



BUDGETING PACK

REVENUE BUDGET 2016-17

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**INTRODUCTORY REPORT AND RECOMMENDATIONS FOR BUDGET PAPERS ON
REVENUE BUDGET**

1. EXECUTIVE SUMMARY

- 1.1 This report introduces the full package of papers included in the budget pack in relation to the revenue budget. It is usual practice to include the Service Plans within the budget pack, however, since there are a number of savings options requiring Member approval and the delivery plans for the Single Outcome agreement are being updated which could impact on the Service Plans, the Service Plans with the approved budget information will be brought back to the April Council meeting. The following papers and their purpose are included in the budget pack in relation to the revenue budget.

Planning our Future Consultation – Findings Report

- 1.2 This report summarises the views of our citizens on making the savings and on transforming the work of the Council.
- 1.3 Around 2,500 people responded to the consultation as a whole, almost twice as many as replied to recent budget consultations. Over 3,000 more gave views on individual areas of work via email, letter or petitions.

Service Choices – Assessing Equality Impact

- 1.4 This report is to inform Members of the process undertaken to ensure that the Council discharges its duty under the Equality Act 2010 and the Public Sector Equality Duty 2011. This duty is that the Council must have due regard to the aims of the Equality Duty when making financial decisions.
- 1.5 There are no impacts identified through the EQIA process that show actual or potential unlawful discrimination.

Revenue Budget Overview

- 1.6 This report summarises the overall revenue budget position covering funding, expenditure and savings. It also sets out the assumptions and proposals around non-pay inflation and the cost and demand pressures for inclusion in the revenue budget.
- 1.7 The proposal is to balance a budget on a one year only basis and wait on the Spending Review expected later this year covering the three year period 2017-18 to 2019-20. The expenditure for 2015-16 has been rolled forward into 2016-17 and the main cost adjustments contributing to the funding gap of £10.052m, as outlined in the revenue budget overview report, are as follows:
- Base budget adjustments resulting in a reduction to the base of £1.869m. The main adjustments are in relation to a reduction in loan charges, removal of matched expenditure budget for council tax income on long term empty properties and the

financial settlement adjustments.

- Employee cost increases amounting to £4.875m. The most significant increases are in relation to the loss of the employers national insurance rebate for staff who are within the superannuation scheme, pay inflation and pay increments.
- Non-pay inflation, only allowance for unavoidable/inescapable inflation of £0.505m.

1.8 The proposals to balance the budget are as follows:

- 3% Inflationary increase on fees and charges amounting to £0.305m.
- Savings options identified as part of the Service Choices process for 2016-17 amounting to £8.442m of which £1.044m are management/operational with no HR or policy implications.
- Reduction to Social Work budgets of £0.990m.
- Transferring of Social Work cost changes for 2016-17 to the Integrated Joint Board of £0.751m.

1.9 The report also provides an estimate of the severance required and summarises the position in respect of the Unallocated General Fund balance.

Fees and Charges

1.10 This report sets out proposals for increases in fees and charges and the resulting impact on income included in the revenue budget.

1.11 The general increase to fees and charges is proposed at 3% for 2016-17, this is in line with the increase applied each year since 2013-14. There are some exceptions to this general increase and these are outlined within the report. The increase would equate to additional income of £0.305m. It can be noted that the Service Choices proposals linked to fees and charges give rise to additional income of £0.476m.

Revenue Budget Monitoring Report as at 31 December 2015

1.12 This report provides a summary of the current revenue budget monitoring position to ensure net expenditure is contained within budget. It provides corporate and departmental information with comparisons on a forecast outturn and a year to date basis.

1.13 The current forecast outturn position is a projected underspend of £0.869m, of this £0.130m will require to be earmarked at the year-end to fund the Waste Model resulting in a reduced forecast underspend of £0.739m.

1.14 The current underspend includes balances that are non-recurring underspends totalling £1.464m. These specifically include £0.514m for the excess pay award, £0.500m council tax empty homes income and £.0450m for loans charges.

Financial Risks Analysis 2016-17

1.15 This report set out the risks identified as part of preparing the revenue budget, makes an assessment of the potential financial impact of these and recommends that Members consider the level of any additional provision that should be included as part of the revenue budget.

- 1.16 Whilst a total of 59 departmental risks totalling £6.700m have been identified, only 6 of the risks are categorised as likely and no risks have been categorised as almost certain. These will be continue to be monitored throughout the year and action taken to mitigate or manage these risks.

Reserves and Balances

- 1.17 This report summarise the reserves and balances, sets out an analysis of risk around the adequacy of reserves and balances and proposes a level of contingency to be held in the General Fund Reserve.
- 1.18 The Council has usable reserves of £50.478m at the end of 31 March 2015. Most of these are earmarked for specific purposes. The unallocated General Fund balance as at the end of 31 March 2015 amounts to £12.216m. In addition to what has already been committed from the unallocated General Fund balance, it is proposed that the one-off cost pressure in relation to Broadband Pathfinder of £0.580m, the underwriting provision for Hermitage Park of £0.268m, the HubCo Investment of £0.506m and the estimated provision for Severance of £4.500m is allocated from the General Fund. There is also an increase of £0.107m into the General Fund due to the contingency level being re-based on the 2016-17 proposed budget. This would leave a balance of £5.972m.
- 1.19 The forecast underspend for 2015-16 is currently estimated at £0.739m which could increase the balance as at 31 March 2016 to £6.711m, however, this is an estimated position and could be subject to change.
- 1.20 It has been previously agreed than any unallocated balance would be directed towards the delivery of the Single Outcome Agreement.

2. RECOMMENDATIONS

- 2.1 To note and give consideration to the findings in the Planning our Future Consultation Report.
- 2.2 To note the report on Assessing Equality Impact.
- 2.3 To approve the revenue budget for 2016-17 as set out in the revenue budget overview report. This would result in a surplus of £0.436m that could be transferred in the General Fund balance to support future years.
- 2.4 To note the General Fund balance as outlined within the revenue budget overview report and to approve the following from the balance:
- Broadband Pathfinder one-off cost pressure £0.580m
 - Hermitage Park underwriting of up to £0.268m
 - Provision for Investment in Hubco of £0.506m subject to the Head of Strategic Finance bringing a further report with final confirmation of the figures.
 - Provision for severance of £4.500m to support the savings options.
- 2.5 To approve the proposals for the fees and charges inflationary increase and resulting increase in income as set out in the report on fees and charges.

- 2.6 To note the revenue budget monitoring position as at 31 December 2015 and approve in principle that £0.130m estimated underspend in relation to Waste Management, can be carried forward to support the Waste Model over the next two years.
- 2.7 To note the financial risks analysis and consider the provision of any contingency in the revenue budget.
- 2.8 To approve the contingency level for the General Fund balance at a level of 1.5% of net expenditure, equivalent to £3.551m and note the report on reserves and balances.
- 2.9 To approve the revenue estimates for 2016-17 and that consequently the local tax requirement estimated at £41.000m is funded from Council Tax.
- 2.10 To approve the following rates and charges for the year, 2016-17:
 - Council Tax to be paid in respect of a chargeable dwelling in Band “D” of £1178 (representing no change)
 - Council Tax to be paid in respect of a chargeable dwelling in each of the other valuation bands in accordance with Section 74(1) of the Local Government Finance Act 1992 (accordingly representing no change)
 - Business Rates as determined by Scottish Ministers.

3. IMPLICATIONS

- 3.1 Policy – There are policy implications associated with the Service Choices savings options and further information on each option is contained in Appendix 3 to the Revenue Budget Overview Report.
- 3.2 Financial – The report outlines the position for the 2016-17 budget and unallocated General Fund balance.
- 3.3 Legal – Any legal implications have been considered in developing the savings options.
- 3.4 HR – Any HR implications have been considered in developing the savings options and the full time equivalent (FTE) affected by each saving option is noted within Appendix 2.
- 3.5 Equalities – Equality Impact Assessments have been carried out where appropriate.
- 3.6 Risk – There is a separate report assessing financial risks and there is also an overall assessment of risk included within the separate report on Reserves and Balances.
- 3.7 Customer Service – The changes to service delivery for each Service Choices policy saving option is contained in Appendix 3 to the Revenue Budget Overview Report.

Policy Lead for Strategic Finance: Councillor Dick Walsh

**Kirsty Flanagan
Head of Strategic Finance
3 February 2016**

ARGYLL AND BUTE COUNCIL

Council

CUSTOMER SERVICES

11 February 2016

PLANNING OUR FUTURE CONSULTATION – FINDINGS REPORT

1.0 EXECUTIVE SUMMARY

- 1.1 Argyll and Bute Council aims to work with, as well as for, the people of Argyll and Bute. We therefore held a consultation exercise seeking the views of our citizens on making the savings and on transforming the work of the Council
- 1.2 Around 2,500 people responded to the consultation as a whole, almost twice as many as replied to recent budget consultations. Over 3,000 more gave views on individual areas of work via email, letter or petitions.
- 1.3 This report outlines the feedback they provided for elected members' consideration.

ARGYLL AND BUTE COUNCIL

Council

CUSTOMER SERVICES

11 February 2016

PLANNING OUR FUTURE CONSULTATION – FINDINGS REPORT

2.0 INTRODUCTION

- 1.1 This report summarises the feedback provided by local communities and others on the Council's Planning our Future consultation, for consideration by elected members.

3 RECOMMENDATIONS

- 3.1 That Council considers the findings of the consultation as set out in this report.

4.0 DETAIL

Consultation approach

- 4.1 The consultation, developed with in-put from the Project Board, and the Policy and Resources Committee of 8 October 2015, asked people to give their views on over 140 savings options, on the approach and objectives of making savings, and on ideas for transforming the work of the Council.
- 4.2 The consultation was designed to encourage a high number of responses.
- 4.2.1 It allowed views to be given on as many or as few options as suited people.
- 4.2.2 It was promoted in a variety of ways, from paid advertising in local papers, to social media and website links, via email to partners, community councils, employees and others, in the council's weekly news round up, and via a webchat with the Leader and senior officers.
- 4.2.3 People could give views in different ways: on-line, in printed copies available in libraries and council offices, via our Citizens Panel or in email, letter or petition.
- 4.2.4 In addition the Third Sector Interface worked face to face with people who would not normally proactively respond to a consultation and members of the public generally, the Council's Youth Services encouraged young people to respond on-line and

provided views via printed surveys, and the Council commissioned a research company to carry out focus groups across the area to establish qualitative feedback on views given.

Level of response

- 4.3 The number of responses received are:
- On-line survey = 1,028
 - Printed survey = 71
 - Citizens Panel = 1,035 responses
 - Third Sector Interface = 318
 - Youth Services = 47
- 4.4 In addition, 61 people contributed to focus groups, and numerous emails, letters and petitions were received on all or some of the points raised in the consultation. These were from individuals, groups, community councils and representatives of organisations and were sent to councillors, senior officers, and the 'planningourfuture' email address.
- 4.5 This response is one of the highest, if not the highest, level of response received to the council's budget consultations.
- 4.6 Findings are outlined in Appendices 1-5. A summary of these findings is presented below.

Key Findings – aims, approaches to savings and ideas for transformation

- 4.7 The vast majority of respondents agreed with the following aims in transforming the work of the Council: investing in the future, protecting jobs and providing the help that's most important now.
- 4.8 Transforming how we work was the overall preference as a general approach to making savings, rather than growing council income, reducing or stopping services. However as a group, the Third Sector Interface chose 'stop to save' as its preferred option. Feedback from focus groups underlines that support is mixed across the approaches with some participants disagreeing with all of them, others feeling strongly that all approaches are relevant, with 'stop to save' being the least supported.
- 4.9 The majority of respondents agreed with sharing the delivery of services as a way of making savings.
- 4.10 Increasing council tax received a mixed response, with 51% for and 49% against. Reasons for this are summed up overall in the response from focus groups: there is support for paying more tax if it means preserving more services; but there is a lack of support

from people who did not think that the contribution of council tax would be sufficient enough to make a difference.

Key findings – savings options

- 4.11 No single option was entirely agreed or disagreed with. All options received a level of support or objection.
- 4.12 Overall respondents agreed/strongly agreed with 91 options, 73 by 50% or more. They disagreed/strongly disagreed with 54 options, 29 by 50% or more respondents. Views were split equally on one.
- 4.13 Of those agreed with, these are the options that received the five highest approval rates:
- Energy reduction lighting programme (Roads and Amenity Services)– 91%
 - Reduce print and postage costs (creditors, in service points and in revenue and benefits): 87%-92%
 - Apply landlord penalties (Revenue and Benefits): 84%
 - Spend to save water/energy (Facility services): 81%
 - Remove vacant alternative enforcement post (Planning and Regulatory): 80%
- 4.14 Of those disagreed with, these are the options that received the five highest disapproval rates:
- Close 43 public conveniences (Roads and Amenity Services): 76%
 - Reduce road works/bridge maintenance (Roads and Amenity Services): 70%
 - Remove all crossing patrollers (Roads and Amenity Services): 69%
 - Reduce classroom assistants (primary) (Education): 66%
 - Reduce classroom assistants (secondary), pupil support, school technician costs (Education): 64%
- 4.15 These findings are reflected also in overall feedback from the focus groups (outlined in Appendix 4):
- Not supportive of cuts in these main areas -
 - education, or any related service, such as libraries
 - services that support the wider public, particularly the most vulnerable people
 - and cuts to frontline staff (there was a general perception that most of the savings options related to frontline staff and not management positions).

- Cuts perceived as impacting negatively on attracting people to the area – whether as tourists, to live or work- and therefore on the aims of the Single Outcome Agreement.
- Supportive of Council services transforming and becoming more efficient.

Key findings – responses on particular topics

- 4.16 Many representative groups or organisations, and some individuals, chose to give views on specific savings options, general areas of work, or to savings options as a whole. These were provided by email, letter and petition.
- 4.17 The overwhelming majority of representations provided information on savings options disagreed with rather than agreed with.
- 4.18 Many objections tie in with the savings options disagreed with by people who replied to the whole consultation, (listed in Appendix 2), for example removing subsidies to community swimming pools, removing school librarians in secondary schools, and ending (discretionary) non-domestic rates relief for charitable bodies, all of which attracted petitions.
- 4.19 A smaller number of objections were received to savings options that overall were agreed to by those who replied to the whole consultation, for example offering Campbeltown Museum for community ownership or closure, or introducing consistent management arrangements for community centres.
- 4.20 Further information on these topic-specific responses is outlined in Appendix 5.

Key findings – comments on savings options

- 4.21 A number of common themes emerged from the many comments made via the on-line survey, Citizens Panel, Third Sector Interface, Youth Services, Focus Groups, letters and emails. The most frequently occurring are:
- Improving efficiency in the council
 - Reducing management costs
 - Support for schools
 - Protect jobs
- 4.22 These shared themes are outlined in Appendix 5.

Key findings – ideas on innovation and transformation

- 4.23 Many people put forward ideas for how the Council can transform its work.
- 4.24 Ideas were considered by the Council's Senior Management Team throughout the consultation period.
- 4.25 Some proposals were not feasible as they were outwith the remit of an individual local authority, for example changing the terms and conditions of employee pensions. Others contradicted a Council or national policy, for example closing small schools.
- 4.26 Many proposals are already being undertaken by the Council, for example providing pool cars to reduce mileage costs, or are included in the savings options presented for consultation, such as introducing or increasing charges for services.
- 4.27 A number of proposals continue to be considered as part of on-going transformation work. Further reports will be brought to elected members on their progress and contribution to the transformation of the work of the Council.
- 4.28 Further detail is set out in Appendix 6.

Providing feedback for respondents

- 4.29 In recognition of the time people have spent giving their views, and in response to requests received through previous consultations, feedback will be provided on how views given have contributed to decisions made.
- 4.30 This will be made available in different ways, as soon as possible after the budget-setting meeting of 11 February.
- 4.31 Information will be:
 - published on our website
 - advertised on social media and in the council tax leaflet
 - emailed to community councils, our community planning partners, the Third Sector Interface, Youth Services and via the weekly news round up.

5.0 CONCLUSION

- 5.1 A high level of response was received to the consultation on planning our future. This report and its Appendices set out the findings from this consultation for consideration by elected members.

6.0 IMPLICATIONS

6.1/2 Policy/Financial: Feedback from the consultation is set out in this report for elected members to consider in progressing planning our future.

6.3 Legal : none

6.4 HR : none

6.5 Equalities : none

6.6 Risk: none

6.7 Customer Service: Providing feedback on actions taken as a result of this consultation will highlight the value of citizens taking the time to respond.

Executive Director Douglas Hendry

For further information contact:

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Policy Lead: Councillor Dick Walsh

Attachments

Appendix 1: Aims/ transforming the Council's work

Appendix 2: Savings options responses

Appendix 3: Topic-specific responses

Appendix 4: Focus Group responses

Appendix 5: Comment themes

Appendix 6: Innovation ideas and action

Appendix 1: Key findings – aims and transformation

Question 1

Invest in the future	Funding for services is connected to the size of the population. We need to attract people and businesses to the area to create prosperity, and to secure funding for future council services.	<p>Do you agree with these as key aims:</p> <p>Yes</p> <p>No</p> <p>If no, please comment</p>
Support our communities now by: <ul style="list-style-type: none"> - Protecting jobs - Provide help most important now 	Employment supports individuals, their families and their local economy. All our services are desirable, we must preserve those most important now.	

Response

		Yes	No	Don't know
Total	1958	88%	11.7%	0.3%
On-line/printed	961	89%	10.9%	0.1%
Citizens Panel	635	91%	8%	1%
TSI	318	82%	17%	1%
Youth Services	44	82%	16%	2%

Section 2 (a): Categories of savings

We would like to know your views on which services are most important to you now and to building prosperity for our future.

Categories of options			Please indicate below which of these overall categories you most support.
Transform	Grow council income	Reduce and retain	Stop to save
Innovation, doing things differently, achieving efficiencies – these can lessen impact of reduced funding.	Increasing charges reduces savings to be made and protects services	Reducing services could avoid losing services and achieve savings	We deliver a huge range of services; reduced funding does not allow all to continue

Response

		Transform	Grow council income	Reduce and retain	Stop to save
Total	1949	61%	17%	9%	13%
On-line / printed	950	67%	20%	10%	3%
Citizens Panel	631	69%	12%	8%	11%
TSI	318	27%	18%	18%	37%
Youth Services	50	60%	8%	16%	16%

Section 3: Transforming for the future

Would you support the Council sharing the delivery of services with other organisations as a way to make savings?

		Yes	No
Total	1865	85%	15%
Online/printed	923	83%	17%
Citizens Panel	613	89%	11%
TSI	290	84%	16%
Youth Services	39	74%	26%

Would you support an increase in council tax?

		Yes	No
Total	1894	49%	51%
Online/printed	918	60%	40%
Citizens Panel	620	33%	67%
TSI	318	47%	53%
Youth Services	38	61%	39%

Comments given by groups overall on reasons for and against supporting an increase in council tax were summed up in the feedback from focus groups on this question:

- Some people stated they would pay more tax, if it meant preserving more services.
- Others did not think that the contribution of council tax to the overall budget was sufficient enough to make any difference overall.

Appendix 2: Responses to savings options

Transformation Savings Options

	Option	Saving £000	Strongly agree	Agree	Neutral	Disagree	Strongly disagree
Community Development and Planning	Reduce cost of combined community development and community planning teams						
	Total	£71	38%	33%	17%	7%	5%
	On-line/printed	904	37%	32%	18%	6%	7%
	Citizens Panel	584	43%	38%	14%	3%	2%
	TSI	309	34%	30%	21%	14%	2%
	Youth Services	35	11%	11%	29%	17%	31%
	Introduce consistent management arrangements for our four main community centres						
	Total	£45	41%	34%	19%	3%	3%
	On-line/printed	891	41%	36%	17%	3%	4%
	Citizens Panel	598	48%	33%	18%	1%	0%
	TSI	137	6%	42%	39%	7%	6%
	Youth Services	35	34%	14%	26%	17%	9%
Creditors	Reduce postage, stationery, and printing costs						
	Total	£13	71%	21%	4%	2%	2%
	On-line/printed	937	75%	18%	3%	1%	3%
	Citizens Panel	617	71%	21%	4%	2%	1%
	TSI	319	67%	27%	5%	1%	0%
	Youth Services	35	29%	14%	34%	9%	14%
Customer Service Centres	Tiree Service Point service – deliver through contract with voluntary sector						
	Total	£19	31%	23%	30%	10%	6%
	On-line / printed	901	35%	19%	31%	7%	8%
	Citizens Panel	561	26%	30%	32%	10%	3%
	TSI	318	34%	20%	25%	16%	4%
	Youth Services	36	28%	14%	33%	19%	6%
	20% savings on postage, printing and stationery in all service points						
	Total	£10	66%	21%	5%	4%	4%
	On-line/printed	893	70%	20%	5%	2%	3%
	Citizens Panel	616	69%	21%	4%	4%	1%
	TSI	402	58%	21%	5%	7%	8%
	Youth Services	36	31%	14%	31%	6%	19%

	Total	Saving £000	Strongly agree	Agree	Neutral	Disagree	Strongly disagree
Facility Services	Develop a Council catering service for events, functions etc						
	Total	£40	37%	27%	20%	6%	10%
	On-line/printed	911	44%	27%	17%	4%	8%
	Citizens Panel	584	30%	31%	26%	5%	7%
	TSI	318	30%	19%	20%	13%	19%
	Youth Services	35	46%	20%	14%	11%	9%
	Spend to save: water utility savings						
	Total	£100	61%	20%	16%	2%	1%
	On-line/printed	904	61%	21%	16%	1%	2%
	Citizens Panel	579	53%	23%	21%	3%	0%
	TSI	320	80%	14%	4%	1%	1%
	Youth Services	37	35%	30%	8%	14%	14%
	Spend to save: energy use savings						
	Total	£25	60%	21%	16%	2%	1%
	On-line / printed	898	60%	22%	16%	1%	2%
	Citizens Panel	586	55%	22%	21%	1%	0%
	TSI	318	73%	15%	8%	3%	0%
	Youth Services	37	41%	27%	14%	8%	11%
	Increase heating efficiency through use of biomass boilers						
	Total	£12	47%	26%	15%	8%	4%
	On-line/printed	908	53%	25%	14%	4%	4%
	Citizens Panel	563	45%	30%	17%	6%	2%
	TSI	318	32%	22%	13%	25%	8%
	Youth Services	37	35%	14%	27%	5%	19%
	Reduce costs of Estates Section, through use of external service providers						
	Total	£50	34%	24%	25%	9%	8%
	On-line/printed	898	32%	24%	27%	9%	8%
	Citizens Panel	553	27%	26%	30%	12%	4%
	TSI	318	50%	20%	10%	4%	16%
	Youth Services	36	22%	19%	33%	14%	11%
	Improve use of fleet (transport) resources between council teams (561)						
	Total	£16	40%	31%	14%	7%	8%
On-line/printed	900	42%	29%	20%	5%	3%	
Citizens Panel	561	42%	41%	11%	6%	1%	
TSI	318	31%	19%	4%	12%	34%	
Youth Services	36	36%	22%	19%	6%	17%	

	Total	Saving £000	Strongly agree	Agree	Neutral	Disagree	Strongly disagree
Housing services	Transfer of strategy staff costs to Strategic Housing Fund						
	Total	£137	32%	30%	24%	9%	5%
	On-line/printed	897	41%	29%	20%	5%	4%
	Citizens Panel	555	25%	29%	34%	8%	5%
	TSI	317	21%	36%	16%	19%	7%
	Youth Services	34	26%	9%	26%	21%	18%
Improvement and HR	Redesign delivery of personal safety training for employees						
	Total	£38	41%	31%	18%	5%	5%
	On-line/printed	913	50%	28%	13%	3%	5%
	Citizens Panel	612	38%	38%	19%	4%	1%
	TSI	244	20%	25%	30%	13%	12%
	Youth Services	36	17%	28%	28%	6%	22%
	Redesign the Health and Safety Advisory Team, and develop on-line support						
	Total	£81	38%	31%	19%	8%	4%
	On-line/printed	912	46%	30%	13%	6%	5%
	Citizens Panel	604	36%	40%	18%	5%	1%
	TSI	315	18%	22%	37%	20%	3%
	Youth Services	35	26%	17%	29%	9%	20%
	Combine Improvement and Organisational Development, and Human Resources teams to create a single service						
	Total	£511	49%	28%	9%	6%	8%
	On-line/printed	914	55%	26%	10%	4%	5%
	Citizens Panel	607	53%	35%	9%	2%	2%
TSI	318	26%	21%	5%	19%	28%	
Youth Services	35	29%	20%	29%	14%	9%	
Information Technology	Replace broadband circuits to offices and schools with cheaper, lower bandwidth alternatives						
	Total	£139	26%	17%	12%	23%	22%
	Online / printed	920	27%	16%	13%	19%	26%
	Citizens Panel	608	32%	21%	13%	23%	12%
	TSI	316	14%	17%	6%	34%	29%
	Youth Services	38	11%	8%	26%	18%	37%
Leisure and Libraries	Create Charitable Leisure Trust, bringing together Council-owned community halls, libraries, swimming pools and fitness facilities						
	Total	£700	33%	25%	14%	13%	15%
	Online/printed	928	32%	27%	16%	11%	14%
	Citizens Panel	601	42%	27%	13%	11%	6%
	TSI	318	19%	17%	8%	22%	33%
	Youth Services	37	30%	30%	8%	19%	14%

	Total	Saving £000	Strongly agree	Agree	Neutral	Disagree	Strongly disagree	
Planning and Regulatory Services	Reduce business support costs by efficiency savings provided by staff reductions							
	Total	£20	34%	26%	25%	9%	6%	
	Online/printed	905	30%	24%	29%	10%	8%	
	Citizens Panel	561	24%	29%	31%	11%	5%	
	TSI	317	67%	26%	2%	3%	2%	
	Youth Services	36	25%	17%	33%	17%	8%	
	Reduce central administration costs by improved processes and systems.							
	Total	£16	47%	30%	16%	4%	3%	
	Online/printed	900	42%	29%	19%	4%	5%	
	Citizens Panel	567	43%	39%	14%	4%	0%	
	TSI	316	74%	16%	11%	0%	0%	
	Youth Services	35	26%	14%	37%	17%	6%	
	Revenues and Benefits	Reduction in postage, printing and stationery costs						
		Total	£23	63%	25%	6%	4%	2%
Online/printed		929	65%	25%	5%	2%	2%	
Citizens Panel		616	55%	27%	8%	8%	1%	
TSI		318	78%	19%	3%	0%	0%	
Youth Services		36	28%	19%	28%	8%	17%	
Council tax e-billing / landlords' portals – replace external contract								
Total		£50	44%	30%	20%	4%	2%	
Online/printed		905	49%	26%	19%	3%	3%	
Citizens Panel		600	31%	39%	26%	4%	0%	
TSI		315	57%	29%	9%	5%	1%	
Youth Services		35	23%	14%	40%	9%	14%	
Retrieve cost of administering the double charge council tax from income raised.								
Total		£80	43%	29%	19%	6%	3%	
Online/printed		916	51%	26%	17%	3%	4%	
Citizens Panel		609	36%	34%	22%	5%	3%	
TSI		315	35%	30%	23%	13%	0%	
Youth Services		35	29%	14%	26%	17%	14%	
Benefit advisor posts – reduce to match expected reduction in caseload.								
Total		£48	32%	27%	22%	11%	8%	
Online/printed	920	31%	25%	21%	10%	12%		
Citizens Panel	608	33%	31%	23%	9%	4%		
TSI	317	37%	27%	19%	15%	1%		
Youth Services	36	8%	11%	44%	11%	25%		

	Total	Saving £000	Strongly agree	Agree	Neutral	Disagree	Strongly disagree
Roads and Amenity Services	Move to a 3 weekly collection for general waste (green bin), continue fortnightly recycling collections using double shift patterns						
	Total	£548	20%	14%	6%	20%	40%
	Online/printed	744	27%	19%	8%	21%	25%
	Citizens Panel	611	21%	16%	5%	22%	36%
	TSI	317	4%	1%	4%	12%	80%
	Youth Services	37	8%	3%	8%	14%	68%
	Energy Reduction Lighting programme						
	Total	£150	66%	25%	5%	2%	2%
	Online/printed	917	69%	23%	4%	2%	2%
	Citizens Panel	572	61%	30%	6%	2%	2%
	TSI	317	72%	23%	4%	0%	0%
	Youth Services	37	22%	24%	24%	14%	16%
	Social Work/Care Services	Social Work is the Council's second highest area of spend after Education. In 2014/15 we spent £55.4 million on these services. Proposed savings are for 4% - 6%					
Total		£2.25 million- £3.37 million	39%	23%	17%	6%	15%
Online/printed		917	38%	21%	18%	10%	13%
Citizens Panel		600	46%	28%	20%	2%	4%
TSI		318	32%	17%	7%	2%	43%
Youth Services		33	36%	12%	9%	18%	24%
Strategic Finance	Review staffing of the team						
	Total	£259	38%	28%	18%	6%	10%
	Online/printed	881	43%	27%	21%	6%	4%
	Citizens Panel	595	36%	37%	19%	6%	1%
	TSI	318	32%	17%	7%	2%	43%
	Youth Services	37	11%	27%	27%	16%	19%

Grow Council Income

Area of work	Option	Saving £000	Strongly agree	Agree	Neutral	Disagree	Strongly disagree
Economic Development	Increase piers and harbours berthing charges						
	Total	£58	28%	23%	25%	15%	9%
	Online/printed	908	24%	22%	26%	15%	12%
	Citizens Panel	607	20%	28%	28%	17%	7%
	TSI	316	59%	17%	15%	8%	0%
Youth Services	34	15%	21%	35%	9%	21%	

	Total	Saving £000	Strongly agree	Agree	Neutral	Disagree	Strongly disagree
Economic Development	Reduce subsidies to freight operators at Campbeltown						
	Total	£37	28%	21%	31%	11%	9%
	Online/printed	909	25%	18%	35%	12%	11%
	Citizens Panel	597	20%	25%	35%	14%	6%
	TSI	318	53%	22%	14%	4%	8%
	Youth Services	33	15%	21%	30%	12%	21%
Education Services	Increase fees for non-statutory music tuition by 50%.						
	Total	£50	24%	17%	13%	21%	25%
	Online/printed	945	22%	14%	12%	19%	33%
	Citizens Panel	604	29%	21%	19%	18%	13%
	TSI	317	24%	15%	5%	32%	24%
	Youth Services	35	17%	20%	14%	20%	29%
Planning and Regulatory Services	Introduce charging, of developer or property owner, for statutory street numbering						
	Total	£10	45%	22%	21%	6%	6%
	Online/printed	911	39%	23%	24%	7%	7%
	Citizens Panel	604	43%	25%	24%	5%	4%
	TSI	318	71%	12%	8%	6%	4%
	Youth Services	39	18%	28%	23%	18%	13%
	Introduce charging for pre-application advice for major/locally-significant planning applications.						
	Total	£10	37%	26%	19%	9%	9%
	Online/printed	912	32%	21%	23%	12%	12%
	Citizens Panel	613	24%	36%	21%	10%	8%
	TSI	318	78%	18%	3%	1%	0%
	Youth Services	24	4%	29%	46%	17%	4%
	Introduce charges for Phase 1 Habitat Surveys						
	Total	£3	37%	19%	29%	8%	7%
	Online/printed	901	26%	18%	35%	10%	10%
Citizens Panel	581	28%	21%	37%	8%	6%	
TSI	317	86%	14%	0%	0%	0%	
Youth Services	39	18%	31%	23%	15%	13%	
Increase charges to businesses for inspection/certification of food export certificates							
Total	£12	44%	29%	16%	5%	6%	
Online/printed	901	36%	28%	23%	6%	7%	
Citizens Panel	607	37%	39%	14%	6%	4%	
TSI	318	83%	13%	4%	0%	0%	
Youth Services	39	21%	23%	21%	13%	23%	

	Total	Saving £000	Strongly agree	Agree	Neutral	Disagree	Strongly disagree
Planning and Regulatory Services	Increase income from private landlord registration scheme						
	Total	£8	51%	23%	17%	4%	4%
	Online/printed	901	42%	26%	21%	5%	6%
	Citizens Panel	612	46%	28%	20%	4%	2%
	TSI	318	89%	11%	0%	0%	0%
	Youth Services	37	24%	8%	32%	16%	19%
Revenues and Benefits	Apply landlord penalties						
	Total	£64	60%	24%	10%	3%	3%
	Online / printed	914	58%	23%	11%	3%	4%
	Citizens Panel	614	56%	32%	7%	4%	1%
	TSI	318	77%	10%	13%	1%	0%
	Youth Services	36	39%	8%	33%	3%	17%
Roads and Amenity Services	Increase burial charges by 20% plus inflation						
	Total	£79	24%	17%	17%	20%	22%
	Online / printed	935	19%	20%	16%	20%	26%
	Citizens Panel	587	11%	18%	24%	22%	26%
	TSI	317	67%	12%	8%	13%	0%
	Youth Services	44	2%	0%	16%	36%	45%
	Increase cremation charges by 20% plus inflation						
	Total	£59	24%	19%	18%	19%	20%
	Online / printed	925	19%	21%	17%	20%	24%
	Citizens Panel	588	11%	22%	24%	22%	22%
	TSI	317	67%	12%	8%	13%	0%
	Youth Services	40	5%	0%	15%	28%	53%
	Charge for, or remove services, for Cowal Games						
	Total	£30	43%	19%	17%	12%	9%
	Online / printed	929	37%	21%	19%	11%	12%
	Citizens Panel	588	38%	21%	16%	19%	7%
	TSI	318	74%	12%	13%	1%	0%
	Youth Services	41	15%	15%	15%	12%	44%
	Increase parking charges						
	Total	£150	27%	24%	13%	14%	22%
Online / printed	925	32%	22%	12%	13%	22%	
Citizens Panel	597	16%	24%	13%	15%	31%	
TSI	317	30%	33%	20%	15%	2%	
Youth Services	41	20%	7%	15%	12%	46%	

	Total	Saving £000	Strongly agree	Agree	Neutral	Disagree	Strongly disagree
Roads and Amenity Services	Recover full cost for event banners and other activities associated with events						
	Total	£15	48%	25%	15%	6%	6%
	Online / printed	929	41%	24%	20%	7%	8%
	Citizens Panel	599	44%	33%	14%	7%	3%
	TSI	318	81%	15%	3%	1%	0%
	Youth Services	36	8%	6%	31%	14%	42%

Reduce and retain savings options

Area of work	Option	Saving £000	Strongly agree	Agree	Neutral	Disagree	Strongly disagree
Adult Learning and Literacies	Reduce Adult Learning and Literacies service						
	Total	£104	15%	13%	17%	23%	32%
	Online/printed	907	10%	11%	15%	24%	39%
	Citizens Panel	603	16%	13%	21%	29%	21%
	TSI	318	26%	21%	13%	7%	33%
	Youth Services	43	14%	16%	9%	26%	35%
	Reduce spend by 50% on adult learning and literacies resources and tutors						
	Total	£29	14%	14%	18%	24%	30%
	Online/printed	928	9%	13%	16%	23%	39%
	Citizens Panel	598	15%	13%	23%	29%	20%
	TSI	318	29%	22%	16%	12%	21%
	Youth Services	40	15%	13%	8%	43%	23%
Arts and Festivals	Reduce grants to major events and festivals by 20%						
	Total	£37	35%	29%	14%	11%	11%
	Online/printed	929	28%	25%	17%	15%	15%
	Citizens Panel	607	22%	46%	14%	9%	9%
	TSI	318	81%	10%	7%	1%	0%
	Youth Services	40	13%	23%	15%	20%	30%
	Reduce arts development budget						
	Total	£10	35%	27%	17%	10%	11%
	Online/printed	920	28%	23%	20%	14%	15%
	Citizens Panel	599	21%	42%	21%	9%	7%
	TSI	318	82%	14%	2%	0%	3%
	Youth Services	39	18%	15%	13%	23%	31%

	Total	Saving £000	Strongly agree	Agree	Neutral	Disagree	Strongly disagree
Community Development and Community Planning	Reduce third sector grant funding by 10%						
	Total	£14	24%	26%	22%	9%	19%
	Online/printed	921	22%	19%	27%	13%	21%
	Citizens Panel	601	17%	40%	25%	6%	12%
	TSI	318	49%	23%	1%	5%	23%
	Youth Services	37	8%	3%	19%	24%	46%
Customer Service Centres and Registration	Reduce service point opening hours to 30 hours a week. Stop taking council tax payments in service points, promoting alternative options						
	Total	£207	36%	30%	12%	13%	9%
	Online/printed	917	36%	29%	13%	11%	10%
	Citizens Panel	611	39%	32%	12%	13%	4%
	TSI	318	29%	31%	7%	20%	14%
	Youth Services	40	23%	3%	33%	18%	25%
	Rothesay service point – reduce opening hours further to 17.5 hours per week						
	Total	£20	34%	27%	25%	9%	5%
	Online/printed	907	35%	26%	24%	7%	7%
	Citizens Panel	606	37%	30%	23%	6%	4%
	TSI	318	27%	23%	30%	18%	2%
	Youth Services	37	22%	14%	22%	19%	24%
	Reduce property maintenance costs-remove small repairs budget (Jura and Colonsay service points)						
	Total	£4	20%	20%	37%	13%	10%
	Online/printed	907	21%	18%	35%	14%	13%
	Citizens Panel	605	18%	19%	41%	10%	11%
TSI	316	24%	26%	34%	16%	0%	
Youth Services	37	8%	14%	41%	22%	16%	
Education Services	Reduce the disability access budget (for adaptations in education centres)						
	Total	£20	23%	29%	19%	12%	17%
	Online/printed	940	19%	24%	18%	13%	26%
	Citizens Panel	607	25%	36%	19%	11%	9%
	TSI	307	34%	30%	23%	13%	1%
	Youth Services	41	10%	12%	17%	15%	46%
	Reduce home and hospital tuition (25%)						
	Total	£3	21%	28%	23%	14%	14%
	Online/printed	938	18%	25%	22%	15%	20%
	Citizens Panel	593	25%	35%	22%	11%	8%
	TSI	318	27%	26%	25%	17%	4%
	Youth Services	41	5%	20%	27%	12%	37%

Education
Services

Total	Saving £000	Strongly Agree	Agree	Neutral	Disagree	Strongly disagree
Reduce Quality Improvement Team materials (60%)						
Total	£15	24%	25%	24%	15%	12%
Online/printed	918	27%	23%	23%	12%	15%
Citizens Panel	595	24%	29%	24%	17%	6%
TSI	312	19%	27%	29%	20%	6%
Youth Services	41	20%	7%	17%	15%	41%
Reduce specialist equipment budget (20%)						
Total	£7	24%	32%	23%	10%	11%
Online/printed	920	25%	27%	20%	12%	17%
Citizens Panel	604	21%	44%	22%	9%	5%
TSI	315	30%	25%	36%	8%	1%
Youth Services	42	10%	12%	17%	19%	43%
Reduce repairs outside contractor costs for Special Education HQ by 39%						
Total	£7	22%	27%	29%	12%	10%
Online/printed	892	21%	21%	29%	14%	15%
Citizens Panel	595	21%	37%	26%	10%	7%
TSI	324	30%	27%	33%	10%	1%
Youth Services	41	15%	12%	37%	7%	29%
Reduce Creative Arts in Schools Team by 20%						
Total	£5	19%	19%	24%	17%	21%
Online/printed	931	17%	14%	16%	23%	30%
Citizens Panel	607	15%	22%	36%	15%	13%
TSI	316	37%	29%	28%	6%	1%
Youth Services	41	2%	7%	12%	12%	66%
Reduce instrumental instructors by 20%						
Total	£99	16%	18%	18%	21%	27%
Online/printed	940	15%	12%	15%	22%	36%
Citizens Panel	609	14%	27%	20%	21%	18%
TSI	318	20%	25%	24%	19%	12%
Youth Services	42	10%	5%	14%	26%	45%
Reduce level of support available to the Council and providers of early learning and childcare						
Total	£553	16%	11%	11%	23%	39%
Online/printed	951	12%	10%	11%	20%	46%
Citizens Panel	610	22%	14%	17%	25%	22%
TSI	317	15%	9%	1%	26%	49%
Youth Services	42	12%	5%	7%	26%	50%

Education

Total	Saving £000	Strongly agree	Agree	Neutral	Disagree	Strongly disagree
Withdraw 3% annual increase in payments to Early Learning and Childcare commissioned providers						
Total	£82	18%	18%	19%	18%	27%
Online / printed	940	19%	16%	18%	15%	32%
Citizens Panel	608	25%	31%	17%	15%	11%
TSI	316	2%	3%	22%	33%	41%
Youth Services	44	14%	7%	11%	16%	52%
Reduce Central Support Staff						
Total	£78	24%	24%	20%	18%	14%
Online / printed	929	22%	19%	21%	15%	23%
Citizens Panel	608	25%	34%	26%	11%	5%
TSI	317	33%	21%	7%	38%	1%
Youth Services	45	13%	4%	11%	38%	33%
Reduce central PE facilities budget by 50%						
Total	£60	14%	18%	17%	21%	30%
Online / printed	932	15%	15%	16%	19%	34%
Citizens Panel	605	19%	23%	24%	18%	15%
TSI	316	2%	19%	6%	29%	44%
Youth Services	40	10%	15%	8%	30%	38%
Reduce janitorial cover budget by 20%						
Total	£16	12%	18%	21%	26%	23%
Online / printed	931	12%	14%	21%	23%	30%
Citizens Panel	601	16%	30%	20%	24%	10%
TSI	315	3%	8%	28%	39%	22%
Youth Services	44	11%	2%	11%	25%	50%
Reduce central repairs budget by 20%						
Total	£159	15%	22%	23%	23%	17%
Online/printed	932	15%	21%	18%	22%	24%
Citizens Panel	612	19%	31%	17%	23%	9%
TSI	317	8%	7%	50%	26%	9%
Youth Services	45	18%	0%	4%	31%	47%
Reduce clothing grant budget by 30%						
Total	£39	32%	30%	17%	10%	11%
Online / printed	939	25%	28%	16%	13%	18%
Citizens Panel	610	37%	34%	20%	6%	3%
TSI	317	46%	32%	14%	8%	0%
Youth Services	42	12%	7%	21%	17%	43%

Education

Total	Saving £000	Strongly agree	Agree	Neutral	Disagree	Strongly disagree
Reduce Classroom Assistants by 20% - primary schools						
Total	£137	13%	13%	8%	21%	45%
Online / printed	937	11%	10%	8%	17%	55%
Citizens Panel	612	23%	21%	6%	24%	25%
TSI	318	4%	9%	11%	25%	51%
Youth Services	43	7%	9%	7%	28%	49%
Reduce Classroom Assistants by 20% - secondary						
Total	£110	13%	14%	9%	20%	44%
Online / printed	942	11%	11%	9%	16%	54%
Citizens Panel	608	23%	21%	8%	24%	25%
TSI	317	2%	10%	10%	26%	53%
Youth Services	42	12%	7%	17%	17%	48%
Reduce clerical assistants (20%) – primary						
Total	£217	13%	21%	17%	20%	29%
Online / printed	937	13%	18%	15%	18%	35%
Citizens Panel	600	20%	36%	17%	15%	13%
TSI	318	0%	2%	24%	33%	42%
Youth Services	43	7%	7%	5%	33%	49%
Reduce clerical assistants (20%)-secondary						
Total	£108	13%	21%	16%	21%	29%
Online / printed	928	14%	19%	16%	18%	33%
Citizens Panel	597	19%	35%	17%	18%	11%
TSI	326	0%	2%	18%	35%	45%
Youth Services	42	12%	10%	7%	26%	45%
Reduce pupil support assistants (20%) –primary						
Total	£62	12%	11%	13%	24%	40%
Online / printed	941	10%	10%	10%	18%	52%
Citizens Panel	600	21%	17%	17%	27%	19%
TSI	317	2%	3%	15%	37%	43%
Youth Services	43	9%	2%	12%	26%	51%
Reduce janitor costs by 20% - primary						
Total	£153	13%	17%	20%	23%	27%
Online / printed	936	12%	15%	17%	23%	34%
Citizens Panel	604	18%	26%	20%	22%	13%
TSI	317	6%	8%	26%	29%	30%
Youth Services	41	12%	5%	15%	22%	46%

Education

Total	Saving £000	Strongly agree	Agree	Neutral	Disagree	Strongly disagree
Reduce janitor costs by 20% - secondary						
Total	£39	12%	19%	19%	24%	26%
Online / printed	921	12%	16%	18%	22%	33%
Citizens Panel	605	17%	28%	19%	25%	12%
TSI	316	4%	10%	26%	29%	31%
Youth Services	44	9%	9%	7%	20%	55%
Reduce supply teacher costs (20%)– primary						
Total	£98	21%	22%	12%	19%	26%
Online / printed	936	19%	18%	13%	17%	34%
Citizens Panel	586	27%	29%	12%	18%	14%
TSI	318	14%	22%	11%	29%	25%
Youth Services	41	15%	2%	10%	27%	46%
Reduce supply teacher costs (20%) – secondary						
Total	£75	20%	22%	13%	19%	26%
Online / printed	933	19%	17%	13%	17%	34%
Citizens Panel	600	27%	31%	12%	17%	13%
TSI	318	14%	21%	12%	26%	27%
Youth Services	42	12%	10%	12%	29%	38%
Reduce grounds maintenance by 20% - primary						
Total	£12	25%	25%	20%	15%	15%
Online / printed	936	17%	21%	21%	17%	24%
Citizens Panel	606	22%	33%	23%	16%	6%
TSI	318	54%	27%	12%	5%	2%
Youth Services	45	13%	7%	13%	24%	42%
Reduce grounds maintenance by 20% - secondary						
Total	£8	25%	26%	20%	14%	15%
Online/printed	932	18%	21%	22%	17%	22%
Citizens Panel	604	22%	35%	22%	14%	6%
TSI	318	54%	27%	12%	5%	2%
Youth Services	42	14%	7%	12%	12%	55%
Reduce (devolved) budgets for individual schools by 20% - primary						
Total	£85	15%	16%	19%	19%	31%
Online/printed	924	15%	15%	20%	17%	33%
Citizens Panel	596	23%	25%	21%	17%	14%
TSI	318	0%	2%	12%	30%	56%
Youth Services	41	20%	10%	10%	15%	46%

	Total	Saving £000	Strongly agree	Agree	Neutral	Disagree	Strongly disagree
Education	Reduce (devolved) budgets for individual schools by 20% - secondary						
	Total	£105	15%	16%	18%	19%	32%
	Online/printed	928	15%	15%	19%	17%	34%
	Citizens Panel	594	23%	25%	21%	17%	14%
	TSI	318	0%	4%	10%	30%	56%
	Youth Services	43	16%	7%	12%	21%	44%
	Reduce school technician costs						
	Total	£170	11%	11%	14%	29%	35%
	Online/printed	933	10%	11%	16%	24%	39%
	Citizens Panel	603	19%	16%	15%	34%	16%
	TSI	318	0%	2%	7%	33%	58%
	Youth Services	41	7%	5%	7%	27%	54%
	Reduce Educational Psychology Services budget by 7%						
	Total	£37	14%	14%	15%	23%	34%
	Online/printed	933	13%	13%	15%	18%	41%
	Citizens Panel	611	23%	23%	17%	22%	15%
	TSI	330	1%	2%	12%	36%	50%
	Youth Services	40	13%	10%	5%	30%	43%
	Reduce budget for residential schools (outside the area) by 7%						
	Total	£74	24%	26%	23%	11%	16%
Online/printed	924	22%	20%	19%	15%	25%	
Citizens Panel	607	24%	31%	28%	10%	7%	
TSI	318	33%	36%	25%	1%	6%	
Youth Services	45	16%	7%	11%	24%	42%	
Facility Services	Reduce by 14.5% central repairs budget by removing planned maintenance for schools, libraries and social work premises						
	Total	£164	18%	16%	16%	28%	22%
	Online/printed	917	10%	9%	15%	32%	34%
	Citizens Panel	610	24%	18%	21%	24%	14%
	TSI	318	29%	30%	12%	25%	4%
	Youth Services	39	8%	8%	26%	23%	36%
	Reduce by 8.4% central repairs budget by removing planned maintenance for shared offices from 2016/17						
	Total	£46	24%	21%	26%	17%	12%
	Online/printed	907	16%	19%	28%	20%	16%
	Citizens Panel	600	27%	22%	27%	17%	8%
TSI	318	41%	28%	17%	6%	8%	
Youth Services	37	5%	22%	22%	27%	24%	

	Total	Saving £000	Strongly agree	Agree	Neutral	Disagree	Strongly disagree	
Facility Services	Reduce by 21.6% shared office central repairs budget from 2017/18							
	Total	£118	23%	26%	27%	13%	11%	
	Online/printed	897	19%	23%	29%	16%	14%	
	Citizens Panel	603	27%	27%	27%	13%	6%	
	TSI	317	32%	31%	21%	3%	12%	
	Youth Services	38	5%	21%	26%	24%	24%	
	One off 25% reduction in bus stop/shelter budget in 2016/17 only							
	Total	£16	31%	24%	21%	13%	11%	
	Online/printed	898	19%	23%	29%	16%	14%	
	Citizens Panel	610	32%	29%	18%	14%	7%	
	TSI	318	67%	20%	3%	2%	8%	
	Youth Services	42	12%	17%	21%	12%	38%	
	Governance and Law	Reduce area committee/governance functions with reduced support for Elected Members						
		Total	£301	49%	29%	12%	6%	4%
Online/printed		899	49%	26%	14%	5%	6%	
Citizens Panel		612	38%	42%	11%	5%	3%	
TSI		330	73%	16%	4%	5%	2%	
Youth Services		42	21%	17%	21%	26%	14%	
Housing Services	Reduce funding to energy and mediation advice services where there are other funding opportunities or reduced service demand							
	Total	£41	32%	35%	22%	6%	5%	
	Online/printed	891	31%	32%	24%	8%	6%	
	Citizens Panel	609	35%	41%	19%	3%	2%	
	Youth Services	33	12%	18%	27%	9%	33%	
	TSI	TSI provided two responses to this question – one on energy and another on mediation services. Strongly agree/agree was the significant majority response to both.						
	Reduce funding by 25% for domestic abuse outreach support							
	Total	£40	17%	15%	17%	24%	27%	
	Online/printed	914	13%	11%	15%	28%	33%	
	Citizens Panel	612	15%	17%	15%	28%	25%	
	TSI	318	34%	26%	27%	4%	9%	
	Youth Services	22	18%	5%	23%	14%	41%	
	Reduce funding for tenancy support contracts							
	Total	£191	25%	24%	29%	15%	7%	
Online/printed	897	24%	22%	30%	14%	10%		
Citizens Panel	602	21%	26%	32%	17%	3%		
TSI	318	37%	25%	24%	11%	3%		
Youth Services	41	10%	10%	32%	29%	20%		

	Total	Saving	Strongly agree	Agree	Neutral	Disagree	Strongly disagree
	Reduce funding for Rent Deposit Scheme, and service user involvement						
	Total	£14	32%	29%	26%	5%	8%
	Online/printed	890	26%	26%	32%	8%	8%
	Citizens Panel	603	27%	42%	27%	2%	2%
	TSI	318	62%	17%	4%	1%	16%
	Youth Services	40	8%	13%	28%	15%	38%
	Reduce budget for Housing IT, strategy development and staff training						
	Total	£51	35%	34%	20%	5%	6%
	Online/printed	889	32%	32%	25%	6%	6%
	Citizens Panel	606	29%	43%	20%	6%	1%
	TSI	318	55%	25%	7%	3%	9%
	Youth Services	36	14%	14%	19%	19%	33%
	Reduce staffing costs						
	Total	£45	30%	31%	24%	8%	7%
	Online/printed	883	29%	25%	28%	9%	9%
	Citizens Panel	598	26%	38%	26%	8%	2%
	TSI	317	45%	35%	6%	3%	11%
	Youth Services	40	18%	15%	28%	18%	23%
Libraries	Reduce Library management costs						
	Total	£40	29%	19%	16%	16%	20%
	Online/printed	927	22%	14%	18%	19%	27%
	Citizens Panel	612	25%	24%	21%	18%	13%
	TSI	318	59%	23%	3%	3%	12%
	Youth Services	39	15%	13%	15%	18%	38%
Planning and Regulatory Services	Reduce Development Management team – validation and registration of planning applications						
	Total	£30	33%	26%	23%	11%	7%
	Online/printed	898	28%	24%	27%	13%	8%
	Citizens Panel	611	25%	30%	24%	14%	7%
	TSI	318	65%	24%	7%	4%	0%
	Youth Services	39	18%	5%	38%	5%	33%
	Remodel Planning Enforcement Team						
	Total	£42	38%	33%	17%	8%	4%
	Online/printed	899	33%	31%	21%	9%	6%
	Citizens Panel	611	32%	41%	17%	8%	3%
	TSI	318	63%	25%	4%	7%	0%
	Youth Services	40	35%	10%	30%	10%	15%

Total	Saving £000	Strongly agree	Agree	Neutral	Disagree	Strongly disagree
Remodel Access Team						
Total	£70	38%	33%	23%	3%	3%
Online/printed	885	34%	30%	27%	4%	5%
Citizens Panel	607	30%	44%	22%	3%	1%
TSI	318	63%	26%	10%	1%	0%
Youth Services	38	29%	11%	34%	13%	13%
Remove vacant Regulatory Services alternative enforcement post						
Total	£17	52%	28%	17%	1%	2%
Online/printed	890	46%	29%	20%	2%	3%
Citizens Panel	599	43%	36%	18%	1%	1%
TSI	317	90%	10%	0%	0%	0%
Youth Services	39	28%	10%	41%	8%	13%
Reduce the debt counselling service						
Total	£36	31%	20%	16%	18%	15%
Online/printed	903	22%	17%	19%	23%	19%
Citizens Panel	599	25%	27%	19%	19%	11%
TSI	318	68%	18%	4%	1%	8%
Youth Services	35	37%	6%	20%	14%	23%
Review Development Policy Team						
Total	£50	30%	26%	23%	13%	8%
Online/printed	886	25%	23%	30%	13%	10%
Citizens Panel	604	26%	31%	22%	16%	5%
TSI	318	52%	30%	7%	10%	2%
Youth Services	41	17%	5%	37%	12%	29%
Roads and Amenity Services	Close 43 public conveniences that cannot be run without cost to the Council					
Total	£140	8%	8%	8%	30%	46%
Online/printed	922	10%	8%	11%	25%	46%
Citizens Panel	613	9%	13%	5%	41%	32%
TSI	318	3%	2%	0%	20%	75%
Youth Services	39	5%	0%	18%	38%	38%
Reduce hedge maintenance from 2-3 to 1 cut per year						
Total	£18	23%	17%	15%	21%	24%
Online/printed	911	20%	21%	15%	22%	22%
Citizens Panel	610	17%	18%	17%	30%	19%
TSI	316	46%	4%	11%	3%	36%
Youth Services	40	5%	28%	15%	25%	28%

Roads and
Amenity Services

Total	Saving £000	Strongly agree	Agree	Neutral	Disagree	Strongly disagree
Reduce to 1 grass cut per year / stop grass cuts						
Total	£21	18%	17%	12%	23%	30%
Online/printed	914	17%	18%	13%	25%	26%
Citizens Panel	611	13%	18%	16%	29%	24%
TSI	318	34%	9%	3%	3%	51%
Youth Services	39	3%	38%	18%	23%	18%
Reduce Environmental Warden Team						
Total	£113	14%	15%	15%	26%	30%
Online/printed	920	14%	18%	16%	26%	25%
Citizens Panel	611	20%	15%	18%	28%	19%
TSI	317	3%	3%	3%	26%	65%
Youth Services	42	10%	19%	19%	24%	29%
Reduce street sweeping frequency (50%)						
Total	£79	10%	11%	16%	32%	31%
Online/printed	917	12%	14%	15%	31%	28%
Citizens Panel	614	11%	9%	21%	38%	21%
TSI	318	2%	3%	7%	25%	64%
Youth Services	43	7%	19%	16%	37%	21%
Reduce maintenance- R&A property (25%)						
Total	£64	15%	15%	11%	22%	37%
Online/printed	919	9%	12%	13%	26%	40%
Citizens Panel	605	15%	26%	14%	20%	25%
TSI	317	33%	0%	2%	12%	53%
Youth Services	40	10%	20%	13%	20%	38%
Reduce maintenance of depots (25%)						
Total	£26	19%	23%	25%	16%	17%
Online/printed	898	14%	22%	26%	19%	19%
Citizens Panel	606	14%	29%	25%	18%	15%
TSI	315	45%	12%	23%	3%	17%
Youth Services	36	6%	17%	17%	47%	14%
Additional reduction in staffing across the Roads and Amenities service						
Total	£167	13%	16%	20%	24%	27%
Online/printed	899	11%	13%	21%	28%	28%
Citizens Panel	599	9%	18%	18%	29%	27%
TSI	318	29%	24%	20%	6%	21%
Youth Services	42	2%	12%	24%	26%	36%

Roads and
Amenity
Services

Total	Saving £000	Strongly agree	Agree	Neutral	Disagree	Strongly disagree
Reduce coastal and flooding work budgets						
Total	£81	18%	14%	16%	25%	27%
Online/printed	903	9%	9%	18%	30%	34%
Citizens Panel	599	9%	18%	18%	29%	27%
TSI	318	64%	18%	9%	4%	5%
Youth Services	40	3%	5%	20%	33%	40%
Reduce bridge assessment budget						
Total	£13	16%	14%	21%	23%	26%
Online/printed	907	11%	13%	24%	23%	28%
Citizens Panel	605	2%	12%	17%	33%	35%
TSI	318	54%	23%	21%	1%	0%
Youth Services	40	0%	5%	18%	40%	38%
Reduce central administration costs through improvements to process and systems, and a reduction in training budget						
Total	£64	40%	31%	17%	7%	5%
Online/printed	897	34%	34%	18%	7%	7%
Citizens Panel	607	41%	34%	18%	5%	3%
TSI	317	61%	19%	14%	7%	0%
Youth Services	39	5%	10%	21%	38%	26%
Reduce budget for road works / bridge maintenance						
Total	£164	9%	9%	12%	30%	40%
Online/printed	802	10%	11%	17%	31%	31%
Citizens Panel	613	8%	7%	9%	38%	37%
TSI	317	5%	9%	2%	13%	71%
Youth Services	37	5%	14%	11%	30%	41%
Street lighting - increase planned repairs on an area basis, reduce reactive repairs						
Total	£49	27%	22%	17%	19%	15%
Online/printed	880	21%	25%	19%	19%	15%
Citizens Panel	603	16%	23%	19%	28%	15%
TSI	318	68%	11%	4%	4%	13%
Youth Services	35	6%	14%	34%	20%	26%
3 weekly general waste, bi-weekly co-mingled uplift by internal resource for Islay.						
Total	£17	19%	14%	19%	13%	35%
Online/printed	881	21%	18%	22%	13%	26%
Citizens Panel	601	18%	16%	22%	18%	25%
TSI	317	17%	1%	2%	2%	78%
Youth Services	40	10%	8%	13%	23%	48%

	Total	Saving £000	Strongly agree	Agree	Neutral	Disagree	Strongly disagree
Roads and Amenity Services	Remove vacant posts in Waste Management Service						
	Total	£54	44%	29%	16%	5%	6%
	Online/printed	886	39%	29%	19%	6%	7%
	Citizens Panel	612	33%	38%	19%	5%	5%
	TSI	317	84%	15%	1%	0%	0%
	Youth Services	38	11%	18%	21%	13%	37%
	Further reduce road operations costs (from 2017)						
	Total	£140	26%	23%	22%	14%	15%
	Online/printed	882	22%	21%	25%	16%	16%
	Citizens Panel	603	15%	31%	20%	16%	18%
	TSI	17	6%	18%	24%	24%	29%
	Youth Services	35	11%	11%	20%	26%	31%
	Further reduce central support team (from 2017)						
	Total	£60	28%	24%	24%	10%	14%
	Online/printed	897	25%	23%	29%	12%	11%
	Citizens Panel	602	20%	32%	28%	10%	10%
	TSI	318	54%	14%	2%	7%	23%
	Youth Services	39	8%	8%	33%	8%	44%

Stop and save savings options

Area of work	Option	Saving £000	Strongly agree	Agree	Neutral	Disagree	Strongly disagree
Culture and libraries	Withdraw mobile library service						
	Total	£137	29%	8%	11%	19%	33%
	Online/printed	914	21%	11%	12%	19%	37%
	Citizens Panel	601	24%	8%	13%	28%	27%
	TSI	318	59%	2%	6%	3%	31%
	Youth Services	38	8%	0%	13%	13%	66%
	Offer Campbeltown Museum for community ownership						
	Total	£37	38%	25%	21%	7%	9%
	Online/printed	897	35%	21%	23%	8%	13%
	Citizens Panel	610	35%	30%	22%	8%	5%
	TSI	318	51%	27%	17%	2%	3%
	Youth Services	40	35%	8%	23%	5%	30%

	Total	Saving £000	Strongly agree	Agree	Neutral	Disagree	Strongly disagree
Education Services	Withdraw services that the Council is not required to provide for children under 5						
	Total	£382	25%	18%	12%	17%	28%
	Online/printed	945	26%	16%	11%	16%	32%
	Citizens Panel	601	31%	25%	15%	16%	13%
	TSI	318	11%	12%	13%	21%	43%
	Youth Services	42	19%	21%	12%	19%	29%
	Remove Attendance Officer posts						
	Total	£68	22%	21%	18%	22%	17%
	Online/printed	938	21%	19%	16%	20%	24%
	Citizens Panel	608	21%	21%	22%	26%	11%
	TSI	266	25%	33%	19%	18%	4%
	Youth Services	39	18%	10%	18%	15%	38%
	Remove management development and training budget – primary schools						
	Total	£49	18%	20%	20%	24%	18%
	Online/printed	921	16%	17%	17%	23%	27%
	Citizens Panel	606	24%	20%	22%	26%	8%
	TSI	318	16%	28%	24%	21%	11%
	Youth Services	39	13%	10%	23%	41%	13%
	Remove management development and training budget – secondary schools						
	Total	£37	19%	19%	20%	23%	19%
	Online/printed	928	16%	18%	16%	23%	28%
	Citizens Panel	594	25%	18%	24%	26%	8%
	TSI	318	16%	28%	24%	21%	11%
	Youth Services	38	13%	5%	18%	18%	45%
	Remove school librarians in secondary schools						
	Total	£319	15%	10%	13%	26%	36%
	Online/printed	921	16%	12%	14%	21%	37%
	Citizens Panel	630	19%	12%	12%	31%	26%
	TSI	318	3%	2%	14%	27%	54%
	Youth Services	40	15%	3%	5%	25%	53%
	Stop paying for lunches for lunchtime supervision staff – primary						
	Total	£12	38%	22%	14%	9%	17%
	Online/printed	925	38%	19%	14%	9%	19%
Citizens Panel	624	41%	28%	11%	9%	12%	
TSI	318	37%	17%	25%	8%	14%	
Youth Services	36	31%	8%	0%	8%	53%	

	Total	Saving £000	Strongly agree	Agree	Neutral	Disagree	Strongly disagree
Education Services	Stop paying for lunches for lunchtime supervision staff – secondary						
	Total	£12	38%	22%	14%	9%	17%
	Online/printed	945	38%	20%	14%	9%	20%
	Citizens Panel	608	41%	29%	11%	9%	11%
	TSI	318	37%	17%	25%	8%	14%
	Youth Services	39	28%	5%	3%	26%	38%
	Withdraw Early Years third sector grants and services						
	Total	£183	21%	14%	20%	19%	26%
	Online/printed	938	18%	9%	19%	19%	35%
	Citizens Panel	599	20%	18%	21%	29%	12%
	TSI	317	31%	23%	21%	0%	24%
	Youth Services	41	12%	7%	24%	15%	41%
	Remove Early Years Change Fund						
	Total	£90	22%	14%	21%	20%	23%
	Online/printed	928	18%	10%	21%	17%	33%
	Citizens Panel	596	21%	17%	23%	26%	12%
	TSI	318	37%	18%	15%	14%	16%
	Youth Services	39	13%	8%	38%	21%	21%
	Remove budget for external support in modern language education						
	Total	£36	35%	25%	18%	9%	13%
	Online/printed	920	29%	20%	19%	11%	20%
	Citizens Panel	609	28%	36%	20%	10%	7%
	TSI	317	68%	22%	9%	0%	0%
	Youth Services	40	13%	5%	15%	15%	53%
	Remove subsidy payments to community swimming pools						
	Total	£15	25%	11%	17%	19%	28%
	Online/printed	924	17%	9%	18%	19%	37%
Citizens Panel	608	17%	13%	23%	28%	19%	
TSI	318	67%	14%	4%	1%	13%	
Youth Services	41	12%	5%	29%	10%	44%	
Remove central budget for additional ASN assistant cover (e.g. in-service days)							
Total	£80	29%	24%	16%	11%	20%	
Online/printed	919	26%	17%	14%	13%	30%	
Citizens Panel	610	33%	35%	20%	7%	5%	
TSI	0						
Youth Services	42	29%	5%	17%	10%	40%	

	Total	Saving £000	Strongly agree	Agree	Neutral	Disagree	Strongly disagree	
Facility Services	Remove out-of-hours property emergency line cover							
	Total	£9	22%	21%	16%	20%	21%	
	Online/printed	910	20%	17%	21%	20%	22%	
	Citizens Panel	614	16%	23%	16%	28%	18%	
	TSI	317	44%	31%	2%	2%	21%	
	Youth Services	41	5%	7%	29%	22%	37%	
	Remove discretionary community transport grant funding							
	Total	£93	23%	19%	23%	17%	18%	
	Online/printed	910	23%	16%	22%	18%	21%	
	Citizens Panel	607	12%	20%	36%	22%	9%	
	TSI	335	42%	23%	5%	4%	25%	
	Youth Services	38	5%	3%	32%	16%	45%	
	Planning and Regulatory	Remove aerial photography provided by Ordnance Survey						
		Total	£5	47%	30%	15%	4%	4%
Online/printed		913	41%	27%	21%	6%	6%	
Citizens Panel		607	43%	43%	11%	3%	0%	
TSI		315	74%	20%	6%	0%	0%	
Youth Services		37	16%	5%	27%	16%	35%	
Remove general budget for local development plan consultation events								
Total		£5	41%	31%	17%	6%	5%	
Online/printed		884	37%	27%	24%	7%	6%	
Citizens Panel		608	34%	44%	14%	5%	3%	
TSI		316	72%	23%	2%	4%	0%	
Youth Services		41	22%	7%	37%	7%	27%	
Remove software/licences used for local development plan consultation								
Total		£24	46%	30%	17%	3%	4%	
Online/printed		892	38%	28%	23%	5%	6%	
Citizens Panel		601	44%	39%	14%	2%	1%	
TSI		317	78%	21%	2%	0%	0%	
Youth Services		39	21%	3%	38%	8%	31%	
Remove budget for footpath maintenance and signage works								
Total		£5	24%	13%	19%	24%	20%	
Online/printed	902	15%	11%	22%	25%	26%		
Citizens Panel	607	10%	11%	23%	38%	18%		
TSI	320	74%	22%	1%	0%	3%		
Youth Services	39	23%	13%	31%	10%	23%		

	Total	Saving £000	Strongly agree	Agree	Neutral	Disagree	Strongly disagree
Planning and Regulatory	Remove footpath survey software and Local Access Forum support budget						
	Total	£4	31%	22%	24%	12%	11%
	Online/printed	897	25%	21%	30%	11%	13%
	Citizens Panel	607	22%	24%	25%	18%	10%
	TSI	318	69%	18%	4%	3%	7%
	Youth Services	41	20%	15%	41%	12%	12%
	Remove specialist legal expenses budget for resolving access disputes						
	Total	£8	40%	28%	19%	7%	6%
	Online/printed	900	36%	26%	23%	7%	7%
	Citizens Panel	608	27%	37%	22%	10%	3%
	TSI	318	77%	20%	0%	1%	2%
	Youth Services	42	14%	10%	40%	7%	29%
	Remove direct funding to advice agencies						
	Total	£55	31%	19%	23%	11%	16%
	Online/printed	910	30%	20%	26%	10%	15%
Citizens Panel	600	24%	23%	30%	17%	6%	
TSI	318	49%	10%	1%	7%	33%	
Youth Services	41	24%	12%	27%	12%	24%	
Revenues and Benefits	End (discretionary) non-domestic rates relief for charitable bodies						
	Total	£90	21%	17%	20%	18%	24%
	Online/printed	920	20%	14%	21%	18%	27%
	Citizens Panel	611	18%	20%	23%	23%	16%
	TSI	318	29%	18%	11%	11%	31%
	Youth Services	40	28%	5%	38%	5%	25%
Roads and Amenities)	Removal of hanging baskets						
	Total	£30	26%	15%	15%	22%	22%
	Online/printed	929	29%	18%	14%	19%	20%
	Citizens Panel	608	20%	14%	15%	32%	18%
	TSI	316	28%	9%	21%	11%	31%
	Youth Services	39	21%	13%	13%	10%	44%
	Replace annual bedding displays with grass areas						
	Total	£33	21%	12%	14%	25%	28%
	Online/printed	928	23%	13%	12%	26%	26%
	Citizens Panel	612	19%	12%	14%	31%	25%
	TSI	318	23%	10%	22%	12%	33%
	Youth Services	38	13%	16%	16%	11%	45%

Total	Saving £000	Strongly agree	Agree	Neutral	Disagree	Strongly disagree	
Remove rose and shrub beds, return to grass							
Total	£70	21%	12%	15%	25%	27%	
Online/printed	931	23%	14%	13%	24%	26%	
Citizens Panel	611	17%	10%	16%	33%	24%	
TSI	318	23%	10%	22%	12%	33%	
Youth Services	42	12%	12%	12%	19%	45%	
Removal of Christmas lights installation							
Total	£100	25%	14%	14%	22%	25%	
Online/printed	932	21%	11%	15%	22%	31%	
Citizens Panel	613	21%	15%	11%	30%	24%	
TSI	316	46%	20%	22%	5%	7%	
Youth Services	37	5%	8%	8%	27%	51%	
Remove all school crossing patrollers							
Total	£200	13%	9%	9%	21%	48%	
Online/printed	920	12%	7%	11%	20%	50%	
Citizens Panel	609	15%	7%	10%	30%	38%	
TSI	317	11%	18%	4%	10%	58%	
Youth Services	38	13%	11%	8%	24%	45%	
Remove food waste collections in Helensburgh area							
Total	£76	27%	20%	17%	14%	22%	
Online/printed	823	29%	19%	22%	12%	18%	
Citizens Panel	601	29%	22%	18%	10%	21%	
TSI	318	20%	19%	3%	26%	32%	
Youth Services	36	25%	0%	22%	25%	28%	
Remove subsidies to Tobermory Harbour Association							
Total	£8	34%	17%	33%	7%	9%	
Online/printed	902	30%	14%	35%	9%	12%	
Citizens Panel	600	24%	25%	39%	6%	7%	
TSI	317	67%	14%	17%	1%	2%	
Youth Services	41	29%	0%	32%	22%	17%	
Strategic Finance	Review size of team further						
	Total	£120	33%	27%	27%	7%	6%
	Online/printed	865	33%	25%	28%	8%	6%
	Citizens Panel	601	22%	38%	29%	8%	3%
	TSI	317	54%	11%	21%	1%	12%
	Youth Services	37	27%	11%	30%	14%	19%

Appendix 3: Responses on topic-specific options

A number of people, community groups, community councils, schools and organisations chose to give views on specific areas of work or savings options only. The overwhelming majority provided views against options, or ideas for changing how the council works.

