expertise from the University of Stirling, the Commission considered connectivity challenges facing the Forth Valley from a regional perspective, proposing a coherent, evidence-based programme of recommendations that builds on major investments to unlock the region's maximum economic potential.

The Commission took evidence from a range of targeted stakeholders across the region and compiled its findings in its first publication: Forth Valley Connectivity Commission Issues Report (February 2022).

Investment in net zero

Our budget proposes a further £250,000 worth of investment to support renewable energy initiatives. We have also leveraged external funding of £1.1m to improve the energy efficiency of Clackmannanshire homes.



Our continued investment in street lighting and fleet replacement programmes will enable us to increase our use of energy efficient LED street lighting and electric vehicles.

We are also investing in biodiversity, with our pollinators strategy and the creation of biodiversity corridors along our active travel routes. Our countryside rangers will be working with the third sector to plant up to 10,000 trees.

We will also continue to engage with our local communities to help develop Clackmannanshire's path to net zero. We will further develop our energy and community food growing projects at Forthbank. This will involve exploring opportunities to create local heat networks as well as investing in other forms of more energy efficient heating systems.



Place-based regeneration

We have a successful track record of delivering a range of place-based investment and regeneration in our towns and villages across the county over many years.



This budget proposes ongoing investment in a range of initiatives that make the best use of capacity, services, investment and infrastructure to improve community life and economic resilience.

The budget incorporates £800,000 of investment in the Alloa transformation zone incorporating work to link the Wellbeing Hub, Innovation Hub and Forthbank energy and food production initiatives; building our strategic land capacity and developing a town centre masterplan and inward investment prospectus.

The proposed budget also includes £1.087m investment in Clackmannan regeneration. Working with Kingdom Housing Association, we are developing five new affordable homes and three small commercial units in the gap site in Main Street, Clackmannan. This work will meet local housing need and create opportunities for small business development as well as community wealth building.

The budget also proposes £8.032m of City Region Deal investment. We are working with deal partners, including the Scottish and UK Governments, to bring forward significant infrastructure projects which will deliver new jobs and skills development and training opportunities including Scotland's International Environment Centre, Alloa Innovation Hub, Alloa Digital Hub and culture, heritage and tourism projects.

Managing our assets

This budget sees us take a further step towards more strategic management of our asset portfolio. Maintaining and managing the Council's physical land and property assets accounts of 8% of the Council's proposed capital programme in 2024/25 and £10.064m over the life of the 20 year programme.



We are reviewing the utilisation of these assets to ensure it is maximised as well as seeking opportunities to reduce our carbon footprint and reduce costs.



This budget proposes £870,000 of investment to develop inclusive playparks in consultation and partnership with our local communities. We will also support those communities who want to take on ownership of their playparks with design and support access to funding.


A great example of this approach is the Wimpy Park in Alloa, where the community group has been able to leverage over £190,000 to create a new accessible play park, additional planting, orchard, sensory garden, football pitches, community events and general upkeep.

We will continue to work with communities to support the transfer of assets to support local management of facilities to those who use them, building on successful transfers such as Tullibody Civic Centre and The Hive in Dollar, who between them have leveraged £954,037 in external funding. To assist communities with these projects we will prioritise our allocation of Place-Based Investment funding towards Community Asset Transfer initiatives and provide additional practical support, guidance and a point of contact through our transformation programme resources.


Be the Future Target Operating Model: Corporate Priorities 2024/25

Transformation Activity/Themes


Digital and Data Transformation

- Implement Microsoft 365
 - Social Work IT system (SWITS)
 - Customer Services Hub
 - Housing and Property IT system
 - App pipeline projects
- 


Asset Strategy

- Sustainable asset base
 - Learning estate review
 - Surplus assets
 - Income generation proposals
 - Carbon reduction and net zero
 - Community Asset Transfers
 - Partnership/co-location
- 


Sustainable Transport

- Resilient local transport
 - Carbon reduction and net zero
 - Regional opportunities
 - Partnership opportunities
 - Consolidate/pooling opportunities
- 


Communication and Engagement Model

- Resilient and future-focus model of internal and external communications
 - Clear engagement mechanisms that promote participation and local leadership
- 

Tackling Poverty


- Invest in family wellbeing approaches
 - Align funding to tackling poverty
 - Invest in what matters and works for communities
 - Keep The Promise
 - Wellbeing economy lens
- 

Investment Strategy


- Recruit skilled/expert resource
 - Develop implementation plan
 - Develop revenue investment proposition to complement existing capital investment priorities
- 

Transformation Activity/Themes


Workforce Strategy

- Align Interim Workforce Strategy with Be the Future/TOM programmes of activity
 - Focus on future workforce needs-skills, numbers and culture
 - Embed consistent leadership skills and approaches including governance and performance management
 - Develop skills development pathways
 - Redesign business support model, including options for member and committee services
 - Map current 'as is' commissioning capacity and capability
 - Develop proposed 'to be' commissioning model options underpinned by assessment of capacity and capability requirements
- 


Values Based Leadership/ culture change

- Promote positive customer first culture
 - Support innovation in transformation priorities
 - Embed Be the Future values
 - Design for people's needs
 - Empowerment
 - Accessible digital and data-led approaches
- 

Collaborative Community Models

- Shift to early intervention and prevention
 - Moving resources and staff closer to communities
 - Pooling of funding sources and support activities
 - Leveraging additional partnership and philanthropic funding
 - Creation of new community entity for decision making and funding opportunities
 - Co-design of services with communities
 - Data mapping and development of targeted outcomes and alignment of reporting
- 

Place Redesign

- Map current design and structure of full range of services cross Place directorate
 - Review capacity and skills
 - Review deployment of capacity and skills
 - Identify potential options for future design
- 

Theme colour key

Sustainable Growth

Empowering Families and Communities

Health and Wellbeing

Tackling poverty and inequality, and safeguarding frontline services

Protecting Third Sector organisations

Transforming services for the future

Revenue budget
£161.493m

20 year Capital Investment
£255m

Health and Social Care Partnership investment of
£26.66m

Council Tax Band D remains at
£1,410.96

Learning estate investment of
£45.75m

General Reserve of 2% (£3.230m) of Council expenditure

Transformation Investment Fund £1.332m

20 year investment in roads and street lighting
£52.92m

Commitment to Scottish Living Wage



Clackmannanshire Council

www.clacks.gov.uk

Comhairle Siorrachd
Chlach Mhanann

2024/25 Budget Setting

Demand Pressures - Contract Inflation

Directorate	Department	Pressure	2024/25 Estimated Amount £	Year 2 - 2025/26 Estimated Amount £
Partnership & Performance	Partnership & Transformation	IT Contract inflation	30,000	
Partnership & Performance	Partnership & Transformation	IT Security Monitoring	50,000	
Partnership & Performance	Partnership & Transformation	IT Security End Point Protection	35,000	
Partnership & Performance	Partnership & Transformation	Orbis PSN Upgrade for Revenues	50,000	
Partnership & Performance	Partnership & Transformation	Mobile Phone (billing costs)	30,000	
Partnership & Performance	Corporate	Annual Insurance Premium Increase	36,000	
Partnership & Performance	HR & Workforce dev	Apprenticeship Levy - annual inflationary increase	17,000	
Partnership & Performance	Finance & Revenues	Print & post	30,000	
Partnership & Performance	Finance & Revenues	Audit Scotland Statutory Annual Fee	14,130	
Partnership & Performance	Finance & Revenues	Housing Benefit/B&B Subsidy Shortfall	150,000	
Partnership & Performance	Corporate	Inflationary increase on requisition to Valuation Joint Board 4.5%	20,783	
Partnership & Performance	Legal & Governance	Archivist Software	3,000	
Partnership & Performance	Legal & Governance	Case management System	11,000	
Partnership & Performance	Legal & Governance	Internal Audit Inflation	6,000	
Partnership & Performance	Partnership & Transformation	M365 Licenses	55,000	
Partnership & Performance	Partnership & Transformation	23/24 agreed resources yr 2	28,000	
Partnership & Performance	Legal & Governance	23/24 agreed resources yr 2	48,500	
Partnership & Performance	Finance & Revenues	23/24 agreed resources yr 2	37,500	
People	Education & Learning	Contract Inflation - other Local Authorities	13,404	15,752
People	Education & Learning	External Residential Placement	67,500	

Directorate	Department	Pressure	2024/25 Estimated Amount £	Year 2 - 2025/26 Estimated Amount £
People	Care & Protection	Fostering Fees & Allowances - Children & Families- External Fostering	73,500	
People	Care & Protection	National Allowance for Foster and Kinship Carers Shortfall in funding	50,000	
People	Care & Protection	Out of Area Education	40,500	
People	Care & Protection	Review of Children Commissioned Services- Voluntary Organisations	35,000	
People	Care & Protection	Implementation of the Forth Valley Scottish Child Interview Model (Scim)	97,185	
People	Education & Learning	School Bus Contracts	183,150	42,413
Place	Property	PPP Contract Inflation	388,000	
Place	Environment	Waste Treatment - processing charges	50,468	-
People	Care & Protection	Additional Placement	142,508	
Place	Environment	Electricity Cost increase - Street Lighting	174,410	- 66,000
Place	Property	Utilities Inflationary Increase	331,680	-
TOTAL			2,299,218	-7,835

Demand Pressures for 2024/25 linked to Policy decisions in 2023/24

Directorate	Department	Pressure	2024/25 Estimated Amount £	Year 2 - 2025/26 Estimated Amount £
People	Education & Learning	Clothing Grants inflationary increase	51,260	10,120
People	Care & Protection	FSM Provision to children in Kinship Care	58,558	
People	Care & Protection	PA Rates & SDS Payments	16,960	
Partnership & Performance	Finance & Revenues	Discretionary CASC Funding	4,500	500
TOTAL			131,278	10,620

	2024/25 £	2025/26 £
Increase in Budgets by Directorate		
People	829,525	68,285
Place	944,558	-66,000
Partnership & Performance	656,413	500
TOTAL	2,430,496	2,785

Savings proposals
Budget setting 2024/25

APPENDIX C

Management Efficiencies

Saving Reference	Directorate	Department	Description	2024/25	2025/26	2026/27	2027/28	2028/29	Total	Cash /Permanent
P&PMGT03	P&P	HR & WFD	New Corporate Training Funding Model	86,000					86,000	Cash
P&PMGT06	P&P	Corporate	Managed reduction of overtime budgets	106,976					106,976	Cash
P&PMGT07	P&P	HR & WFD	Budget realignment	950					950	Permanent
P&PMGT12	P&P	Legal & Governance	Centralisation of Service Legal Budgets	7,000					7,000	Permanent
P&PMGT14	P&P	Corporate	Reduction in Pension Contribution following triennial valuation	1,327,000					1,327,000	Permanent
P&PMGT15	P&P	Partnerships &Transformation	Budget Realignment	3,000					3,000	Permanent
P&PMGT19	P&P	Finance & Revenues	Reduce SWF resource - vacant post	33,000					33,000	Permanent
P&PMGT23	P&P	Finance & Revenues	Review VJB SLA - inflationary uplift	10,000					10,000	Permanent
P&PMGT24	P&P	Partnerships &Transformation	Capitalisation of ICT posts supporting capital plan implementation	62,500					62,500	Permanent
P&PMGT25	P&P	Corporate	Reduction in Loans Fund interest charges	609,000					609,000	Cash
PEMGT01	PEOPLE	Education	Change in contracted hours new ELC appointments	52,843					52,843	Permanent
PEMGT02	PEOPLE	Education	Review of secondary education supply teaching staff budget	100,000					100,000	Permanent
PEMGT03	PEOPLE	Education	Review of Devolved School Management	400,000					400,000	Cash
PEMGT04	PEOPLE	Educational Psychology	Review of Education Psychology Management Structure	20,000					20,000	Permanent
PEMGT05	PEOPLE	Education	Capitalisation of Project Manager for Digital Technology for Digital Rollout	50,155					50,155	Permanent
PEMGT06	PEOPLE	CLD	Subscriptions budget for CLD	2,000					2,000	Permanent
PEMGT07	PEOPLE	Sports and Leisure	Review of Leisure Bowl budget	200,000					200,000	Cash
PEMGT08A	PEOPLE	Sports and Leisure	Review of Sports Development Service	62,789					62,789	Permanent
PEMGT11	PEOPLE	Education	Review of People Support Services		77,325				77,325	Permanent
PEMGT15	PEOPLE	Education	Delivering ASN School Transport - Budget realignment	34,000					34,000	Permanent

Savings proposals
Budget setting 2024/25

APPENDIX C

Management Efficiencies

Saving Reference	Directorate	Department	Description	2024/25	2025/26	2026/27	2027/28	2028/29	Total	Cash /Permanent
PEMGT18	PEOPLE	Education	Alternative funding for SLA for Play Alloa	15,685					15,685	Permanent
PEMGT19	PEOPLE	Education	Centralised ELC admissions	228,505					228,505	Permanent
PLMGT01	Place	Economic Development	Recovery of Staffing costs	170,000					170,000	Cash
PLMGT02	Place	Trading Standards	Trading Standards SLA Rebate	70,000	-				70,000	Cash
PLMGT03	Place	Property	Building cleaning to pre-COVID policy standard	25,000	35,000				60,000	Permanent
PLMGT04	Place	Public Buildings	Removal of LLP budget	183,810					183,810	Permanent
PLMGT06	Place	Development	Building Standards Agency	12,710					12,710	Permanent
PLMGT07	Place	Environment- Land	Land income - budget realignment	80,000					80,000	Cash
PLMGT09	Place	Environment- Waste	Increased income from Recycling Paper/Card	180,050					180,050	Permanent
PLMGT10	Place	Property	New target operating model for public buildings R&M	109,800	337,140	169,200	247,500		863,640	Permanent
PLMGT11	Place	Development	Redesign vacant Environmental Health Officer post to Technical Officer	4,500					4,500	Permanent
PLMGT12	Place	Property	Rent Review/Service Charge Review	19,612	7,508				27,120	Permanent
PLMGT13	Place	Property	Revenue savings from Asset Disposal (Phase 1)	12,600	11,400				24,000	Permanent
PLMGT14	Place	Property	Insurance Premium recharge to Commercial Tenants	41,312					41,312	Permanent
PLMGT15	Place	Environment - Land	Land Re-Design - Staff	14,450	14,450				28,900	Permanent
				4,335,247	482,823	169,200	247,500	0	5,234,770	

P&P	2,245,426	-	-	-	-	2,245,426
People	1,165,977	77,325	-	-	-	1,243,302
Place	923,844	405,498	169,200	247,500	-	1,746,042
Total	4,335,247	482,823	169,200	247,500	-	5,234,770