Views against options are listed below. Ideas for changing how the Council works are included in the on-going process of innovation and transformation.

Views against options overall received from:

- Ardencaple Football Club
- Ardentinny Community Council
- Ardrishaig Community Council
- Autism Argyll
- Bute Community Council
- Community groups - Joint response from Glendaruel Badminton Group, Social Group, Bowls and Hall Committee; Strachur Badminton Group; ColGlen Cakes and Choruses, Walking Group, Playgroup and Fellowship
- Craignish Community Council
- Dunoon Community Council
- Dunoon Primary School Parent Council
- Helensburgh Community Council
- Help (Argyll and Bute) Limited
- Islay and Jura Community Enterprises (Mactaggart Leisure Centre)
- Kilfinan Community Council
- Kilmun Community Council
- National Deaf Children’s Society
- North Argyll Parent Councils (Lochnell, Dunbeg, Park, Taynuilt, St Columba’s, Rockfield and Achaleven schools)
- Oban Community Council
- Royal College of Speech and Language Therapists
- South Knapdale Community Council
- Scottish Children’s Services Coalition;
- Strachur Community Council
- Tarbert and Skipness Community Council
- Tiree Community Council
- Six individuals

Area of comment / From	Summary of comments from groups and individuals
All savings options	
Six community councils; nine community groups, seven parent councils, one individual, one petition (240+ signatories)	
<p>Summary of contents</p> <ul style="list-style-type: none"> • Cuts proposed will not help bring people to the area. • Adopt a cluster approach to finding alternative ways to make savings (eg all 	

<p>schools in one area to work together to make necessary savings)</p> <ul style="list-style-type: none"> • Cuts proposed will have long term, knock-on effects; against all of them • Reject the proposals in their entirety. A consultation on all parts of all services is ineffective. Recommend engagement with parent councils, head teachers and unions on education. • Consultation should be on the whole budget, not just options for reduction • Short term – reduce and retain services; in the medium term, transform what you do. • To transform: adopt a devolved, locality approach with locality budgets, to engage communities in allocation of resources; become a facilitator/supporter of services rather than provider eg could CAB take over welfare and financial advice services currently shared with Council. • Protect services as much as possible for the vulnerable, disadvantaged, and children. • Councils have a duty to protect the poor and vulnerable in our society; these proposals should be rejected out of hand. • It's the duty of councils and councillors to make decisions on where savings should be made. 	
Funding levels	
Three community councils, one individual	
Summary of content	
<ul style="list-style-type: none"> • Council should make representations to central government/COSLA for additional funding to address the inequality of funding that has disadvantaged the area historically, given its rurality, scattered population and its islands • Make a small increase to council tax to reduce need for service cuts. 	
Staffing	
Two community councils, nine community groups	
Summary of content	
<ul style="list-style-type: none"> • Cuts in education and council staff should be made from the higher end of the spectrum/management levels • Reduce use of external consultants. • Reduce management/staff ratios • Cut down on sickness absence 	
Objections to other areas of work	
Area of work .	Objection/comment
Bute floral displays	Petition of 1,800+ signatories against any decision that would have a detrimental impact on the floral displays, for visitors, residents.
Early years support for families	One organisation
Education, child care and additional support needs services	Three individuals One organisation Protect services for vulnerable children, use this as an opportunity for public service reform

Nurseries	<p>Petition with 1,400+ signatures against reducing Campbeltown Nursery Centre to term time only.</p> <p>One representation against Clyde Cottage Nursery (Cowal) Operating term time only.</p> <p>Children and families need year-round support.</p>
Roads/Bridges	<p>One individual</p> <p>One organisation</p> <p>Effective transport network is vital for locals, businesses and visitors.</p>
Social Work/Care Services	<p>One community council.</p> <p>Need to know impact of this proposed cut.</p>
Speech and language therapy	<p>Three organisations</p> <p>Support needed for children with a range of needs.</p>
Swimming / swimming pools/ recreational services	<p>Petition of 1,000+ signatories against swimming cuts in schools (Islay)</p> <p>Petition of 550+ signatories/one community council in support of MacPool</p> <p>One community council</p> <p>Being able to swim keeps children safe.</p>
Synthetic pitch hire charges	<p>One football club</p> <p>Petition from sports clubs with 2000+ signatures.</p> <p>Three community councils (joint response):</p> <p>The Council should re-examine their decision taken on 12 February to increase synthetic pitch hire charges and equalise them at £35.83 – (the average charge per hour across the area in 2015/16) per hour for 2016/17 and thereafter increase them each year by the retail price index for September</p>
Third sector services	<p>Six organisations</p> <p>Loss of third sector services would lose jobs, preventative work and would affect vulnerable people.</p>
Voluntary agency advice agencies	<p>One community council</p> <p>This would impact on the most vulnerable citizens</p>
Welfare Rights	<p>One organisation</p> <p>Young people need support as part of delivering SOA outcomes.</p>

Comments and objections against particular savings options were received from:

- Avich and Kilchrechan Community Council
- Argyll and Bute Museums Heritage Forum
- Argyll and Bute Citizens Advice Bureau
- Arrochar Primary School Parent Council
- Autism Argyll
- Campbeltown MS Social Group
- Cardross Primary School Association
- Chartered Institute of Library and Information Professionals
- Community Land Scotland
- Coll Community Council
- Downs Syndrome Scotland
- Development Trusts Association Scotland
- Dunbeg Primary School
- Dunoon Primary School Parent Council
- Finance Committee of Oban Free Church of Scotland
- Forest Enterprise Scotland
- HELP (Argyll and Bute) Ltd
- Hermitage Primary Parent Council
- Home-Start MAJIK and Home-Start Lorn
- Interloch Community Transport
- Islay and Jura Community Enterprises (MacTaggart Leisure Centre)
- John Logie Baird Primary Parent Council
- Kintyre Community Education Centre
- Kilfinan Community Council
- Kilninver Primary School Parent Board
- Kilninver and Kilmelford Community Council
- Kintyre Community Education Centre
- Lochnell Primary School
- Mid Argyll Community Enterprises Limited (MACEL)
- Mactaggart Leisure Centre
- Museums Galleries Scotland
- National Committee on Carved Stones
- National Deaf Children's Society
- National Galleries Scotland
- North Argyll Volunteer Car Scheme
- Oban High School
- Oban High School Parent Council
- Park Primary School
- Parklands School
- Rothesay Joint Campus
- Scottish Association of Citizens Advice Bureaux
- Society of Antiquaries of Scotland
- South Knapdale Community Council
- Strachur Community Council

- Tarbert After School Care
- Tobermory High School
- Society of Antiquaries of Scotland
- South Knapdale Community Council
- Via Third Sector Interface consultation response – Dochas Centre, MS Centre, Argyll and Lomond Advocacy, Red Cross, Heads Up, Reconnect.

Transformation Savings Options

Area of work	Savings option / From	Summary of comments/views received from groups, individuals and organisations
Community and culture	Introduce consistent management arrangements for our four main community centres	
	One community education centre	Transfer of management may impact negatively on user groups.
Customer Service Centres	Tiree Service Point Service – deliver through contract with voluntary sector	
	One community council	Oppose any reduction to services on Tiree; the Service Point also serves Coll, which does not have its own Service Point.
Information Technology	Replace broadband circuits to offices and schools with cheaper, lower bandwidth alternatives	
	One community council	Young people need to be fully 'computer literate'
Roads Amenity Services	Move to a 3 weekly collection for general waste (green bin), continue fortnightly recycling collections using double shift patterns	
	One community council	Against

Grow Council Income Savings Options

Area of work	Savings option / From	Summary of comments/views received from groups, individuals and organisations
Education Services	Increase fees for non-statutory music tuition by 50%.	
	Two high schools, one parent council	<ul style="list-style-type: none"> • Risk to attainment from fewer pupils, especially from families with a number of children, taking up tuition. • Concern about equity of services across Argyll and Bute, and opportunity for children to receive tuition
Roads and Amenity Services	Increase burial charges by 20% plus inflation	
	One community council	Against
	Increase cremation charges by 20% plus inflation	
	One community council	Against

Reduce and Retain Savings Options

Area of work	Savings option / comment from	Summary of comment
Customer Service Centres	Reduce service point opening hours to 30 hours a week. Stop taking council tax payments in service points, promoting alternative options (direct debit, online, Paypoint)	
	One community council	Oppose any reduction to services on Tiree; the Service Point also serves Coll, which does not have its own Service Point

Education	Reduce the disability access budget (for adaptations in education centres)	
	One individual	Against
	Reduce home and hospital tuition (25%)	
	One individual	Against
	Reduce specialist equipment budget (20%)	
	One individual	Against
	Reduce Creative Arts in Schools Team by 20%	
	Three primary schools One high school	<ul style="list-style-type: none"> This with other options objected to will lead to schools unable to address improvement agenda, staff unable to meet demands of GIRFEC and Curriculum for Excellence Fewer pupil projects and staff development opportunities.
	Reduce instrumental instructors by 20%	
	Three primary schools Two high schools One parent council	<ul style="list-style-type: none"> This with other options objected to will lead to schools unable to address improvement agenda, staff unable to meet demands of GIRFEC and Curriculum for Excellence Negative impact on school's music department staff, and risk to pupils' attainment success in music. Aspiration of the school/community to have its own pipe band would be affected by loss of piping instruction hours. Cuts would need to be done on an equitable basis.
	Reduce support available to the Council/providers of early learning and childcare	
	One high school	<ul style="list-style-type: none"> Research shows that outcomes for children under 5 determine the success of students later
	Reduce Central Support Staff	
	One high school	<ul style="list-style-type: none"> Further pressure on time spent by staff on non-education tasks
Reduce central PE facilities budget by 50%		
One community council One community organisation Three primary schools One high school One petition (550+ signatories)	<ul style="list-style-type: none"> Concern that budgets will not support swimming This with other options objected to will lead schools/staff unable deliver improvement agenda GIRFEC and Curriculum for Excellence. Sports, pupil attainment and community links will suffer. 	
Reduce janitorial cover budget by 20%		
One school parent board One primary school parent council	<ul style="list-style-type: none"> Negative impact on teaching capabilities by taking teachers away from core roles 	

Education	Reduce Classroom Assistants by 20% - primary schools	
	Three primary school parent council; One primary school association Four primary schools Four organisations Six individuals	<ul style="list-style-type: none"> • Negative impact on teaching capabilities by taking teachers away from core roles • Not in the spirit of GIRFEC (Getting it right for every child) • Concern that budgets/support staff numbers will not support swimming • Biggest impact in small schools
	Reduce Classroom Assistants by 20% - secondary	
	Three primary school parent councils Three organisations One individual Four high schools	<ul style="list-style-type: none"> • Not in the spirit of GIRFEC (Getting it right for every child) • Children need help to reach their full potential • Concern that budgets/support staff numbers will not support swimming • More pressure on teachers; less support for learners
	Reduce clerical assistants(20%) – primary	
	One primary school parent council One primary school association Five primary schools (including 95 signatures from one) Two high school Four individuals	<ul style="list-style-type: none"> • Goes against ethos of GIRFEC • Resources are already stretched • This with other options objected to will lead schools/staff unable deliver improvement agenda GIRFEC/ Curriculum for Excellence. • With resources already reduced several years ago, further cuts may mean inadequate clerical support. • Biggest impact in small schools
	Reduce clerical assistants (20%)-secondary	
	One primary school parent council Three high schools	<ul style="list-style-type: none"> • Increase to teacher workload; contradicts McCrone Agreement (no requirement for teachers to do admin duties); impact on reception service for parents and pupils. • With resources already reduced several years ago, further cuts may mean inadequate clerical support.
Reduce pupil support assistants (20%) –primary		
Two primary school parent councils One primary school association One organisation One high school One individual	<ul style="list-style-type: none"> • Children need support to help them attain their goals • Increased workload for teachers; less support for vulnerable pupils. 	
Reduce janitor costs by 20% - primary		
Four primary school parent councils (including 95 signatures) Three primary schools One high school	<ul style="list-style-type: none"> • Negative impact on teaching capabilities by taking teachers away from core roles • Resources are already stretched • This with other options objected to will lead schools/staff unable deliver improvement agenda GIRFEC and Curriculum for Excellence. • Janitors play a key role in keeping the school clean and safe for pupils and community use. 	

Education	Reduce janitor costs by 20% - secondary	
	One primary school parent council Two high schools	<ul style="list-style-type: none"> Trained staff needed to operate heating systems, comply with Health and Safety in the Workplace etc Janitors play a key role in keeping the school clean and safe for pupils and community use.
	Reduce supply teacher costs (20%) – primary	
	Two primary school parent councils One high school	<ul style="list-style-type: none"> An appraisal of school budgets is needed to avoid negative outturns for educational outcomes and equity in funding decisions.
	Reduce supply teacher costs (20%) – secondary	
	One primary school parent council Two high schools	<ul style="list-style-type: none"> Impact on teaching and learning in event of teacher absence Appraisal of school budgets is needed to avoid negative outturns for educational outcomes and equity in funding decisions.
	Reduce grounds maintenance by 20% - primary	
	Three primary schools	<ul style="list-style-type: none"> This with other options objected to will lead schools/staff unable deliver improvement agenda GIRFEC and Curriculum for Excellence
	Reduce grounds maintenance by 20% - secondary	
	One high school	<ul style="list-style-type: none"> Inadequate maintenance would mean the PE department could not deliver the curriculum / reduce community use.
Reduce (devolved) budgets for individual schools by 20% - primary		
One primary school parent council Three primary schools One organisation Petition (206 copies) Petition (550+ signatories) One high school	<ul style="list-style-type: none"> This budget is already difficult to maintain This with other options objected to will lead schools/staff unable deliver improvement agenda GIRFEC and Curriculum for Excellence Concern that budgets will not support school swimming. Need for analysis of how historical cuts plus these cuts proposed now affect outcomes for young people. 	
Reduce (devolved) budgets for individual schools by 20% - secondary		
One primary school parent council One organisation Petition (206) Petition (550+ signatories) Two high schools	<ul style="list-style-type: none"> Reduced resources would mean reduced opportunities for learning and teaching. Need for analysis of how historical cuts plus these cuts proposed now affect outcomes for young people Concern that budgets will not support school swimming 	
Reduce school technician costs		
Four primary schools Three high schools One high school parent council	<ul style="list-style-type: none"> This with other options objected to will lead schools/staff unable to deliver improvement agenda, GIRFEC and Curriculum for Excellence Potential impact on health and safety, pupils' attainment (supported by functioning IT), and on teaching time. Staff need ICT and Science/Tech technician support, and have already made a saving by reducing technician hours. 	

	Reduce Educational Psychology Services budget by 7%	
	One primary school association One primary school parent council Three primary schools Two high schools	<ul style="list-style-type: none"> Needs more money not less. Impacts on GIRFEC This with other options objected to will lead to schools/staff unable to deliver improvement agenda GIRFEC and Curriculum for Excellence Impact on ability to provide support for vulnerable pupils Concern about reduced early intervention, prevention and specialist support.
	Reduce budget for residential schools (outside the area) by 7%	
	One primary school parent council	Against
Facility Services	Reduce by 14.5% central repairs budget by removing planned maintenance for schools, libraries and social work premises	
	One community council	<ul style="list-style-type: none"> Against reduction in schools buildings maintenance
	Reduce funding by 25% for domestic abuse outreach support	
	One community council	Against
Facility Services	Reduce funding for tenancy support contracts	
	One organisation	<ul style="list-style-type: none"> As part of achieving SOA aims, young people need help in gaining tenancies, employment and training.
Libraries	Reduce Library management costs	
	One organisation	<ul style="list-style-type: none"> Professionally run library services support communities in accessing information, learning opportunities and in digital participation.
Roads and Amenity Services	Close 43 public conveniences that cannot be run without cost to the Council	
	Two individuals One community council	<ul style="list-style-type: none"> What about tourists? Pulpit Hill toilet (OLI area) could be shut; Ganavan should be kept open at least on a seasonal basis Calgary toilet is well used by campers etc
	Reduce budget for road works / bridge maintenance	
	One individual One organisation	<ul style="list-style-type: none"> An effective transport network is vital for residents and tourists.

Stop to Save Savings Options

Area of work	Savings option / From	Summary of comments
Culture and libraries	Withdraw mobile library service	
	One organisation Two community councils One individual	<ul style="list-style-type: none"> Libraries support teaching and learning. 30%+ local residents are aged over 65 and unable to drive. The Council has a legal duty to provide a 'comprehensive and efficient library service'.

	Offer Campbeltown Museum for community ownership	
Education Services	Five organisations One community council 2 individuals	<ul style="list-style-type: none"> Local Government Scotland Act – local authorities have obligations to ensure adequate museum provision in their area. Its collections are of national importance. Museums support the local economy, local identity and tourism.
	Remove Attendance Officer posts	
	Two primary school parent council Four primary schools Three high schools	<ul style="list-style-type: none"> This with other options objected to will lead schools/staff unable deliver improvement agenda GIRFEC and Curriculum for Excellence Would impact negatively on support for vulnerable pupils at risk of disengagement with education.
	Remove management development and training budget – primary schools	
	One primary school parent council Two organisations Three primary schools One high school	<ul style="list-style-type: none"> Negative impact on staff's understanding of how best to work with children. This with other options objected to will lead schools/staff unable deliver improvement agenda GIRFEC and Curriculum for Excellence Counter-intuitive to developing a high quality workforce.
	Remove management development and training budget – secondary schools	
	One primary school parent council Two organisations One high school	<ul style="list-style-type: none"> Negative impact on staff's understanding of how best to work with children Lack of investment in training means potential negative impact on improvement plans.
Remove school librarians in secondary schools		
One primary school parent council One organisation Four primary schools Three high schools One high school parent council One petition of 770+ signatories Seven individuals	<ul style="list-style-type: none"> A qualified librarian makes a library a welcoming, safe learning and information hub, assisting pupils and teachers for example with research or lesson content, keeping collections relevant, and supporting literacy. Contrary to initiatives to support and enhance literacy. This with other options objected to will lead schools/staff unable deliver improvement agenda GIRFEC and Curriculum for Excellence Impact on literacy skills, library events and opportunities to source external funding. The school needs a trained librarian to function as a place of learning; the library could not be used full time without staff. 	

	Stop paying for lunches for lunchtime supervision staff – secondary	
	One high school	<ul style="list-style-type: none"> • Cost of employing someone to do this exceeds cost of lunch.
	Withdraw Early Years third sector grants and services	
	Two organisations	<ul style="list-style-type: none"> • If the service is unsustainable, 2 part time workers would lose jobs; in last year the service has almost doubled in use. • Funding support that prevents children going into foster care benefits children, and can also benefit the council financially
	Remove budget for external support in modern language education	
	Three primary schools One high school	<ul style="list-style-type: none"> • This with other options objected to will lead schools/staff unable deliver improvement agenda GIRFEC and Curriculum for Excellence • Impact on primary staff ability to teach/motivate learning languages, affecting attainment in secondary schools.
	Remove subsidy payments to community swimming pools	
	One primary school parent council On-line petition (550+ supporters) Petition (206 copies) One community council One individual	<ul style="list-style-type: none"> • Mid Argyll Pool is a therapeutic facility for many
	Remove central budget for additional ASN assistant cover (e.g. in-service days)	
	One individual One high school	<ul style="list-style-type: none"> • Would add strain to cover budgets
Facility Services	Remove discretionary community transport grant funding	
	Two organisations against option in general One organisation and two community councils in support of North Argyll Volunteer Car Scheme (NAVCS) One organisation in support of Interloch Community Transport (79 service user signatures) One individual in support of Interloch Community Transport 11 individuals in support of NAVCS One petition – 1,000+ signatories	<ul style="list-style-type: none"> • Red Cross transport – some disabled people do not have alternative means as local taxis cannot accommodate them. • Impact primarily on elderly people, with mobility problems, isolated, needing transport to health appointments/shopping. • Independent living at risk without the service; cost of care homes would be greater than contribution to NAVCS. • Potential impact on NAVC's ability to attract match funding.
	Remove direct funding to advice agencies	
	Two individuals Two organisations	<ul style="list-style-type: none"> • In support of the Citizens Advice Bureau: this protects the rights of community members and meets an unmet need. • For every £1 of Council core funding, we brought in £6.50 in grants last year. •

Revenues and Benefits	End (discretionary) non-domestic rates relief for charitable bodies	
	Ten organisations including a petition of 1,000+ signatories Petition (206 copies) Petition (550+ signatories) One individual One community council	<ul style="list-style-type: none"> • Negative impact on viability of landowners • This would add cost to many of our rural congregations. • We lever in £4 for every £1 of public money. • Island children need to be able to swim. • Charities may not benefit from small business relief.
Roads and Amenities	Removal of school crossing patrollers	
	Four primary school parent councils (including 95 signatures) Three individuals	<ul style="list-style-type: none"> • Removing this is risking children's safety.

Appendix 4: Focus Group responses

Eight focus groups were held across Argyll and Bute, in Campbeltown, Dunoon, Helensburgh, Islay, Lochgilphead, Mull, Oban and Rothesay.

61 people participated with those attending broadly in line with the population profile of Argyll and Bute as a whole (NRS (2010) Mid-2010 Small Area Population Estimates, Scotland).

Feedback is listed below.

Overall, participants in the discussion groups were not supportive of cuts in three main areas:

- education, or any related service, such as libraries
- services that support the wider public, particularly the most vulnerable people
- and cuts to frontline staff (there was a general perception that most of the savings options related to frontline staff and not management positions).

Participants were mindful of Argyll and Bute Council's overall aim of attracting people to the area. Many of the proposed cuts were not supported because the groups perceived that they would have a negative effect on this overall aim.

Categories of savings

Participants did not want to see any of the Council services reduced, but in three focus group discussions, participants agreed that this approach was preferable to stopping services entirely. One other group was not keen on this approach as they were concerned that any reduction in services would have a negative impact on attracting people to the area.

For some participants, they felt that transforming services was a way of lessening the impact of some of the proposed cuts. In two focus group discussions the consensus was that transforming services was preferable to reducing or stopping services.

In principle, focus group participants felt that growing income was a good thing, if it could be done, but there were concerns that growing the Council's income was not 'realistic, feasible or practical'. There was also some concern that this would lead to increasing the cost of services to the public.

Overall, participants did not support the suggestion of stopping the delivery of services and indicated their preference for reducing services rather than stopping them completely. One group felt very strongly that 'stop to save' category did not align with the Council's overarching aim to generate jobs and to attract people to the area. This was the least supported category across all groups.

Views on options overall

- Savings should be more aligned to strategic aims such as the Single Outcome Agreement
- The Council should make efficiencies as a matter of course
- None of the proposed savings relate to management staff

Views on individual savings options

The research company compiled randomly sampled lists of 18-20 different options for discussion at each focus group. Time was available for participants to raise points about any additional savings option that was not included on the list in their area.

Participants were asked to prioritise the savings they most and least supported. These are listed below.

No of 'votes'	Supported	Opposed	Mixed views (majority)
9			Close 43 public conveniences (against)
7	Retrieve cost of administering double charge council tax from the income raised	Reduce support to council and providers of early learning and childcare services -	Reduce Quality Improvement Team Materials (against)
6	Increase income from private landlord scheme	Reduce classroom assistants by 20% - primary	Remove all school crossing patrollers (against)
	Reduce staffing costs – Housing	Reduce instrumental instructors by 20%	Remove food waste collections in Helensburgh (for)
	Move to a 3 weekly general waste collection	Reduce pupil support assistants (20%) - primary	Reduce adult learning and literacies service
		Reduce central PE facilities budget by 50%	Reduce third sector grant funding by 10%
5		3 weekly general waste, bi-weekly co-mingled uplift by internal resource for Islay	
	Reduce service point opening hours to 30 hours a week.	Remove management development and training budget – primary schools	Reduce Development Management Team (for)
	Energy reduction lighting programme	Withdraw 3% annual increase to Early Learning and Childcare commissioned providers	Reduce Creative Arts in Schools Team (against)
	Apply landlord penalties	Reduce clerical assistants (20%) – primary	Reduce street sweeping by 50% (for)
	Create charitable leisure trust	Withdraw Early Years third sector grants and services	Replace annual bedding displays with grass areas (against)
	Remove Early Years Change Fund	Replace broadband circuits to offices and schools with	

		cheaper, lower bandwidth	
No of votes	Supported	Opposed	Mixed views (majority)
4	Reduce Environmental Warden Team	Charge for, or remove services, for Cowal Games	Withdraw mobile library service (against)
	Remove vacant posts in Waste Management Service	Reduce home and hospital tuition	Reduce grants to major events and festivals by 20% (split)
	Introduce charging for statutory street numbering	Reduce Educational Psychology Services budget	
	Reduce postage, print, stationery costs (Creditors)	Reduce funding by 25% for domestic abuse outreach support	
	Council tax e-billing/landlords' portal	Reduce devolved budgets for schools (20%) – primary schools	
	Reduce benefit advisor posts to match expected reduction in caseload	Remove school librarians in secondary schools	
	Develop a council catering service		
	Increase piers and harbours berthing charges		
	Remove vacant regulatory services alternative enforcement post		
	Stop paying for lunches for lunchtime supervision staff – secondary		
	Spend to save: energy		
3	Spend to save: water	Remove management development and training budget – secondary schools	
	Reduce the disability access budget – Education	Reduce janitor costs – secondary schools	Remove discretionary community transport grant funding (against)
	Redesign delivery of personal safety training for employees	Reduce hedge maintenance to 1 cut per year	Reduce bridge assessment budget (for)
	Reduce budget for Housing IT, strategy development and staff training	Reduce classroom assistants (20%) – secondary schools	Reduce library management costs (against)
	Remodel Access Team	Reduce school technician costs	

	Remove subsidies to Tobermory Harbour Association		
No of votes	Supported	Opposed	Mixed views (majority)
2	Reduce shared office central budget (Facility Services)	Remove subsidy payments to community swimming pools	Remodel Planning Enforcement Team (split)
	Reduction to social work/care services	Stop paying for lunches for lunchtime supervision staff – primary schools	Tiree Service Point – deliver through contract with voluntary sector (split)
	Reduce property maintenance – Roads and Amenity Services	Increase parking charges	Removal of hanging baskets (split)
	Reduce costs of Estates Section	Reduce devolved budgets for schools (20%) - secondary	Increase cremation charges by 20% (split)
	Improve fleet resources use between council teams	Reduce budget for residential schools (outside the area) by 7%	
	Reduce grounds maintenance by 20% - secondary schools		
1	Review staffing - Strategic Finance Team	Reduce repairs outside contractor costs for special Education HQ (Education)	Reduce cost of combined community development and community planning teams.
	Reduce central administration costs (Planning and Regulatory Services)	Reduce central repairs budget (Facility Services)	
	Increase heating efficiency through use of biomass boilers 1	Reduce postage, printing and stationery costs (Revenues and Benefits)	
	25% reduction in bus stop/shelter budget 2016/17 only	Additional reduction in staffing across the Roads and Amenities Service	
	Remove software licences for local development plan consultation	Reduce coastal and flooding work budgets	
		Street lighting – increase planned repairs on area basis, reduce reactive repairs	
	Reduce maintenance of depots (Roads and Amenities)	Reduce supply teacher costs (20%) – primary schools	
Reduce funding for Rent Deposit Scheme/service user involvement	Reduce to 1 grass cut per year/stop grass cuts		

Views on increasing council tax

There were mixed views from participants as to whether they would be willing to pay more council tax in an attempt to reduce the number of savings required.

In five groups, participants stated they would pay more tax, if it meant preserving more services.

In the remaining three groups, participants did not think that the contribution of council tax to the overall budget was sufficient enough to make any difference overall.

Appendix 5 – General comments

The consultation questionnaire gave people an opportunity to make ‘free text’ comments on any general issues on which they wished to express a view.

These comments fell into the following categories, ranked in order from the highest number of comments to the lowest.

Topic	Details
Improve efficiency in the council	Reduce meetings, increase use of IT, tender more efficiently for contracts, reduce member and officer expenses, share services with other councils/NHS, reduce emails, encourage home working, sell off property, manage heating efficiently, rent out buildings out of hours
Reduce management costs	Reduce the number of senior management posts, reduce high wages, reduce overtime costs, reduce sickness absence
School support	Do not reduce school support, including janitors, classroom assistants, admin, janitors, school librarians.
Protect jobs	General comments on protecting jobs both within the council but also in business and the 3 rd sector were made. The emphasis was on protecting front line jobs.
Amenity services - waste	More people who commented on this did not favour moving to a 3 weekly bin collection for general waste, but supported continued 2 weekly recycling. Comments centred on hygiene issues, particularly in summer.
Amenity services – planting/lighting	More people who commented on this were in favour of retaining hanging baskets and flower planting, rather than grass in order to support tourism across the area. Comments were evenly split on Christmas lights.
Invest and innovate	People commented in general terms about the need to invest in the area to grow the economy and to do this in an innovative way, working more closely with businesses, promoting the area and promoting tourism, increasing events and festivals.
Roads	Do not reduce investment in road repairs and improvements. Views were that the roads infrastructure is essential to encouraging economic growth
Education	A general view was expressed on protecting education and early years in broad terms, as investing in children and young people is important for the future of the area.

Third sector	Work more closely with the 3 rd sector where they are currently delivering services on behalf of the council and don't cut their support, particularly for community transport and recycling groups. Work with the 3 rd sector and community groups to support them to take over planting/hanging baskets and other activities that improve the environment in towns and villages.
Charging	Comments on charging were evenly split between supporting increased charges and not. The comments related equally to parking and to music tuition.
Benefit/debt advisers	Do not reduce funding for advice services at a time when benefits are being cut and people need more not less support and advice.
Other	<p>Other comments, with lower numbers of respondents included:</p> <ul style="list-style-type: none"> • Close small, rural schools • Continue to subsidise school swimming • Do not close mobile libraries • Close libraries • Reduce the number of consultants used • Use consultants more • Do not remove school crossing patrollers • Prioritise the routes where you have school crossing patrollers • Only deliver services that are statutory • Do not reduce leisure services • Do not close toilets – negative impact on tourism/older people • Do not focus the cuts in service on vulnerable people • Withdraw free school meals for P1-3 • Withdraw Gaelic Education

Appendix 5: Innovation and transformation proposals

The proposals below highlight the range and key themes for ideas put forward by members of the public, along with actions taken in response.

Proposal	Action being taken
Generate income	
Install solar cells, low energy lighting on council building	Part of the programme to reduce carbon footprint
Work with partners to market the area's strengths	Council has invested in a Marketing and Promotion Officer to support economic development.
Increase charges for some services to save jobs	A number of savings options picks up on this.
Promote the area as an events venue	This proposal is being considered as part of on-going transformation work.
Sponsorship/advertising deals on planted areas, council vehicles, other council-owned facilities.	Being explored as part of on-going transformation work
Provide training for other organisations	Being explored as part of on-going transformation work
Open up more council facilities for booking by the community.	Being explored as part of on-going transformation work
Reduce the number of council offices	Reducing offices where practical is part of the Council's asset management plan.
Spend more on housing in larger areas to create a vibrant economy and job prospects.	Housing and economic development need are already linked via the local development plan.
Make more from parking charges	This is included in service choice options.
Increase council tax on second homes by 300%	Not legally possible
Introduce Tourist Bed Tax – a low charge would not impact on tourism	This is part of a national discussion and would require new legislation.
Make savings	
Stop wasting money on printing and post costs	Savings options identified for this

Provide pool cars to reduce mileage expenses	Already in place
Use video conferencing to avoid travel and time expenses	Already happening
Reduce costs of consultants; use in-house staff only	Consultants used only if we do not have expertise/capacity in-house.
Reduce inefficiencies internally	Work to achieve this is on-going. We've achieved £32m worth of savings over the last few years with minimal impact on service delivery.
Provide more on-line training	Already happening where possible
Use digital 'apps' to provide information/transactions	The Council's 'Digital First' initiative is looking into how we can make best use of digital channels to develop and support service delivery.
Stop lunchtime crossing patrollers – they're not used	Future use of crossing patrollers being considered as part of service choices.
Decrease area committee function.	This has been consulted on as part of service choices.
Reduce sickness absence	Work is on-going to achieve this.
Close small schools that have an alternative within 15 minutes travel	The Council works on a presumption against school closures in line with Scottish Government guidance.
Set up a 'school of excellence' to support pupils with additional needs (ASN), from this area to save costs, and from other areas to generate income.	The vast majority of pupils with ASN are educated in mainstream schools. Only a very few pupils with exceptional specialist needs are supported outwith the authority area. It would not be possible to offer a general specialist needs service – other councils have the same aim to only place pupils externally where a very specialist need cannot be provided
Find an external provider to deliver Oban airport services rather than spend Council funding.	Oban airport provides life line services and is cost neutral to the Council.
Stop replacing signage to include Gaelic language. / Remove Gaelic education	This is paid for by the Scottish Government. / This is a legal requirement.
Reduce bin lorry personnel by 1 person	This cannot be progressed on account of health and safety requirements.
Councillors/Staffing / terms and conditions	
Ask staff for ideas on making savings	This has been done and an innovation fund to support progressing initiatives.

<p>Reduce costs of senior management</p>	<p>The Council reviewed its management structure a few years ago and reduced the number of Directors and Heads of Service. We now have a lean structure for a rural authority which covers such a large area.</p> <p>This remains under review, to keep management support matched to service delivery.</p>
<p>Reduce the number of councillors</p>	<p>This would be a national decision, rather than a council decision.</p>
<p>Reduce FTEs (full time equivalent – posts) fairly, through redeployment or voluntary redundancy</p>	<p>Employment policies are agreed with Trade Unions. The Council is committed to redeployment or voluntary redundancy wherever possible. Council made voluntary redundancy a possibility in the service choice process in order to create opportunities, vacated by volunteers, for employees whose posts are at risk of redundancy.</p>
<p>Stop recruitment until the outcome of this process is known</p>	<p>A recruitment freeze is in place.</p>
<p>Outsource services rather than keep them in-house</p>	<p>All services are subject to review on an on-going basis.</p>
<p>Revise terms and conditions of council employees</p> <p>For example – close early on a Friday</p>	<p>In some areas of work terms and conditions are agreed nationally.</p> <p>Terms and conditions locally are agreed with trade unions and any change would have to be negotiated with them.</p>
<p>Change pension arrangements for council staff to be less favourable</p>	<p>Not an option as the Council is part of the overall Strathclyde Pension Scheme</p>
<p>Other</p>	
<p>Learn from good practice in other councils</p>	<p>This is already happening. Employees and councillors from this council sit on different national groups, and work with other authorities, in sharing best practice.</p>

ARGYLL AND BUTE COUNCIL

COUNCIL

CUSTOMER SERVICES

11 FEBRUARY 2016

SERVICE CHOICES – ASESSING EQUALITY IMPACT

1.0 EXECUTIVE SUMMARY

The aim of this report is to inform members of the process undertaken to ensure that the Council discharges its duty under the Equality Act 2010 and the Public Sector Equality Duty 2011. This duty is that the Council must have due regard to the aims of the Equality Duty when making financial decisions.

The report outlines the process that has been undertaken to assess impacts on equality groups and presents the strategic Equality Impact Assessment (EQIA) of the overall service choices programme.

There are no impacts identified through the EQIA process that show actual or potential unlawful discrimination.

The report has no direct financial implications.

ARGYLL AND BUTE COUNCIL

COUNCIL

CUSTOMER SERVICES

11 FEBRUARY 2016

SERVICE CHOICES – ASSESSING EQUALITY IMPACT

2.0 INTRODUCTION

- 2.1 The Council as a public authority has a duty under the Equality Act 2010 and the Public Sector Equality Duty 2011 to have due regard to the aims of that duty when making financial decisions. This is done through assessing the potential impact of the decision on equality through Equality Impact Assessments (EQIAs).
- 2.2 This report outlines for members the process that has been undertaken to ensure that due regard is given to equality in the decision making process on service choices and presents a strategic EQIA for the service choices programme to advise on overall impact.
- 2.3 There are no impacts identified through the EQIA process that show actual or potential unlawful discrimination.

3.0 DETAIL

- 3.1 The Council, as a public authority, under the equality duty set out in the Equality Act 2010, must have 'due regard' to the need to eliminate unlawful discrimination, harassment and victimisation as well as to advance equality of opportunity and foster good relations between people who share a protected characteristic and those who do not.
- 3.2 The protected groups covered by the equality duty are: age, disability, gender reassignment, pregnancy and maternity, race, religion or belief, sex and sexual orientation. The duty also covers marriage and civil partnerships, but only in respect of eliminating unlawful discrimination.
- 3.3 The council discharges this duty by assessing the impact of proposals on equality groups by carrying out Equality Impact Assessments (EQIAs). The council has a 2 stage approach to assessing equality impact. Initially when a proposal or policy is first considered and developed, a Rapid EQIA is carried out. This process enables the lead officer to identify whether or not there is any impact by the proposal on any protected groups or protected characteristics under the Equality Act 2010. The impact can be either positive or negative. This approach complies with the Equality and Human Rights Commission Guidance (EHRC), which states that:

*Assessments of the impact on equality must be carried out at a **formative stage** so that the assessment is an integral part of the development of a proposed policy*

- 3.4 Rapid EQIAs were carried out by services between July and September 2015, when the service choices savings options were being prepared and prior to public consultation. This gave services an indication of which savings options had a potential impact on equality groups or characteristics. This process identified that the majority of the savings options were assessed *not* to have an adverse impact on equality groups.
- 3.5 Those savings options that were identified as having an impact on equality groups were then subject to a full Equality Impact Assessment. This assessed both the impact on service users and on the workforce. The full EQIAs were prepared and finalised taking into account the information gathered through the council's budget consultation exercise.
- 3.6 In addition to assessments being carried out on each of the savings options identified as requiring a full EQIA, a strategic EQIA was carried out to assess the overall, cumulative impact of the service choices options on equality groups and on the workforce. This assessment is attached as an appendix to the report for members' information.
- 3.7 The strategic EQIA sets out the overall purpose of the service choices process, which, as part of the Planning Our Future budget strategy, seeks to have a positive impact on all equality groups by focussing the council's reduced revenue budget on areas of service that deliver the SOA priority of increasing the population and creating more jobs. It highlights which equality groups have been identified as being impacted by the options and provides assurance to members that mitigating actions have been identified and will be put in place if the council decides to take the savings option. The strategic EQIA identifies that there are no cumulative impacts of the savings proposals that disproportionately impact on a specific equality group.
- 3.8 The strategic EQIA identifies that in terms of impact on the council's workforce, the proposals put forward have a slightly greater impact on males than females, however the impact on the overall workforce is under 1% of a reduction in the male workforce. This is explained by the fact that some of the areas of the workforce which are predominantly female, in particular in social care, are not included in the service choices process.
- 3.9 There are no impacts identified through the EQIA process that show actual or potential unlawful discrimination.
- 3.10 Members are advised that the Public Sector Equality Duty does not prevent public bodies, such as the council, from making decisions such as service reductions. The equality duty enables the council to demonstrate that it is making financial decisions in a fair, transparent and accountable way, considering the needs and rights of different members of the community. This

duty has been discharged by the council for service choices through the EQIA process

4.0 CONCLUSION

- 4.1 The Council as a public authority has a duty under the Equality Act 2010 and the Public Sector Equality Duty 2011 to have due regard to the aims of that duty when making financial decisions. This is done through assessing the potential impact of the decision on equality through Equality Impact Assessments (EQIAs).
- 4.2 This report and the accompanying strategic Equality Impact Assessment, informed by Rapid EQIAs, specific options EQIAs and the resultant mitigating actions demonstrate compliance with that duty.

5.0 IMPLICATIONS

5.1 Policy	The report complies with the council's equality and diversity policy.
5.2 Financial	None
5.3 Legal	The paper demonstrates compliance with the Equality Act 201 and the Public Sector Equality Duty 2011
5.4 HR	None
5.5 Equalities	The paper demonstrates compliance with the Equality Act 201 and the Public Sector Equality Duty 2011
5.6 Risk	Carrying out EQIAs mitigated risk to the council
5.7 Customer Service	None

Executive Director of Customer Services

Policy Lead Dick Walsh

Jan 2016

For further information contact: Jane Fowler, Head of Improvement and HR on 01546 604466

APPENDICES

Appendix 1 – Service Choices – Strategic EQIA

Full equality impact assessment



1: Policy or function details

Name of policy or function	Argyll and Bute Council – Service Choices
Lead officer/person	Argyll and Bute Council – Strategic Management Team
Supporting Team	<p>Sally Loudon, Chief Executive Douglas Hendry, Executive Director, Customer Services Cleland Sneddon, Executive Director, Community Services Pippa Milne, Executive Director Development and Infrastructure Services</p> <p>Jane Fowler, Head of Improvement and HR Kirsty Flanagan, Head of Strategic Finance Charles Reppke, Head of Governance and Law Malcolm MacFadyen, Head of Facility Services Judy Orr, Head of Customer and Support Services Donald MacVicar, Head of Community and Culture Ann-Marie Knowles, Head of Education Jim Smith, Head of Roads and Amenity Services Angus Gilmour, Head of Planning and Regulatory Services</p> <p>The SMT and Heads of Service have been supported by a wide range of officer advisers.</p>
What are the main aims of the policy?	<p>Argyll and Bute Council is facing significant challenges to its revenue budget and has been developing a series of savings options for elected members to consider at the council's budget meeting of 11 February 2016.</p> <p>From the 2015/16 revenue budget of £244, 232, the council identified at the outset of this process a target saving to meet of approximately £9m in 2016/17, £9m in 2017/18 up to a total of £26m in 2018/19.</p> <p>The initial savings targets were identified to support the council to move forward with delivery of the Single Outcome Agreement (SOA), which seeks to grow the population and create more jobs in Argyll and Bute. Services were assessed in terms of their contribution towards delivery of the SOA and were allocated either an increased budget, a standstill budget, a reduction of 7% or a reduction of 20-25%. These options were to be planned across a 3 year timeline.</p> <p>The intended outcome of the Service Choices process is to ensure that Argyll and Bute Council delivers quality services to the people of Argyll and Bute in line with statutory obligations and to support partners in the delivery of the Single Outcome Agreement. This must take place within a</p>

	balanced budget and ensure appropriate planning is in place for future years.
Who will benefit?	All of the population of Argyll and Bute will benefit from having well managed and cost effective services operated by the council within its revenue budget. The focus on the Single Outcome Agreement will result in benefits to the overall economy of Argyll and Bute through increased population and increased availability of employment.
Is the policy intended to increase equality of opportunity by permitting positive action or action to redress disadvantage?	<p>The Service Choices process is intended to increase prosperity across Argyll and Bute by focusing the reducing revenue budget on service delivery that supports the SOA. The SOA identifies the fundamental challenge that the Council and partners face in Argyll and Bute as a result of depopulation, particularly the outmigration of young people. Argyll and Bute has the highest level of depopulation of any Council area in Scotland and is equal highest in terms of having an aging population. It also faces multiple challenges in service delivery as it has the highest number of inhabited islands of any Scottish Local Authority and has the second largest land area. This has a significant impact on economic wellbeing and sustainability and affects young people of working age disproportionately.</p> <p>The strategic targeting of specific services as part of the service choices for additional funding, eg the Economic Development Service, sets out the clear commitment by the Council to address this key challenge. At the first stage of the service choices process, all options were scored in terms of their capacity to deliver on the SOA and contribute to economic prosperity.</p> <p>Increased prosperity in the area, a larger population and more jobs is intended to have a positive impact on all groups with protected characteristics, creating greater employment opportunities and more vibrant communities.</p> <p>This will have a particularly positive impact on young people and those of working age, who are not well represented in the overall population profile. A vibrant economy that attracts more inhabitants will also ensure that there are sufficient working age people to deliver the core services that the council is committed to provide to older and younger people.</p>

2: What are the likely impacts of the policy?

Will the policy impact on the whole population of Argyll and Bute?	The Service Choices process affects the entire Council budget and, as the Council delivers universal services to all residents of Argyll and Bute, it will affect groups with all characteristics who receive these universal services.
Will the policy impact on particular groups within the population of Argyll and Bute?	The current population is 87660, which can be broken down into 43421 males and 44239 females. In terms of age there are 9528 males and 11584 females in the over 65 age bands and 24752 males and 25247 females in the 20-64 age groups.

	<p>In terms of employees, there are 243 FTEs at risk across the service areas and who will be impacted directly by the service choices process.</p>
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Consider the following protected characteristics. What are the likely impacts for the group or community? List any positive or negative impacts.

<p>Race: relating to people from different racial groups, ethnic or national origins, ethnic minorities, including gypsy travellers and migrant workers</p>	<p>There are no specifically identified impacts on people, either service users or employees in terms of race.</p>
<p>Gender: specific to women and/or men</p>	<p>The overall service choices process seeks to improve the economy and opportunities for prosperity across all gender groups.</p> <p>Of the 148 policy savings options, none of the proposals are gender specific in their delivery, all are universally accessible to gender.</p> <p>In employee terms, in terms of posts at risk of redundancy, there is a slightly higher impact on male employees than female in proportion to the overall workforce breakdown.</p> <p>There is a potential impact on female service users from proposals in CC12. This is addressed through the specific mitigating actions identified by the service in the full EQIA.</p> <p>26.1% of the Council's workforce are male; 73.2% of the workforce are female. For those in posts identified as being at risk of potential redundancy 39.2% are male and 60.8% are female. The proposals put forward therefore have a bigger impact on males than females, however the impact on the overall workforce is under 1% of a reduction in the male workforce. This may be explained by the fact that some of the areas of the workforce which are predominantly female, in particular in social work and home care, are not included in the service choices process.</p>
<p>Disability: relating to people with either mental or physical disability</p>	<p>There are no policy options that specifically target people with a disability. However there is a potential impact on people with a disability from options EDUC 01, FS04g, CC02 and RAMS 05 .</p> <p>Mitigation measures are identified for each of these options through the detailed service option EQIAs.</p>
<p>Age: relating to different age groups e.g. older people or children and young people</p>	<p>The majority of service choices options relate to universal services and do not impact on specific age groups.</p> <p>Savings options in Education, however, will have an impact on younger age groups, as they are the sole recipients of the service. The mitigating factors around these impacts are that the quality of education service delivered will continue to meet the standards set out by the Scottish</p>

	<p>Government and ongoing monitoring and management of the quality of education services will not be affected.</p> <p>RAMS03b Removal of School Crossing Patrollers will have an impact on young people going to school. This is not a statutory function of the council and will be mitigated through the installation of low cost signage at appropriate crossing points. Parents have the responsibility of getting their children to school safely.</p> <p>There is a potential impact on older people from option FS04g. Mitigating actions are identified in the detailed service EQIA and will be put in place. The savings option seeks to remove the inequity which is currently present, as there is not universal provision of this service across the whole area.</p> <p>There is no impact on employees of the council in terms of age as the posts at risk analysis by age is similar to the overall age profile of the council.</p>
Religion or Belief: relating to a person's religion or belief (including non-belief)	None
Sexual orientation: relating to whether a person is lesbian, gay, bi-sexual, heterosexual	None
Marriage and civil partnership: relating to people who are married or are in a civil partnership	None
Gender reassignment: relating to people who have proposed, started or completed a process to change his or her sex	None
Pregnancy and maternity: relating to the condition of being pregnant or expecting a baby and the period after the birth	None

3. Evidence used in developing the policy

Set out the evidence on impacts that you have collected in the development of the policy.

Involvement and consultation	The Council has undertaken significant consultation from a wide range of groups and individuals across Argyll and Bute.
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<p>In assessing the impact(s) set out above what evidence has been collected from involvement, engagement or consultation? Who was involved, when and how?</p>	<p>A report on consultation and the responses is a key document in informing the council in its decision making process.</p> <p>This is presented in a separate report.</p>
<p>Data and research Please specify what research was carried out or data collected, when and how this was done, and what other available research or data did you use?</p>	<p>Data used in the process of consultation and EQIA assessment came from:</p> <ul style="list-style-type: none"> • Argyll and Bute Council Service Choices Consultation • Equalities Mainstreaming Report and equality Outcomes 2013-17 • Mid-year population estimates 2014 – Argyll and Bute • Employee information from statutory consultation logs • Employee equalities data • Service specific customer consultation Statutory guidance from SHRC • Argyll and Bute Council Equality and Diversity Strategy, the Council’s Equality Outcomes and the Council’s equalities mainstreaming report.
<p>Partners’ data and research What evidence has been provided by partners? Please specify partners.</p>	<p>None</p>
<p>Gaps and uncertainties Have any gaps or uncertainties been identified in your understanding of the issues or impacts that need to be further explored?</p>	<p>The consultation has been extensive and a wide range of groups and individuals have been targeted. The response rate has been higher than average, which indicates high levels of engagement in the process. On the basis of this level and quality of information, there are no identifiable gaps.</p>

REVENUE BUDGET OVERVIEW 2016-17

1. EXECUTIVE SUMMARY

- 1.1 This report summarises the position with regard to the key issues surrounding the revenue budget estimates and setting of council tax for 2016-17.
- 1.2 The draft Scottish Budget for 2016-17 was announced by the Deputy First Minister on 16 December 2015. Whilst indicative figures for the level of Scottish Block for the period 2016-17 to 2019-20 were provided by UK Government, only one year's allocation was announced by the Scottish Government.
- 1.3 The Deputy First Minister's announcement intimated the creation of a new £250m Scotland wide Integration Fund to support the integration of health and social care services to ensure improved outcomes. Further clarity was provided by way of a letter from the Deputy First Minister on 27 January 2016 with the finer details being clarified with COSLA and Scottish Government after this date. The individual allocations were advised in a letter on 3 February and the share of the funding for Argyll and Bute is £4.580m, this will be routed via the Health budget to the Integrated Joint Board.
- 1.4 In common with other local authorities across Scotland, the level of reduction to the Council's revenue funding allocation was higher than anticipated. The overall cut to local government was 3.5%, however, our Council receives support through the "floor" mechanism which limits the amount of year-on-year variation in grant funding levels.
- 1.5 The change in funding, including ring fenced grants, between 2015-16 and 2016-17 is a reduction of £8.149m or 4.0%. The change, excluding ring fenced grants, is a reduction of £8.136m or 4.0%.
- 1.6 The proposal is to balance a budget for one year given the local government settlement is for one year and that the Spending Review expected later this year will cover the three year period 2017-18 to 2019-20.
- 1.7 Members are asked to make a decision on all Service Choices policy options that were subject to public consultation irrespective of whether the saving will be delivered in 2016-17, 2017-18 or beyond. This will assist in planning beyond 2016-17 and save going back out to consultation on the same or similar proposals and allows preparation time particularly in areas where significant redesign of services to deliver longer term savings is proposed.

- 1.8 The expenditure for 2015-16 has been rolled forward into 2016-17 and the main cost adjustments contributing to the funding gap of £10.052m are as follows:
- Base budget adjustments resulting in a reduction to the base of £1.869m. The main adjustments are in relation to a reduction in loan charges, removal of matched expenditure budget for council tax income on long term empty properties and the financial settlement adjustments.
 - Employee cost increases amounting to £4.875m. The most significant increases are in relation to the loss of the employers national insurance rebate for staff who are within the superannuation scheme, pay inflation and pay increments.
 - Non-pay inflation, only allowance for unavoidable/inescapable inflation of £0.505m.
- 1.9 The proposals to balance the budget are as follows:
- 3% Inflationary increase on fees and charges amounting to £0.305m.
 - Savings options identified as part of the Service Choices process for 2016-17 amounting to £8.442m of which £1.044m are management/operational with no HR or policy implications.
 - Reduction to Social Work budgets of £0.990m.
 - Transferring of Social Work cost changes for 2016-17 to the Integrated Joint Board of £0.751m.
- 1.10 If Members agree to the expenditure as outlined in the current base commitments, employee adjustment, non-pay inflation and cost and demand pressures and further agree to the 3% inflationary increase for fees and charges, accept all policy options and agreed the reduction and adjustments in respect of Social Work, then this would produce a balanced budget with a surplus of £0.436m.
- 1.11 The Council needs to make an allowance for the cost of severance. Accepting all the policy options will result in the number of full time equivalent (FTE) posts reducing by approximately 231FTE. In applying assumptions in respect of posts that are likely to be vacant and an average severance package, the estimated provision for severance is in the region of £4.5m.
- 1.12 In addition to what has already been committed from the unallocated General Fund balance, it is proposed that the one-off cost pressure in relation to Broadband Pathfinder of £0.580m, the underwriting provision for Hermitage Park, Helensburgh of £0.268m, the HubCo Investment of £0.506m and the estimated provision for Severance of £4.500m is allocated from the General Fund. There is also an increase of £0.107m into the General Fund due to the contingency level being re-based on the 2016-17 proposed budget. This would leave a balance of £5.972m. There is also currently an estimated forecast underspend within 2015-16 of £0.739m which could increase the balance to £6.711m, however, this may be subject to change.

ARGYLL AND BUTE COUNCIL**COUNCIL****STRATEGIC FINANCE****11 FEBRUARY 2016**

REVENUE BUDGET OVERVIEW

2. INTRODUCTION

2.1 This report summarises the position with regard to the key issues surrounding the revenue budget estimates and setting of council tax for 2016-17.

2.2 The draft Scottish Budget for 2016-17 was announced by the Deputy First Minister on 16 December 2015. Whilst indicative figures for the level of Scottish Block for the period 2016-17 to 2019-20 were provided by UK Government, only one year's allocation was announced by the Scottish Government.

2.3 The Scottish Government has advised that there will be a three year Spending Review later this year with settlement figures provided for the period 2017-18 to 2019-20. As a result, the proposals contained within this report, balance the budget on a one year basis.

2.4 Members are asked to make a decision on all Service Choices policy options that were subject to public consultation irrespective of whether the saving will be delivered in 2016-17, 2017-18 or beyond. This will assist in planning beyond 2016-17 and save going back out to consultation on the same or similar proposals and allows preparation time particularly in areas where significant redesign of services to deliver longer term savings is proposed.

3. DETAIL**3.1 Funding****3.1.1 Finance Settlement**

3.1.1.1 The draft Scottish Budget for 2016-17 was announced by the Deputy First Minister on 16 December 2015 and a Finance Circular (FC7/2015) was issued confirming the Council's provisional level of revenue (and capital) funding for 2016-17. Only one years allocation was announced by the Scottish Government with a full Spending Review later this year covering the three year period 2017-18 to 2019-20.

3.1.1.2 In common with other local authorities across Scotland, the level of reduction to the Council's revenue funding allocation was higher than anticipated. The overall cut to local government was 3.5%, however, our Council receives support through the "floor" mechanism which limits the

amount of year-on-year variation in grant funding levels.

- 3.1.1.3 The revenue funding in respect of the delivery of free schools meals was not distributed as part of the 16 December 2015 announcement, however, this funding was confirmed on 22 December and has therefore been included within the 2016-17 funding total.
- 3.1.1.4 The change in funding, including ring fenced grants, between 2015-16 and 2016-17 is a reduction of £8.149m or 4.0%. The change, excluding ring fenced grants, is a reduction of £8.136m or 4.0%.
- 3.1.1.5 The funding, excluding ring fenced grants, for 2015-16 noted within the February 2015 budget pack was £203.485m. Since this time, there have been a number of funding announcements from the Scottish Government which increased the funding by a further £0.827m to £204.312m. The table below represents the changes from this figure to the updated funding for 2016-17.

	£000
Funding Budget 2015-16 February 2015	203,485
Additional Funding 2015-16	827
Updated Funding 2015-16 (FC7/2015)	204,312
Updating of Indicators (this relates to the updating of the various funding indicators used to determine overall grant – they are updated based on a range of factors, but mainly population)	(3,601)
Other Changes as a result of overall funding increase or reduction to indicators	66
Increase to SINA	417
Council Tax Freeze monies – additional in 2016-17	1,432
Share of Teachers £10m additional funding	168
Teachers Induction Funding – still to be distributed in 2016-17	(170)
Other adjustments associated with the All Scotland 3.5% cut to funding	(6,448)
Updated Funding 2016-17 (FC7/2015) plus Free School Meals	196,176

- 3.1.1.6 The Deputy First Minister's announcement intimated the creation of a new £250m Scotland wide Integration Fund to support the integration of health and social care services to ensure improved outcomes. Further clarity was provided by way of a letter from the Deputy First Minister on 27 January 2016 with the finer details being clarified with COSLA and Scottish Government after this date.
- 3.1.1.7 The Scottish Government advised of the Integrated Funding allocations at each Integration Authority level in a letter on 3 February and the share of the funding for Argyll and Bute is £4.580m. This has been allocated using the same methodology used to distribute the Integrated Care Fund.

3.1.1.8 The offer being made is that £250m will be provided from the Health budget to integration authorities in 2016-17 for social care:

- £125m is provided to support additional spend on expanding social care to support the objectives of integration, including through making progress on charging thresholds for all non-residential services to address poverty. This additionality reflects the need to expand capacity to accommodate growth in demand for services as a consequence of demographic change.
- £125m is provided to help meet a range of existing costs faced by local authorities in the delivery of effective and high quality health and social care services in the context of reducing budgets. This includes the joint aspiration to deliver the Living Wage for all social care workers, with an implementation date of 1 October 2016. The allocation of this resource will enable councils to ensure that all social care workers including the independent and third sector are paid £8.25 per hour. This assumes that private and third sector providers will meet their share of the costs. In 2016-17 Councils can allocate up to £125m of their 2015-16 costs of providing social care services to Integrated Joint Boards including the uprating of staff to the Living Wage.

3.1.1.9 The 2016-17 funding as noted above, including the additional £250m Integration Fund, is viewed as a package of funding and in order to access all the funding, local authorities must agree to deliver all of the measures as set out in the Deputy First Minister's letter of 27 January 2016 and summarised below:

- The continued freeze of Council tax for the ninth consecutive year;
- Maintaining the pupil teacher ratio nationally at a value of 13.7 (the same level as 2015) and securing places for all probationers who require one under the teacher induction scheme.
- Ensuring that the additional £250m Integrated Fund is used to support additional spend, expand capacity to accommodate growth in demand and implement the Living Wage to all social care workers from 1 October 2016.

3.1.2 Council Tax

3.1.2.1 The budgetary outlook presented to the Policy and Resources Committee on 22 June 2015 included an estimate of a growth in the council tax base of 0.25% which equates to an increase to the council tax base of around £0.100m. This is the basis for the 2016-17 estimated income.

3.1.2.2 It should be noted, that included within the total estimate of council tax income there is an element which relates to the expected additional income from long term empty properties and there is an expectation that this amount will reduce in future years.

3.1.2.3 The estimated council tax income for 2016-17 is noted in the table below.

	£000
Council tax base 2015-16	40,900
Growth (estimated 0.25%)	100
Total Council Tax Income	41,000

3.1.3 Total Funding

3.1.3.1 The table below summarises the total estimated funding for 2016-17.

	£000
Scottish Government Funding	196,176
Council Tax Income	41,000
Total Funding	237,176

3.2 Base Budget

3.2.1 As with previous years the base budget for 2016-17 is the current year's approved budget adjusted as follows:

- for any one-off items included within 2015-16 that aren't carried forward into 2016-17;
- for any previously agreed items for future years; and
- for any funding adjustments since the 2015-16 budget was agreed.

3.2.2 The split of the base budget across services and other central commitments will be based on a snapshot of the copy budget for 2015-16 as this is the most up to date budget provision reflecting any coding improvements and virements up until this time.

3.2.3 The base budget for 2015-16 as noted in the February 2015 budget pack was £244.231m. When the budget for 2015-16 was approved, the pay award had still to be settled and therefore an estimate was included within the approved budget of 2%. The pay award has subsequently been settled at 1.5% and the excess budget has been removed from the base budget and also reported as a one-off underspend in the 2015-16 budget monitoring report. The revised base budget is noted in the table below.

	£000
Base budget at February 2015	244,231
Remove 0.5% excess pay award provision	(514)
Revised base budget	243,717

3.2.4 There are further changes to the base budget and these are noted in the following paragraphs.

3.2.5 Within the finance settlement, additional money has been allocated for specific purposes and there is a requirement to increase the base budget by £0.321m to match the funding increase. The additional funding is outlined in the table below.

	£000
Free School Lunch Extension	5
Community Justice CPP Transitional Funding	50
Kinship Care Allowances	118
Children and Young Persons Act (GIRFEC)	148
Total	321

- 3.2.6 Funding for the Teachers Induction Scheme has still to be distributed for 2016-17, however, in 2015-16, £10.000m of the funding was distributed in advance as part of the 2015-16 settlement and is included within the base budget. Argyll and Bute's share of this is £0.170m and this can be removed from the base.
- 3.2.7 The requisition in respect of the Valuation Joint Board represents a £0.020m increase on the 2015-16 budgeted amount. Whilst the Valuation Joint Boards budget between 2015-16 and 2016-17 is a standstill position, the allocation is split across three Councils based on the three valuation linked GAE indicators within the green book and the calculation results in an increase for Argyll and Bute.
- 3.2.8 The base budget for Loans Charges can be reduced by £1.0m in 2016-17. This is due to the impact of borrowing in respect of pre-1997 capital expenditure having been repaid which reduced repayments on the Councils debt.
- 3.2.9 An expenditure budget of £0.500m to match the additional council tax income from applying the double charge to long term empty properties was included in the 2015-16 budget. The original intention was that this additional budget would be allocated to Area Committees for distribution, however, due to the challenging budgetary outlook, it was agreed at the Council meeting on 25 June 2015 that the budget would not be ring-fenced and would be returned to the General Fund. This amount can therefore be removed from the 2016-17 base budget.
- 3.2.10 A further adjustment to the base budget is required for previously agreed cost and demand pressures where the amount differs between 2015-16 and 2016-17. These are noted in the table below.

	£000
<i>Increases:</i>	
Broadband Pathfinder recurring cost	102
Universal Credit – HB Admin Grant	67
<i>Reductions:</i>	
Building Warrant Fees	(30)
Resourcelink 4 Project	(63)
Kinship Care Orders	(57)
Kilmartin Museum	(25)
Net Adjustment	(6)

- 3.2.11 The Broadband Pathfinder cost pressure noted above is the recurring cost for this service, however, there is a one-off cost pressure of £0.580m for set-up and transition costs for 2016-17 which is proposed to be funded from the General Fund balance.
- 3.2.12 The new Local Government Pension Scheme commenced on 1 April 2015. One of the changes to the scheme was the definition of pensionable pay; there are now more pay costs that are classed as part of pensionable pay. In February 2014, as part of the 2014-15 and 2015-16 budget setting process this was estimated to cost an additional £0.554m, however the actual updated estimate for 2016-17 is a cost of £0.372m, resulting in a reduction to the base budget of £0.182m.
- 3.2.13 A recent review/challenge process of the £1.091m of inflation applied to the budget in 2015-16 was carried out with a view to removing any unrequired amounts from the base budget for 2016-17. The amounts were not required either due to service areas being able to accommodate cost increases from within existing resources or as a result of rate increases being less than original estimates. A total of £0.352m can be removed from the 2016-17 base budget.
- 3.2.14 The changes to the base budget are summarised in the table below.

	£000
Revised Base Budget 2015-16	243,717
Finance Settlement Base Budget Adjustments	321
Teachers Induction Funding	(170)
Valuation Joint Board	20
Loans Charges	(1,000)
Council Tax Income Empty Properties	(500)
Cost and Demand pressures previously agreed	(6)
Pensionable Pay	(182)
Non Pay Inflation Review	(352)
Base Budget 2016-17	241,848

3.3 Employee Costs

- 3.3.1 Strategic Finance have populated salary templates with details of the staff establishment for 2016-17 and where necessary liaised with budget holders to confirm their staff. The templates calculate the next years pay bill, including superannuation and national insurance contributions. The cost of the employees from the template is compared to the previous year and reasons for differences explained.
- 3.3.2 For 2016-17 there is an overall saving on the departmental base of £0.179m. This figure takes account of the additional investment in Economic Development agreed in June 2015 and a reduction in the teacher budget requirement, still ensuring that there is sufficient budget to maintain the pupil teacher ratio nationally at a value of 13.7.

- 3.3.3 A two year deal for pay awards was agreed on 2 October 2015 by the Scottish Joint Council for Local Government Employees and on 26 October 2015 by the Scottish Negotiating Committee for Teachers. Both agreed 1.5% for 2015-16 and a further 1% for 2016-17. The total cost of applying the 1% pay award for 2016-17 is £1.054m.
- 3.3.4 The pay award is accompanied by the agreement on the Scottish Local Government Living Wage rate and that this rate is subject to the same inflationary pay increase. The living wage has been agreed at £7.85 from 1 April 2015, with the 1.5% pay award the rate is £7.97. The Living Wage Foundation has set the rate from 1 April 2016 to £8.25, with the 1% pay award applied the 2016-17 rate will be £8.33 for council employees. This increase in rate results in a £0.245m increase in cost, the Council will not receive any additional funding to meet this cost.
- 3.3.5 The cost of employee increments for 2016-17 equates to £0.824m.
- 3.3.6 As a result of increases in employee costs due to increments, inflation and the increase in the Living Wage rate, national insurance and superannuation budgets have been increased in line with the basic pay increases, an additional cost of £0.308m.
- 3.3.7 The removal of the contracting out rebate (currently 3.4%) from National Insurance where employers have an occupational pension scheme will take effect from 1 April 2016. The Council currently benefits from this rebate where employees are members of the Strathclyde Pension Fund and Teachers Pension Scheme. The removal of this rebate for 2016-17 results in an additional cost of £2.324m.
- 3.3.8 The Teachers Pension Scheme employer contributions increased by 2.3% from September 2015 and the part year cost of this was included in the 2015-16 budget with the full year impact being expected in the 2016-17 budget. The increased cost of this for 2016-17 is £0.299m.
- 3.3.9 The changes to employee costs are summarised in the table below.

	£000
Adjustment to employee base as a result of staffing changes	(179)
Pay Award	1,054
Additional Living Wage Increase	245
Increments	824
NI & SA Increase due to increments and inflation	308
National Insurance – Loss of Contracting Out Rebate	2,324
Teachers Superannuation – Rate Increase	299
Total Employee Cost Changes	4,875

3.4 Non-Pay Inflation

- 3.4.1 The position remains that only unavoidable/inescapable inflation has been included for 2016-17, this is with a view to only including a provision in the budget for an inflationary increase where it is absolutely required. The inflationary increases for 2016-17 are noted in the table below.

	£000
Service Level Agreements – Events and Festivals	3
Community Pool Subsidies	20
Landfill Tax	86
Waste PPP Contract	111
Pre-Primary Partner Provider Uplift	41
Catering Purchases	80
Non-domestic rates	105
NPDO	59
Total Unavoidable/Inescapable Inflation	505

- 3.4.2 The unavoidable/inescapable inflation typically equates to around £1m each year, this has been reduced for 2016-17 mainly due to a reduction in the inflation required for utility type costs where based on the latest procurement budget guidance there is no requirement to increase any of the utility costs for inflationary price increases. It should be noted that depending on prices in future years this level of inflationary provision may not be sustainable in the longer term.
- 3.4.3 The overall additional budget requirement for non-pay inflation to be included in the budget for 2016-17 is £0.505m.

3.5 Cost and Demand Pressures

- 3.5.1 Any changes to previously approved cost or demand pressures have been presented as base budget adjustments and included in paragraph 3.2.10.
- 3.5.2 Services have worked on the basis of having to contain any cost and demand pressures within current resources wherever this is possible.
- 3.5.3 The annually recurring pressure in respect of growth in demand for older peoples services will be met from one half of the £250m Integration Fund that will be routed through the Health budget to integration authorities.
- 3.5.4 The Integration Fund also includes monies to deliver on the joint aspiration to deliver the Living Wage for all social care workers as a key step in improving the quality of Social Care. The Scottish Government have agreed that implementation will be from 1 October 2016. Councils must provide for the cost of uprating of staff to the Living Wage as part of the funding that is transferred over to the Integrated Joint Board.
- 3.5.5 The calculation of the Living Wage relates to procured services only as Council employees currently are paid the Living Wage. Assumptions have

had to be made in calculating this cost:

- Estimated hourly rate paid by providers – a significant sample of information has been used to help with this assumption.
- Our share of the additional cost – negotiations have still to take place with the providers as to their contribution to the cost, however, the Scottish Government have advised that the expectation is that the private and third sector providers share should be 25%.

3.5.6 The cost pressure has been estimated at £1.300m. This will be met directly by the Integrated Joint Board and the reduction to the Social Work budget, noted later in this report, will be adjusted for this amount.

3.6 Funding Gap

3.6.1 The funding gap after allowing for the current base commitments, employee adjustment, non-pay inflation and cost and demand pressures is summarised in the table below.

	£000
Updated Base Budget 2016-17	241,848
Employee Cost Increases	4,875
Non-Pay Inflation	505
Total	247,228
Funding	237,176
Funding Surplus / (Gap)	(10,052)

3.7 Fees and Charges

3.7.1 There is a separate report included in the budget pack which relates to fees and charges together with the detailed schedule of charges for 2016-17.

3.7.2 The general increase to fees and charges is proposed at 3% for 2016-17, this is in line with the increase applied each year since 2013-14. There are some exceptions to this general increase and these are outlined within the report. The increase would equate to additional income of £0.305m.

3.8 Service Choices

3.8.1 Service Choices was one element of the budget strategy, agreed at the Policy and Resources Committee on 18 December 2014, to address the challenges within the Single Outcome Agreement and entitled Planning our Future. The focus over a large part of 2015 has been on Service Choices in response to the short term budgetary outlook, however, work has commenced on the other elements and progress reports will be brought forward in due course.

3.8.2 A Project Board was established to identify options for taking forward Services Choices. A number of savings options were considered by the Project Board and were split into two categories:

- Management/Operational – savings options that had no policy or HR implications and are able to be taken forward as part of normal business, without any further approval – see Appendix 1 for summary of options.
- Policy Options – savings options that would require a decision from Members – see Appendix 2 for summary of options and Appendix 3 for further information on individual options.

- 3.8.3 The Management/Operational savings were detailed in a report to the Policy and Resources Committee on 20 August 2015 and it was noted that these savings would be progressed and since they had no policy or HR implications would not require to be put forward as part of the public consultation.
- 3.8.4 The Policy Options were further developed and at the Council meeting on 22 October 2015 it was approved that they would all go out to public consultation. This would allow for an element of choice for Members following the feedback from the budget consultation and also to allow for any negative variation in the financial settlement. Further detail on each policy option is included in Appendix 3.
- 3.8.5 There is a separate report within the budget pack which relates to equalities impact and the report outlines the approach taken in respect of the Service Choices savings options. In summary, a two stage approach was adopted with all savings options subject to a Rapid Equality Impact Assessment (EQIA) and where this identified a saving option as having an impact on equality groups, the second stage, full EQIA was prepared. A strategic EQIA was also carried out to assess the overall, cumulative impact of the service choices savings options on equality groups and on the workforce and this identified that there are no cumulative impacts of the savings options that disproportionately impact on a specific equality group.
- 3.8.6 There are a further two savings options in respect of a longer term redesign of the Catering and Cleaning functions, both of which will take time to be developed. The Project Board's view was that these should be further progressed and brought back to Members for consideration in due course.
- 3.8.7 At the Council meeting on 26 November 2015 a report was considered which provided an update of the progress of the operational review of Additional Support Needs (ASN) provision of Education Services. Members agreed that the saving option to reduce ASN assistant support by 45% should be removed from the current Service Choices consultation programme. They further agreed to link the operational efficiencies identified in the report to the Service Choices programme from the start of academic year 2016-17 resulting in part year savings of £0.175m (full year equivalent of £0.280m).
- 3.8.8 The table below provides a summary of the total saving options, updated to reflect the ASN saving adjustment.