Savings proposals
Budget setting 2024/25

APPENDIX D

Policy & Redesign

Saving Reference	Directorate	Department	Description	2024/25	2025/26	2026/27	2027/28	2028/29	Total	Cash /Permanent
P&PPOL01	P&P	HR & WFD	IOSH and First Aid Training Income	4,400					4,400	Permanent
P&PPOL05	P&P	Legal & Governance	Income & Charging - Legal Admin Charge	2,000					2,000	Permanent
P&PPOL06	P&P	Partnerships & Transformation	Remove funding to 3 community halls (Coalsnaughton, Clackmannan and Devonvale)	8,800	4,000				12,800	Permanent
P&PPOL07	P&P	Finance & Revenues	Council Tax - Premium on 2nd Homes	55,000					55,000	Permanent
P&PPOL09	P&P	Corporate	No longer making payment to leavers who write in and request arrears	80,000					80,000	Cash
P&PPOL10	P&P	Partnerships & Transformation	Digital Transformation - Redesign of Customer Services/CAP/Library Provision (joint proposal People and P&P)	15,000	231,000	45,000			291,000	Permanent
P&PPOL23	P&P	Legal & Governance	Income & Charging - Licensing	2,500					2,500	Permanent
P&PPOL25	P&P	Partnerships & Transformation	Income & Charging Full Cost Recover for Commercial Events	5,000					5,000	Permanent
PEPOL06	People	Care & Protection	Review of third sector funding for children's services	44,760					44,760	Permanent
PEPOL07	People	Care & Protection	Introduce multiagency equipment storage and recycling facility	20,000					20,000	Cash
PEPOL09B	People	Support & Wellbeing	Review of Leisure Services	127,899	38,601	38,601			205,101	Permanent
PEPOL10	People	Support & Wellbeing	Review of Leisure Services charges	40,000					40,000	Permanent
PEPOL15	People	CLD	Reduce CLD service	71,804					71,804	Permanent
PEPOL18A	People	Education & Learning	Reduction 1fte in Psychological Service	46,741					46,741	Permanent
PEPOL19	People	Education & Learning	Review of Sports Development Service- Option 2 further saving 2025/26 on top of PEMGT08		64,929				64,929	Permanent

Saving Reference	Directorate	Department	Description	2024/25	2025/26	2026/27	2027/28	2028/29	Total	Cash /Permanent
PEPOL20	People	Education & Learning	School Management - Shared Headship		98,065	58,839			156,904	Permanent
PEPOL21	People	Education & Learning	Review of Primary Class Sizes	195,450	94,100				289,550	Permanent
PLPOL02B	Place	Property	Janitorial service redesign	33,500	33,500				67,000	Permanent
PLPOL03C	Place	Property	School Meals income - 25p increase	46,689					46,689	Permanent
PLPOL06	Place	Environment - Roads	Carry out winter footpath gritting in core hours only	41,000					41,000	Cash
PLPOL09	Place	Environment - Waste	Garden waste collection charge - increase from £45 to £48 (6.7%)	20,000					20,000	Permanent
PLPOL12	Place	Environment - Waste	Increase in charge for the provision of a full suite of waste and recycling containers to developers of new build properties from £63 to £150.	0					0	Permanent
PLPOL15C	Place	Environment - Land	Reduce use of Agency staff for street cleaning 4 FTE to 2 FTE	60,000					60,000	Permanent
PLPOL18	Place	Property	Property - Service Redesign	109,603					109,603	Permanent
PLPOL23C	Place	Environment - Land	Reduce Forestry by 1FTE	17,522	17,522				35,044	Permanent
				1,047,668	581,717	142,440	0	0	1,771,825	

P&P	172,700	235,000	45,000	-	-	452,700
People	546,654	295,695	97,440	-	-	939,789
Place	328,314	51,022	-	-	-	379,336
Total	1,047,668	581,717	142,440	-	-	1,771,825



**Clackmannanshire
Council**

www.clacksweb.org.uk

Income and Charging Strategy

This policy sets out Clackmannanshire's policy regarding fees and charges for services for the 2024/25 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.

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. Where a benchmark doesn't exist a commercial rate may be used to set the rate.
5. Services aim to recover the full cost of providing discretionary services to ensure that all costs are covered by the charges made.
6. The Council consults with the public each year through a Budget Engagement 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 Councils Contract Standing Orders.
8. The ability of those in receipt of services, to pay proposed rates is taken into account 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.
11. Fees are set in advance, for the coming year, however a small number may be subject to mid-year revisions.

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 and considered alongside benchmark charges from other providers.

Fees and charges are reviewed on an annual basis as part of the budget setting process, but may be subject to changes in-year.

The Register of Charges will be available on the Council's website following approval of the Budget and this will set out the charges for fees and services provided from 1st April 2024 to 31st March 2025.

Income and Charging 2024/25

Rationale for changes in 2024/25

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 and third party providers, discussion with Services and consideration of service proposals to introduce a service charge or increase charges in some areas.

Charges for 2024/25

An inflationary increase of 6.7% has been applied across all discretionary Fees and Charges. Where Fees and Charges are set by statute or are outwith the control of the Council an alternative increase may apply. These are detailed within this report as exceptions and may be subject to change as external providers set their pricing strategy for the year.

Charges have been rounded to the nearest five pence.

Exceptions

Environmental Health

The shelter for stray dogs is run by Stirling Council. The charge has been increased by a proposed 7% which is the midpoint of their consulted on rates. This may be subject to change following the approval of charges by Stirling Council at its budget meeting.

Trading Standards

This service is provided by Stirling Council. The charge has been increased by a proposed 7% which is the midpoint of their consulted on rates. This may be subject to change following the approval of charges by Stirling Council at its budget meeting.

Housing

The rent charge for temporary accommodation and support remains at the same level as 2023/24.

There is no charge for the Travelling Persons site as this is currently closed.

Licences for Landlord Registration remain the same level as 2023/24, awaiting guidance from Scottish Government.

Council Tax

Council tax remains at the same level as 2023/24.

Licencing

Various Civic licences have increased taking into consideration the cost of administration, the following charges now apply:

Charge	Current Charge 2023/24	New Charge 2024/25
Metal Dealer	£203	£300
Public Entertainment Fun Fair Per Occasion	£250	£300
Public Entertainment (3 years) Renewal	£250	£300
Substitution of Vehicles	£40	£50
Taxi Operator Licence	£179	£240
Private Hire Operator Licence	£179	£240
Taxi/Private Hire Driver Licence (3years)	£407	£450
Replacement of Taxi ID Badge	£12	£25
Duplicate Licences	£12	£25
Certified True Copies	£12	£25

Liquor Licences

Various Liquor licences have been increased taking into consideration a benchmarking exercise. These licences were last increased in 2008. A report was presented to the 20th February 2024 Licencing Board for consideration and the following increases were approved by the board:

Charge	Current Charge 2023/24	New Charge 2024/25
Liquor Licencing Variation of Conditions	£150	£200
Liquor Licencing Transfer Application By Licence Holder Including Variation Application	£150	£250
Liquor Licencing Transfer Application by Licence Holder	£120	£170
Liquor Licencing Transfer Application Other Than By Licence Holder Including Variation	£150	£250
Liquor Licencing Transfer Application Other Than By Licence Holder	£120	£170
Liquor Licencing Temporary Premises Licence	£150	£250

New Licences

New licences have been introduced for the following:

Charge	New Charge 2024/25
Temporary Market Operator	£130
Public Entertainment (3 years) Grant	£400
Taxi PHC/Operator Variation	£150
Taxi Booking Office Variation	£150
Taxi/Private Hire Driver Licence (1 year) Grant	£240
Taxi/Private Hire Driver Licence (1 year) Renewal	£190
Civic Licencing Unspecified Variation	£75
Section 50 Application Per Certificate (subject to approval by Licensing board 20 th February 2024).	£150

New Pricing Structure

The charging structure for temporary Public Entertainment and Taxi Drivers one year licence fees has changed taking into consideration additional costs:

- New structure for Public Entertainment by capacity:
 - Events with less than 500 capacity - £200,
 - 501 - 1500 capacity - £300,
 - Greater than 1501 capacity - £500.
- New structure for Taxi/Private Hire Driver Licence:
 - Taxi/Private Hire Driver Licence (1 year) Grant - £240,
 - Taxi/Private Hire Driver Licence (1 year) Renewal - £190.

Environment

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 the Environment Service areas will continue to be made on a commercial basis, taking account of affordability and level of demand. These changes are set out below:

- Increase in the developers charge for a full suite of waste and recycling containers for new build properties from £63 to £150.
This increase reflects the inclusion of the additional grey bin.
- Increase in the minimum charge for commercial bulky uplifts charge for bulky uplifts from £96 to £120.

Leisure

The following new charges have been introduced in 2024/25:

Charge	New Charge 2024/25
Firpark Ski Centre: Supervised Practice Adults	£12.50
Firpark Ski Centre: Supervised Practice Child	£6.75
Artificial Grass: Football 2/3	£97
Artificial Grass: Football 2/3 Concession	£49
Artificial Grass: Football 3/3	£145.50
Artificial Grass: Football 3/3 Concession	£73.50
Artificial Grass: Football 2/3 - partnership clubs	£77.60
Artificial Grass: Football 2/3 Concession - partnership clubs	£39.20
Artificial Grass: Football 3/3 - partnership clubs	£116.40
Artificial Grass: Football 3/3 Concession - partnership clubs	£58.80
Football Pavilion: West End Park – Standard	£19

The cost of Leisure services have been increased by 10%.

Education

School meals have been increased from £2.20 to £2.45.

Partnership & Transformation

A new charge for Commercial Events has been introduced for 2024/25. Prices will vary and are available on application.

Legal

A new chargeable service to cover Legal Services administration has been introduced. Charges will range from between £150 and £200 per hour depending on complexity of work carried out.

Health & Safety

A new chargeable service delivering Health and Safety courses has been introduced for 2024/25:

Charge	New Charge 2024/25
IOSH Managing Safely	£350
IOSH Managing Safely Refresher	£100
First Aid at Work	£180
First Aid at Work Refresher	£150
Emergency First Aid at Work	£100
Paediatric First Aid	£100

All charges will continue to be reviewed as part of the annual review of fees and charges aligned to the budget setting process



Register of Charges



1st April 2024 to 31st March 2025



**Clackmannanshire
Council**

www.clacks.gov.uk

Comhairle Siorrachd
Chlach Mhanann

Summary

Clackmannanshire Council's Register of Charges details a list of all Services that the Council provides. The majority of these services incur a statutory fee or charge, but services that are provided free of charge are also listed.

The fees and charges apply from 1st April 2024 to 31st March 2025. The Council reserves the right to apply changes to the charges at any time. Statutory charges are subject to revision if the legislation governing the charge changes.

Where a charge is inclusive of VAT, this is calculated at 20%.

Contents

3	Adult Care
3	Burial Grounds
4	Building Standards
6	Development Management
6	Development Planning
6	Democracy
6	Council Tax
7	Environmental Health (Pest Control, Animal Welfare, HMOs)
8	Housing (Rent)
8	Miscellaneous
9	Leisure Lets
11	Sports Development
12	Library
12	Licensing (Civic)
13	Licensing (Liquor)
14	Licensing (Taxi / Private Hire Vehicles)
14	Early Years and Out of School Care
14	Education
15	Registrars
16	Electric Vehicle Charging Points
16	Roads
16	Waste
17	Trading Standards

Adult Care

Day Care	
Day Care	£74.80 ⁺
Care at Home (Formerly Domestic Care)	£15.35
Equipment	No Charge
Minor Adaptations	No Charge
Mobile Emergency Care Service per week	£4.60

Personal Care	
Nursing Care	Assessed
Residential Care	Assessed
Local Authority (over 65s)	Assessed
Local Authority (under 65s)	Assessed
Respite Care	Assessed

+ 5 hours @ £14.96 per hour



Burial Grounds

Duplicate Certificate of Right of Burial	£91.75
Exhumation Fee	Total cost recovery
Interment - Child (Up to 18 years)	No Charge
Interment - Stillborn Baby	No Charge
Interment of Cremation Remains	£284.90
Interment - Adult	£1,024.30
Monuments and Memorials - concrete foundation required*	£425.75
Monuments and Memorials - locate and excavate for foundations*	£242.20
Purchase of Right of Burial Cremation Lair	£574.05
Purchase of Right of Burial Coffin Lair (including Lair Certificate)	£1,057.40

Search Fee - search for Burial Ground Records (per occasion)	See Registrars section
Transfer Certificate of Right of Burial	£91.75
Maintenance Cost on Purchase of Right of Burial Coffin Lair*	£315.80
Maintenance Cost on Purchase of Right of Burial Cremation Lair*	£172.85

There is no charge for children and young people under 18.

Building Standards

Building Warrant and associated fees.

PENALTIES AND DISCOUNTS

Please read the relevant section below to see if your application attracts a penalty for work commenced or if a discount is applicable where a design certificate is submitted or certificate of construction will be submitted.

Where Works have not yet commenced

Cost of Project (£)	Fee
0,000 - 5,000	£200
5,001 - 5,500	£219
5,501 - 6,000	£238
6,001 - 6,500	£257
6,501 - 7,000	£276
7,001 - 7,500	£295
7,501 - 8,000	£314
8,001 - 8,500	£333
8,501 - 9,000	£352
9,001 - 9,500	£371
9,501 - 10,000	£390
10,001 - 11,000	£412
11,001 - 12,000	£434
12,001 - 13,000	£456
13,001 - 14,000	£478
14,001 - 15,000	£500
15,001 - 16,000	£522
16,001 - 17,000	£544
17,001 - 18,000	£566
18,001 - 19,000	£588
19,001 - 20,000	£610

Cost of Project (£)	Fee
20,001 - 30,000	£681
30,001 - 40,000	£752
40,001 - 50,000	£823
50,001 - 60,000	£894
60,001 - 70,000	£965
70,001 - 80,000	£1,036
80,001 - 90,000	£1,107
90,001 - 100,000	£1,178
100,001 - 120,000	£1,295
120,001 - 140,000	£1,412
140,001 - 160,000	£1,529
160,001 - 180,000	£1,646
180,001 - 200,000	£1,763
200,001 - 220,000	£1,880
220,001 - 240,000	£1,997
240,001 - 260,000	£2,114
260,001 - 280,000	£2,231
280,001 - 300,000	£2,348
300,001 - 320,000	£2,465
320,001 - 340,000	£2,582
340,001 - 360,000	£2,699

Cost of Project (£)	Fee
360,001 - 380,000	£2,816
380,001 - 400,000	£2,933
400,001 - 420,000	£3,050
420,001 - 440,000	£3,167
440,001 - 460,000	£3,284
460,001 - 480,000	£3,401
480,001 - 500,000	£3,518
500,001 - 550,000	£3,720
550,001 - 600,000	£3,922
600,001 - 650,000	£4,124
650,001 - 700,000	£4,326
700,001 - 750,000	£4,528
750,001 - 800,000	£4,730
800,001 - 850,000	£4,932
850,001 - 900,000	£5,134
900,001 - 950,000	£5,336
950,001 - 1,000,000	£5,538

Add £287 for each subsequent £100,000 (or part thereof)



Building Standards (continued)

Building Warrant Amendment Fees

Additional work with no increased costs/costs less than £5,000	£150 *
Additional work with costs greater than £5,000	As per fee table above
Amendment for Demolition or Conversion only	£150
Application for Conversion Warrant only	£200
Application for Demolition Warrant only	£200
Application for an Extension to Warrant	£150

No fee shall be payable where the application relates to altering or extending a dwelling so that it is made suitable as a dwelling for a disabled person.

Discounts

The Building (Scotland) Act 2003 permits the optional procedure for design or construction work to be certified by qualified, experienced and reputable building professionals and tradesmen as complying with the Building Regulations

Certification. This may only be undertaken by an approved certifier of design or an approved certifier of construction who is registered in an appropriate approved certification scheme and, where relevant, holds the appropriate designation(s) in such a scheme.

Discounts of the fee payable are only valid if the Verifier is informed, in writing, of the intention to use an Approved Certifier of Design and/or Approved Certifier of Construction at the time of application for Building Warrant or when submitting a Late Completion Certificate Where No Building Warrant Obtained.

Where one or more certificates are presented with an application or submission the payable fee is discounted as follows:

Building Standards - Non-Statutory Charges

Confirmation of Completion (minimum charge)	£285.95
Property Inspection (minimum charge)	£571.90
Further Site Visits	£131.25

N.B. The Council reserves the right to increase the above fees subject to the increased complexity of the project involved.

Completion Certificate Submission Where No Building Warrant Granted

Construction of Building/Provision of Services . . . (i.e. BW)	300% of fee from table above
Conversion only	£400
Demolition only	£400

Where Work Has Started

Building Warrant	200% of fee from table above
Demolition Warrant	£250

CERTIFIERS OF DESIGN

Each certificate covering a defined trade or installation	as per fee table
Each certificate covering the construction of the entire building	as per fee table
Maximum discount	NA

CERTIFIERS OF CONSTRUCTION

Each certificate covering a defined trade or installation	as per fee table
Each certificate covering the construction of the entire building	as per fee table
Maximum discount	NA

Building Standards Copy Document Fee Table

Copy of a document - less than 5 years of age	£53.35
Copy of a document - more than 5 years of age	£66.15
Set of documents - less than 5 years of age	£72.55
Set of documents - more than 5 years of age	£87.50
View plans	£42.70

Development Management

Planning	
Application to Display Advertisement	£300.00
Copies of Decision Notices	£22.40
Copies of Approved Plans	£22.40
Certificate of Lawfulness for a Proposed Use or Development * (Min)	£300.00
Certificate of Lawfulness for a Proposed Use or Development * (Max)	£150,000.00
Certificate of Lawfulness for an Existing Use or Development * (Min)	£300.00
Certificate of Lawfulness for an Existing Use or Development * (Max)	£150,000.00
Application for Demolition Consent	£100.00
Application for Planning Permission * (Max)	£150,000.00
Application for Planning Permission * (Min)	£300.00
Application for a High Hedge	£400.00
Planning Permission in Principle (Max)	£75,000.00
Planning Permission in Principle (Min)	£600.00
Notification of Agricultural or Forestry Building	£100.00
Advertising of Application	£135.50

* Indicative charges for 'other buildings'.

Development Planning

Local Plan	
Adopted Local Development Plan and Maps	£36.70
Supplementary Guidance:	
SG1 Developer Contributions	£3.95
SG2 Onshore Wind Energy	£3.95
SG3 Placemaking	£3.95
SG4 Water	£3.95
SG5 Affordable Housing	£3.95
SG6 Green Infrastructure	£3.95
SG7 Energy Efficiency and Low Carbon Development	£3.95
SG8 Woodlands and Forestry	£3.95
SG10 Domestic Developments	£3.95
Future Supplementary Guidance	£3.95
Local Development Plan Action Programme	£12.70

Democracy

Administration

Freedom of Information Charges (FOI)	Variable full cost recovery
--------------------------------------	-----------------------------

Council Tax

Valuation Band	Council Tax	Water Charge	Waste Charge	Total
A - Disabled	£783.87	£140.50	£163.05	£1,087.42
A - up to £27,000	£940.64	£168.60	£195.66	£1,304.90
B - £27,001 to £35,000	£1,097.41	£196.70	£228.27	£1,522.38
C - £35,001 to £45,000	£1,254.19	£224.80	£260.88	£1,739.87
D - £45,001 to £58,000	£1,410.96	£252.90	£293.49	£1,957.35
E - £58,001 to £80,000	£1,853.84	£309.10	£358.71	£2,521.65
F - £80,001 to £106,000	£2,292.81	£365.30	£423.93	£3,082.04
G - £106,001 to £212,000	£2,763.13	£421.50	£489.15	£3,673.78
H - over £212,000	£3,456.85	£505.80	£586.98	£4,549.63

Clackmannanshire Council does not set the charges for Water and Waste.

These charges are set by Scottish Water and have increased by 8.8% for 2024-25.

Environmental Health

Animal Welfare

Stray Dog Charges (collection on day 1)	£55.10
Stray Dog Charges (collection on day 2)	£78.75
Stray Dog Charges (collection on day 3)	£101.35
Stray Dog Charges (collection on day 4)	£125.20
Stray Dog Charges (collection on day 5)	£147.65
Stray Dog Charges (collection on day 6)	£171.40
Stray Dog Charges (collection on day 7)	£195.40
Purchase of dog	£186.60
Callout Fee for collecting animals on behalf of another service/agency	£101.20

Pest Control

Council Tenants - All pests	Free*
Charities and Housing Associations - Rats & Mice	£65.60
Charities and Housing Associations - All other pests	£94.10
Housing Associations - Fleas	£166.05
Housing Associations - Bed Bugs	£166.05
Charities and Housing Associations - Void houses	£118.85
Housing Associations - Ants and Wasps (First visit)	£86.75
Visits for advice	£94.10

* Included as part of rent payment

Food Export Certificates

Standard Certificate for a single product (one week turnaround)	£20.25
Standard Certificate listing multiple products (one week turnaround)	£41.60
Premium Service - certificate produced and dispatched within 24 hours	£57.60

Water

Regulation 2 Supplies	Full cost
Type B Private Water Supply	
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

Sums stated above are maximum costs



Housing & Land

Registration as a private landlord	£75.00
Each Property	£17.00
Registration - Late Application Fee	£149.00
Contaminated land report	£194.20
Licence for House in Multiple Occupation - Application valid for 3 years (less than 10 occupants) Licence Granted or Refused	£654.10
Licence for House in Multiple Occupation - Application valid for 3 years (10 or more occupants) Licence Granted or Refused	£807.70
Requests for professional statements of fact	£86.45
Abandoned vehicles (now Government Controlled)	Full cost

Housing (rent)

Accommodation Letting House 1 Apartment Rent	£88.63
Accommodation Letting House 2 Apartment Rent	£90.76
Accommodation Letting House 3 Apartment Rent	£92.97
Accommodation Letting House 4 Apartment Rent	£94.86
Accommodation Letting House 5 Apartment Rent	£97.20
Accommodation Letting House 6 Apartment Rent	£99.57
Accommodation Letting Flat 1 Apartment Rent	£86.99
Accommodation Letting Flat 2 Apartment Rent	£89.08
Accommodation Letting Flat 3 Apartment Rent	£91.28
Accommodation Letting Flat 4 Apartment Rent	£93.29
Accommodation Letting Flat 5 Apartment Rent	£95.59
Lock Up Garage Rent (Council Tenant Charge)	£8.79
Lock Up Garage Rent (Non Council Tenant Charge)	£10.55
Garage Pitch Site - annual charge	£99.89
Garage Pitch Site - annual charge (with VAT)	£119.87
Rent Charge for Temporary Accommodation and Support (per Week)	£480.00

Tenant Repair Responsibility

Under the terms of the Scottish Tenancy Agreement the Council can charge tenants if it decides to carry out repairs to damage caused by the tenant or anyone living with the tenants or a visitor to the tenancy. If the Council decides to carry out these types of repairs the tenant will be informed of any costs to be charged in as far as practicable prior to the work commencing. This would not apply to damage caused by fair wear and tear and or vandalism which has been reported and investigated by the police.

Price dependent upon work required

Mixed tenure works where the Council factors the block

Under the Property Factors Act the Council factors a number of properties which were sold under the Right to Buy legislation. Those properties which are factored by Clackmannanshire Council will be billed for the upkeep and maintenance of common areas of properties where ownership and responsibility is shared between the council and other private owners. The costs will be shared in accordance with the title deeds or any formal block policy.

Price dependent upon work required

Miscellaneous

Factors Fees

Costs will be shared by owners according to title deeds and or rateable value if applicable, therefore charges will vary.

Repair of damage caused by tenant, resident or visitor is charged on full cost recovery basis	Variable dependent on cost
---	----------------------------

Commercial Events

Price on application

Legal Services

£150-£200 per hour

Health and Safety

IOSH Managing Safely	£350
IOSH Managing Safely Refresher	£100
First Aid at Work	£180
First Aid at Work Refresher	£150
Emergency First Aid at Work	£100
Paediatric First Aid	£100

If you are interested in obtaining group prices for Emergency First Aid at Work and Paediatric First Aid please contact 01259 452028.

Leisure Lets

Function Halls and Meeting Spaces

Venue	Small Area	Medium Area	Large Area
Alloa Town Hall	n/a	Meeting Rooms	Main Hall
Alloa Academy	General Classroom/PE Classroom	n/a	Assembly Hall
Alva Academy	General Classroom/PE Classroom	n/a	Assembly Hall
Ben Cleuch Centre, Tillicoultry	Meeting Rooms and Hexagon	n/a	n/a
Bowmar Community Centre, Alloa	Meeting Room	Main Hall	n/a
Sauchie Hall	Lesser Hall and Meeting Room	n/a	Main Hall
Lornshill Academy, Tullibody	General Classroom/PE Classroom	n/a	Assembly Hall

Community Sports Facilities

	Standard	Concession
Indoor Sports Facilities		
Games Hall: Full Hall	£46.20	£34.10
Badminton / Single Court	£12.10	£8.80
Gymnasium	£20.35	£13.75
Dance Studio	£20.35	£13.75
Fitness Suite Session	£3.85	£2.55
Fitness Suite (Annual Membership) *	£122.10	£97.35
Changing Room Hire	£24.75	£19.25
Outdoor Sports Facilities		
Artificial Grass: Match (Football Partnership)	£58.85	£29.15
Artificial Grass: Match (Football non Partnership)	£109.45	£55.00
Artificial Grass: Football 1/3	£48.50	£24.50
Artificial Grass: Football 2/3	£97.00	£49.00
Artificial Grass: Football 3/3	£145.50	£73.50
Artificial Grass: Football 2/3 - partnership clubs	£77.60	£39.20
Artificial Grass: Football 3/3 - partnership clubs	£116.40	£58.80
All Weather Surface: Football 5s per court	£39.05	£19.25
All Weather: Full pitch	£56.10	£28.05
All Weather Surface: Tennis per court (per hour)	£7.15	£4.95
Tennis Season Ticket (p/p)	£48.95	£30.25
Running Track: Exclusive use (Lornshill only)	£55.00	£27.50
Running Track: Half Track hire (Lornshill only)	£27.50	£13.75
Running Track: Session per person (Lornshill only)	£3.85	£2.40
Grass Rugby Pitch: Match (Lornshill & Alva)	£55.00	£26.40
Grass Rugby Pitch: Training (Lornshill & Alva)	£27.50	£13.20

	Standard	Concession
Small Area	£17.05	£13.75
Medium Area	£26.40	£19.80
Large Area	£40.15	£33.00

Prices are charged per hour unless stated.

Reduced Rate Lets - Applies to community councils, charities, pensioners groups, parent & toddler groups, out of school care groups and other properly constituted, non profit-making clubs and societies.

Standard Rate Lets - Applies to any individual, group or company not covered under the reduced let rate (see above).

* Fitness membership fees can be paid online via casual sports bookings. Monthly fees by cash or credit card will be £14.00 p/m (Standard) and £11.00 p/m (Concession).

Annual membership of the Fitness Suite can be made in a single payment.

Activity	Standard
Weddings & Celebrations	
Alloa Town Hall (Full Day package from 10.00am to 1.00am)	£663.30
Alloa Town Hall (Weekend package)	£981.75
Alloa Town Hall (Evening package from 5pm to 1.00am)	£462.55
Sauchie Hall (Full Day package) 15 hrs.	£450.45
Sauchie Hall (Evening package) 9 hrs.	£310.20
Box Office Admin Fee per booking	£1.10
Concerts, Shows & Events	
Alloa Town Hall (Full Day package from 10.00am to 1.00am)	£851.95
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 Venue	See rate per venue

Leisure Lets (continued)

	Standard	Concession
Grass Football Pitches		
Football Pitch (Match 2hrs)	£57.20	£27.50
Football Pitch - Training/hour	£17.10	£9.35
Football Pavilion - West End Park - per changing room	£19.00	
Small grass pitch - standard	£21.45	£9.90
Leisure Park Events		
Parks West End Park & Cochrane Park - Commercial	Per Day	£382.80
Non operational days (max 2 days)	Per Day	£124.30
Parks West End Park & Cochrane Park - Non Commercial*	Per Day	£186.45
Non operational days (max 2 days)	Per Day	£62.15
Other Parks - Commercial	Per Day	£191.40
Non operational days (max 2 days)	Per Day	£92.95
Other Parks - Non Commercial*	Per Day	£92.95
Non operational days (max 2 days)	Per Day	£44.00
Partial hire of park grounds	Per Day	POA
Bond West End Park & Cochrane Park-Standard	Deposit	£1,915.10
Bond All Other Parks (Commercial Activities)- Standard	Deposit	£957.00
Bond All Other Parks (non-commercial activities, maximum 400 people)- Concession	Deposit	£446.60
Bond partial hire of park grounds		POA
West End Park Pavillion - for event hire	Per Hour	POA

*For recognised Community Groups only

Leisure Activities Programme

Zone 60s	Dumyat Community Centre	£2.95
Circuit Class *	Alva Academy	£5.85
Mature Movers	Sauchie Hall	£2.95
OTAGO	Sauchie Hall	£2.95
Chair Yoga *	Sauchie Hall	£5.85
Social Badminton *	Alva Academy	£5.85
Chi Kung	Sauchie Hall	£2.95
Yoga *	Alloa Academy	£5.85
Lower Limbs	Cochrane Hall, Alva	£2.95
Adult ASN Class	Sauchie Hall	£2.95
Sporty Seniors	Dollar Civic Centre (Hive)	£2.95
Over 60's	Tullibody Civic Centre	£2.95
Zumba *	Alloa Academy	£5.85
Lower Limbs Class	Sauchie Hall	£2.95
Fitter Folks *	Lornshill Academy	£5.85
Kettlecise *	Alva Academy	£5.85
Seasonal Yoga *	Lornshill Academy	£5.85
Female Only Class *	Alloa Academy	£5.85
Pilates *	Lornshill Academy	£5.85
Fitness Suite Session		£3.85
Fitness Suite Session - Concession		£2.55

*Concession price of £2.90 for over 60's
Classes with Access to Leisure pass £2.90

Commercial companies i.e. Circus or Fun Fair charged as follows:

Entry / Exit Day	No Fee
Non Operating Day	Concession Rate
Operating Day	Standard Rate
Bond	Standard Rate

Please note: A bond payment must be made at time of booking for events held in parks. The payment is refundable providing there is no damage to the park. Any costs incurred to re-instate the park will be deducted from the bond. Where the cost to re-instate the park is more than the price of the bond then the Council will make a separate charge for the balance.