	2016-17 £000	2017-18 £000	Future Years £000
Management/Operational Savings	1,044	1,145	1,074
Policy Options for consultation	7,398	11,472	12,184
Policy Options to be further developed in respect of Catering and Cleaning	0	0	815
Revised Total Policy Options	8,442	12,617	14,073

3.9 Integrated Health and Social Care

- 3.9.1 Health and Social Care services will become integrated from 1 April 2016. The Policy and Resources Committee on 22 June 2015 agreed that Social Work Services should be subject to an integrated approach to developing proposals to ensure scope for greater efficiency, allowing for targets to be set over the 3 year Strategic Plan from the perspective of aggregated funding from both the Council and Health services. The approach was further agreed at Council on 25 June 2015.
- 3.9.2 In considering the average savings required by services to meet the estimated budget gap of £9m, the Service Choices Project Board recommendation was to set an indicative target range of savings of 4% to 6% for Social Work Services. This target was in line with the percentage reduction applied across other Council services included within Service Choices (on average 6.17%) and was agreed by the Policy and Resources Committee on 20 August 2015.
- 3.9.3 This indicative target range for Social Work services was part of the public consultation.
- 3.9.4 However, as part of the financial settlement announced on 16 December 2015, the Deputy First Minister announced the creation of a new £250m Scotland wide Integration Fund to support the integration of health and social care services to ensure improved outcomes for Social Care. Further clarity was provided by way of a letter from the Deputy First Minister on 27 January 2016 with the finer details being clarified with COSLA and the Scottish Government after this date.
- 3.9.5 As previously outlined in paragraph 3.1.1.8, the fund is split into two, with one half to be used to provide for additional capacity and also accommodate growth in demand and the other half to help meet the range of costs faced by local authorities as well as implementing the Living Wage for all social care workers from 1 October 2016.
- 3.9.6 It has been made clear to local authorities that they must not reduce the Social Work budget by more than their share of the second £125m,

confirmed by letter on 3 February 2016, to be £2.290m and after allowing for the cost of uprating of staff to the Living Wage. The Social Work budget for 2015-16 is £56.543m, the cost of the Living Wage is estimated to be £1.300m (as noted in paragraph 3.5.5), therefore, the Social work budget to be transferred to the Integrated Joint Board for 2016-17 must be no less than £55.553m. This is illustrated in the table below:

	£000	£000
Social Work Base Budget 2015-16		56,543
Cost of Living Wage	1,300	
Share of the £125m additional funding	(2,290)	
Net Reduction to Social Work budget		(990)
Social Work Budget 2016-17		55,553

3.9.7 Earlier in this report the changes to the base budget, employee budgets, inflation on non-pay costs, inflationary increase to fees and charges and management/operational savings were summarised, and these changes amount to a net increase of £0.751m in relation to Social Work services. The cost of these increases can be transferred onto the Integrated Joint Board and this has been discussed and agreed between myself, the Director of Finance NHS Highland and the Chief Officer for the Health and Social Care Partnership. By doing this, the Social Work budget for 2016-17 still remains at £55.553m.

	£000
Social Work Base Budget 2015-16	56,543
Social Work changes to the budget as noted above	751
Net Reduction to Social Work budget (as noted in para 3.9.6)	(990)
Transfer Social Work cost changes	(751)
Social Work Budget 2016-17	55,553

3.9.8 The Integrated Joint Board will receive a total of £4.580m, routed through Health. This enables them to balance off the adjustments as noted above, account for any growth in demand as a consequence of demographic change and will still leave surplus monies in order to support additional spend.

3.10 Updated Financial Position for 2016-17

3.10.1 The updated financial position, taking into consideration all the factors noted above, is summarised within the table below.

	£000
Funding Gap (as noted in para 3.6.1)	(10,052)
Fees and Charges Inflationary Increase	305
Management/Operational Savings	1,044
Policy Options	7,398
Reduction to Social Work budget	990
Social Work cost changes transferred to IJB	751
Revised Funding Surplus / (Gap)	436

3.10.2 The table above demonstrates that if Members agreed to a 3% inflationary increase for fees and charges, accepted all policy options and agreed the reduction and adjustments in respect of Social Work, then this would produce a balanced budget with a surplus of £0.436m.

3.10.3 Members are asked to make a decision on all Service Choices policy options that were subject to public consultation irrespective of whether the saving will be delivered in 2016-17, 2017-18 or beyond. This will assist in planning beyond 2016-17 and save going back out to consultation on the same or similar proposals and allows preparation time particularly in areas where significant redesign of services to deliver longer term savings is proposed.

3.10.4 When the Council agreed to put all policy options out to public consultation in October 2015 (taking into consideration the change in the ASN savings options agreed in November), it was on the basis that all options would allow for an element of choice and also protect against a negative variation in the financial settlement. The surplus savings over estimated funding gap at that time were £1.969m.

3.10.5 The surplus has now reduced to £0.436m. The main reasons for this reduction in surplus are related to the financial settlement being worse than anticipated and the conditions surrounding the additional £250m Social Care funding which altered our estimates on the reduction to Social Work.

3.11 Severance

3.11.1 The Council needs to make an allowance for the cost of severance. Accepting all the policy options will result in the number of full time equivalent (FTE) posts reducing by approximately 231FTE. This is the net adjusted figure as there are approximately 125FTE that are part of the saving option to create a charitable leisure trust and if this option is agreed, staff would TUPE over into any new organisation and would not be made redundant. In applying assumptions in respect of posts that are likely to be vacant and an average severance package, the estimated provision for severance is in the region of £4.5m.

3.12 Unallocated General Fund Balance

3.12.1 There is a separate report included within the budget pack which relates to

reserves and balances. The following paragraphs note the position in respect of the unallocated General Fund balance.

- 3.12.2 Paragraph 3.2.11 notes the one-off cost pressure for the Broadband Pathfinder project and it is proposed that since this is one-off in nature in respect of set-up and transition costs, the amount is funded from the General Fund balance.
- 3.12.3 A report was considered in relation to Hermitage Park, Helensburgh at the Council meeting on 21 January 2016. The report advised that the Hermitage Park stage two project cost is £3.111m and includes funding from a range of sources, including a council commitment of £0.280m as agreed in February 2013. There is a current funding gap of circa £0.268m for which there is a request that the Council underwrite. In order to mitigate against the Council having to actually find this money, applications have been and are being submitted to a range of external funders to the value of £0.603m. It is proposed that a provision for the underwriting is made within the General Fund balance.
- 3.12.4 The Council considered a report on 25 June 2015 in respect of an investment opportunity in the new Schools Project. The Council agreed the approach in principle and delegated responsibility to the Head of Strategic Finance to assess and report back on advantageous Hubco sub debt investment opportunities prior to any commitment. Further information has been forthcoming and it is likely that the investment opportunity will be circa £0.506m, however, this amount will only be finalised when the costs are finalised. It is proposed that a provision of £0.506m is allocated from the General Fund balance with final confirmation and agreement when the Head of Strategic Finance brings forward a further report following financial close.
- 3.12.5 A General Fund contingency balance of £3.658m is held equivalent to the 1.5% of the Council budget for 2015-16. This contingency is held to provide a working balance to help cushion the impact of uneven cash flows and cushion the impact of unexpected events. It is up to authorities to make their own judgement on the level of reserves taking local circumstances into account, for example, previous call on contingency and amount of unallocated reserves held. The contingency needs to be updated to reflect the updated budget for 2016-17. The budgeted expenditure based on the proposals noted above is £236.738m. 1.5% of this balance amounts to £3.551m. There is currently a contingency of £3.658m, therefore £0.107m can be released back into the unallocated General Fund balance.
- 3.12.6 The table below summarises the position of the unallocated General Fund balance taking into consideration the one-off monies noted in the previous paragraphs as well as the estimated cost of severance. The table also notes the estimated forecast outturn for 2015-16, however, since this is an estimated position, it could be subject to change before the end of the financial year.

	£000	£000
Unallocated General Fund Balance as at 31 March 2015		12,216
Budgeted surplus for 2015-16		154
Balances already agreed still to be drawn down:		
<i>Waverley (agreed in 2013-14) - £10k for 2015-16</i>	(10)	
<i>Hebridean Air Service contract (agreed Council June 2015) - £85k over three years 2015-16 to 2017-18.</i>	(85)	
<i>Innovation Fund (agreed Council October 2015)</i>	(100)	
<i>Employability (agreed Council November 2015)</i>	(456)	
Total balances already agreed still to be drawn down		(651)
Broadband Pathfinder one-off cost pressure		(580)
Hermitage Park underwriting		(268)
Provision for Investment in HubCo		(506)
Reduce/(Increase) contingency to 1.5% of Net Expenditure for 2016-17		107
Estimated cost of Severance		(4,500)
Revised Unallocated General Fund Balance		5,972
Forecast Outturn for 2015-16		739
Estimated Revised Unallocated General Fund Balance as at 31 March 2016		6,711

4. CONCLUSION

- 4.1 This report summarises the position with regard to the key issues surrounding the revenue budget and setting of council tax for 2016-17.
- 4.2 If Members agree to the expenditure as outlined in the current base commitments, employee adjustment, non-pay inflation and cost and demand pressures and further agree to the 3% inflationary increase for fees and charges, accept all policy options and agree the savings target for Social Work at the level explained, then this would produce a balanced budget with a surplus of £0.436m.
- 4.3 Members are asked to make a decision on all Service Choices policy options that were subject to public consultation irrespective of whether the saving will be delivered in 2016-17, 2017-18 or beyond. This will assist in planning beyond 2016-17 and save going back out to consultation on the same or similar proposals and allows preparation time particularly in areas where significant redesign of services to deliver longer term savings is

proposed.

5. IMPLICATIONS

- 5.1 Policy – There are policy implications associated with the Service Choices savings options and further information is contained within Appendix 3.
- 5.2 Financial – The report outlines the position for the 2016-17 budget and unallocated General Fund balance.
- 5.3 Legal – Any legal implications have been considered in developing the savings options.
- 5.4 HR – Any HR implications have been considered in developing the savings options and the full time equivalent (FTE) affected by each saving option is noted within Appendix 2.
- 5.5 Equalities – Equality Impact Assessments have been carried out where appropriate.
- 5.6 Risk – There is a separate report assessing financial risks and there is also an overall assessment of risk included within the separate report on Reserves and Balances.
- 5.7 Customer Service – The changes to service delivery for each Service Choices policy saving option is contained within Appendix 3.

Policy Lead for Strategic Finance: Councillor Dick Walsh

**Kirsty Flanagan
Head of Strategic Finance
3 February 2016**

APPENDICES:

- Appendix 1 – List of Management/Operational Savings (for information only)
- Appendix 2 – List of Service Choices Savings Options
- Appendix 3 – Further information on Policy Savings Options
- Appendix 4 – Service Summary of Budget Position

Revenue Budget Preparation 2016-17 List of Management/Operational Savings

Appendix 1

Department	Service	Service Package	Ref	Description of Option	2016/17 Budget Reduction £000	2017/18 Budget Reduction £000	Future Years Budget Reduction £000
Chief Executives Unit	Strategic Finance	Strategic Finance	SF01B	Reduce travel and subsistence budgets	5	5	5
Chief Executives Unit	Strategic Finance	Strategic Finance	SF01C	Review Internal Audit Strategic Partnership	15	15	15
Chief Executives Unit	Strategic Finance	Strategic Finance	SF01D	Increase finance recharge to Loans Fund	9	9	9
Chief Executives Unit	Strategic Finance	Strategic Finance	SF01E	Recharge of officer time to the TIF project.	10	10	10
Community Services	Education	Education Support HQ and Repairs/Janitorial Services	EDUC05b	Removal / reduction of various small central budgets including reduction in postages, hospitality, furniture and fittings, subscriptions to publications.	41	41	41
Community Services	Education	Education Support HQ and Repairs/Janitorial Services	EDUC05f	Removal of budget for School Estates Management.	30	30	30
Community Services	Education	Psychological Services	EDUC12c	A 7% reduction in the total budget of the Specialist Activities. (as this budget is routinely underspent it is recommended that a 50% saving is made)	6	6	6
Customer Services	Customer and Support Services	Customer Service Centres (CSC) and Registration	CSS01g	One off savings in 2017-18	0	51	0
Customer Services	Customer and Support Services	Customer Service Centres (CSC) and Registration	CSS01h	Blue Badge Additional Income	10	10	10
Customer Services	Customer and Support Services	Customer Service Centres (CSC) and Registration	CSS01i	Registration Ceremonies Additional Income	15	15	15
Customer Services	Customer and Support Services	Customer Service Centres (CSC) and Registration	CSS01n	Miscellaneous Budget reductions - training, fixtures & fittings, consultancy etc	7	7	7
Customer Services	Customer and Support Services	Revenues and Benefits	CSS02a	Reduction in sheriff officer commission for council tax	21	21	21
Customer Services	Customer and Support Services	Revenues and Benefits	CSS02b	Reduction in sheriff officer commission for NDR	17	17	17
Customer Services	Customer and Support Services	Revenues and Benefits	CSS02e	30% saving on travel costs	5	5	5

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Department	Service	Service Package	Ref	Description of Option	2016/17 Budget Reduction £000	2017/18 Budget Reduction £000	Future Years Budget Reduction £000
Customer Services	Customer and Support Services	Revenues and Benefits	CSS02f	End maintenance on Northgate adapters	15	15	15
Customer Services	Customer and Support Services	Creditors	CSS03d	More creditors training done via lync & online reducing travel costs	1	1	1
Customer Services	Customer and Support Services	Creditors	CSS03e	Reduction in training budget	3.5	3.5	3.5
Customer Services	Customer and Support Services	Information Technology	CSS04a	Disconnection of telephone lines no longer required	30	30	30
Customer Services	Customer and Support Services	Information Technology	CSS04c	Remove the IT Disaster recovery Contract	27	27	27
Customer Services	Customer and Support Services	Information Technology	CSS04e	Introduce Oracle support and maintenance from a third party supplier at Nov 2016 renewal	0	20	0
Customer Services	Customer and Support Services	Information Technology	CSS04f	Move to Office 365 for corporate access and avoid price increases when current Microsoft Enterprise Agreement finishes in June 2017	0	30	30
Customer Services	Facility Services	Catering	FS01E	Remove surplus funding for P1-3 Free Meals.	118	118	118
Customer Services	Facility Services	Property	FS03N	Remove the uncommitted budget allocated for enabling work associated with Workforce Deployment contracts.	44	44	44
Customer Services	Facility Services	School and Public Transport	FS04C	As a result of the successful implementation of the transport sourcing strategy, remove the element of the School and Public Transport budget not required based on current contracts.	451	451	451
Customer Services	Facility Services	School and Public Transport	FS04D	As a result of the benefits arising from the introduction of fuel efficient vehicles and related driver training, 20% reduction to Fuel budget for Pool Cars and Pupil Transport	41	41	41
Customer Services	Facility Services	School and Public Transport	FS04E	As a result of the continuing reduction in the age of the light vehicle fleet, 30% reduction to external hire charge budget for back-up vehicles	21	21	21

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Department	Service	Service Package	Ref	Description of Option	2016/17 Budget Reduction £000	2017/18 Budget Reduction £000	Future Years Budget Reduction £000
Development and Infrastructure Services	Planning and Regulatory Services	Development Management	PRS02a	Increase Planning Fee Revenue Budget. Use increased statutory planning fee income to offset savings targets. Income exceeded budget by £65k and £115k in the previous 2 financial years and Scottish Government is openly examining future increases in fees. An increase in budget of £100k based on previous years outturn is conservative estimate particularly in the growth agenda outlined in LDP. The £100k increase will be split - £80k aligned to Development Management and £20k to Planning Policy.	80	80	80
Development and Infrastructure Services	Planning and Regulatory Services	Development Policy	PRS03a	Reduction in GIS provision by reducing licenses for number of desktops and changing software.	7	7	7
Development and Infrastructure Services	Planning and Regulatory Services	Regulatory Services	PRS04b	Rationalisation of our on-line and other subscriptions across Regulatory Services relating to the provision of and access to technical advice, guidance, case law and statutes	10	10	10
Development and Infrastructure Services	Planning and Regulatory Services	Regulatory Services	PRS04d	Realise savings by releasing underspend in the tobacco control budget which funds the age-related sales activities and tobacco enforcement work.	5	5	5
					1,044	1,145	1,074

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Appendix 2

Department	Service	Service Package	Ref	Description of Option	Further Description	2016-17 Budget Reduction £000	2016-17 FTE Reduction	2017-18 Budget Reduction £000	2017-18 FTE Reduction	Future Years Budget Reduction £000	Future Years FTE Reduction
Chief Executives Unit	Strategic Finance	Strategic Finance	SF01A	Review of staffing structure within Strategic Finance.	Training ongoing to develop team skills, self service routes for managers.	140	5.0	259	7.0	259	7.0
Chief Executives Unit	Strategic Finance	Strategic Finance	SF01F	Review size of team within Strategic Finance further.	Service provided to the council would reduce.	0	0.0	120	3.0	120	3.0
Community Services	Community and Culture	Adult Learning and Literacies	CC02a	Reduce Adult Learning and Literacies service availability.		87	3.4	104	3.4	104	3.4
Community Services	Community and Culture	Adult Learning and Literacies	CC02b	Reduce spend by 50% on Adult Learning and Literacies resources and tutors.	Reduction in classes, courses and other learning support materials.	29	0.0	29	0.0	29	0.0
Community Services	Community and Culture	Community Centres and Community Development	CC03a	Reduce cost of combined community development and community planning teams.	Less staff attendance at meetings.	59	1.7	71	1.7	71	1.7
Community Services	Community and Culture	Community Centres and Community Development	CC03b	Reduce third sector grant funding by 10%.	Funding/grants to continue to be available but to a lesser amount.	14	0.0	14	0.0	14	0.0
Community Services	Community and Culture	Community Centres and Community Development	CC03c	Introduce consistent management arrangements for our four main community centres.	By changing the current arrangements with Centre Councils, the council could deliver consistent approach to pricing across the areas.	45	0.0	45	0.0	45	0.0
Community Services	Community and Culture	Council Community Halls	CC05/1, CC05a, CC10a, CC11a and CC11a/1	Creation of a Charitable Leisure Trust, bringing together council owned community halls, libraries, swimming pools and fitness facilities.	This would reduce council jobs, posts would transfer to new organisation. Experience of other councils would be drawn on in establishing an effective trust.	0	0.0	700	125.4	700	125.4
Community Services	Community and Culture	Culture, Museums and Festivals	CC06a	Reduction grants to major events and festivals by 20%.	Funding/grants to continue to be available but to a lesser amount.	37	0.0	37	0.0	37	0.0
Community Services	Community and Culture	Culture, Museums and Festivals	CC06b	Offer Campbelltown Museum for community ownership.	If no interest from the community, close the museum.	0	0.0	37	0.0	37	0.0
Community Services	Community and Culture	Culture, Museums and Festivals	CC06c	Reduce arts development budget.	Funding/grants to continue to be available but to a lesser amount.	10	0.0	10	0.0	10	0.0
Community Services	Community and Culture	Housing Strategy and Services	CC08 A	Reduce funding to energy and mediation advice services where there are other funding opportunities or reduced service demand.	For example, 50 cases were referred for mediation in 2014-15 compared to 75 the previous year.	13	0.0	41	0.0	41	0.0
Community Services	Community and Culture	Housing Strategy and Services	CC08 B	Reduce funding for rent deposit scheme and service user involvement.	Service user consultation to be carried out by in-house staff; funding reduced in line with demand over past 2 years.	14	0.0	14	0.0	14	0.0
Community Services	Community and Culture	Housing Strategy and Services	CC08 C	Reduce budget for Housing IT, Strategy development and staff training.	Majority of strategy work done in 2014/15	51	0.0	51	0.0	51	0.0

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Department	Service	Service Package	Ref	Description of Option	Further Description	2016-17 Budget Reduction £000	2016-17 FTE Reduction	2017-18 Budget Reduction £000	2017-18 FTE Reduction	Future Years Budget Reduction £000	Future Years FTE Reduction
Community Services	Community and Culture	Housing Strategy and Services	CC08 D	Reduce staffing costs	Impact on capacity for partnership work and promotion of housing information.	37	1.0	45	1.0	45	1.0
Community Services	Community and Culture	Housing Strategy and Services	CC08E	Transfer of strategy staff to Strategic Housing Fund.	Subsidy for 5 fewer new houses available.	137	0.0	137	0.0	137	0.0
Community Services	Community and Culture	Libraries	CC10b	Reduce Library Management costs.	Reduced capacity to deliver library service.	33	1.0	40	1.0	40	1.0
Community Services	Community and Culture	Libraries	CC10c	Withdraw Mobile Library Service.		114	3.5	137	3.5	137	3.5
Community Services	Community and Culture	Tenancy Support Services and Welfare Rights	CC12A	Reduce funding by 25% for domestic abuse outreach support.	Funding/grants to continue to be available but reduced amount.	0	0.0	40	0.0	40	0.0
Community Services	Community and Culture	Tenancy Support Services and Welfare Rights	CC12B	Reduce funding for tenancy support contracts.	Funding to continue to be available but reduced amount.	191	0.0	191	0.0	191	0.0
Community Services	Education	Additional Support Needs (SEN Asst; Pupil Support Teachers; Various Therapy Support; etc)	EDUC01a	Reduction in budget for disability access budget (for adaptations in education centres).	The level of demand has meant that this budget has been underspent previously.	20	0.0	20	0.0	20	0.0
Community Services	Education	Additional Support Needs (SEN Asst; Pupil Support Teachers; Various Therapy Support; etc)	EDUC01b	Reduce home and hospital tuition by 25% - reduced in line with past demand.		3	0.0	3	0.0	3	0.0
Community Services	Education	Additional Support Needs (SEN Asst; Pupil Support Teachers; Various Therapy Support; etc)	EDUC01c	Reduce Quality Improvement Team materials by 60%.	Reduced opportunities for equipment loans and staff training.	15	0.0	15	0.0	15	0.0
Community Services	Education	Additional Support Needs (SEN Asst; Pupil Support Teachers; Various Therapy Support; etc)	EDUC01d	Reduce Specialist equipment budget by 20%.	The level of demand has meant that this budget has been underspent previously.	7	0.0	7	0.0	7	0.0
Community Services	Education	Additional Support Needs (SEN Asst; Pupil Support Teachers; Various Therapy Support; etc)	EDUC01e	Reduce Repairs outside Special Education HQ by 39%.	Use risk based approach to property maintenance.	7	0.0	7	0.0	7	0.0
Community Services	Education	Additional Support Needs (SEN Asst; Pupil Support Teachers; Various Therapy Support; etc)	EDUC01h	Remove central budget for ASN assistant cover.	Use existing resources.	80	0.0	80	0.0	80	0.0

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Department	Service	Service Package	Ref	Description of Option	Further Description	2016-17 Budget Reduction £000	2016-17 FTE Reduction	2017-18 Budget Reduction £000	2017-18 FTE Reduction	Future Years Budget Reduction £000	Future Years FTE Reduction
Community Services	Education	Additional Support Needs (SEN Asst, Pupil Support Teachers; Various Therapy Support; etc)	EDUC01i	ASN Efficiencies	Deliver efficiencies and match resources to greatest assessed need.	175	1.6	280	1.6	280	1.6
Community Services	Education	Music Instruction and Creative Arts	EDUC02b	Reduce Creative Arts in Schools Team by 20%.	Reduction in range of programmes for pupils.	5	0.2	5	0.2	5	0.2
Community Services	Education	Music Instruction and Creative Arts	EDUC02c	Increase fees for non-statutory music tuition by 50% (fees cover lessons throughout the August to June school session)	£150.80 per August - June session to rise to £226.20 for one pupil/one instrument. Cost for a sibling/another instrument to rise from £135.80 to £203.70	50	0.0	50	0.0	50	0.0
Community Services	Education	Music Instruction and Creative Arts	EDUC02d	Reduce Instrumental Instructors by 20%.	Impact on choice of instruments available.	62	2.6	99	2.6	99	2.6
Community Services	Education	Early Years Service	EDUC03a	Withdraw services that the council is not required to provide for children under 5.	Withdraw community childminding service.	85	0.0	382	8.0	382	8.0
Community Services	Education	Early Years Service	EDUC03b	Reduce level of support available to the Council and providers of Early Learning and Childcare.	Reduction in council pre-5 resource budgets.	553	6.0	553	6.0	553	6.0
Community Services	Education	Early Years Service	EDUC03c	Withdraw 3% annual increase in payments to Early Learning and Child Care commissioned Providers.	Continue to commission providers to meet requirement for 600 hours of early learning for 3 and 4 year olds but remove annual increase.	41	0.0	82	0.0	82	0.0
Community Services	Education	Early Years Service	EDUC03d	Withdraw Early Years third sector grants and services.	Impact on families who receive services through this funding across the area.	91	0.0	183	0.0	183	0.0
Community Services	Education	Early Years Service	EDUC03e	Remove Early Years Change Fund.	Impact on families who receive services through this funding across the area.	0	0.0	90	0.0	90	0.0
Community Services	Education	Education Support HQ and Repairs/Janitorial Services	EDUC05a	Reduce central support staff.	Reduced administrative support.	65	4.0	78	4.0	78	4.0
Community Services	Education	Education Support HQ and Repairs/Janitorial Services	EDUC05c	Reduce central physical education facilities budget by 50%	Reduce options for example to hire venues for PE.	60	0.0	60	0.0	60	0.0
Community Services	Education	Education Support HQ and Repairs/Janitorial Services	EDUC05d	Reduce janitorial cover budget by 20%.	Cover continue to be available but reduced.	13	0.0	16	0.0	16	0.0
Community Services	Education	Education Support HQ and Repairs/Janitorial Services	EDUC05e	Reduce Central Repairs budget by 20%.	Prioritise repair work required.	128	0.0	159	0.0	159	0.0

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Community Services	Education	Education Support HQ and Repairs/Janitorial Services	EDUC05g	Remove subsidy payments to community swimming pools.	Subsidy currently paid to swimming pools in Mid Argyll and Islay.	15	0.0	15	0.0	15	0.0
Community Services	Education	Education Support HQ and Repairs/Janitorial Services	EDUC05h	Remove Attendance Officer posts.	Loss of support for schools in following up on pupil absences.	55	4.0	68	4.0	68	4.0
Community Services	Education	Education Support HQ and Repairs/Janitorial Services	EDUC05j	Reduction in clothing grant budget by 30%	Demand has been less than the budget previously allocated.	39	0.0	39	0.0	39	0.0
Community Services	Education	Primary Schools - All Other Costs	EDUC07a	Reduce Classroom Assistants by 20% - primary schools.	Resources matched to greatest assessed need.	79	8.0	137	8.0	137	8.0
Community Services	Education	Primary Schools - All Other Costs	EDUC07b	Reduce Clerical Assistants within schools by 20% - primary schools.	Prioritise support provided.	136	13.0	217	13.0	217	13.0
Community Services	Education	Primary Schools - All Other Costs	EDUC07c	Reduce Pupil Support Assistants by 20% - primary schools.	111 fewer hours per year across 30 primary schools. Resources matched to greatest assessed need.	37	3.0	62	3.0	62	3.0
Community Services	Education	Primary Schools - All Other Costs	EDUC07d	Reduce janitor costs by 20% - primary schools.	Prioritise service provided.	96	8.6	153	8.6	153	8.6
Community Services	Education	Primary Schools - All Other Costs	EDUC07e	Reduce of Supply Teacher costs by 20% - primary schools.	Cover to continue to be available but to a reduced level.	59	0.0	98	0.0	98	0.0
Community Services	Education	Primary Schools - All Other Costs	EDUC07f	Remove Management Development and Training Budget - primary schools.	Reduced opportunity for professional development of teaching staff.	49	0.0	49	0.0	49	0.0
Community Services	Education	Primary Schools - All Other Costs	EDUC07g	Reduce Grounds Maintenance by 20% - primary schools.	Work to be prioritised.	7	0.0	12	0.0	12	0.0
Community Services	Education	Primary Schools - All Other Costs	EDUC07h	Reduce (devolved) budgets for individual schools by 20% - primary schools.	These budgets are supplementary to the central education budget - expenditure to be prioritised.	51	0.0	85	0.0	85	0.0
Community Services	Education	Primary Schools - All Other Costs	EDUC07i	Remove budget for external support in modern language education.	Foreign language training to be provided through Scottish Government Languages 1+2 budget	22	0.0	36	0.0	36	0.0
Community Services	Education	Primary Schools - All Other Costs	EDUC07k	Stop paying for lunches for lunchtime supervision staff - primary schools.	Staff volunteer for supervision.	12	0.0	12	0.0	12	0.0
Community Services	Education	Secondary Schools - All Other Costs	EDUC08a	Reduce Classroom Assistants by 20% - secondary schools.	Resources matched to greatest assessed need.	69	6.6	110	6.6	110	6.6
Community Services	Education	Secondary Schools - All Other Costs	EDUC08b	Reduce Clerical Assistants within schools by 20% - secondary schools.	Prioritise support provided.	68	6.2	108	6.2	108	6.2
Community Services	Education	Secondary Schools - All Other Costs	EDUC08c	Reduce janitor costs by 20% - secondary schools.	Prioritise service provided.	24	2.0	39	2.0	39	2.0
Community Services	Education	Secondary Schools - All Other Costs	EDUC08d	Reduce of Supply Teacher costs by 20% - secondary schools.	Cover to continue to be available but to a reduced level.	45	0.0	75	0.0	75	0.0
Community Services	Education	Secondary Schools - All Other Costs	EDUC08e	Remove Management Development and Training Budget - secondary schools.	Reduced opportunity for professional development of teaching staff.	37	0.0	37	0.0	37	0.0

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Community Services	Education	Secondary Schools - All Other Costs	EDUC08f	Removal of School Librarians in Secondary Schools.	Reduction in library resources for pupils.	191	10.0	319	10.0	319	10.0
Community Services	Education	Secondary Schools - All Other Costs	EDUC08g	Reduce school technicians costs by 20%.	Reduced support for delivery of technical, ICT and science.	106	6.0	170	6.0	170	6.0
Community Services	Education	Secondary Schools - All Other Costs	EDUC08h	Reduce Grounds Maintenance by 20% - secondary schools.	Work to be prioritised.	5	0.0	8	0.0	8	0.0
Community Services	Education	Secondary Schools - All Other Costs	EDUC08i	Reduce (devo/ved) budgets for individual schools by 20% - secondary schools.	These budgets are supplementary to the central education budget - expenditure to be prioritised.	63	0.0	105	0.0	105	0.0
Community Services	Education	Secondary Schools - All Other Costs	EDUC08k	Stop paying for lunches for lunchtime supervision staff - secondary schools.	Staff volunteer for supervision.	12	0.0	12	0.0	12	0.0
Community Services	Education	Psychological Services	EDUC12a	Reduce Educational Psychology Services budget by 7%.	Reduced visits to schools.	31	0.6	37	0.6	37	0.6
Community Services	Education	Psychological Services	EDUC12b	Reduce budget for Residential Schools (outside the area) by 7%.	Young people cared for outside the area reduced by 53% over last 5 years.	74	0.0	74	0.0	74	0.0
Customer Services	Customer and Support Services	Customer Service Centres (CSC) and Registration	CSS01a, CSS01b, CSS01c, CSS01d & CSS01j	Reduce service point opening hours to 30 hours a week. Stop taking council tax payments in service points, promoting alternative options (direct debit, online, paypoint).	3.5 fewer service point staff, 2 fewer telephone staff, one fewer systems support staff and one fewer in management structure.	64	3.5	116	5.5	207	7.5
Customer Services	Customer and Support Services	Customer Service Centres (CSC) and Registration	CSS01e	Three Service Point service - deliver through contract with voluntary sector.	This is in place in Jura and Colonsay.	9	0.5	19	0.5	19	0.5
Customer Services	Customer and Support Services	Customer Service Centres (CSC) and Registration	CSS01f & CSS01i	20% savings on Postages, Printing and Stationery across all Service Points.	Communications by email rather than post.	10	0.0	10	0.0	10	0.0
Customer Services	Customer and Support Services	Customer Service Centres (CSC) and Registration	CSS01k	Reduce property maintenance costs - remove small repairs budget at Jura and Colonsay service points.	Small repairs would not be done in these properties - requirements to date have been minimal.	4	0.0	4	0.0	4	0.0
Customer Services	Customer and Support Services	Customer Service Centres (CSC) and Registration	CSS01m	Rothesay Servicepoint reduce opening hours further to 17.5 hours per week.	This service point has the lowest volumen of customer face to face contact.	0	0.0	20	0.5	20	0.5
Customer Services	Customer and Support Services	Revenues and Benefits	CSS02c and CSS02d	Reduction in postage, printing and stationery costs.	Stop providing pre-paid envelopes, increase correspondence by email.	23	0.0	23	0.0	23	0.0
Customer Services	Customer and Support Services	Revenues and Benefits	CSS02g	Council tax e-billing/landlords portals - replace external contract.	In-house solution to be developed; if unavailable, withdraw the service.	0	0.0	0	0.0	50	0.0
Customer Services	Customer and Support Services	Revenues and Benefits	CSS02h	Apply landlord penalties - This would apply to landlord providing tenant information late making it difficult to collect council tax.		34	0.0	64	0.0	64	0.0
Customer Services	Customer and Support Services	Revenues and Benefits	CSS02i	Retrieve cost of administering the double charge Council Tax from the income raised.	Double charge Council Tax applies to empty homes.	80	0.0	80	0.0	80	0.0

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Customer Services	Customer and Support Services	Revenues and Benefits	CSS02j	Benefit advisor posts - reduce to match expected reduction in caseload.	Introduction of Universal Credit is expected to reduce caseload.	0	0.0	24	1.0	48	2.0
Customer Services	Customer and Support Services	Revenues and Benefits	CSS02k	End discretionary non-domestic rates relief for charitable bodies.	This will vary between 20% and 100% depending on charitable status.	90	0.0	90	0.0	90	0.0
Customer Services	Customer and Support Services	Creditors	CSS03a, CSS03b and CSS03c	Reduce postage, stationery and printing costs.	Increase email correspondence and electronic transfer (BACS) transactions.	13	0.0	13	0.0	13	0.0
Customer Services	Customer and Support Services	Information Technology	CSS04b	Replace broadband circuits to offices and schools with cheaper, lower bandwidth alternatives.	Bandwidth requirements will be matched to level of use.	189	0.0	139	0.0	139	0.0
Customer Services	Facility Services	Catering	FS01A-C	Catering - longer term redesign of service.		0	0.0	0	0.0	560	tbc
Customer Services	Facility Services	Catering	FS01D	Develop a council catering service for events, functions etc.	Build on the ad hoc special catering service already provided.	0	0.0	40	0.0	40	0.0
Customer Services	Facility Services	Cleaning	FS02A-B	Cleaning - longer term redesign of service.		0	0.0	0	0.0	255	tbc
Customer Services	Facility Services	Property	FS03F	Spend-to-save projects - Generate Water Utility Savings.	No significant impact on current service.	9	0.0	100	0.0	100	0.0
Customer Services	Facility Services	Property	FS03G	Spend-to-save projects - Generate Energy Utility Savings.	No significant impact on current service.	3	0.0	25	0.0	25	0.0
Customer Services	Facility Services	Property	FS03H	Increase heating efficiency through use of biomass boilers.	Minor disruption at point when boilers are installed.	0	0.0	12	0.0	12	0.0
Customer Services	Facility Services	Property	FS03I	Reduce costs of the Estates Section through use of external service providers.	Increased opportunities for external providers.	41	1.4	50	1.4	50	1.4
Customer Services	Facility Services	Property	FS03J	Reduce by 14.5% central repairs budget by removing planned maintenance for schools, libraries and social work premises.	Maintenance to be prioritised.	123	3.0	164	3.0	164	3.0
Customer Services	Facility Services	Property	FS03K	Reduce by 8.4% central repairs budget by removing planned maintenance for shared offices from 2016/17.	Maintenance to be prioritised.	35	1.0	46	1.0	46	1.0
Customer Services	Facility Services	Property	FS03L	Reduce by 21.6% shared office central repairs budget from 2017/18.	Maintenance to be prioritised.	0	0.0	118	0.0	118	0.0
Customer Services	Facility Services	Property	FS03M	Remove Out-of-Hours Property Emergency Line cover.	Repairs to be reported Monday to Friday between 9am and 5pm.	9	0.0	9	0.0	9	0.0
Customer Services	Facility Services	School and Public Transport	FS04B	Improve use of fleet (transport) resources between council teams	Consider external partnership working.	0	0.0	16	1.0	16	1.0
Customer Services	Facility Services	School and Public Transport	FS04F	One off 25% reduction in bus stop/shelter budget in 2016/17 only.	Prioritise/reduce bus shelters and stops built or replaced in 2016/17.	16	0.0	0	0.0	0	0.0
Customer Services	Facility Services	School and Public Transport	FS04G	Remove Discretionary Community Transport Grant Funding.	Support no longer available to community transport groups.	93	0.0	93	0.0	93	0.0

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Customer Services	Governance and Law	Governance	GL01a1	Reduce Area Committee/Governance functions, with reduced support for Elected Members.	Options include fewer area and central committee meetings, no support for partnership/community planning meetings, increased "self-service" support for Elected Members.	0	0.0	301	9.8	301	9.8
Customer Services	Improvement and HR	Improvement and OD and Human Resources	IHR01A	Combine Improvement and Organisational Development and Human Resources teams to create a single service.	This would provide council services with a one-stop-shop for support on people management and improvement.	105	2.5	126	2.5	616	14.7
Customer Services	Improvement and HR	Health and Safety	IHR03a	Redesign delivery of personal safety training for employees.	Develop online/face to face training.	32	1.0	38	1.0	38	1.0
Customer Services	Improvement and HR	Health and Safety	IHR03b	Redesign the health and safety advisory team and develop online support.	Increase online support, prioritise higher risk service areas.	68	1.5	81	1.5	81	1.5
Development and Infrastructure Services	Economic Development	Marine	ED02a	Reduce subsidies to freight operators in Campbelltown.	Phased withdrawal of subsidy from 55% to 33% to 18% to standard rates from 2018/19	31	0.0	34	0.0	37	0.0
Development and Infrastructure Services	Economic Development	Marine	ED02b	Increase piers and harbours berthing charges.	Charges (for commercial shipping) depend on gross registered tonnage.	25	0.0	39	0.0	58	0.0
Development and Infrastructure Services	Planning and Regulatory Services	Development Management	PRS02b	Introduce charging for pre-application advice for major and locally significant planning applications.	In place in other council areas. Flat free approx £1,000 for major applications; maximum of approx £800 for locally significant	0	0.0	10	0.0	10	0.0
Development and Infrastructure Services	Planning and Regulatory Services	Development Management	PRS02c	Reduce Development Management team - validation and registration of planning applications.	Increase in time to register planning applications	0	0.0	30	1.0	30	1.0
Development and Infrastructure Services	Planning and Regulatory Services	Development Management	PRS02d	Remodel Planning Enforcement team.	Increase in response time to complaints about planning breaches.	42	1.0	42	1.0	42	1.0
Development and Infrastructure Services	Planning and Regulatory Services	Development Policy	PRS03b	Remove Aerial Photography provided by Ordnance Survey Imagery.	Council still able to provide a similar service.	0	0.0	5	0.0	5	0.0
Development and Infrastructure Services	Planning and Regulatory Services	Development Policy	PRS03c	Introduce charging of developer or property owner for statutory street numbering.	In place in other council areas. £75 to name/number or rename first property and sizing scale for additional properties eg. £210 for 10 properties and £710 for 50, plus £150 for each new street name.	10	0.0	10	0.0	10	0.0

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Department	Service	Service Package	Ref	Description of Option	Further Description	2016-17 Budget Reduction £000	2016-17 FTE Reduction	2017-18 Budget Reduction £000	2017-18 FTE Reduction	Future Years Budget Reduction £000	Future Years FTE Reduction
Development and Infrastructure Services	Planning and Regulatory Services	Development Policy	PRS03d	Remove software/licences used for local development plan consultation.	Internal software solutions to be developed.	24	0.0	24	0.0	24	0.0
Development and Infrastructure Services	Planning and Regulatory Services	Development Policy	PRS03e	Removal of general budget for Local Development Plan consultation/events.	Increase on-line consultation.	5	0.0	5	0.0	5	0.0
Development and Infrastructure Services	Planning and Regulatory Services	Development Policy	PRS03f	Remove budget for footpath maintenance and signage works.	Reduce activity to core duties - statutory access rights of way and up to date Core Path Plan.	5	0.0	5	0.0	5	0.0
Development and Infrastructure Services	Planning and Regulatory Services	Development Policy	PRS03g	Remove footpath survey software and Local Access Forum budget.	Use alternative ways of surveying and supporting the Forum.	4	0.0	4	0.0	4	0.0
Development and Infrastructure Services	Planning and Regulatory Services	Development Policy	PRS03h	Remove specialist legal expenses budget for resolving access disputes.	Draw on internal legal advice if it is required.	8	0.0	8	0.0	8	0.0
Development and Infrastructure Services	Planning and Regulatory Services	Development Policy	PRS03i	Introduce charges for Phase 1 Habitat Surveys.		3	0.0	3	0.0	3	0.0
Development and Infrastructure Services	Planning and Regulatory Services	Development Policy	PRS03j	Reduce business support costs by efficiency savings provide by staff reductions.		20	1.0	20	1.0	20	1.0
Development and Infrastructure Services	Planning and Regulatory Services	Development Policy	PRS03K	Remodel Access Team	Focus on statutory duties only.	35	1.0	35	1.0	70	2.0
Development and Infrastructure Services	Planning and Regulatory Services	Development Policy	PRS03L	Review Development policy team.	Staff reduction equivalent to £50,000: ability to deliver Local Development Plan and so support jobs, housing and the environment reduced.	0	0.0	50	1.0	50	1.0
Development and Infrastructure Services	Planning and Regulatory Services	Regulatory Services	PRS04a	Remove vacant Regulatory Services alternative enforcement post.	This post has been vacant for 18 months.	17	0.6	17	0.6	17	0.6
Development and Infrastructure Services	Planning and Regulatory Services	Regulatory Services	PRS04c	Increase charges to businesses for inspection and certification of food export certificates.	Already in place in other council areas - Flat rate of £17 per certificate to replace current tiered fee structure.	12	0.0	12	0.0	12	0.0
Development and Infrastructure Services	Planning and Regulatory Services	Regulatory Services	PRS04e	Central administration costs savings through improvements to processes and systems.		13	1.0	16	1.0	16	1.0

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Development and Infrastructure Services	Planning and Regulatory Services	Regulatory Services	PRS04f	Remove direct funding of advice agencies in Argyll and Bute.	This funding supports general advice organisations.	41	0.0	55	0.0	55	0.0
Development and Infrastructure Services	Planning and Regulatory Services	Regulatory Services	PRS04g	Reduce the Debt Counselling Service to focus solely on the complex cases.	Focus on complex cases affecting most vulnerable people.	30	1.0	36	1.0	36	1.0
Development and Infrastructure Services	Planning and Regulatory Services	Regulatory Services	PRS04h	Increase income from private landlord registration scheme.	Targeted enforcement work on unregistered private landlords.	8	0.0	8	0.0	8	0.0
Development and Infrastructure Services	Roads and Amenity Services	Amenity Services	RAMS01a	Increase Burial Charges by 20% over and above inflationary increase.	From £488.65 to £604 - these costs are below average in 9 comparative local authority areas.	79	0.0	79	0.0	79	0.0
Development and Infrastructure Services	Roads and Amenity Services	Amenity Services	RAMS01b	Increase Cremation Charges by 20% over and above inflationary increase.	From £507.95 to £627.83 - these are below average in 9 comparative local authority areas.	59	0.0	59	0.0	59	0.0
Development and Infrastructure Services	Roads and Amenity Services	Amenity Services	RAMS01c	Removal of hanging baskets.	Reduce visual appeal.	25	1.5	30	1.5	30	1.5
Development and Infrastructure Services	Roads and Amenity Services	Amenity Services	RAMS01d	Close 43 public conveniences that cannot be run without cost to the Council.	These are located across Argyll and Bute.	117	7.6	140	7.6	140	7.6
Development and Infrastructure Services	Roads and Amenity Services	Amenity Services	RAMS01e	Remove subsidies to Tobermory Harbour Association.	Subsidy to be removed on a phased basis.	0	0.0	4	0.0	8	0.0
Development and Infrastructure Services	Roads and Amenity Services	Amenity Services	RAMS01f	Replace annual bedding display with grass areas.	Reduce visual appeal.	28	1.6	33	1.6	33	1.6
Development and Infrastructure Services	Roads and Amenity Services	Amenity Services	RAMS01g	Remove rose and shrub beds and return to grass.	Reduce visual appeal.	58	3.4	70	3.4	70	3.4
Development and Infrastructure Services	Roads and Amenity Services	Amenity Services	RAMS01h	Reduce Hedge maintenance to 1 cut per year from the existing 2/3 cut per year.	Hedges to be maintained in winter only.	15	0.9	18	0.9	18	0.9
Development and Infrastructure Services	Roads and Amenity Services	Amenity Services	RAMS01i	Reduce to one grass cut per year / stop grass cuts.	One cut in October/November; allow some areas to grow wild.	18	1.0	21	1.0	21	1.0
Development and Infrastructure Services	Roads and Amenity Services	Amenity Services	RAMS01j	Charge for, or remove services, for Cowal Games.	This covers temporary toilets, event support, litter collection, staffing etc.	30	0.0	30	0.0	30	0.0

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Development and Infrastructure Services	Roads and Amenity Services	Amenity Services	RAMS01k	Reduce Environmental Warden Team.	Reduced enforcement/monitoring to litter, pest control, dog fouling, commercial waste etc.	94	4.5	113	4.5	113	4.5
Development and Infrastructure Services	Roads and Amenity Services	Amenity Services	RAMS01l	Reduce street sweeping frequency by 50%.	Streets maintained to reduced standards.	66	4.5	79	4.5	79	4.5
Development and Infrastructure Services	Roads and Amenity Services	Amenity Services	RAMS01m	Reduce maintenance - Roads and Amenity property by 25%.	Prioritise dangerous/urgent work.	64	0.0	64	0.0	64	0.0
Development and Infrastructure Services	Roads and Amenity Services	Amenity Services	RAMS01n	Reduce maintenance of Depots by 25%.	Prioritise dangerous/urgent work.	26	0.0	26	0.0	26	0.0
Development and Infrastructure Services	Roads and Amenity Services	Amenity Services	RAMS01o	Additional reduction in staffing across the Roads and Amenity Service.	Impact on areas visual appearance.	137	8.0	171	8.0	167	8.0
Development and Infrastructure Services	Roads and Amenity Services	Infrastructure Design	RAMS02a	Reduce coastal and flooding work budgets.	Priorities for coastal protection for flooding work to be set.	68	1.8	81	1.8	81	1.8
Development and Infrastructure Services	Roads and Amenity Services	Infrastructure Design	RAMS02b	Reduce bridge assessment budget.	Prioritise most vulnerable structures.	11	0.2	13	0.2	13	0.2
Development and Infrastructure Services	Roads and Amenity Services	Infrastructure Design	RAMS02c	Central administration costs savings through improvements to processes and systems and also a reduction to training budget.	Source alternative training options (e.g. e-learning).	53	1.0	64	1.0	64	1.0
Development and Infrastructure Services	Roads and Amenity Services	Roads	RAMS02d	Further reduce central support team (from 2017)	Reduced level of administrative support	0	0.0	60	2.0	60	2.0
Development and Infrastructure Services	Roads and Amenity Services	Roads	RAMS03a	Increased parking charges 80p to £1. Introduce to Mull car parks. Year round charging at other car parks.		150	0.0	150	0.0	150	0.0
Development and Infrastructure Services	Roads and Amenity Services	Roads	RAMS03b	Removal of School Crossing Patroliers.	This is not a core function of the council.	167	13.5	200	13.5	200	13.5
Development and Infrastructure Services	Roads and Amenity Services	Roads	RAMS03c	Reduced budget for road works/bridge maintenance.	Work to be prioritised.	137	3.0	164	3.0	164	3.0
Development and Infrastructure Services	Roads and Amenity Services	Roads	RAMS03d	Further reduce roads operations costs (from 2017)	Reduced budget for vehicles, plant and a vacant post.	0	0.0	140	0.0	140	0.0

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Development and Infrastructure Services	Roads and Amenity Services	Street Lighting	RAMS04a	Removal of Christmas lights.	Free up staff for lighting maintenance.	100	0.0	100	0.0	100	0.0
Development and Infrastructure Services	Roads and Amenity Services	Street Lighting	RAMS04b	Street Lighting - increase planned repairs on an area basis, reduce reactive repairs.	Longer response time for lighting repairs.	41	0.5	49	0.5	49	0.5
Development and Infrastructure Services	Roads and Amenity Services	Street Lighting	RAMS04c	Energy reduction lighting programme.	Use new lighting units that would reduce maintenance and energy costs.	25	0.0	150	0.0	150	0.0
Development and Infrastructure Services	Roads and Amenity Services	Street Lighting	RAMS04d	Recover full cost for event banners and other activities associated with events.	Recover costs from this non-core council activity, or do not provide the support.	15	0.0	15	0.0	15	0.0
Development and Infrastructure Services	Roads and Amenity Services	Waste Management	RAMS05a5	Move to 3 weekly collection for general rubbish (green bin), continue fortnightly recycling collections (blue bin) using double shift patterns.	New shift pattern to make better use of fewer vehicles.	457	7.0	548	7.0	548	7.0
Development and Infrastructure Services	Roads and Amenity Services	Waste Management	RAMS05b	3 weekly general waste, bi-weekly co-mingled uplift by internal resource for Islay.	This is in line with other local areas.	17	0.0	17	0.0	17	0.0
Development and Infrastructure Services	Roads and Amenity Services	Waste Management	RAMS05d	Removal of food waste collection within Helensburgh area.	Helensburgh is the only area in Argyll and Bute designated (Scottish Government/Zero Waste Scotland) for food waste collections.	63	4.0	76	4.0	76	4.0
Development and Infrastructure Services	Roads and Amenity Services	Waste Management	RAMS05e	Remove vacant post in Waste Management Service.	Roads and Amenity service to be restructured.	45	2.0	54	2.0	54	2.0
						7,398	184.0	11,472	340.6	12,999	356.8

Savings Option: Review Strategic Finance staffing structure SF01a**Staff and money matters**

Year	2016-17		2017-18		Future Years	
	£'000	FTE	£'000	FTE	£'000	FTE
Original	170	5.0	259	7.0	259	7.0
Revised	140	5.0	259	7.0	259	7.0

Changes to the service available

- Service spend is mainly on staff.
- Some savings can be delivered without impact on service delivery.
- Staff restructure would result in temporary skills gap while remaining staff complete formal qualifications
- Need to prioritise support for other services with potential reduction/delay in support in areas

Key challenges in delivering the revised service

- Potential for diluted standard of advice, financial management/control
- Changes will also be required to processes (procedural and automation) in order to deliver full savings
- Need to prioritise support for other services with potential reduction/delay in support in areas

Actions required to deliver savings

- Rolling programme of staff training (Accounting Technicians)
- Request for interest in voluntary redundancy
- Removal of three admin level posts and three qualified posts
- Applying increased risk tolerance approach to budget monitoring
- Introduction of some automated processes
- Increasing use of self service for budget holders

Savings Option: Secondary review of Strategic Finance structure SF01f**Staff and money matters**

Year	2016-17		2017-18		Future Years	
	£'000	FTE	£'000	FTE	£'000	FTE
	0	0.0	120	3.0	120	3.0

Changes to the service available

- Secondary review of staffing structure following SF01a savings option.
- Strategic Finance is a support service and has to respond to the changing shape of the organisation
- Further staff reduction of 3FTE.
- Number of core functions must still be carried out – completion of annual accounts, treasury management, internal audit.

Key challenges in delivering the revised service

- Maintaining capacity to ensure proper administration of the council's financial affairs
- Ensuring capacity to carry out core functions and meet statutory deadlines
- Operating in context of financial challenge

Actions required to deliver savings

- Restructuring review responding to changes to other council services
- Review of working practices and processes
- Review more effective when organisation's longer term shape/structure is clearer

Savings Option: Adult Learning and Literacies Staffing Reductions CC02a**Staff and money matters**

Year	2016-17		2017-18		Future Years	
	£'000	FTE	£'000	FTE	£'000	FTE
Reductions	87	3.4	104	3.4	104	3.4

Changes to the service available

- Current staffing levels reflect population levels – reducing staff would affect some areas more than others, including fewer/no classes, group/1:1 support; longer waiting lists.
- Reduced support for vulnerable people to assist in managing benefits, finding jobs or learning new skills.
- Reduced outreach and opportunities for older people, rurally isolated people and those starting out in literacy, learning or training.
- Reduced line management and support for staff.

Key challenges in delivering the revised service

- Increased risk of sanctions, crisis and severe hardship for vulnerable claimants.
- More pressure on other services, e.g. welfare rights.
- Long-term economic/social impact on people, families and communities.
- Negative impact on Education Scotland/HMI inspection results in some areas.
- Reduced ability to maintain current partnership working.

Actions required to deliver savings

Combination of all or some of the following:

- Removal of vacant posts.
- Voluntary reductions in contracted hours.
- Voluntary redundancy requests implemented.

Savings Option: Adult Learning and Literacies Reduction in Area Resources and Casual Tutor Budgets CC02b

Staff and money matters

50% reduction in area budgets for learning resources and casual tutors.

Year	2016-17		2017-18		Future Years	
	£'000	FTE	£'000	FTE	£'000	FTE
Reductions	29	0	29	0	29	0

Changes to the service available

- Spending less on learning resources and casual tutors would reduce the range and volume of service. Specialist tutor availability reduced by around 1,000 hours.
- Less equipment, learning materials and resources for classes, 1:1 support and drop-ins. Less able to maintain/replace IT equipment.
- Reduced access to computers for people who don't have their own or can't access the internet.
- Reduced opportunities for people starting out in literacy, learning or training before college.

Key challenges in delivering the revised service

- Increased risk of sanctions, crisis and severe hardship for vulnerable claimants.
- More pressure on other services, e.g. welfare rights.
- Long-term economic/social impact on people, families and communities.
- Reduced ability to maintain current partnership working.

Actions required to deliver savings

- Devolved area budgets for resources and specialist tutors reduced by 50% in all areas.
- Robust area needs assessment to be carried out.

Savings Option: Community Centres and Community Development – redesign staffing structure CC03a

Staff and money matters

Year	2016-17		2017-18		Future Years	
	£'000	FTE	£'000	FTE	£'000	FTE
Reductions	59	1.7	71	1.7	71	1.7

Changes to the service available

- Less able to ensure that key strategic aims (such as prevention, reducing inequalities, community engagement) are embedded in communities.
- Less support for Area Community Planning Groups to develop.
- Reduction in community development representation or attendance at meetings.

Key challenges in delivering the revised service

- Team has already undergone six-month review and evaluation to bring Community Planning and Community Development together to achieve outcomes/better linkages between local and strategic community planning projects.
- Reduction in community development representation or attendance at meetings.
- Reduced support for Third Sector and Communities Group, with more pressure on partners, including third sector, to contribute to group meetings.

Actions required to deliver savings

- Removal of 1.7 FTE posts.

Savings Option: Reduce Third Sector Grants CC03b**Staff and money matters**

Year	2016-17		2017-18		Future Years	
	£'000	FTE	£'000	FTE	£'000	FTE
Reductions	14	0	14	0	14	0

Changes to the service available

- Third Sector Grant Fund administered by Community Development reduced by 10%.

Key challenges in delivering the revised service

- Third Sector grants support community level projects which help to deliver the Single Outcome Agreement – risk of reduction in community/third sector projects impacting the SOA.
- Less available grant amount reduces the amount available for delivering projects in communities.
- No impact on ability to manage and administer grants or provide support to community groups in the process.

Actions required to deliver savings

- No further actions required to deliver savings, but depends on timing of any decision:
- Grant process announced late 2015 with deadlines for applications February 2016 – allowing awards to be made as early as possible in the financial year.
- Potential to change the timetable for grant application and assessment, meaning one round of applications rather than two.

Savings Option: Stop service level agreements with Community Centre councils CC03c
Staff and money matters

Year	2016-17		2017-18		Future Years	
	£'000	FTE	£'000	FTE	£'000	FTE
Reductions	45	0	45	0	45	0

Changes to the service available

- For 20 years community centres have been managed by Centre Councils (groups of local volunteers) governed by a management agreement with Argyll and Bute Council – current agreements run until 31st March 2016.
- Each Centre Council has its own pricing structure and opening hours, with average hourly charges ranging from £1.17 to £20.59.
- Stopping the current arrangements and operating the centres directly would mean a more equal pricing structure.
- Trained staff available during all opening hours.

Key challenges in delivering the revised service

- Individual Centre Councils may wish to look at transferring facilities to community ownership for operation without local authority involvement.
- Local communities may be unhappy with proposals.
- Changes to prices could impact on bookings.

Actions required to deliver savings

- Existing management agreements not renewed after the notice period.
- Review of charges and opening hours at each centre to ensure they are sustainable community assets.
- To ensure that community volunteers can still be involved, set up user group forums for each centre.

Savings Option: Creation of charitable leisure trust – halls, swimming pools and fitness facilities CC05a/1, CC10a, CC11a/1

Staff and money matters

Year	2016-17		2017-18		Future Years	
	£'000	FTE	£'000	FTE	£'000	FTE
CC05a, CC10a, CC11a	0	0	536	125.4	536	125.4
CC05a/1, CC11a/1	0	0	164	tbc	164	tbc
	0	0	700	125.4	700	125.4

Changes to the service available

- Creating a charitable trust arms-length organisation (ALO) to operate all council owned leisure and library services including community halls.
- Saving achieved through anticipated exemption from non-domestic rates and possible VAT savings.
- Changes to staff, pricing and opening hours may be required.
- How the service is managed and delivered ultimately determined by a business plan and operating model adopted by any charitable trust. Current robust processes for health and safety, etc would remain in place.

Key challenges in delivering the revised service

- Guaranteeing ongoing maintenance and investment in key community assets.
- Making sure the duty to provide adequate sport, recreational, leisure and library facilities is enshrined in any legal agreement.
- Increase in direct management resources needed to maintain current robust health and safety processes.
- Need for trust to increase income-generating activities and take a business-focussed approach.
- Maintaining and expanding existing partnership working.

Actions required to deliver savings

- Professional advice needed for charitable trust business plan and operating model – wide body of local authority knowledge and experience in this field.
- Timescale is dependent on business plan.
- Current service staff would need to be seconded to the project to help external advisors and ensure that service/staff interests are properly represented.

Savings Option: Reduce grants to events and festivals CC06a**Staff and money matters**

Year	2016-17		2017-18		Future Years	
	£'000	FTE	£'000	FTE	£'000	FTE
Reductions	37	0	37	0	37	0

Changes to the service available

- 20% reduction in grant support to major events and festivals:

Key challenges in delivering the revised service

- Impact on economic benefit of cultural tourism.
- Effect on the national and international profile of Argyll and Bute.
- Some events may struggle to fill the funding gap and have to scale down, with potential to reduce visitor numbers at a time when the area needs to be promoted.

Actions required to deliver savings

- Giving organisers adequate notice of any reduction in funding.
- Issuing amended service level agreements to organisations in April 2016.

Savings Option: Transfer or close Campbeltown Museum CC06b**Staff and money matters**

Year	2016-17		2017-18		Future Years	
	£'000	FTE	£'000	FTE	£'000	FTE
Reductions	0	0	37	0	37	0

Changes to the service available

- Offer the council's museum collections and Campbeltown Museum for community ownership – if no interest, close the museum and dispose of/relocate the collections.
- The council would no longer provide a museum service and advice to independent museums would be withdrawn.

Key challenges in delivering the revised service

- The council would be the only one in Scotland without a museum service.
- Museum accreditation could be withdrawn if new owners were not accredited.
- Potential impact on accessing cultural funding in the future.
- Disposal of collections has some legislative obligations and could take between 2 and 3 years to complete.
- Current SLA (£28K per year) with Kilmartin Museum would cease and would impact on their staff numbers.

Actions required to deliver savings

- Documentation of all artefacts in the collections.
- Establish whether item donors are happy with transfer or disposal (this process would take around 2 years with one staff member working 3 days per week).
- Manage the transfer of artefacts, including packing and transport – could take around 9 to 12 months to complete.
- Can only transfer archaeological 'Treasure Trove' items to another accredited museum.
- Formal disposal of unwanted artefacts – could take 9 to 12 months.

Savings Option: Reduce arts development budget CC06c**Staff and money matters**

Year	2016-17		2017-18		Future Years	
	£'000	FTE	£'000	FTE	£'000	FTE
Reductions	10	0	10	0	10	0

Changes to the service available

- Reduced operational budget to support arts and cultural development by £10K from beginning of financial year 2016/17.
- Less funding to support the work of the local arts, cultural and heritage community.

Key challenges in delivering the revised service

- Local and national arts, cultural and heritage sectors may question commitment to service provision.

Actions required to deliver savings

- Reducing the budget by £10K from the start of the financial year 2016/17.
- Recently formed Cultural Assembly should see the local cultural/heritage sector take the lead in arts development, including securing external funding – if this happens, the council would adopt a supporting role in arts development and the impact of the budget reduction would be minimal.

Savings Option: Reduce funding to external partners ALIEnergy, Mediation and NHS. CC08a
Staff and money matters

Year	2016-17		2017-18		Future Years	
	£'000	FTE	£'000	FTE	£'000	FTE
Reductions	13	0	41	0	41	0

Changes to the service available

- Three elements to the option – reduce funding to external partners ALIEnergy, Mediation and NHS.
- ALIEnergy –in light of new opportunities to secure funding, e.g. from HEEPS, stop providing £10K core funding grant.
- Mediation –in line with a reduction in demand for service, reduce current contract value of £40K by £18K.
- NHS – a homeless nurse post is now completely funded by the NHS and there is no need for the council's £13K contribution to be retained in the budget.
- No direct impact on council's operational service delivery.

Key challenges in delivering the revised service

- Reduced funding could impact capacity to tackle fuel poverty and prevent homelessness.
- Potential for pressure on delivery of SOA.
- Impact on current partnerships.

Actions required to deliver savings

- Saving proposed for 2017/18 meaning there is a 12-month lead-in time which coincides with HEEPS contract timeline.
- Negotiation with affected external partners/providers.

Savings Option: Homeless prevention and service user involvement CC08b**Staff and money matters**

Year	2016-17		2017-18		Future Years	
	£'000	FTE	£'000	FTE	£'000	FTE
Reductions	14	0	14	0	14	0

Changes to the service available

- Reducing the budget for the Rent Deposit Guarantee Scheme by £8K.
- £6K budget reduction for service user involvement and consultation.
- Rent deposits budget reduction would reflect expenditure over past two years.
- Consultation would be carried out by in-house staff.

Key challenges in delivering the revised service

- Rent Deposit Guarantee Scheme useful tool designed to help prevent homelessness – it reduces the demand for temporary accommodation.
- Depending on the number of claims submitted there may not be enough funds to cover costs.
- Potential impact on service user consultation if it is reliant on internal staff resources – and in turn impact on service user engagement.

Actions required to deliver savings

- Budget will be removed from cost centres.

**Savings Option: Housing Strategy Research and Development, IT and Training
CC08c**
Staff and money matters

Year	2016-17		2017-18		Future Years	
	£'000	FTE	£'000	FTE	£'000	FTE
Reductions	51	0	51	0	51	0

Changes to the service available

- Reducing budget for IT development by £5K, training by £4.5K and housing strategy development by £41K.
- IT development: substantial investment in the past in introducing web-based housing options advice, online housing applications and case management system which allows required reporting to Scottish Government. There is potential for impact on ability to provide mandatory reports to the Scottish Government.
- Training: housing legislation changes constantly and a reduced training budget will impact on the service's ability to keep staff up to date.
- Housing strategy: Housing strategy is underpinned by the Housing Need and Demand Assessment (HNDA) and primary research. A robust, credible and accredited HNDA contributes to calculations for local housing allocations. This needs quality data and research – budget limitations will impact on this.

Key challenges in delivering the revised service

- There is potential to affect the council's ability to meet Scottish Government reporting requirements.
- The council may not achieve the robust HNDA accreditation needed to support housing strategy and the local development plan.
- Local housing strategy is developed in partnership with a wide range of stakeholders and contributes to the delivery of the SOA.

Actions required to deliver savings

- Reduce budget in cost centres from April 2016.

Savings Option: Housing Strategy/Services – reduction in staffing costs CC08d**Staff and money matters**

Year	2016-17		2017-18		Future Years	
	£'000	FTE	£'000	FTE	£'000	FTE
Reductions	37	1.0	45	1.0	45	1.0

Changes to the service available

- Removing one LGE11 post from the Housing Management team.
- Reduced ability to promote Argyll and Bute Advice Network and to maintain high quality information/advice about housing issues.
- Impact on homelessness prevention activity.

Key challenges in delivering the revised service

- Reduced capacity for partnership participation and involvement/support for the HOMEArgyll partnership.
- Less capacity to keep staff informed of policy and legislative changes.
- Less in-house knowledge and expertise.
- Possible under-representation at key strategic partnerships.

Actions required to deliver savings

- Removal of one FTE.

Savings Option: Transfer of housing strategy staff costs to Strategic Housing Fund CC08e

Staff and money matters

Year	2016-17		2017-18		Future Years	
	£'000	FTE	£'000	FTE	£'000	FTE
Reductions	137	0	137	0	137	0

Changes to the service available

- No impact on service delivery.

Key challenges in delivering the revised service

- Although no impact on service delivery, it will affect resources available for housing development
- Depending on the minimum balance to be retained in the Strategic Housing Fund it may be necessary to review and reduce the contribution to the affordable housing development programme – this could impact on Registered Social Landlord partners.

Actions required to deliver savings

- Funding within Strategic Housing Fund to be earmarked to meet salary costs associated with the management and delivery of the Local Housing Strategy.
- Proposal is to commit £137K per year to cover the cost of staff involved in the delivery of housing strategy and housing development.

Savings Option: Reducing library management team costs – CC10b**Staff and money matters**

Year	2016-17		2017-18		Future Years	
	£'000	FTE	£'000	FTE	£'000	FTE
Reductions	33	1.0	40	1.0	40	1.0

Changes to the service available

- Reduced capacity to delivery library service.
- The small professional library staff team would reduce from 5 to 4 employees.

Key challenges in delivering the revised service

- Argyll and Bute has one of the smallest professional library staff teams in Scotland.
- Reduction in professional library services.

Actions required to deliver savings

- Removing one LGE10 professional librarian post.

Savings Option: Withdrawal of mobile library service CC10c**Staff and money matters**

Year	2016-17		2017-18		Future Years	
	£'000	FTE	£'000	FTE	£'000	FTE
Reductions	114	3.5	137	3.5	137	3.5

Changes to the service available

- No direct library service provision to remote communities and Islay/Mull.
- No mobile library service for some rural schools currently using the service.

Key challenges in delivering the revised service

- Impact on social life/activities in rural communities.
- Mainland users can access town libraries but islands/rural communities have limited or no alternatives.
- Reduced book issues and visitor numbers.

Actions required to deliver savings

- Four mobile library vehicles withdrawn from service (East Argyll, Islay, Mull and West Argyll).
- Leases on all four vehicles are expired so there will be no termination costs.
- 3.5 FTE posts made redundant.

**Savings Option: Reducing contract value for Women's Aid outreach support
CC12a**
Staff and money matters

Year	2016-17		2017-18		Future Years	
	£'000	FTE	£'000	FTE	£'000	FTE
Reductions	0	0	40	0	40	0

Changes to the service available

- Reducing the budget available for providing support to women affected by domestic abuse.
- Current grant funding is £160,917 split between refuge and tenancy support.
- Refuge is council owned and leased to Women's Aid at no charge – Women's Aid receives some rental income from people who are eligible for housing benefit or able to pay.

Key challenges in delivering the revised service

- Clients self refer and support needs are not assessed or prioritised by council staff.
- Funding is provided as a block grant – not clear how this relates to the number of hours or clients.
- May impact on ability to provide appropriate support for women/children affected by domestic abuse.
- Potential for pressure on other services but extent can only be established when review complete (see below).
- Potential impact on the external service provider and staff.

Actions required to deliver savings

- Saving is scheduled for year two so that monitoring and review can be carried out to examine opportunities for efficiencies.

Savings Option: Reduced value of tenancy support contracts CC12b**Staff and money matters**

Year	2016-17		2017-18		Future Years	
	£'000	FTE	£'000	FTE	£'000	FTE
Reductions	191	0	191	0	191	0

Changes to the service available

- Reduce budget for supporting vulnerable people to keep accommodation and preventing homelessness. Assessment is carried out by council staff – support provided by external agencies.

Key challenges in delivering the revised service

- Potential impact on homelessness levels and prevention.
- Potential impact on partner agencies – 54% of those receiving support are housing association tenants.
- Risks for vulnerable households.
- Impact on external providers who employ staff to manage and deliver the service.

Actions required to deliver savings

- Tenancy support contracts due for retender before four-year contracts end in March 2016.
- Extend contracts for 6 to 12 months to allow time for planned service reduction, review and consultation with suppliers/stakeholders.
- Proceed to new tender ensuring sufficient lead-in time for new contracts.
- Likelihood of part saving only in first year 2016/17.

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Savings Option: Additional Support Needs - Reduction in Disability Access by 57%

This budget has been underspent in previous years.

Staff and money matters

Year	2016-17		2017-18		Future Years	
	£'000	FTE	£'000	FTE	£'000	FTE
Saving	20	0.0	20	0.0	20	0.0

Changes to the service available

- Reduction in the budget that provides disability adaptations to education establishments

Key challenges in delivering the revised service

- The Council must continue to meet the requirements of the Equalities Act 2010 and the Additional Support for Learning Act
- The demands will continue to be unpredictable :the need for the budget is unpredictable, and depends on the needs of individuals; demands may increase as the service now incorporates the Early Years Service and will have to cover a larger number of establishments

Actions required to deliver savings

- Manage the reduced budget and unpredictable demand

Savings Option: Additional Support Needs - Reduction in Home and Hospital Tuition by 25%
Staff and money matters

Year	2016-17		2017-18		Future Years	
	£'000	FTE	£'000	FTE	£'000	FTE
Saving	3	0.0	3	0.0	3	0.0

Changes to the service available

- Reduce the tutoring service provided to children/young people who cannot attend school due to ill health, either at home or in hospital

Key challenges in delivering the revised service

- The council must continue to comply with the requirements of the 1980 Education Act and Additional Support for Learning Act
- The budget is unpredictable as it is driven by individual need

Actions required to deliver savings

- Review service level agreement with Glasgow City Council, the current contracted providers

Savings Option: Additional Support Needs - Reduction in QIT Materials Budget by 60%

Staff and money matters

Year	2016-17		2017-18		Future Years	
	£'000	FTE	£'000	FTE	£'000	FTE
Saving	15	0.0	15	0.0	15	0.0

Changes to the service

- Reduce access to specialist, national support for Alternative and Augmentative Communication (AAC) through the CALL Centre Scotland (University of Edinburgh)
- Reduce availability of equipment loans for AAC
- Reduce availability of mediation and staff training for CALM, a behaviour support approach to assist staff to intervene with children with challenging behaviour.

Key challenges in delivering the revised service

- The Council will have to continue to comply with Additional Support Needs or Equalities legislation.

Actions required to deliver savings

- Review the contract with CALL Centre (University of Edinburgh)
- Communication with Early Years Partnership Providers
- Review approach to AAC support in line with reduced budget

Savings Option: Additional Support Needs - Reduction in Specialist Equipment by 20%

This budget was underspent in the last academic year.

Staff and money matters

Year	2016-17		2017-18		Future Years	
	£'000	FTE	£'000	FTE	£'000	FTE
Saving	7	0.0	7	0.0	7	0.0

Changes to the service

- Reduction in specialist equipment such as wheelchairs, chairs, audiology equipment for children and young people to support personal independence
- Possible increased waiting time to use equipment, depending on demand.

Key challenges in delivering the revised service

- The demands on the budget are unpredictable as they are driven by individual need, assessed on an ongoing basis by health professionals
- A small number of specialist requests could deplete the budget

Actions required to deliver savings

- Manage the reduced budget through prioritisation of need.

**Savings Option: Additional Support Needs – Reduction in Special Education
HQ Central Repair Outside Contractors by 39%**

Staff and money matters

Year	2016-17		2017-18		Future Years	
	£'000	FTE	£'000	FTE	£'000	FTE
Saving	7	0.0	7	0.0	7	0.0

Changes to the service

- Reduction in the buildings maintenance budget for repairs

Key challenges in delivering the revised service

- Reprioritising expenditure on repairs and maintenance of property

Actions required to deliver savings

- Manage the reduced budget and minimise risk through prioritisation

Savings Option: Additional Support Needs(ASN) – Remove ASN Assistant cover central budget
Staff and money matters

Year	2016-17		2017-18		Future Years	
	£'000	FTE	£'000	FTE	£'000	FTE
Saving	80	0.0	80	0.0	80	0.0

Changes to the service

- Removal of central budget provision for cover if an Additional Support Needs (ASN) Assistant is absent from work

Key challenges in delivering the revised service

- Arrangements for cover for an ASN Assistant will have to be met by the devolved budget of individual schools
- The Council must continue to comply with the requirements of ASN legislation

Actions required to deliver savings

- Manage cover from the devolved budget at individual schools.

Savings Option: Music Instruction – Reduction in Creative Arts in Schools Team (CAST) staffing by 20%

Staff and money matters

Year	2016-17		2017-18		Future Years	
	£'000	FTE	£'000	FTE	£'000	FTE
Saving	5	0.2	5	0.2	5	0.2

Changes to the service available

- 1 full time equivalent (FTE) cultural co-ordinator post will reduce to 0.8 FTE
- Fewer projects will be offered to schools
- Annual professional development programme will reduce

Key challenges in delivering the revised service

- Maintaining engagement in creative arts curricular programmes
- Maintaining creative projects in schools
- Maintaining partnerships with local partners, national companies and Creative Scotland.

Actions required to deliver savings

- Review the available creative arts service to align with reduced resource

Savings Option: Music Instruction and Creative Arts - Increase in Fees for music tuition by 50%

Increase fees for non statutory music tuition by 50%.

Fees cover lessons throughout the August to June school session.

£150.80 per August–June session to rise to £226.20 for one pupil/one instrument.

Cost for a sibling/another instrument to rise from £135.80 to £203.70.

Staff and money matters

Year	2016-17		2017-18		Future Years	
	£'000	FTE	£'000	FTE	£'000	FTE
Saving	50	0.0	50	0.0	50	0.0

Changes to the service available

- Increased charges for music tuition

Key challenges in delivering the revised service

- Additional income raised as a result of this option is an estimate at this stage, based on current income levels
- Potential impact on breadth of curricular choice, or on young people who opt for national music qualifications, if increased charges put families off using the service.

Actions required to deliver savings

- Communicate changes prior to introduction of increased charges.

Savings Option: Music Instruction and Creative Arts - Decrease in Instrumental Instructors by 20%

Staff and money matters

Year	2016-17		2017-18		Future Years	
	£'000	FTE	£'000	FTE	£'000	FTE
Saving	62	2.6	99	2.6	99	2.6

Changes to the service

- Reduction of 2.56 Full Time Equivalent (FTE) out of a total of 15.94 FTE instructors to deliver the instrumental music service in Argyll and Bute

Key challenges in delivering the revised service

- Reduced capacity to delivering the service across a wide area
- Reduced capacity to providing a wide choice of instruments for children and young people.

Actions required to deliver savings

- Manage the reduced budget
- Revise the way in which the service is delivered to include a combination of Video Conference (VC) and face to face tuition.
- Centralise aspects of the service to an after school model, where children travel to the service, decreasing the need for instructors to spend time driving long distances to deliver tuition to a small number of children.

Savings Option: Early Years Service - Withdraw non-statutory services for children under 5

Staff and money matters

Year	2016-17		2017-18		Future Years	
	£'000	FTE	£'000	FTE	£'000	FTE
Saving	85	0.0	382	8.0	382	8.0

Changes to the service

- Reduction in Early Years staffing by 60%
- Focus of remaining resources would be on statutory duties only
- Withdrawal of the Community Childminding Service (registered childminders will continue to operate), resulting in no community childminding and parenting support to families in crisis.
- Withdrawal of parenting support.
- Withdrawal of operational support to Commissioned Early Years Providers.

Key challenges in delivering the revised service

- The withdrawal of the Community Childminding Service (CCS) may impact on the sustainability of existing childminders and other early years providers, used by the CCS.
- Demand on other agencies may increase, if families require support.

Actions required to deliver savings

- Reduction of vulnerable child referrals to Community Childminding Service (registered childminders will continue to operate).
- Communication with Community Childminders and Health and Social Care Partnership to inform them of withdrawal of Service.
- Communicate and consult in relation to future delivery of universal statutory services.
- Reconfigure the structure of the remaining Early Years Team to meet statutory requirements.
- Ensure compliance with statutory requirements

Savings Option: Early Years Service - Reduce level of support to Local Authority and Partner Providers of ELCC (Early Learning and Childcare services)

Currently the Early Years Service employs 131 members of staff in local authority pre5 units, and commissions the services of 226 staff from external service providers.

Staff and money matters

Year	2016-17		2017-18		Future Years	
	£'000	FTE	£'000	FTE	£'000	FTE
Saving	553	6.0	553	6.0	553	6.0

Changes to the service available

- Reduced level of support for local authority and commissioned providers of Early Learning and Childcare
- Reduction in local authority pre5 resource budgets by 40%
- Reduction in the level of professional development opportunities for all staff and third sector providers, including childminders
- Withdrawal of transport provision for children and families in remote and rural areas
- Restriction to term time provision in the Council's two stand alone nurseries

Key challenges in delivering the revised service

- Increased difficulty in continuing to provide Early Years' services that meet statutory requirements, particularly in small rural ELCC services with fewer than 5 children.
- Continuing to deliver Continuing Professional Development and professional qualifications with reduced resource
- Increased difficulty in maintaining the two stand-alone local authority nurseries as a year round service rather than term time only.

Actions required to deliver savings

- Manage the reduced budget
- Communicate with parents, carers, service providers, health and social work services.
- Realign staff to deliver the reduced service.
- Change in service delivery model from year round to term time in the two stand-alone Council nurseries.

Savings Option: Early Years' Service - Withdraw 3% annual increase in payments to ELCC Partner Providers

Staff and money matters

Year	2016-17		2017-18		Future Years	
	£'000	FTE	£'000	FTE	£'000	FTE
Saving	41	0.0	82	0.0	82	0.0

Changes to the service

- Removal of annual 3% increase awarded to commissioned ELCC providers – this payment is currently above the rate of inflation.

Key challenges in delivering the revised service

- The removal of this payment may have an impact on providers' sustainability

Actions required to deliver savings

- Communicate with commissioned providers about the withdrawal of the 3% annual increase
- Put in place steps for filling any gaps in service that result if commissioned providers are no longer sustainable.

Savings Option: Early Years' Service - Withdrawal of Early Years third sector grants and services

This grant is designed to help voluntary sector groups with running costs such as hall rent and electricity, or in providing new or developed services.

Staff and money matters

Year	2016-17		2017-18		Future Years	
	£'000	FTE	£'000	FTE	£'000	FTE
Saving	91	0.0	183	0.0	183	0.0

Changes to the service

- Withdrawal of grants and services to third sector early years providers

Key challenges in delivering the revised service

- Increased difficulty for some voluntary sector groups in providing a service which would make it more difficult for parents and carers to find childcare support.
- Potential risks to the sustainability of voluntary sector groups.

Actions required to deliver savings

- Communication with organisations and services who apply for Early Years Third Sector Grant Funding.
- Communication with Social Work and Health in regard to operational impact.
- Support voluntary groups to apply for alternative external funding to support their financial sustainability.

Savings Option: Early Years Service - Cut 100% of Early Years Change Fund EDUC03e

The Early Years Change Fund is allocated on an annual basis to provide funding for local authorities to support families through the Early Years Collaborative.

Staff and money matters

Year	2016-17		2017-18		Future Years	
	£'000	FTE	£'000	FTE	£'000	FTE
Saving	0	0.0	90	0.0	90	0.0

Changes to the service available

- Reduced support for projects that deliver priorities in Argyll and Bute's multi-agency Integrated Children's Services Plan, such as:
 - Parenting support activities –e.g. Family Fun Days, Active Play sessions
 - Argyll and Bute Family Pathway
 - Development of resources to support families –e.g. Developmental Milestone Tool
 - Argyll and Bute CPP annual 'Early Years Collaborative Conference'
 - Support for settings 'sharing practice' in engaging parents and families in Early Learning and Childcare

Key challenges in delivering the revised service

- Increased difficulty for Argyll and Bute's community planning partnership in delivering agreed objectives of the Integrated Children's Service Plan
- Increased difficulty in delivering support for children and families, in relation to the shared Early Years Collaborative national stretch aims
- Increased difficulty in attracting external grant to support the work of the Early Years Collaborative

Actions required to deliver savings

- Manage the reduced budget.
- Communicate with Argyll and Bute's Children's Group to inform them of withdrawal of the Early Years Change Fund.
- Communicate with Early Years Collaborative Leadership Group to inform them of withdrawal of the Early Years Change Fund.
- Discussion with range of partners e.g. Fyne Homes, NHS Highland, etc. to advise on reduction in funding levels.

Savings Option: Education Support HQ and Repairs/Janitorial Services - Reduction in Central Support Staff by 4 FTE

Staff and money matters

Year	2016-17		2017-18		Future Years	
	£'000	FTE	£'000	FTE	£'000	FTE
Saving	65	4.0	78	4.0	78	4.0

Changes to the service

- Central support administration staff to prioritise work based on compulsory school returns such as FOIs, statutory documents etc
- Central ordering of goods and equipment to be delegated to individual schools
- Reduction in capacity to support professional staff

Key challenges in delivering the revised service

- Individual school establishments will have greater administrative delegation
- Administrative tasks may be picked up by more senior officers
- Reduced capacity to develop and deliver improvements

Actions required to deliver savings

- Manage the reduced budget and reduced resource
- Maximise efficiency in administrative activities
- Refocus on compulsory activities

**Savings Option: Education Support HQ and Repairs/Janitorial Services -
Reduction in use of PE facilities by 50%**

Staff and money matters

Year	2016-17		2017-18		Future Years	
	£'000	FTE	£'000	FTE	£'000	FTE
Saving	60	0.0	60	0.0	60	0.0

Changes to the service available

- Reduction in central budget available for schools that do not have PE facilities to hire external facilities, such as local halls, to deliver PE classes
- Budget also covers access to swimming, travel to swimming classes and other PE related activities

Key challenges in delivering the revised service

- Service must ensure that schools are able to deliver on core curricular PE

Actions required to deliver savings

- Manage the reduced budget
- Revise prioritisation for bids from schools for this budget to focus on core and curricular PE activities
- Communications with Leisure Services, voluntary sector pools and Hall committees etc to advise of potential reduced usage.

Savings Option: Education Support HQ and Repairs/Janitorial Services – Reduction in Janitors Cover by 20%

Staff and money matters

Year	2016-17		2017-18		Future Years	
	£'000	FTE	£'000	FTE	£'000	FTE
Saving	13	0.0	16	0.0	16	0.0

Changes to the service available

- 20% less budget available for cover in schools for janitors who are absent
- 20% less budget available for out of hours janitor cover for social events or parents evenings in schools

Key challenges in delivering the revised service

- Ensuring that schools are able to continue to provide out of hours activities with appropriate janitorial cover
- Providing appropriate cover for janitors who are absent

Actions required to deliver savings

- Discussion with Head Teachers
- Manage the reduced budget

Savings Option: Education Support HQ and Repairs/Janitorial Services - Reduction in Central Repairs Budget

Staff and money matters

Year	2016-17		2017-18		Future Years	
	£'000	FTE	£'000	FTE	£'000	FTE
Saving	128	0.0	159	0.0	159	0.0

Changes to the service available

- Reduction in budget available for minor repairs to Primary and Secondary School buildings

Key challenges in delivering the revised service

- Spend on buildings has been used to maintain and improve buildings. A reduction in the minor repairs budget would make it more difficult to maintain the school estate to a good standard.

Actions required to deliver savings

- Prioritise the level of repairs that can be carried out
- Manage the reduced budget

**Savings Option: Education Support HQ and Repairs/Janitorial Services -
Removal of payment to swimming pools**

Staff and money matters

Year	2016-17		2017-18		Future Years	
	£'000	FTE	£'000	FTE	£'000	FTE
Saving	15	0.0	15	0.0	15	0.0

Changes to the service available

- Remove subsidy payment to community swimming pools in Mid Argyll and Islay.

Key challenges in delivering the revised service

- Increased difficulty for the local enterprise companies that run the community pools to maintain current opening hours.

Actions required to deliver savings

- Communication with the community pools

Savings Option: Education Support HQ and Repairs/Janitorial Services - Removal of Attendance Officer Posts

It is the legal responsibility of parent/carers to ensure that their children attend school. Attendance Officers are attached to secondary schools, and advise primary cluster schools.

Staff and money matters

Year	2016-17		2017-18		Future Years	
	£'000	FTE	£'000	FTE	£'000	FTE
Saving	55	4.0	68	4.0	68	4.0

Changes to the service

- Reduction in support for following up, helping and advising on pupil attendance.

Key challenges in delivering the revised service

- Ensuring support is matched to greatest need
- Ensuring ongoing compliance with legislative requirements on attendance reporting to Scottish Government

Actions required to deliver savings

- Prioritise actions to ensure compliance with legislative requirements
- Prioritising support for most vulnerable children and young people

Savings Option: Education Support HQ and Repairs/Janitorial Services - Reduction in clothing grants by 30%

Staff and money matters

Year	2016-17		2017-18		Future Years	
	£'000	FTE	£'000	FTE	£'000	FTE
Saving	39	0.0	39	0.0	39	0.0

Changes to the service available

- Reflects underspends in previous years against this budget.
- 30% less funding available for school clothing grants.
- Changes to the criteria to obtain a clothing grant.

Key challenges in delivering the revised service

- Reduced budget to assist families with clothing grants

Actions required to deliver savings

- Revise the criteria for obtaining a grant
- Communicate the changes to the criteria
- Revise the administration of the grant to meet the new criteria

Savings Option: Primary Schools - All Other Costs - Reduction of Classroom Assistants by 20%
Staff and money matters

Year	2016-17		2017-18		Future Years	
	£'000	FTE	£'000	FTE	£'000	FTE
Saving	79	8.0	137	8.0	137	8.0

Changes to the service available

- 20% fewer classroom assistants – reduction of 8 Full Time Equivalent (FTE) posts to assist teachers in primary school classrooms
- Reduction in support available to teachers in the classroom, such as supervision, maintaining good standards of behaviour, preparing materials for use in lessons, photocopying etc

Key challenges in delivering the revised service

- Ensuring that there is sufficient adult support within the classroom
- Identifying a revised formula for the allocation of classroom assistants in schools
- Maintaining high quality teaching and learning

Actions required to deliver savings

- Manage the reduced resource
- Develop and implement new criteria for allocating classroom assistants in schools

Savings Option: Primary Schools - All Other Costs - Reduction of Clerical Assistants by 20%

Staff and money matters

Year	2016-17		2017-18		Future Years	
	£'000	FTE	£'000	FTE	£'000	FTE
Saving	136	13.0	217	13.0	217	13.0

Changes to the service available

- Reduction in clerical assistants across schools of 20% or 13 Full Time Equivalent posts
- Reduction in support in schools for cash handling/banking, pupil enquiries, pupil exclusion, information management systems, annual data checks, data management, electronic timetables etc.

Key challenges in delivering the revised service

- Ensuring that the schools remain compliant with statutory duties
- Achieving efficiencies and reducing bureaucracy

Actions required to deliver savings

- Agree level of support needed in each school
- Manage the reduced budget
- Align changes from this option to changes from the savings option to reduce central administration team if that also is agreed.

Savings Option: Primary Schools - All Other Costs - Reduction of Pupil Support Assistants by 20%

Pupil Support Assistants work in 30 of our primary schools. Their main role is to contribute to identifying pupils who would benefit from additional support.

Staff and money matters

Year	2016-17		2017-18		Future Years	
	£'000	FTE	£'000	FTE	£'000	FTE
Saving	37	3.0	62	3.0	62	3.0

Changes to the service

- Reduced support for pupils who are identified in early years and who may benefit from personal support in literacy, numeracy and communication
- Reduced resource for tracking identified pupils' achievements

Key challenges in delivering the revised service

- Ensure ongoing compliance with statutory responsibilities
- Prioritise levels of need for support

Actions required to deliver savings

- Agree prioritisation of the pupil support assistants to target the pupils with greatest needs.

Savings Option: Primary Schools - All Other Costs - Reduction of Janitors by 20%

There are currently janitors in 73 out of the council's 78 Primary schools in either a part time or full time basis. Of the other five schools, one is mothballed and 4 have janitors employed by MITIE.

Staff and money matters

Year	2016-17		2017-18		Future Years	
	£'000	FTE	£'000	FTE	£'000	FTE
Saving	96	8.6	153	8.6	153	8.6

Changes to the service

- Reduced support for different elements of school life, such as handyperson duties, playground supervision or opening/closing school premises.

Key challenges in delivering the revised service

- Maintaining health and safety standards in schools
- Prioritising tasks to accommodate reduction in posts
- Prioritising janitor allocation to schools

Actions required to deliver savings

- Prioritisation of tasks to accommodate reduced posts, ensuring compliance with statutory duties including health and safety

Savings Option: Primary Schools - All Other Costs - Reduction of Supply Teachers by 20%

Supply teachers are currently used to cover short term illness or training days/meetings attendance.

Staff and money matters

Year	2016-17		2017-18		Future Years	
	£'000	FTE	£'000	FTE	£'000	FTE
Saving	59	0.0	98	0.0	98	0.0

Changes to the service

- Reduce by 20% the number of days that schools are able to bring in supply staff to cover for development days, training, absence, etc.

Key challenges in delivering the revised service

- Ensuring that the service remains compliant with legislation in having teachers in classes
- Ensuring that teachers are able to participate in appropriate training courses and professional development

Actions required to deliver savings

- Manage the reduced budget
- Consider alternative methods of training, such as online and webinars
- Make more use of video conferencing/Lync to participate in meetings

Savings Option: Primary Schools - All Other Costs - Removal of Management Development and Training Budget (CPD)
Staff and money matters

Year	2016-17		2017-18		Future Years	
	£'000	FTE	£'000	FTE	£'000	FTE
Saving	49	0.0	49	0.0	49	0.0

Changes to the service

- Remove the devolved budget available to head teachers to deliver professional staff training/development that supports continuing knowledge and skills

Key challenges in delivering the revised service

- Ensuring that teachers maintain compliance with Continuing Professional Development Standards as set out by the General Teaching Council (GTC) through regular training and development
- Retaining or attracting staff
- Ensuring educational quality

Actions required to deliver savings

- Develop more cost effective ways of delivering training from central and national resources through online and other methods of delivery

Savings Option: Primary Schools - All Other Costs - Reduction in Grounds Maintenance by 20%
Staff and money matters

Yea	2016-17		2017-18		Future Years	
	£'000	FTE	£'000	FTE	£'000	FTE
Saving	7	0.0	12	0.0	12	0.0

Changes to the service available

- Reduction of 20% in grounds maintenance such as grass cutting, spraying, strimming etc

Key challenges in delivering the revised service

- Prioritising spend on maintenance activities

Actions required to deliver savings

- Manage the reduced budget
- Prioritise curricular related spend, such as lining of sports pitches

Savings Option: Primary Schools - All Other Costs - Reduction of Schools Devolved Budgets by 20%
Staff and money matters

Year	2016-17		2017-18		Future Years	
	£'000	FTE	£'000	FTE	£'000	FTE
Saving	51	0.0	85	0.0	85	0.0

Changes to the service available

- Primary School Head Teachers will have 20% less available funding for additional, curriculum based activities in their schools

Key challenges in delivering the revised service

- Ensure continued quality and breadth of curricular activity, particularly in rural and remote schools that may find it difficult to access broader education experiences for pupils.

Actions required to deliver savings

- Manage the reduced budget
- Change the formula for prioritisation of the funding in consultation with Local Negotiating Committee for Teachers.

Savings Option: Primary Schools - All Other Costs - Removal of Foreign Language Education budget by 100%

Staff and money matters

Year	2016-17		2017-18		Future Years	
	£'000	FTE	£'000	FTE	£'000	FTE
Saving	22	0.0	36	0.0	36	0.0

Changes to the service available

- Foreign language education will no longer be provided through the Modern Languages in Primary Schools Programme.
- Foreign languages training will be provided through Languages 1+2 budget from the Scottish Government.

Key challenges in delivering the revised service

- The current agreement runs until June 2016, so this is a part year saving.

Actions required to deliver savings

- End the agreement currently in place until June 2016

Savings Option: Primary Schools - All Other Costs - Non Payment of staff lunches
Staff and money matters

Year	2016-17		2017-18		Future Years	
	£'000	FTE	£'000	FTE	£'000	FTE
Saving	12	0.0	12	0.0	12	0.0

Changes to the service available

- Staff who supervise playtime will no longer receive a free lunch at a cost of £3 per person per day

Key challenges in delivering the revised service

- Ensuring that children and young people are supervised at lunchtime

Actions required to deliver savings

- Manage the reduced budget
- Put in place alternative arrangements if staff are no longer available to supervise

Savings Option: Secondary Schools - All Other Costs - Reduction of Classroom Assistants by 20%
Staff and money matters

Yes	2016-17		2017-18		Future Years	
	£'000	FTE	£'000	FTE	£'000	FTE
Saving	69	6.6	110	6.6	110	6.6

Changes to the service

- Reduction in support available to teachers in the classroom, such as supervision, maintaining good standards of behaviour, preparing materials for use in lessons, photocopying etc

Key challenges in delivering the revised service

- Ensuring that there is sufficient adult support within the classroom
- Identifying a revised formula for the allocation of classroom assistants in schools
- Maintaining high quality teaching and learning

Actions required to deliver savings

- Manage the reduced budget
- Develop and implement new criteria for allocating classroom assistants in schools

Savings Option: Secondary Schools - All Other Costs - Reduction of Clerical Assistants by 20%

Staff and money matters

Year	2016-17		2017-18		Future Years	
	£'000	FTE	£'000	FTE	£'000	FTE
Saving	68	6.2	108	6.2	108	6.2

Changes to the service available

- Reduction in support in schools for cash handling/banking, pupil enquiries, pupil exclusion, information management systems, annual data checks, SQA results and data management, electronic timetables etc.

Key challenges in delivering the revised service

- Ensuring that the schools remain compliant with statutory duties
- Achieving efficiencies and reducing bureaucracy

Actions required to deliver savings

- Agree level of support needed in each school
- Manage the reduced budget
- Align changes from this option to changes from the savings option to reduce central administration team if that also is agreed.

Savings Option: Secondary Schools - All Other Costs - Reduction in Janitors by 20%

The Council employs janitors in 6 of our 10 secondary schools on either a full time or part time basis. Janitors in the other 4 secondary schools are employed by MITIE.

Staff and money matters

Year	2016-17		2017-18		Future Years	
	£'000	FTE	£'000	FTE	£'000	FTE
Saving	24	2.0	39	2.0	39	2.0

Changes to the service available

- Reduced support for a range of elements of school life such as handyperson duties, opening and closing the school or playground supervision.

Key challenges in delivering the revised service

- Maintaining health and safety standards in schools
- Prioritising tasks to accommodate reduction in posts
- Prioritising janitor allocation to schools

Actions required to deliver savings

- Prioritisation of tasks to accommodate reduced posts, ensuring compliance with statutory duties including health and safety

Savings Option: Secondary Schools - All Other Costs - Reduction of Daily Rate Teachers by 20%
Staff and money matters

Year	2016-17		2017-18		Future Years	
	£'000	FTE	£'000	FTE	£'000	FTE
Saving	45	0.0	75	0.0	75	0.0

Changes to the service available

- 20% less budget available to Head Teachers in schools to pay for additional staff to cover short term illness, meetings or training days

Key challenges in delivering the revised service

- Managing cover in schools to ensure ongoing quality of teaching and learning

Actions required to deliver savings

- Manage the reduced budget

Savings Option: Secondary Schools - All Other Costs - Removal of Management Development & Training Budget
Staff and money matters

Year	2016-17		2017-18		Future Years	
	£'000	FTE	£'000	FTE	£'000	FTE
Saving	37	0.0	37	0.0	37	0.0

Changes to the service available

- Remove the devolved budget available to head teachers to deliver professional staff training/development that supports continuing knowledge and skills

Key challenges in delivering the revised service

- Ensuring that teachers maintain compliance with Continuing Professional Development Standards as set out by the General Teaching Council (GTC) through regular training and development
- Retaining or attracting staff
- Ensuring educational quality

Actions required to deliver savings

- Develop more cost effective ways of delivering training from central and national resources through online and other methods of delivery

Savings Option: Removal of School Librarians in all Secondary Schools

Staff and money matters

Year	2016-17		2017-18		Future Years	
	£'000	FTE	£'000	FTE	£'000	FTE
Saving	191	10.0	319	10.0	319	10.0

Change to service

- Removal of 1 school librarian post in each of 10 Secondary Schools: school librarians oversee libraries, and provide support for staff and pupils including research or study techniques.

Challenge in delivering the revised service

- Ensuring appropriate supervision in school libraries when in use by pupils
- Providing alternative support to pupils on study and research techniques

Actions required to deliver savings

- Discussions with Head Teachers on managing the change

Savings Option: Secondary Schools - All Other Costs - Reduction in School Technicians by 20%

Staff and money matters

Year	2016-17		2017-18		Future Years	
	£'000	FTE	£'000	FTE	£'000	FTE
Saving	106	6.0	170	6.0	170	6.0

Changes to the service

- Reduction in support for Technical, ICT(Information Technology) and science teaching in the preparation of materials, chemicals or equipment, maintenance of machinery and equipment and health and safety relating to these activities
- Reduced resource for testing electrical equipment in primary and secondary schools

Key challenges in delivering the revised service

- Maintaining the quality of teaching, learning and attainment in delivering subjects that require technician support

Actions required to deliver savings

- Manage the reduced budget and impact on remaining staff.

Savings Option: Secondary Schools - All Other Costs - Reduction in Grounds Maintenance by 20%
Staff and money matters

Year	2016-17		2017-18		Future Years	
	£'000	FTE	£'000	FTE	£'000	FTE
Saving	5	0.0	8	0.0	8	0.0

Changes to the service available

- Reduction of 20% in grounds maintenance such as grass cutting, spraying, strimming etc

Key challenges in delivering the revised service

- Prioritising spend on maintenance activities

Actions required to deliver savings

- Manage the reduced budget
- Prioritise curricular related spend, such as lining of sports pitches

Savings Option: Secondary Schools - All Other Costs - Reduction of Schools Devolved Budget by 20%

Staff and money matters

Year	2016-17		2017-18		Future Years	
	£'000	FTE	£'000	FTE	£'000	FTE
Saving	63	0.0	105	0.0	105	0.0

Changes to the service

- Secondary School Head Teachers will have 20% less available funding for additional, curriculum based activities in their schools

Key challenges in delivering the revised service

- Ensure continued quality and breadth of curricular activity

Actions required to deliver savings

- Manage the reduced budget
- Revise the formula for prioritising the funding, in consultation with Local Negotiating Committee for Teachers.

Savings Option: Secondary Schools - All Other Costs - Non-payment of staff lunches
Staff and money matters

Year	2016-17		2017-18		Future Years	
	£'000	FTE	£'000	FTE	£'000	FTE
Saving	12	0.0	12	0.0	12	0.0

Changes to the service available

- Staff who supervise playtime will no longer receive a free lunch at a cost of £3 per person per day

Key challenges in delivering the revised service

- Ensuring that children and young people are supervised at lunchtime

Actions required to deliver savings

- Manage the reduced budget
- Put in place alternative arrangements if staff are no longer available to supervise

Savings Option: Psychological Services - A 7% reduction in the total budget for Educational Psychology Services

Staff and money matters

Year	2016-17		2017-18		Future Years	
	£'000	FTE	£'000	FTE	£'000	FTE
Saving	31	0.6	37	0.6	37	0.6

Changes to the service

- Reduction in 0.6 Full Time Equivalent (FTE) Educational Psychologist posts out of a total 7.4 FTE
- Reduction in visits to schools and reduced support for early intervention, child planning meetings, specialist expertise and support for staff.

Key challenges in delivering the revised service

- Ensuring compliance with statutory requirements in delivery of support services through educational psychology.
- Ensuring preventative and early intervention with children and families and reducing demand for services later in life.

Actions required to deliver savings

- Prioritise support to match resources to meeting the needs of the most vulnerable children and young people.

Savings Option: Psychological Services - A 7% reduction in the total budget for Residential Schools

The number of young people placed in residential schools (outwith Argyll and Bute) has reduced by 53% over the past five years. Residential placements are made through the Children's Hearing System.

Staff and money matters

Year	2016-17		2017-18		Future Years	
	£'000	FTE	£'000	FTE	£'000	FTE
Saving	74	0.0	74	0.0	74	0.0

Changes to the service available

- Reduction in 7% of the budget that places children and young people with complex educational needs in specialist day and residential schools

Key challenges in delivering the revised service

- Meeting the specialist needs of children and young people.
- Continuing to meet statutory requirements from this education budget, if level of demand is unpredictable, and so without impacting on the Children and Families Service (children with significant and complex needs can move in to the authority without notice, requiring high levels of support).

Actions required to deliver savings

- Effective multiagency working to meet needs at a local level
- Ensure that the small number of children and young people who require the expertise of a specialist placement have their needs met.

Savings Option: Staff/other savings arising from channel shift (face to face to telephone/web services) CSS01a/b/c/d/j

Staff and money matters

Year	2016-17		2017-18		Future Years	
	£'000	FTE	£'000	FTE	£'000	FTE
Reductions	64	3.5	116	5.5	207	7.5

Changes to the service available

- Digital First policy – encouraging those who can to use digital self service and release staff answering telephones
- New customer contact/management system by end March 2016
- New technology improves performance and productivity, frees up resources, achieves savings in system maintenance and staff time
- Reduction in opening hours at Servicepoints
- Use alternative facilities for making payments of council tax

Key challenges in delivering the revised service

- Realising channel shift
- Potential for impact on telephone service if call level does not decrease
- Ensuring there is appropriate support for new systems and managing this along with development of customer service centre.
- Being able to meet any future changing requirements
- Impact of removal of over-the-counter payment option on council tax collections

Actions required to deliver savings

- Changes to Servicepoint opening hours to open at 10 a.m. Mon to Fri
- Redirecting council tax payments to local post offices, Pay Point outlets, online, or direct debit
- Decommissioning older systems software to achieve savings
- Staff reductions including servicepoint staff, telephony agents, systems development, one senior post and a restructure

Savings Option: Changes to Tiree Service Point arrangements CSS01e**Staff and money matters**

Year	2016-17		2017-18		Future Years	
	£'000	FTE	£'000	FTE	£'000	FTE
Reductions	9	0.5	19	0.5	19	0.5

Changes to the service available

- Change to similar arrangement to Jura and Colonsay where service provided by third sector body
- Reduced face-to-face service will be supplemented by telephony or self service facilities
- Introduce a home-based registrar for birth, death and marriage registration

Key challenges in delivering the revised service

- Change in Tiree opening hours to mornings only
- Establishing agreement with local third sector body to provide service
- TUPE considerations

Actions required to deliver savings

- Source third sector partner and agree contract for service levels similar to Jura and Colonsay by early 2016
- Part time post reduction 0.5FTE
- Recruitment of a suitable home based registrar

Savings Option: Customer Service Centre will email customers instead of issuing items by post or printing for them CSS01f/l

Staff and money matters

Year	2016-17		2017-18		Future Years	
	£'000	FTE	£'000	FTE	£'000	FTE
Reductions	10	0.0	10	0.0	10	0.0

Changes to the service available

- Communicating with customers by email instead of post
- Emailing documents instead of printing – including receipts and forms

Key challenges in delivering the revised service

- Customer choice reduced – some may prefer to receive documents by post instead of email
- Impact on third sector partners who operate island service points and use photocopiers – effect on operations/costs

Actions required to deliver savings

- Change from posting documents to emailing them
- Shift from photocopying documents to scan/email
- Reduced funding to service point operators and changes to service level agreements

Savings Option: Jura/Colonsay Servicepoint maintenance CSS01k**Staff and money matters**

Year	2016-17		2017-18		Future Years	
	£'000	FTE	£'000	FTE	£'000	FTE
Reductions	4	0.0	4	0.0	4	0.0

Changes to the service available

- Removal of budget for property maintenance/small repairs at Jura and Colonsay servicepoints

Key challenges in delivering the revised service

- Ensuring health and safety repairs in the future, although so far requirements have been minimal

Actions required to deliver savings

- Advise third sector partners who occupy the buildings free of charge

Savings Option: Rothesay Servicepoint opening hours CSS01m**Staff and money matters**

Year	2016-17		2017-18		Future Years	
	£'000	FTE	£'000	FTE	£'000	FTE
Reductions	0	0.0	20	0.5	20	0.5

Changes to the service available

- Change opening hours at Rothesay Servicepoint to 2.5 days per week

Key challenges in delivering the revised service

- Impact on customers accessing servicepoint

Actions required to deliver savings

- Further reduce staffing in Rothesay servicepoint
- Relocate benefits staff from Union Street to servicepoint
- Communicate new opening hours to community

Savings Option: Reduce postage, printing, stationery costs for council tax CSS02c/d

Staff and money matters

Year	2016-17		2017-18		Future Years	
	£'000	FTE	£'000	FTE	£'000	FTE
Reductions	23	0.0	23	0.0	23	0.0

Changes to the service available

- Stop sending prepaid postage envelopes when seeking council tax information
- Information can be provided online or sent in at customer's own cost
- Email customers instead of sending letters

Key challenges in delivering the revised service

- Ensuring we still receive the right information about customer changes for accurate council tax billing
- Achieving sufficient shift to email

Actions required to deliver savings

- Stop enclosing prepaid envelopes
- Obtain email addresses for council tax payers where not currently held

Savings Option: End Gandlake council tax e-billing and landlord portal contract CSS02g
Staff and money matters

Year	2016-17		2017-18		Future Years	
	£'000	FTE	£'000	FTE	£'000	FTE
Reductions	0	0.0	0	0.0	50	0.0

Changes to the service available

- Build in-house system for council tax e-billing and benefits landlord portal

Key challenges in delivering the revised service

- Ensuring that an appropriate system can be created in-house at zero cost to avoid impact on customer service, on channel shift and consequently on printing/postage costs
- When new system is developed, need to persuade customers to sign up for new system and not revert to other more costly contact channels
- For replacement landlord portal, training RSL staff to use the new system

Actions required to deliver savings

- Develop in-house solution
- When system developed, migrate customers onto new system
- Current contract expires March 2017. Extend for one year to allow more time for in-house development, and then cancel existing contract
- Savings could be achievable from April 2018

Savings Option: Levy landlord penalties for non-provision of information for council tax CSS02h

Staff and money matters

Year	2016-17		2017-18		Future Years	
	£'000	FTE	£'000	FTE	£'000	FTE
Reductions	34	0.0	64	0.0	64	0.0

Changes to the service available

- Use statutory powers to levy civil penalty charges on landlords who fail to comply with their statutory obligation to supply tenant information for council tax purposes
- Introduce in two stages, targeting larger landlords first

Key challenges in delivering the revised service

- Potential rise in complaints from landlords
- Maintaining relationships with landlords

Actions required to deliver savings

- Currently carrying out tenancy record reconciliation with one large landlord – repeat this with others
- Advise of likely penalties if information not provided
- Use automated processes where possible

Savings Option: Administration cost of levying and collecting double council tax charge CSS02i

Staff and money matters

Year	2016-17		2017-18		Future Years	
	£'000	FTE	£'000	FTE	£'000	FTE
Reductions	80	0.0	80	0.0	80	0.0

Changes to the service available

- Treat annual £80K cost associated with administering double charge for council tax as a first call on additional income from 2016/17 onwards
- Maintain council tax collection levels by funding these administration costs

Key challenges in delivering the revised service

- If not approved, budgeted income from council tax ,including the double charge, is unlikely to be achieved

Actions required to deliver savings

- Maintain current staffing levels for council tax collection in order to achieve council tax income budget

Savings Option: Benefit assessor posts CSS02j**Staff and money matters**

Year	2016-17		2017-18		Future Years	
	£'000	FTE	£'000	FTE	£'000	FTE
Reductions	0	0.0	24	1.0	48	2.0

Changes to the service available

- Scottish Welfare Fund delivery to be reviewed and scaled down because cost exceeds funding provided by Scottish Government for this purpose. Options include outsource, shared service or change to providing cash payments only
- Universal Credit will be introduced to our area from March 2016 and we will no longer process Housing Benefit for these working age claimants
- Council still needs to administer Council Tax Reduction Scheme
- Reduce staff levels in Benefits Service in light of the expected reduction in caseload

Key challenges in delivering the revised service

- Impact on Community Care Grant customers who will have to procure their own goods from cash payments
- Maintaining benefit processing times and avoiding backlogs
- Reduced capacity for taking on new duties following Smith Commission
- Impact on third sector who may have to provide additional support to Community Care Grant recipients

Actions required to deliver savings

- Carry out options appraisal for delivery of SWF service at lower cost
- Design and implement new service
- Reduce by 1FTE from April 2017 and 1FTE from April 2018, as well as end 5.6FTE temporary posts

**Savings Option: End Non Domestic Rates charitable discretionary relief
CSS02k**
Staff and money matters

Year	2016-17		2017-18		Future Years	
	£'000	FTE	£'000	FTE	£'000	FTE
Reductions	90	0.0	90	0.0	90	0.0

Changes to the service available

- Stop Non Domestic Rates (NDR) charitable discretionary relief, which is 25% funded by council
- Charities will be restricted to mandatory relief funded by Scottish Government
- Larger charities and charitable bodies will now pay an increased amount of NDR
- Smaller charities and charitable bodies can switch to claiming small business bonus scheme relief

Key challenges in delivering the revised service

- Adverse reaction from charities – although some other local authorities have similar policies in place or are considering this

Actions required to deliver savings

- Consult and advise ratepayers in advance. 12 months' notice of changes is required
- Work proactively with affected ratepayers to provide advice and information
- Assist with form filling and queries in relation to claiming alternative categories of relief

Savings Option: Reduce postage, stationery and printing costs associated with payments to creditors CSS03a/b/c

Staff and money matters

Year	2016-17		2017-18		Future Years	
	£'000	FTE	£'000	FTE	£'000	FTE
Reductions	13	0.0	13	0.0	13	0.0

Changes to the service available

- Creditors service will send all remittances by email instead of post
- Reduce number of cheque payments with shift to BACS
- Spend less on specialist stationery by making more payments through BACS
- Consequently printing costs will be reduced
- Minimal delivery impact – suppliers still paid on time

Key challenges in delivering the revised service

- Small number of suppliers may resist change
- Some services may need to adapt operational processes to support change

Actions required to deliver savings

- Work with services to ensure their processes are set up to allow electronic remittances, and that they routinely collect BACS and email details for their suppliers
- Obtain email addresses and BACS details from suppliers where these are not already held
- Advise that remittance receipts will no longer be sent by mail and all payments will be made by BACS
- Retain facility to print cheques in case of future BACS system failure

**Savings Option: Replace expensive network circuits with cheaper alternatives
CSS04b**
Staff and money matters

Year	2016-17		2017-18		Future Years	
	£'000	FTE	£'000	FTE	£'000	FTE
Reductions	189	0	139	0	139	0

Changes to the service available

- Migration to Scottish Wide Area Network (SWAN) begins in 2016
- At some sites planned expensive circuits can be replaced with cheaper alternatives with lower bandwidth without risk to services

Key challenges in delivering the revised service

- Managed SWAN service includes service delivery and availability guarantees which are not available through cheaper alternatives

Actions required to deliver savings

- Initial order placed with SWAN and agreed following negotiations
- Savings generated as target sites migrate to SWAN network
- Team in place to manage transition and deliver savings

Savings Option: Event catering FS01d**Staff and money matters**

Year	2016-17		2017-18		Future Years	
	£'000	FTE	£'000	FTE	£'000	FTE
	0	0.0	40	0.0	40	0.0

Changes to the service available

- Develop a separate unit to deliver special catering for events/functions with potential for generating additional income
- No impact on current service which is carried out on an ad hoc/voluntary basis
- Team has experience of catering for large events from Royal visits, conferences and local celebrations
- Opportunities to provide catering for local partner events, meetings and functions

Key challenges in delivering the revised service

- Competing in open market place
- Possible requirement for additional resources

Actions required to deliver savings

- Market testing to establish demand/commercial opportunities

Savings Option: Generate water utility savings FS03f**Staff and money matters**

Year	2016-17		2017-18		Future Years	
	£'000	FTE	£'000	FTE	£'000	FTE
	9	0.0	100	0.0	100	0.0

Changes to the service available

- Spend to save projects using Utilities Fund and Central Energy Efficiency Fund to generate water utility savings of £100K per year from 2017/18 onwards
- No impact on current service delivery

Key challenges in delivering the revised service

- Carry out necessary analysis to realise savings
- Potential for change in projected savings levels

Actions required to deliver savings

- Employ temporary staff member to conduct initial evaluation required for this saving

Savings Option: Generate energy utility savings FS03g**Staff and money matters**

Year	2016-17		2017-18		Future Years	
	£'000	FTE	£'000	FTE	£'000	FTE
	3	0.0	25	0.0	25	0.0

Changes to the service available

- Spend to save projects using Utilities Fund and Central Energy Efficiency Fund to generate energy utility savings of £25K per year from 2017/18 onwards
- No impact on current service delivery

Key challenges in delivering the revised service

- Carry out necessary analysis to realise savings
- Potential for change in projected savings levels

Actions required to deliver savings

- Employ temporary staff member to conduct initial evaluation required for this saving

**Savings Option: Increase heating provision efficiency – install biomass boilers
FS03h**
Staff and money matters

Year	2016-17		2017-18		Future Years	
	£'000	FTE	£'000	FTE	£'000	FTE
	0	0.0	12	0.0	12	0.0

Changes to the service available

- Increase efficiency of heating provision through installation of biomass boilers where appropriate
- Potential to generate savings of £12K per year from 2017/18 onwards
- No impact on service delivery following installation

Key challenges in delivering the revised service

- Managing minimal disruption around installation
- Ensuring savings levels achievable
- Managing contracts effectively

Actions required to deliver savings

- Establishing a business case, work plan and timeline using knowledge from previous biomass installations

Savings Option: Rationalise Estates service FS03i**Staff and money matters**

Year	2016-17		2017-18		Future Years	
	£'000	FTE	£'000	FTE	£'000	FTE
	41	1.4	50	1.4	50	1.4

Changes to the service available

- Rationalise Estates section with service delivered through more use of external providers or management through other council teams
- Short term adjustments to maintain ongoing delivery

Key challenges in delivering the revised service

- Maintaining skills, knowledge, experience and continuity associated with in-house staff
- Service part-funded through capital receipts – if not, there could be recharge to other services
- Ensuring ability to respond to emerging obligations under the Community Empowerment Act

Actions required to deliver savings

- CIPFA health check of Estates section to explore potential delivery models

Savings Option: Remove in-house planned maintenance (schools, libraries, social work premises) FS03j

Staff and money matters

Year	2016-17		2017-18		Future Years	
	£'000	FTE	£'000	FTE	£'000	FTE
	123	3.0	164	3.0	164	3.0

Changes to the service available

- Remove in-house planned maintenance for schools, libraries and social works – reducing overall maintenance budget for these by 14.5%

Key challenges in delivering the revised service

- Managing the condition of schools, libraries and social work premises in relation to their service delivery/continuity
- Monitoring value of schools, libraries and social work assets

Actions required to deliver savings

- Allow time for consultation and planning given impact on staff and building users

Savings Option: Remove in-house planned maintenance (shared offices) FS03k**Staff and money matters**

Year	2016-17		2017-18		Future Years	
	£'000	FTE	£'000	FTE	£'000	FTE
	35	1.0	46	1.0	46	1.0

Changes to the service available

- Remove in-house planned maintenance for shared offices – reducing overall maintenance budget for these by 8.4%

Key challenges in delivering the revised service

- Managing the condition of shared offices in relation to their service delivery/continuity
- Monitoring value of shared office assets

Actions required to deliver savings

- Allow time for consultation and planning given impact on staff and building users

**Savings Option: Reduce shared office central repairs maintenance budget
FS03I**

Staff and money matters

Year	2016-17		2017-18		Future Years	
	£'000	FTE	£'000	FTE	£'000	FTE
	0	0.0	118	0.0	118	0.0

Changes to the service available

- Reduce shared office central repairs maintenance budget by 21.6%

Key challenges in delivering the revised service

- Managing the condition of shared offices in relation to their service delivery/continuity
- Monitoring value of shared office assets
- Removal of work from external contractors

Actions required to deliver savings

- Allow time for consultation and planning of reductions

Savings Option: Remove out of hours property emergency line cover FS03m**Staff and money matters**

Year	2016-17		2017-18		Future Years	
	£'000	FTE	£'000	FTE	£'000	FTE
	9	0.0	9	0.0	9	0.0

Changes to the service available

- Emergency repairs reported during normal office hours (Monday to Friday, 9am to 5pm) rather than when the need arises

Key challenges in delivering the revised service

- Maintaining condition of buildings out of hours
- Response times could change
- No out of hours response available

Actions required to deliver savings

- Allow time for communication about the changes to staff and building users

Savings Option: Unify fleet management FS04b**Staff and money matters**

Year	2016-17		2017-18		Future Years	
	£'000	FTE	£'000	FTE	£'000	FTE
	0	0.0	16	1.0	16	1.0

Changes to the service available

- Unify fleet management across Integrated Transport and Fleet/Waste Management teams
- Opportunities for external partnership working also

Key challenges in delivering the revised service

- Review of staffing structures
- Sourcing opportunities for further integration/partnership working

Actions required to deliver savings

- Develop business case for integration of light vehicle/heavy vehicle fleet
- Evaluation of staff roles following integration

**Savings Option: Reduce bus infrastructure budget (bus stops and shelters)
FS04f**

Staff and money matters

Year	2016-17		2017-18		Future Years	
	£'000	FTE	£'000	FTE	£'000	FTE
	16	0.0	0	0.0	0	0.0

Changes to the service available

- Reducing budget for providing bus stops and shelters by 25% in year 2016/17 – one-off reduction to balance the savings need
- Fewer bus stop/shelter installations

Key challenges in delivering the revised service

- Impact on the public

Actions required to deliver savings

- Prioritise and reduce bus stops/shelters built or replaced during the financial year 2016/17

**Savings Option: Remove discretionary community transport grant funding
FS04g**

Staff and money matters

Year	2016-17		2017-18		Future Years	
	£'000	FTE	£'000	FTE	£'000	FTE
	93	0.0	93	0.0	93	0.0

Changes to the service available

- Withdrawal of discretionary community transport grant funding
- Support no longer available for a number of community transport schemes

Key challenges in delivering the revised service

- Impact on local communities
- Potential impact on community groups' ability to attract match funding

Actions required to deliver savings

- Inform affected groups with sufficient notice about withdrawal of funding
- No impact on statutory requirements

Savings Option: Reduced area committee/governance functions GL01a1**Staff and money matters**

Year	2016-17		2017-18		Future Years	
	£'000	FTE	£'000	FTE	£'000	FTE
Reductions	0	0	301	9.8	301	9.8

Changes to the service available

- New political management arrangements following the council elections in 2017 would be needed to enable reductions to the current Area and Central Governance services.
- Options include no support for partnership/community planning activity; fewer area-based decision making bodies (e.g. by reduced frequency of meetings); fewer central committees and reduced support for elected members.
- Support provided by a smaller team with more focus on self-service for councillors.
-

Key challenges in delivering the revised service

- Risks related to Audit Scotland views on governance and effective decision making.
- Major changes needed to constitution and political management framework to allow for reduced service.
- Area Community Planning – a key element in responding to the new Community Empowerment Act – could not be supported by Governance and Law.
- Impact on partnerships with community councils and other community groups.

Actions required to deliver savings

- Changes to political management arrangement with agreed lead-in time required.
- Ongoing external scrutiny of frameworks could impact on timescales.
- Reduced members service would mean more reliance on electronic input and automated systems.

Savings Option: Create single IOD and HR service IHR01a**Staff and money matters**

Year	2016-17		2017-18		Future Years	
	£'000	FTE	£'000	FTE	£'000	FTE
Reductions	105	2.5	126	2.5	616	14.7

Changes to the service available

- Redesigned service aligning people management, development and workforce planning with organisational planning, performance and improvement.
- More strategic and integrated approach to delivering people and performance support services.
- Business partner model for all council services.
- Services provided with integrated, holistic approach to people management, improvement and workforce/service planning.

Key challenges in delivering the revised service

- Impact on support for delivery of effective frontline services – attendance levels, employee relations, dealing with appeals, process, complying with legislation, planning for the future, improvement.
- Potential for pressure on frontline managers if professional HR support is reduced.

Actions required to deliver savings

- Single manager for joint team with interim structure in place to support organisation through service choices/managing redundancy, etc.
- Model, if approved, will be proposed option for Health and Social Care integration corporate support.
- Testing new structure in 2016/17 to help develop appropriate roles and responsibilities.
- Full implementation of new model in 2018/19 so that council has support resources in place for service choices and ongoing improvements to systems.

Savings Option: Redesign delivery of personal safety training IHR03a
Staff and money matters

Year	2016-17		2017-18		Future Years	
	£'000	FTE	£'000	FTE	£'000	FTE
Reductions	32	1.0	38	1.0	38	1.0

Changes to the service available

- Personal Safety Trainer post removed from team.
- Skills and knowledge transferred to e-learning package.
- Agree proposals with NHS on shared approach to personal safety training – both online and face to face.
-

Key challenges in delivering the revised service

- Impact on management of lone working or violence.
- Ensuring staff who need it receive personal safety training.

Actions required to deliver savings

- Redesign personal safety training using external trainers on a three-yearly cycle instead of current refresher training every two years – factoring in costs and savings related to transport and supplies.
- Use e-learning as means of refresher training.

Savings Option: Rationalise Health and Safety Advisory Team IHR03b**Staff and money matters**

Year	2016-17		2017-18		Future Years	
	£'000	FTE	£'000	FTE	£'000	FTE
Reductions	68	1.5	81	1.5	81	1.5

Changes to the service available

- Removal of one assistant manager post and 0.5FTE officer post.
- A half year of staff time no longer available to support the team's health and safety advisory capability or development/maintenance of safety management systems – this would take longer.
- Resources prioritised in terms of risk – lower level of service for some council services.
- Some services/advice accessed online rather than hands-on.

Key challenges in delivering the revised service

- Reduced resource available to lower risk council services.
- Obtaining advice or guidance may take longer.
- Pressure on other services for self-service.

Actions required to deliver savings

- 1.5FTE posts made redundant.
- Appropriate consultation in line with agreed procedures, mitigating against compulsory redundancy where possible.

Savings Option: Reduce subsidies to freight operators at Campbeltown ED02a**Staff and money matters**

Year	2016-17		2017-18		Future Years	
	£'000	FTE	£'000	FTE	£'000	FTE
Reductions	31	0	34	0	37	0

Changes to the service available

- No impact on service delivery
- Can be implemented from April 2016 in phased manner to minimise impact on service users

Key challenges in delivering the revised service

- Higher prices could mean reduced use of port for timber export

Actions required to deliver savings

- Reduce subsidies to freight operators at Campbeltown – in 2016/17 55% to 33%; 18% in the second year; standard rates with a 3% increase each year from 2018/19 onwards.

Savings Option: Increase in piers and harbours berthing charges ED02b**Staff and money matters**

Year	2016-17		2017-18		Future Years	
	£'000	FTE	£'000	FTE	£'000	FTE
	25	0	39	0	58	0

Changes to the service available

- No impact on service delivery
- Can be implemented from April 2016
- Benchmarking shows current rates 26% lower than other agencies, leaving scope for increase to meet savings target
- Revenue generating service
- Potential to explore third sector partnerships to improve piers and harbours income

Key challenges in delivering the revised service

- Potential for reduced use of council's piers and harbours

Actions required to deliver savings

- Review all pier and harbour charges including all ancillary, mooring and berthing fees
- Public consultation with key stakeholders and port users

Savings Option: Charge for Pre-application Advice for 'Major' and 'Locally Significant' Applications

Savings Option

Pre-application advice is not a statutory duty for a council. Charging for this advice has already been adopted by Fife and Highland Councils.

Applications will include most windfarms, aquaculture, larger business and housing projects. For Major Applications (as defined by Planning Act) a flat fee would be charged of approx. £1,000 (Highland Council charge £1,000, Fife Council charge £800). We would set a criteria for 'locally significant' projects, based on our Local Development Plan thresholds; it is expected to entail more than 5 houses where we would charge 25% of the potential full fee with a ceiling maximum of £800 approx. A pre-app consultation for 6 new houses would therefore cost £573.

Fife charges 50% with £500 maximum, and Highland charges 20% with £800 max of all applications. Neither define 'locally significant' and therefore charge customers undertaking much smaller projects – Fife charge £50 for advice about porches and conservatories or £200 to change use of a shop, Highland charge £80 for a single house enquiry or to change use of a shop.

Staff and money matters

Year	2016-17		2017-18		Future Years	
	£'000	FTE	£'000	FTE	£'000	FTE
Saving	0	0.0	10	0.0	10	0.0

Change to service

- A cost would be introduced for a service that is currently free. The service would continue to provide advice intended to resolve planning issues early in process and lead to better quality applications.

Key challenges in delivering the revised service

- New processes, training, administration functions to take payments, communication of changes, and consultations with customers and other statutory consultees (Scottish Natural Heritage, Historic Scotland, Roads Department, Environmental Health) would be required before charges were introduced.
- The value of the using service, in order to submit effective planning applications, would need to be communicated to reduce risk of fewer people using it and lower quality planning applications being presented.

Actions required to deliver the saving

- Project team set up to implement new charging regime. Seek joint working agreements with Statutory Consultees such as Transport Scotland, Roads Department, SEPA and Scottish Natural Heritage to deliver upon new paid service.
- Consult and publicise new service.

Savings Option: Central Validation Team – staff reduction

Savings Option: reduce 1 Planning Technician Post from Central Validation Team. Planning Technicians have a role in progressing planning applications at the front end of the process i.e. validation and registration.

Staff and money matters

Year	2016-17		2017-18		Future Years	
	£'000	FTE	£'000	FTE	£'000	FTE
Saving	0	0	30	1.0	30	1.0

Change to service

- Reduced resources may mean it will take longer to register applications and respond to enquiries.

Key challenges in delivering the revised service

- It will be more difficult to grow the service through shared services/working with other Planning Authorities following implementation of a national validation standard.
- Close monitoring of team performance will be required to avoid triggering the Penalty Clause (£300k implications). (The Penalty Clause means that the Scottish Government could withdraw any uptake in increases in planning fee charges to a planning authority where the speed of determining planning applications was not improving).

Actions required to deliver the saving

- Complete the on-going business process review intended to improve effectiveness of working procedures
- Carry out a competitive recruitment process to move from 4 to 3 planning technician posts.

Savings Option: Remove 1 (vacant) Planning Enforcement Officer Post

Staff and money matters

This option would reduce 4 Enforcement Officer posts to 3. One Enforcement Officer post is vacant and would not be filled.

Year	2016-17		2017-18		Future Years	
	£'000	FTE	£'000	FTE	£'000	FTE
Saving	42	1.0	42	1.0	42	1.0

Change to service

- A single Enforcement Team would be created where Enforcement Officers would meet customer demand in their own areas and also in their neighbouring area, with an expected presence in all 4 area offices for part of the week.
- Reduced resources would reduce proactive monitoring of planning consents and conditions and would require longer to respond to allegations about breaches of planning control.

Key challenges in delivering the revised service

- Increased difficulty in prioritising work to meet the challenges of reacting quickly to demand across large geographic distances.

Actions required to deliver the saving

- Change the way in which the team works
- Update the Enforcement Charter (which sets out timescales and commitments to customers)
- Alter work priorities.

Savings Option: Remove Aerial Photography provided by Ordnance Survey Imagery

Savings Option:

Give Up Aerial Photography provided by Ordnance Survey. This is a national contract we subscribe to which gives updated aerial photography of the whole Argyll and Bute area.

Staff and money matters

2016-17		2017-18		Future Years	
£'000	FTE	£'000	FTE	£'000	FTE
0	0.0	5	0.0	5	0.0

Change to service

- Our ability to overlay aerial images with other information such as mapping or sites allocations will be less sophisticated and the imagery available will be updated less often. However we will still be able to deliver a similar service, from April 2017 following expiry of the existing contract.

Key challenges in delivering revised service

- Reduction in the quality of information used for decision making.
- Manage risk of increased staff transport costs and time if more site visits are required.

Actions required to deliver the saving

- Advise other Scottish local authorities that we are not renewing the contract with Ordnance Survey: this contract is negotiated collectively with other local authorities, and our withdrawal may affect their ability to negotiate the contract in future

Savings Option: Introduce Charging for Statutory Street Numbering and naming

Staff and money matters

Year	2016-17		2017-18		Future Years	
	£'000	FTE	£'000	FTE	£'000	FTE
Saving	10	0.0	10	0.0	10	0.0

Change to service

- A charge of between £50 for a single plot numbering to £150 for a street name, to be paid for by the developer, will be introduced. This is in line with what happens in some other local authority areas.

Key challenges in delivering revised service

- Charging may generate less income than forecast above
- Developers may object to charges being introduced.

Actions required to deliver saving

- Put in place administrative support for receiving and processing fees
- Communicate and explain the charges in advance of them being introduced.

Savings Option: Stop use of Uniform Licences and other Software for Local development plan consultation

Staff and money matters

Year	2016-17		2017-18		Future Years	
	£'000	FTE	£'000	FTE	£'000	FTE
Saving	24	0.0	24	0.0	24	0.0

Changes to service

- An in-house software package would replace a bought-in tool used by the Local Development Plan team to manage information required to carry out effective and quick consultation, and to manage the representations made to those consultations by the public.
- Relevant software licences would be shared across teams.

Key challenges in delivering the revised service

- It will take time to develop an effective in-house solution
- Difficulty in providing the Council and partners with the same quality of information and research, and as quickly, for use in supporting funding bids, completing Planning Performance Framework (PPF) returns, or assisting in the delivery of key sites.

Actions required to deliver saving

- Negotiate a termination of the license agreement with the provider.
- Devise alternative in-house software and database solutions

Savings Option: Removal of general budget for arranging and running consultations, running and attending conferences

Staff and money matters

Year	2016-17		2017-18		Future Years	
	£'000	FTE	£'000	FTE	£'000	FTE
Saving	5	0.0	5	0.0	5	0.0

Change to service

- Increase use of on-line and social media channels for consulting with the public, rather than run face to face consultation events.
- Newspaper advertising of consultations to be reduced to the statutory minimum.

Key challenges in delivering the revised service

- More difficult to deliver the Service Improvement Plan which aims to increase the level and quality of customer engagement.
- More difficult to deliver LDP Community Plans in partnership with Community Planning partners as it's been based on face to face engagement.
- Need to find different ways in which to comply with statutory consultation requirements.

Actions required to deliver the saving

- Embrace modern methods of consultation in order to ensure we still meet the legal standards of consultation required.
- The methods and practices of community engagement and plan production are rapidly evolving and it will be necessary to engage with other authorities, the planning improvement service and other agencies on a frequent but ad hoc basis to ensure we are achieving best practice, benchmarking formally and informally, and influencing the development of national policy.
- Training to support this will have to be reflected in the PRD (employee annual appraisal) process.

Savings Option: Remove Budget for Physical Footpath Maintenance and Signage Works

Staff and money matters

Year	2016-17		2017-18		Future Years	
	£'000	FTE	£'000	FTE	£'000	FTE
Saving	5	0.0	5	0.0	5	0.0

Change to service

- The Access Team will reduce its activity to its core duties of upholding statutory access rights and rights of way, and maintaining an up to date Core Path Plan. (The Land Reform Act requires local authorities to draw up and review a plan for “a system of paths, known as core paths, that is sufficient for giving the public reasonable access throughout their area”.)

Key challenges in delivering the revised service

- More difficult to provide support in avoiding access disputes before reaching the stage of finding resolutions through legal action.
- More difficult to keep core paths free of accidents.

Actions required to deliver saving

- Reduce relevant revenue budget.

Savings Option: Remove Footpath Survey Software and budget used to run Local Access Forum

Staff and money matters

Year	2016-17		2017-18		Future Years	
	£'000	FTE	£'000	FTE	£'000	FTE
Saving	4	0.0	4	0.0	4	0.0

Change to service

- An in-house system will replace a bought-in system for surveying core footpaths and producing bills of quantities.
- Cheaper ways, such as sharing meeting facilities with community planning partners, will be used to support the Local Access Forum

Key challenges in delivering revised service

- Facilitating the Local Access Forum is a statutory function and would be more difficult to maintain on a regular basis without funding for administrative, operational and secretarial support.
- The move to an in-house system may slow processes. Performance targets would need to be amended to reflect the changed approach.
- More difficult to keep core paths that are not surveyed fit and safe for purpose

Actions required to deliver the saving

- Reduce relevant revenue budget.
- Adopt new approach to supporting the Local Access Forum.

Savings Option: Remove Budget for Access Team Specialist Legal Expenses**Staff and money matters**

Year	2016-17		2017-18		Future Years	
	£'000	FTE	£'000	FTE	£'000	FTE
Saving	8	0.0	8	0.0	8	0.0

Changes to service

- Reduced ability to uphold public access rights and safeguard rights of way by defending or pursuing legal action which requires specialist advice.

Challenges in delivering the revised service

- Reduced option in taking action if necessary. Demand for specialist advice though has proven to be sporadic.

Actions required to deliver the saving

- Remove revenue budget and draw on internal legal advice to defend access rights.

Savings Option: Charging for Phase 1 Habitat Surveys

Phase 1 Habitats Surveys are increasingly a requested requirement of developers putting in funding bids. The Biodiversity Officer currently provides such Habitat Surveys free of charge in certain circumstances whereas there are commercial operations providing the service.

Year	2016-17		2017-18		Future Years	
	£'000	FTE	£'000	FTE	£'000	FTE
Saving	3	0.0	3	0.0	3	0.0

Change to service

- A charge of £600 per survey to be introduced

Challenges in delivering the revised service

- Establishing a process and support for administering the charge
- Addressing expectations of a free service

Actions required to deliver the saving

- Devise an administrative process for offering the charged service including a protocol for when to waive the fee
- Advertise the service's availability and charges.

Savings Option: Reduce business support costs through efficiency savings
Staff and money matters

Year	2016-17		2017-18		Future Years	
	£'000	FTE	£'000	FTE	£'000	FTE
Saving	20	1.0	20	1.0	20	1.0

Change to service

- Reduced administrative resources to support day to day work and periods of high volume such as public consultation on the Local Development Plan.

Challenges in delivering revised service

- Increased difficulty in managing volume of work at peak times.

Actions required to deliver saving:

- Reduce internal revenue budget in 2016/17.
- Prioritise workloads.

Savings Option: Reduction in Access Team**Staff and money matters**

Year	2016-17		2017-18		Future Years	
	£'000	FTE	£'000	FTE	£'000	FTE
Saving	35	1.0	35	1.0	70	2.0

Change to service

- The vacant Access Officer's post would be removed, meaning that the Access Team would focus on delivering only statutory duties of upholding access legislation and ensuring that the Core Path Plan is up to date and fit for purpose.
- Significantly reduced capacity for additional work such as support for funding proposals from Community Groups for footpath improvement work and signage work, or promoting the footpath network. .

Key challenges in delivering the saving

- The core legal activities of upholding access rights and updating the Core Path Plan would be covered by one Access Officer and supported where required by the Development Policy Team.

Actions required to deliver the revised service

- Redefine job descriptions to ensure we concentrate on core Statutory Duties
- Explore potential for addressing lost duties (path surveying, signage and maintenance) through partnership working/service level agreement with Argyll and the Isles Countryside Trust.

Savings Option: Reduction in Development Policy Team

Savings Option:

Saving to come from 1 (Full time Equivalent) post or equivalent in 2017/18.

Staff and money matters

Year	2016-17		2017-18		Future Years	
	£'000	FTE	£'000	FTE	£'000	FTE
Saving	0	0.0	50	1.0	50	1.0

Change to service

- Increased difficulty in adhering to the new Local Development Plan Scheme timetable, replacing the Local Development Plan on time, and ultimately in supporting the local economy through land supply and the timeous processing of planning applications, potentially triggering the planning penalty clause.). (The Penalty Clause means that the Scottish Government could withdraw any uptake in increases in planning fee charges to a planning authority where the speed of determining planning applications was not improving). Additional impacts depending on the solutions identified may be felt in the other areas of the team including, Marine and Coastal Development, Heritage Conservation, Biodiversity and the Access Team.

Challenges in delivering the revised service

- Progressing the Local Development Plan Scheme on schedule
- Progressing additional tasks with reduced resource, including contributing to partnership working.

Actions required to deliver saving

- Initiate mini-service review and workforce planning to agree best way in which to deliver the saving.
- Revise deadlines for delivery of team workplan tasks additional to the Local Development Plan Scheme.

Savings Option: Regulatory Services – remove post from alternative enforcement activities

“Alternative enforcement” provides businesses and service users with information and advice in managing their business or issues, and complying with any relevant requirements, without the need for an intervention or visits by Regulatory Services.

This post has been vacant for 18 months.

Staff and money matters

Year	2016-17		2017-18		Future Years	
	£'000	FTE	£'000	FTE	£'000	FTE
Saving	17	0.6	17	0.6	17	0.6

Change to service

- As the post has been vacant for 18 months, we have already identified different methods of delivering our alternative enforcement work plan. These use existing professional and administrative staff, other websites etc, and to date, have effectively delivered our alternative enforcement plans for 2013/14 and 2014/15.

Key challenges in delivering the revised service

- The impact of this saving would be that there would be no capacity to extend the level of this work, beyond existing levels.

Action required to deliver saving

- The saving relates to a vacant post, and therefore, can be delivered immediately, and as of the 1st April 2016. There are no barriers to delivering this saving.

Savings Option: Increase Charges - Inspection and Certification of Food

Food businesses, who wish to export to countries outwith the European Union, require food export certificates, which certify that the premises meet the food safety legislative requirements and the food product is safe for consumption. In Argyll and Bute, this relates primarily to the fish and shellfish sectors but is likely to be extended to the whisky industry. This Council issues export certificates through its environmental health service and in 2014/15, 1740 export certificates were issued to a total of 22 food manufacturers/producers in Argyll and Bute, who were exporting internationally. Demand fluctuates depending on seasonal variances and international trading agreement.

Staff and money matters

Year	2016-17		2017-18		Future Years	
	£'000	FTE	£'000	FTE	£'000	FTE
Saving	12	0.0	12	0.0	12	0.0

Change to service

- A fixed single charge for the issue of an export certificate, of £17.00 per certificate, would be introduced.

Challenge/actions required to deliver revised service

Work is ongoing nationally through COSLA, and with Seafood Scotland, to develop a consistent approach and charge for export certificates. There are currently varying charges across Scottish local authorities ranging from £17 to £71 per certificates, (and a few, not charging), and there is a drive from industry to provide a consistent single charge.

We do not have a fixed rate at present and our existing charging regime is more complex, and detailed below. Income levels from previous years have been £7078(12/13); £8528 (13/14) and £8541 (14/15).

Examination - Export of Food/Fish Certificates (First Certificate)	37.85
Food Examination - Export of Food/Fish Certificates (2 - 4 Certificates)	18.95
Food Examination - Export of Food/Fish Certificates (in excess of 4 Certificates)	9.50
Food Examination - Annual Agreement - Export of Food/Fish	By negotiation

In preparation of the pending national charge, and to simplify our charging regime bringing it in line with other local authorities, it is proposed to set a fixed charge of £17. If this is agreed, this would increase our levels of income (subject to demand). Reviewing certificate levels over the last 3 years, by using a conservative 1200 certificates, this would provide additional income of £12000

Savings Option: Central Administration Cost Savings Through Improvements to Processes and Systems

Staff and money matters

Year	2016-17		2017-18		Future Years	
	£'000	FTE	£'000	FTE	£'000	FTE
Saving	13	1.0	16	1.0	16	1.0

Change to service

- Potential reduction in financial processing and general administrative support. This would be kept to a minimum through careful forward planning; process re-design and redistribution of certain core duties amongst existing staffing groups.

Key challenges in delivering the revised service

- More difficult to respond to additional unplanned work
- Increased reliance on existing staff

Action required to deliver saving

- Redesign of processes and redistribution of duties to be put in place.

Savings Option: Remove Funding to Advice Agencies in Argyll and Bute

Savings Option:

Reduce the level of direct funding of advice agencies in Argyll and Bute. Funding currently comprises of £55,000 to Argyll and Bute Citizens Advice Bureau from the Regulatory Services revenue budget and £30,000 of time limited funding to Bute Advice Centre, as agreed by Council in February 2015 with contracts in place for a three year period to the 31st March 2018.

Year	2016-17		2017-18		Future Years	
	£'000	FTE	£'000	FTE	£'000	FTE
Saving	41	0.0	55	0.0	55	0.0

Change to service

- Continue to fund Argyll and Bute Citizens Advice Bureau and Bute Advice Centre but to a level reduced from £85,000 to £30,000.

Key challenge in delivering revised service

- More difficult for these agencies to continue to operate
- Customers may have to rely on other advice agencies, social landlords (ACHA etc.), national helplines or the increasingly the Council.

Action required to deliver saving

- Three months' notice period would be given to the agencies. Reduction in funding/savings would therefore be unlikely to come into effect until 1st July 2016. Accordingly, the savings for 15/16 would be £41,250, with the full £55,000 in future years

Savings Option: Reduce Debt Counselling Service**Savings Option:**

Debt counselling is currently provided by a range of agencies and voluntary sector providers (including national debt advice helplines), with the Council debt counselling service dealing with the complex cases through our accredited advisers. The proposed saving is to reduce the debt counselling budget by £36,000 and reduce our level of service to focus solely on complex cases affecting the most vulnerable clients in our communities.

Staff and money matters

Year	2016-17		2017-18		Future Years	
	£'000	FTE	£'000	FTE	£'000	FTE
Saving	30	1.0	36	1.0	36	1.0

Change to service

- The service would focus only on supporting complex debt advice/support to the most vulnerable clients. Others would be directed to other sources of help such as national support networks or to the private sector who undertake such work (bankruptcy, Personal Debt Arrangement Schemes) on a fee-basis.