Sports Development

Sports Development (Gymnastics, Football, Athletics, Tennis, Table Tennis, Trampoline, Basketball) - 9 weeks	£50.60
School Holiday Sports Camp (per day)	£25.30
School Holiday Sports Camp (per week)	£102.30
Sports Development - Swimming - 6 Weeks	£52.80

Firpark Ski Centre

	Duration	Max No.	Cost
Block Lessons			
Standard Ski instruction	1 hr x 6 weeks	15	Adult - £99.00 Child - £57.20
Standard Snowboard instruction	1 hr x 6 weeks	8	Adult - £143.00 Child - £72.05
Penguin Club	1 hr x 6 weeks	6	Child - £100.65
Trainee	1.5 hrs x 6 weeks	12	Adult - £168.30 Child - £84.70
Adult only class recreational skiing	1 hr x 6 weeks	8	Adult - £99.00
Group Lets			
Skiing/Snowboarding party with Firpark instructor	Per hour: Mon to Fri, 4-10pm / All Day Sat & Sun	8 or 12 *	£115.50
	Per hour: Mon to Fri, 9am - 4pm		£97.35
Snowboarding, skiing, group let with own instructor	Per hour: Mon to Fri, 4-10pm / All Day Sat & Sun	8 or 12 *	£89.10
	Per hour: Mon to Fri, 9am - 4pm		£69.85
Tubing let	1 hour on slope. Optional 30 mins in meeting room after tubing session	15	£122.10
		30	£194.15
Individual Sessions			
Personal tuition	1 Client	4	£47.30 per hour £23.65 half hour
	2 Clients		£61.60 per hour £30.80 half hour
	3 Clients		£75.90 per hour £37.95 half hour
	4 Clients		£90.75 per hour £49.50 half hour
External schools using Firpark instructor	Per hour, per person	15	£6.60 Min charge £24.00
External schools using own instructor			£6.05
Recreational skiing/snowboarding/blading		24	Adult - £11.55 Child - £6.05
After school club		25	£5.15
Supervised Practice			Adult - £12.50 Child - £6.75
Tubing	1 hour, per person	15	£6.25
Intruduction to Race Training (Thursdays)	1.5 hours, per person		£6.25
Holiday Ski Schools			
Skiing	4 days x 2 hours per day	12	Adult - £131.45 Child - £75.35
Snowboarding	4 days x 2 hours per day	8	Adult - £190.85 Child - £95.70
Penguin Club	4 days x 1 hour per day	6	£60.00

Library

B & W photocopying and computer prints - A4	£0.35
Colour photocopying and computer prints - A4	£0.55
B & W photocopying - A3	£0.45
Colour photocopying - A3	£1.30
Microfilm pintout - A4 B & W and colour	£0.55
Laminating A4	£1.30
Laminating A3	£1.60
Lost and damaged items	100% of original or replacement cost
Lost Tickets	£0.65
Request Service - in stock	FREE
Request Service (ILL / Music Scores)	Full cost recovery
Talking Book (single issue)	£1.80
Withdrawn stock sales	£1.00
Archive Services	basic search - first 15 minutes free £16.00 per 30 minutes thereafter
Archive Photos (5" x 7 1/2")	£7.50
Archive Photos (9" x 6")	£10.25
Archive Photos (12" x 8")	£15.30
Provision of digital material (per item)	£1.20
Provision of digital material (per day)	£5.70

Licensing (Civic)

Short Term Lets	
Secondary Letting - (Occupancy 4 or under)	£480.15
Secondary Letting - (Occupancy 5 or above)	£586.85
Home Letting or Home Sharing (both) (Occupancy 4 or under)	£293.45
Home Letting or Home Sharing (both) (Occupancy 5 or above)	£373.45
Renewal Secondary Letting (Occupancy 4 or above)	£426.80
Renewal Secondary Letting - (Occupancy 5 or above)	£533.50
Renewal Home Letting or Home Sharing (both) (Occupancy 4 or under)	£240.10
Renewal Home Letting or Home Sharing (both) (Occupancy 5 or above)	£480.15
Variation application for Secondary Letting, Home Letting or Home Sharing (both) (Occupancy 4 or under)	£75.00
Variation application for Secondary Letting, Home Letting or Home Sharing (both) (Occupancy 5 or more)	£75.00

Licensing (Civic)

Indoor Sports Licence	£266.75
Knife dealer's licence	£443.85
Late Hours Catering Licence	£266.75
Market Operator	£485.50
Temporary Market Operator	£130.00
Metal Dealer	£300.00
Public Entertainment - Fun Fair per occasion	£300.00
Public Entertainment (3 years) Grant	£400.00
Public Entertainment (3 years) Renewal	£300.00
Public Entertainment (Temporary) By Capacity:	
Events with less than 500 capacity	£200.00
501 capacity -> 1500 capacity	£300.00
Greater that 1501 capacity	£500.00
Second Hand Dealer's Licence	£216.60
Skin Piercing and Tattooing (Grant) (1 Year)	£443.90
Skin Piercing and Tattooing Renewal (3 Years)	£223.00
Street Trader's Licence	£297.70
Street Trader's Licence (Temporary)	£92.80
Street Trader's Licence (Variation)	£216.60
Substitution of Vehicles (per vehicle)	£50.00
Taxi booking office licence (3 years)	£443.90
Taxi Operator Licence	£240.00
Private Hire Operator Licence	£240.00
Taxi/PHC Operator Variation	£150.00
Taxi Booking Office Variation	£150.00
Taxi/Private Hire Driver Licence (1 year) Grant	£240.00
Taxi/Private Hire Driver Licence (1 year) Renewal	£190.00
Taxi/Private Hire Driver Licence (3 years)	£450.00
Public Entertainment Licence - Community Gala (if eligible)	£0.00
Window Cleaner's Licence (1 year)	£127.00
Window Cleaner's Licence (3 years)	£319.00
Cinema Licence	£188.90
Itinerant metal dealer	£216.60
Civic Licensing Unspecified Variation	£75.00

Public performances of stage plays were previously licensed under the Theatres Act 1968 however that Act was repealed on 27 January 2021. Public performances of stage plays now require to be licensed under a Public Entertainment Licence.

Licensing (Liquor)

Confirmation Premises Licence Fee Rateable:	
Confirmation Premises Licence Fee Rateable Value of Premises £1 - £11,500	£600
Confirmation Premises Licence Fee Rateable Value of Premises £11,501 - £35,000	£900
Confirmation Premises Licence Fee Rateable Value of Premises £35,001 - £70,000	£1,100
Confirmation Premises Licence Fee Rateable Value of Premises £70,001 - £140,000	£1,500
Confirmation Premises Licence Fee Rateable Value of Premises Over £140,000.00	£1,800
Application Fee:	
Application Fee Rateable Value of Premises £0	£200
Application Fee Rateable Value of Premises £1 - £11,500	£800
Application Fee Rateable Value of Premises £11,501 - £35,000	£1,100
Application Fee Rateable Value of Premises £35,001 - £70,000	£1,300
Application Fee Rateable Value of Premises £70,001 - £140,000	£1,700
Application Fee Rateable Value of Premises Over £140,001	£2,000
Annual Fee:	
Annual Fee (September) Rateable Value of Premises £0	£180
Annual Fee (September) Rateable Value of Premises £1 - £11,500	£220
Annual Fee (September) Rateable Value of Premises £11,501 - £35,000	£280
Annual Fee (September) Rateable Value of Premises £35,001 - £70,000	£500
Annual Fee (September) Rateable Value of Premises 70,001 - £140,000	£700
Annual Fee (September) Rateable Value of Premises Over £140,000	£900

Personal Licence	£50
Personal Licence Renewal	£50
Personal Licence Variation	£20
Liquor Licensing - Occasional Licence	£10
Liquor Licensing - Extended Hours Licence	£10
Liquor Licensing - Provisional Premises Licence	£200
Liquor Licensing - Replacement Personal Licence	£20
Liquor Licensing - Replacement Premises Licence (certified Copy)	£50
Liquor Licensing - Substitution Premises Manager with Minor Variation	£31
Liquor Licensing - Minor Variation	£20
Liquor Licensing - Variation of Conditions, Operating Plan, Layout Plan	£200
Liquor Licensing - Transfer Application By Licence Holder Including Variation Application	£250
Liquor Licensing - Transfer Application By Licence Holder	£170
Liquor Licensing - Transfer Application Other Than By Licence Holder Including Variation Application	£250
Liquor Licensing - Transfer Application Other Than By Licence Holder	£170
Liquor Licensing - Temporary Premises Licence	£250
Section 50 Application per certificate	£150

Licensing (Other)

Performing Animals	£104.60
Replacement Taxi ID Badge	£25.00
Duplicate Licences	£25.00
Certified True Copies	£25.00
Animal Boarding Establishment	£107.80
Breeding of Dogs/Cats/Rabbits - New Application/Renewal	£165.40
Breeding of Dogs/Cats/Rabbits - Variation of Licence	£138.70
Animal Welfare Establishments - New Application/Renewal	£165.40
Animal Welfare Establishments - Variation of Licence	£138.70
Rehoming Activities - New Application/Renewal	£165.40
Rehoming Activities - Variation of Licence	£138.70
Game Dealer's Licence	£112.05
Sale of Pet Animals - New Application/Renewal	£165.40
Sale of Pet Animals - Variation of Licence	£138.70
Riding Establishment	£135.50
Venison Dealer's Licence	£90.70
Dangerous Wild Animals	£124.85

Licensing (Gambling Act 2005)

Non Commercial Society Grant (1 Year)	£40
Non Commercial Society Renewal (1 Year)	£20
Annual Fee - Betting Premises (Other)	£400
Gaming Machine Automatic Entitlement	£50
Variations (Bingo)	£1,200
Variations (Betting Office)	£1,050
Transfer (Bingo & Betting Office)	£840
Annual Fee - Adult Gaming Centre	£700
Annual Fee - Bingo Premises	£700
Annual Fee - Betting Office	£400
Transfer - Adult Gaming	£840
Variation - Adult Gaming	£700

Licensing (Taxis / Private Hire Vehicles)

Vehicle Testing	
Taxi / Private Hire Replacement Plate	£19.20
Taxi Meter Check & Seal	£19.20
External Client Labour Charge	£43.30
Taxi / Private Hire Inspection and Hire Test Charges	£61.90
Taxi / Private Hire Inspection Retest	£43.30

Early Years and Out of School Care

Early Years and Out of School Care

Kidzone Out of School Care (term time) (per hour)	£4.70
Kidzone Out of School Care (term time) (per minibus journey)	£2.55

Note: there is a 10% discount for a sibling

Early Years from September 2024 onwards

0-2 Years (per session - 4 hrs 30min)	£28.20
2-3 Years (per hour)	£6.30
3-5 Years (per hour)	£6.30

Note: there is a 10% discount for a sibling

Education

Primary Milk (per carton)	£0.15
School Meals - Traditional Lunch - Child	£2.45
Breakfast (per serving)	£1.50



Registrars

Extracts	
Extract of Entry of Birth, Death, Marriage or Civil Partnership (within one month of registration)	£10.00
Extract of an Entry of Birth, Death, Marriage or Civil Partnership (after one month of registration)	£15.00
Searches and ScotlandsPeople	
Particular Search - for each period of 5 years or part thereof	£5.00
General Search of statutory registers (assisted search - 30 minutes)	£15.00
ScotlandsPeople Search Facility (per day)	£15.00
Prints of historic Registration records	£0.50
Marriage or Civil Partnership	
Marriage or Civil Partnership Fees:	
Marriage Notice forms (per person)	£45.00
Civil Marriage or Civil Partnership Fee	£55.00
Ceremony Fees	
Midweek ceremony (Registration Office max 4 people)	£155.00
Midweek (Registration Office)	£230.00
Midweek (External Venue)	£416.40
Saturday (All Venues)	£416.40
Late Saturday or Sunday and Public Holidays (All Venues)	£523.10

Electric Vehicle Charging Points

Standard Charger (7kW) (min. charge £5.00, overstay fee not applicable)	£0.50
Fast Charger (22kW) (min. charge £5.00, overstay fee £12.00 charged after 4 hours)	£0.50
Rapid Charger (43-50 kW) (min. charge £5.00, overstay fee £20.00 charges after 60 minutes)	£0.75

Roads

New Roads and Street works Act 1980 Sample/Defect Inspections	£36.00
New Roads and Street works Act 1980 Section 109 Permit/Inspection on Non Statutory Undertakers	£666.90
Roads (Scotland) Act - Minor Road works Consent - Footway Crossing	£48.00
Roads (Scotland) Act - Minor Road works Consent - Section 56	£144.05
Roads (Scotland) Act - Skip Permit	£29.90
Roads (Scotland) Act - Road Occupation Permits - Up to 3 days	£74.70
Roads (Scotland) Act - Road Occupation Permits - Up to 1 week	£122.70
Roads (Scotland) Act - Road Occupation Permits - Up to 1 month	£192.10
Roads (Scotland) Act - Road Closures - Emergency	£720.25
Road Closures - Non-Emergency (1 to 5 days)	£720.25
Road Closures - Non-Emergency (More than 5 days)	£720.25
Taxi card Aborted Journeys	£2.15
Blue Badge (Issue or Replacement)	£21.35
Residents Parking Permits - Per Annum	£24.55
Traffic Light Charges	£69.40
Traffic Signal / Pedestrian Crossing Turn Off	£213.40
Roads Adoption Plans	£58.70
Access Protection Marking - Initial	£74.70
Access Protection Marking - Remarking	£48.00
Traffic volume data extraction per site	£45.35
Traffic data collection per site	£56.00



Waste

Commercial Waste - 1 Collection per week, Bin Size 240 (0% VAT)	£378.80
Commercial Waste - 1 Collection per week, Bin Size 360 (0% VAT)	£568.70
Commercial Waste - 1 Collection per week, Bin Size 660 (0% VAT)	£1,045.65
Commercial Waste - 1 Collection per week, Bin Size 1100 (0% VAT)	£1,742.40
Commercial Waste Bulky Uplift - individually priced subject to inspection (minimum standard collection charge of £53.35 plus standard disposal charge of £68.30)	Cost on enquiry
Commercial Food Waste Service - 1 collection per week, Bin Size 140 (0% VAT)	£166.45
Commercial Recycling Waste - 1 Collection per week, Bin size 240 (0% VAT)	£286.00
Commercial Recycling Waste - 1 Collection per week, Bin size 360 (0% VAT)	£430.00

Commercial Recycling Waste - 1 Collection per week, Bin size 660 (0% VAT)	£787.45
Commercial Recycling Waste - 1 Collection per week, Bin size 1100 (0% VAT)	£1,313.50
Small Trader Tipping Ticket for Forth bank (inc. £7.75 at 20% VAT) each - one per visit per vehicle size 3.5 tonnes gross vehicle weight ie (eg Transit Size)	£68.30
Bulky Uplift - Household Waste (0% VAT)	£53.35
Garden Waste Permit (fee per bin & max of 2 bins)	£48.00
Sacks / Labels are available in multiples of 10 (0% vat)	£40.55
Provision of bins for new properties (developers) per property	£150.00
Provision of communal bins for flatted properties	£533.50

Trading Standards

Special Weighing & Measuring Equipment, per hour.	£155.45
Weights -weights exceeding 5kg or not exceeding 500mg, 2cm.	£18.95
Weights -other weights.	£18.95
Measures -linear measures not exceeding 3 metres for each scale.	£18.95
Measures -capacity measures without divisions not exceeding 1 litre.	£18.95
Liquid capacity measures for making up/checking average quantity packages.	£56.70
Templets -(a) per scale -first item.	£94.70
Templets -(b) second and subsequent items.	£37.75
Weighing Instruments -instruments calibrated to weigh only in metric or imperial units, non EC not exceeding 1 tonne.	£116.85
Weighing Instruments -instruments calibrated to weigh only in metric or imperial units, non EC exceeding 1 tonne up to 10 tonnes.	£194.40
Weighing Instruments -instruments calibrated to weigh only in metric or imperial units, non EC exceeding 10 tonnes.	£388.70
Measuring Instruments for Intoxicating Liquor -not exceeding 150ml.	£37.75
Measuring Instruments for Intoxicating Liquor -other.	£47.10
Measuring Instruments for Liquid Fuel and Lubricants -container type (un-subdivided).	£145.65
Measuring Instruments for Liquid Fuel and Lubricants -single/multi outlet (nozzles) -first nozzle tested per site.	£213.25
Measuring Instruments for Liquid Fuel and Lubricants -each additional nozzle tested.	£154.60
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.	£155.45
Measuring Instruments for Liquid Fuel and Lubricants -testing of peripheral electronic equipment on a separate visit (per site).	£155.45
Measuring Instruments for credit card acceptor (per unit, regardless of the number of slots/nozzles/pumps).	£155.45



Road Tanker Fuel Measuring Instrument (above 100 litres) -Meter measuring systems -(a) wet hose with 2 testing liquids.	£447.05
Road Tanker Fuel Measuring Instrument (above 100 litres) - Dipstick measuring system - (a) up to 7,600 litres (for calibration of each compartment and production of chart).	£311.50
Road Tanker Fuel Measuring Instrument (above 100 litres) - Dipstick measuring system - (a) for any compartment over 7,600 litres -basic fee, plus additional costs at the rate of (b), (c) or (d). (see figures below)	£155.45
Road Tanker Fuel Measuring Instrument (above 100 litres) - Dipstick measuring system - (b) initial dipstick.	£47.10
Road Tanker Fuel Measuring Instrument (above 100 litres) - Dipstick measuring system - (c) spare dipstick.	£47.10
Road Tanker Fuel Measuring Instrument (above 100 litres) - Dipstick measuring system - (d) replacement of dipstick (including examination of compartment).	£94.70
Road Tanker Fuel Measuring Instrument (above 100 litres) - Certificate of Errors - for supplying a certificate containing the results of errors found on testing.	£75.55
Poisons Act - Registration	£51.15
Poisons Act - Change in details of registration	£28.35
Weighing & Measuring - Specialist Testing Services - non-trade equipment.	£181.70
Weighing & Measuring - Specialist Testing Services - Special attendance charges (out-with normal hours).	£182.55



Email: ellen.leaver@gov.scot

Local Government Finance Circular No. 8/2023

Chief Executives and Directors of Finance of
Scottish Local Authorities

Chief Executive, Convention of Scottish Local
Authorities (COSLA)

Our ref: A46473266
21 December 2023

Dear Chief Executive/Director of Finance

LOCAL GOVERNMENT FINANCE SETTLEMENT 2024-25 NON-DOMESTIC RATES

1. This Local Government Finance Circular provides details of the provisional total revenue and capital funding allocations for 2024-25, as well as the latest information on current known redeterminations for 2023-24. This Circular also provides details on a range of Non-Domestic Rates measures, including the proposed 2024-25 poundage and changes to certain reliefs.
2. These 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 2024 being presented to the Scottish Parliament. This is currently scheduled for the end of February 2024.
3. We expect local authorities to inform COSLA, and for COSLA in turn to inform the Scottish Government by no later than 23 January 2024, if they think there are any discrepancies or changes required to these provisional allocations. Redistribution(s) to address any agreed discrepancies or changes 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 provisional only at this stage, with the final allocations not being confirmed until after the end of the consultation period and the publication of the Local Government Finance Circular which will follow the approval of the Local Government Finance (Scotland) Order 2024.
4. The Deputy First Minister wrote to the COSLA President, copied to all Council Leaders on 19 December 2023, confirming the package of measures that make up the settlement to be provided to local government. This Circular should be read in conjunction with that letter. The terms of this settlement have been discussed with COSLA on behalf of all 32 of its member councils.
5. 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 worth £13.9 billion and includes:

- £950.9 million of funding that has now been baselined in to the General Revenue Grant, as part of our commitment under the Verity House Agreement to review ring-fenced funding;
 - An additional £230 million to deliver the payment of £12 per hour minimum pay settlement for adult social care workers in commissioned services via agreed contract uplifts;
 - An additional £11.5 million to support the uprating of Free Personal and Nursing Care rates;
 - An additional £6 million to support the expansion of the Free School Meals policy;
 - An additional £6.8 for Discretionary Housing Payments;
 - £145.5 million to support additional teachers and support staff;
 - £242 million to support teacher pay uplifts; and
 - £266.2 million of resource to support local government pay.
6. In addition to the funding set out in this Circular it should be noted that there are a number of further revenue and capital funding streams outwith the local government finance settlement for particular policy initiatives which deliver on shared priorities and benefit local government services. Table 2.17 in the Scottish Government’s “Budget Document: 2024-25”, which was published on 19 December 2023, provides provisional details of these funding streams but as with previous years, the actual sums payable will be notified by the relevant policy team at the earliest opportunity.
 7. The 2024-25 Scottish Government Draft Budget also made available £144 million to fund a freeze in Council Tax across each of Scotland’s 32 local authorities. The funding earmarked is equivalent to a 5% net increase in Council Tax nationally, taking into account the average rise to Council Tax in 2023-24, whilst recognising that inflationary pressures have eased in the last 12 months.
 8. The allocations have been arrived at using the standard agreed needs-based distribution methodology and updated indicators. Reflecting the unique implications of incorporating the 2022 census data for the first time, the funding floor has been set provisionally at 0.5% and as set out in the Deputy First Minister’s letter, we would welcome any views on this or other elements of distribution as part of the consultation.
 9. Any undistributed sums will be allocated in the standard way following consideration by the Settlement and Distribution Group. We have shared a separate note with COSLA providing a full reconciliation of the changes between the 2023-24 and 2024-25 Budgets and between the 2024-25 Budget and the figures in this Circular. We have also provided full details of all the revenue and capital allocations.
 10. 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: 2024-25 and changes in 2023-24;
Part B: Local Government Finance Settlement – Capital: 2023-25;
Part C: Non-Domestic Rates for 2024-25.

The various Annexes included in this Circular are as follows:

- Annex A: All Scotland Aggregated Funding Totals 2023-25;
- Annex B: Individual Revenue Allocations for 2024-25;
- Annex C: Revised Individual Revenue Allocations for 2023-24;
- Annex D: Explanatory Notes on the Revenue Distribution;
- Annex E: Estimates of Ring-Fenced Grant Revenue Funding for 2024-25;
- Annex F: Floor calculation for 2024-25;
- Annex G: Redeterminations of Individual Revenue funding for 2023-24;
- Annex H: 2008-25 Changes Column;
- Annex I: General Capital Grant and Specific Capital Grants 2024-25;
- Annex J: General Capital Grant – Flood Allocations Per Local Authority 2024-25;
- Annex K: Updated General Capital Grant 2023-24; and

Part A: Local Government Finance Settlement - Revenue: 2024-25 and changes in 2023-24

11. This Finance Circular sets out the provisional distribution of revenue funding allocations for 2024-25. **Annex A** of this Circular sets out the all-Scotland aggregate totals for 2023-25.
12. **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 Grant Funding, Non-Domestic Rate Income and Ring-Fenced Revenue Grants) for each council for 2024-25 and 2023-24. The basis behind the grant distribution methodology is as recommended in the report from the Settlement and Distribution Group (SDG). The explanatory notes contained in **Annex D** explain the basis behind the calculation of the individual council grant allocations.
13. **Annex E** gives a breakdown of the provisional individual council shares of all the ring-fenced revenue grant allocations for 2024-25. The provisional total for ring-fenced grant included in the circular is £24.187 million higher than was published in the 2024-25 Scottish Government Budget due to the in-year transfer from the General Revenue Grant to the Support for Ferries specific grant for £13.760 million. The variance of £10.427 million for Pupil Equity funding was included in table 2.16 of the Scottish Budget (Local Government Attainment Grants) and will also be transferred in-year.
14. The calculation and effects of the main floor adjustment for 2024-25, which provided councils with a maximum reduction in the funding used in the calculation of the main floor of 1.04%, is set out in **Annex F** of this Circular. The setting of the floor is in line with the revised arrangements agreed following the SDG review of the floor methodology during 2018 with the percentage set at 0.5%.
15. This Circular confirms the continuation of the **85% funding floor** for 2024-25. The methodology compares total revenue funding plus local authorities' assumed 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. As all 32 local authorities now exceed 85% of the Scottish average, no additional funding has been provided.
16. This Local Government Finance Circular provides details of current known 2023-24 redeterminations at **Annex G** for the General Revenue Grant.
17. **Annex H** summarises the column within the settlement titled 2008-25 Changes Column.

Part B: Local Government Finance Settlement – Capital Grants 2023-25

18. In 2024-25 the Local Government Settlement provides capital grants totalling £638.009 million. This is made up of General Capital Grant totalling £516.837 million and Specific Capital Grants totalling £121.172 million.
19. **Annex I** sets out the provisional distribution of the Settlement for capital per local authority for 2024-25. The methodologies used to calculate these provisional allocations have been agreed with COSLA. Capital grants which remain undistributed are identified as such.
20. The provisional distribution for the General Capital Grant includes allocations for flood schemes. The allocations for these schemes is set out in **Annex J**. Where schemes have slipped and the grant paid in a prior year exceeds the grant due the scheme will show a negative value which will reduce the total General Capital Grant payable to that Council.
21. **Annex K** provides a breakdown of the updated 2023-24 General Capital Grant allocations by local authority.

22. **Annex L** summarises the Local Government Finance Settlement for 2024-25

Part C: Non-Domestic Rates for 2024-25

23. The Distributable Amount of Non-Domestic Rates Income for 2024-25 has been provisionally set at £3,068 million. This figure uses the latest forecast of net income from non-domestic rates in 2024-25 and also draws on council estimates of the amounts they will contribute to the Non-Domestic Rating Account (the ‘Pool’) in 2023-24. The figure incorporates the Scottish Fiscal Commission’s estimate of the contributable amount and includes a calculation of gross income; expected losses from appeals; estimated expenditure on mandatory and other reliefs; write-offs and provision of bad debt together; and estimated changes due to prior year adjustments. The distribution of Non-Domestic Rates Income for 2024-25 has been based on the amount each Council estimates that it will collect (based on the 2023-24 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.

24. The 2024-25 Non-Domestic Basic Property Rate (‘poundage’) is provisionally set at 49.8 pence, the same rate as last year. The Intermediate Property Rate (levied on properties with a rateable value from £51,001 to £100,000) and Higher Property Rate (levied on properties with a rateable value over £100,000) will increase by inflation to 54.5 pence and 55.9 pence respectively.

25. A 100% non-domestic rates relief will be available in 2024-25 for properties in the hospitality sectors on islands, as defined by the Islands (Scotland) Act 2018, capped at £110,000 per ratepayer.

26. The Scottish Budget 2024-25 announced the following changes to existing reliefs:

- District Heating relief for renewables will be extended and expanded. A 90% relief will be available until 31 March 2027 for district heating networks where at least 80% of the thermal energy generated derives from renewables. Previously support for renewable district heating was limited to new networks entered on the valuation roll after 1 April 2021.
- Telecommunications mobile mast relief will be extended from 31 March 2029 to 31 March 2031.
- Enterprise Areas relief which had been due to expire on 31 March 2024, will be phased out over 2024-25 and 2025-26 as set out in the table below.

Enterprise Areas Relief

Rateable Value	Relief available		
	2023-24	2024-25	2025-26
£120,000 or less	100%	66.7%	33.3%
£120,001 to £240,000	50%	33.3%	16.7%
£240,001 to £480,000	25%	16.7%	8.3%
£480,001 to £1,200,000	10%	6.7%	3.3%
£1,200,001 to £2,400,000	5%	3.3%	1.7%
Over £2,400,000	2.5%	1.7%	0.8%

27. The Scottish Budget 2023-24 introduced the following transitional reliefs for the 2023 revaluation and which will apply in the 2024-25 financial year:

- A Revaluation Transitional Relief to protect those most affected by revaluation with bills capped as per the table below.

Year-on-year Scottish Transitional Relief caps (%)

Rateable Value	2023-24	2024-25	2025-26
Small (up to £20,000)	12.5	25	37.5
Medium (£20,001 to £100,000)	25	50	75
Large (Over £100,000)	37.5	75	112.5

- A Small Business Transitional Relief: those losing or seeing a reduction in these reliefs (including due to the eligibility changes introduced for Small Business Bonus Scheme relief) on 1 April 2023 the maximum increase in the rates liability relative to 31 March 2023 were capped at £600 in 2023-24, rising to £1,200 in 2024-25 and £1,800 in 2025-26.
- Parks Transitional Relief provided 67% relief in 2023-24, and will provide 33% relief in 2024-25 for parks, or parts of parks, that became rateable on 1 April 2023.