Key challenges in delivering the revised service

- This could be expected to increase demand on other agencies that provide advice

Actions required to deliver saving

- Review, agree and put in place new criteria for identifying most vulnerable clients
- Liaise with other providers and clients on the changes to the service.
- Complete any current casework

Savings Option: Increase Income from Private Landlord Registration Scheme

Savings Option

The scheme is designed to improve the quality of let accommodation; tackle antisocial behaviour, and irresponsible landlords. The Council delivers the national registration scheme for private landlords within its area, and fees are set nationally. Without registration, it is an offence to let residential accommodation, subject to a number of exemptions.

The number of registered landlords has been increasing over the last 5 years and the demand for private rented housing continues. The savings option is to increase the level of budgeted income by £8000 annually through targeted enforcement.

Staff and money matters

Year	2016-17		2017-18		Future Years	
	£'000	FTE	£'000	FTE	£'000	FTE
Saving	8	0.0	8	0.0	8	0.0

Change to service

- The savings option should not affect our ability to deliver the registration scheme as we are performing above national performance targets and systems and resources are in place to deliver this statutory duty. Our income levels currently exceed those budgeted for, and together with targeted enforcement work, we will be able to deliver these savings as of the 1st April 2016

Actions required to deliver revised service

- Continue with existing systems and processes
- Undertake targeted enforcement work on unregistered private landlords through improved information system and working with partner agencies.

Savings Option: Increase burial charges by +20%**Staff and money matters**

Year	2016-17		2017-18		Future Years	
	£'000	FTE	£'000	FTE	£'000	FTE
Saving	79	0.0	79	0.0	79	0.0

Changes to service

- Charges to people using the service increase by 20% over and above the 3% increase for inflation.
- Income for the Council increases to offset savings. Delivers increased income levels

A benchmarking exercise recently carried out with 9 local authorities in Scotland shows an average cost to be £710. Argyll and Bute Council's current charge is £488.65. With a 20% increase the charge would be £586 rising to £604 with the year on year 3% inflation increase which is some £105 or 15% less than the average benchmarked charge. The range of charges from the 9 authorities varies from £556 to £1258.

From discussions with other local authorities it is understood that several are proposing further increases to charges

Key challenges in delivering the revised service

- Making revised charges clear to anyone who needs to know about them.
- Explaining why charges need to increase.

Actions required to deliver saving:

- Communication strategy to ensure that staff, funeral directors and others are fully informed of changes.

Savings Option: Increase Cremation Charges by +20%**Staff and money matters**

Year	2016-17		2017-18		Future Years	
	£'000	FTE	£'000	FTE	£'000	FTE
Saving	59	0.0	59	0.0	59	0.0

Change to service

- Charges to people using the service increase by 20% over and above the 3% increase for inflation.
- Income for the Council increases to offset savings. Delivers increased income levels

A benchmarking exercise recently carried out with a group of 9 local authorities in Scotland shows an average cost of cremation to be £658.88. Argyll and Bute Council's current charge is £507.95. With a 20% increase the charge would be £609.54 rising to £627.83 with the year on year 3% inflation increase which is some £31.05 less than the average benchmarked cremation charge. The range of charges from the 9 authorities varies from £301.30 to £1258.00.

Key challenges in delivering the revised service

- Making revised charges clear to anyone who needs to know about them.
- Explaining why charges need to increase.

Actions required to deliver saving:

- Communication strategy to ensure that staff, funeral directors and others are fully informed of changes.

Savings Option: Removal of hanging baskets service**Staff and money matters**

Year	2016-17		2017-18		Future Years	
	£'000	FTE	£'000	FTE	£'000	FTE
Saving	25	1.5	30	1.5	30	1.5

Change to service

The current spread of hanging baskets across the area is:

Bute and Cowal – 130

Helensburgh and Lomond – 112

Oban, Lorn and the Isles – 146 (130 supplied by external organisation but watered by ABC)

Mid Argyll, Kintyre and the Islands – 25

Removing hanging baskets would reduce the visual appeal of an area for residents and visitors.

Key challenges in delivering saving

- Staff who deal with hanging baskets have other duties in Amenity Services. There would be a need to manage the impact of having fewer staff on the Council's ability to respond to severe weather events/winter maintenance, by restructuring Roads and Amenity teams.

Actions required to reduce impact of this saving

- Work with communities, voluntary groups etc. to advise and encourage self-help - excellent example in place in Oban where the BID Company provides hanging baskets in the town, and in Ardrishaig where the community trust plants and maintains the floral displays in the village.

Savings Option: Close 43 public toilets

Savings Option

Close public conveniences which cannot be funded through charging or operated by the community or third sector (with no cost to the council). This would close toilets here:

MAKI – Ardrishaig, Kilmartin, Crinan, Tayvallich, Bolgam Street, Pensioner's Row, Machrihanish, Southend, Bowmore, Bridgend, Bruichladdich, Craighouse, Port Askaig, Port Ellen, Portnahaven

OLI – Cuan Ferry, Ganavan, Luing, Pulpit Hill, Taynuilt, Bunessan, Calgary Beach, Salen, Ulva Ferry, Scaranish

Bute and Cowal – Ettrick Bay, Kilchattan Bay, Port Bannantyne, Carrick, Colintrave, Glendaruel, Innellan, Kames, Kilmun, Lochgoilhead, Tighnabruaich, Chapel Hill, High Street, Glen Morag, Sandy Beach

Helensburgh and Lomond – Helensburgh Pier, Rhu, Kilcreggan

Staff and money matters

Year	2016-17		2017-18		Future Years	
	£'000	FTE	£'000	FTE	£'000	FTE
Saving	117	7.6	140	7.6	140	7.6

Change to service

- 43 fewer public conveniences available for use by the general public.
- Fewer staff to support other services such as winter maintenance support

Key challenges in delivering the saving

- Staff who deal with public toilets have other duties in Amenity Services. There would be a need to manage the impact of having fewer staff on the Council's ability to respond to severe weather events/winter maintenance, by restructuring Roads and Amenity teams.
- Need to dispose of the facilities if they are closed.

Actions Required to deliver/reduce impact of saving

- Restructure across Roads and Amenity to reflect changes to individual teams.
- Communication with third parties regarding existing SLA's (service level agreements).
- Marketing of redundant public convenience buildings and where unsuccessful after a 6 month period put arrangements in place for their demolition, and marketing of cleared sites.
- Speak with partners about alternative approaches to providing toilet facilities.

Savings Option: Reduce Subsidies to Tobermory Harbour Association
Staff and money matters

Year	2016-17		2017-18		Future Years	
	£'000	FTE	£'000	FTE	£'000	FTE
Saving	0	0.0	4	0.0	8	0.0

Change to service

- Historic budget/grants would be phased out over an 18 month period following negotiations with the Harbour Association. These subsidies have already been continued beyond the minimum period originally agreed (that is for 5 years from 2008 following the closure of the public convenience).

Key challenge in delivering saving

- Tobermory Harbour Association would no longer receive this financial contribution from the Council.
- Adopting a phased approach would provide the Association with some time to plan for this.

Actions required to deliver on saving

- Re-negotiate terms of the subsidy which will be phased out over a 12 month period

Savings Option: Replace annual bedding plant displays with grass areas

Staff and money matters

Year	2016-17		2017-18		Future Years	
	£'000	FTE	£'000	FTE	£'000	FTE
Saving	28	1.6	33	1.6	33	1.6

Change to service

The following locations would have existing planting beds removed and grassed over:

Mid-Argyll – Fyneside service station, Achnabrec cemetery

Campbeltown – Dalaruan Road junction, Bus Island, Roundabout Hall Street, Hall Street, Linda McCartney memorial garden, Kilkerran cemetery, Ardshiel, Old police station and court house, Stronvaar

Bute – Craigmore, High Street, Montague Street gardens, Wyndham Park, Ardencraig Nursery

Cowal - Kirn gardens, Rose gardens, Castle gardens, Shore Road, Innellan

Oban – Argyll Square, Corran Park, Pennyfuir cemetery, Stafford Street

Helensburgh and Lomond – Colquhoun Square, Hermitage Park, East Bay esplanade, James Street, Craigendoran, Ardencaple, Arrochar Churchyard, Rhu green, Lower Feorlin Way Garelochhead, Luss war memorial

Removing bedding plants would reduce the visual appeal of an area for residents and visitors.

Key challenges in delivering the revised service

- Staff who deal with hanging baskets have other duties in Amenity Services. There would be a need to manage the impact of having fewer staff on the Council's ability to carry out grounds maintenance work or respond to severe weather events/winter maintenance.

Actions required to deliver saving

- Re-scheduling of ground maintenance and LETS work programmes.
- Communicate with community councils and other community partners.
- Restructure across Roads and Amenity to reflect changes to individual teams.
- Grass over previous bedding plant areas and include in grass cutting schedules
- Bedding plant areas not adjacent to grass plots currently maintained will be surfaced in gravel.

Savings Option: Remove rose and shrub beds and return to grass/gravel**Staff and money matters**

Year	2016-17		2017-18		Future Years	
	£'000	FTE	£'000	FTE	£'000	FTE
Saving	58	3.4	70	3.4	70	3.4

Change to service

- Areas would be less attractive for residents and visitors
- Rose and shrub beds are replaced by areas of grass at the following locations:

Mid-Argyll

Ardishaig - Bakers Lane, Royal Hotel, Chalmers Street

Lochgilthead – Kilmory Woodland Park, Lorne Street car park, Achhabrec cemetery, Manse Brae, Lochgilthead resource centre

Tarbert – Tarbert, Portavadie ferry terminal, Tarbert car park

Campbeltown – Dalaruan Road junction, Mill Street, Aquilibrium, Kinloch Park, Linda McCartney memorial garden, Millknowe public toilets, Greenwood, Stewarts Green, Burnside car park

Islay – Ardbeg, Bowmore town centre, Bridgend church

Bute and Cowal

Bute – Castle Street, High Street, Montague Street gardens, Barone cemetery, High Street cemetery, Ardenraig nursery, Ardmaleish, Chapelhill, Craigmore, Ladeside, North Bute cemetery

Cowal – Sandbank, Innellan, Lochgoilhead, Strachur, Tighnabruaich, Dunoon town

Oban - Alma Crescent, Corran Park, Gallery restaurant, McCaig's Tower, Mossfield stadium, Pennyfuir cemetery, Argyll hotel.

Helensburgh and Lomond

Arrochar – Arrochar churchyard, Arrochar pitch, Cobbler View

Cardross – Cardross Churchyard, Cardross Shoreline, Cardross crematorium

Garelohead – Faslane cemetery, Gibson Hall, Upper Feorlin Way

Helensburgh – Colquhoun Square, Hermitage Park, Helensburgh cemetery, Dual carriageway, Nursery Street

Kilcreggan – Kilcreggan Park

Luss – Luss village, Luss churchyard

Rhu – Rhu Lower, Rhu churchyard, Shandon War Memorial

Key challenges in delivering the revised service

- Staff who deal with roses and shrubs have other duties in Amenity Services. There would be a need to manage the impact of having fewer staff on the Council's ability to respond to severe weather events/winter maintenance

Actions required to deliver saving:

- Remove and dispose of existing plant material.
- Import top soil and landscape existing bed areas prior to seeding April 2016.
- Re-scheduling of ground maintenance and LETS (local environment teams) work programmes.
- Communicate with community councils and other community partners.
- Restructure across Roads and Amenity to reflect changes to individual teams

Savings Option: Reduce Hedge Maintenance to winter only**Staff and money matters**

Year	2016-17		2017-18		Future Years	
	£'000	FTE	£'000	FTE	£'000	FTE
Saving	15	0.9	18	0.9	18	0.9

Change to service

- Hedges would be trimmed once a year instead of being cut 2/3 times per year
- Visual appearance would be affected for residents and visitors

Key challenges in delivering revised service

- More difficult to keep footways clear and safe for pedestrians to use
- Staff who deal with hanging baskets have other duties in Amenity Services. There would be a need to manage the impact of having fewer staff on the Council's ability to carry out waste collection or respond to severe weather events/winter maintenance

Actions required to deliver savings

- Re-schedule ground maintenance work programmes.
- Communicate change to community councils and other community partners.
- Restructure across Roads and Amenity to reflect changes to individual teams.

Savings Option: Reduce/Stop Grass Cuts**Staff and money matters**

Year	2016-17		2017-18		Future Years	
	£'000	FTE	£'000	FTE	£'000	FTE
Saving	18	1.0	21	1.0	21	1.0

Change to service

- Grass cuts would be reduced to one cut per year, carried out in October/November, or stopped, allowing the areas to grow wild.
- The visual appeal of these areas would be affected for residents and visitors.

Key challenge in delivering the revised service

- Staff who deal with grass cutting have other duties in Amenity Services. There would be a need to manage the impact of having fewer staff on the Council's ability to carry out grounds maintenance work or respond to severe weather events/winter maintenance.
- Seek public support in avoiding risk of increase in dog fouling or pest control issues (ie dog owners to clean up after their dogs, and all to avoid littering) – longer grass may discourage some dog owners from cleaning up.

Actions required to deliver saving:

- Communication strategy to explain which grasslands would receive less maintenance.
- Re-scheduling of ground maintenance and LETS (local environment teams) work programmes.
- Communicate with community councils and other community partners.
- Restructure across Roads and Amenity to reflect changes to individual teams.

Savings Option: Charge Cowal Games for event support provided (toilets, Litter Collection etc)

Staff and money matters

Year	2016-17		2017-18		Future Years	
	£'000	FTE	£'000	FTE	£'000	FTE
Saving	30	0	30	0	30	0

Change to service

- The Council currently provides Cowal Games with services ranging from toilet hire to skip hire and mobile grandstand seating.
- This savings option would mean that Cowal Games would be asked to choose between paying for these services in future or else not using them.

Key challenge in delivering the saving

- Charging for services would make it more difficult for the event organisers to deliver Cowal Games.

Actions required to deliver/reduce impact of saving

- Negotiate with the Cowal Games event organisers for alternative provision of toilets etc as detailed above or for the services to continue to be delivered by the Council and the cost met in full by the Cowal Games.

Savings Option: Reduce Environmental Warden Team

Staff and money matters

Year	2016-17		2017-18		Future Years	
	£'000	FTE	£'000	FTE	£'000	FTE
Saving	94	4.5	113	4.5	113	4.5

Change to service

- Reduced ability to carry out enforcement and education relating to dog fouling, commercial waste, litter, pest control, Control of Dogs Act etc.

Key challenges in delivering the revised service

- Loss of income from commercial waste agreements
- Increased need for community support in avoiding dog fouling and litter
- Reduced ability to carry out general enforcement assuming that 2 FTEs (full time post equivalent) out of the remaining 4.5 FTEs are to continue supplementing Amenity Parking Wardens service.

Actions required to deliver saving:

- Restructure Roads and Amenity services to reflect changes to individual teams.
- Communication strategy with staff, members of the public and community groups/community councils regarding reduced level of enforcement and monitoring.
- Realign staff priorities to income opportunities.
- Communications Strategy confirming reduced environmental enforcement which will result in a reduction to street cleanliness

Savings Option: Reduce street sweeping by 50%**Staff and money matters**

Year	2016-17		2017-18		Future Years	
	£'000	FTE	£'000	FTE	£'000	FTE
Saving	66	4.5	79	4.5	79	4.5

Change to service

- Streets are currently swept daily, twice weekly, weekly, fortnightly etc depending on footfall. This saving would reduce the existing frequency by 50% of existing service.

Key challenges in delivering the revised service

- Streets would not be maintained to existing standards which are now performance managed under the 'Keep Scotland Beautiful' Local Environmental Audit and Management Scheme (LEAMS)
- More difficult to comply with the Environmental Protection Act
- Staff who deal with street sweeping have other duties in Amenity Services. There would be a need to manage the impact of having fewer staff on the Council's ability to respond to severe weather events/winter maintenance, or respond to fly tipping, removal of animal carcasses or debris from road traffic collisions.
- Increased need for public support in keeping streets clear of litter.

Actions required to deliver saving:

- Rescheduling of work programmes
- Communication strategy to explain changes
- Restructure across Roads and Amenity to reflect changes to individual teams.

RAMS 01m

Savings Option: 25% Reduction in Building/Property Maintenance across all Roads and Amenity Buildings
Staff and money matters

Year	2016-17		2017-18		Future Years	
	£'000	FTE	£'000	FTE	£'000	FTE
Saving	64	0.0	64	0.0	64	0.0

Change to service

- Reduced resources for repairs and maintenance

Challenge in delivering the revised service

- Need to prioritise any dangerous/urgent works; reduce routine maintenance of depot buildings, war memorials, boundary walls etc. while keeping them safe for staff and the general public.

Actions required to deliver saving

- Greater focus on prioritisation of building maintenance work
- Dispose of or manage decline of surplus buildings/facilities.

Savings Option: 25% Reduction in Building/Property Maintenance across all Depots
Staff and money matters

Year	2016-17		2017-18		Future Years	
	£'000	FTE	£'000	FTE	£'000	FTE
Saving	26	0.0	26	0.0	26	0.0

Change to service

- Reduced resources for carrying out repairs and maintenance

Challenges in delivering revised service

- Need to prioritise any dangerous/urgent works; reduce routine maintenance of depot buildings while keeping buildings safe for use by staff and the general public.

Actions required to deliver saving

- Prioritise building maintenance work
- Dispose of or manage decline of surplus assets.

Savings Option: Further Staffing Reduction to Achieve Target Saving

Staff and money matters

Year	2016-17		2017-18		Future Years	
	£'000	FTE	£'000	FTE	£'000	FTE
Saving	137	8.0	171	8.0	167	8.0

Change to service

- This reduction in staff would come from across a range of Roads and Amenity services.

Challenge in delivering revised service

- Reduced resources across a range of services would mean reduced ability to carry out tasks such as cutting grass, sweeping streets, clearing roads after accidents, responding to severe weather events, carrying out refuse collection.
- Responding to deterioration in street cleanliness, litter etc.

Actions required to deliver on saving:

- Re-scheduling of ground maintenance and LETS work programmes to reflect the reduced staffing levels from this savings option and other options.
- Set priorities for service delivery. These priorities will focus on burying the dead, assisting with refuse collection and response to severe weather events. These priorities will be at the expense of scheduled and planned works.
- Communicate changes to level of service delivery, and support areas' visual appearance by encouraging members of the public to play their part in keeping streets clean of litter or dog fouling.
- Restructure across Roads and Amenity to reflect changes to individual teams.

Savings Option: Reduce coastal and flooding budgets**Staff and money matters**

Year	2016-17		2017-18		Future Years	
	£'000	FTE	£'000	FTE	£'000	FTE
Saving	68	1.8	81	1.8	68	1.8

Changes to the service

- Need to prioritise work, across 214 km of coastal roads, increasing risk of road closures or need for major repair on account of reduced monitoring and preventative work.
- Reduced number of new projects and/or repair work.

Key challenges in delivering the revised service

- more difficult to deliver statutory requirements and to respond to unplanned events
- more difficult to deliver best value from reduced budget, if scale of repairs increase
- increased difficulty in securing Scottish Government funding for flood prevention schemes (Scottish Government contribution expected to be a maximum of 80% of overall costs).

Actions required to deliver savings

- Establish protocol to set priorities for coastal protection and flooding
- Put in place communication strategy setting out what the Council's statutory obligations are and also confirming what will be required from landowners.
- Put in place mitigation strategy and appropriate diversion routes in the event of public roads being unavailable through coastal erosion
- Restructure across Roads and Amenity to reflect changes to individual teams.

Savings Option: Reduce bridge assessment budget**Staff and money matters**

Year	2016-17		2017-18		Future Years	
	£'000	FTE	£'000	FTE	£'000	FTE
Reduction	11	0.2	13	0.2	13	0.2

Changes to the service available

- Bridges assessed less often (currently inspected on a rolling 24 month programme) bridges inspected on a two year rolling programme, with more vulnerable bridges being inspected more frequently based on engineering judgement). Inspections look at public safety and ability of bridges to support load carrying vehicles.

Key challenges in delivering the revised service

- Increased difficulty in complying with code of practice for management of structures
- More difficult to deliver best value from budget available, with preventative work less possible and reduced information on where there is greatest need for investment.
- Challenge increased in keeping bridges safe and available for use.

Actions required to deliver on saving:

- Produce new assessment schedule – including prioritisation for more vulnerable structures that may require assessment frequency to remain as is
- Identify increased risk on the Corporate Risk Register resulting from reduction in asset inspection
- Restructure across Roads and Amenity to reflect changes to individual teams.

Savings Option: Central Administration Cost Savings

Staff and money matters

Year	2016-17		2017-18		Future Years	
	£'000	FTE	£'000	FTE	£'000	FTE
Saving	53	1	64	1	64	1

Change to service

- Reduced administrative support available. Forward planning, changes to administrative processes and redistribution of some duties among existing staffing groups to be carried out to keep impact to a minimum.
- Training budget reduced. Alternative ways of delivering training, for example on-line training, to be sought to address this.

Key challenges in delivering revised service

- The need to manage reduced ability to deal with unplanned work demands.

Actions required to deliver saving:

- Streamline processes/consistency across the areas
- Source new ways of delivering training.
- Restructure across Roads and Amenity to reflect changes to individual teams.

Savings Option: Parking Charges**Savings Option:**

Increase parking charges from 80p to £1

Introduce parking charges to car parks on Mull

Introduce year round charging i.e. Luss off street and at Inveraray

Staff and money matters

Year	2016-17		2017-18		Future Years	
	£'000	FTE	£'000	FTE	£'000	FTE
Saving	150	0.0	150	0.0	150	0.0

Change to service

- This would introduce a more consistent approach to car parking charges across Argyll and Bute
- Increased charging would increase income for the Council and reduce savings required.

Key challenges in delivering the revised service

- Potential complaints from drivers about increased charges
- Need to manage increased on-street parking should that result.

Actions required to deliver saving:

- Communication strategy to be delivered confirming changes to pricing structure and new charging locations
- Install or recalibrate parking meters
- Adjust car park signs
- Advertise traffic regulation orders
- Formal consideration of any representation received.
- Adjust parking wardens patrols to cover new charging car parks

Savings Option: Removal of School Crossing Patrollers

Providing school crossing patrollers is additional to the statutory duties of a council.

Staffing and money matters

Year	2016-17		2017-18		Future Years	
	£'000	FTE	£'000	FTE	£'000	FTE
Saving	167	13.5	200	13.5	200	13.5

Change to service

- Remove school crossing patrollers from all existing sites as:
- (1) there are crossing facilities (pelican/zebra crossing) or
- (2) younger school children do not use the crossing or
- (3) risk, based on pedestrian/vehicle volumes, is low and does not trigger criteria of need for a patroller.

Key challenges in delivering the revised service

- Need to support the public with any concerns about safety

Actions required to deliver saving

- Communication with schools and parents/carers about ending the service.

Savings Option: Reduced budget for road works including bridge maintenance**Staff and money matters**

Year	2016-17		2017-18		Future Years	
	£'000	FTE	£'000	FTE	£'000	FTE
Saving	137	3.0	164	3.0	164	3.0

Change to service

- Reduced resource for roads works/bridge maintenance

Challenge in delivering revised service

- Increased difficulty in meeting our statutory obligations (e.g. Road Scotland Act 1980 etc).
- Increased challenge in maintaining an effective road network
- Increased difficulty in avoiding road deterioration and expensive repairs
- Increased risk of pot holes from reduced level of planned repairs.

Actions required to deliver saving

- Information for communities setting out the reduced level of road and bridge maintenance across the area.
- Where appropriate use lower cost maintenance techniques
- Further discussion with community groups regarding self-help schemes for minor repairs in low risk locations
- Produce inspection schedule prioritising more vulnerable structures
- Restructure across Roads and Amenity to reflect changes to individual teams.

Savings Option: Reduced budget for vehicles, plant and vacant post - Road maintenance RAMS03d
Staff and money matters

Year	2016-17		2017-18		Future Years	
	£'000	FTE	£'000	FTE	£'000	FTE
Saving	0	0	140	0	140	0

Change to service

- Reduced budget available for road maintenance

Challenge in delivering revised service

- Increased difficulty in delivering service and responding to unplanned events/defects (such as potholes or flooding) by reliance on fewer resources.
- Increased risk of reduced maintenance standards.

Actions required to deliver saving

- Recalculate reduced maintenance budget across the various revenue budget lines, taking into account reduced overheads from plant, vehicles and depot costs.
- Reduce vehicles and plant available to operational teams.
- Restructure teams to take into account vacant post.
- Vacate and dispose of vacant depot sites (successful disposal will be dependent on market interest).

RAMS 04a

Savings Option: Removal of Christmas Lights**Savings Option**

Removal of Christmas lights installation, storage reducing resource hours relating to this activity.

Staff and money matters

Year	2016-17		2017-18		Future Years	
	£'000	FTE	£'000	FTE	£'000	FTE
Saving	100	0.0	100	0.0	100	0.0

Challenge in delivering revised service

Reasons for stopping this service:

- Free up staff for lighting maintenance rather than intense period of activity for installation and removal of festive lights
- Vehicle and manpower cost spread across remaining services
- Reduce overtime

Challenge would be impact on appearance of communities

Actions required to deliver saving

- Notify communities of change to service and provide any possible support for communities interested in organising festive lighting.

RAMS 04b

Savings Option: Reprofile Street Lighting Repairs on an Area Basis
Staff and money matters

Year	2016-17		2017-18		Future Years	
	£'000	FTE	£'000	FTE	£'000	FTE
Saving	41	0.5	49	0.5	49	0.5

Change to service

- Street lighting repairs would be planned on an area basis, with a reduced team working a revised shift pattern to maximise productivity and use of resource.

Challenge in delivering the revised service

- Extended response time for repairs - team would work on an area by area basis increasing the amount of planned works carried out, reducing the amount of reactive work done and fleet requirement.

Actions required to deliver saving

- Produce new policy for reaction times for repairs.
- Revisit staffing structure / resource levels to take into account changes to policy.
- Consultation strategy regarding policy and reaction times.
- Restructure across Roads and Amenity to reflect changes to individual teams.

Savings Option: Energy Reduction Lighting Programme

Year	2016-17		2017-18		Future Years	
	£'000	FTE	£'000	FTE	£'000	FTE
Saving	25	0.0	150	0.0	150	0.0

Change to service

- Provide new (LED) lighting units that would improve reliability and reduce maintenance as well as energy costs. Increases efficiency of the service through reducing the need for reactive maintenance. The reduced energy cost to be used to fund the lighting units. This would also provide a carbon saving.

Challenge in delivering revised service

- Need to deliver sufficient savings from energy reduction to deliver the whole project

Actions required to deliver saving

- Put project plan in place
- Plan and deliver replacement programme
- Inform communities that LED lighting will be installed.

Savings Option: Recover Full Costs for Event Banners and Other Activities
Staff and money matters

Year	2016-17		2017-18		Future Years	
	£'000	FTE	£'000	FTE	£'000	FTE
Saving	15	0.0	15	0.0	15	0.0

Change to service

- A charge would be introduced for this support. Currently help in erecting event banners is carried out on the basis of additional hours worked at overtime. This service is additional to the core duties of a council

Challenge in delivering revised service

- Need to set up charging structure and administrative process
- Need to communicate change to this service.

Actions required to deliver saving

- Agree structure on annual fees and charges – all future works to be charged for
- Communication to inform potential users of the service

Savings Option: Changes to General Waste and Recycling Collections

Staff and money matters

Year	2016-17		2017-18		Future Years	
	£'000	FTE	£'000	FTE	£'000	FTE
Saving	457	7.0	548	7.0	548	7.0

Change to service

- Move to 3 weekly collection for general waste (green bin), retaining fortnightly co-mingled recycling collections (blue bin) including innovative shift patterns that introduce double shifts making better use of fewer vehicles (6am - 2pm & 2pm - 10pm. Food waste down to 1 vehicle. Fyne Futures and Kintyre Recycling Service would no longer provide the recycling service.

Challenge in delivering the revised service

- Need to encourage on-going recycling to avoid landfill costs
- Manage potential increase in vehicle maintenance requirements due to double shifts
- Reduced capacity for special uplifts, reducing income and service available
- Manage reduced resilience for responding to unplanned events
- Manage potential increased use of civic amenity sites
- Manage impact of increased volume of waste to be collected on each occasion

Actions required to deliver saving

3 Weekly Collection / Food Waste

- Communication strategy – by website, leafleting and mail drops
- Negotiations with service providers regarding extended hours for land fill sites etc
- Arrange for vehicle maintenance to cover double shift pattern
- Design new work schedules
- Restructure across Roads and Amenity to reflect changes to individual teams.

KRL and Fyne Futures

- Negotiate future agreement
- Communication strategy – by website, leafleting and mail drops
- Arrange for vehicle maintenance outwith traditional working hours
- Design new work schedules

Savings Option: Islay Waste – Shared between Council and Rejig

Staff and money matters

Year	2016-17		2017-18		Future Years	
	£'000	FTE	£'000	FTE	£'000	FTE
Saving	17	0.0	17	0.0	17	0.0

Change to service

- In line with other areas Islay waste moving to 3 weekly service and Rejig no longer used. This would mean that recycled waste will no longer be passed to Rejig who assist with sorting.

Challenge in delivering revised service

- Need to encourage on-going recycling to avoid landfill costs
- Manage potential increase in vehicle maintenance requirements due to double shifts
- Manage impact of increased volume of waste to be collected on each occasion
- Reduced capacity for special uplifts, reducing income and service available
- Manage reduced resilience for responding to unplanned events
- Manage potential increased use of civic amenity sites

Actions required to deliver saving

- Negotiate with service provider around future options/service delivery.
- Communication strategy, advising general public of any changes in collection frequency and arrangements – by website, leafleting and mail drops

Savings Option: Removal of Food Waste collection in Helensburgh area

Staffing and money matters

Year	2016-17		2017-18		Future Years	
	£'000	FTE	£'000	FTE	£'000	FTE
Saving	76	4.0	76	4.0	76	4.0

Impact of change

- A food waste collection would no longer be available to householders in the Helensburgh and Lomond area.

Challenge in delivering the saving

- This proposal would be contrary to current requirements of Zero Waste Scotland who require food waste collections in designated urban areas. Helensburgh is the only area currently designated in Argyll and Bute.
- Increased tonnage of waste and landfill as a result of not collecting food waste separately, resulting in additional landfill tax. Overall the change would result in a saving.

Actions required to deliver saving

- Progress revisiting scope of exemption with Scottish Government/Zero Waste Scotland, regarding potential consequences of ceasing the service, in line with precedent set in another local authority area, and Shanks regarding requirements post 2020 (zero waste to landfill)
- Inform householders, communities, etc about changes to service
- Rescheduling of waste collection routes
- Disposal of additional waste to landfill
- Restructure across Roads and Amenity to reflect changes to individual teams.
- Terminating existing food waste disposal contractual arrangements

Savings Option: Removal of Vacant Posts from Management/Technical Support**Staff and money matters**

Year	2016-17		2017-18		Future Years	
	£'000	FTE	£'000	FTE	£'000	FTE
Saving	45	2.0	54	2.0	54	2.0

Change to service

- Reduced resources for delivering services

Challenge in delivering revised service

- Increased difficulty in developing and delivering a new waste strategy
- Increased difficulty in responding to changing national and local waste management requirements
- Reduced resource to ensure that landfill sites function as required.

Actions required to deliver saving

- Restructure across Roads and Amenity to reflect changes to individual teams.

Service Summary of Budget Position

Appendix 4

Department	Service	2016-17 Base Budget £000	Base Budget Adjustments £000	Updated Base Budget £000	Employee Budget Changes £000	Non-Pay Inflation £000	Cost and Demand Pressures (New) £000	2016-17 Budget Before Savings £000	Increase in Fees and Charges £000	Management/Operational Savings £000	Service Choices Policy Savings £000	Integrated Health and Social Care Savings £000	Social Work Cost Transferring to IJB £000	Funded from Reserves £000	2016-17 Budget £000
Departmental:															
	Chief Executive's Unit	278	0	278	8	0	0	286	0	0	0	0	0	0	286
	Chief Executive's Unit	1,899	0	1,899	57	0	0	1,956	0	-39	-140	0	0	0	1,777
	Community Services	197	0	197	4	0	0	201	0	0	0	0	0	0	201
	Community Services	9,784	-53	9,731	226	23	0	9,981	-55	-8	-875	0	0	0	9,043
	Community Services	72,619	-18	72,602	2,038	41	0	74,681	-3	-91	-2,936	0	0	0	71,652
	Customer Services	13,357	0	13,357	13	59	0	13,429	-1	0	-515	0	0	0	13,428
	Customer Services	7,923	158	8,081	209	3	0	8,294	-1	-116	-580	0	580	0	8,243
	Customer Services	12,598	0	12,598	309	81	0	12,967	-3	-677	-195	0	0	0	12,112
	Customer Services	2,117	-2	2,115	74	0	0	2,190	0	0	0	0	0	0	2,190
	Customer Services	3,380	-64	3,316	99	0	0	3,415	0	0	-205	0	0	0	3,210
	Director of Development & Infrastructure Services	1,356	-1	1,355	27	0	0	1,382	0	-1	-33	0	0	0	1,348
	Director of Development & Infrastructure Services	3,418	-25	3,418	363	0	0	3,781	0	0	0	0	0	0	3,781
	Development and Infrastructure Services	3,324	-31	3,293	113	0	0	3,407	0	-102	-244	0	0	0	3,060
	Development and Infrastructure Services	23,051	0	23,051	402	197	0	23,650	-210	-3	-2,221	0	0	0	21,216
	Integration Services	-15	0	-15	1	0	0	-14	0	-1	-24	-990	-751	0	-1,780
	Integration Services	42,876	-156	42,720	567	0	0	43,286	-33	-2	0	0	0	0	43,251
	Integration Services	13,681	62	13,744	341	0	0	14,085	0	-3	0	0	0	0	14,081
Non Departmental:															
	Joint Boards	1,350	20	1,370	0	0	0	1,370	0	0	0	0	0	0	0
	Joint Boards	1,865	-682	1,183	-2	0	0	1,181	0	0	-12	0	0	0	1,169
	Other Operating Income & Expenditure	1,522	0	1,522	0	0	0	1,522	0	0	0	0	0	0	1,522
	Other Operating Income & Expenditure	1,231	0	1,231	23	0	0	1,254	0	0	0	0	0	0	1,254
	Insurances	1,031	0	1,031	0	0	0	1,031	0	0	0	0	0	0	1,031
	Capital Charges (loans charges)	20,265	-1,000	19,265	0	0	0	19,265	0	0	0	0	0	0	19,265
	Non Domestic Rates	4,582	-75	4,507	0	101	0	4,608	0	0	0	0	0	0	4,608
TOTAL		243,717	-1,868	241,849	4,874	504	0	247,227	-306	-1,044	-7,399	-990	-751	580	237,318
Funding:															
	Scottish Government Funding							196,176							196,176
	Council Tax Income							41,000							41,000
	General Fund Reserves														580
	Rounding adjustment							-1							-2
OVERALL FUNDING (GAP/SURPLUS)								-10,052							436

NOTE - Service Choices savings options proposed by services may impact on the budget levels for other services, the summary above reflects the actual service budget reduced as a result of savings which may differ from the service noted against the individual savings options.

REVENUE BUDGET 2016-17
FEES AND CHARGES

1 EXECUTIVE SUMMARY

- 1.1 This report provides Members with information in relation to fees and charges for 2016-17.
- 1.2 The Council raises fees and charges for a number of services it delivers and a review of the level of fees and charges is carried out each year.
- 1.3 The general increase to fees and charges is proposed at 3% for 2016-17, this is in line with the increase applied each year since 2013-14. There are some exceptions to this general increase and these are outlined within the report. The increase would equate to additional income of £0.305m.
- 1.4 In addition, to the proposed general increase of 3%, there are proposals as part of Service Choice that either increase fees and charges or introduce new charges. The amount of the increase is variable dependant on the service provided.
- 1.5 There are further exceptions to the proposed general increase of 3%, some where no inflationary increase has been applied and some where the fees and charges are set by others. All variations, to the proposed general increase of 3% increase, are noted within the report and on the attached schedule of charges.
- 1.6 A summary of the total increases in respect of fees and charges income is noted within the table below and equates to £0.781m. The Service Choices element of the income is included within the overall saving for Service Choices policy options.

Proposal	Change	Increased Income £000
General Inflation	Increase	305
Service Choice	Increase	389
Service Choice	New Charges	87
Total		781

REVENUE BUDGET 2016-17
FEES AND CHARGES
2. INTRODUCTION

2.1 This report provides Members with information in relation to fees and charges for 2016-17.

3. DETAIL

3.1 The Council raises fees and charges for a number of services it delivers and a review of the level of fees and charges is carried out each year. The appendix to this report contains the full list of fees and charges for each department and the following paragraphs summarise the main changes.

3.2 Standard Inflationary Increase

3.2.1 The general increase to fees and charges is proposed at 3% for 2016-17, this is in line with the increase applied each year since 2013-14. In some cases fees and charges are rounded up or down and that gives a variation from the simple 3%. For some smaller charges, the rounding effect may mean that the charge remains the same.

3.3 Fee Changes as part of Service Choices Proposals

3.3.1 There are a number of fee increases as a result of Service Choices proposals and these are outlined in the following paragraphs.

3.3.2 There are increases to fees and charges over and above the standard inflationary increase:

Service	Service Choices Savings Ref	Standard % Increase	Service Choice % Increase	Total % Increase
Music Tuition	EDUC02c	3.00%	50.00%	53.00%
Harbour & Berthing	ED02b	3.00%	0.01%	3.01%
Burial	RAM01a	3.00%	20.00%	23.00%
Cremation	RAM01b	3.00%	20.00%	23.00%
Parking (based on hourly rate)	RAM03a	0.00%	25.00%	25.00%

It should be noted that parking increase does not apply to the following parking areas where separate reviews are in progress.

- Off seasonal car parks:
 - Ganavan
- Commercial parking town centres:

- Helensburgh, Pier Area B Car Park
- Oban, Lochavullin and Longsdale car parks
- Arrochar, Glenloin No.1 and No.2 car parks.

3.3.3 There is a change to the fee structure for Inspection and Certification of Food Consignments, Service Choices Saving Ref. PRS04c. The fee structure is moving from volume variable fee to a fixed fee per certificate.

3.3.4 The new charges proposed as part of Service Choices are:

- A civil penalty charge on landlords failing to provide tenant details in a timely manner to allow council tax collection. Service Choices Saving Ref. CSS02h
- Pre-application advice fees for major and locally significant planning applications. Service Choices Savings Ref. PRS02b
- For statutory street numbering. Service Choices Savings Ref. PRS03c
- For phase 1 habitat surveys. Service Choices Savings Ref. PRS03i.

3.3.5 Reduced subsidies/discounts as part of Service Choices are:

- To freight operators in Campbeltown. Service Choices Savings Ref. ED02a
- For street lighting costs for events. Service Choices Savings Ref. RAM04d.

3.4 No Inflationary Increase

3.4.1 There are a number of fees where no inflationary increase has been applied, as follows:

- Schools Meals Income – consistent with previous year.
- Community Alarms as the current charge represents the unit cost for the service.
- Non-Residential Sleepover Service as current charge reflects internal unit cost.
- Homeless Temporary Accommodation – only the service charge is subject to inflation.
- Car Parking Charges – For car parks, noted above in Para 3.3.2, where separate reviews are in progress.
- Blue Badges has not been inflated as currently charging the maximum allowed.
- Community Based Care Services – increasing charges would not generate additional income as these charges are means tested and capped at specified levels.
- Customer Services Licences – Fees set for 3 years as of June 2015.

3.5 Charges Set by Others

3.5.1 There are also a number of fees where the charges are advised by others and therefore at present have not been inflated:

- Registrars Fees as these are set by the Registrar General and the last fees were set in January 2011.
- Removal of abandoned car – this charge is set by legislation.
- Approved Rate for Residential/Nursing Care – rate not advised by COSLA yet.

- Roads Inspection charges as these are set by Roads Authority and Utility Committee (Scotland).
- Penalty Charges notices as these are set by the Scottish Government.

3.5.2 It should be noted that the fees and charges in respect of licences are subject to a triennial review with updated fees set for 3 years from June 2015. The new rates are noted in the schedules.

3.6 Review of VAT Categories

3.6.1 As part of a VAT Risk review, KPMG, Tax Advisers, carried out an audit of the vat treatment applied to the councils fees and charges. The key findings are noted below:

- No material impact to income recorded or budgeted
- VAT treatment corrections mainly related to fees and charge where no vat is charged - Zero rate, Exempt and outside scope.

4. CONCLUSION

4.1 The proposed inflationary increase to fees and charges results in £0.305m of increased income.

4.2 The Service Choices proposals linked to fees and charges give rise to additional income of £0.476m.

5. IMPLICATIONS

5.1 Policy – Outlines the proposed increases to fees and charges for 2016-17. Further information on the Service Choices savings options was published in December 2015.

5.2 Financial - Outlines the increased income as a result of the inflationary increase to fees and charges and also notes the additional income as a result of Service Choices savings proposals.

5.3 Legal – None.

5.4 HR – None.

5.5 Equalities – Mainly inflationary increases, however, services choices proposals have been subject to Equality Impact Assessments as required.

5.6 Risk – Minimal risk.

5.7 Customer Service - Minimal risk in respect of the inflationary increases. The changes to service delivery for each Service Choices saving option was noted in the further information published in December 2015.

Policy Lead for Strategic Finance: Councillor Dick Walsh

**Kirsty Flanagan
Head of Strategic Finance
3 February 2016**

APPENDICES:

Appendix 1 – Schedule of Fees and Charges

Fees and Charges for 2016-17

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Description	Other	2015/2016				2016/2017				Increase		
		Net £	VAT Rate	VAT £	Gross £	Net £	VAT Rate	VAT £	Gross £	£	%	
SOCIAL WORK												
Local Authority Residential Care Provision (Community Care) Weekly Charge		1,106.15	Zero Rated	0.00	1,106.15	1,139.35	Outwith the Scope	0.00	1,139.35	33.20	3%	
Residential Service - Respite - Pension Age (weekly charge)		182.00	Zero Rated	0.00	182.00	182.00	Outwith the Scope	0.00	182.00	0.00	0%	Subject to annual benefit uplift, details of which are not available from DWP yet.
Residential Service - Respite - Working Age 25+ (weekly charge)		109.90	Zero Rated	0.00	109.90	109.90	Outwith the Scope	0.00	109.90	0.00	0%	Subject to annual benefit uplift, details of which are not available from DWP yet.
Residential Service - Respite - Working Age 18-24 (weekly charge)		94.70	Zero Rated	0.00	94.70	94.70	Outwith the Scope	0.00	94.70	0.00	0%	Subject to annual benefit uplift, details of which are not available from DWP yet.
Approved Weekly Rates for Private Providers - Residential Care - Elderly rate, as per COSLA Agreement		524.67	Zero Rated	0.00	524.67	524.67	Outwith the Scope	0.00	524.67	0.00	0%	Await outcome of discussions between COSLA and care home providers. Subject to National Care Home Contract.
Approved Weekly Rates for Private Providers - Residential Care - Enhanced Residential Rate (specific criteria)		564.20	Zero Rated	0.00	564.20	564.20	Outwith the Scope	0.00	564.20	0.00	0%	Await outcome of discussions between COSLA and care home providers. Subject to National Care Home Contract.
Approved Weekly Rates for Private Providers - Nursing Care - Elderly rate as per COSLA Agreement		609.31	Zero Rated	0.00	609.31	609.31	Outwith the Scope	0.00	609.31	0.00	0%	Await outcome of discussions between COSLA and care home providers. Subject to National Care Home Contract.
Non - Residential Services - Meals on wheels - per meal		4.90	Zero Rated	0.00	4.90	5.05	Outwith the Scope	0.00	5.05	0.15	3%	
Non - Residential Services - Lunch Clubs - per meal		3.80	Zero Rated	0.00	3.80	3.90	Outwith the Scope	0.00	3.90	0.10	3%	
Non - Residential Services - Community Alarms - per week		5.00	Zero Rated	0.00	5.00	5.00	Outwith the Scope	0.00	5.00	0.00	0%	No increase as current charge reflects the estimated 2016/17 unit cost of service.
Non - Residential Services - Home Help - hourly rate		15.52	Zero Rated	0.00	15.50	15.96	Outwith the Scope	0.00	15.96	0.46	3%	
Non - Residential Services - Housing Support - hourly rate		15.52	Zero Rated	0.00	15.50	15.96	Outwith the Scope	0.00	15.96	0.46	3%	
Non - Residential Services - Employment Support - hourly rate		15.52	Zero Rated	0.00	15.50	15.96	Outwith the Scope	0.00	15.96	0.46	3%	
Non - Residential Services - Sleepover Service - per night		51.60	Zero Rated	0.00	51.60	51.60	Outwith the Scope	0.00	51.60	0.00	0%	Current charge reflects current internal unit cost - no change recommended.
Non - Residential Services - Transport - per day		2.42	Zero Rated	0.00	2.40	2.48	Outwith the Scope	0.00	2.48	0.08	3%	
Non - Residential Services - Elderly Day Care - hourly rate		7.64	Zero Rated	0.00	7.65	7.88	Outwith the Scope	0.00	7.88	0.23	3%	
Non - Residential Services - Learning Disability Resource Centre Service - hourly rate		20.16	Zero Rated	0.00	20.15	20.76	Outwith the Scope	0.00	20.76	0.61	3%	
Provision of Occupational Therapy Consultation - Per assessment/consultation		211.20	Zero Rated	0.00	211.20	217.55	Outwith the Scope	0.00	217.55	6.35	3%	
Provision of Professional Services - Per Community Care Assessment/ Consultation		529.20	Zero Rated	0.00	529.20	545.10	Outwith the Scope	0.00	545.10	15.90	3%	
Provision of Professional Services - Full needs assessment only		401.80	Zero Rated	0.00	401.80	413.85	Outwith the Scope	0.00	413.85	12.05	3%	
Provision of Professional Services - Needs Review only		147.00	Zero Rated	0.00	147.00	151.40	Outwith the Scope	0.00	151.40	4.40	3%	
Housing - Homeless Temporary Accommodation - Beds/1/1 Bed - per week		57.06	Zero Rated	0.00	57.05	57.06	Outwith the Scope	0.00	57.06	0.00	0%	
Housing - Homeless Temporary Accommodation - 2 Bed Flat/House - per week		64.62	Zero Rated	0.00	64.60	64.62	Outwith the Scope	0.00	64.62	0.00	0%	
Housing - Homeless Temporary Accommodation - 3 Bed Flat/House - per week		71.37	Zero Rated	0.00	71.35	71.37	Outwith the Scope	0.00	71.37	0.00	0%	
Housing - Homeless Temporary Accommodation - 4 Bed House - per week		76.67	Zero Rated	0.00	76.65	76.67	Outwith the Scope	0.00	76.67	0.00	0%	Not subject to inflation - only the service charge is inflated.
Housing - Homeless Tenants Service Charge per week		39.80	Zero Rated	0.00	39.80	41.00	Outwith the Scope	0.00	41.00	1.20	3%	

Description	Other	2015/2016				2016/2017				Increase		Notes/Comments
		Net £	VAT Rate	VAT £	Gross £	Net £	VAT Rate	VAT £	Gross £	£	%	
Children & Families - Local Authority Residential Care Provision: Dunculutha (weekly charge)		1,707.00	Zero Rated	0.00	1,707.00	1,745.00	Outwith the Scope	0.00	1,745.00	38.00	2%	Reflects the unit cost for 2016-17
Children & Families - Local Authority Residential Care Provision: Shellach View (weekly Charge)		1,542.00	Zero Rated	0.00	1,542.00	1,574.00	Outwith the Scope	0.00	1,574.00	32.00	2%	Reflects the unit cost for 2016-17
Children & Families - Local Authority Residential Care Provision: Helensburgh (weekly Charge)		1,507.00	Zero Rated	0.00	1,507.00	1,530.00	Outwith the Scope	0.00	1,530.00	23.00	2%	Reflects the unit cost for 2016-17
Children & Families - Other Charges - Inter Country Adoptions		5,547.45	Zero Rated	0.00	5,547.45	5,713.85	Outwith the Scope	0.00	5,713.85	166.40	3%	
Inter-Authority Substitute Family Care Placements: Within Scotland	In line with British Association of Adoption and Fostering (BAAF) recommended figures	Other					Outwith the Scope					In line with British Association of Adoption and Fostering (BAAF) recommended figures.
Inter-Authority Substitute Family Care Placements: Elsewhere - 1 child	In line with British Association of Adoption and Fostering (BAAF) recommended figures	Other					Outwith the Scope					In line with British Association of Adoption and Fostering (BAAF) recommended figures.
Inter-Authority Substitute Family Care Placements: Elsewhere - 2 children (siblings placed together)	In line with British Association of Adoption and Fostering (BAAF) recommended figures	Other					Outwith the Scope					In line with British Association of Adoption and Fostering (BAAF) recommended figures.
Inter-Authority Substitute Family Care Placements: Elsewhere - 3 children (siblings placed together)	In line with British Association of Adoption and Fostering (BAAF) recommended figures	Other					Outwith the Scope					In line with British Association of Adoption and Fostering (BAAF) recommended figures.

Description	Other	2015/2016			2016/2017			Increase		Notes/Comments	
		Net £	VAT Rate	VAT £	Gross £	Net £	VAT Rate	VAT £	Gross £		£
SWIMMING POOLS (Maximum Charges that can be applied actual charges will vary by facility)											
Spectator		1.04	Standard	0.21	1.25	1.08	Standard	0.22	1.30	0.05	4%
Spectator - Concession		0.50	Standard	0.10	0.60	0.50	Standard	0.10	0.60	0.00	0%
Swim		3.42	Standard	0.68	4.10	3.50	Standard	0.70	4.20	0.10	2%
Swim - Concession		1.71	Standard	0.34	2.05	1.75	Standard	0.35	2.10	0.05	2%
20 Swim Punch Card		50.71	Standard	10.14	60.85	52.25	Standard	10.45	62.70	1.85	3%
20 Swim Punch Card - Concession		26.92	Standard	5.38	32.30	27.71	Standard	5.54	33.25	0.95	3%
Health Suite		5.71	Standard	1.14	6.85	5.88	Standard	1.18	7.05	0.20	3%
Health Suite - Concession		3.17	Standard	0.63	3.80	3.25	Standard	0.65	3.90	0.10	3%
Swimming Lessons (Per Lesson)		6.54	Standard	1.31	7.85	8.10	Exempt	0.00	8.10	0.25	3%
Swimming Lessons (Per Lesson) - Concession		4.71	Standard	0.94	5.65	5.80	Exempt	0.00	5.80	0.15	3%
Shower		3.25	Standard	0.65	3.90	3.33	Standard	0.67	4.00	0.10	3%
Shower - Concession		1.50	Standard	0.30	1.80	1.54	Standard	0.31	1.85	0.05	3%
Hire of Equipment		1.50	Standard	0.30	1.80	1.54	Standard	0.31	1.85	0.05	3%
Hire of Equipment - Concession		1.42	Standard	0.28	1.70	1.46	Standard	0.29	1.75	0.05	3%
Pool Hire - Gala (per hour) (or 55 pence per person, whichever is greater)		32.88	Standard	6.58	39.45	33.88	Standard	6.78	40.65	1.20	3%
Pool Hire - Gala (per hour) - Concession (or 55 pence per person, whichever is greater)		32.88	Standard	6.58	39.45	33.88	Standard	6.78	40.65	1.20	3%
Pool Hire - Club Gala (per hour) (or 55 pence per person, whichever is greater)		97.58	Standard	19.52	117.10	100.50	Standard	20.10	120.60	3.50	3%
Pool Hire - Club Gala (per hour) - Concession (or 55 pence per person, whichever is greater)		97.58	Standard	19.52	117.10	100.50	Standard	20.10	120.60	3.50	3%

The Council will follow the Institute of Sports and Recreation Management (ISRM) Admission Policy and will undertake risk assessment to determine the safe level of adult supervision of children.

Applies from Monday - Friday from opening time to 5.00pm when the pool is available for public use - check with individual pools.

Lesson charges apply to courses of lessons.

Pool Hire for a Gala applies to non profit making clubs and organisations only and allows the hirer to collect the income from users and spectators.

Sauna prices apply to persons over 16 years of age. Concession prices apply only to adults 60 years of age or over during stated times.

Note:
Children under 5 are admitted FREE OF CHARGE but must be accompanied by an adult.
Members are residents shown as regular users.
Lessons are shown per lesson. This charge also covers admission.

Description	Other	2015/2016				2016/2017				Increase		Notes/Comments
		Net £	VAT Rate	VAT £	Gross £	Net £	VAT Rate	VAT £	Gross £	£	%	
ALL SPORTS FACILITIES (All activity charges are per hour unless otherwise stated)												
Spectator/Admission		1.17	Standard	0.23	1.40	1.21	Standard	0.24	1.45	0.05	4%	Note:
Spectator/Admission - Concession		0.58	Standard	0.12	0.70	0.58	Standard	0.12	0.70	0.00	0%	Children under 5 are allowed to spectate
20 Admission Punchcard		15.25	Standard	3.05	18.30	15.71	Standard	3.14	18.85	0.55	3%	FREE OF CHARGE but must be
20 Admission Punchcard - Concession		7.63	Standard	1.53	9.15	7.83	Standard	1.57	9.40	0.25	3%	accompanied by an adult.
Quarter Hall (Badminton etc)		5.83	Standard	1.17	7.00	6.00	Standard	1.20	7.20	0.20	3%	
Quarter Hall (Badminton etc) - Concession		2.92	Standard	0.58	3.50	3.00	Standard	0.60	3.60	0.10	3%	Charges for courses, special events etc are
Half Hall (Bowls etc)		11.67	Standard	2.33	14.00	12.00	Standard	2.40	14.40	0.40	3%	additional to these charges and details will be
Half Hall (Bowls etc) - Concession		5.83	Standard	1.17	7.00	6.00	Standard	1.20	7.20	0.20	3%	advertised for each event/activity.
Whole Hall (Football etc)		23.33	Standard	4.67	28.00	24.04	Standard	4.81	28.85	0.85	3%	
Whole Hall (Football etc) - Concession		11.67	Standard	2.33	14.00	12.00	Standard	2.40	14.40	0.40	3%	
Hire of Gymnasium		11.67	Standard	2.33	14.00	12.00	Standard	2.40	14.40	0.40	3%	
Hire of Gymnasium - Concession		5.83	Standard	1.17	7.00	6.00	Standard	1.20	7.20	0.20	3%	The Concession rate applies only when every
Squash Court (per 40 minutes)		5.04	Standard	1.01	6.05	5.21	Standard	1.04	6.25	0.20	3%	person participating in the activity is within
Squash Court (per 40 minutes) - Concession		2.50	Standard	0.50	3.00	2.58	Standard	0.52	3.10	0.10	3%	the concession category.
Fitness Suite		4.25	Standard	0.85	5.10	4.38	Standard	0.88	5.25	0.15	3%	
Fitness Suite - Concession		3.25	Standard	0.65	3.90	3.33	Standard	0.67	4.00	0.10	3%	
Off Peak Fitness Suite (Before 5.00pm Monday - Friday)		3.25	Standard	0.65	3.90	3.33	Standard	0.67	4.00	0.10	3%	
Off Peak Fitness Suite (Before 5.00pm Monday - Friday) - Concession		3.25	Standard	0.65	3.90	3.33	Standard	0.67	4.00	0.10	3%	
Group Activity (Spinning, Circuits)		3.50	Standard	0.70	4.20	4.35	Exempt	0.00	4.35	0.15	4%	
Sports Centre Activity (Netball, Basketball, Volleyball etc)		3.50	Standard	0.70	4.20	3.63	Standard	0.73	4.35	0.15	4%	
Sports Centre Activity (Netball, Basketball, Volleyball etc) - Concession		1.75	Standard	0.35	2.10	1.79	Standard	0.36	2.15	0.05	2%	
Hire of Equipment (per item)		1.13	Standard	0.23	1.35	1.17	Standard	0.23	1.40	0.05	4%	
Hire of Equipment (per item) - Concession		1.13	Standard	0.23	1.35	1.17	Standard	0.23	1.40	0.05	4%	
Shower (per person)		1.17	Standard	0.23	1.40	1.21	Standard	0.24	1.45	0.05	4%	
Shower (per person) - Concession		0.58	Standard	0.12	0.70	0.58	Standard	0.12	0.70	0.00	0%	

Description	Other	2015/2016			2016/2017			Increase		Notes/Comments	
		Net £	VAT Rate	VAT £	Gross £	Net £	VAT Rate	VAT £	Gross £		£
Halls											
Main Hall - Community Use (including Exhibitions, Meetings, Birthday Parties, Sports Events and Conferences)	Monday - Thursday 0900 - 2200	19.92	If Applicable	3.98	23.90	20.50	If Applicable	4.10	24.60	0.70	3%
Main Hall - Community Use (including Exhibitions, Meetings, Birthday Parties, Sports Events and Conferences)	Friday from 1700. ALLDAY Saturday and Sunday	39.25	If Applicable	7.85	47.10	40.42	If Applicable	8.08	48.50	1.40	3%
Main Hall - Community Use (including Exhibitions, Meetings, Birthday Parties, Sports Events and Conferences)	Saturday and Sunday	39.25	If Applicable	7.85	47.10	40.42	If Applicable	8.08	48.50	1.40	3%
Main Hall - Functions (including non profit-making shows, concerts and drama performances where admission is charged at the door and a bar is in operation)	Monday - Friday 0900 - 1700	38.17	If Applicable	7.63	45.80	39.29	If Applicable	7.86	47.15	1.35	3%
Main Hall - Functions (including non profit-making shows, concerts and drama performances where admission is charged at the door and a bar is in operation)	Monday - Friday from 1700	60.88	If Applicable	12.18	73.05	62.71	If Applicable	12.54	75.25	2.20	3%
Main Hall - Functions (including non profit-making shows, concerts and drama performances where admission is charged at the door and a bar is in operation)	Saturday and Sunday	60.88	If Applicable	12.18	73.05	62.71	If Applicable	12.54	75.25	2.20	3%
Main Hall - Commercial (including profit-making shows and concerts)	Monday - Friday 0900 - 1700	114.75	If Applicable	22.95	137.70	118.21	If Applicable	23.64	141.85	4.15	3%

Description	Other	2015/2016			2016/2017			Increase		Notes/Comments		
		Net £	VAT Rate	VAT £	Gross £	Net £	VAT Rate	VAT £	Gross £		£	%
Main Hall - Commercial (including profit-making shows and concerts)	Monday - Friday after 1700	153.29	If Applicable	30.66	183.95	157.88	If Applicable	31.58	189.45	5.50	3%	Additional technical or specialised support will be charged at the appropriate rate, and determined by the Council following a Risk Assessment being carried out.
Main Hall - Commercial (including profit-making shows and concerts)	Saturday and Sunday	153.29	If Applicable	30.66	183.95	157.88	If Applicable	31.58	189.45	5.50	3%	Two hours' set-up time is included within hire charge. Excess time is charged thereafter at £10 per hour (£9.70 per hour 14/15) (weekdays) and £19.90 per hour (£19.30 per hour 14/15) (weekends).
Meeting Rooms & Suites	Monday - Friday 0900 - 1700	11.50	If Applicable	2.30	13.80	11.83	If Applicable	2.37	14.20	0.40	3%	
Meeting Rooms & Suites	Monday - Friday after 1700	11.50	If Applicable	2.30	13.80	11.83	If Applicable	2.37	14.20	0.40	3%	
Meeting Rooms & Suites	Saturday and Sunday	11.50	If Applicable	2.30	13.80	11.83	If Applicable	2.37	14.20	0.40	3%	
Sales or other profit-making groups (eg Weight Watchers etc)	Monday - Friday 0900 - 1700	19.13	If Applicable	3.83	22.95	19.71	Standard	3.94	23.65	0.70	3%	
Sales or other profit-making groups (eg Weight Watchers etc)	Monday - Friday after 1700	19.13	If Applicable	3.83	22.95	19.71	Standard	3.94	23.65	0.70	3%	
Sales or other profit-making groups (eg Weight Watchers etc)	Saturday and Sunday	19.13	If Applicable	3.83	22.95	19.71	Standard	3.94	23.65	0.70	3%	
Hire of equipment	TV & Video	12.79	If Applicable	2.56	15.35	13.17	Standard	2.63	15.80	0.45	3%	
Hire of equipment	Powerpoint	12.79	If Applicable	2.56	15.35	13.17	Standard	2.63	15.80	0.45	3%	
Hire of equipment	Flip Chart	9.63	If Applicable	1.93	11.55	9.92	Standard	1.98	11.90	0.35	3%	
Hire of equipment	OHP	12.79	If Applicable	2.56	15.35	13.17	Standard	2.63	15.80	0.45	3%	

Description	2015/2016				2016/2017				Increase		Notes/Comments
	Net £	VAT Rate	VAT £	Gross £	Net £	VAT Rate	VAT £	Gross £	£	%	
OTHER COMMUNITY SERVICES CHARGES											
School Letting Charges per hour - Non-Profit Organisations (room let)	10.00	Exempt	0.00	10.00	10.30	Exempt	0.00	10.30	0.30	3%	
School Letting Charges per hour - Commercial Rate (room let)	27.70	Exempt	0.00	27.70	28.55	Exempt	0.00	28.55	0.85	3%	
School Letting Charges per hour - Non-Profit Organisations (sports facilities)	10.33	Standard	2.07	12.40	10.63	Standard	2.13	12.75	0.35	3%	
School Letting Charges per hour - Commercial Rate (sports facilities)	28.17	Standard	5.63	33.80	29.00	Standard	5.80	34.80	1.00	3%	
Synthetic All Weather Pitch charge per hour - Non-Profit Organisations - MAKI	37.50	Standard	7.50	45.00	37.50	Standard	7.50	45.00	0.00	0%	The fees and charges proposals for Synthetic All Weather Pitches were subject to a separate report approved by Council on 12th February 2015.
Synthetic All Weather Pitch charge per hour - Non-Profit Organisations - OLI	37.50	Standard	7.50	45.00	37.50	Standard	7.50	45.00	0.00	0%	
Synthetic All Weather Pitch charge per hour - Non-Profit Organisations - BUTE	20.83	Standard	4.17	25.00	29.17	Standard	5.83	35.00	10.00	40%	
Synthetic All Weather Pitch charge per hour - Non-Profit Organisations - COWAL	20.83	Standard	4.17	25.00	29.17	Standard	5.83	35.00	10.00	40%	
Synthetic All Weather Pitch charge per hour - Non-Profit Organisations - H&L	25.00	Standard	5.00	30.00	31.67	Standard	6.33	38.00	8.00	27%	
Synthetic All Weather Pitch charge per hour - Commercial Rate	69.42	Standard	13.88	83.30	71.50	Standard	14.30	85.80	2.50	3%	
Adult Education Course Fees - Vocational 40 Hour Courses	77.90	Exempt	0.00	77.90	80.25	Exempt	0.00	80.25	2.35	3%	
Adult Education Course Fees - Non Vocational 20 Hour Courses	32.46	Standard	6.49	38.95	33.42	Standard	6.68	40.10	1.15	3%	
Sale of Meals to Pupils - Per meal (Primary-without milk)	2.00	Exempt	0.00	2.00	2.00	Exempt	0.00	2.00	0.00	0%	No inflation applied.
Section 23 Charges per annum - Parklands	37,380.05	Exempt	0.00	37,380.05	38,501.45	Exempt	0.00	38,501.45	1,121.40	3%	
Hostel & Inveraray Primary Charges - Room hire - children's hearing - half day	19.55	Exempt	0.00	19.55	20.15	Exempt	0.00	20.15	0.60	3%	
Hostel & Inveraray Primary Charges - Room hire - children's hearing - Full day	32.60	Exempt	0.00	32.60	33.60	Exempt	0.00	33.60	1.00	3%	
Hostel & Inveraray Primary Charges - Room hire - Any other organisation - half day	32.60	Exempt	0.00	32.60	33.60	Exempt	0.00	33.60	1.00	3%	
Hostel & Inveraray Primary Charges - Room hire - Any other organisation - Full day	58.65	Exempt	0.00	58.65	60.40	Exempt	0.00	60.40	1.75	3%	
Hostel & Inveraray Primary Charges - Catering: Tea, Coffee and Biscuits	2.85	Exempt	0.00	2.85	2.46	Standard	0.49	2.95	0.10	4%	
Hostel & Inveraray Primary Charges - Catering: Soup and Sandwiches	5.50	Exempt	0.00	5.50	4.71	Standard	0.94	5.65	0.15	3%	
Hostel & Inveraray Primary Charges - Catering: Lunch (2 course with coffee)	8.50	Exempt	0.00	8.50	7.29	Standard	1.46	8.75	0.25	3%	
Hostel Charges - accommodation - Argyll & Bute Council - Bed & Breakfast	32.60	Exempt	0.00	32.60	28.00	Standard	5.60	33.60	1.00	3%	
Hostel Charges - accommodation - Argyll & Bute Council - Half Board	45.70	Exempt	0.00	45.70	39.21	Standard	7.84	47.05	1.35	3%	
Hostel Charges - accommodation - Other Groups - Bed & Breakfast	32.60	Exempt	0.00	32.60	28.00	Standard	5.60	33.60	1.00	3%	
Hostel Charges - accommodation - Other Groups - Half Board	45.70	Exempt	0.00	45.70	39.21	Standard	7.84	47.05	1.35	3%	
Hostel Charges - accommodation - Other Groups - Full Board	52.20	Exempt	0.00	52.20	44.79	Standard	8.96	53.75	1.55	3%	Would normally be a 3% annual increase however Service Choices option to increase by 50%.
Instrumental Instruction charges - Per Annum	150.80	Exempt	0.00	150.80	226.20	Exempt	0.00	230.72	79.92	53%	
Libraries - Overdue Charge - per item, per day - Adult	0.15	Exempt	0.00	0.15	0.15	Outwith the Scope	0.00	0.15	0.00	0%	
Libraries - Overdue Charge - per item, per day - Concession	0.06	Exempt	0.00	0.06	0.06	Outwith the Scope	0.00	0.06	0.00	0%	

Description	Other	2015/2016				2016/2017				Increase		Notes/Comments
		Net £	VAT Rate	VAT £	Gross £	Net £	VAT Rate	VAT £	Gross £	£	%	
Libraries - Inter-library Loans	Borrower covers cost of postage	5.00	Exempt	0.00	5.00	5.15	Outwith the Scope	0.00	5.15	0.15	3%	Introduce a £5 service charge on top of the borrower still having to pay the return postage.
Libraries - Lost or Damaged Stock	Full cost or like-for-like replacement Other						Outwith the Scope					
Libraries - Loss of computerised membership card - Adult		2.50	Exempt	0.00	2.50		Outwith the Scope	0.00	2.60	0.10	4%	Increase by 4% to ensure it is double the concession charge of £1.25.
Libraries - Loss of computerised membership card - Concession		1.25	Exempt	0.00	1.25		Outwith the Scope	0.00	1.30	0.05	4%	

Description	Other	2015/2016				2016/2017				Increase		Notes/Comments
		Net £	VAT Rate	VAT £	Gross £	Net £	VAT Rate	VAT £	Gross £	£	%	
CUSTOMER SERVICES												
Solicitors Property Enquiry Certificates		131.10	Standard	26.22	157.32	135.04	Standard	27.01	162.05	4.73	3%	Percentage charge - same as previous year
Commission on trade union deductions		2.50%	Zero Rated		2.50%	2.50%	Standard		2.50%			
Arrestment handling charge per item		1.00	Zero Rated	0.00	1.00	0.63	Standard	0.17	1.00	0.00	0%	
Info to Banks etc - Handling Charge		18.88	Standard	3.78	22.65	18.88	Standard	3.89	23.35	0.70	3%	
Charges for credit card payment		1.89%	Zero Rated		1.89%	2.00%	If Applicable		2.00%			Percentage charge - rate updated to offset cost to Council from card providers
Charges for internet credit card payments		1.89%	Zero Rated		1.89%	2.00%	If Applicable		2.00%			Percentage charge - rate updated to offset cost to Council from card providers
Charges for debit card payments						0.35	If Applicable		0.35			Charge per transaction - in line with cost to Council from card providers
Taxi Car Licence		391.00	Outwith the Scope	0.00	391.00	391.00	Outwith the Scope	0.00	391.00	0.00	0%	Triennial review of fee, fee set for 3 years from June 2015.
Private Hire Car Licence		391.00	Outwith the Scope	0.00	391.00	391.00	Outwith the Scope	0.00	391.00	0.00	0%	Triennial review of fee, fee set for 3 years from June 2015.
Taxi/Private Hire Car Driver Licence		98.00	Outwith the Scope	0.00	98.00	98.00	Outwith the Scope	0.00	98.00	0.00	0%	Triennial review of fee, fee set for 3 years from June 2015.
Second Hand Dealer Licence		391.00	Outwith the Scope	0.00	391.00	391.00	Outwith the Scope	0.00	391.00	0.00	0%	Triennial review of fee, fee set for 3 years from June 2015.
Second Hand Motor Dealer Licence		453.00	Outwith the Scope	0.00	453.00	453.00	Outwith the Scope	0.00	453.00	0.00	0%	Triennial review of fee, fee set for 3 years from June 2015.
Metal Dealer Licence		453.00	Outwith the Scope	0.00	453.00	453.00	Outwith the Scope	0.00	453.00	0.00	0%	Triennial review of fee, fee set for 3 years from June 2015.
Temporary exemption warrant - Metal Dealers		129.00	Outwith the Scope	0.00	129.00	129.00	Outwith the Scope	0.00	129.00	0.00	0%	Triennial review of fee, fee set for 3 years from June 2015.
Boat Hire Licence		237.00	Outwith the Scope	0.00	237.00	237.00	Outwith the Scope	0.00	237.00	0.00	0%	Triennial review of fee, fee set for 3 years from June 2015.
Street Trader Licence		237.00	Outwith the Scope	0.00	237.00	237.00	Outwith the Scope	0.00	237.00	0.00	0%	Triennial review of fee, fee set for 3 years from June 2015.
Street Trader - Charity/Temporary		77.00	Outwith the Scope	0.00	77.00	77.00	Outwith the Scope	0.00	77.00	0.00	0%	Triennial review of fee, fee set for 3 years from June 2015.
Market Operator Licence		453.00	Outwith the Scope	0.00	453.00	453.00	Outwith the Scope	0.00	453.00	0.00	0%	Triennial review of fee, fee set for 3 years from June 2015.
Market Operator - voluntary/charitable organisation holding one event per year		149.00	Outwith the Scope	0.00	149.00	149.00	Outwith the Scope	0.00	149.00	0.00	0%	Triennial review of fee, fee set for 3 years from June 2015.
Public Entertainment Licence		453.00	Outwith the Scope	0.00	453.00	453.00	Outwith the Scope	0.00	453.00	0.00	0%	Triennial review of fee, fee set for 3 years from June 2015.
Public Entertainment temporary Licence		129.00	Outwith the Scope	0.00	129.00	129.00	Outwith the Scope	0.00	129.00	0.00	0%	Triennial review of fee, fee set for 3 years from June 2015.
Late hours catering licence		453.00	Outwith the Scope	0.00	453.00	453.00	Outwith the Scope	0.00	453.00	0.00	0%	Triennial review of fee, fee set for 3 years from June 2015.
Window Cleaner Licence		237.00	Outwith the Scope	0.00	237.00	237.00	Outwith the Scope	0.00	237.00	0.00	0%	Triennial review of fee, fee set for 3 years from June 2015.
HMO - premises of up to 10 persons		711.00	Outwith the Scope	0.00	711.00	711.00	Outwith the Scope	0.00	711.00	0.00	0%	Triennial review of fee, fee set for 3 years from June 2015.
HMO - premises with more than 10 persons		870.00	Outwith the Scope	0.00	870.00	870.00	Outwith the Scope	0.00	870.00	0.00	0%	Triennial review of fee, fee set for 3 years from June 2015.
Amendment to HMO licence		108.00	Outwith the Scope	0.00	108.00	108.00	Outwith the Scope	0.00	108.00	0.00	0%	Triennial review of fee, fee set for 3 years from June 2015.
Substitution of vehicle (taxi/private hire) - same day		77.00	Outwith the Scope	0.00	77.00	77.00	Outwith the Scope	0.00	77.00	0.00	0%	Triennial review of fee, fee set for 3 years from June 2015.
Substitution of vehicle (taxi/private hire) - within 5 days		57.00	Outwith the Scope	0.00	57.00	57.00	Outwith the Scope	0.00	57.00	0.00	0%	Triennial review of fee, fee set for 3 years from June 2015.
Certified copy of a licence		36.00	Outwith the Scope	0.00	36.00	36.00	Outwith the Scope	0.00	36.00	0.00	0%	Triennial review of fee, fee set for 3 years from June 2015.
Re-issue of a badge		36.00	Outwith the Scope	0.00	36.00	36.00	Outwith the Scope	0.00	36.00	0.00	0%	Triennial review of fee, fee set for 3 years from June 2015.