28. The following reliefs will be maintained: business growth accelerator relief, charitable rates relief, day nursery relief, disabled rates relief, fresh start relief, hardship relief, hydro relief, new fibre relief, renewable energy relief, rural relief, small business bonus scheme relief, sports club relief and stud farms relief.

29. Empty Property Relief was devolved to local authorities on 1 April 2023 covering all relief and rates exemptions for fully unoccupied properties including listed buildings, properties where the owner is in administration, etc. Partly unoccupied properties that the council requests be apportioned by the assessor will be liable for rates on the occupied portion only. Councils may offer their own local reliefs under the Community Empowerment (Scotland) Act 2015 including to empty properties.

30. NDR reliefs, like other subsidy or support measures, may be subject to the Subsidy Control Act 2022.

31. Information on the Non-Domestic Rates Incentivisation Scheme (NDRIS) will be set out later.

Enquiries relating to this Circular

32. It should be noted that figures in this Circular may be marginally different from final allocations due to 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. We have given an undertaking to respond to these queries as quickly as possible. Contact details for COSLA are:

Mirren Kelly mirren.kelly@cosla.gov.uk

Any other queries should be addressed to the following:

Local Government Revenue and Capital Settlement. Craig Inglis

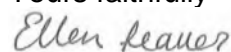
Craig.Inglis@gov.scot

Non-Domestic Rates. Anouk Berthier Anouk.Berthier@gov.scot

33. This Circular, along with the supporting tables will be made available through the Local Government section of the Scottish Government website at:

<https://www.gov.scot/publications/local-government-finance-circulars-index/>

Yours faithfully



Ellen Leaver

Deputy Director, Local Government & Analytical Services Division

	2023-24	2024-25
	£ million	£ million
Revenue Funding		
General Resource Grant	8,998.160	9,914.113
Non Domestic Rate Income	3,047.000	3,068.000
Specific Revenue Grants	775.859	262.987
Total Revenue	12,821.019	13,245.100
<i>less</i> Redress Top-Slice	6.000	0.000
<i>less</i> Valuation Committee	0.583	0.583
<i>less</i> National Dog Database	0.000	0.053
<i>less</i> Climate Intelligence Service	0.000	0.900
Net Total Revenue	12,814.436	13,243.564
<i>less</i> Teachers' Induction Scheme	0.000	37.600
<i>less</i> Discretionary Housing Payments	15.137	92.700
<i>less</i> Gaelic	0.103	0.103
<i>less</i> Customer First Top-up	0.010	1.410
<i>less</i> Scottish Disability Assistance	0.000	3.500
<i>less</i> Social Care	0.000	230.000
<i>less</i> Retained Teacher Support	45.500	0.000
<i>less</i> Local government Pay Contribution	0.000	0.000
<i>less</i> Teachers Pay Contribution	0.000	0.000
<i>Total Undistributed Revenue Funding</i>	<i>60.750</i>	<i>365.313</i>
Distributable Revenue Funding	12,753.686	12,878.251
Capital Funding		
General Capital Grant	726.933	516.837
Specific Capital Grants	123.777	121.172
Distributed to SPT	15.327	0.000
Total Capital	866.037	638.009
Total Funding	13,687.056	13,883.109
2023-24 RECONCILIATION FROM FINANCE CIRCULAR 3/2023		
General Resource Grant Circular 3/2023	8,835.458	
Local Government Pay	55.000	
SNCT Pay 2023-24	32.000	
Self Directed Support Transformation Funding	0.176	
Ukraine Refugee Resettlement Teams	3.200	
Summer Programmes	4.000	
Further Ukraine Funding	30.000	
SRA for Kinship & Foster Care	16.000	
Climate Intelligence Service	-0.373	
Temporary Accommodation	2.000	
Educational Psychologists	-0.050	
Teacher Induction Scheme	6.748	
Storm Babet Emergency Payments	0.753	
Storm Babet Additional Welfare funding	0.100	
Grangemouth Future Industry Board	0.050	
Employability Staffing	12.498	
Green Free Ports	0.600	
General Resource Grant Circular 7/2023	8,998.160	
General Capital Grant Circular 3/2023	689.937	
Playparks	10.001	
Community Bus Fund	5.000	
Capital - LG Pay	22.000	
Coastal Adaption	-0.005	
General Capital Grant Circular 7/2023	726.933	

£million	Expenditure				Funding							
	1	2	3	4	5	6	7	8	9	10	11	13
	Updated Service Provision	2008-24 Changes	Loan Charges/ PPP/ LPFS	Main Floor	Total Estimated Expenditure	Assumed Council Tax contribution	Total Ring-fenced Grants	Non Domestic Rates	General Revenue Funding	Total	85% floor	Revised Total
£m	£m	£m	£m	£m	£m	£m	£m	£m	£m	£m	£m	£m
Aberdeen City	500.639	47.918	6.512	-5.360	549.709	95.529	7.310	208.113	238.757	454.180	0.000	454.180
Aberdeenshire	617.902	59.097	17.566	-6.721	687.843	114.985	6.057	131.217	435.584	572.859	0.000	572.859
Angus	277.874	26.579	10.699	-3.119	312.034	44.929	3.944	29.212	233.949	267.106	0.000	267.106
Argyll & Bute	237.722	22.719	8.485	13.260	282.185	40.185	4.526	41.205	196.269	242.001	0.000	242.001
Clackmannanshire	129.163	12.356	4.290	-1.432	144.377	19.821	2.783	19.597	102.177	124.556	0.000	124.556
Dumfries & Galloway	382.936	36.609	14.072	-3.347	430.270	59.912	5.798	63.508	301.052	370.358	0.000	370.358
Dundee City	382.399	36.606	5.353	1.878	426.236	49.028	8.653	73.464	295.091	377.208	0.000	377.208
East Ayrshire	313.985	30.046	4.242	-1.490	346.783	43.656	6.059	33.424	263.643	303.127	0.000	303.127
East Dunbartonshire	276.199	26.435	3.682	-2.938	303.378	51.391	2.587	25.820	223.580	251.987	0.000	251.987
East Lothian	261.085	24.985	3.427	-2.768	286.729	49.467	2.891	59.737	174.634	237.263	0.000	237.263
East Renfrewshire	254.328	24.344	8.732	-2.769	284.635	44.944	2.161	15.891	221.638	239.690	0.000	239.690
Edinburgh, City of	1,083.233	103.690	21.986	10.307	1,219.216	230.587	16.211	406.367	566.051	988.629	0.000	988.629
Eilean Siar	87.948	8.394	6.330	18.508	121.180	9.770	1.600	9.691	100.120	111.411	0.000	111.411
Falkirk	378.177	36.194	13.735	-1.450	426.656	60.119	6.660	72.733	287.144	366.538	0.000	366.538
Fife	900.349	86.178	28.359	-10.145	1,004.741	142.757	16.585	143.021	702.378	861.984	0.000	861.984
Glasgow City	1,593.587	152.585	34.734	30.970	1,811.876	220.895	39.256	385.603	1,166.123	1,590.981	0.000	1,590.981
Highland	597.832	57.152	28.057	-0.513	682.528	100.393	9.434	159.842	412.859	582.135	0.000	582.135
Inverclyde	207.814	19.887	9.261	-0.518	236.444	27.843	3.944	20.235	184.422	208.601	0.000	208.601
Midlothian	232.584	22.260	6.111	-2.445	258.510	39.605	3.681	34.834	180.389	218.905	0.000	218.905
Moray	222.554	21.283	7.614	-1.674	249.777	35.576	2.779	67.015	144.407	214.201	0.000	214.201
North Ayrshire	359.000	34.359	5.327	5.120	403.806	50.720	6.917	42.994	303.175	353.087	0.000	353.087
North Lanarkshire	851.614	81.528	9.167	-9.409	932.900	119.476	15.290	120.364	677.770	813.424	0.000	813.424
Orkney Islands	91.271	8.723	5.035	-0.976	104.053	8.458	16.314	12.137	67.145	95.596	0.000	95.596
Perth & Kinross	363.937	34.813	11.066	-3.928	405.888	68.150	3.806	64.514	269.418	337.738	0.000	337.738
Renfrewshire	444.650	42.562	7.155	-4.823	489.544	73.089	7.301	116.791	292.363	416.455	0.000	416.455
Scottish Borders	288.167	27.550	9.016	-3.250	321.484	48.946	3.206	42.089	227.243	272.537	0.000	272.537
Shetland Islands	102.063	9.757	5.037	3.390	120.247	8.364	23.588	27.263	61.032	111.883	0.000	111.883
South Ayrshire	285.881	27.353	8.315	-3.197	318.352	48.688	4.359	45.931	219.374	269.665	0.000	269.665
South Lanarkshire	795.563	76.149	9.248	-8.648	872.313	129.649	13.528	364.911	364.224	742.664	0.000	742.664
Stirling	229.507	21.954	10.161	-2.556	259.066	40.286	2.802	47.618	168.360	218.780	0.000	218.780
West Dunbartonshire	241.050	23.071	3.300	4.992	272.413	33.845	5.041	87.207	146.320	238.568	0.000	238.568
West Lothian	443.689	42.469	11.537	-4.955	492.740	68.603	7.914	95.652	320.570	424.136	0.000	424.136
Scotland	13,434.702	1,285.603	337.611	0.000	15,057.916	2,179.665	262.987	3,068.000	9,547.264	12,878.251	0.000	12,878.251

REVISED INDIVIDUAL REVENUE ALLOCATIONS 2023-24

ANNEX C

	Expenditure				Funding								
	1	2	3	4	5	6	7	8	9	10	11	12	13
	Updated Service Provision	2008-23 Changes	Loan Charges/ PPP/ LPFS	Main Floor	Total Estimated Expenditure	Assumed Council Tax contribution	Total Ring-fenced Grants	Non Domestic Rates	General Revenue Funding	Total	85% floor	Retained Teacher Support	Revised Total
£m	£m	£m	£m	£m	£m	£m	£m	£m	£m	£m	£m	£m	£m
Aberdeen City	507.661	32.634	17.159	-6.587	550.867	95.314	27.239	257.797	170.516	455.553	0.000	-1.568	453.985
Aberdeenshire	622.653	41.244	18.202	-8.502	673.597	114.087	33.008	134.839	391.663	559.510	0.000	-2.305	557.205
Angus	283.672	18.753	10.974	-3.223	310.176	44.703	14.460	27.934	223.079	265.473	0.000	-0.953	264.520
Argyll & Bute	239.578	15.936	8.761	16.280	280.554	40.185	11.617	37.645	191.107	240.369	0.000	-0.674	239.695
Clackmannanshire	132.290	8.739	4.442	-1.798	143.673	19.629	7.925	17.764	98.355	124.044	0.000	-0.427	123.617
Dumfries & Galloway	388.135	25.695	14.599	0.090	428.519	59.890	19.182	60.313	289.134	368.629	0.000	-1.248	367.381
Dundee City	390.858	25.807	5.558	3.621	425.844	48.212	22.984	73.704	280.943	377.632	0.000	-1.253	376.378
East Ayrshire	321.661	21.283	8.566	-4.482	347.028	43.225	20.015	30.467	253.321	303.803	0.000	-1.036	302.767
East Dunbartonshire	278.120	18.287	3.821	-3.525	296.702	51.245	12.237	24.099	209.122	245.457	0.000	-1.031	244.426
East Lothian	261.317	17.316	3.556	-3.446	278.742	48.507	13.789	58.108	158.338	230.235	0.000	-0.922	229.313
East Renfrewshire	255.747	16.837	8.876	-3.520	277.940	44.416	10.562	15.695	207.267	233.524	0.000	-1.049	232.475
Edinburgh, City of	1,105.739	72.570	22.576	15.360	1,216.245	227.839	56.545	377.317	554.543	988.406	0.000	-3.302	985.104
Eilean Siar	89.991	5.974	6.577	18.954	121.496	9.666	4.168	9.106	98.556	111.830	0.000	-0.225	111.605
Falkirk	390.092	25.650	18.096	-5.314	428.524	59.793	22.322	75.322	271.087	368.731	0.000	-1.389	367.342
Fife	919.244	60.737	29.302	-12.015	997.268	141.862	52.815	172.108	630.483	855.406	0.000	-3.219	852.187
Glasgow City	1,643.696	107.362	35.496	27.622	1,814.177	218.382	100.532	358.472	1,136.791	1,595.795	0.000	-5.148	1,590.647
Highland	611.527	40.573	29.155	-0.860	680.394	99.495	32.423	156.979	391.497	580.899	0.000	-2.008	578.892
Inverclyde	211.679	14.013	9.627	1.530	236.850	27.800	11.218	21.333	176.499	209.050	0.000	-0.655	208.395
Midlothian	233.830	15.488	6.224	-3.069	252.473	38.646	15.246	35.215	163.366	213.827	0.000	-0.850	212.976
Moray	229.301	15.104	7.904	-3.231	249.078	35.071	11.941	55.314	146.752	214.007	0.000	-0.769	213.238
North Ayrshire	365.004	24.066	5.529	8.016	402.615	50.363	19.488	43.955	288.809	352.252	0.000	-1.184	351.068
North Lanarkshire	874.279	57.725	9.510	-11.922	929.591	118.152	50.583	121.640	639.216	811.439	0.000	-3.125	808.314
Orkney Islands	90.287	6.042	5.387	-1.288	100.428	8.272	16.113	11.473	64.570	92.156	0.000	-0.200	91.955
Perth & Kinross	368.351	24.468	11.459	-4.980	399.298	67.366	17.721	60.754	253.457	331.932	0.000	-1.128	330.804
Renfrewshire	452.344	29.832	7.430	-6.032	483.573	72.532	25.685	131.323	254.033	411.041	0.000	-1.493	409.548
Scottish Borders	289.816	19.168	11.915	-1.726	319.172	48.689	14.102	37.818	218.563	270.483	0.000	-0.918	269.565
Shetland Islands	98.170	6.565	5.666	3.937	114.338	8.333	20.632	24.302	61.070	106.005	0.000	-0.236	105.769
South Ayrshire	291.823	19.237	8.610	-4.001	315.669	48.347	14.259	47.708	205.355	267.322	0.000	-0.917	266.404
South Lanarkshire	802.883	53.195	9.593	-3.859	861.812	128.345	45.074	341.536	346.857	733.467	0.000	-2.934	730.533
Stirling	235.221	15.471	10.478	-2.409	258.761	39.797	11.781	45.636	161.548	218.964	0.000	-0.810	218.155
West Dunbartonshire	246.378	16.313	3.459	6.672	272.822	33.680	14.348	93.396	131.398	239.142	0.000	-0.792	238.350
West Lothian	454.665	29.808	11.914	-6.292	490.094	67.290	25.742	87.928	309.135	422.804	0.000	-1.733	421.072
Scotland	13,686.011	901.888	370.421	0.000	14,958.319	2,159.133	775.756	3,047.000	8,976.431	12,799.186	0.000	-45.500	12,753.686

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 Needs Allowance (SINA); (iii) each council's individual 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 baselined redeterminations since Spending Review 2007; and the previous loan charge adjustment.