Description	Other	2015/2016				2016/2017				Increase		Notes/Comments
		Net £	VAT Rate	VAT £	Gross £	Net £	VAT Rate	VAT £	Gross £	£	%	
Re-issue of taxi/private hire car plate		36.00	Outwith the Scope	0.00	36.00	36.00	Outwith the Scope	0.00	36.00	0.00	0%	Triennial review of fee, fee set for 3 years from June 2015.
Extract of Civic Government Register		31.00	Outwith the Scope	0.00	31.00	31.00	Outwith the Scope	0.00	31.00	0.00	0%	Triennial review of fee, fee set for 3 years from June 2015.
Copy of Civic Government Register		77.00	Outwith the Scope	0.00	77.00	77.00	Outwith the Scope	0.00	77.00	0.00	0%	Triennial review of fee, fee set for 3 years from June 2015.
Taxi Booking Office Licence		108.00	Outwith the Scope	0.00	108.00	108.00	Outwith the Scope	0.00	108.00	0.00	0%	Triennial review of fee, fee set for 3 years from June 2015.
Amendment to Civic Govt Licence		67.00	Outwith the Scope	0.00	67.00	67.00	Outwith the Scope	0.00	67.00	0.00	0%	Triennial review of fee, fee set for 3 years from June 2015.
Knife Dealers Licence		453.00	Outwith the Scope	0.00	453.00	453.00	Outwith the Scope	0.00	453.00	0.00	0%	Triennial review of fee, fee set for 3 years from June 2015.
Skin piercing & tattoo operator Licence (premises occupied by them)		268.00	Outwith the Scope	0.00	268.00	268.00	Outwith the Scope	0.00	268.00	0.00	0%	Triennial review of fee, fee set for 3 years from June 2015.
Skin piercing & tattoo operator Licence (premises under control of others)		216.00	Outwith the Scope	0.00	216.00	216.00	Outwith the Scope	0.00	216.00	0.00	0%	Triennial review of fee, fee set for 3 years from June 2015.
Registrars Fees and Charges (Extracts at time of registration)		10.00	Outwith the Scope	0.00	10.00	10.00	Outwith the Scope	0.00	10.00	0.00	0%	Set by Registrar General - fees set from 1 January 2011
Registrars Fees and Charges (Extracts outwith a calendar month of registration)		15.00	Outwith the Scope	0.00	15.00	15.00	Outwith the Scope	0.00	15.00	0.00	0%	Set by Registrar General - fees set from 1 January 2011
Registrars Search & Genealogy - Particular Search		5.00	Outwith the Scope	0.00	5.00	5.00	Outwith the Scope	0.00	5.00	0.00	0%	Set by Registrar General - fees set from 1 January 2011
Registrars Search & Genealogy - General Search		15.00	Outwith the Scope	0.00	15.00	15.00	Outwith the Scope	0.00	15.00	0.00	0%	Set by Registrar General - fees set from 1 January 2011
Registrars - Recording of name, or change of name or surname or alternative name		40.00	Outwith the Scope	0.00	40.00	40.00	Outwith the Scope	0.00	40.00	0.00	0%	Set by Registrar General - fees set from 1 January 2011
Marriage Notices (Per Person)		30.00	Outwith the Scope	0.00	30.00	30.00	Outwith the Scope	0.00	30.00	0.00	0%	Set by Registrar General - fees set from 1 January 2011
Civil Marriage/Partnership Solemnisation		55.00	Outwith the Scope	0.00	55.00	55.00	Outwith the Scope	0.00	55.00	0.00	0%	Set by Registrar General - fees set from 1 January 2011
Registrars Rental Income - Registrars Office Wedding		84.15	Outwith the Scope	0.00	84.15	86.65	Outwith the Scope	0.00	86.65	2.50	3%	
Registrars Rental Income - Registrars Office Wedding - Saturday		169.40	Outwith the Scope	0.00	169.40	174.50	Outwith the Scope	0.00	174.50	5.10	3%	
Admin charges, approved venue weekday		221.80	Outwith the Scope	0.00	221.80	228.45	Outwith the Scope	0.00	228.45	6.65	3%	
Admin charges, approved venue Saturday		263.30	Outwith the Scope	0.00	263.30	271.20	Outwith the Scope	0.00	271.20	7.90	3%	
Admin charges, evenings after 6pm		299.40	Outwith the Scope	0.00	299.40	308.40	Outwith the Scope	0.00	308.40	9.00	3%	
Admin charges, Sundays & Public Holidays (excl. Easter & Christmas)		334.35	Outwith the Scope	0.00	334.35	344.40	Outwith the Scope	0.00	344.40	10.05	3%	
Mini Bus Hire - up to 4 hours		30.04	Standard	6.01	36.05	30.96	Standard	6.19	37.15	1.10	3%	
Mini Bus Hire - per Day		60.13	Standard	12.03	72.15	61.92	Standard	12.38	74.30	2.15	3%	
Privilege rides within school transport (cost per child per term)		67.70	Zero Rated	0.00	67.70	69.75	Zero Rated	0.00	69.75	2.05	3%	
Privilege rides within school transport (where there are 2 or more children, cost per child)		56.80	Zero Rated	0.00	56.80	58.50	Zero Rated	0.00	58.50	1.70	3%	
Letting of Kitchen Accommodation - Monday to Friday (charge per hour)		17.70	Standard	3.54	21.25	18.25	Standard	3.65	21.90	0.65	3%	
Letting of Kitchen Accommodation - Saturday & Sunday (charge per hour)		20.00	Standard	4.00	24.00	20.58	Standard	4.12	24.70	0.70	3%	
Letting of Kitchen Accommodation - Public Holiday (charge per hour)		23.60	Standard	4.72	28.30	24.29	Standard	4.86	29.15	0.85	3%	

Description	Other	2015/2016				2016/2017				Increase		Notes/Comments
		Net £	VAT Rate	VAT £	Gross £	Net £	VAT Rate	VAT £	Gross £	£	%	
Letting of Kitchen Accommodation - Failure to Reinstate		50.00	Standard	10.00	60.00	51.50	Standard	10.30	61.80	1.80	3%	
Helensburgh & Lomond Civic Centre - Hire of Community Room - up to 20 persons		18.50	Standard	3.70	22.20	19.04	Standard	3.81	22.85	0.65	3%	
Helensburgh & Lomond Civic Centre - Hire of Assembly Hall - up to 100 persons		28.50	Standard	5.70	34.20	29.38	Standard	5.88	35.25	1.05	3%	
Helensburgh & Lomond Civic Centre - Hire of The Gallery - up to 20 persons		17.00	Standard	3.40	20.40	17.50	Standard	3.50	21.00	0.60	3%	
Helensburgh & Lomond Civic Centre - Hire of Annex Room 1 - up to 30 persons		20.00	Standard	4.00	24.00	20.58	Standard	4.12	24.70	0.70	3%	
Helensburgh & Lomond Civic Centre - Hire of Annex Room 2 - up to 20 persons		17.00	Standard	3.40	20.40	17.50	Standard	3.50	21.00	0.60	3%	
Blue Badges		20.00	Outwith the Scope	0.00	20.00	20.00	Outwith the Scope	0.00	20.00	0.00	0%	
Registrars Travel Fees - rate per mile		0.60	Zero Rated	0.00	0.60	0.60	Zero Rated	0.00	0.60	0.00	0%	

Description	Other	2015/2016			2016/2017			Increase		Notes/Comments	
		Net £	VAT £	Gross £	Net £	VAT Rate	VAT £	Gross £	£		%
LOCAL DEVELOPMENT PLAN & PRINTING											
Local Development Plan (Incl of P&P) - Proposals Maps Book							Outwith the Scope	50.00	0.00	50.00	Replacing all Local Plans. Community Councils 50% reduction
Local Development Plan (Incl of P&P) - Written Statement							Outwith the Scope	25.00	0.00	25.00	Replacing all Local Plans. Community Councils 50% reduction
Landscape Capacity Study (Incl P&P) - Bute & Cowal		21.75	0.00	21.75			Outwith the Scope	22.40	0.00	22.40	3%
Landscape Capacity Study (Incl P&P) - Mull		10.35	0.00	10.35			Outwith the Scope	10.65	0.00	10.65	3%
Landscape Capacity Study (Incl P&P) - North & South Kintyre		12.50	0.00	12.50			Outwith the Scope	12.90	0.00	12.90	3%
Landscape Capacity Study (Incl P&P) - Lorn		24.75	0.00	24.75			Outwith the Scope	25.50	0.00	25.50	3%
Landscape Capacity Study (Incl P&P) - Mid Argyll & Inveraray		15.75	0.00	15.75			Outwith the Scope	16.20	0.00	16.20	3%
Landscape Capacity Study (Incl P&P) - Islay		8.20	0.00	8.20			Outwith the Scope	8.45	0.00	8.45	3%
Location Plans (10 Copies)		25.15	0.00	25.15			Outwith the Scope	25.90	0.00	25.90	3%
Printing - Internal Service Only - A2 Prints each		7.95	0.00	7.95			Outwith the Scope	8.20	0.00	8.20	3%
Printing - Internal Service Only - A2 Prints (+11) each		5.65	0.00	5.65			Outwith the Scope	5.80	0.00	5.80	3%
Printing - Internal Service Only - A1 Prints (1-10 copies) each		11.35	0.00	11.35			Outwith the Scope	11.70	0.00	11.70	3%
Printing - Internal Service Only - A1 Prints (+11 copies) each		9.05	0.00	9.05			Outwith the Scope	9.30	0.00	9.30	3%
Printing - Internal Service Only - A0 Prints (1-10 copies) each		17.05	0.00	17.05			Outwith the Scope	17.55	0.00	17.55	3%
Printing - Internal Service Only - A0 Prints (+11 copies) each		14.80	0.00	14.80			Outwith the Scope	15.25	0.00	15.25	3%
Statutory Street Naming and/or numbering of one property							Outwith the Scope	75.00	0.00	75.00	100%
Statutory Street Naming and/or numbering each of the 2nd to 10th additional properties							Outwith the Scope	15.00	0.00	15.00	100%
Statutory Street Naming and/or numbering each of the 11th to 50th additional properties							Outwith the Scope	12.50	0.00	12.50	100%
Statutory Street Naming and/or numbering each additional property over 50							Outwith the Scope	10.00	0.00	10.00	100%
Statutory Street Naming a new street							Outwith the Scope	150.00	0.00	150.00	100%
Changing a property name or adding to the Royal Mail database							Outwith the Scope	75.00	0.00	75.00	100%
Confirming an address to a solicitor, property owner or any organisation - per letter							Outwith the Scope	50.00	0.00	50.00	100%
Phase 1 Habitat Surveys							Outwith the Scope	350.00	0.00	350.00	100%
											Travel to be charged at Council Rate 34.1p/mile Possible overnight stay to be charged at a maximum of £50.

Description	Other	2015/2016			2016/2017			Increase		Notes/Comments		
		Net £	VAT Rate	VAT £	Gross £	Net £	VAT Rate	VAT £	Gross £		£	%
REGULATORY SERVICES												
Food Examination - Export of Food/Fish Certificates	For 1st certificate For (2-4) certificates	37.85	Outwith the Scope	0.00	37.85	Outwith the Scope	0.00	17.00	17.00	-20.85	-55%	Service Choices Option - Fixed rate of £17 per export certificate
Food Examination - Export of Food/Fish Certificates	For > 4 Certificates	18.95	Outwith the Scope	0.00	18.95	Outwith the Scope	0.00	17.00	17.00	-1.95	-10%	Service Choices Option - Fixed rate of £17 per export certificate
Food Examination - Export of Food/Fish Certificates		9.50	Outwith the Scope	0.00	9.50	Outwith the Scope	0.00	17.00	17.00	7.50	79%	Service Choices Option - Fixed rate of £17 per export certificate
Food Examination - Condemnation Certificate (Voluntary Surrender)		182.21	Standard	36.44	218.65	Standard	37.53	225.20	225.20	6.55	3%	
Licences/Registration - Riding Establishment Act 1964/70	Vets Fees to be added	108.35	Outwith the Scope	0.00	108.35	Outwith the Scope	0.00	111.60	111.60	3.25	3%	
Licences/Registration - Dangerous Wild Animals Act 1976	Vets Fees to be added	108.35	Outwith the Scope	0.00	108.35	Outwith the Scope	0.00	111.60	111.60	3.25	3%	
Licences/Registration - Per Animals Act 1963	Vets Fees to be added	77.60	Outwith the Scope	0.00	77.60	Outwith the Scope	0.00	79.95	79.95	2.35	3%	
Licences/Registration - Animal Boarding Establishments Act 1963	Vets Fees to be added	117.80	Outwith the Scope	0.00	117.80	Outwith the Scope	0.00	121.35	121.35	3.55	3%	
Licences/Registration - Breeding of Dogs Act 1973	Vets Fees to be added	117.80	Outwith the Scope	0.00	117.80	Outwith the Scope	0.00	121.35	121.35	3.55	3%	
Licences/Registration - Zoo Act	Vets Fees to be added	153.85	Outwith the Scope	0.00	153.85	Outwith the Scope	0.00	158.45	158.45	4.60	3%	
Licences/Registration - Venison Dealers		53.55	Outwith the Scope	0.00	53.55	Outwith the Scope	0.00	55.15	55.15	1.60	3%	
Licences/Registration - Cinema Licence		148.40	Outwith the Scope	0.00	148.40	Outwith the Scope	0.00	152.85	152.85	4.45	3%	Tri-Annual Licence
HMO - premises of up to 10 persons		711.00	Outwith the Scope	0.00	711.00	Outwith the Scope	0.00	732.35	732.35	21.35	3%	Tri-Annual Licence
HMO - premises with more than 10 persons		870.00	Outwith the Scope	0.00	870.00	Outwith the Scope	0.00	896.10	896.10	26.10	3%	Tri-Annual Licence
HMO - Amendment to HMO licence		105.00	Outwith the Scope	0.00	105.00	Outwith the Scope	0.00	108.15	108.15	3.15	3%	Tri-Annual Licence
HMO - Refund if a new/renewal application is unsuccessful		200.00	Outwith the Scope	0.00	200.00	Outwith the Scope	0.00	200.00	200.00	0.00	0%	
Tattooing/Skin Piercing licence for an operator working from premises occupied by them		291.20	Outwith the Scope	0.00	291.20	Outwith the Scope	0.00	299.95	299.95	8.75	3%	
Tattooing/Skin Piercing licence for an operator working from premises under the control of others		234.01	Outwith the Scope	0.00	234.01	Outwith the Scope	0.00	241.05	241.05	7.04	3%	
Performing Animals Licence application/renewal		100.00	Outwith the Scope	0.00	100.00	Outwith the Scope	0.00	103.00	103.00	3.00	3%	Vet Fees to be added
Explosives/Fireworks - Issue of Store Licence (i.e. when separation distances apply)	STATUTORY CHARGE	178.00	Outwith the Scope	0.00	178.00	Outwith the Scope	0.00	178.00	178.00	0.00	0%	
Explosives/Fireworks - renewal of store licence (i.e. when separation distances apply)	STATUTORY CHARGE	83.00	Outwith the Scope	0.00	83.00	Outwith the Scope	0.00	83.00	83.00	0.00	0%	
Explosives- registration for keeping explosives (i.e. when no separation distances apply)	STATUTORY CHARGE	105.00	Outwith the Scope	0.00	105.00	Outwith the Scope	0.00	105.00	105.00	0.00	0%	
Explosives/Fireworks - Renewal of registration for keeping Explosives	STATUTORY CHARGE	52.00	Outwith the Scope	0.00	52.00	Outwith the Scope	0.00	52.00	52.00	0.00	0%	
Explosives/Fireworks - Renewal of registration for keeping Explosives (i.e. when no separation distances apply)	STATUTORY CHARGE	35.00	Outwith the Scope	0.00	35.00	Outwith the Scope	0.00	35.00	35.00	0.00	0%	
Blasting operations - renewal of licence	STATUTORY CHARGE	83.00	Outwith the Scope	0.00	83.00	Outwith the Scope	0.00	83.00	83.00	0.00	0%	
Blasting operations - transfer of licence	STATUTORY CHARGE	52.00	Outwith the Scope	0.00	52.00	Outwith the Scope	0.00	52.00	52.00	0.00	0%	
Licence to Manufacture explosives	£52-£178 per year depending on individual circumstances							52-178	52-178			New fee that consolidates 2 "Blasting Operations" fee above

Description	Other	2015/2016			2016/2017			Increase		Notes/Comments		
		Net £	VAT Rate	VAT £	Gross £	Net £	VAT Rate	VAT £	Gross £		£	%
"Buy With Confidence" Approved Trader Scheme - Membership cost per year		95.00	Outwith Scope	0.00	95.00	97.85	Outwith Scope	0.00	97.85	2.85	3%	Add inflationary increase for 16/17. In future, however, continued membership of the scheme may require following BWC's own charges
"Buy With Confidence" Approved Trader Scheme - Compulsory Initial Disclosure check for relevant employees (payable to Disclosure Scotland)	per Employee	25.00	Outwith Scope	0.00	25.00	25.75	Outwith Scope	0.00	25.75	0.75	3%	
Petrol Storage Certificate or Licence to keep petroleum spirit of a quantity <2500 litres	STATUTORY CHARGE	42.00	Outwith the Scope	0.00	42.00	42.00	Outwith the Scope	0.00	42.00	0.00	0%	
Petrol Storage Certificate or Licence to keep petroleum spirit of a quantity between 2500 and 50000 litres	STATUTORY CHARGE	58.00	Outwith the Scope	0.00	58.00	58.00	Outwith the Scope	0.00	58.00	0.00	0%	
Petrol Storage Certificate or Licence to keep petroleum spirit of a quantity > 50000 litres	STATUTORY CHARGE	120.00	Outwith the Scope	0.00	120.00	120.00	Outwith the Scope	0.00	120.00	0.00	0%	
Regulatory Services Charge for Officer time (per hour) where appropriate (out of hours or weekend work incurs a 50% surcharge on the hourly rate).		74.55	Outwith the Scope	0.00	74.55	76.80	Outwith the Scope	0.00	76.80	2.25	3%	
Private Water Supplies - type A statutory sample (no chlorination)	STATUTORY CHARGE	207.42	Outwith the Scope	0.00	207.42	207.42	Outwith the Scope	0.00	207.42	0.00	0%	Total charge includes £137.42 + visit charge of £70
Private Water Supplies - Type A statutory sample (chlorinated supply)	STATUTORY CHARGE	265.54	Outwith the Scope	0.00	265.54	265.54	Outwith the Scope	0.00	265.54	0.00	0%	Total charge includes £195.54 + visit charge of £70
Private Water Supplies - Type A2 Check (only) Sample by the Local Authority	STATUTORY CHARGE	145.00	Outwith the Scope	0.00	145.00	145.00	Outwith the Scope	0.00	145.00	0.00	0%	Total charge includes £70 + visit charge of £70
Private Water Supplies - Type B Sample (if statutorily required)	STATUTORY CHARGE	118.00	Outwith the Scope	0.00	118.00	118.00	Outwith the Scope	0.00	118.00	0.00	0%	Total charge includes £48 + visit charge of £70
Private Water Supplies - Type B Sample Lawyers Request/Domestic Property Sale/Request Sample	STATUTORY CHARGE	145.00	Outwith the Scope	0.00	145.00	145.00	Outwith the Scope	0.00	145.00	0.00	0%	Total charge includes £75 + visit charge of £70
Private waters - Other Parameters may be sampled if there is a specific need. Those charges will directly reflect those passed to us by the testing laboratory	At Cost		Outwith the Scope	0.00	0.00	0.00	Outwith the Scope	0.00	0.00	0.00	0%	At Cost
Private waters - The carrying out of a risk assessment in relation to a private water supply.	STATUTORY CHARGE	120.00	Outwith the Scope	0.00	120.00	120.00	Outwith the Scope	0.00	120.00	0.00	0%	
Private Landlord Registration - principal fee for registration as landlord	STATUTORY CHARGE	55.00	Outwith the Scope	0.00	55.00	55.00	Outwith the Scope	0.00	55.00	0.00	0%	Discounts: discount of 10% on fees (excluding late application fees) is obtained by applying/renewing online.
Private Landlord Registration - property fee per property	STATUTORY CHARGE	11.00	Outwith the Scope	0.00	11.00	11.00	Outwith the Scope	0.00	11.00	0.00	0%	
Private Landlord Registration- late application fee	STATUTORY CHARGE	110.00	Standard	22.00	132.00	110.00	Standard		132.00	0.00	0%	
Weights and measures: special weighing equipment-measuring, testing, verifying, certification etc.	Office cost per hour	74.55	Standard	14.91	89.46	81.85	Standard	16.37	98.22	8.76	10%	
Weights: Weights exceeding 5kg or not exceeding 500 mg, 2 CM		8.27	Standard	1.65	9.92	8.27	Standard	1.65	9.92	0.00	0%	
Weights: other weights		6.27	Standard	1.25	7.52	6.27	Standard	1.25	7.52	0.00	0%	
Measures: Capacity measures, without divisions, not exceeding 1 litre		7.08	Standard	1.42	8.50	7.08	Standard	1.42	8.50	0.00	0%	
Measures: Liquid capacity measures for making up and checking average quantity packages		25.95	Standard	5.19	31.14	25.95	Standard	5.19	31.14	0.00	0%	
Weighing Instruments Non NAWI: less than 1 tonne		58.93	Standard	11.79	70.72	64.70	Standard	12.94	77.64	6.92	10%	
Weighing Instruments Non NAWI: 1-10 tonnes		95.47	Standard	19.09	114.56	104.83	Standard	20.97	125.80	11.24	10%	
Weighing Instruments Non NAWI: greater than 10 tonnes		199.39	Standard	39.88	239.27	218.94	Standard	43.79	262.73	23.46	10%	
Weighing Instruments NAWI: less than 1 tonne		98.08	Standard	19.62	117.70	107.70	Standard	21.54	129.24	11.54	10%	
Weighing Instruments NAWI: 1-10 tonnes		151.81	Standard	30.36	182.17	166.70	Standard	33.34	200.04	17.87	10%	
Measures: Instruments for Intoxicating Liquor not exceeding 150 ml		332.32	Standard	66.46	398.78	364.90	Standard	72.98	437.88	39.10	10%	
Measures: Instruments for Intoxicating Liquor exceeding 150 ml		16.17	Standard	3.23	19.40	16.17	Standard	3.23	19.40	0.00	0%	VAT rate applies unless work undertaken under the Measurement Instruments (FEF).
		18.67	Standard	3.73	22.40	18.67	Standard	3.73	22.40	0.00	0%	

Description	Other	2015/2016			2016/2017			Increase		Notes/Comments		
		Net £	VAT Rate	VAT £	Gross £	Net £	VAT Rate	VAT £	Gross £		£	%
Measuring Instruments for Liquid Fuel and Lubricants: Container type (not sub-divided)		17.76	Standard	3.55	21.31	17.76	Standard	3.55	21.31	0.00	0%	under the measuring instruments (Reg 1988 Requirements) Regs 1988
Measuring Instruments for Liquid Fuel and Lubricants: First nozzle tested, per site		110.52	Standard	22.10	132.62	121.35	Standard	24.27	145.62	13.00	10%	
Measuring Instruments for Liquid Fuel and Lubricants: Each additional nozzle tested		67.90	Standard	13.58	81.48	74.55	Standard	14.91	89.46	7.98	10%	
Measuring Instruments for Liquid Fuel and Lubricants: Other visits (e.g Testing of peripheral electronic equipment/ credit card acceptor etc)		74.55	Standard	14.91	89.46	81.85	Standard	16.37	98.22	8.76	10%	
Road Tanker Fuel : Meter measuring equipment: Wet hose with two testing liquids		237.22	Standard	47.44	284.66	260.48	Standard	52.10	312.58	27.92	10%	
Road Tanker Fuel : Meter measuring equipment: Wet hose with three testing liquids		276.64	Standard	55.33	331.97	303.87	Standard	60.77	364.64	32.67	10%	
Road Tanker Fuel : Meter measuring equipment: Dry hose with two testing liquids		236.54	Standard	47.31	283.85	289.38	Standard	57.88	347.26	63.41	22%	
Road Tanker Fuel : Meter measuring equipment: Dry hose with three testing liquids		303.24	Standard	60.65	363.89	332.97	Standard	66.59	399.56	35.67	10%	
Road Tanker Fuel : Meter measuring equipment: Wet/dry hose with two testing liquids		369.02	Standard	73.80	442.82	405.19	Standard	81.04	486.23	43.41	10%	
Road Tanker Fuel : Meter measuring equipment: Wet/dry hose with three testing liquids		395.34	Standard	79.07	474.41	434.09	Standard	86.82	520.91	46.50	10%	
Certificate of Errors: Request for certificate		37.56	Standard	7.51	45.07	41.24	Standard	8.25	49.49	4.42	10%	

Description	Other	2015/2016			2016/2017			Increase		Notes/Comments
		Net £	VAT Rate	VAT £	Net £	VAT Rate	VAT £	Gross £	£	
PLANNING SERVICES										
Additional administration fee in respect of an Advert required in terms of Regulation 20 of the Town & Country Planning (Development Management Procedure) (Scotland) Regulations 2008		137.50	Standard	27.50	165.00	Standard	28.33	170.00	5.00	3%
Planning Section 50 Licence Certificate		117.00	Outwith the Scope	0.00	117.00	Outwith the Scope	0.00	121.00	4.00	3%
Planning Statutory Fees										http://www.argyll-bute.gov.uk/sites/default/files/planning_fee_guidance_note_nov_2014_0.pdf

Description	Other	2015/2016			2016/2017			Increase		Notes/Comments	
		Net £	VAT Rate	VAT £	Gross £	Net £	VAT Rate	VAT £	Gross £		£
BUILDING STANDARDS											
Property Inspection		293.00	Outwith the Scope	0.00	293.00	302.00	Outwith the Scope	0.00	302.00	9.00	3%
Re - Inspection Fee Property Inspection Applications		146.00	Outwith the Scope	0.00	146.00	150.00	Outwith the Scope	0.00	150.00	4.00	3%
Confirmation of completion Applications		235.00	Outwith the Scope	0.00	235.00	242.00	Outwith the Scope	0.00	242.00	7.00	3%
Re - Inspection Fee Confirmation of Completion Applications		134.00	Outwith the Scope	0.00	134.00	138.00	Outwith the Scope	0.00	138.00	4.00	3%
Confirmation of Exempt class of works		59.00	Outwith the Scope	0.00	59.00	61.00	Outwith the Scope	0.00	61.00	2.00	3%
Building Standards Section 50 Licence Certificate		117.00	Outwith the Scope	0.00	117.00	121.00	Outwith the Scope	0.00	121.00	4.00	3%
Property Enquiries (if Application Number known)		35.00	Outwith the Scope	0.00	35.00	36.00	Outwith the Scope	0.00	36.00	1.00	3%
Property Enquiries (if Application Number not known)		84.00	Outwith the Scope	0.00	84.00	87.00	Outwith the Scope	0.00	87.00	3.00	4%

The 14/15 Fee has been updated to reflect the charge as advised on the Building Standards - Non Statutory Charges web page.

Description	Other	2015/2016				2016/2017				Increase		Notes/Comments
		Net £	VAT Rate	VAT £	Gross £	Net £	VAT Rate	VAT £	Gross £	£	%	
WASTE COLLECTION												
Supply of Sacks for Commercial Use (pack of 50)		204.50	Outwith the Scope	0.00	204.50	212.10	Outwith the Scope	0.00	212.10	7.60	4%	Landfill Tax increases subject to approval of the Scottish Parliament. Landfill Tax 0.72% plus inflation 3%
Confidential Sacks - Includes Uplift, Shredding and disposal		12.90	Exempt	0.00	12.90	13.30	Outwith the Scope	0.00	13.30	0.40	3%	
Poop Scoops - Refill Bags (Per 50)		1.04	Standard	0.21	1.25	1.08	Standard	0.22	1.30	0.05	4%	
Domestic Use Only 140 Litre Bins		29.30	Outwith the Scope	0.00	29.30	30.20	Outwith the Scope	0.00	30.20	0.90	3%	
Domestic Use Only 240 Litre Bins		29.30	Outwith the Scope	0.00	29.30	30.20	Outwith the Scope	0.00	30.20	0.90	3%	
Commercial Use Only 240 Litre Bins		74.92	Standard	14.98	89.90	77.17	Standard	15.43	92.60	2.70	3%	
Commercial Use Only 360 Litre Bins		109.00	Standard	21.80	130.80	112.25	Standard	22.45	134.70	3.90	3%	
Commercial Use Only 660 Litre Bins		274.92	Standard	54.98	329.90	283.17	Standard	56.63	339.80	9.90	3%	
Commercial Use Only 1100 Litre Bins		334.92	Standard	66.98	401.90	344.96	Standard	68.99	413.95	12.05	3%	
Commercial Use Only 1280 Litre Bins		344.92	Standard	68.98	413.90	355.25	Standard	71.05	426.30	12.40	3%	
Householder Special Refuse Collection	Minimum Charge covers work of two men and vehicle up to ten minutes.	56.30	Outwith the Scope	0.00	56.30	58.00	Outwith the Scope	0.00	58.00	1.70	3%	
Householder Special Refuse Collection Extra Charge	Charged per 10 minutes over minimum charge	35.05	Outwith the Scope	0.00	35.05	36.10	Outwith the Scope	0.00	36.10	1.05	3%	
Commercial Special Uplift (Industrial Waste)	(Charge Per Hour - Minimum Charge 1 hour)	103.25	Standard	20.65	123.90	106.33	Standard	21.27	127.60	3.70	3%	Provided not Industrial waste as per Environmental Protection Act 1990.
Commercial Special Uplift (Non-Industrial Waste)	(Charge Per Hour - Minimum Charge 1 hour) - Housing Associations should be charged at this rate.	103.25	Standard	20.65	123.90	127.60	Outwith the Scope	0.00	127.60	3.70	3%	
Householder Asbestos cement collection - Minimum charge up to 30 minutes		234.05	Outwith the Scope	0.00	234.05	241.05	Outwith the Scope	0.00	241.05	7.00	3%	
Householder Asbestos cement collection - Each further 30 minutes		116.90	Outwith the Scope	0.00	116.90	120.40	Outwith the Scope	0.00	120.40	3.50	3%	
Return of Supermarket trolleys (each)		34.58	Standard	6.92	41.50	35.63	Standard	7.13	42.75	1.25	3%	

Description	Other	2015/2016			2016/2017			Increase		Notes/Comments	
		Net £	VAT Rate	VAT £	Gross £	Net £	VAT Rate	VAT £	Gross £		£
COMMERCIAL REFUSE											
Wheeled Bins - 140/240 ltr	Based on 1 uplift per week	243.95	Outwith the Scope	0.00	243.95	Outwith the Scope	0.00	253.00	9.05	4%	<p>Minimum Charge 2016/17 - £2253 Equivalent to the 140/240 litre bin charge for collection and landfill tax uplifted once a week. For premises whereby a fortnightly mixed waste service is available only, the minimum charge will be adjusted accordingly. Agreements are issued Annually from Manse Brae to all commercial/front end loader customers. Payments are either made in advance or by direct debit. Front End Loader service provided by Shanks. Some bins still responsibility of Council dependant on location and recognised use by public. Any charge by Shanks above this level to be charged at cost + 2% to customers. Subject to Waste Service Review - Charge to customers who request a change to their service more than once in any financial year.</p>
Wheeled Bins - 340 ltr	Based on 1 uplift per week	345.60	Outwith the Scope	0.00	345.60	Outwith the Scope	0.00	358.45	12.85	4%	
Wheeled Bins - 660 ltr	Based on 1 uplift per week	663.05	Outwith the Scope	0.00	663.05	Outwith the Scope	0.00	687.70	24.65	4%	
Wheeled Bins - 1100 ltr	Based on 1 uplift per week	1,104.65	Outwith the Scope	0.00	1,104.65	Outwith the Scope	0.00	1,145.75	41.10	4%	
Wheeled Bins - 1280 ltr	Based on 1 uplift per week	1,285.35	Outwith the Scope	0.00	1,285.35	Outwith the Scope	0.00	1,333.15	47.80	4%	
Loads - Bands 1-5		593.00	Outwith the Scope	0.00	593.00	Outwith the Scope	0.00	615.05	22.05	4%	
Loads - Bands 6-10		1,336.25	Outwith the Scope	0.00	1,336.25	Outwith the Scope	0.00	1,385.95	49.70	4%	
Front End Loader Service - Uplifted twice weekly by Shanks	Per Cubic Yard	1,298.45	Outwith the Scope	0.00	1,298.45	Outwith the Scope	0.00	1,346.75	48.30	4%	
Front End Loader Service - Uplifted twice weekly by Shanks	Per Cubic Metre	1,532.90	Outwith the Scope	0.00	1,532.90	Outwith the Scope	0.00	1,589.90	57.00	4%	
Pull Out Charge		28.10	Outwith the Scope	0.00	28.10	Outwith the Scope	0.00	28.95	0.85	3%	
Commercial Service Fee		36.04	Standard	7.21	43.25	Standard	7.43	44.55	1.30	3%	

Description RECYCLING CHARGES	Other	2015/2016			2016/2017			Increase		Notes/Comments		
		Net £	VAT Rate	VAT £	Gross £	Net £	VAT Rate	VAT £	Gross £		£	%
Office Paper - Large Bag / 1 x week		104.00	Outwith the Scope	0.00	104.00	107.10	Outwith the Scope	0.00	107.10	3.10	3%	Charges for recycling collections or treatment should in general be levied on the commercial sector on the same basis as normal refuse collection or disposal, but with the benefit of no landfill tax payment being applied to the charge.
Paper and Cardboard - 240 litre Bins and Minimum Charge for Year		65.75	Outwith the Scope	0.00	65.75	67.70	Outwith the Scope	0.00	67.70	1.95	3%	
Paper and Cardboard - 340 litre Bin	Fortnightly Charge Weekly services shall be charged accordingly at fortnightly rate x 2	92.65	Outwith the Scope	0.00	92.65	95.45	Outwith the Scope	0.00	95.45	2.80	3%	
Paper and Cardboard - 660 litre Bin		177.30	Outwith the Scope	0.00	177.30	182.60	Outwith the Scope	0.00	182.60	5.30	3%	
Paper and Cardboard - 1100/1280 litre Bin		294.85	Outwith the Scope	0.00	294.85	303.70	Outwith the Scope	0.00	303.70	8.85	3%	
Commercial Sacks for Recyclable Waste	Charge Per Sack. Service available in Kintyre and Bute.	1.03	Outwith the Scope	0.00	1.05	1.08	Outwith the Scope	0.00	1.08	0.03	3%	
Recyclable Waste Brought to Civic Amenity/Recycling Facilities	Purchase of Punch Card - Price per card	30.20	Outwith the Scope	0.00	30.20	31.10	Outwith the Scope	0.00	31.10	0.90	3%	At Waste Disposal Sites and Civic Amenity/Recycling Sites, use by the commercial sector (if permitted by the license conditions) should only be allowed in return for the payment of the appropriate rate, equivalent to the disposal charge excluding landfill tax. A pre-paid punch card system is available. Paper and cardboard recycling charges are also applicable for plastic and cans where such recycling is available.
Cooking Oil Collection (per 20/24ltr container)	Service available in Mull, Iona, Tiree,Islay and Jura		Outwith the Scope				Outwith the Scope					
Segregated Glass Collection - 240 litre bin 1 x weekly	Segregated available on mainland Argyll & Isle of Bute.	2.45	Outwith the Scope	0.00	2.45	2.50	Outwith the Scope	0.00	2.50	0.05	2%	
Segregated Glass Collection - 660 litre bin 1 x weekly	Minimum Charge same as for Mixed	43.40	Outwith the Scope	0.00	43.40	44.70	Outwith the Scope	0.00	44.70	1.30	3%	
Segregated Glass Collection - 1100/1280 litre bin 1 x weekly		117.65	Outwith the Scope	0.00	117.65	121.20	Outwith the Scope	0.00	121.20	3.55	3%	
Mixed Glass Collection - 240 litre bin and Minimum Charge	Fortnightly Service	177.30	Outwith the Scope	0.00	177.30	182.60	Outwith the Scope	0.00	182.60	5.30	3%	
Mixed Glass Collection - 660 litre bin	Fortnightly Service only available in Lomond - Bin and 160 Bags per annum supplied by Council	65.75	Outwith the Scope	0.00	65.75	67.70	Outwith the Scope	0.00	67.70	1.95	3%	
Commercial Food Waste Composting Service - Weekly Service of 140ltr Wheeled Bin	Service only available in Lomond - Bin and 570 Bags per annum supplied by Council	113.50	Outwith the Scope	0.00	113.50	116.90	Outwith the Scope	0.00	116.90	3.40	3%	
Commercial Food Waste Composting Service - Weekly Service of 500ltr Wheeled Bin		405.60	Outwith the Scope	0.00	405.60	417.75	Outwith the Scope	0.00	417.75	12.15	3%	

Description SKIPS	Other	2015/2016				2016/2017				Increase		Notes/Comments
		Net £	VAT Rate	VAT £	Gross £	Net £	VAT Rate	VAT £	Gross £	£	%	
Hire (for 24 hours)	Any Ferry Journeys will be recharged at cost.	4.79	Standard	0.96	5.75	4.92	Standard	0.98	5.90	0.15	3%	
Commercial - Service of Skip - Up to 10 miles travel, one way from disposal point	Any Ferry Journeys will be recharged at cost.	63.00	Outwith the Scope	0.00	63.00	64.90	Outwith the Scope	0.00	64.90	1.90	3%	
Commercial - Service of Skip - Up to 20 miles travel, one way from disposal point	Any Ferry Journeys will be recharged at cost.	80.00	Outwith the Scope	0.00	80.00	82.40	Outwith the Scope	0.00	82.40	2.40	3%	
Commercial - Service of Skip - Over 20 miles travel, one way from disposal point	Any Ferry Journeys will be recharged at cost.	99.00	Outwith the Scope	0.00	99.00	101.95	Outwith the Scope	0.00	101.95	2.95	3%	
Commercial - Tipping Charge per Service, including Landfill Tax (Active)	Tiree Only - See notes	295.35	Outwith the Scope	0.00	295.35	302.35	Outwith the Scope	0.00	302.35	7.00	2%	Landfill tax on inactive waste at Council landfill sites on Mull, Islay and Tiree may be charged. This will depend on the type of inactive waste and it's use on the landfill site. A contractor with such waste should contact the Council to discuss this prior to disposal of inactive waste.
Commercial - Tipping Charge per Service, including Landfill Tax (Inactive)	Tiree Only - See notes	0.00	Outwith the Scope	0.00	0.00	0.00	Outwith the Scope	0.00	0.00	0.00	0%	Tipping Charges - Tiree, no weighbridge, charge has not yet been set by Revenue Scotland and will be updated when known. Tipping Charges - Islay and Mull - charge based on weighbridge - see Waste Disposal Charges.

Description	Other	2015/2016			2016/2017			Increase		Notes/Comments	
		Net £	VAT Rate	VAT £	Gross £	Net £	VAT Rate	VAT £	Gross £		£
WASTE DISPOSAL											
Ordinary Waste - Landfill Tax Element of Charges per tonne (Fee set by Government)	Charge includes Landfill Tax	82.60	Outwith the Scope	0.00	82.60	84.40	Outwith the Scope	0.00	84.40	1.80	2%
Ordinary Waste - Waste Disposal Cost per tonne	Charge includes Landfill Tax	109.40	Outwith the Scope	0.00	109.40	112.00	Outwith the Scope	0.00	112.00	2.60	2%
Inactive Waste - Landfill Tax Element of Charges per tonne	Charge includes Landfill Tax	2.50	Outwith the Scope	0.00	2.50	2.65	Outwith the Scope	0.00	2.65	0.15	6%
Inactive Waste - Waste Disposal Cost per tonne	Charge includes Landfill Tax	0.00	Outwith the Scope	0.00	0.00	0.00	Outwith the Scope	0.00	0.00	0.00	0%
Assumed Loads per vehicle type - Small Van/pick up (Escort size)	0.4 tonnes	44.70	Outwith the Scope	0.00	44.70	45.75	Outwith the Scope	0.00	45.75	1.05	2%
Assumed Loads per vehicle type - Medium Van/pick up (Transit wheeled)	0.8 tonnes	89.30	Outwith the Scope	0.00	89.30	91.45	Outwith the Scope	0.00	91.45	2.15	2%
Assumed Loads per vehicle type - Large Van/pick up (twin wheeled)	1.2 tonnes	134.00	Outwith the Scope	0.00	134.00	137.20	Outwith the Scope	0.00	137.20	3.20	2%
Assumed Loads per vehicle type - Tipper/Large Box Van (over 3.5 tonnes and less than 7.5 tonnes)	3 tonnes	334.90	Outwith the Scope	0.00	334.90	342.90	Outwith the Scope	0.00	342.90	8.00	2%

Description	Other	2015/2016				2016/2017				Increase		Notes/Comments
		Net £	VAT Rate	VAT £	Gross £	Net £	VAT Rate	VAT £	Gross £	£	%	
PUBLIC CONVENIENCES												
Entrance Fee (where turnstile fitted)		0.30	Outwith the Scope	0.00	0.30	0.30	Outwith the Scope	0.00	0.30	0.00	0%	
Radar Keys		3.50	Outwith the Scope	0.00	3.50	3.60	Outwith the Scope	0.00	3.60	0.10	3%	Purchased at Area Offices.

Description	Other	2015/2016			2016/2017			Increase		Notes/Comments	
		Net £	VAT Rate	VAT £	Gross £	Net £	VAT Rate	VAT £	Gross £		£
PEST CONTROL											
DOMESTIC HOUSES - Eradication of Rodent or Insect Pests. This covers all individual dwelling premises either private or rented from Housing Associations/Social Landlords/Private Landlords.											
Non refundable Survey Charge		60.04	Standard	12.01	72.05	61.83	Standard	12.37	74.20	2.15	3%
No Treatment Required - Maximum Refund		19.96	Standard	3.99	23.95	20.54	Standard	4.11	24.65	0.70	3%
		39.96	Standard	7.99	47.95	41.17	Standard	8.23	49.40	1.45	3%
COMMERCIAL - Eradication of Rodent or Insect Pests - Survey and/or Treatment up to 30 minutes		64.00	Standard	12.80	76.80	65.92	Standard	13.18	79.10	2.30	3%
COMMERCIAL - Eradication of Rodent or Insect Pests - Subsequent Treatment per 20 minutes		39.54	Standard	7.91	47.45	40.71	Standard	8.14	48.85	1.40	3%
COMMERCIAL - Eradication of Rodent or Insect Pests - Issue of Rodent Control Certificate		118.04	Standard	23.61	141.65	121.58	Standard	24.32	145.90	4.25	3%
COMMERCIAL - Eradication of Rodent or Insect Pests - Annual Agreement - Commercial	By negotiation	Other	Standard				Standard				
COUNCIL OWNED PROPERTIES - Eradication of Rodents or Insect Pests - Survey and/or Treatment up to 30 minutes		64.00	Outwith the Scope	0.00	64.00	65.90	Outwith the Scope	0.00	65.90	1.90	3%
COUNCIL OWNED PROPERTIES - Eradication of Rodents or Insect Pests - Subsequent Treatment per 20 minutes		39.45	Outwith the Scope	0.00	39.45	40.65	Outwith the Scope	0.00	40.65	1.20	3%
COUNCIL OWNED PROPERTIES - Eradication of Rodents or Insect Pests - Annual Agreement - Commercial	By negotiation	Other	Outwith the Scope				Outwith the Scope				

DOG FEES	Description	Other	2015/2016				2016/2017				Increase		Notes/Comments	
			Net £	VAT Rate	VAT £	Gross £	Net £	VAT Rate	VAT £	Gross £	£	%		
	Standard Fee (Statutory Fee)		25.00	Outwith the Scope	0.00	25.00		0.00	25.00	0.00	0.00	0.00	0%	Payment in advance. Proof of identity must be shown, at Area Office when payment is made. A receipt will be issued to allow the owner to collect their dog from the kennels. In order for Kennel Operators to accept dogs there is a requirement that they are inoculated. Dog microchipping will be required by law from April 2016. Dogs (when not already microchipped) will be microchipped before returning to the owner.
	Daily Boarding Fee		13.55	Outwith the Scope	0.00	13.55		0.00	13.95	0.00	0.40	3%		
	Kennel Inoculation Fee		34.79	Standard	6.96	41.75		7.17	43.00	1.25	1.25	3%		
	Dog microchipping			Standard				6.50	39.00	0.00	0.00	0%		

PLAYING FIELDS	Description	Other	2015/2016			2016/2017			Increase		Notes/Comments		
			Net £	VAT Rate	VAT £	Gross £	Net £	VAT Rate	VAT £	Gross £		£	%
	Hire of lined Pitch with Changing Facilities including attendant required for changing facilities	Adult	60.04	Standard	12.01	72.05	61.83	Standard	12.37	74.20	2.15	3%	All hire must be paid for in advance. Applications should be made for the hire of playing and a letter confirming dates should be issued. Forms are available from Roads and Amenity Services, Manse Brae, Lochgilphead.
	Hire of lined Pitch	Youth Adult	29.96 29.96	Standard Standard	5.99 5.99	35.95 35.95	30.88 30.88	Standard Standard	6.18 6.18	37.05 37.05	1.10 1.10	3% 3%	
	Hire of Pitch only (Training)	Youth	15.00	Standard	3.00	18.00	15.46	Standard	3.09	18.55	0.55	3%	Youth Charges only apply to Children in Full Time Education.
	Use of Changing Facilities (Training)	Adult	18.21	Standard	3.64	21.85	18.75	Standard	3.75	22.50	0.65	3%	
	Hire of Pony Park - Bite	Youth	9.08	Standard	1.82	10.90	9.38	Standard	1.88	11.25	0.35	3%	
	Hire of Howie Pavilion, Lomond	Concession	30.58	Standard	6.12	36.70	31.50	Standard	6.30	37.80	1.10	3%	
			9.60	Zero Rated	0.00	9.60	8.25	Standard	1.65	9.90	0.30	3%	

Description	Other	2015/2016			2016/2017			Increase		Notes/Comments	
		Net £	VAT Rate	VAT £	Gross £	Net £	VAT Rate	VAT £	Gross £		£
OUTDOOR RECREATION											
Putting/Crazy Golf/Trampoline	Adult	2.17	Standard	0.43	2.60	2.25	Standard	0.45	2.70	0.10	4%
	Concession	1.13	Standard	0.23	1.35	1.17	Standard	0.23	1.40	0.05	4%
Tennis - Per Session	Adult	2.17	Standard	0.43	2.60	2.25	Standard	0.45	2.70	0.10	4%
	Concession	1.13	Standard	0.23	1.35	1.17	Standard	0.23	1.40	0.05	4%
Tennis - Season Ticket	Adult	41.33	Standard	8.27	49.60	42.58	Standard	8.52	51.10	1.50	3%
	Concession	20.38	Standard	4.08	24.45	21.00	Standard	4.20	25.20	0.75	3%
Tennis - Hire of Racquet and Balls	Adult	2.17	Standard	0.43	2.60	2.25	Standard	0.45	2.70	0.10	4%
	Concession	1.13	Standard	0.23	1.35	1.17	Standard	0.23	1.40	0.05	4%
Bowling - Per Session	Adult	2.17	Standard	0.43	2.60	2.25	Standard	0.45	2.70	0.10	4%
	Concession	1.13	Standard	0.23	1.35	1.17	Standard	0.23	1.40	0.05	4%
Bowling - Season Ticket	Adult	50.00	Standard	10.00	60.00	51.50	Standard	10.30	61.80	1.80	3%
	Concession	25.08	Standard	5.02	30.10	25.83	Standard	5.17	31.00	0.90	3%
Cricket Wicket (unprepared)	Adult	27.67	Standard	5.53	33.20	28.50	Standard	5.70	34.20	1.00	3%
Cricket Wicket (prepared)	Adult	50.00	Standard	10.00	60.00	51.50	Standard	10.30	61.80	1.80	3%
Hire of McCaigs Tower (Weddings)		250.00	Standard	50.00	300.00	257.50	Standard	51.50	309.00	9.00	3%
Hire of Stadium (Mossfield, Dunoon and Rothesay) for a major event - MINIMUM CHARGE		599.88	Standard	119.98	719.85	617.88	Standard	123.58	741.45	21.60	3%
Dunoon Stadium - Hire of running Track-without marking		10.04	Standard	2.01	12.05	10.33	Standard	2.07	12.40	0.35	3%
Dunoon Stadium - Hire of Running Track-with marking		45.00	Standard	9.00	54.00	46.33	Standard	9.27	55.60	1.60	3%
Grass Tracks - Hire of Running Track (without marking)		10.04	Standard	2.01	12.05	10.33	Standard	2.07	12.40	0.35	3%
Grass Tracks - Hire of Running Track (with marking)		135.96	Standard	27.19	163.15	140.04	Standard	28.01	168.05	4.90	3%
Grandstand (Public Restricted)		191.00	Standard	38.20	229.20	196.75	Standard	39.35	236.10	6.90	3%
Rental of Stall - Per Linear Metre		60.30	Zero Rated	0.00	60.30	51.75	Standard	10.35	62.10	1.80	3%
Rental of Stall - by Registered Charity - by Stall		24.04	Standard	4.81	28.85	24.75	Standard	4.95	29.70	0.85	3%

Description	Other	2015/2016			2016/2017			Increase		Notes/Comments	
		Net £	VAT Rate	VAT £	Gross £	Net £	VAT Rate	VAT £	Gross £		£
FAIRS											
Hire of ground for 1 week (7 days) With total frontage of all rides/stalls, less than 49 linear metres		305.55	Exempt	0.00	305.55	314.70	Exempt	0.00	314.70	9.15	3%
Hire of Ground for 1 week (7 days) With total frontage of all rides/stalls, over 49 linear metres - per linear metre		6.30	Exempt	0.00	6.30	6.50	Exempt	0.00	6.50	0.20	3%
Food Vans/Stalls - Hire of Ground per week (7days) - per linear metre		4.70	Exempt	0.00	4.70	4.85	Exempt	0.00	4.85	0.15	3%
Charitable Organisations - Hire of Ground up to 7 days - per linear metre		3.20	Exempt	0.00	3.20	3.30	Exempt	0.00	3.30	0.10	3%

Description	Other	2015/2016			2016/2017			Increase		Notes/Comments	
		Net £	VAT Rate	VAT £	Gross £	Net £	VAT Rate	VAT £	Gross £		£
FLORAL DECORATIONS											
Hire of Round or Half Baskets (each)		15.38	Standard	3.08	18.45	15.83	Standard	3.17	19.00	0.55	3%
Troughs 1 Metre Long (each)		18.67	Standard	3.73	22.40	19.21	Standard	3.84	23.05	0.65	3%
Tubs to 16" diameter (each)		22.04	Standard	4.41	26.45	22.71	Standard	4.54	27.25	0.80	3%
Tubs over 16" diameter (each)		31.96	Standard	6.39	38.35	32.92	Standard	6.58	39.50	1.15	3%
Handling Charge											
At cost price with prior notice											

Loss or damage to containers will be charged to hirer at replacement value.

Description	Other	2015/2016			2016/2017			Increase		Notes/Comments	
		Net £	VAT Rate	VAT £	Gross £	Net £	VAT Rate	VAT £	Gross £		£
BURIAL CHARGES											
*Interment/Re Opening Lair Interment (Child under 16)		503.30	Outwith the Scope	0.00	503.30	619.00	Outwith the Scope	0.00	619.00	115.70	23%
Additional Charge - Interment on Saturday/Sunday or Public Holiday will incur this additional charge			Outwith the Scope		No charge						
Additional Charge - Burial of ashes on Saturday/Sunday or Public Holiday will incur this additional charge		187.30	Outwith the Scope	0.00	187.30	230.00	Outwith the Scope	0.00	230.00	42.70	23%
*Burial of Cremated Remains		53.05	Outwith the Scope	0.00	53.05	65.00	Outwith the Scope	0.00	65.00	11.95	23%
*Scattering of Ashes		113.50	Outwith the Scope	0.00	113.50	140.00	Outwith the Scope	0.00	140.00	26.50	23%
*Purchase of Single Lair, incl maintenance		87.75	Outwith the Scope	0.00	87.75	108.00	Outwith the Scope	0.00	108.00	20.25	23%
*Purchase of Double Lair, incl maintenance		594.65	Outwith the Scope	0.00	594.65	731.00	Outwith the Scope	0.00	731.00	136.35	23%
*Purchase of Treble Lair, incl maintenance		1,189.25	Outwith the Scope	0.00	1,189.25	1,463.00	Outwith the Scope	0.00	1,463.00	273.75	23%
*Lair for Casket only		1,783.85	Outwith the Scope	0.00	1,783.85	2,194.00	Outwith the Scope	0.00	2,194.00	410.15	23%
*Woodland and Green Burial Service Burial Charge		121.75	Outwith the Scope	0.00	121.75	150.00	Outwith the Scope	0.00	150.00	28.25	23%
*Woodland and Green Burial Service Standard Lair		503.30	Outwith the Scope	0.00	503.30	619.00	Outwith the Scope	0.00	619.00	115.70	23%
Transfer of Title Deeds		1,189.30	Outwith the Scope	0.00	1,189.30	1,463.00	Outwith the Scope	0.00	1,463.00	273.70	23%
Extract/Search Register (£13.20 to be paid in Advance for work up to half an hour)		32.25	Outwith the Scope	0.00	32.25	40.00	Outwith the Scope	0.00	40.00	7.75	24%
Administration Fee for Return of Lair	10% of purchase price (90% returned)	18.15	Outwith the Scope	0.00	18.15	22.00	Outwith the Scope	0.00	22.00	3.85	21%
Permission to erect Standard Memorial or one off design		97.70	Outwith the Scope	0.00	97.70	120.00	Outwith the Scope	0.00	120.00	22.30	23%
Permission to erect semi recumbent book type memorial		48.65	Outwith the Scope	0.00	48.65	60.00	Outwith the Scope	0.00	60.00	11.35	23%
Erection of plaques at Cemeteries (where consent granted)		48.65	Outwith the Scope	0.00	48.65	60.00	Outwith the Scope	0.00	60.00	11.35	23%
Erection of inscribed memorial plaque (for previously unmarked graves)		163.90	Outwith the Scope	0.00	163.90	202.00	Outwith the Scope	0.00	202.00	38.10	23%
Erection of Headstones (Tree ONLY)		126.40	Outwith the Scope	0.00	126.40	155.00	Outwith the Scope	0.00	155.00	28.60	23%
Exhumations (not including re interment)		538.55	Outwith the Scope	0.00	538.55	662.00	Outwith the Scope	0.00	662.00	123.45	23%
Exhumations of Caskets (hourly rate)		35.75	Outwith the Scope	0.00	35.75	44.00	Outwith the Scope	0.00	44.00	8.25	23%

Description	Other	2015/2016			2016/2017			Increase		Notes/Comments	
		Net £	VAT Rate	VAT £	Gross £	Net £	VAT Rate	VAT £	Gross £		£
CREMATORIUM CHARGES											
Child (under 16)					No charge						
Adults 16 years and over											
Adults 16 years and over - Saturday		52.3.20	Zero Rated	0.00	52.3.20	644.00	Exempt	0.00	644.00	120.80	23%
Additional Charge - Public Holiday		579.40	Zero Rated	0.00	579.40	713.00	Exempt	0.00	713.00	133.60	23%
Clergy		185.45	Zero Rated	0.00	185.45	228.00	Exempt	0.00	228.00	42.55	23%
Dispersal of Ashes		64.30	Zero Rated	0.00	64.30	65.83	Standard	13.17	79.00	14.70	23%
		20.20	Zero Rated	0.00	20.20	25.00	Zero Rated	0.00	25.00	4.80	24%
Casket - Purchase		44.45	Zero Rated	0.00	44.45	45.83	Standard	9.17	55.00	10.55	24%
Urn (plus carrier) - Purchase		20.20	Zero Rated	0.00	20.20	20.83	Standard	4.17	25.00	4.80	24%
Book of Remembrance (per line)		23.46	Standard	4.69	28.15	29.17	Standard	5.83	35.00	6.85	24%
Small Book of Remembrance (2 Lines)		74.92	Standard	14.98	89.90	92.50	Standard	18.50	111.00	21.10	23%
Small Book of Remembrance (5 Lines)		138.96	Standard	27.79	166.75	170.83	Standard	34.17	205.00	38.25	23%
Small Book of Remembrance (8 Lines)		204.96	Standard	40.99	245.95	252.50	Standard	50.50	303.00	57.05	23%
Small Book of Remembrance (Gilded Motif)		50.00	Standard	10.00	60.00	61.67	Standard	12.33	74.00	14.00	23%
Badges		38.00	Standard	7.60	45.60	46.67	Standard	9.33	56.00	10.40	23%
Coat of Arms and Floral Motif		53.00	Standard	10.60	63.60	65.00	Standard	13.00	78.00	14.40	23%
Retention of Ashes - per month		10.40	Zero Rated	0.00	10.40	13.00	Scope	0.00	13.00	2.60	25%
Chapel of Rest		34.00	Zero Rated	0.00	34.00	35.00	Standard	7.00	42.00	8.00	24%
Plaque - Single with inscription		129.96	Standard	25.99	155.95	160.00	Standard	32.00	192.00	36.05	23%
Plaque - Double with single inscriptions		188.96	Standard	37.79	226.75	232.50	Standard	46.50	279.00	52.25	23%
Plaque - Double with two inscriptions		239.96	Standard	47.99	287.95	295.00	Standard	59.00	354.00	66.05	23%
Additional inscription		71.04	Standard	14.21	85.25	87.50	Standard	17.50	105.00	19.75	23%
Use of Crematorium Chapel for a Burial Service		197.80	Zero Rated	0.00	197.80	202.50	Standard	40.50	243.00	45.20	23%
Memorial Kerbstone - (10 years)		162.00	Standard	32.40	194.40	199.17	Standard	39.83	239.00	44.60	23%
Inscription for Kerbstone		6.00	Standard	1.20	7.20	7.50	Standard	1.50	9.00	1.80	25%

Description	Other	2015/2016				2016/2017				Increase		Notes/Comments
		Net £	VAT Rate	VAT £	Gross £	Net £	VAT Rate	VAT £	Gross £	£	%	
FERRY FARES												
SPT Concessionary Travel Scheme - Single												Statutory Charge Set by SPT
SPT Concessionary Travel Scheme - Return												
Out of hours Service - Cuan/Easdale/Lismore - up to Midnight		64.30	Outwith the Scope	0.00	64.30	66.25	Zero Rated	0.00	66.25	1.95	3%	
Out of hours Service - Cuan/Easdale/Lismore - After Midnight		83.05	Outwith the Scope	0.00	83.05	85.55	Zero Rated	0.00	85.55	2.50	3%	Age 5 to 16 - Child Fare
Easdale/Cuan Passenger Fares - Adult - Return		1.90	Outwith the Scope	0.00	1.90	1.95	Zero Rated	0.00	1.95	0.05	3%	Age 16 and above - Adult Fare
Easdale/Cuan Passenger Fares - Adult - 5 Return Journeys		6.35	Outwith the Scope	0.00	6.35	6.55	Zero Rated	0.00	6.55	0.20	3%	Free Travel: Children up to Age 5, Scholars, Primary School Escort, Pre-5 Escort
Easdale/Cuan Passenger Fares - Child - Return		1.10	Outwith the Scope	0.00	1.10	1.15	Zero Rated	0.00	1.15	0.05	5%	
Easdale/Cuan Passenger Fares - Child - 5 Return Journeys		3.10	Outwith the Scope	0.00	3.10	3.20	Zero Rated	0.00	3.20	0.10	3%	
Cuan Vehicle Fares - Private Vehicles - Motor Cars 50% Disability discount - Return		3.80	Outwith the Scope	0.00	3.80	3.90	Zero Rated	0.00	3.90	0.10	3%	
Cuan Vehicle Fares - Private Vehicles - cars, trailers or caravans - Return - Up to and including 5m		7.60	Outwith the Scope	0.00	7.60	7.85	Zero Rated	0.00	7.85	0.25	3%	
Cuan Vehicle Fares - Private Vehicles - cars, trailers or caravans - Up to and including 5m - 5 Return Journeys		25.25	Outwith the Scope	0.00	25.25	26.00	Zero Rated	0.00	26.00	0.75	3%	
Cuan Vehicle Fares - Private Vehicles - cars, trailers or caravans - Up to and including 5m - 3 Monthly Unlimited (domestic travellers only - car and driver only)		221.25	Outwith the Scope	0.00	221.25	228.00	Zero Rated	0.00	228.00	6.75	3%	
Cuan Vehicle Fares - Private Vehicles -Motorcycle - Return Journeys		3.20	Outwith the Scope	0.00	3.20	3.30	Zero Rated	0.00	3.30	0.10	3%	
Cuan Vehicle Fares - Private Vehicles -Motorcycle - 10 Journeys		10.10	Outwith the Scope	0.00	10.10	10.40	Zero Rated	0.00	10.40	0.30	3%	
Cuan Vehicle Fares - Commercial Vehicles/Coaches - 5.01m to 8.0m - Return		11.21	Standard	2.24	13.45	11.54	Standard	2.31	13.85	0.40	3%	
Cuan Vehicle Fares - Commercial Vehicles/Coaches - 8.01m to 12.0m - Return		13.04	Standard	2.61	15.65	13.42	Standard	2.68	16.10	0.45	3%	
Cuan Vehicle Fares - Commercial Vehicles/Coaches - 12.01m to 18.0m - Return		14.83	Standard	2.97	17.80	15.29	Standard	3.06	18.35	0.55	3%	
Cuan Vehicle Fares - Commercial Vehicles/Coaches - 5.01m to 8.0m - 5 Return Journeys		55.04	Standard	11.01	66.05	56.71	Standard	11.34	68.05	2.00	3%	
Cuan Vehicle Fares - Commercial Vehicles/Coaches - 8.01m to 12.0m - 5 Return Journeys		63.63	Standard	12.73	76.35	65.54	Standard	13.11	78.65	2.30	3%	
Cuan Vehicle Fares - Commercial Vehicles/Coaches - 12.01m to 18.0m - 5 Return Journeys		72.21	Standard	14.44	86.65	74.38	Standard	14.88	89.25	2.60	3%	
Lismore/Jura Passenger Fares - Adult - Single		1.70	Outwith the Scope	0.00	1.70	1.75	Zero Rated	0.00	1.75	0.05	3%	Age 5 to 16 - Child Fare
Lismore/Jura Passenger Fares - Adult - 10 Journeys		11.35	Outwith the Scope	0.00	11.35	11.70	Zero Rated	0.00	11.70	0.35	3%	Age 16 and above - Adult Fare
Lismore/Jura Passenger Fares - Child - Single		1.00	Outwith the Scope	0.00	1.00	1.05	Zero Rated	0.00	1.05	0.05	5%	Free Travel: Children up to Age 5, Scholars, Primary School Escort, Pre-5 Escort
Lismore/Jura Passenger Fares - Child - 10 Journeys		5.45	Outwith the Scope	0.00	5.45	5.60	Zero Rated	0.00	5.60	0.15	3%	
Jura Vehicle Fares - Private Vehicles - Excursion Return		14.50	Outwith the Scope	0.00	14.50	15.00	Zero Rated	0.00	15.00	0.50	3%	
Jura Vehicle Fares - Private Vehicles - Motor Cars 50% Disability Discount - Return (Based on 50% Excursion Return)		7.20	Outwith the Scope	0.00	7.20	7.40	Zero Rated	0.00	7.40	0.20	3%	
Jura Vehicle Fares - all vehicles up to and including 5m		9.05	Outwith the Scope	0.00	9.05	9.30	Zero Rated	0.00	9.30	0.25	3%	
Jura Vehicle Fares - all vehicles up to and including 5m - 10 Single Journeys		58.55	Outwith the Scope	0.00	58.55	60.30	Zero Rated	0.00	60.30	1.75	3%	

Description	Other	2015/2016				2016/2017				Increase		Notes/Comments
		Net £	VAT Rate	VAT £	Gross £	Net £	VAT Rate	VAT £	Gross £	£	%	
Jura Vehicle Fares - all vehicles up to and including 5m - 50 Single Journeys (including Driver)		297.30	Outwith the Scope	0.00	297.30	306.20	Zero Rated	0.00	306.20	8.90	3%	
Jura Vehicle Fares - Private Vehicles - Motorcycle - Single Journeys		3.70	Outwith the Scope	0.00	3.70	3.80	Zero Rated	0.00	3.80	0.10	3%	
Jura Vehicle Fares - Private Vehicles - Motorcycle - 10 Journeys		23.50	Outwith the Scope	0.00	23.50	24.20	Zero Rated	0.00	24.20	0.70	3%	
Jura Vehicle Fares - Commercial Vehicles/Coaches - 5.01m to 8.0m		16.21	Standard	3.24	19.45	16.71	Standard	3.34	20.05	0.60	3%	
Jura Vehicle Fares - Commercial Vehicles/Coaches - 8.01m to 12.0m		18.29	Standard	3.66	21.95	18.83	Standard	3.77	22.60	0.65	3%	
Jura Vehicle Fares - Commercial Vehicles/Coaches - 12.01m to 18.0m		20.50	Standard	4.10	24.60	21.13	Standard	4.23	25.35	0.75	3%	
Jura Vehicle Fares - Commercial Vehicles/Coaches - Out of Hours service - up to Midnight		83.05	Outwith the Scope	0.00	83.05	85.55	Outwith the Scope	0.00	85.55	2.50	3%	
Jura Vehicle Fares - Commercial Vehicles/Coaches - Out of Hours service - After Midnight		83.05	Outwith the Scope	0.00	83.05	85.55	Outwith the Scope	0.00	85.55	2.50	3%	

Description	Other	2015/2016			2016/2017			Increase		Notes/Comments	
		Net £	VAT Rate	VAT £	Gross £	Net £	VAT Rate	VAT £	Gross £		£
PIERS AND HARBOURS - RATES - GOODS, PASSENGERS & VEHICLES											
General Goods Packaged (per tonne) Includes Fruit, Beverages, Meat, Dairy Products, General Groceries and Confectionery, Cured Fish, etc.		1.75	Zero Rated	0.00	1.75	1.80	Zero Rated	0.00	1.80	0.05	3%
Dry Bulk Commodities (per tonne) Ores, Aggregates and Crushed Stone, Cement and Building Materials, Timber (including Logs), Salt, etc.		1.50	Zero Rated	0.00	1.50	1.55	Zero Rated	0.00	1.55	0.05	3%
Liquid and Gaseous Bulk Products (per tonne)		1.90	Zero Rated	0.00	1.90	1.95	Zero Rated	0.00	1.95	0.05	3%
Liquid and Gaseous Bulk Products (per tonne) - Bruichladdich only		6.70	Zero Rated	0.00	6.70	6.90	Zero Rated	0.00	6.90	0.20	3%
Explosives (per tonne)		67.90	Zero Rated	0.00	67.90	70.00	Zero Rated	0.00	70.00	2.10	3%
Livestock - Poultry (per bird)		0.30	Zero Rated	0.00	0.30	0.33	Zero Rated	0.00	0.33	0.03	10%
Animals (per Animal)		0.50	Zero Rated	0.00	0.50	0.55	Zero Rated	0.00	0.55	0.05	10%
Smolt (per thousand)		3.85	Zero Rated	0.00	3.85	3.95	Zero Rated	0.00	3.95	0.10	3%
Fish, including Shellfish - Fresh, all varieties and also fish consigned for sale at other markets - percentage of catch	2.50%		If Applicable								
Rates on Passenger and Vehicles - Adult Passengers landing at or embarking from pier (each)		0.35	Zero Rated	0.00	0.35	0.38	Zero Rated	0.00	0.38	0.03	9%
Rates on Passenger and Vehicles - Child Passengers landing at or embarking from pier (each)		0.20	Zero Rated	0.00	0.20	0.23	Zero Rated	0.00	0.23	0.03	15%
Rates on Passenger and Vehicles - Private Cars, Taxis, Hearses and Agricultural Machinery (Tractors, Trailers, etc.) (each)		1.10	Zero Rated	0.00	1.10	1.15	Zero Rated	0.00	1.15	0.05	5%
Rates on Passenger and Vehicles - Caravans or Trailers (except Commercial Trailers) (each)		1.70	Zero Rated	0.00	1.70	1.75	Zero Rated	0.00	1.75	0.05	3%
Rates on Passenger and Vehicles - Cycles (each)		0.30	Zero Rated	0.00	0.30	0.33	Zero Rated	0.00	0.33	0.03	10%
Rates on Passenger and Vehicles - Motorcycles including sidecar (each)		0.65	Zero Rated	0.00	0.65	0.71	Zero Rated	0.00	0.71	0.06	9%
Rates on Passenger and Vehicles - Buses (each)		5.90	Zero Rated	0.00	5.90	6.10	Zero Rated	0.00	6.10	0.20	3%
Rates on Passenger and Vehicles - Commercial Vehicles - Per Metre		0.65	Zero Rated	0.00	0.65	0.71	Zero Rated	0.00	0.71	0.06	9%

Description	Other	2015/2016				2016/2017				Increase		Notes/Comments
		Net £	VAT Rate	VAT £	Gross £	Net £	VAT Rate	VAT £	Gross £	£	%	
PIERS AND HARBOURS - RATES - MISCELLANEOUS												
Mobile Cranage - for each lift		10.00	Zero Rated	0.00	10.00	10.00	Zero Rated	0.00	10.00	0.00	0%	For goods remaining in sheds or on the pier or quays for a period longer than 24 hours, 50% of the original pier dues shall be charged for each 24 hours or part thereof. Provided that in the case of sheds occupied from time to time under lease or let from the Council such dues shall not be charged against the occupier or lessee. The terms of such leases or lets shall be subject to individual negotiation with the Executive Director.
Fresh Water - per tonne or part thereof (minimum charge £10)		2.70	Zero Rated	0.00	2.70	2.80	Zero Rated	0.00	2.80	0.10	4%	
Left Luggage - per article up to 24hours (minimum charge £10)		2.33	Standard	0.47	2.80	2.42	Standard	0.48	2.90	0.10	4%	
Parcels and Packages up to 50 kg (minimum charge £10)		0.25	Standard	0.05	0.30	0.28	Standard	0.06	0.33	0.03	10%	
Parcels and Packages- where articles can be measured - charge per cubic metre (minimum charge £10)		2.63	Standard	0.53	3.15	2.71	Standard	0.54	3.25	0.10	3%	
Parcels and Packages- where articles cannot be measured - charge per tonne (minimum charge £10)		2.63	Standard	0.53	3.15	2.71	Standard	0.54	3.25	0.10	3%	(Note there is a minimum charge of £10.00 for some items)
Rope Handling - To be charged each time i.e. Arrival and departure to be charged separately		106.10	Zero Rated	0.00	106.10	109.30	Zero Rated	0.00	109.30	3.20	3%	
Timber Debris Clearance		265.21	Standard	53.04	318.25	273.17	Standard	54.63	327.80	9.55	3%	Cost of clearing site reflected in increase in charge.
Use of Linkspan - Campbeltown Harbour		300.00	Zero Rated	0.00	300.00	300.00	Zero Rated	0.00	300.00	0.00	0%	

Description	Other	2015/2016			2016/2017			Increase		Notes/Comments	
		Net £	VAT Rate	VAT £	Gross £	Net £	VAT Rate	VAT £	Gross £		£
PIERS AND HARBOURS - RATES - VESSELS											
1 - Basic Rate - All vessels to be charged at this rate unless otherwise approved by the Executive Director											
Up to 5 metres in length	Per visit up to 24 hours	8.75	Zero Rated	0.00	8.75	9.00	Zero Rated	0.00	9.00	0.25	3%
Up to 6 metres in length	Per visit up to 24 hours	10.55	Zero Rated	0.00	10.55	10.85	Zero Rated	0.00	10.85	0.30	3%
Up to 7 metres in length	Per visit up to 24 hours	12.15	Zero Rated	0.00	12.15	12.50	Zero Rated	0.00	12.50	0.35	3%
Up to 8 metres in length	Per visit up to 24 hours	13.95	Zero Rated	0.00	13.95	14.35	Zero Rated	0.00	14.35	0.40	3%
Up to 9 metres in length	Per visit up to 24 hours	15.70	Zero Rated	0.00	15.70	16.15	Zero Rated	0.00	16.15	0.45	3%
Up to 10 metres in length	Per visit up to 24 hours	17.45	Zero Rated	0.00	17.45	17.95	Zero Rated	0.00	17.95	0.50	3%
Over 10 metres in length - charge per metre	Per visit up to 24 hours	1.75	Zero Rated	0.00	1.75	1.80	Zero Rated	0.00	1.80	0.05	3%
Up to 5 metres in length	Weekly	43.45	Zero Rated	0.00	43.45	44.75	Zero Rated	0.00	44.75	1.30	3%
Up to 6 metres in length	Weekly	52.10	Zero Rated	0.00	52.10	53.65	Zero Rated	0.00	53.65	1.55	3%
Up to 7 metres in length	Weekly	60.80	Zero Rated	0.00	60.80	62.60	Zero Rated	0.00	62.60	1.80	3%
Up to 8 metres in length	Weekly	70.70	Zero Rated	0.00	70.70	72.80	Zero Rated	0.00	72.80	2.10	3%
Up to 9 metres in length	Weekly	78.85	Zero Rated	0.00	78.85	81.20	Zero Rated	0.00	81.20	2.35	3%
Up to 10 metres in length	Weekly	86.95	Zero Rated	0.00	86.95	89.55	Zero Rated	0.00	89.55	2.60	3%
Up to 5 metres in length	Summer	318.80	Zero Rated	0.00	318.80	328.35	Zero Rated	0.00	328.35	9.55	3%
Up to 6 metres in length	Summer	382.55	Zero Rated	0.00	382.55	394.05	Zero Rated	0.00	394.05	11.50	3%
Up to 7 metres in length	Summer	446.30	Zero Rated	0.00	446.30	459.70	Zero Rated	0.00	459.70	13.40	3%
Up to 8 metres in length	Summer	510.05	Zero Rated	0.00	510.05	525.35	Zero Rated	0.00	525.35	15.30	3%
Up to 9 metres in length	Summer	573.85	Zero Rated	0.00	573.85	591.05	Zero Rated	0.00	591.05	17.20	3%
Up to 10 metres in length	Summer	637.60	Zero Rated	0.00	637.60	656.75	Zero Rated	0.00	656.75	19.15	3%
Up to 5 metres in length	Winter	231.85	Zero Rated	0.00	231.85	238.80	Zero Rated	0.00	238.80	6.95	3%
Up to 6 metres in length	Winter	278.20	Zero Rated	0.00	278.20	286.55	Zero Rated	0.00	286.55	8.35	3%
Up to 7 metres in length	Winter	324.60	Zero Rated	0.00	324.60	334.35	Zero Rated	0.00	334.35	9.75	3%
Up to 8 metres in length	Winter	370.95	Zero Rated	0.00	370.95	382.10	Zero Rated	0.00	382.10	11.15	3%
Up to 9 metres in length	Winter	417.35	Zero Rated	0.00	417.35	429.85	Zero Rated	0.00	429.85	12.50	3%
Up to 10 metres in length	Winter	463.70	Zero Rated	0.00	463.70	477.60	Zero Rated	0.00	477.60	13.90	3%
1a - Any ship of a gross tonnage less than 15 tonnes or used for recreation or pleasure - charge is subject to 20% VAT											
Up to 5 metres in length	Per visit up to 24 hours	7.46	Standard	1.49	8.95	7.67	Standard	1.53	9.20	0.25	3%
Up to 6 metres in length	Per visit up to 24 hours	8.92	Standard	1.78	10.70	9.17	Standard	1.83	11.00	0.30	3%
Up to 7 metres in length	Per visit up to 24 hours	10.33	Standard	2.07	12.40	10.63	Standard	2.13	12.75	0.35	3%
Up to 8 metres in length	Per visit up to 24 hours	11.83	Standard	2.37	14.20	12.21	Standard	2.44	14.65	0.45	3%
Up to 9 metres in length	Per visit up to 24 hours	13.33	Standard	2.67	16.00	13.75	Standard	2.75	16.50	0.50	3%
Up to 10 metres in length	Per visit up to 24 hours	14.79	Standard	2.96	17.75	15.25	Standard	3.05	18.30	0.55	3%
Over 10 metres in length - charge per metre	Per visit up to 24 hours	1.50	Standard	0.30	1.80	1.54	Standard	0.31	1.85	0.05	3%
Up to 5 metres in length	Weekly	36.96	Standard	7.39	44.35	38.08	Standard	7.62	45.70	1.35	3%
Up to 6 metres in length	Weekly	44.33	Standard	8.87	53.20	45.67	Standard	9.13	54.80	1.60	3%
Up to 7 metres in length	Weekly	51.71	Standard	10.34	62.05	53.25	Standard	10.65	63.90	1.85	3%

Description	Other	2015/2016				2016/2017				Increase		Notes/Comments
		Net £	VAT Rate	VAT £	Gross £	Net £	VAT Rate	VAT £	Gross £	£	%	
Up to 8 metres in length	Weekly	60.13	Standard	12.03	72.15	61.92	Standard	12.38	74.30	2.15	3%	"quantity ship" is legally defined as any ship of a gross tonnage of not less than 15 tonnes and neither designed nor adapted for use for recreation or pleasure. The customer is a business customer who belongs outside the UK (it does not matter what size the vessel is).
Up to 9 metres in length	Weekly	67.00	Standard	13.40	80.40	69.00	Standard	13.80	82.80	2.40	3%	
Up to 10 metres in length	Weekly	73.92	Standard	14.78	88.70	76.13	Standard	15.23	91.35	2.65	3%	
Up to 5 metres in length	Summer	270.96	Standard	54.19	325.15	279.08	Standard	55.82	334.90	9.75	3%	
Up to 6 metres in length	Summer	325.17	Standard	65.03	390.20	334.92	Standard	66.98	401.90	11.70	3%	
Up to 7 metres in length	Summer	379.33	Standard	75.87	455.20	390.71	Standard	78.14	468.85	13.65	3%	
Up to 8 metres in length	Summer	433.54	Standard	86.71	520.25	446.54	Standard	89.31	535.85	15.60	3%	
Up to 9 metres in length	Summer	487.75	Standard	97.55	585.30	502.38	Standard	100.48	602.85	17.55	3%	
Up to 10 metres in length	Summer	542.00	Standard	108.40	650.40	558.25	Standard	111.65	669.90	19.50	3%	
Up to 5 metres in length	Winter	197.08	Standard	39.42	236.50	203.00	Standard	40.60	243.60	7.10	3%	
Up to 6 metres in length	Winter	236.46	Standard	47.29	283.75	243.54	Standard	48.71	292.25	8.50	3%	
Up to 7 metres in length	Winter	275.92	Standard	55.18	331.10	284.21	Standard	56.84	341.05	9.95	3%	
Up to 8 metres in length	Winter	315.29	Standard	63.06	378.35	324.75	Standard	64.95	389.70	11.35	3%	
Up to 9 metres in length	Winter	354.75	Standard	70.95	425.70	365.38	Standard	73.08	438.45	12.75	3%	
Up to 10 metres in length	Winter	394.21	Standard	78.84	473.05	406.04	Standard	81.21	487.25	14.20	3%	
2 - Vessels actively engaged in a commercial undertaking.												
If registered:- per gross registered tonne (see comment 3)												
If not registered then:												
Up to 5 metres in length	Per visit up to 24 hours	4.50	Zero Rated	0.00	4.50	4.65	Zero Rated	0.00	4.65	0.15	3%	
Up to 10 metres in length	Per visit up to 24 hours	8.90	Zero Rated	0.00	8.90	9.15	Zero Rated	0.00	9.15	0.25	3%	
Up to 15 metres in length	Per visit up to 24 hours	13.40	Zero Rated	0.00	13.40	13.80	Zero Rated	0.00	13.80	0.40	3%	
Up to 20 metres in length	Per visit up to 24 hours	17.75	Zero Rated	0.00	17.75	18.30	Zero Rated	0.00	18.30	0.55	3%	
Up to 25 metres in length	Per visit up to 24 hours	22.25	Zero Rated	0.00	22.25	22.90	Zero Rated	0.00	22.90	0.65	3%	
Up to 30 metres in length	Per visit up to 24 hours	27.05	Zero Rated	0.00	27.05	27.85	Zero Rated	0.00	27.85	0.80	3%	
Over 30 metres in length - charge per metre	Per visit up to 24 hours	1.00	Zero Rated	0.00	1.00	1.05	Zero Rated	0.00	1.05	0.05	5%	
Up to 5 metres in length	Weekly	21.90	Zero Rated	0.00	21.90	22.55	Zero Rated	0.00	22.55	0.65	3%	
Up to 10 metres in length	Weekly	43.85	Zero Rated	0.00	43.85	45.15	Zero Rated	0.00	45.15	1.30	3%	
Up to 15 metres in length	Weekly	65.60	Zero Rated	0.00	65.60	67.55	Zero Rated	0.00	67.55	1.95	3%	
Up to 20 metres in length	Weekly	88.10	Zero Rated	0.00	88.10	90.75	Zero Rated	0.00	90.75	2.65	3%	
Up to 25 metres in length	Weekly	110.10	Zero Rated	0.00	110.10	113.40	Zero Rated	0.00	113.40	3.30	3%	
Up to 30 metres in length	Weekly	132.15	Zero Rated	0.00	132.15	136.10	Zero Rated	0.00	136.10	3.95	3%	
Up to 5 metres in length	Summer	162.35	Zero Rated	0.00	162.35	167.20	Zero Rated	0.00	167.20	4.85	3%	
Up to 10 metres in length	Summer	324.60	Zero Rated	0.00	324.60	334.35	Zero Rated	0.00	334.35	9.75	3%	
Up to 15 metres in length	Summer	486.90	Zero Rated	0.00	486.90	501.50	Zero Rated	0.00	501.50	14.60	3%	
Up to 20 metres in length	Summer	649.15	Zero Rated	0.00	649.15	668.60	Zero Rated	0.00	668.60	19.45	3%	
Up to 25 metres in length	Summer	811.50	Zero Rated	0.00	811.50	835.85	Zero Rated	0.00	835.85	24.35	3%	
Up to 30 metres in length	Summer	973.80	Zero Rated	0.00	973.80	1,003.00	Zero Rated	0.00	1,003.00	29.20	3%	
Up to 5 metres in length	Winter	115.95	Zero Rated	0.00	115.95	119.45	Zero Rated	0.00	119.45	3.50	3%	
Up to 10 metres in length	Winter	231.85	Zero Rated	0.00	231.85	238.80	Zero Rated	0.00	238.80	6.95	3%	
Up to 15 metres in length	Winter	347.80	Zero Rated	0.00	347.80	358.25	Zero Rated	0.00	358.25	10.45	3%	
Up to 20 metres in length	Winter	463.70	Zero Rated	0.00	463.70	477.60	Zero Rated	0.00	477.60	13.90	3%	
Up to 25 metres in length	Winter	579.65	Zero Rated	0.00	579.65	597.05	Zero Rated	0.00	597.05	17.40	3%	
Up to 30 metres in length	Winter	695.55	Zero Rated	0.00	695.55	716.40	Zero Rated	0.00	716.40	20.85	3%	
Bruichladdich Pier only - per gross registered tonne												
3 - All vessels operating a scheduled ferry or pleasure service per gross registered tonne.												
Up to 5 metres in length	Per visit up to 24 hours	0.0850	Zero Rated	0.00	0.0850	0.0885	Zero Rated	0.00	0.0885	0.00	4%	Now rounded to 4 decimal places and additional 0.001 service choice option added

Description	Other	2015/2016			2016/2017			Increase		Notes/Comments	
		Net £	VAT Rate	VAT £	Gross £	Net £	VAT Rate	VAT £	Gross £		£
Unmanned Pier											
4 - Vessels regularly engaged in commercial fishing and paying appropriate fish landing dues to Council.		0.0650	Zero Rated	0.00	0.0650	0.0885 Zero Rated	0.00	0.0885	0.00	0.00	4%
Up to 10 metres in length	Per visit up to 24 hours	2.05	Zero Rated	0.00	2.05	2.10 Zero Rated	0.00	2.10	0.05		2%
Up to 15 metres in length	Per visit up to 24 hours	3.00	Zero Rated	0.00	3.00	3.10 Zero Rated	0.00	3.10	0.10		3%
Up to 20 metres in length	Per visit up to 24 hours	4.05	Zero Rated	0.00	4.05	4.15 Zero Rated	0.00	4.15	0.10		2%
Up to 25 metres in length	Per visit up to 24 hours	5.05	Zero Rated	0.00	5.05	5.20 Zero Rated	0.00	5.20	0.15		3%
Up to 30 metres in length	Per visit up to 24 hours	6.05	Zero Rated	0.00	6.05	6.25 Zero Rated	0.00	6.25	0.20		3%
Over 30 metres in length - charge per metre											
Up to 10 metres in length	Weekly	0.30	Zero Rated	0.00	0.30	0.33 Zero Rated	0.00	0.33	0.03		10%
Up to 15 metres in length	Weekly	10.30	Zero Rated	0.00	10.30	10.60 Zero Rated	0.00	10.60	0.30		3%
Up to 20 metres in length	Weekly	15.50	Zero Rated	0.00	15.50	15.95 Zero Rated	0.00	15.95	0.45		3%
Up to 25 metres in length	Weekly	20.60	Zero Rated	0.00	20.60	21.20 Zero Rated	0.00	21.20	0.60		3%
Up to 30 metres in length	Weekly	25.85	Zero Rated	0.00	25.85	26.65 Zero Rated	0.00	26.65	0.80		3%
Up to 10 metres in length	Annual charge	30.80	Zero Rated	0.00	30.80	31.70 Zero Rated	0.00	31.70	0.90		3%
Up to 15 metres in length	Annual charge	268.25	Zero Rated	0.00	268.25	276.30 Zero Rated	0.00	276.30	8.05		3%
Up to 20 metres in length	Annual charge	402.40	Zero Rated	0.00	402.40	414.45 Zero Rated	0.00	414.45	12.05		3%
Up to 25 metres in length	Annual charge	535.05	Zero Rated	0.00	535.05	551.10 Zero Rated	0.00	551.10	16.05		3%
Up to 30 metres in length	Annual charge	672.15	Zero Rated	0.00	672.15	692.30 Zero Rated	0.00	692.30	20.15		3%
Up to 30 metres in length	Annual charge	801.75	Zero Rated	0.00	801.75	825.80 Zero Rated	0.00	825.80	24.05		3%

In relation to the foregoing charges, the Executive Director - Development and Infrastructure, where she considers it to be in the commercial interests of the Council and after consultation with the relevant Policy Lead and the Head of Strategic Finance, is authorised to negotiate and agree variations of the foregoing charges for individual users or classes of users of the facilities in respect of their respective use of the facilities and the charges as varied shall be applied to such use as the Executive Director - Development and Infrastructure shall deem appropriate. In addition, the Executive Director -Development and Infrastructure is authorised, after consultation with the relevant Policy Lead and the Head of Strategic Finance, to put in place a suitable booking procedures for harbour and airport facilities and to take into account, inter alia, the level of bookings made by individual users or classes of users when agreeing variations of the foregoing charges with individual users or classes of users.

Description	Other	2015/2016			2016/2017			Increase		Notes/Comments	
		Net £	VAT Rate	VAT £	Gross £	Net £	VAT Rate	VAT £	Gross £		£
AIRFIELD CHARGES											
Standard Landing Charges - up to 500kg MTWA		6.67	Standard	1.33	8.00	7.50	Standard	1.50	9.00	1.00	13%
Standard Landing Charges - 501kg to 1000kg MTWA		10.00	Standard	2.00	12.00	10.83	Standard	2.17	13.00	1.00	8%
Standard Landing Charges - 1001kg to 1500kg MTWA		15.00	Standard	3.00	18.00	15.83	Standard	3.17	19.00	1.00	6%
Standard Landing Charges - 1501kg to 2000kg MTWA		20.83	Standard	4.17	25.00	21.67	Standard	4.33	26.00	1.00	4%
Standard Landing Charges - 2001kg to 2500kg MTWA		25.83	Standard	5.17	31.00	26.67	Standard	5.33	32.00	1.00	3%
Standard Landing Charges - 2501kg to 3000kg MTWA		35.00	Standard	7.00	42.00	35.83	Standard	7.17	43.00	1.00	2%
Standard Landing Charges - 3001kg to 3500kg MTWA		46.67	Standard	9.33	56.00	48.33	Standard	9.67	58.00	2.00	4%
Standard Landing Charges - 3501kg to 4000kg MTWA		56.67	Standard	11.33	68.00	58.33	Standard	11.67	70.00	2.00	3%
Standard Landing Charges - 4001kg to 4500kg MTWA		65.83	Standard	13.17	79.00	67.50	Standard	13.50	81.00	2.00	3%
Standard Landing Charges - 4501kg to 5000kg MTWA		77.50	Standard	15.50	93.00	80.00	Standard	16.00	96.00	3.00	3%
Standard Landing Charges - Over 5000kg MTWA - per additional 500g or part thereof		10.00	Standard	2.00	12.00	10.83	Standard	2.17	13.00	1.00	8%

Description	Other	2015/2016				2016/2017				Increase		Notes/Comments
		Net £	VAT Rate	VAT £	Gross £	Net £	VAT Rate	VAT £	Gross £	£	%	
Standard Landing Fee for Coll and Colonsay		6.67		0.00	6.65	5.83	Standard	1.17	7.00	0.35	5%	
Flights outside normal hours of availability (Air Ambulance/Search and Rescue) - Oban		343.33	Standard	68.67	412.00	353.33	Standard	70.67	424.00	12.00	3%	Flights outside normal hours of availability as described in the UK AIP and on the airport website whereby the type of flight requires a Licensed Aerodrome. Where flights are made outside of these hours by arrangement with the Council, an out of hours charge will be payable in accordance with these rates or such rates as agreed with the Council at the time of the arrangement. The rates notes are subject to a minimum charge equivalent to 2 hours. Note: an extension of up to one hour immediately following normal opening hours would incur a charge at 50% of the normal hourly rate i.e. £206. 48hr notice minimum for out of hours availability. Coll and Colonsay - helicopter fire cover only.
Flights outside normal hours of availability (Air Ambulance/Search and Rescue) - Coll and Colonsay		171.67	Standard	34.33	206.00	176.67	Standard	35.33	212.00	6.00	3%	
Flights outside normal hours of availability (Air Ambulance/Search and Rescue) - Glentworth	NOT AVAILABLE - EXCEPT FOR EMERGENCY FLIGHTS BY ARRANGEMENT - NO CHARGE	0.00		0.00	0.00	0.00		0.00	0.00	0.00	0%	
Flights outside normal hours of availability (Air Ambulance/Search and Rescue) - Indemnity Certificate		34.17	Standard	6.83	41.00	35.00	Standard	7.00	42.00	1.00	2%	
Aircraft Parking charges (for a period of 24 hours or part thereof) - First 24 hours	NO CHARGE	0.00	standard	0.00	0.00	0.00		0.00	0.00	0.00	0%	No charge.
Aircraft Parking charges (for a period of 24 hours or part thereof) Thereafter - Not exceeding 5 tonnes MTWA - charge is per 500kg or part thereof		1.25	Standard	0.25	1.50	1.67	Standard	0.33	2.00	0.50	33%	Weekly Parking Permit - applications may be made to the Station Manager for the purchase of these at a discounted rate (20% reduction). Arrangement and payment must be made in advance of the aircraft parking fee arrangement period.
Aircraft Parking charges (for a period of 24 hours or part thereof) Thereafter - over 5 tonnes MTWA - charge is per 500kg or part thereof		2.50	Standard	0.50	3.00	3.33	Standard	0.67	4.00	1.00	33%	The Council may at any time order an aircraft operator either to move a parked aircraft to another position or remove it from the airport. Failure to comply with the order within the period specified in it will render the operator liable to this charge.
Aircraft Parking charges - Refusal of instruction to move/remove parked aircraft - Charge per day (plus the standard aircraft parking charge noted above)		38.33	Standard	7.67	46.00	39.17	Standard	7.83	47.00	1.00	2%	Amount payable for each departing passenger over 2 years old on a Public Transport Flight.
Passenger Load Supplement (inclusive of Security Charge if Applicable) Domestic and International Cargo throughput charge	NIL	8.50	Exempt	0.00	8.50	7.50	Standard	1.50	9.00	0.50	6%	
Vehicle Permits - Airside Vehicle Permit		0.00	standard	0.00	0.00	0.00	Standard	0.00	0.00	0.00	0%	Permit available on application from the Station Manager. All vehicles proceeding airside must have the minimum level of insurance as specified by the Council (details on request).

Description	Other	2015/2016				2016/2017				Increase		Notes/Comments
		Net £	VAT Rate	VAT £	Gross £	Net £	VAT Rate	VAT £	Gross £	£	%	
Damage to Airport Property - Where an airport user damages airport property (for which the avoidance of doubt includes, but is not limited to, the runway, buildings, security barriers and fences) the Council shall have the right to recharge the user for any and all reasonable costs incurred by the Council. This includes, but is not limited to make good materials, vehicles, manpower, equipment etc., deemed necessary to make good the damage.		0.00		0.00	0.00	0.00		0.00	0.00	0.00	0%	
Holiday Voucher - Aircraft operators who are using Oban as a base for their holiday can apply for a Holiday Voucher which includes temporary indemnity for up to 2 weeks. This is only available for aircraft up to 2,730kg. Aircraft operators must present a valid copy of insurance prior to issue of the voucher.		5.83		0.00	5.83	Standard	1.00	6.00	0.15	3%	The application process is the same as for a normal indemnity certificate/permit. The cost is £7 for one week. Voucher is non-transferable.	
Holiday Voucher - Aircraft operators who are using Oban as a base for their holiday can apply for a Holiday Voucher which includes temporary indemnity for up to 2 weeks. This is only available for aircraft up to 2,730kg. Aircraft operators must present a valid copy of insurance prior to issue of the voucher.		8.33		0.00	8.33	Standard	1.50	9.00	0.65	8%	The application process is the same as for a normal indemnity certificate/permit. The cost is £10 for 2 weeks. Voucher is non-transferable.	
Landing Loyalty Cards - A card with 5 sections which all get stamped after each landing. The first 4 are paid and the 5th one is free and the card is complete.		0.00		0.00	0.00		0.00	0.00	0.00	0%	Cards to be produced with a unique number and valid for a period of one year (colour coded per year).	
Fire Training Courses - Extinguisher Training and bespoke fire training can all be arranged locally - phone for details.		10.83		0.00	10.83	Standard	1.83	11.00	0.15	1%	Price is per delegate. Bespoke training costs are based on customer requirements.	
Fire Training Courses - Fire Warden Training and bespoke fire training can all be arranged locally - phone for details.		7.50		0.00	7.50	Standard	1.33	8.00	0.50	7%	Price is per delegate. Bespoke training costs are based on customer requirements.	
Miscellaneous - Event Bookings, Special Promotions, Business Rates can be arranged and costs vary according to requirements. Business rates are subject to approval from Strategic Transportation Manager.		0.00		0.00	0.00		0.00	0.00	0.00	0%	These require various periods of notification and will require approval in advance. Any information on events or promotions will be advertised on the airports website.	
Penalties - Landing or taking off without an indemnity or registered users certificate (Coll and Colonsay) and trespass on the airport without approval from the Airport Authority (inc the release or animals).		50.00		0.00	50.00	Outwith the scope	0.00	50.00	0.00	0%	Landing/taking off without indemnity - 6 month ban and £50 to be paid within one calendar month. £500 per month thereafter. Trespassing on airport grounds £500.	
Penalties - Landing or taking off without an indemnity or registered users certificate (Coll and Colonsay) and trespass on the airport without approval from the Airport Authority (inc the release or animals).		500.00		0.00	500.00	Outwith the scope	0.00	520.00	20.00	4%	Landing/taking off without indemnity - 6 month ban and £50 to be paid within one calendar month. £500 per month thereafter. Trespassing on airport grounds £500.	

In relation to the foregoing charges, the Executive Director - Development and Infrastructure, where he considers it to be in the commercial interests of the Council and after consultation with the relevant Lead Councillor and the Head of Strategic Finance, is authorised to negotiate and agree variations of the foregoing charges for individual users or classes of users of the facilities in respect of their respective use of the facilities and the charges as varied shall be applied to such use as the Executive Director - Development and Infrastructure shall deem appropriate. In addition, the Executive Director -Development and Infrastructure is authorised, after consultation with the relevant Lead Councillor and the Head of Strategic Finance, to put in place a suitable booking procedures for harbour and airport facilities and to take into account, inter alia, the level of bookings made by individual users or classes of users when agreeing variations of the foregoing charges with individual users or classes of users.

Description NETWORK MANAGEMENT	Other	2015/2016				2016/2017				Increase		Notes/Comments
		Net £	VAT Rate	VAT £	Gross £	Net £	VAT Rate	VAT £	Gross £	£	%	
Temporary Traffic Regulation Orders - Provision of Temporary TRO		660.00	Exempt	0.00	660.00	680.00	Outwith the Scope	0.00	680.00	20.00	3%	"Plus cost of advert" 1 - Temporary Traffic Regulation Orders (TTRO) costs should be met in full by the organiser promoting the event. Event organisers have the option to make a grant application to the local committee for their costs to cover the TTRO. Alternatively event organisers shall recover the costs of the TTRO from the event. Fees include minimal administration costs from the Council and advertising costs from local newspapers.
Temporary Traffic Regulation Orders - Provision of Temporary TRO for Annual Events (2nd year and thereafter)		330.00	Exempt	0.00	330.00	340.00	Outwith the Scope	0.00	340.00	10.00	3%	
Temporary Traffic Regulation Orders - Provision of Extension of Temporary TRO		330.00	Exempt	0.00	330.00	340.00	Outwith the Scope	0.00	340.00	10.00	3%	
Temporary Traffic Regulation Orders - Provision of Emergency Notice TRO		330.00	Exempt	0.00	330.00	340.00	Outwith the Scope	0.00	340.00	10.00	3%	
Controlled Signing - Removal of Illegal Signs	AT-COST											
Controlled Signing - Release of impounded signs		12.00	Exempt	0.00	12.00	13.00	Outwith the Scope	0.00	13.00	1.00	8%	8% increase due to no increase since 2014-15.
Scaffoldings & Hoardings - Fees for Licence		67.00	Exempt	0.00	67.00	69.00	Outwith the Scope	0.00	69.00	2.00	3%	Per 4 weeks
Scaffoldings & Hoardings - Extension of the licence		28.00	Exempt	0.00	28.00	29.00	Outwith the Scope	0.00	29.00	1.00	4%	One off charge for extension + £13 per week or part thereof.
Builders skips placed on the Road - consideration of Licence		21.00	Exempt	0.00	21.00	22.00	Outwith the Scope	0.00	22.00	1.00	5%	
Provision of signing and guarding	AT-COST + 12.5%		Standard				Outwith the Scope					
Permission to open up the Road by non Statutory Organisations - Commercial		165.83	Standard	33.17	199.00	205.00	Outwith the Scope	0.00	205.00	6.00	3%	For each and every opening. To be charged at commercial rate unless advised differently by Roadspace Manager.
Permission to open up the Road by non Statutory Organisations - Residential		84.17	Standard	16.83	101.00	104.00	Outwith the Scope	0.00	104.00	3.00	3%	
Permission to erect Traffic Signals on Roads (1 Month)		58.33	Standard	11.67	70.00	72.00	Outwith the Scope	0.00	72.00	2.00	3%	
Permission to erect Traffic Signals on Roads (Up to 3 Months)		116.67	Standard	23.33	140.00	144.00	Outwith the Scope	0.00	144.00	4.00	3%	
Permission to erect Temporary Signs for Events (Up to 3 Months)		58.33	Standard	11.67	70.00	72.00	Outwith the Scope	0.00	72.00	2.00	3%	This is for assessment and Permission.
Permission to erect Sign for New Development (Up to 12 Months)		291.67	Standard	58.33	350.00	360.00	Outwith the Scope	0.00	360.00	10.00	3%	Not supply and erection.
Permission to occupy part of the road for Pavement Cafe etc. (First Year)		145.83	Standard	29.17	175.00	180.00	Standard	30.00	180.00	5.00	3%	
Permission to occupy part of the road for Pavement Cafe etc. (Renewal)		50.00	Standard	10.00	60.00	51.67	Standard	10.33	62.00	2.00	3%	
RCC Inspections (per RCC)		37.50	Standard	7.50	45.00	38.33	Standard	7.67	46.00	1.00	2%	£46.00 per £1,000 of Road Bond Value. Option of Time in Line to be available.
RCC Processing (Initial Application + 1 Review)	NIL		Other				Standard					
RCC Processing (Further Reviews)	STAFF COSTS + ON-COSTS		Other				Standard					Staff Costs + On costs for Sub Standard Application
Street Works Register Fines - Fines are levied at a cost of £120 per breach	STATUTORY CHARGE	120.00	Exempt	0.00	120.00	120.00	Outwith the Scope	0.00	120.00	0.00	0%	Street Works Register - Fines - Fines are only levied against Utility Companies if they breach the recording of road openings on the Street Works Register. As determined by the Network and Environment Unit's Roadspace Manager.
This fine can be reduced to £80 if paid within 30 days	STATUTORY CHARGE	80.00	Exempt	0.00	80.00	80.00	Outwith the Scope	0.00	80.00	0.00	0%	
Road Inspections as a result of Road Openings - 1st Inspection	STATUTORY CHARGE	36.00	Exempt	0.00	36.00	36.00	Outwith the Scope	0.00	36.00	0.00	0%	These charges are set by Roads Authority and Utility Committee (Scotland). 2014/15
Road Inspections as a result of Road Openings - Further Inspections (each inspection)	STATUTORY CHARGE	36.00	Exempt	0.00	36.00	36.00	Outwith the Scope	0.00	36.00	0.00	0%	charge is out for consultation at the current time.

Description	Other	2015/2016				2016/2017				Increase		Notes/Comments
		Net £	VAT Rate	VAT £	Gross £	Net £	VAT Rate	VAT £	Gross £	£	%	
Removal of materials from Road	Other											
Re-locating Street Lights or Other Street Furniture	AT COST + 12.5%	Other					Outwith the Scope					
Site Clearance after Accidents	AT COST + 12.5%	Other					Standard					
Salt Bins	AT COST + REFILL	Other					Outwith the Scope					
Traffic Regulation Order to Extend a Speed Limit or Similar							Standard					Plus Cost of Advert
Stopping up or re-determining access up to 200m long						800.00	Outwith the Scope	0.00	800.00			
Stopping up or re-determining access over 200m long						1,000.00	Outwith the Scope	0.00	1,000.00			Plus Cost of Advert
						1,250.00	Outwith the Scope	0.00	1,250.00			Plus Cost of Advert

Description PARKING	Other	2015/2016				2016/2017				Increase		Notes/Comments
		Net £	VAT Rate	VAT £	Gross £	Net £	VAT Rate	VAT £	Gross £	£	%	
Oban Car Parks (Except Corran No.1) Helensburgh including Pier Area A, Dunoon, Rothesay, Craigmore Luss Inveraray Mull	Per 15 mins up to 4 hrs	0.17	Standard	0.03	0.20	0.25	Standard	0.05	0.30	0.10	50%	
	Per 30 mins up to 4 hrs	0.33	Standard	0.07	0.40	0.42	Standard	0.08	0.50	0.10	25%	
	Per 45 mins up to 4 hrs	0.50	Standard	0.10	0.60	0.67	Standard	0.13	0.80	0.20	33%	
	Per 60 mins up to 4 hrs	0.67	Standard	0.13	0.80	0.83	Standard	0.17	1.00	0.20	25%	
	Per hour thereafter -4 to 10hrs	0.67	Standard	0.13	0.80	0.83	Standard	0.17	1.00	0.20	25%	
Helensburgh - Sinclair Street	Quarterly Season	96.67	Standard	19.33	116.00	112.50	Standard	22.50	135.00	19.00	16%	
	6 Monthly Season	180.00	Standard	36.00	216.00	208.33	Standard	41.67	250.00	34.00	16%	
	9 Monthly Season	259.17	Standard	51.83	311.00	300.00	Standard	60.00	360.00	49.00	16%	
	Annual Season	339.17	Standard	67.83	407.00	395.83	Standard	79.17	475.00	68.00	17%	
	Per 15 mins - Maximum 4 hrs	0.17	Standard	0.03	0.20	0.25	Standard	0.05	0.30	0.10	50%	
	Per 30 mins - Maximum 4 hours	0.33	Standard	0.07	0.40	0.42	Standard	0.08	0.50	0.10	25%	
	Per 45 mins - Maximum 4 hours	0.50	Standard	0.10	0.60	0.67	Standard	0.13	0.80	0.20	33%	
	Per 60 mins - Maximum 4 hours	0.67	Standard	0.13	0.80	0.83	Standard	0.17	1.00	0.20	25%	
	0 to 8 hours	0.92	Standard	0.18	1.10	1.10	Standard	0.18	1.10	0.00	0%	
	8 to 24 hours	8.33	Standard	1.67	10.00	8.33	Standard	1.67	10.00	0.00	0%	
Commercial Parking in Town Centre, Helensburgh Pier Area B Car Park and Lochavullin and Longsdale Oban	per hour	0.25	Standard	0.05	0.30	0.25	Standard	0.05	0.30	0.00	0%	
	per day	0.83	Standard	0.17	1.00	0.83	Standard	0.17	1.00	0.00	0%	
	Per 15 mins - up to 4 hrs	0.17	Standard	0.03	0.20	0.25	Standard	0.05	0.30	0.10	50%	
	Per 30 mins - up to 4 hours	0.33	Standard	0.07	0.40	0.42	Standard	0.08	0.50	0.10	25%	
	Per 45 mins - up to 4 hours	0.50	Standard	0.10	0.60	0.67	Standard	0.13	0.80	0.20	33%	
	Per 60 mins - up to 4 hours	0.67	Standard	0.13	0.80	0.83	Standard	0.17	1.00	0.20	25%	
	Per hour thereafter -4 to 10hrs	0.58	Standard	0.12	0.70	0.83	Standard	0.17	1.00	0.30	43%	
	Seasonal Period	75.00	Standard	15.00	90.00	87.50	Standard	17.50	105.00	15.00	17%	
	Per hour - 0 to 4 hours	0.25	Standard	0.05	0.30	0.25	Standard	0.05	0.30	0.00	0%	
	Half Day	0.83	Standard	0.17	1.00	0.83	Standard	0.17	1.00	0.00	0%	
Arrochar Glenloin No.1 and No.2	Daily	1.67	Standard	0.33	2.00	1.67	Standard	0.33	2.00	0.00	0%	
	Statutory Charge Paid within 14 days	30.00	Zero Rated	0.00	30.00	30.00	Zero Rated	0.00	30.00	0.00	0%	PCNs are statutory charges and the level is set by the Scottish Government
Seasonal Car Parks Corran No.1	Statutory Charge Paid after 14 days	60.00	Zero Rated	0.00	60.00	60.00	Zero Rated	0.00	60.00	0.00	0%	
	Per 40 mins - Limited to 2 hours maximum	0.80	Zero Rated	0.00	0.80	0.80	Outwith the Scope	0.00	0.80	0.00	0%	
Fionnphort	Statutory Charge Paid after 14 days	60.00	Zero Rated	0.00	60.00	60.00	Zero Rated	0.00	60.00	0.00	0%	
	Per 40 mins - Limited to 2 hours maximum	0.80	Zero Rated	0.00	0.80	0.80	Outwith the Scope	0.00	0.80	0.00	0%	
Seasonal Car Parks - Permits	Statutory Charge Paid after 14 days	60.00	Zero Rated	0.00	60.00	60.00	Zero Rated	0.00	60.00	0.00	0%	
	Per 40 mins - Limited to 2 hours maximum	0.80	Zero Rated	0.00	0.80	0.80	Outwith the Scope	0.00	0.80	0.00	0%	
Other Seasonal Car Parks - Ganavan	Statutory Charge Paid after 14 days	60.00	Zero Rated	0.00	60.00	60.00	Zero Rated	0.00	60.00	0.00	0%	
	Per 40 mins - Limited to 2 hours maximum	0.80	Zero Rated	0.00	0.80	0.80	Outwith the Scope	0.00	0.80	0.00	0%	
Penalty Charge Notices	Statutory Charge Paid after 14 days	60.00	Zero Rated	0.00	60.00	60.00	Zero Rated	0.00	60.00	0.00	0%	
	Per 40 mins - Limited to 2 hours maximum	0.80	Zero Rated	0.00	0.80	0.80	Outwith the Scope	0.00	0.80	0.00	0%	
On Street Parking - Inner Zone	Statutory Charge Paid after 14 days	60.00	Zero Rated	0.00	60.00	60.00	Zero Rated	0.00	60.00	0.00	0%	
	Per 40 mins - Limited to 2 hours maximum	0.80	Zero Rated	0.00	0.80	0.80	Outwith the Scope	0.00	0.80	0.00	0%	

Description	Other	2015/2016				2016/2017				Increase		Notes/Comments
		Net £	VAT Rate	VAT £	Gross £	Net £	VAT Rate	VAT £	Gross £	£	%	
On Street Parking - Outer Zone	Per 40 mins - Limited to 4 hours maximum	0.80	Zero Rated	0.00	0.80	0.80	Outwith the Scope	0.00	0.80	0.00	0%	
Residents Permit	Annual Charge	80.00	Zero Rated	0.00	80.00	95.00	Outwith the Scope	0.00	95.00	15.00	19%	
Staff Permits - Municipal Buildings - Oban	Quarterly Charge	29.00	Zero Rated	0.00	29.00	35.00	Outwith the Scope	0.00	35.00	6.00	21%	
	Annual	67.08	Standard	13.42	80.50	79.17	Standard	15.83	96.00	14.50	18%	

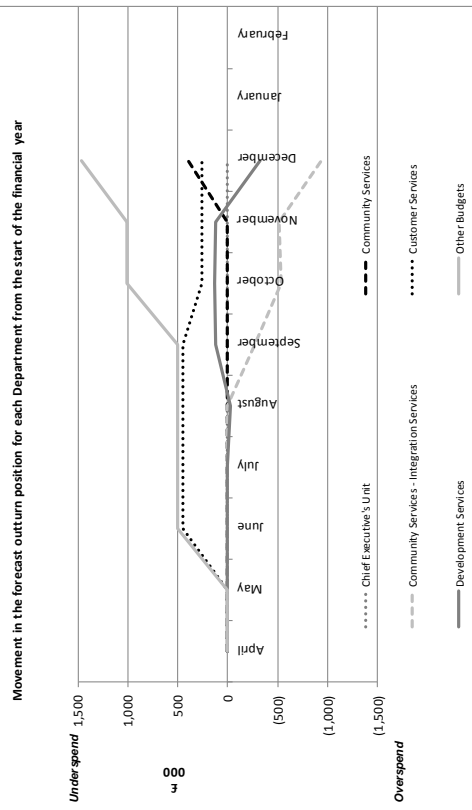
COUNCIL WIDE CHARGES		2015/2016			2016/2017			Increase		Notes/Comments
		Net £	VAT £	Gross £	Net £	VAT £	Gross £	£	%	
Description	Other									
Photocopying/Printing A4 (black & white) per side		0.15	0.00	0.15	0.15	0.00	0.15	0.00	0%	Standard Rate across Council
Photocopying/Printing A4 (coloured) per side		0.30	0.00	0.30	0.30	0.00	0.30	0.00	0%	Standard Rate across Council
Photocopying/Printing - Colour - per side (A3)		0.60	0.00	0.60	0.60	0.00	0.60	0.00	0%	Standard Rate across Council
Photocopying/Printing - Black and White - per side (A3)		0.30	0.00	0.30	0.30	0.00	0.30	0.00	0%	Standard Rate across Council
Fax - minimum charge (less than 10 seconds)		0.25	0.00	0.25	0.25	0.00	0.25	0.00	0%	Standard Rate across Council
Fax - rate per 10seconds thereafter		0.05	0.00	0.05	0.05	0.00	0.05	0.00	0%	Standard Rate across Council
Fax - receiving per sheet (libraries)		0.60	0.00	0.60	0.60	0.00	0.60	0.00	0%	Standard Rate across Council

<p>Overall Position:</p> <ul style="list-style-type: none"> The current forecast outturn position is a projected underspend of £869k, of this £130k will require to be earmarked at the year-end to fund the Waste Model resulting in a reduced forecast underspend of £739k. The forecast outturn position as at the November monitoring period was a forecast underspend of £877k, a decrease to the forecast underspend of £8k. Of the £739k projected underspend there are balances that are non-recurring underspends totalling £1,464k. These specifically include £514k for the excess pay award, £500k council tax empty homes income and £450k for loans charges. There is a year to date surplus of £4,630k with the profiled Year to Date budget being more than the Year to Date expenditure. 	<p>Key Highlights for December 2015:</p> <ul style="list-style-type: none"> In the December period the adjusted projected year-end outturn position is an underspend of £739k, this position will be monitored and any changes reported through monthly budget monitoring. The year to date variance has increased from a year to date surplus of £2,405k in November to a £4,630k surplus in December, further information on year to date variances is included in the departmental financial summaries.
<p>Key Financial Successes:</p> <p>Departmental expenditure for 2014-15 was over budget with an overspend of £0.997m for controllable spend across departments as a result of significant overspends in relation to demand led reactive services, however these costs were accommodated from within the overall Council budget and the year-end budget outturn was a favourable position. The General Fund increased by £2.079m in 2014-15, this is an increase to the forecast position and provides additional funding available to support the delivery of the SOA. Departments have developed plans and are on track to meet the savings target for 2015-16.</p>	
<p>Key Financial Challenges:</p> <p>Maintaining favourable year-end balanced position in light of council wide risks to expenditure.</p>	<p>Proposed Actions to address Financial Challenges:</p> <p>Ongoing robust monitoring of the financial position to ensure that any budget issues are fed back to the management team and members through the budget monitoring process.</p>
<p>Ongoing requirement to identify savings and the challenges services are faced with in terms of delivering services more efficiently with less resources.</p>	<p>Continually refine/develop systems to accurately calculate forecast outturns and the future financial outlook.</p>
<p>Maintaining or improving the level of service income recovered, for example planning, building standards and car parking.</p>	<p>Actively monitor income recovery as part of routine budget monitoring and ensure Council fees and charges policies are reviewed.</p>
<p>Spend in service areas which are demand led and to some extent outwith service control, for example Winter Maintenance.</p>	<p>Use risk based approach to budget monitoring to focus additional attention to these areas, ensuring any financial implications are reported as soon as possible.</p>
<p>Ongoing requirement to fund unavoidable increases in employee costs, particularly in relation to pay awards, holiday pay entitlements, disturbance payments and changes in rules around pension and national insurance contributions.</p>	<p>Ongoing work with HR to ensure emerging issues are highlighted as soon as possible so that the financial impact can be reported through the budget monitoring and preparation processes.</p>

Forecast Outturn Position

As at the end of December 2015 the forecast outturn position is a projected underspend of £869k, of this £130k will require to be earmarked at the year-end to fund the Waste Model resulting in a reduced forecast underspend of £739k

Current Forecast Outturn Variance with change from previous month						
Department	Annual Budget £'000	Forecast Outturn £'000	Current Forecast Variance £'000	Previous Forecast Variance £'000	Change £'000	Explanation
Chief Executive's Unit	2,177	2,177	0	0	0	<p>The forecast overspend in Integration Services relates mainly to increased demand for homecare and supported living services within Adult Care. Forecast underspend in Customer Services is in relation to School and Public Transport due to a reduction in demand on the budget as a result of procurement savings, the transfer of some routes to in-house provision and lower inflation increases, this underspend is partly offset by an overspend in HR for additional resources approved for Service Choices. The forecast overspend in Development and Infrastructure Services is in relation to a reduction in berthing dues at Rothesay Harbour, dangerous building costs and an under-recovery of building warrant fees and an expected overspend in Winter Maintenance costs. These are partly offset by an over-recovery of vacancy savings and underspends in Amenity Services. The forecast underspend in Other Corporate Budgets relates to the balance due to be collected from the Council Tax on Empty Homes (£500k). Originally, this income was to be allocated to Area Committees, however a decision was taken by Council to credit this additional income to the general fund, so for 2015-16 this budget is uncommitted. In addition there is an underspend of £514k for the excess pay award, when the 2015-16 budget was prepared the pay award was estimated at 2%, however, was subsequently settled at 1.5% resulting in an underspend equivalent to 0.5%. There is an additional forecast underspend projected of £450k in relation to loans charges, these are expected to be lower than the budget provided as the Council borrowing is less than the capital financing requirement. The corporate projected underspend is one-off for 2015-16 and will not be recurring in future years.</p>
Community Services	87,105	86,705	400	0	400	
Community Services - Integration Services	56,903	57,835	(932)	(509)	(423)	
Customer Services	39,608	39,352	256	256	0	
Development and Infrastructure Services	32,021	32,340	(319)	116	(435)	
Other Corporate Budgets	32,465	31,001	1,464	1,014	450	
Total	250,279	249,410	869	877	(8)	



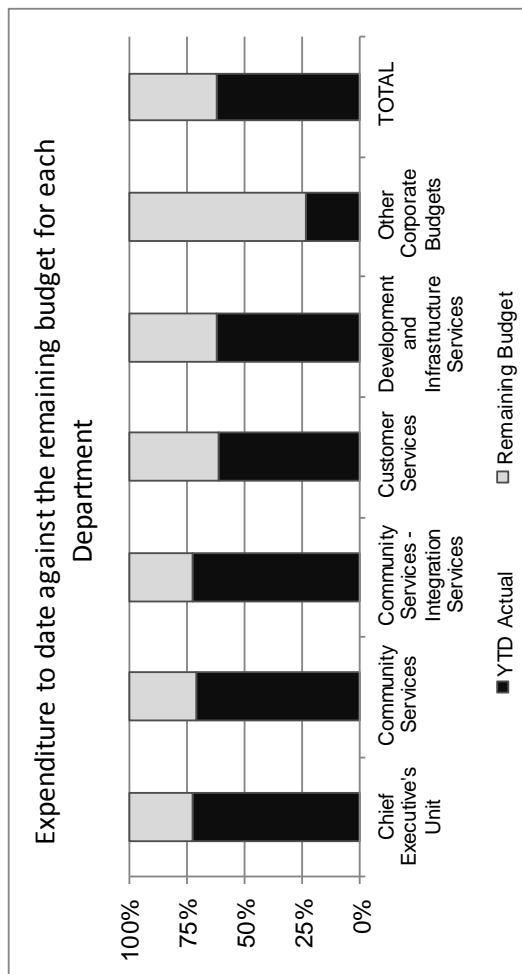
Further information on the departmental forecast outturn variances is included within the attached appendices.

Year to Date Position

As at the end of December 2015 there is a year to date surplus of £4,630k. The year to date position is not necessarily an indication of the likely year-end position.

The current year to date variance position for each Department:

Department	YTD Budget £'000	YTD Actual Spend £'000	YTD Variance £'000	Explanation
Chief Executive's Unit	1,597	1,589	8	Outwith reporting criteria
Community Services	63,528	61,736	1,792	Year to date underspend mainly in relation to Education in particular school budgets through a combination of vacancy savings and the profiling of non-employee budgets.
Community Services - Integration Services	40,508	41,385	(877)	The year to date overspend relates mainly to the increased demand for homecare and supported living services in Adult Care, the full year impact of which have been reflected in the forecast outturn.
Customer Services	27,385	24,447	2,938	Variance mainly relates to credit received in relation to the NPDO schools re-financing, this is ring-fenced in the capital plan for the new school projects, in addition there is a year to date underspend in School and Public Transport which is in line with the forecast underspend reported.
Development and Infrastructure Services	20,373	19,917	456	Variance mainly profiling related for Planning and Regulatory Services and Roads and Amenity Services.
Other Corporate Budgets	8,060	7,747	313	Year to date variance is in relation to budget profiling.
Total Net Expenditure	161,451	156,821	4,630	



Further information on the departmental year to date variances is included within the attached appendices.

OBJECTIVE SUMMARY – OVERALL COUNCIL POSITION AT 31 DECEMBER 2015

	YEAR TO DATE POSITION				CURRENT PROJECTED FINAL OUTTURN			
	YTD Budget £'000	YTD Actual £'000	YTD Variance £'000	Variance %	Annual Budget £'000	Forecast Outturn £'000	Forecast Variance £'000	Variance %
Departmental Budgets								
Chief Executives	1,597	1,589	8	0.50%	2,177	2,177	0	0.00%
Community Services	63,528	61,736	1,792	2.82%	87,105	86,705	400	0.46%
Integration Services	40,508	41,385	(877)	(2.17%)	56,903	57,835	(932)	(1.64%)
Customer Services	27,385	24,447	2,938	10.73%	39,608	39,352	256	0.65%
Development and Infrastructure Services	20,373	19,917	456	2.24%	32,021	32,340	(319)	(1.00%)
Total Departmental Budgets	153,391	149,074	4,317	2.81%	217,814	218,409	(595)	(0.27%)
Non-Departmental Budgets								
Other Operating Income and Expenditure	2,536	2,474	62	2.44%	5,236	4,222	1,014	19.37%
Joint Boards	1,014	1,026	(12)	(1.18%)	1,352	1,352	0	0.00%
Non-Controllable Costs	4,510	4,247	263	100.00%	25,877	25,427	450	1.74%
Total Non-Departmental Budgets	8,060	7,747	313	3.88%	32,465	31,001	1,464	4.51%
TOTAL NET EXPENDITURE	161,451	156,821	4,630	2.87%	250,279	249,410	869	0.35%
Financed By								
Aggregate External Finance	(131,351)	(131,351)	0	0.00%	(203,895)	(203,895)	0	0.00%
Local Tax Requirement	(38,758)	(38,758)	0	0.00%	(40,900)	(40,900)	0	0.00%
Contributions to General Fund	0	0	0	0.00%	154	154	0	0.00%
Supplementary Estimates	0	0	0	0.00%	(38)	(38)	0	0.00%
Earmarked Reserves	0	0	0	0.00%	(5,600)	(5,600)	0	0.00%
Total Funding	(170,109)	(170,109)	0	0.00%	(250,279)	(250,279)	0	0.00%
Deficit/(Surplus) for Period	(8,658)	(13,288)	4,630		(0)	(869)	869	

YTD is year to date and represents the actual or budgeted expenditure and income for the financial year so far.

Forecast Outturn is the estimate now of what expenditure or income will be for the whole of the financial year.

The Variance is the difference between budget and actual or forecast outturn.

A positive variance is when actual or forecast expenditure is less than budget or actual or forecast income is more than budget.

A negative variance is shown in brackets and is when actual or forecast expenditure is more than budget or actual or forecast income is less than budget.

An explanation is given for any variance which exceeds £50,000 or 10%.

SUBJECTIVE SUMMARY – OVERALL COUNCIL POSITION AT 31 DECEMBER 2015

Subjective Category	YEAR TO DATE POSITION			CURRENT PROJECTED FINAL OUTTURN				
	YTD Budget £'000	YTD Actual £'000	YTD Variance £'000	Variance %	Annual Budget £'000	Forecast Outturn £'000	Forecast Variance £'000	Variance %
Employee Expenses	97,722	96,523	1,199	1.23%	138,563	137,608	955	0.69%
Premises Related Expenditure	11,617	11,418	199	1.71%	16,735	16,735	0	0.00%
Supplies and Services	15,422	14,661	761	4.93%	22,388	21,891	497	2.22%
Transport Related Expenditure	9,266	9,049	217	2.34%	19,784	19,669	115	0.58%
Third Party Payments	94,717	95,035	(318)	(0.34%)	132,219	132,962	(744)	(0.56%)
Capital Financing	0	(1,119)	1,119	0.00%	20,424	19,974	450	2.20%
TOTAL EXPENDITURE	228,744	225,567	3,177	1.39%	350,112	348,839	1,273	0.36%
Income	237,402	238,855	(1,453)	(0.61%)	350,112	349,707	404	0.12%
Deficit/(Surplus) for Period	(8,658)	(13,288)	4,630		0	(869)	869	

YTD is year to date and represents the actual or budgeted expenditure and income for the financial year so far.

Forecast Outturn is the estimate now of what expenditure or income will be for the whole of the financial year.

The Variance is the difference between budget and actual or forecast outturn.

A positive variance is when actual or forecast expenditure is less than budget or actual or forecast income is more than budget.

A negative variance is shown in brackets and is when actual or forecast expenditure is more than budget or actual or forecast income is less than budget.

An explanation is given for any variance which exceeds £50,000 or 10%.

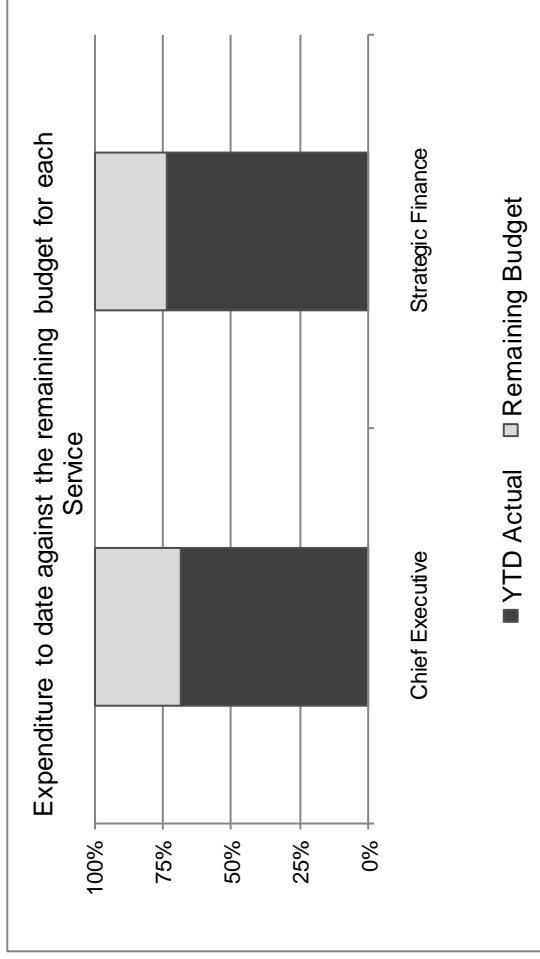
CHIEF EXECUTIVE'S UNIT HIGHLIGHTS – DECEMBER 2015

- The department are currently forecasting spend to be in line with budget, therefore no forecast variance outturns have been reported in the December monitoring period.
- Net expenditure for the year to date spend is £4k lower than the profiled to date budget – an underspend to date of 0.26%

Forecast Outturn Position

Service	Current Forecast Outturn Variance with change from previous month				
	Annual Budget £000	Forecast Outturn £000	Current Forecast Variance £000	Previous Forecast Variance £000	Change £000
Chief Executive	278	278	0	0	0
Strategic Finance	1,899	1,899	0	0	0
Totals	2,177	2,177	0	0	0

Year to Date Position



Key Financial Successes:

2014-15 year-end outturn position was an underspend of £10k due to effective management and monitoring of the budget position. All savings for 2015-16 have been secured.

Key Financial Challenges:

Achieving savings in future years. The department consists of support services, the main assets and costs of a support service are people or employees. The continued requirement to meet savings means that the only area where budget can be cut is from employee costs. Services could face losing posts with no reduction in demand for support from client departments.

Proposed Actions to address Financial Challenges:

Ongoing robust monitoring to ensure financial issues are promptly highlighted to the service management team. Continually refine/develop staffing structures and systems. Strategic Finance are currently reviewing different areas of business to ensure work is prioritised in line with Council priorities and that tasks are carried out in the most efficient way.

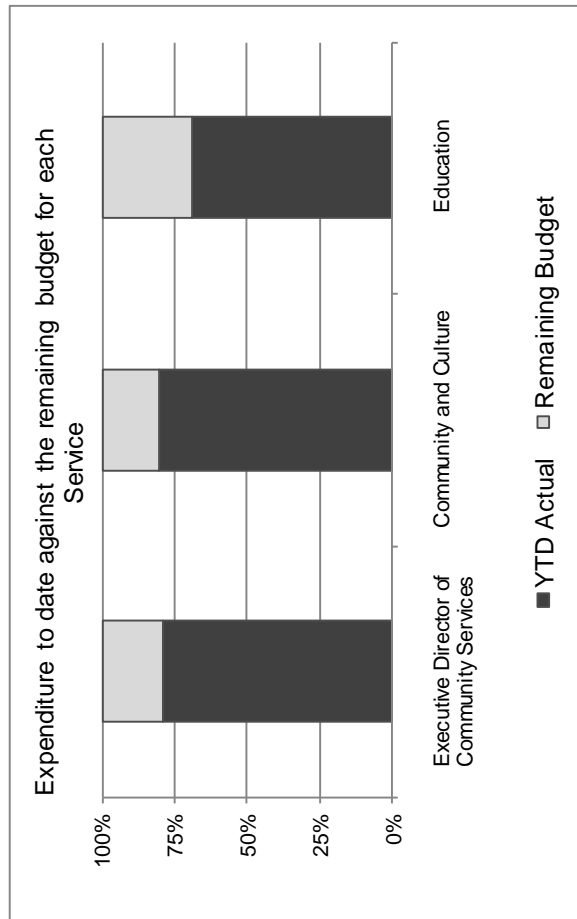
COMMUNITY SERVICES HIGHLIGHTS – DECEMBER 2015

- The department are currently forecasting an underspend of £400k at the December monitoring period
- Net expenditure for the year to date is £1,792k lower than the profiled year to date budget – an underspend to date of 2.82%.

Forecast Outturn Position

Service	Annual Budget £000	Forecast Outturn £000	Current Forecast Variance £000	Previous Forecast Variance £000	Change £000
Executive Director of Community Services	277	277	0	0	0
Community and Culture	12,476	12,476	0	0	0
Education	74,352	73,952	400	0	400
Totals	87,105	86,705	400	0	400

Year to Date Position



Key Financial Successes:

The full Community Services 2014-15 budget overspend was £134k, 0.1% of the total £138,716k budget, despite additional holiday pay costs of £129k and efficiency savings of £1,318k. Community Services also achieved their vacancy saving target in 2014-15 of £550k.

Key Financial Challenges:

Delivering on the requirements for savings as part of the Service Choices Programme whilst continuing to adhere to Scottish Government initiatives (i.e. maintaining Teacher numbers across the Education service).

Evaluating and managing the financial impact of new legislation (i.e. Children and Young People Act, Education (Scotland) Bill).

Proposed Actions to address Financial Challenges:

Ongoing robust financial monitoring and forecasting with the provision of supporting management information to ensure deliverable saving options are presented.

Full participation in consultation process to assist in the identification of potential cost pressures as early as possible.

Note - This highlight report excludes Integration Services as these are reported separately

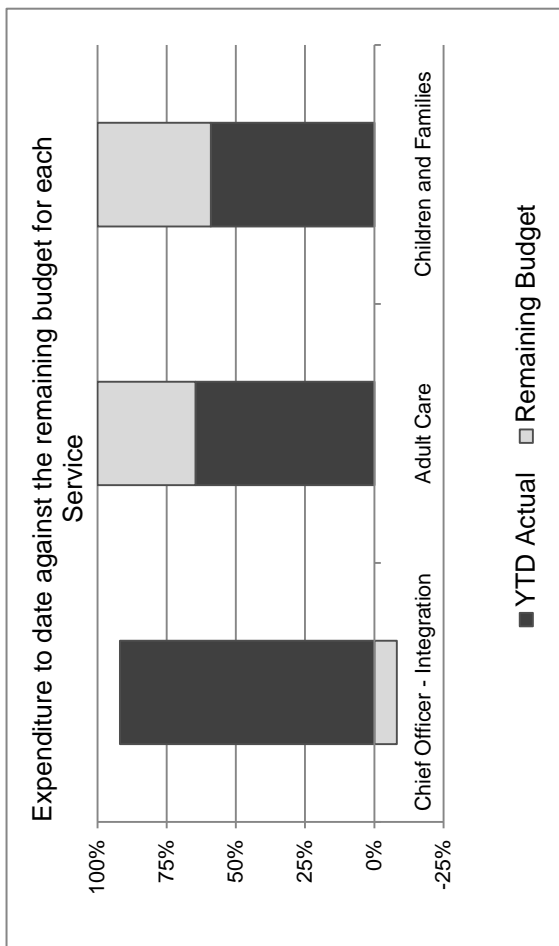
COMMUNITY SERVICES - INTEGRATION SERVICES – HIGHLIGHTS – DECEMBER 2015

- The department are currently forecasting a forecast overspend of £933k at the December monitoring period.
- Net expenditure for the year to date is £877k higher than the profiled year to date budget – an overspend to date of 2.17%.

Forecast Outturn Position

Service	Annual Budget £000	Forecast Outturn £000	Current Forecast Variance £000	Previous Forecast Variance £000	Change £000
Chief Officer - Integration	339	338	1	0	1
Adult Care	42,932	44,224	(1,292)	(1,122)	(170)
Children and Families	13,632	13,273	358	585	(227)
Totals	56,903	57,835	(933)	(536)	(396)

Year to Date Position



Key Financial Successes:

The full Community Services 2014-15 budget overspend was £134k, 0.1% of the total £138,716k budget, despite additional holiday pay costs of £129k and efficiency savings of £1,318k. Community Services also achieved their vacancy saving target in 2014-15 of £550k.

Key Financial Challenges:

Client growth /Service demand/rising third party costs have an adverse impact on available budgets across the Department.

Department / Service on-going ability to meet future savings / efficiency requirements

Assessing / managing the financial impact of new acts /consultations (Self-Directed Support, Children and Young People Act, Carers Act.)

Service Choices project / redesign

Review / participation in consultation process. Identify potential cost pressures

Proposed Actions to address Financial Challenges:

Ongoing robust financial monitoring and forecasting and the provision of supporting management information to complement financial summaries.

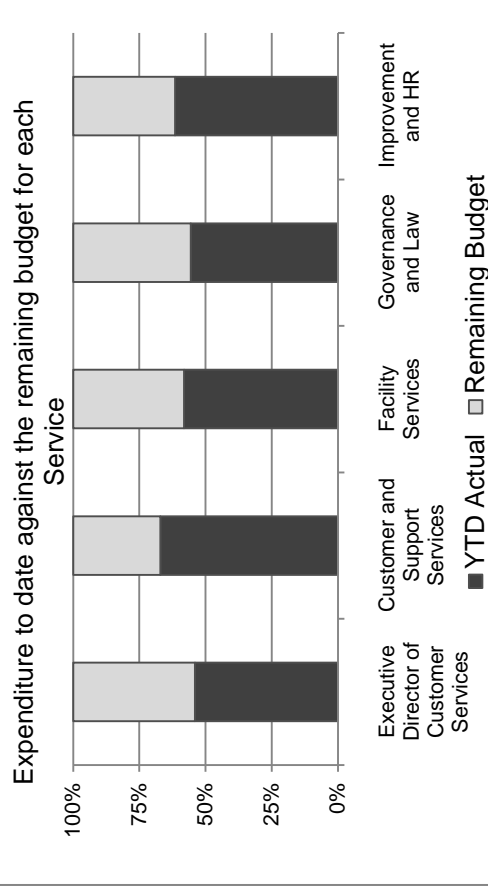
CUSTOMER SERVICES HIGHLIGHTS – DECEMBER 2015

- The department are currently forecasting a forecast underspend of £256k at the December monitoring period.
- Net expenditure for the year to date spend is £2,938k less than the profiled to date budget – an underspend to date of 10.73%.

Forecast Outturn Position

Service	Annual Budget £000	Forecast Outturn £000	Current Forecast Variance £000	Previous Forecast Variance £000	Change £000
Executive Director of Customer Services	13,766	13,766	0	0	0
Customer and Support Services	7,889	7,889	0	0	0
Facility Services	12,583	12,133	450	450	0
Governance and Law	2,019	2,019	0	0	0
Improvement and HR	3,351	3,545	(194)	(194)	0
Totals	39,608	39,352	256	256	0

Year to Date Position



Key Financial Successes:

Department delivered services within budget during 2014-15 with a favourable year-end outturn position. Successful implementation of free school meals service to P1-P3 children with the financial impact being accurately forecast and monitored. Secured additional savings from the NPDO contract. Savings for 2015-16 have been successfully removed from service budgets with no policy implications.

Key Financial Challenges:

Impact of Welfare reforms.

Proposed Actions to address Financial Challenges:

Input ongoing to multi agency working group to ensure robust arrangements are put in place.

Delivering on the requirements for savings as part of the Service Choices Programme, both in terms of delivering the savings required from Customer Services but also in supporting other services through the process. The department consists mainly of support services and therefore people, services could face losing posts without a similar level of reduction in demand for support from client services.

Impact of numbers/uptake in demand led service areas like transport, benefits and licensing.

Input ongoing to multi agency working group to ensure robust arrangements are put in place.

Ongoing robust financial monitoring and joint working between Strategic Finance and services to ensure deliverable savings options are presented. Engagement with Service Choices process for Customer Services but also picking up on any implications of the direction of travel for service delivery for other Council services.

Continually refine/develop systems to accurately calculate forecast outturns and the impact on the future financial outlook.

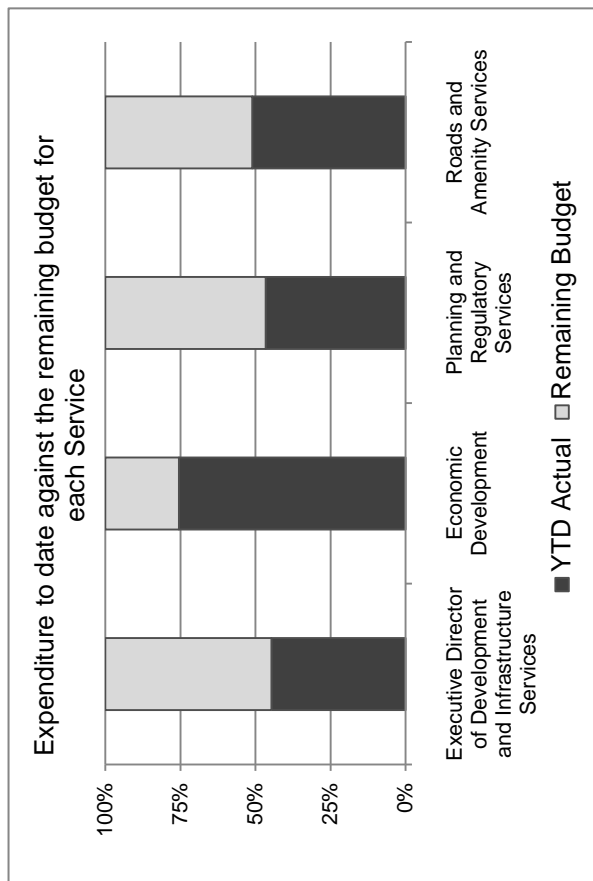
DEVELOPMENT AND INFRASTRUCTURE SERVICES HIGHLIGHTS – DECEMBER 2015

- The department are currently forecasting a forecast overspend of £319k at the December monitoring period.
- Net expenditure for the year to date spend is £456k less than the profiled to date budget – an underspend to date of 2.24%.

Forecast Outturn Position

Service	Annual Budget £000	Forecast Outturn £000	Current Forecast Variance £000	Previous Forecast Variance £000	Change £000
Executive Director of Development and Infrastructure Services	1,818	1,483	335	0	335
Economic Development	4,170	4,170	0	0	0
Planning and Regulatory Services	3,144	3,308	(164)	0	(164)
Roads and Amenity Services	22,888	23,378	(490)	130	(620)
Totals	32,021	32,340	(319)	130	(449)

Year to Date Position



Key Financial Successes:

During 2014-15 there was an over-recovery of vacancy savings and planned underspends within Street Lighting and Waste Collection that have assisted to reduce the overall departmental overspend on winter maintenance and storm damage.

Key Financial Challenges:

Department / Service ongoing ability to meet future savings / efficiency requirements.

Potential shortfall in income within building standards, Car Parking and Decriminalised Parking Enforcement (DPE).

Dangerous buildings, there is no budget for this expenditure and the council have no control over the demand for the service.

Argyll and Bute Council's Employability Team delivers Welfare to Work activity

Proposed Actions to address Financial Challenges:

Monitoring of trend / expenditure levels / service configuration and the Service Choices process

Closely monitoring of income levels, regular performance management reviews and reporting of the financial implications through budget monitoring process.

Building Standards, Legal Services and Strategic Finance are working closely to manage debt recovery and to consider other options to minimise corporate risk exposure.