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 revisions for 2016 - 2025 allocated pro-rata to each council's share of TEE as agreed with the Settlement and Distribution Group (SDG).

Column 3 – represents the updated share of the loan charges support for outstanding 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 using the revised methodology agreed following the 2018 review.

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, as well as the estimated additional council tax income to be collected and retained by each local authority as a result of the changes to bands E to H.

Column 7 – is each council's estimated share of the on-going Ring-Fenced Grants for Gaelic, Pupil Equity Fund (PEF), Criminal Justice Social Work, and Inter-Island Ferries.

Column 8 – is each council's share of the estimated non-domestic rate income which has been distributed proportionately on the basis of council's 2023-24 mid-year income.

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

Column 10 – represents the total revenue funding available to each council in 2024-25.

Column 11 – is the 85% floor adjustment which has been calculated to meet the Scottish Government's commitment to ensure that no Local Authority receives less than 85% of the Scottish average per head in terms of revenue support.

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

Local Authority	Gaelic	Pupil Equity Fund	Criminal Justice Social Work	Support for Ferries
	£m	£m	£m	£m
Aberdeen City	0.090	3.264	3.956	0.000
Aberdeenshire	0.000	3.240	2.818	0.000
Angus	0.004	2.310	1.630	0.000
Argyll & Bute	0.355	1.364	0.986	1.821
Clackmannanshire	0.006	1.663	1.114	0.000
Dumfries & Galloway	0.000	3.274	2.523	0.000
Dundee City	0.000	5.107	3.545	0.000
East Ayrshire	0.139	3.809	2.111	0.000
East Dunbartonshire	0.068	1.727	0.792	0.000
East Lothian	0.006	1.816	1.069	0.000
East Renfrewshire	0.057	1.489	0.616	0.000
Edinburgh, City of	0.315	7.911	7.984	0.000
Eilean Siar	0.965	0.340	0.294	0.000
Falkirk	0.012	3.962	2.686	0.000
Fife	0.011	10.466	6.108	0.000
Glasgow City	0.565	23.208	15.482	0.000
Highland	0.905	4.291	3.238	1.000
Inverclyde	0.060	2.585	1.299	0.000
Midlothian	0.006	2.424	1.252	0.000
Moray	0.002	1.484	1.293	0.000
North Ayrshire	0.088	4.172	2.657	0.000
North Lanarkshire	0.255	9.682	5.353	0.000
Orkney Islands	0.000	0.250	0.235	15.829
Perth & Kinross	0.098	1.874	1.834	0.000
Renfrewshire	0.050	4.663	2.588	0.000
Scottish Borders	0.000	1.949	1.257	0.000
Shetland Islands	0.000	0.255	0.252	23.082
South Ayrshire	0.013	2.616	1.731	0.000
South Lanarkshire	0.165	8.949	4.414	0.000
Stirling	0.110	1.453	1.239	0.000
West Dunbartonshire	0.027	3.381	1.634	0.000
West Lothian	0.006	5.449	2.459	0.000
Scotland	4.378	130.427	86.450	41.732

Local Authority	Grant Without Floor	Change Without Floor	Floor Change	Grant With Floor	Change With Floor
	£m	%	£m	£m	%
East Dunbartonshire	212.594	3.67%	-2.938	209.656	2.23%
East Lothian	200.299	2.90%	-2.768	197.531	1.48%
Midlothian	176.906	2.51%	-2.445	174.462	1.10%
East Renfrewshire	200.373	2.37%	-2.769	197.605	0.96%
Aberdeenshire	486.391	2.27%	-6.721	479.670	0.86%
Renfrewshire	349.016	1.69%	-4.823	344.193	0.28%
South Ayrshire	231.340	1.32%	-3.197	228.143	-0.08%
Scottish Borders	235.179	1.19%	-3.250	231.930	-0.21%
South Lanarkshire	625.852	1.10%	-8.648	617.204	-0.30%
Perth & Kinross	284.225	0.98%	-3.928	280.297	-0.41%
Fife	734.190	0.97%	-10.145	724.045	-0.43%
Orkney Islands	70.605	0.94%	-0.976	69.629	-0.45%
Clackmannanshire	103.600	0.86%	-1.432	102.168	-0.54%
Aberdeen City	387.855	0.84%	-5.360	382.496	-0.56%
West Lothian	358.579	0.71%	-4.955	353.624	-0.68%
North Lanarkshire	680.877	0.64%	-9.409	671.469	-0.75%
Angus	225.683	0.46%	-3.119	222.565	-0.93%
Stirling	184.965	0.42%	-2.556	182.409	-0.97%
Argyll & Bute	191.222	-7.46%	13.260	204.482	-1.04%
Dumfries & Galloway	316.165	0.02%	-3.347	312.819	-1.04%
Dundee City	312.205	-1.63%	1.878	314.084	-1.04%
East Ayrshire	252.753	-0.45%	-1.490	251.263	-1.04%
Edinburgh (City of)	815.700	-2.27%	10.307	826.007	-1.04%
Eilean Siar	81.236	-19.40%	18.508	99.744	-1.04%
Falkirk	299.612	-0.56%	-1.450	298.162	-1.04%
Glasgow City	1,314.167	-3.32%	30.970	1,345.137	-1.04%
Highland	492.769	-0.93%	-0.513	492.255	-1.04%
Inverclyde	175.847	-0.75%	-0.518	175.329	-1.04%
Moray	180.768	-0.11%	-1.674	179.094	-1.04%
North Ayrshire	292.967	-2.74%	5.120	298.088	-1.04%
Shetland Islands	75.882	-5.27%	3.390	79.273	-1.04%
West Dunbartonshire	191.350	-3.55%	4.992	196.342	-1.04%
	10,741.172		0.000	10,741.172	

The annual change in the Grant for Floor Funding was 0.54% and as a result of the floor being set at -0.50% below this annual change the minimum increase in the Grant for floor was set at 1.04%

REDETERMINATIONS OF INDIVIDUAL REVENUE FUNDING 2023-24 – GENERAL

ANNEX G

GENERAL FUNDING	Local Government Pay	SNCT Pay 2023-24	Self Directed Support Transformation Funding	Ukraine Refugee Resettlement Teams	Summer Programmes	Further Ukraine Funding	SRA for Kinship & Foster Care	Climate Intelligence Service	Temporary Accommodation
	£m	£m	£m	£m	£m	£m	£m	£m	£m
Aberdeen City	5.609	5.263	0.006	0.319	0.112	2.144	0.535	-0.013	0.302
Aberdeenshire	7.088	7.876	0.006	0.085	0.142	0.927	0.597	-0.017	0.000
Angus	3.223	3.314	0.006	0.056	0.084	0.533	0.326	-0.008	0.000
Argyll & Bute	2.739	2.392	0.005	0.054	0.054	0.559	0.207	-0.007	0.047
Clackmannanshire	1.502	1.595	0.006	0.050	0.044	0.224	0.177	-0.004	0.022
Dumfries & Galloway	4.416	3.982	0.006	0.099	0.132	0.898	0.444	-0.011	0.132
Dundee City	4.435	4.000	0.005	0.077	0.118	0.923	0.488	-0.011	0.000
East Ayrshire	3.658	3.563	0.006	0.050	0.112	0.521	0.421	-0.009	0.018
East Dunbartonshire	3.143	3.993	0.005	0.050	0.042	0.333	0.233	-0.008	0.000
East Lothian	2.976	2.955	0.005	0.050	0.065	0.433	0.296	-0.007	0.000
East Renfrewshire	2.894	3.994	0.006	0.050	0.047	0.243	0.232	-0.007	0.000
Edinburgh, City of	12.472	10.678	0.005	0.555	0.230	4.501	1.109	-0.030	0.546
Eilean Siar	1.027	0.917	0.006	0.050	0.018	0.129	0.058	-0.002	0.000
Falkirk	4.408	4.732	0.005	0.050	0.114	0.592	0.501	-0.011	0.244
Fife	10.438	10.675	0.005	0.117	0.296	1.555	1.204	-0.025	0.000
Glasgow City	18.452	16.566	0.006	0.341	0.666	4.323	2.365	-0.044	0.443
Highland	6.973	6.755	0.006	0.148	0.186	1.492	0.622	-0.017	0.000
Inverclyde	2.408	2.238	0.005	0.050	0.052	0.403	0.237	-0.006	0.000
Midlothian	2.662	3.098	0.005	0.050	0.065	0.439	0.295	-0.006	0.000
Moray	2.596	2.800	0.006	0.050	0.069	0.331	0.262	-0.006	0.029
North Ayrshire	4.136	4.111	0.005	0.070	0.130	0.794	0.486	-0.010	0.000
North Lanarkshire	9.921	10.680	0.006	0.090	0.306	1.387	1.183	-0.024	0.000
Orkney	1.038	0.738	0.006	0.050	0.016	0.097	0.050	-0.002	0.054
Perth & Kinross	4.205	4.067	0.006	0.084	0.097	0.756	0.382	-0.010	0.036
Renfrewshire	5.127	5.102	0.005	0.099	0.117	1.001	0.518	-0.012	0.034
Scottish Borders	3.294	3.060	0.006	0.055	0.083	0.570	0.311	-0.008	0.020
Shetland	1.128	0.971	0.006	0.050	0.020	0.089	0.049	-0.003	0.018
South Ayrshire	3.306	3.337	0.005	0.070	0.076	0.672	0.312	-0.008	0.000
South Lanarkshire	9.142	10.080	0.005	0.112	0.231	1.373	0.952	-0.022	0.000
Stirling	2.659	2.793	0.006	0.069	0.056	0.613	0.222	-0.006	0.056
West Dunbartonshire	2.804	2.724	0.005	0.050	0.079	0.449	0.319	-0.007	0.000
West Lothian	5.123	5.949	0.005	0.050	0.142	0.697	0.609	-0.012	0.000
Scotland	155.000	155.000	0.176	3.200	4.000	30.000	16.000	-0.373	2.000

GENERAL FUNDING	Educational Psychologists	Teacher Induction Scheme	Storm Babet Emergency Payments *	Storm Babet Additional Welfare funding	Grangemouth Future Industry Board	Green Free Ports	Employability Staffing	Customer first Top up	Total
	£m	£m	£m	£m	£m	£m	£m	£m	£m
Aberdeen City	0.015	2.400	0.000	0.000	0.000	0.000	0.378	0.000	17.070
Aberdeenshire	0.015	0.977	0.026	0.000	0.000	0.000	0.441	0.000	18.162
Angus	0.015	0.098	0.541	0.100	0.000	0.000	0.294	0.000	8.582
Argyll & Bute	0.015	0.033	0.000	0.000	0.000	0.000	0.213	0.000	6.312
Clackmannanshire	0.006	0.337	0.000	0.000	0.000	0.000	0.188	0.000	4.148
Dumfries & Galloway	0.006	0.874	0.000	0.000	0.000	0.000	0.409	0.000	11.387
Dundee City	0.006	1.232	0.177	0.000	0.000	0.000	0.354	0.000	11.805
East Ayrshire	0.015	1.227	0.000	0.000	0.000	0.000	0.357	0.000	9.938
East Dunbartonshire	0.006	3.336	0.000	0.000	0.000	0.000	0.187	0.000	11.321
East Lothian	0.009	0.819	0.000	0.000	0.000	0.000	0.250	0.000	7.852
East Renfrewshire	0.015	2.327	0.000	0.000	0.000	0.000	0.198	0.000	9.998
Edinburgh, City of	0.030	1.311	0.000	0.000	0.000	0.000	0.662	0.000	32.070
Eilean Siar	0.000	0.213	0.000	0.000	0.000	0.000	0.124	0.000	2.539
Falkirk	0.000	2.315	0.000	0.000	0.050	0.300	0.376	0.000	13.677
Fife	0.030	2.523	0.000	0.000	0.000	0.000	0.829	0.000	27.648
Glasgow City	0.051	5.512	0.000	0.000	0.000	0.000	1.687	0.000	50.368
Highland	0.000	0.359	0.000	0.000	0.000	0.300	0.540	0.000	17.363
Inverclyde	0.015	0.859	0.000	0.000	0.000	0.000	0.195	0.000	6.458
Midlothian	0.015	0.437	0.000	0.000	0.000	0.000	0.240	0.000	7.301
Moray	0.009	1.635	0.000	0.000	0.000	0.000	0.264	0.000	8.044
North Ayrshire	0.015	0.814	0.000	0.000	0.000	0.000	0.394	0.000	10.945
North Lanarkshire	0.030	2.830	0.000	0.000	0.000	0.000	0.843	1.400	28.652
Orkney	0.000	0.055	0.000	0.000	0.000	0.000	0.119	0.000	2.220
Perth & Kinross	0.006	0.149	0.009	0.000	0.000	0.000	0.322	0.000	10.108
Renfrewshire	0.015	1.903	0.000	0.000	0.000	0.000	0.371	0.000	14.279
Scottish Borders	0.000	0.942	0.000	0.000	0.000	0.000	0.294	0.000	8.627
Shetland	0.000	0.036	0.000	0.000	0.000	0.000	0.126	0.000	2.490
South Ayrshire	0.000	1.229	0.000	0.000	0.000	0.000	0.273	0.000	9.273
South Lanarkshire	0.030	2.306	0.000	0.000	0.000	0.000	0.641	0.000	24.851
Stirling	0.015	1.183	0.000	0.000	0.000	0.000	0.218	0.000	7.882
West Dunbartonshire	0.009	0.986	0.000	0.000	0.000	0.000	0.267	0.000	7.686
West Lothian	0.006	3.090	0.000	0.000	0.000	0.000	0.440	0.000	16.098
Scotland	0.400	44.348	0.753	0.100	0.050	0.600	12.498	1.400	425.152

*Final funding is subject to full reconciliation.

Local Authority	2024-25 GAE plus SINA	Percentage Shares	2008-24 Changes	2008-23 Changes	Movement in Changes
	£m	£m	£m	£m	£m
Aberdeen City	499.601	3.727	47.918	32.634	15.284
Aberdeenshire	616.158	4.597	59.097	41.244	17.853
Angus	277.122	2.067	26.579	18.753	7.827
Argyll & Bute	236.869	1.767	22.719	15.936	6.783
Clackmannanshire	128.830	0.961	12.356	8.739	3.618
Dumfries & Galloway	381.697	2.848	36.609	25.695	10.914
Dundee City	381.663	2.847	36.606	25.807	10.799
East Ayrshire	313.268	2.337	30.046	21.283	8.763
East Dunbartonshire	275.615	2.056	26.435	18.287	8.148
East Lothian	260.504	1.943	24.985	17.316	7.670
East Renfrewshire	253.812	1.894	24.344	16.837	7.507
Edinburgh, City of	1,081.093	8.065	103.690	72.570	31.120
Eilean Siar	87.515	0.653	8.394	5.974	2.420
Falkirk	377.364	2.815	36.194	25.650	10.544
Fife	898.511	6.703	86.178	60.737	25.441
Glasgow City	1,590.884	11.869	152.585	107.362	45.222
Highland	595.883	4.446	57.152	40.573	16.580
Inverclyde	207.344	1.547	19.887	14.013	5.874
Midlothian	232.085	1.731	22.260	15.488	6.772
Moray	221.906	1.656	21.283	15.104	6.180
North Ayrshire	358.231	2.673	34.359	24.066	10.293
North Lanarkshire	850.029	6.342	81.528	57.725	23.803
Orkney	90.947	0.679	8.723	6.042	2.681
Perth & Kinross	362.967	2.708	34.813	24.468	10.345
Renfrewshire	443.767	3.311	42.562	29.832	12.730
Scottish Borders	287.244	2.143	27.550	19.168	8.382
Shetland	101.729	0.759	9.757	6.565	3.192
South Ayrshire	285.192	2.128	27.353	19.237	8.116
South Lanarkshire	793.951	5.923	76.149	53.195	22.954
Stirling	228.893	1.708	21.954	15.471	6.482
West Dunbartonshire	240.540	1.795	23.071	16.313	6.758
West Lothian	442.790	3.303	42.469	29.808	12.661
Scotland	13,404.004	100.000	1,285.603	901.888	383.715

2024-25	Capital Settlement			Specific Capital Grants			
£m	General Capital Grant	Specific Grants	Total Capital Grants	Vacant and Derelict Land	TMDF	Cycling Walking & Safer Streets	Total
Authority							
Aberdeen City	17.067	0.986	18.053	0.000	0.000	0.986	0.986
Aberdeenshire	16.864	1.161	18.025	0.000	0.000	1.161	1.161
Angus	8.134	0.503	8.637	0.000	0.000	0.503	0.503
Argyll & Bute	8.834	0.379	9.213	0.000	0.000	0.379	0.379
Clackmannanshire	4.132	0.228	4.360	0.000	0.000	0.228	0.228
Dumfries & Galloway	10.541	0.642	11.183	0.000	0.000	0.642	0.642
Dundee City	12.201	0.652	12.853	0.000	0.000	0.652	0.652
East Ayrshire	7.178	0.529	7.707	0.000	0.000	0.529	0.529
East Dunbartonshire	6.735	0.480	7.215	0.000	0.000	0.480	0.480
East Lothian	25.342	0.494	25.836	0.000	0.000	0.494	0.494
East Renfrewshire	5.098	0.426	5.524	0.000	0.000	0.426	0.426
Edinburgh, City of	34.476	30.206	64.682	0.000	27.950	2.256	30.206
Eilean Siar	6.053	0.115	6.168	0.000	0.000	0.115	0.115
Falkirk	9.446	0.697	10.143	0.000	0.000	0.697	0.697
Fife	24.579	2.741	27.320	1.111	0.000	1.630	2.741
Glasgow City	46.326	68.297	114.623	1.270	64.295	2.732	68.297
Highland	20.472	1.036	21.508	0.000	0.000	1.036	1.036
Inverclyde	5.935	0.345	6.280	0.000	0.000	0.345	0.345
Midlothian	6.696	0.425	7.121	0.000	0.000	0.425	0.425
Moray	7.341	0.411	7.752	0.000	0.000	0.411	0.411
North Ayrshire	8.628	1.550	10.178	0.963	0.000	0.587	1.550
North Lanarkshire	21.334	2.732	24.066	1.231	0.000	1.501	2.732
Orkney Islands	4.640	0.097	4.737	0.000	0.000	0.097	0.097
Perth & Kinross	25.702	0.664	26.366	0.000	0.000	0.664	0.664
Renfrewshire	11.177	0.809	11.986	0.000	0.000	0.809	0.809
Scottish Borders	9.320	0.515	9.835	0.000	0.000	0.515	0.515
Shetland Islands	4.831	0.101	4.932	0.000	0.000	0.101	0.101
South Ayrshire	7.787	0.491	8.278	0.000	0.000	0.491	0.491
South Lanarkshire	19.276	1.865	21.141	0.425	0.000	1.440	1.865
Stirling	20.101	0.408	20.509	0.000	0.000	0.408	0.408
West Dunbartonshire	3.597	0.389	3.986	0.000	0.000	0.389	0.389
West Lothian	10.444	0.798	11.242	0.000	0.000	0.798	0.798
Undistributed	86.550	0.000	86.550	0.000	0.000	0.000	0.000
Councils Total	516.837	121.172	638.009	5.000	92.245	23.927	121.172

Council	Flood Scheme	Total 2024-25 £m
Aberdeenshire Council	Stonehaven	-2.447
Aberdeenshire Council	Huntly	-0.384
Angus Council	Arbroath	-0.739
Argyll & Bute Council	Campbeltown	0.000
Comhairle nan Eilean Siar	South Fords	0.000
Dumfries & Galloway Council	Dumfries/ River Nith/ Whitesands FPS	-11.652
Dumfries & Galloway Council	Stranraer work item 4 &6	0.000
Dumfries & Galloway Council	Langholm	0.000
Dumfries & Galloway Council	Newton Stewart/ River Cree	8.359
Dundee City Council	Broughty Ferry	-0.126
Dundee City Council	Dundee	-0.087
East Ayrshire Council	New Cumnock	-0.080
East Dunbartonshire Council	Park Burn	0.000
East Lothian Council	Musselburgh	16.980
East Lothian Council	Haddington	0.680
Falkirk Council	Grangemouth FPS	0.000
Fife Council	Kinness Burn	0.960
Glasgow City Council	White Cart Water Phase 3	0.000
Glasgow City Council	Camlachie Burn	0.000
Highland Council	Smithton and Culloden	-1.398
Highland Council	Caol and Lochyside	1.337
Highland Council	Drumnadrochit	-0.167
Inverclyde Council	Inverclyde FPS - Glenmosston Burn	0.000
Inverclyde Council	Inverclyde FPS - Coves Burn	0.000
Inverclyde Council	Inverclyde FPS - Bouverie Burn	0.000
Inverclyde Council	Quarrier's Village	0.000
Moray Council	Newmill	-0.042
North Ayrshire Council	Millport Coastal	-0.040
North Ayrshire Council	Upper Garnock FPS	-0.400
North Ayrshire Council	Mill Burn Millport	0.000
Orkney Islands Council	Kirkwall	-0.090
Perth & Kinross Council	Comrie	8.924
Perth & Kinross Council	Milnathort	-1.136
Perth & Kinross Council	South Kinross	5.776
Perth & Kinross Council	Scone	-0.013
Scottish Borders Council	Hawick	-0.848
Stirling Council	Bridge of Allan	12.392
Stirling Council	Stirling	0.000
Stirling Council	Callander	0.723
West Dunbartonshire Council	Gruggies Burn	-2.882
	Total	33.600

2023-24 General Capital Grant	Circular 3/2023	Playparks	Nature Restoration Funding	Coastal Adaption	Community Bus Fund	Free School Meals	Flooding	Capital - LG Pay	2023-24 Total
	£m	£m	£m	£m	£m	£m	£m	£m	£m
Aberdeen City	22.923	0.373	0.270	0.000	0.004	4.350	0.581	1.300	29.801
Aberdeenshire	22.846	0.616	0.445	0.056	0.288	0.000	0.113	0.000	24.364
Angus	12.850	0.220	0.306	0.000	0.110	1.460	0.119	1.540	16.605
Argyll & Bute	17.326	0.157	0.489	0.000	0.233	5.000	0.374	0.000	23.579
Clackmannanshire	5.620	0.093	0.195	0.000	0.121	0.000	0.050	0.000	6.079
Dumfries & Galloway	23.221	0.291	0.490	0.036	0.422	2.000	14.297	0.000	40.757
Dundee City	16.679	0.243	0.171	0.000	0.009	2.250	0.061	0.000	19.413
East Ayrshire	11.106	0.224	0.206	0.000	0.323	1.630	0.068	0.000	13.557
East Dunbartonshire	9.825	0.202	0.266	0.000	0.046	0.000	0.151	0.000	10.490
East Lothian	6.862	0.218	0.223	0.000	0.098	0.000	0.028	0.000	7.429
East Renfrewshire	7.923	0.204	0.121	0.000	0.036	1.300	0.060	0.000	9.644
Edinburgh, City of	47.786	0.811	0.272	0.000	0.011	5.630	0.147	0.000	54.657
Eilean Siar	8.185	0.062	0.255	0.000	0.115	0.000	0.025	0.000	8.642
Falkirk	9.181	0.289	0.348	0.000	0.103	1.990	0.089	0.000	12.000
Fife	35.323	0.681	0.612	0.126	0.478	6.730	0.215	16.270	60.435
Glasgow City	64.614	1.028	0.247	0.000	0.030	0.000	0.545	0.000	66.464
Highland	27.695	0.488	0.676	0.083	0.547	3.160	0.130	0.840	33.619
Inverclyde	8.102	0.126	0.306	0.000	0.025	2.000	0.027	0.000	10.586
Midlothian	9.289	0.197	0.211	0.000	0.101	0.000	0.044	0.000	9.842
Moray	10.264	0.188	0.246	0.000	0.215	0.000	0.029	0.000	10.942
North Ayrshire	33.750	0.231	0.355	0.000	0.146	4.000	0.076	0.000	38.558
North Lanarkshire	31.315	0.635	0.556	0.000	0.231	20.000	0.053	0.000	52.790
Orkney	5.874	0.051	0.106	0.066	0.035	0.000	0.016	0.000	6.148
Perth & Kinross	21.021	0.291	0.353	0.000	0.199	0.000	0.091	0.000	21.955
Renfrewshire	16.133	0.307	0.199	0.000	0.051	1.300	0.225	0.000	18.215
Scottish Borders	21.670	0.234	0.328	0.072	0.243	1.500	0.870	0.000	24.917
Shetland	6.054	0.061	0.161	0.000	0.044	0.000	0.002	0.000	6.322
South Ayrshire	11.157	0.189	0.189	0.106	0.171	1.400	0.039	0.000	13.251
South Lanarkshire	28.320	0.597	0.545	0.000	0.303	0.000	0.182	0.000	29.947
Stirling	7.408	0.168	0.228	0.000	0.103	2.000	0.074	2.050	12.031
West Dunbartonshire	14.338	0.157	0.257	0.000	0.008	0.000	0.151	0.000	14.911
West Lothian	15.727	0.369	0.368	0.000	0.151	2.300	0.068	0.000	18.983
Scotland	590.387	10.001	10.000	0.545	5.000	70.000	19.000	22.000	726.933

TOTAL LOCAL GOVERNMENT FUNDING SETTLEMENT 2024-25

ANNEX L

Local Authority	Ring-Fenced Grants	Non Domestic Rates	General Revenue Funding	Total 2024-25 Revenue	General Capital Grant	Specific Grant	Total 2024-25 Capital	2024-25 Local Government Finance Settlement
	£m	£m	£m	£m	£m	£m	£m	£m
Aberdeen City	7.310	208.113	238.757	454.180	17.067	0.986	18.053	472.233
Aberdeenshire	6.057	131.217	435.584	572.859	16.864	1.161	18.025	590.884
Angus	3.944	29.212	233.949	267.106	8.134	0.503	8.637	275.743
Argyll & Bute	4.526	41.205	196.269	242.001	8.834	0.379	9.213	251.214
Clackmannanshire	2.783	19.597	102.177	124.556	4.132	0.228	4.360	128.916
Dumfries & Galloway	5.798	63.508	301.052	370.358	10.541	0.642	11.183	381.541
Dundee City	8.653	73.464	295.091	377.208	12.201	0.652	12.853	390.061
East Ayrshire	6.059	33.424	263.643	303.127	7.178	0.529	7.707	310.834
East Dunbartonshire	2.587	25.820	223.580	251.987	6.735	0.480	7.215	259.202
East Lothian	2.891	59.737	174.634	237.263	25.342	0.494	25.836	263.099
East Renfrewshire	2.161	15.891	221.638	239.690	5.098	0.426	5.524	245.214
Edinburgh, City of	16.211	406.367	566.051	988.629	34.476	30.206	64.682	1,053.311
Eilean Siar	1.600	9.691	100.120	111.411	6.053	0.115	6.168	117.579
Falkirk	6.660	72.733	287.144	366.538	9.446	0.697	10.143	376.681
Fife	16.585	143.021	702.378	861.984	24.579	2.741	27.320	889.304
Glasgow City	39.256	385.603	1,166.123	1,590.981	46.326	68.297	114.623	1,705.604
Highland	9.434	159.842	412.859	582.135	20.472	1.036	21.508	603.643
Inverclyde	3.944	20.235	184.422	208.601	5.935	0.345	6.280	214.881
Midlothian	3.681	34.834	180.389	218.905	6.696	0.425	7.121	226.026
Moray	2.779	67.015	144.407	214.201	7.341	0.411	7.752	221.953
North Ayrshire	6.917	42.994	303.175	353.087	8.628	1.550	10.178	363.265
North Lanarkshire	15.290	120.364	677.770	813.424	21.334	2.732	24.066	837.490
Orkney	16.314	12.137	67.145	95.596	4.640	0.097	4.737	100.333
Perth & Kinross	3.806	64.514	269.418	337.738	25.702	0.664	26.366	364.104
Renfrewshire	7.301	116.791	292.363	416.455	11.177	0.809	11.986	428.441
Scottish Borders	3.206	42.089	227.243	272.537	9.320	0.515	9.835	282.372
Shetland	23.588	27.263	61.032	111.883	4.831	0.101	4.932	116.815
South Ayrshire	4.359	45.931	219.374	269.665	7.787	0.491	8.278	277.943
South Lanarkshire	13.528	364.911	364.224	742.664	19.276	1.865	21.141	763.805
Stirling	2.802	47.618	168.360	218.780	20.101	0.408	20.509	239.289
West Dunbartonshire	5.041	87.207	146.320	238.568	3.597	0.389	3.986	242.554
West Lothian	7.914	95.652	320.570	424.136	10.444	0.798	11.242	435.378
Undistributed	0.103	0.000	365.210	365.313	86.550	0.000	86.550	451.863
Scotland	263.090	3,068.000	9,912.474	13,243.564	516.837	121.172	638.009	13,881.573