Review of operational expenditure and income to reducing

<p>through commercial contracts. The service is monitored closely by senior members of the Employability Team and the Economic Development Manager coupled with periodic discussions with Strategic Finance. In short the financial model associated with these contracts is becoming increasingly untenable and the service is no longer sustainable in its current form.</p>	<p>costs and increasing income.</p>
<p>Due to the nature of the various components of Waste Management there are ongoing challenges with:</p> <ul style="list-style-type: none"> • Island haulage costs • Uncertainty with recycling income/ gate fee costs due to the volatility of the market • Increased landfill costs due to rise in landfill tonnage 	<p>To closely monitor all service components of Waste Management and review Waste Strategy in conjunction with our contractual partner Shanks.</p>
<p>Future costs of Winter Maintenance are difficult to estimate, however, at this stage we have forecast an overspend which is in line with previous year trends.</p>	<p>Closely monitoring of Winter Maintenance and reporting of the financial implications through budget monitoring process. The Council agreed the winter policy, setting out the intervention level and locations to be treated. The number of treatments are determined by weather conditions. The current budget provision provides for 58 full equivalent runs. There is a sophisticated weather monitoring system in place consisting of several weather stations, this is supported by a forecasting and metrological service which is collaboratively procured by West of Scotland local authorities.</p>
<p>Potential loss of income at Rothesay Harbour as a result of Cmal maintenance work at Wemyss Bay and the reduction in ferry berthings throughout these works.</p>	<p>Closely monitoring of income levels and reporting of the financial implications through budget monitoring process. There are ongoing discussions with Cmal, Calmac, Transport Scotland and Scottish Government ministers on the impact these works are having on the Rothesay harbour berthing income.</p>

CHIEF EXECUTIVE'S UNIT – OBJECTIVE SUMMARY AS AT 31 DECEMBER 2015

Service Outcome	YTD Budget	YTD Actual	YTD Variance	% Variance	Annual Budget	Forecast Outturn	Forecast Variance	% Variance	Explanation
Central/Management Costs	£197,352	£190,853	£6,499	3.29%	£278,171	£278,171	£0	0.00%	Outwith reporting criteria
Chief Executive	£197,352	£190,853	£6,499	3.29%	£278,171	£278,171	£0	0.00%	
SF01 - Council Finances Managed Effectively	£1,228,555	£1,237,022	(£8,467)	(0.69%)	£1,646,578	£1,646,578	£0	0.00%	Outwith reporting criteria
SF02 - Internal Audit	£170,906	£160,647	£10,259	6.00%	£252,437	£252,437	£0	0.00%	
Strategic Finance	£1,399,461	£1,397,669	£1,792	0.13%	£1,899,015	£1,899,015	£0	0.00%	
Grand Total	£1,596,813	£1,588,522	£8,291	0.52%	£2,177,186	£2,177,186	£0	0.00%	

YTD is year to date and represents the actual or budgeted expenditure and income for the financial year so far.

Forecast Outturn is the estimate now of what expenditure or income will be for the whole of the financial year.

The Variance is the difference between budget and actual or forecast outturn.

A positive variance is when actual or forecast expenditure is less than budget or actual or forecast income is more than budget.

A negative variance is shown in brackets and is when actual or forecast expenditure is more than budget or actual or forecast income is less than budget.

An explanation is given for any variance which exceeds £50,000 or 10%.

CHIEF EXECUTIVE'S UNIT – SUBJECTIVE SUMMARY AS AT 31 DECEMBER 2015

Subjective Category	YTD Budget	YTD Actual	YTD Variance	% Variance	Annual Budget	Forecast Outturn	Forecast Variance	% Variance	Explanation
Employee	£1,528,470	£1,513,213	£15,257	1.00%	£2,154,266	£2,154,266	£0	0.00%	Outwith reporting criteria
Premises	£261	£77	£184	70.34%	£350	£350	£0	0.00%	Relatively small year to date underspend on low value budget.
Supplies & Services	£36,927	£47,175	(£10,248)	(27.75%)	£81,948	£81,948	£0	0.00%	YTD overspend relates to supplies and services expenditure being ahead of budget profile, this is not an indication of year-end outturn.
Transport	£16,926	£10,173	£6,753	39.89%	£22,835	£22,835	£0	0.00%	Relatively small year to date underspend, difficult to profile staff travel budgets.
Third Party	£14,229	£22,337	(£8,108)	(56.98%)	£24,957	£24,957	£0	0.00%	Year to date overspend relates to agency staff, these costs are accommodated from vacancy savings in employee costs.
Income	£0	(£4,455)	£4,455	0.00%	(£107,170)	(£107,170)	£0	0.00%	Outwith reporting criteria
Totals	£1,596,813	£1,588,522	£8,291	0.52%	£2,177,186	£2,177,186	£0	0.00%	

YTD is year to date and represents the actual or budgeted expenditure and income for the financial year so far.

Forecast Outturn is the estimate now of what expenditure or income will be for the whole of the financial year.

The Variance is the difference between budget and actual or forecast outturn.

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An explanation is given for any variance which exceeds £50,000 or 10%.

CHIEF EXECUTIVE'S UNIT – RED VARIANCES

Service Area	Annual Budget	Forecast Outturn	Forecast Variance	% Variance	Explanation

A red variance is a forecast variance which is greater than +/- £50,000.

THERE ARE CURRENTLY NO FORECAST OUTTURN VARIANCES FOR THE DEPARTMENT, AND THEREFORE NO RED VARIANCES TO REPORT.

COMMUNITY SERVICES – OBJECTIVE SUMMARY AS AT 31 DECEMBER 2015

Service Outcome	YTD Budget	YTD Actual	YTD Variance	% Variance	Annual Budget	Forecast Outturn	Forecast Variance	% Variance	Explanation
Central/Management Costs	£214,757	£218,876	(£4,119)	(1.92%)	£277,008	£277,008	£0	0.00%	Outwith reporting criteria
Executive Director of Community Services	£214,757	£218,876	(£4,119)	(1.92%)	£277,008	£277,008	£0	0.00%	
CC01 - Young people active healthier lives	£9,079	(£16,955)	£26,034	286.75%	£140,215	£140,215	£0	0.00%	Year to date variances against individual service outcomes are budget profile related and are not an indication of the year-end outturn.
CC02 - Sport and Physical Activity	£1,811,732	£1,719,977	£91,755	5.06%	£2,793,112	£2,793,112	£0	0.00%	
CC03 - Adults access to learning opportunities	£599,966	£605,220	(£5,254)	(0.88%)	£885,713	£885,713	£0	0.00%	
CC04 - Homelessness	£1,663,783	£1,642,920	£20,863	1.25%	£2,430,303	£2,430,303	£0	0.00%	
CC06 - Community Development	£654,527	£547,988	£106,539	16.28%	£780,490	£780,490	£0	0.00%	
CC07 - Affordable Housing	£3,906,507	£4,032,779	(£126,272)	(3.23%)	£3,381,347	£3,381,347	£0	0.00%	
CC08 - Improved literacy, health and well-being	£1,241,293	£1,330,232	(£88,939)	(7.17%)	£1,705,561	£1,705,561	£0	0.00%	
Central/Management Costs	£190,339	£202,891	(£12,552)	(6.59%)	£359,299	£359,299	£0	0.00%	
Community and Culture	£10,077,225	£10,065,051	£12,174	0.12%	£12,476,039	£12,476,039	£0	0.00%	
ED01 - Primary School Education	£19,163,952	£18,238,048	£925,903	4.83%	£26,104,958	£26,104,958	£0	0.00%	Year to date underspend in Primary and Secondary School Education is in relation to school budgets through a combination of vacancy savings and the profiling of non-employee budgets. Under the Scheme of Delegation schools are permitted to carry forward underspends at the year-end within agreed limits therefore no projected outturn has been processed in relation to this. In addition, there is a year to date underspend in relation to catering re-charges which relates to a delay in the processing of charges from the Catering Service. Within Additional Support Needs, although the matter is settled, there is a large year-end accrual for Speech and Language Therapy which is still to be matched by invoice payments. The forecast outturn position is in relation to a review of budgets across the Education service and is the expected overall outturn position after efficiency savings targets are met.
ED02 - Secondary School Education	£19,931,881	£19,443,588	£488,293	2.45%	£26,908,671	£26,908,671	£0	0.00%	
ED03 - Central/Management Team	£3,112,656	£3,102,673	£9,983	0.32%	£5,697,320	£5,297,320	£400,000	7.02%	
ED04 - Additional Support Needs	£6,210,764	£5,903,244	£307,521	4.95%	£8,567,906	£8,567,906	£0	0.00%	
ED05 - Opportunities for All	£510,594	£507,771	£2,823	0.55%	£910,521	£910,521	£0	0.00%	
ED06 - Leadership and Professional Learning	£8,603	£26,879	(£18,276)	(212.43%)	£17,364	£17,364	£0	0.00%	
ED07 - Early Years	£4,297,763	£4,229,647	£68,116	1.58%	£6,145,272	£6,145,272	£0	0.00%	
Education	£53,236,212	£51,451,850	£1,784,363	3.35%	£74,352,012	£73,952,012	£400,000	0.54%	
Grand Total	£63,528,194	£61,735,777	£1,792,417	2.82%	£87,105,059	£86,705,059	£400,000	0.46%	

YTD is year to date and represents the actual or budgeted expenditure and income for the financial year so far.

Forecast Outturn is the estimate now of what expenditure or income will be for the whole of the financial year.

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An explanation is given for any variance which exceeds £50,000 or 10%.

COMMUNITY SERVICES – SUBJECTIVE SUMMARY AS AT 31 DECEMBER 2015

Subjective Category	YTD Budget	YTD Actual	YTD Variance	% Variance	Annual Budget	Forecast Outturn	Forecast Variance	% Variance	Explanation
Employee	£47,358,540	£46,372,244	£986,295	2.08%	£64,870,762	£64,470,762	£400,000	0.62%	Year to date underspend is a combination of school vacancy savings and the timing of the processing of adjustments to secondary schools to reflect the updated employee budget entitlements in schools. The forecast outturn position is in relation to a review of budgets across the Education service and is the expected overall outturn position after efficiency savings targets are met.
Premises	£3,254,061	£3,090,264	£163,798	5.03%	£5,295,713	£5,295,713	£0	0.00%	Year to date underspend is profile related.
Supplies & Services	£5,528,971	£5,038,672	£490,299	8.87%	£7,949,263	£7,949,263	£0	0.00%	Year to date underspend is mainly in relation to the profiling of the Prepared Meals line within Schools. There has been a delay in the processing of catering re-charges within the Catering Service.
Transport	£433,803	£424,633	£9,169	2.11%	£628,272	£628,272	£0	0.00%	Outwith reporting criteria.
Third Party	£13,702,926	£13,458,925	£244,000	1.78%	£19,943,020	£19,943,020	£0	0.00%	Year to date underspend is mainly in relation to the large year-end accrual for Speech and Language Therapy. Budget still to be matched by invoice payments.
Income	(£6,750,106)	(£6,648,961)	(£101,145)	(1.50%)	(£11,581,970)	(£11,581,970)	£0	0.00%	Year to date overspend is profile related.
Totals	£63,528,194	£61,735,777	£1,792,417	2.82%	£87,105,059	£86,705,059	£400,000	0.46%	

YTD is year to date and represents the actual or budgeted expenditure and income for the financial year so far.

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COMMUNITY SERVICES – RED VARIANCES

Service Area	Annual Budget	Forecast Outturn	Forecast Variance	% Variance	Explanation
Education Services	74,352,012	73,952,012	400,000	0.54%	The forecast outturn position is in relation to a review of budgets across the Education service and is the expected overall outturn position after efficiency savings targets are met.

A red variance is a forecast variance which is greater than +/- £50,000.

COMMUNITY SERVICES - INTEGRATION SERVICES – OBJECTIVE SUMMARY AS AT 31 DECEMBER 2015

Service Outcome	YTD Budget	YTD Actual	YTD Variance	% Variance	Annual Budget	Forecast Outturn	Forecast Variance	% Variance	Explanation
Chief Officer Integration	£286,007	£388,416	(£102,409)	(35.81%)	£338,911	£337,911	£1,000	0.30%	The YTD overspend results from the increase in the annual maintenance charge from OLM Systems for the CareFirst System, which it is expected will be mitigated by year end, and the YTD costs for the Chief Officer - Integration post, which will be resolved once the new Integrated Management Structure is in place later this year. The forecast variance is outwith reporting criteria.
Chief Officer - Integration	£286,007	£388,416	(£102,409)	(35.81%)	£338,911	£337,911	£1,000	0.30%	
AC1 - Community Support	£30,177,724	£31,113,159	(£935,435)	(3.10%)	£41,940,305	£43,232,305	(£1,292,000)	(3.08%)	Within Community Support, the YTD and forecast overspends result mainly from the increased demand for Homecare and Supported Living Services and pressure on the staffing budgets within Internal Residential Units due to high use of bank staff to cover sickness and to ensure units are providing minimum staffing levels for fire safety. The remaining YTD variances are outwith reporting criteria.
AC2 - Vulnerable Adults	£62,699	£60,925	£1,774	2.83%	£92,163	£92,163	£0	0.00%	
AC3 - Alcohol & Drugs	£265,528	£249,121	£16,407	6.18%	£430,697	£430,697	£0	0.00%	
Central/Management Costs	£333,652	£319,640	£14,012	4.20%	£468,780	£468,780	£0	0.00%	
Adult Care	£30,839,603	£31,742,845	(£903,242)	(2.93%)	£42,931,945	£44,223,945	(£1,292,000)	(3.01%)	
CF1 - Looked-after Children	£4,483,214	£4,505,309	(£22,096)	(0.49%)	£6,790,915	£6,429,315	£361,600	5.32%	The YTD variances against Child Protection and Central/Management Costs reflect budget profiling issues. The remaining YTD variances are outwith reporting criteria. The forecast underspend against Looked After Children reflects lower than expected spend on Kinship Care Allowances and Supporting young People Leaving Care offset by overspends in the Children's Houses caused by covering staff absence. The forecast overspend against Criminal Justice reflects the expected impact on the Council of the reduction in the Criminal Justice Partnership's grant and the estimated contribution from the Council towards the Partnership's current forecast overspend. The remaining forecast variances are outwith reporting criteria.
CF2 - Child Protection	£2,850,463	£2,792,626	£57,837	2.03%	£4,082,094	£4,068,494	£13,600	0.33%	
CF3 - Criminal Justice	£198,013	£183,216	£14,797	7.47%	£6,212	£61,212	(£55,000)	(885.45%)	
Central/Management Costs	£1,850,925	£1,772,671	£78,253	4.23%	£2,752,485	£2,714,385	£38,100	1.38%	
Children and Families	£9,382,615	£9,253,823	£128,792	1.37%	£13,631,705	£13,273,405	£358,300	2.63%	
Grand Total	£40,508,225	£41,385,085	(£876,860)	(2.16%)	£56,902,561	£57,835,261	(£932,700)	(1.64%)	

YTD is year to date and represents the actual or budgeted expenditure and income for the financial year so far.

Forecast Outturn is the estimate now of what expenditure or income will be for the whole of the financial year.

The Variance is the difference between budget and actual or forecast outturn.

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COMMUNITY SERVICES - INTEGRATION SERVICES – SUBJECTIVE SUMMARY AS AT 31 DECEMBER 2015

Subjective Category	YTD Budget	YTD Actual	YTD Variance	% Variance	Annual Budget	Forecast Outturn	Forecast Variance	% Variance	Explanation
Employee	£17,387,861	£17,768,347	(£380,486)	(2.19%)	£24,649,051	£24,936,151	(£287,100)	(1.16%)	The YTD and forecast variances result mainly from projected overspends on staffing within internal Elderly Residential Units and Childrens' Houses offset by other projected underspends across the service including MH SMIG, Hostels and Fusions.
Premises	£600,459	£597,583	£2,876	0.48%	£1,019,219	£1,019,219	£0	0.00%	Outwith reporting criteria.
Supplies & Services	£1,159,220	£1,181,980	(£22,760)	(1.96%)	£1,526,077	£1,519,977	£6,100	0.40%	Outwith reporting criteria.
Transport	£683,648	£723,815	(£40,167)	(5.88%)	£937,660	£937,660	£0	0.00%	Outwith reporting criteria.
Third Party	£26,726,738	£27,186,032	(£459,294)	(1.72%)	£39,209,622	£39,925,322	(£715,700)	(1.83%)	There are numerous profiling issues across the service but the key reason for the YTD and forecast overspend is the high demand for Homecare and Supported Living services offset by various underspends in Children & Families.
Income	(£6,049,701)	(£6,072,672)	£22,971	0.38%	(£10,439,068)	(£10,503,068)	£64,000	0.61%	The YTD variance is outwith reporting criteria. The forecast over recovery of income relates mainly to the unbudgeted recovery of unused funds from clients whose service is provided via Direct Payments.
Totals	£40,508,225	£41,385,085	(£876,860)	(2.16%)	£56,902,561	£57,835,261	(£932,700)	(1.64%)	

YTD is year to date and represents the actual or budgeted expenditure and income for the financial year so far.

Forecast Outturn is the estimate now of what expenditure or income will be for the whole of the financial year.

The Variance is the difference between budget and actual or forecast outturn.

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An explanation is given for any variance which exceeds £50,000 or 10%.

COMMUNITY SERVICES - INTEGRATION SERVICES – RED VARIANCES

Service Area	Annual Budget	Forecast Outturn	Forecast Variance	% Variance	Explanation
AC1 - Community Support	£41,940,305	£43,232,305	(£1,292,000)	(3.08%)	The forecast overspend results mainly from higher demand for support within Homecare and Supported Living services and pressure on the staffing budgets within internal Residential Units due to high use of bank staff to cover sickness and to ensure units are providing minimum staffing levels for fire safety.
CF1 - Looked-after Children	£6,790,915	£6,429,315	£361,600	5.33%	The forecast underspend mainly reflects the lower than expected spend on Kinship Care Allowances (due to the delay in the implementation of allowance parity for Kinship Carers and Kinship Care Orders) and a lower than expected spend on Supporting Young People Leaving Care offset by overspends in the Childrens' Houses caused by covering staff absence.
CF2 - Child Protection	£4,082,094	£4,068,494	£13,600	0.33%	Outwith reporting criteria.
CF3 - Criminal Justice Central/Management Costs	£6,212 £3,560,175	£61,212 £3,521,075	(£55,000) £39,100	(885.45%) 1.10%	The forecast overspend against Criminal Justice reflects the expected impact on the Council of the reduction in the Criminal justice Partnership's grant and the estimated contribution from the Council towards the Partnership's current forecast overspend. Outwith reporting criteria.

A red variance is a forecast variance which is greater than +/- £50,000.

CUSTOMER SERVICES – OBJECTIVE SUMMARY AS AT 31 DECEMBER 2015

Service Outcome	YTD Budget	YTD Actual	YTD Variance	% Variance	Annual Budget	Forecast Outturn	Forecast Variance	% Variance	Explanation
Special Projects	£8,637,761	£6,874,213	£1,763,548	20.42%	£13,175,191	£13,175,191	£0	0.00%	Year to date underspend is in relation to the NPDO budget, the Council received a payment of £1.650m in relation to re-financing and this has been ring-fenced for the new schools projects in the capital plan. In addition spend is behind the profiled year to date budget in relation to deductions and reduced insurance costs.
Central/Management Costs	£204,385	£198,904	£5,481	2.68%	£590,507	£590,507	£0	0.00%	
Executive Director of Customer Services	£8,842,146	£7,073,117	£1,769,029	20.01%	£13,765,699	£13,765,699	£0	0.00%	
CS01 - Benefits	£911,081	£864,511	£46,570	5.11%	£1,163,819	£1,163,819	£0	0.00%	Year to date underspend for ICT relates to network line charges, the budget profiling will be refined to eliminate this variance, this year to date position is not indicative of the year-end outturn position.
CS02 - NDR Disc Relief	£51,791	£53,520	£1,729	0.00%	£102,575	£102,575	£0	0.00%	
CS03 - Creditors	£171,616	£160,610	£11,006	6.41%	£248,965	£248,965	£0	0.00%	
CS04 - Debtors & Local Tax Income	£512,884	£492,354	£20,530	4.00%	£491,329	£491,329	£0	0.00%	
CS05 - Procurement	£474,463	£472,271	£2,192	0.46%	£694,097	£694,097	£0	0.00%	
CS06 - ICT Applications & Infrastructure	£2,547,136	£2,116,063	£431,072	16.92%	£3,393,705	£3,393,705	£0	0.00%	
CS07 - Customer Service & Registrars	£997,404	£992,523	£4,881	0.49%	£1,472,605	£1,472,605	£0	0.00%	
Central/Management Costs	£224,327	£222,988	£1,338	0.60%	£321,800	£321,800	£0	0.00%	
Customer and Support Services	£5,787,118	£5,267,801	£519,318	8.97%	£7,888,896	£7,888,896	£0	0.00%	
FS01 - School Meals	£670	£139,030	£(138,360)	(20660.91%)	£194,872	£194,872	£0	0.00%	Forecast underspend in School and Public Transport relates to a reduction in demand on this budget due to procurement savings, the transfer of some routes to in-house provision and lower inflationary increases to contracts.
FS02 - Safer Communities and Facilities	£1,594,228	£1,373,955	£220,273	13.82%	£2,242,457	£2,242,457	£0	0.00%	The year to date overspend in school meals is due to the profiling of the income from clients and the year to date underspend in safer communities and facilities relates to the budget profiling across property services. The remaining favourable year to date variance is in line with the reported underspend position for School and Public Transport.
FS03 - Sustainability	£96,597	£76,383	£20,214	20.93%	£128,828	£128,828	£0	0.00%	
FS04 - School and Public Transport	£7,087,568	£6,423,580	£663,978	9.37%	£9,597,522	£9,147,522	£450,000	4.69%	
Central/Management Costs	£306,279	£440,711	£(134,432)	(43.89%)	£419,701	£419,701	£0	0.00%	
Facility Services	£9,085,332	£8,453,658	£631,673	6.95%	£12,583,381	£12,133,381	£450,000	3.58%	Outwith reporting criteria.
GL1 - Democratic Services	£486,516	£468,675	£17,841	3.67%	£685,512	£685,512	£0	0.00%	
GL2 - Governance	£85,125	£93,755	£(8,630)	(10.14%)	£119,910	£119,910	£0	0.00%	
GL3 - Member's Services	£157,719	£159,114	£(1,395)	(0.88%)	£229,688	£229,688	£0	0.00%	
GL4 - Community Safety	£32,837	£64,605	£(31,768)	(96.74%)	£46,327	£46,327	£0	0.00%	
GL5 - Elections	£42,552	£28,092	£14,460	33.98%	£61,197	£61,197	£0	0.00%	
GL6 - Children's Panel	£25,105	£15,461	£9,644	38.41%	£33,698	£33,698	£0	0.00%	
GL7 - Community Councils	£26,045	£29,410	£(3,365)	(12.92%)	£34,810	£34,810	£0	0.00%	
GL8 - Legal Services - Corporate	£216,208	£201,164	£15,044	6.96%	£317,090	£317,090	£0	0.00%	
GL9 - Legal Services - Commercial	£231,711	£224,266	£7,445	3.21%	£332,359	£332,359	£0	0.00%	
GL10 - Licensing	£(178,376)	£(173,069)	£(5,307)	2.98%	£(130,393)	£(130,393)	£0	0.00%	
GL11 - Emergency Planning	£65,173	£68,558	£(3,385)	(5.19%)	£91,380	£91,380	£0	0.00%	
Central/Management Costs	£142,567	£133,709	£8,858	6.21%	£197,868	£197,868	£0	0.00%	
Governance and Law	£1,333,182	£1,313,739	£19,442	1.46%	£2,019,445	£2,019,445	£0	0.00%	
IHR01 - Discrimination	£0	£0	£0	0.00%	£400,635	£400,635	£0	0.00%	Forecast variance relates to the additional resources approved for HR to deliver on the Service Choices programme of work, this was approved by the Policy and Resources Committee on 20 August 2015 and is funded from the overall forecast departmental underspend.
IHR02 - Health and Safety	£285,214	£282,120	£3,094	1.10%	£1,982,742	£2,176,742	£(194,000)	(9.78%)	
IHR03 - Continuous Improvement including HR	£1,377,292	£1,389,658	£(12,366)	(0.89%)	£215,053	£215,053	£0	0.00%	
IHR04 - Communications	£145,953	£137,872	£8,081	5.86%	£13,460	£13,460	£0	0.00%	
IHR05 - Gaelic Language Plan	£13,460	£10,500	£2,960	28.19%	£602,784	£602,784	£0	0.00%	
IHR06 - Learning and Development	£418,813	£421,303	£(2,490)	(0.59%)	£135,858	£135,858	£0	0.00%	
Central/Management Costs	£96,973	£97,829	£(856)	(0.88%)	£3,350,532	£3,544,532	£(194,000)	(5.79%)	
Improvement and HR	£2,337,705	£2,339,282	£(1,577)	(0.07%)	£3,350,532	£3,544,532	£(194,000)	(5.79%)	
Grand Total	£27,385,483	£24,447,597	£2,937,885	10.73%	£39,607,952	£39,351,952	£256,000	0.65%	

CUSTOMER SERVICES – SUBJECTIVE SUMMARY AS AT 31 DECEMBER 2015

Subjective Category	YTD Budget	YTD Actual	YTD Variance	% Variance	Annual Budget	Forecast Outturn	Forecast Variance	% Variance	Explanation
Employee	£13,868,407	£13,723,109	£145,298	1.05%	£20,114,366	£20,308,366	(£194,000)	(0.96%)	Year to date underspend mainly relates to vacancy savings.
Premises	£1,023,882	£1,119,803	(£95,921)	(9.37%)	£1,708,940	£1,708,940	£0	0.00%	Year to date overspend is in relation to an increase in costs for surplus properties, this will be accommodated from underspends elsewhere in the department.
Supplies & Services	£3,729,503	£3,270,752	£458,751	12.30%	£5,467,101	£5,467,101	£0	0.00%	Year to date underspend is due to the budget profiling in ICT for network line charges, the profiling of this budget will be updated.
Transport	£1,040,965	£837,837	£203,128	19.51%	£6,490,632	£6,490,632	£0	0.00%	Year to date underspend relates to School and Public Transport, this is reflected in the forecast outturn for third party payments.
Third Party	£35,063,051	£34,567,567	£495,483	1.41%	£47,572,013	£47,122,013	£450,000	0.95%	Year to date underspend relates to School and Public Transport, this is in line with the forecast year-end underspend position.
Income	(£27,340,324)	(£29,071,471)	£1,731,146	6.33%	(£41,745,099)	(£41,745,099)	£0	0.00%	Year to date over-recovery of income is in relation to the NPDO budget, the Council received a payment of £1.650m in relation to re-financing and this has been ring-fenced for the new schools projects in the capital plan.
Totals	£27,385,483	£24,447,597	£2,937,885	10.73%	£39,607,952	£39,351,952	£256,000	0.65%	

YTD is year to date and represents the actual or budgeted expenditure and income for the financial year so far.

Forecast Outturn is the estimate now of what expenditure or income will be for the whole of the financial year.

The Variance is the difference between budget and actual or forecast outturn.

A positive variance is when actual or forecast expenditure is less than budget or actual or forecast income is more than budget.

A negative variance is shown in brackets and is when actual or forecast expenditure is more than budget or actual or forecast income is less than budget.

An explanation is given for any variance which exceeds £50,000 or 10%.

CUSTOMER SERVICES – RED VARIANCES

Service Area	Annual Budget	Forecast Outturn	Forecast Variance	% Variance	Explanation
School and Public Transport	9,597,522	9,147,522	450,000	4.69%	Relates to a reduction on demand on this budget as a result of procurement savings, the transfer of some routes to in-house provision and lower inflation increases. The School and Public Transport budgets are closely monitored as part of the routine budget monitoring process.
Improvement and HR - Continuous Improvement including HR	1,982,742	2,176,742	(194,000)	(9.78%)	Additional resources approved for HR to deliver on the Service Choices programme of work, this was approved by the Policy and Resources Committee on 20 August 2015 and is funded from the overall forecast departmental underspend. The funding is to support an extension to the HR team for 2 years, any unspent balance at the end of 2015-16 will be earmarked.

A red variance is a forecast variance which is greater than +/- £50,000.

DEVELOPMENT AND INFRASTRUCTURE SERVICES – OBJECTIVE SUMMARY AS AT 31 DECEMBER 2015

Service Outcome	YTD Budget	YTD Actual	YTD Variance	% Variance	Annual Budget	Forecast Outturn	Forecast Variance	% Variance	Explanation
Central/Management Costs	£957,078	£927,471	£29,607	3.09%	£1,818,483	£1,483,483	£335,000	18.42%	The projected underspend reflects the level of vacancy savings achieved in excess of the initial target. Year to date variance is outwith reporting criteria.
Executive Director of Development and Infrastructure Services	£957,078	£927,471	£29,607	3.09%	£1,818,483	£1,483,483	£335,000	18.42%	
E T01 - Economic Growth Communities	£1,099,620	£1,110,166	(£10,545)	(0.96%)	£1,546,145	£1,546,145	£0	0.00%	Outwith reporting criteria
E T02 - Strategic Transportation & Attractive Communities	£2,163,176	£2,148,229	£14,947	0.69%	£2,193,768	£2,193,768	£0	0.00%	
E T03 - Renewables	£5,000	£7,260	(£2,260)	100.00%	£30,000	£30,000	£0	0.00%	
E T04 - Third Sector	£113,808	£104,531	£9,277	8.15%	£159,330	£159,330	£0	0.00%	
Central/Management Costs	£70,626	£107,343	(£36,717)	(51.99%)	£241,110	£241,110	£0	0.00%	
Economic Development	£3,452,230	£3,477,528	(£25,298)	(0.73%)	£4,170,353	£4,170,353	£0	0.00%	
P R01 - Development Management	£283,067	£261,774	£21,293	7.52%	£414,712	£414,712	£0	0.00%	The projected overspend within Building Standards relates mainly to the potential of the complete demolition of West Kirk, Rotheray and also the anticipated under recovery of Building Warrant fees. The year to date variance within Building Standards is due to income being greater than anticipated. The cause of this is a rush of applications prior to new legislation being introduced. The impact of this legislation on income levels has yet to be fully established. The Environmental Safety variance is mainly due to income being greater than anticipated within Private Landlord Registration.
P R02 - Trading Standards	£370,282	£364,131	£6,151	1.66%	£522,123	£522,123	£0	0.00%	
P R03 - Environmental Health	£728,689	£703,400	£25,289	3.47%	£1,136,542	£1,136,542	£0	0.00%	
P R04 - Building Standards	(£10,267)	(£185,219)	£174,952	(1704.06%)	£22,946	£186,946	(£164,000)	(714.72%)	
P R05 - Corepath Plan	£99,054	£85,886	£13,168	13.29%	£138,742	£138,742	£0	0.00%	
P R06 - Environmental Safety	£51,602	(£54,728)	£106,330	206.06%	£96,319	£96,319	£0	0.00%	
P R07 - Development Policy	£367,454	£375,765	(£8,312)	(2.26%)	£508,174	£508,174	£0	0.00%	
Central/Management Costs	£180,367	£172,086	£8,281	4.59%	£304,429	£304,429	£0	0.00%	
Planning and Regulatory Services	£2,070,247	£1,723,096	£347,152	16.77%	£3,143,986	£3,307,986	(£164,000)	(5.22%)	
RA01 - Roads & Lighting	£5,932,891	£5,905,605	£27,287	0.46%	£8,835,111	£9,335,111	(£500,000)	(5.66%)	The projected overspend in Roads and Lighting relates to Winter Maintenance and is an estimate of the year-end outturn based on previous years spend. The projected underspend in waste management is as anticipated from a financial model that has been developed for waste management that looks forward from 2015/16 for 25 years. The main contributor to the underspend in 2015/16 is the profiling of the variation payments received from Shanks. The contributing factors in the underspend in Amenity Services is Street Sweeping fleet establishment being less than anticipated and the level of income generated in the Crematorium being greater than anticipated. The projected overspend in Marine Services relates to the anticipated reduction in berthing dues at Rotheray Harbour due to the planned maintenance at Wemyss Bay which will impact on the level of sailings. The Network and Environment year to date variance is due to income being greater than anticipated. Amenity Service year to date is profile related. The waste management year to date variance is partly aligned to the projected outturn and also profile related. Marine Services year to date variance is partly to do with reduced income at Rotheray harbour and partly to do with profiling. Fleet, Roads Design and Central/Management Costs year to date variance relates to where income is recovered includes a non controllable expenditure which is excluded from budget monitoring.
RA02 - Network & Environment	(£524,216)	(£650,877)	£126,662	(24.16%)	(£388,140)	(£388,140)	£0	0.00%	
RA03 - Fleet	(£2,026,979)	(£1,957,403)	(£69,576)	3.43%	(£1,415,204)	(£1,415,204)	£0	0.00%	
RA04 - Roads Design	£292,454	£239,136	£53,318	18.23%	£428,175	£428,175	£0	0.00%	
RA05 - Amenity Services	£2,779,043	£2,718,991	£60,053	2.16%	£4,122,218	£3,992,218	£130,000	3.15%	
RA06 - Waste Management	£8,009,542	£7,643,030	£366,512	4.58%	£11,733,036	£11,603,036	£130,000	1.11%	
RA07 - Marine Services	(£738,618)	(£384,758)	(£353,859)	47.91%	(£797,588)	(£547,588)	(£250,000)	31.34%	
Central/Management Costs	£169,421	£275,362	(£105,941)	(62.53%)	£370,446	£370,446	£0	0.00%	
Roads and Amenity Services	£13,893,539	£13,789,085	£104,455	0.75%	£22,888,053	£23,378,053	(£490,000)	(2.14%)	
Grand Total	£20,373,095	£19,917,180	£455,916	2.24%	£32,020,875	£32,339,875	(£319,000)	(1.00%)	

YTD is year to date and represents the actual or budgeted expenditure and income for the financial year so far.

Forecast Outturn is the estimate now of what expenditure or income will be for the whole of the financial year.

The Variance is the difference between budget and actual or forecast outturn.

A positive variance is when actual or forecast expenditure is less than budget or actual or forecast income is more than budget.

A negative variance is shown in brackets and is when actual or forecast expenditure is more than budget or actual or forecast income is less than budget.

An explanation is given for any variance which exceeds £50,000 or 10%.

DEVELOPMENT AND INFRASTRUCTURE SERVICES – SUBJECTIVE SUMMARY AS AT 31 DECEMBER 2015

Subjective Category	YTD Budget	YTD Actual	YTD Variance	% Variance	Annual Budget	Forecast Outturn	Forecast Variance	% Variance	Explanation
Employee	£16,259,773	£15,280,841	£978,932	6.02%	£23,544,679	£23,023,238	£521,441	2.21%	The forecast variance mainly relates to vacancy saving being greater than anticipated also contributing to an underspend in the Infrastructure Design Team, this is matched by a matching reduction in income. In addition there is a planned underspend in Building Standards to partly offset a reduction in the anticipated income and overspend on supplies and services. The year to date variance position is mainly due to budget profiling within the Roads and Lighting operational holding account. This budget is monitored via monthly engagement meetings with operational service managers and this will be investigated further.
Premises	£1,927,112	£1,772,050	£155,062	8.05%	£3,265,325	£3,265,325	£0	0.00%	Year to date variance is profile related to depots recharges and will be investigated.
Supplies & Services	£4,230,826	£4,362,777	(£131,951)	(3.12%)	£5,577,754	£5,586,754	(£9,000)	(0.16%)	Year to date variance is mainly related to the Roads and Lighting operational account and the profiling of expenditure, this budget is monitored via monthly engagement meetings with operational service managers. Also contributing is the expenditure on play equipment which is matched by additional income.
Transport	£6,985,164	£6,923,397	£61,767	0.88%	£11,393,101	£11,278,101	£115,000	1.01%	The forecast variance relates to an underspend in waste management as anticipated within the 25 year financial model, also contributing is Street Sweeping Fleet being less than anticipated.
Third Party	£18,122,914	£18,455,457	(£332,543)	(1.83%)	£24,040,380	£24,518,380	(£478,000)	(1.99%)	The forecast variance relates to an underspend in waste management as anticipated within the 25 year financial model and this is offset by a projected overspend in Building Standards which relates to the potential of the complete demolition of West Kirk, Rothersey. In addition there is a projected overspend relating to Winter Maintenance which is an estimate of the year-end outturn based on previous years spend. The year to date variance position is mainly due to budget profiling within the Roads and Lighting operational holding account. This budget is monitored via monthly engagement meetings with operational service managers and this will be investigated further.
Capital Financing	£0	£0	£0	0.00%	£158,891	£158,891	£0	0.00%	Outwith reporting criteria
Income	(£27,152,694)	(£26,877,342)	(£275,352)	(1.01%)	(£35,959,255)	(£35,490,814)	(£468,441)	(1.30%)	The forecast variance relates to Recycling income being less than anticipated and reduced income from the Infrastructure Design Team, which is matched by a reduction in employee costs. It also reflects the anticipated reduction in berthing dues at Rothersey Harbour due to the planned maintenance at Wemyss Bay which will impact on the level of sailings. This reduction in income is partly offset by increased income in Crematorium. Year to date variance partly supports the projected outturn and the remainder is profile related and will be investigated.
Totals	£20,373,095	£19,917,180	£455,916	2.24%	£32,020,875	£32,339,875	(£319,000)	(1.00%)	

DEVELOPMENT AND INFRASTRUCTURE SERVICES – RED VARIANCES

Service Area	Annual Budget	Forecast Outturn	Forecast Variance	% Variance	Explanation
Directorate	451,551	116,551	335,000	74.19%	The projected underspend reflects the level of vacancy savings achieved in excess of the initial target.
Building Standards	22,946	186,946	(164,000)	(714.72%)	The Projected overspend relates mainly to the potential cost of the complete demolition of West Kirk, Rothesay and also the anticipated under recovery of Building Warrant fees.
Crematorium	245,096	187,096	58,000	23.66%	The projected underspend is due to income being greater than anticipated.
Street Sweeping	981,231	921,231	60,000	6.11%	The projected underspend is due to the current fleet establishment being less than was anticipated.
Waste Management	11,799,744	11,669,744	130,000	1.10%	The projected underspend on waste management is as anticipated from a financial model that has been developed for waste management that looks forward from 2015/16 for 25 years. The main contributor to the underspend in 2015/16 is the profiling of the variation payments received from Shanks. This model is still being finalised before a report is presented to Council. This underspend requires to be earmarked to fund the service over the next two years to enable the service delivery to be redesigned to reflect current known developments, e.g. ban on biodegradable municipal waste to landfill 2020/21.
Piers and Harbours	-1,559,182	-1,309,182	(250,000)	16.03%	The projected overspend reflects the anticipated reduction in berthing dues at Rothesay Harbour due to the planned maintenance at Wemyss Bay which will impact on the level of sailings.
Winter Maintenance	1,793,112	2,293,112	(500,000)	(27.88%)	The projected overspend is an estimate of the year-end outturn based on the actual outturn in previous years. Winter Maintenance has been overspent for the last 6 years with the average overspend being £1.2m. The budget was increased by £0.5m in 2015-16, leaving a potential shortfall. Due to the timing of expenditure falling close to the financial year-end and the service being a re-active demand led activity it is very difficult to provide timely information on the outturn in advance of the year-end. The projected position will be closely monitored and updated in future monitoring periods as necessary.

A red variance is a forecast variance which is greater than +/- £50,000.

FINANCIAL RISKS ANALYSIS 2016-17

1 EXECUTIVE SUMMARY

- 1.1 The main purpose of this report is to provide a summary of the key financial risks facing the Council.
- 1.2 A number of Council wide risks, both revenue and capital have been identified along with risks for each department and service of the Council. For each departmental risk the financial impact has been quantified and the likelihood assessed based on the standard risk matrix.
- 1.3 There are currently 59 departmental risks totalling £6.700m. Only 6 of the risks are categorised as likely and no risks have been categorised as almost certain.
- 1.4 The financial risks are monitored routinely and actions put in place to continue to mitigate the risks.

FINANCIAL RISKS ANALYSIS 2016-17

2. INTRODUCTION

- 2.1 This report outlines the process and approach developed in carrying out a financial risks analysis and provides a note of the current assessment of financial risks for 2016-17.

3 DETAIL**3.1 Introduction**

- 3.1.1 The Council is currently in a period of significant financial challenge. In developing its budget to address both restricted resources and cost and demand pressures there are a number of financial risks the Council needs to consider and manage.

- 3.1.2 There are a number of risks that affect the income or expenditure across the whole council and these have been identified. Financial risks have been considered by each department and service of the Council.

- 3.1.3 For each risk, the financial impact has been quantified and the likelihood assessed based on the standard risk matrix as follows:

- 1 – Remote
- 2 – Unlikely
- 3 – Possible
- 4 – Likely
- 5 – Almost Certain

3.2 Council Wide Risks**Revenue**

- 3.2.1 The estimated level of council tax income is based on current and forecast Band D equivalents and non-payment rates. This reflects our most recent experience in terms of the council tax base and likely collection rates. A 1% variation in council tax income amounts to approximately £0.410m.

- 3.2.2 The finance settlement announcement on 16 December 2015 provided details of the Local Government funding for 2016-17 and we are therefore certain what our funding is. The area of risk to funding would be if the Council were deemed not to have met the conditions attached to the finance settlement in respect of Council Tax, pupil teacher ratio and the Integration Fund. The measures set out in the settlement offer must be viewed as a package to protect shared priorities and intensify a journey of reform. In order to access all of the funding involved, of

£408m, local authorities must agree to deliver all of the measures and will not be able to select elements of the package.

- 3.2.3 Service Choices is one element of the budget strategy to address both the challenges within the Single Outcome Agreement and the estimated funding reductions. The Council at its meeting on 22 October agreed to consult on over 140 policy options prior to decisions at the Council budget meeting on 11 February 2016. The total savings from the policy options for 2016-17 amounts to £7.398m. Whilst the Council have a good track record in delivering savings, a 10% shortfall on this savings target would amount to £0.740m.
- 3.2.4 Auto enrolment will require the Council to automatically enrol all staff in the pension scheme. This is underway for new staff and a small number of other qualifying existing staff, however the majority of existing staff who are not members of the pension scheme do not need to be auto enrolled until 2017. Since the staging date in May 2013 there has been a steady increase in the number of employees enrolled into the pension scheme. It is likely there will continue to be increases in superannuation contributions until 2017 when all employees will be auto-enrolled into the scheme. The risk of additional cost in 2016-17 has been quantified as £0.280m, however within the medium term budget outlook, an amount of £1.400m has been included in 2017-18 which represents the current full additional cost should all staff who will be auto enrolled at that time remain in the scheme.
- 3.2.5 The Council wide risks noted above, in addition to other Council wide risks, are noted within the table below:

Description	Likelihood	Financial Impact £000
1% variation in Council Tax Income	2	410
Settlement Conditions package – Council Tax £1.432m, Pupil Teacher Ratio £0.860m, Integration Fund £4.580m (also Teacher Induction share which is not quantified yet)	2	6,872
10% shortfall on Savings Options	2	740
Employers Superannuation enrolment into pension scheme.	3	280
Employers NI rate increase by 1%	3	700
Energy costs increase by 10% greater than anticipated	2	525
Repairs and Maintenance costs increase, due to unforeseen emergencies, by 10%	2	250
1% variation of General Inflation	2	1,000
Total		10,777

Capital

- 3.2.6 The finance settlement announcement on 16 December 2015 provided details of the Local Government funding for 2016-17 and we are therefore certain what our funding is in respect of General Capital Grant and the specific capital grants which have been distributed.
- 3.2.7 The capital plan for the period 2016-2020 includes an estimate of £14.892m in respect of capital receipts. This is based on an assessment provided by the Facility Services in January 2016. A 10% variation equates to £1.489m which would be managed across the capital programme.
- 3.2.8 The monitoring of the capital programme has identified that the adoption of accounting standard “European System of Accounts 2010” (ESA10) by the Scottish Government has meant that the Council can no longer make the planned capital contributions to the Design, Build, Finance and Maintain (DBFM) schools projects such as Campbeltown/ Oban. A risk associated with the change is that the Council will be worse off due to the switch from funding borrowing to paying for the cost of the project through the unitary charge, however, the Scottish Government has given the commitment that Council’s will be “no better, no worse” financially following the changes in funding. The change has also had the impact of delaying financial close in respect of these projects which has introduced the risk of increased costs due to inflation during the period of the delay. This will be kept under review.

3.3 Departmental/Service Risks

- 3.3.1 The detail of each departmental financial risk is included within Appendix 1. The following table provides a summary of the number of risks within each department and likelihood category with the financial impact.

Department	1 - Remote		2 - Unlikely		3 - Possible		4 - Likely		5 - Almost Certain		Total	
	No.	£000	No.	£000	No.	£000	No.	£000	No.	£000	No.	£000
Community Services	0	0	4	390	8	382	0	0	0	0	12	772
Customer Services	3	170	6	399	9	1,193	1	30	0	0	19	1,792
Development & Infrastructure	2	120	1	10	8	662	2	800	0	0	13	1,592
Integration Services	0	0	6	332	6	1,722	3	490	0	0	15	2,544
Total	5	290	17	1,131	31	3,959	6	1,320	0	0	59	6,700

3.3.2 The current top six risks in terms of the financial impact are noted in the table below.

SERVICE	TITLE OF RISK	DESCRIPTION OF RISK	LIKELIHOOD	FINANCIAL IMPACT £000
Adult Care	Increased complexity of care packages - Older People, Physical Disability, Learning Disability and Mental Health	Level of service demand remains at current commitment or increases due to needs becoming more complex.	3	950
Roads and Amenity Services	Winter Maintenance	Adverse weather conditions which require greater than budgeted number of gritting runs.	4	700
Children and Families	Looked after children - residential placements	Increased level of support, increased placement cost, increased client base	4	350
Facility Services	Surplus Properties	Ongoing market difficulties lead to increased numbers of surplus properties, there are residual running costs associated with surplus properties.	3	250
Education	Schools - ASN Assistant Support Levels	Client base increasing.	2	230
Roads and Amenity Services	Roads Maintenance	Adverse weather conditions result in deterioration of the road network necessitating greater spend on repair of defects.	3	230

3.3.3 The current top six risks in terms of the likely impact are noted in the table below.

SERVICE	TITLE OF RISK	DESCRIPTION OF RISK	LIKELIHOOD	FINANCIAL IMPACT £000
Roads and Amenity Services	Winter Maintenance	Adverse weather conditions which require greater than budgeted number of gritting runs.	4	700
Children and Families	Looked after children - residential placements	Increased level of support, increased placement cost, increased client base	4	350
Roads and Amenity Services	Street Lighting	Age of lighting stock requires greater maintenance as health and safety becomes a consideration.	4	100
Adult Care	Sleepover Allowance rates paid to clients in receipt of Direct Payments	Potential increase in the nightly allowance to pay for sleepovers provided by personal assistants funded via Direct Payment in order to meet National Minimum Wage Regulations.	4	70
Children and Families	Criminal Justice Paternship Overspend	Share of potential overspend from Criminal Justice Partnership.	4	70
Customer and Support Services	Non-Domestic Rates Relief	Risk of demand changing due to legislative changes outwith our control or new charitable businesses.	4	30

3.4 Monitoring of Financial Risks

3.4.1 Financial risks will be reviewed and monitored on a two monthly basis and will be included in the pack of financial reports submitted to Policy and Resources Committee. For 2015-16 the next report is due on 17 March 2016 and this will reflect the financial risks as at the end of January 2016.

4 CONCLUSION

4.1 This report summarises the key financial risks facing the Council. Only 6 out of the 59 risks are categorised as likely with no risks categorised as almost certain. The financial risks are monitored routinely and actions put in place to continue to mitigate the risks.

5 IMPLICATIONS

- | | | |
|-----|--------------------|---|
| 5.1 | Policy - | None. |
| 5.2 | Financial - | The financial value of each risk is included within the appendix. |
| 5.3 | Legal - | None. |
| 5.4 | HR - | None. |
| 5.5 | Equalities - | None. |
| 5.6 | Risk - | Financial risks are detailed within the appendix. |
| 5.7 | Customer Service - | None. |

Policy Lead for Strategic Finance: Councillor Dick Walsh

**Kirsty Flanagan
Head of Strategic Finance
3 February 2016**

APPENDICES

Appendix 1 – Detail of Department/Service financial risks.

APPENDIX 1

DEPARTMENT/SERVICE FINANCIAL RISKS - 2016-17

DEPARTMENT	SERVICE	SERVICE OUTCOME	TITLE OF RISK	DESCRIPTION OF RISK	MITIGATIONS ACTIONS IN PLACE	2016-17	
						LIKELIHOOD	FINANCIAL IMPACT £000
Community Services	Community and Culture	CC04 - Less people will become homeless each year in A&B as a result of our proactive approach to prevention and support.	Homelessness Temporary Accommodation Income	Introduction of universal benefits has an impact on the level and method of benefits recovered for temporarily accommodated individuals.	Provision of Housing Options information and advice service to minimise number of applicants proceeding to full homeless application.	3	75
Community Services	Community and Culture	CC02 - Raised lifelong participation levels in sport and physical activity to enable us to lead more active healthier lives.	Leisure Facilities Usage	Reduced take up of services offered.	Tracking of service user participation using a traffic light system to identify services where usage drops. Services with a low rate of participation would be reviewed.	3	40
Community Services	Community and Culture	CC07 - People successfully access a choice of suitable and affordable housing options in the area that they want to live and can participate in the housing market.	Housing Support Costs	Increased cost from external providers of housing support.	Ensure appropriate commissioning of service and targeting of resource to areas of greatest need.	3	20
Community Services	Community and Culture	CC04 - Less people will become homeless each year in A&B as a result of our proactive approach to prevention and support.	Homelessness Temporary Accommodation Costs	Higher cost of temporary accommodation - increased rental prices and bed and breakfast costs with clients remaining in tenancies for a longer time period until permanent residences are secured.	Work with housing associations and landlords to negotiate rent levels.	3	15
Community Services	Community and Culture	CC04 - Less people will become homeless each year in A&B as a result of our proactive approach to prevention and support.	Homelessness Temporary Accommodation Provision	All unintentionally homeless people to be classed as priority need and entitled to permanent accommodation. They must be temporarily accommodated by council until then.	Provision of Housing Options information and advice service to minimise number of applicants proceeding to full homeless application.	3	12
Community Services	Education	ED04 - The education additional support needs of children and young people are met.	Schools - ASN Assistant Support Levels	Client base increasing.	Priority Need Framework, Active Management of Distribution/ allocations.	2	230
Community Services	Education	ED01/ED02 - Primary/secondary school children are enabled to increase levels of attainment and achievement and realise their potential.	Schools - Teacher Cover Levels	Increased absence rate and difficulty in recruiting and retaining staff resulting in increased cover requirement.	Absence management and recruitment protocols.	3	100

APPENDIX 1

DEPARTMENT/SERVICE FINANCIAL RISKS - 2016-17

DEPARTMENT	SERVICE	SERVICE OUTCOME	TITLE OF RISK	DESCRIPTION OF RISK	MITIGATIONS ACTIONS IN PLACE	2016-17	
						LIKELIHOOD	FINANCIAL IMPACT £000
Community Services	Education	ED07 - Young children and their families are given assistance to help them achieve the best start in life.	Pre-Five Units - number of children	Increase in childcare demands as a result of the Children and Young People (Scotland) Act 2014.	Maximise use of current staff base using a more flexible approach.	3	70
Community Services	Education	ED04 - The education additional support needs of children and young people are met.	ASN - Residential Placements Support Levels	ASN Residential Placements - increased cost due to increase of client base.	Liaison with SW colleagues. Active management of existing client base.	2	60
Community Services	Education	ED07 - Young children and their families are given assistance to help them achieve the best start in life.	Pre-Five Units - number of providers	Failure in commissioning pre-five partner provider units together with reducing budgetary support for partners resulting in an increased pressure on the Council of providing the service.	Annual financial appraisal; Support network; Short-term cash injections.	3	50
Community Services	Education	ED01/ED02 - Primary/secondary school children are enabled to increase levels of attainment and achievement and realise their potential.	Legislative Requirements - Education (Scotland) Bill	Education (Scotland) Bill is due to commence in 2016. This places additional requirements on Councils in terms of Gaelic Education, Teachers training and raising educational attainment.	Monitoring developments as the Bill is progressed and the financial implications for the Council. This will include responding to any consultations.	2	50
Community Services	Education	ED07 - Young children and their families are given assistance to help them achieve the best start in life.	Legislative Requirements - Children and Young People (Scotland) Act	Children and Young People (Scotland) Act places a duty on the Council to consult and plan on delivery of early learning and childcare with service users. This may result in demands for changes in the way the service is delivered to adopt a more flexible tailored approach.	Ongoing monitoring of additional funding provided to implement the Act and the financial capacity to implement any changes in the approach to service delivery.	2	50
Customer Services	Customer and Support Services	CS01- Benefits are paid promptly whilst minimising fraud	Housing Benefit Subsidy	Loss of Housing Benefit Subsidy due to exceeding LA error threshold.	Processes in place for handling of claims accurately and efficiently.	2	125
Customer Services	Customer and Support Services	CS04 - Income from local taxes and sundry debtors is maximised and properly controlled	Sundry Debt Recovery	Recovery of debt becomes more difficult to pursue in the current economic climate.	Robust monitoring of arrangements with debt collection agency. Joint working with Legal Services to assist services with the recovery of aged debt.	3	110

APPENDIX 1

DEPARTMENT/SERVICE FINANCIAL RISKS - 2016-17

DEPARTMENT	SERVICE	SERVICE OUTCOME	TITLE OF RISK	DESCRIPTION OF RISK	MITIGATIONS ACTIONS IN PLACE	2016-17	
						LIKELIHOOD	FINANCIAL IMPACT £000
Customer Services	Customer and Support Services	CS04 - Income from local taxes and sundry debtors is maximised and properly controlled	Council Tax Debt Collection Recovery	Recovery of debt becomes more difficult to pursue in the current economic climate, Council entered into new contract with debt collection agents for Council Tax.	Robust monitoring of arrangements with debt collection agency and performance against target collection rates.	3	100
Customer Services	Customer and Support Services	CS05 - Increased value is delivered from procurement, with key contracted services of better quality and effectiveness	Procurement legal challenge	Potential challenge from unsuccessful bidders resulting in claims for damages	Ensure procurement procedures and policies are followed. Explore possibilities for insurance cover in relation to claims.	3	100
Customer Services	Customer and Support Services	CS02 - Businesses are supported in claiming Non-Domestic Rates relief.	Non-Domestic Rates Relief	Risk of demand changing due to legislative changes outwith our control or new charitable businesses.	Outwith direct management control.	4	30
Customer Services	Facility Services	FS02 - Communities are safer and more successful through improved facilities	Surplus Properties	Ongoing market difficulties lead to increased numbers of surplus properties, there are residual running costs associated with surplus properties.	Asset Management Strategy	3	250
Customer Services	Facility Services	FS02 - Communities are safer and more successful through improved facilities	Property - Central Repairs	Increased demands on CRA as a result of the decrease in capital funding available and increases in supplier/contractor charges.	Joint strategy with procurement colleagues to reduce potential impact of supplier/contractor charges. Close monitoring of CRA budgets and commitments.	3	200
Customer Services	Facility Services	FS03 - We contribute to the sustainability of the local area	Energy Costs	Increase in energy costs and consumption. The Council are required to participate in the CRC Energy Efficiency Scheme, there is a risk that the required carbon emission reductions are not met and the cost of the allowances could increase.	Energy Management Team actions to reduce energy consumption and efficiency and ensure more accurate billing by energy providers. Regular monitoring of energy budgets to ensure any issues are raised and resolved as soon as possible.	3	200
Customer Services	Facility Services	FS01 - Children in Argyll and Bute are healthier by maximising the number of pupils option to choose a nutritionally balanced school meal at lunchtime	Catering Costs - Provision of Meals to Early Years Children	The Children and Young People (Scotland) Act places duties on Councils to provide children where sessions span over lunch time. The total quantum of funding of £1.2m may not be sufficient to fund the additional costs depending on uptake and the additional costs to support the meal provision in partner provider settings.	Joint strategy with Education colleagues to implement requirements and closely monitor financial implications. Responding to consultations by COSLA on the distribution and allocation of additional funding.	3	100

APPENDIX 1

DEPARTMENT/SERVICE FINANCIAL RISKS - 2016-17

DEPARTMENT	SERVICE	SERVICE OUTCOME	TITLE OF RISK	DESCRIPTION OF RISK	MITIGATIONS ACTIONS IN PLACE	2016-17	
						LIKELIHOOD	FINANCIAL IMPACT £000
Customer Services	Facility Services	FS04 - School and public transport meets the needs of communities	School and Public Transport - provider charges	Increased provider charges	Joint strategy with procurement colleagues to reduce potential impact.	2	100
Customer Services	Facility Services	FS01 - Children in Argyll and Bute are healthier by maximising the number of pupils option to choose a nutritionally balanced school meal at lunchtime	Catering Purchases	Increased supplier charges.	Joint strategy with procurement colleagues to reduce potential impact. Control food wastage/portion controls.	2	60
Customer Services	Facility Services	FS04 - School and public transport meets the needs of communities	SPT Requisition	Increased contribution required for SPT requisition.	Outwith direct management control.	2	60
Customer Services	Facility Services	FS02 - Communities are safer and more successful through improved facilities	Rental Income from Properties	Due to current economic climate may be reduced ability to recover rental income from leased properties or place suitable tenants in properties as leases come to an end.	Management of leasehold properties by Estates team, any issues with debt recovery being dealt with in line with Council debt recovery policy.	2	20
Customer Services	Governance and Law	GL9 - Provision on high quality, timely and appropriate legal documentation.	Insurance Contract	The Council has to tender the insurance Service contract during 2016-17. It is possible there will be an increased cost of insurance as a result of the tender.	Legal Services will seek to ensure that a number of tender returns are made to increase competitive benefit for the Council.	3	103
Customer Services	Governance and Law	GL5 - Electors enabled to participate in the democratic process	Elections	More than 1 by-election required outwith standard election cycle.	Outwith direct management control.	2	34
Customer Services	Governance and Law	GL10 - Timely provision of liquor licenses and Civic Government licenses to the public	Licensing	Reduced numbers of licensing applications leading to reduced income	Monitoring of trends.	3	30
Customer Services	Governance and Law	GL6 - The best interests of children at risk are promoted	Children's Panel	Increased number of referrals.	Liaise with Community Services colleagues to maximise council facilities/resources in the first instance.	1	10
Customer Services	Governance and Law	GL8 - Provision of high quality, timely legal advice	Legal Services	Failure to minimise Council wide use of external legal advice.	Ensure legal services are gateway to access all legal advice.	1	10
Customer Services	NPDO	NPDO	Contract RPI	Increase in RPI.	Monitoring annual alteration to contract RPI rate and mitigation through financial forecasting and existing budget.	1	150
Development & Infrastructure	Economic Development	ET02 - Strategic Transportation & Attractive Communities	Ferry Services - income	Changes to ferry services resulting in reduced passenger income.	Ensure that ferry operators are charged for the correct number of passengers	3	40

APPENDIX 1

DEPARTMENT/SERVICE FINANCIAL RISKS - 2016-17

DEPARTMENT	SERVICE	SERVICE OUTCOME	TITLE OF RISK	DESCRIPTION OF RISK	MITIGATIONS ACTIONS IN PLACE	2016-17	
						LIKELIHOOD	FINANCIAL IMPACT £000
Development & Infrastructure	Economic Development	ET02 - Strategic Transportation & Attractive Communities	Piers and Harbours	Reduced fishing fleet resulting in lower number of fish landings.	Monitor fish landings and ensure that all income is collected.	3	40
Development & Infrastructure	Economic Development	ET02 - Strategic Transportation & Attractive Communities	Airfields and Air Services - fuel costs	Increased fuel costs on PSO flights being passed onto the Council.	Scrutinise all claims for increased costs to ensure that they are in accordance with the contract.	3	30
Development & Infrastructure	Economic Development	ET02 - Strategic Transportation & Attractive Communities	Airfields and Air Services - usage	Reduced number of aircraft using the airports.	Monitor usage and market the facilities.	2	10
Development & Infrastructure	Planning and Regulatory Services	PR04 - Building Standards	Dangerous Buildings interventions	Deal in Building Standards with an increasing level of dangerous building work which has significant financial implications for Council	Monitor activity and seek to recover costs from the owner	3	180
Development & Infrastructure	Planning and Regulatory Services	PR01 - Development Management	Planning fees reduced by Scottish Government	Planning revenue budgets negatively affected by Better Regulation Bill. Scottish Government reducing planning fees due to poor performance by the Planning Authority	Maintain high levels of performance as articulated by performance markers detailed in Planning Performance Framework annual report.	1	100
Development & Infrastructure	Planning and Regulatory Services	PR04 - Building Standards	Building Warrant fee shortfalls	Due to downturn in economic / building activity, building warrant fee income shortfalls leading to revenue budget pressures.	Continue to monitor Building Standards income and expenditure tightly and investigate further income generation streams. Lobby Scottish Ministers through professional organisations to increase Building Warrant fees to a sustainable level.	3	75
Development & Infrastructure	Planning and Regulatory Services	PR03 - Environmental Health	Animal Health	Carrying out livestock seizure to protect welfare of the animals	Monitor activity and seek to recover costs from the disposal of the animals.	1	20
Development & Infrastructure	Roads and Amenity Services	RA01 - Roads & Lighting	Roads Maintenance	Adverse weather conditions result in deterioration of the road network necessitating greater spend on repair of defects.	Manage maintenance budgets to ensure that spend is prioritised to deal with safety defects.	3	230
Development & Infrastructure	Roads and Amenity Services	RA01 - Roads & Lighting	Street Lighting	Age of lighting stock requires greater maintenance as health and safety becomes a consideration.	Manage maintenance budgets to ensure that spend is prioritised to deal with safety defects.	4	100
Development & Infrastructure	Roads and Amenity Services	RA01 - Roads & Lighting	Winter Maintenance	Adverse weather conditions which require greater than budgeted number of gritting runs.	Monitor weather conditions and apply gritting policy to minimise costs.	4	700
Development & Infrastructure	Roads and Amenity Services	RA06 - Waste Management	Waste Collection	Reduced income from commercial refuse collection	Review operational service provision	3	40
Development & Infrastructure	Roads and Amenity Services	RA06 - Waste Management	Waste Disposal	Re-tender for island haulage and potential for increased prices	Competitive tendering process may assist in minimising the impact of increased prices	3	27

APPENDIX 1

DEPARTMENT/SERVICE FINANCIAL RISKS - 2016-17

DEPARTMENT	SERVICE	SERVICE OUTCOME	TITLE OF RISK	DESCRIPTION OF RISK	MITIGATIONS ACTIONS IN PLACE	2016-17	
						LIKELIHOOD	FINANCIAL IMPACT £000
Integration Services	Adult Care	AC1 - Our community is supported to live more active, healthier and independent lives	Increased complexity of care packages - Older People, Physical Disability, Learning Disability and Mental Health	Level of service demand remains at current commitment or increases due to needs becoming more complex.	Restrict service provision within available budget. Ensure services targeted at priority need clients. Continue to shift balance of care where average community care packages cost less than institutional. Target funding at preventative services to reduce risk of higher dependency.	3	950
Integration Services	Adult Care/Children and Families	AC1 - Our community is supported to live more active, healthier and independent lives CF2 - Children, young people and their families at risk are safeguarded	Impact of Scottish Living Wage	From 1/10/2016, the new Scottish Living Wage will come into force, requiring employers to pay a minimum hourly rate of £8.25 per hour, leading to increased supplier costs. A demand pressure of £1.3m has been included in the 2016-17 budget, the risk is that this is insufficient to meet the increased costs.	Engagement with service providers to ensure that they meet the new requirements whilst limiting the potential transfer of additional costs to the Council. Prioritisation of services and ensuring that the services commissioned provide best value.	3	130
Integration Services	Adult Care	AC1 - Our community is supported to live more active, healthier and independent lives	Income from self-funding Older People resident in the Council's care homes	Changes in self funded clients receiving residential care.	Management have no control over financial circumstance of clients receiving care.	3	175
Integration Services	Adult Care	AC1 - Our community is supported to live more active, healthier and independent lives	Charges for Community Based Care	Clients withdraw from service due to charges or changes to benefits leading to a reduction in income.	Ensure clients benefits are maximised to reduce impact of charges and risk of withdrawal from service. Ensure internal and externally delivered services cease where client withdraws from charging scheme.	3	140
Integration Services	Adult Care	AC1 - Our community is supported to live more active, healthier and independent lives	Growth in Older People population	Growth in elderly population exceeds expectation reflected in Demand Pressure thereby putting increased demand on services.	Restrict service provision within available budget. Ensure services targeted at priority need clients. Continue to shift balance of care where average community care packages cost less than institutional. Growth of elderly population built into financial estimates.	3	127
Integration Services	Adult Care	AC1 - Our community is supported to live more active, healthier and independent lives	Sleepover Allowance rates paid to clients in receipt of Direct Payments	Potential increase in the nightly allowance to pay for sleepovers provided by personal assistants funded via Direct Payment in order to meet National Minimum Wage Regulations.	Ensure services are targeted at priority need clients, review of client assessments and greater use of Telecare to support/monitor clients.	4	70

APPENDIX 1

DEPARTMENT/SERVICE FINANCIAL RISKS - 2016-17

DEPARTMENT	SERVICE	SERVICE OUTCOME	TITLE OF RISK	DESCRIPTION OF RISK	MITIGATIONS ACTIONS IN PLACE	2016-17	
						LIKELIHOOD	FINANCIAL IMPACT £000
Integration Services	Adult Care	AC1 - Our community is supported to live more active, healthier and independent lives	Sleepover Allowance rates paid to staff in the Council's Older People's care homes.	Potential increase in the allowance paid to staff working sleepovers in residential units to bring payments into line with the National Minimum Wage Regulations.	Review rotas to ensure that overnight staffing levels are appropriate and meet statutory requirements.	2	42
Integration Services	Children and Families	CF1 - The life chances for looked after children are improved	Looked after children - residential placements	Increased level of support, increased placement cost, increased client base	Commissioning Team; Regular reviews to minimise duration of placement, Maximise existing resources.	4	350
Integration Services	Children and Families	CF1 - The life chances for looked after children are improved	Increase in demand for foster care places	Increase to fostering client base.	Active Policy/Service Priority to enhance activity.	3	200
Integration Services	Children and Families	CF1 - The life chances for looked after children are improved	Sleepover Allowance rates paid to staff in the Council's Children's houses.	Potential increase in the allowance paid to staff working sleepovers in residential units to bring payments into line with the National Minimum Wage Regulations.	Review rotas to ensure that overnight staffing levels are appropriate and meet statutory requirements.	2	85
Integration Services	Children and Families	CF1 - The life chances for looked after children are improved	Increased demand for Throughcare support for Looked After Children	Increased level of support, increased placement cost, increased client base	Commissioning Team; Regular reviews; Prompt transition to benefits. Active policy/strategic aim to develop/enhance throughcare offer by corresponding savings within residential placements.	2	80
Integration Services	Children and Families	CF3 - We have contributed to making our communities safe from crime disorder and danger	Criminal Justice Partnerships Overspend	Share of potential overspend from Criminal Justice Partnership.	Ongoing review of Criminal Justice budget and partnership activities.	4	70
Integration Services	Children and Families	CF2 - Children, young people and their families at risk are safeguarded	Increase in demand for support for Disabled Children	Increased demand for service.	Disability Transitions Groups	2	60
Integration Services	Children and Families	CF1 - The life chances for looked after children are improved	Increase in Adoption placements	Increased number of adoptions	Activity Policy/Service Priority to enhance activity.	2	50
Integration Services	Children and Families	CF1 - The life chances for looked after children are improved	Contested Adoption Placements	Increased number of contested adoptions	Activity Policy/Service Priority to enhance activity.	2	15
Total						59	6,700

RESERVES AND BALANCES – UPDATED FOR BUDGET PACK 2016-17

1 EXECUTIVE SUMMARY

- 1.1 The main purpose of this report is to advise Members of the overall level of reserves held by the Council as well as providing detail on the monitoring of the earmarked balances held within the General Fund.
- 1.2 The Council has a total of £50.478m usable reserves as at the end of 31 March 2015. Of this balance, £0.669m relates to Repairs and Renewals Fund, £3.742m relates to Capital Funds and the remainder is held in the General Fund, with £30.193m of the balance earmarked for specific purposes.
- 1.3 The Council has a total of £110.479m unusable reserves that are not backed with resources. They are required purely for accounting purposes.
- 1.4 The General Fund contingency level remains at 1.5% of net expenditure. This monetary level has been adjusted to take account of the revised net revenue expenditure proposed for 2016-17, thereby releasing £0.107m back into the unallocated General Fund balance. The revised contingency at 1.5% of net expenditure amounts to £3.551m.
- 1.5 There is currently an estimated surplus over contingency of £5.972m. In addition, the forecast underspend for 2015-16 is currently estimated at £0.739m which could increase the balance as at 31 March 2016 to £6.711m, however, this is an estimated position and could be subject to change.
- 1.6 Assessing the adequacy of reserves should take account of the strategic, operational and financial risks facing the Council and should consider both internal and external factors. There are 18 categories included in the risk analysis and 7 have been assessed as low with 3 low/medium and 8 medium. The risk assessment category is the same as last year. There are no medium/high risks. The medium risks relate to cost pressures, demand pressures, funding, savings, strategic risks, operational risks and general financial climate.

RESERVES AND BALANCES – UPDATED FOR BUDGET PACK 2016-17

2. INTRODUCTION

- 2.1 This report outlines current balances on all of the Council's reserves, both usable and unusable. It also provides detail on the monitoring of the earmarked balances within the General Fund.

3. DETAIL

3.1 Types of Reserves

- 3.1.1 Usable Reserves - Councils have powers to establish certain resource backed reserves which can be used to fund expenditure. The powers of councils to establish reserves are laid out in Schedule 3 of the Local Government (Scotland) Act 1975. These allow councils to establish a Renewal and Repairs Fund, Insurance Fund and Capital Fund. Councils can also establish a Useable Capital Receipts Reserve. The Council must also maintain a General Fund and can earmark balances for specific purposes within the General Fund.

- 3.1.2 Unusable Reserves – Councils are also required to establish certain reserves that are not backed by resources. They are required purely for accounting purposes and do not represent resources available for councils to utilise. The Pensions Reserve, Revaluation Reserve, Capital Adjustment Account, Financial Instruments Adjustment Account and Accumulated Absences Account fall into this latter category of accounting reserves.

3.2 Reserve Balances At 31 March 2015

- 3.2.1 The balances on each type of reserve at 31 March 2015 are set out in the table below.

Reserve	£000
Unusable Reserves	
Revaluation Reserve	55,224
Capital Adjustment Account	209,599
Financial Instruments Adjustment Account	-4,516
Pensions Reserve	-144,738
Accumulated Absences Account	-5,090
Total Unusable Reserves	110,479
Usable Reserves.....on next page	

Reserve	£000
Usable Reserves	
Repairs and Renewals Fund	669
Capital Fund	976
Usable Capital Receipts Reserve	2,766
General Fund	46,067
Total Usable Reserves	50,478
Total Reserves	160,957

- 3.2.2 The Revaluation Reserve represents the unrealised gains in the valuation of fixed asset. The Capital Adjustment Account represents the difference between depreciation based on proper accounting practice and statutory charges for financing capital expenditure. The Financial Instruments Adjustment Account represents the difference between gains and losses on borrowing and statutory capital financing charges. The Pensions Reserve represents the difference between pension costs based on proper accounting practice and payments made for pension costs. The Accumulated Absences Account represents the costed difference between holiday pay entitlement and actual holidays taken at 31 March.
- 3.2.3 The Repairs and Renewals Fund was established to support funding of renewal and replacement of school equipment. Schools can only draw on the Repairs and Renewals Fund to the extent they have previously paid into the Fund and contributions must be contained within schools devolved budgets.
- 3.2.4 The Capital Fund was established to receive all capital receipts generated by the Council and can be used to support the capital plan or meet the principal repayments on loan charges. The Council decides as part of the budget process each year how it wishes to draw funding from the Capital Fund.
- 3.2.5 The Usable Capital Receipts Reserve relates to the accumulated unspent capital receipts from sale of council houses prior to transfer of the housing stock. The reserve forms part of the Council's Strategic Housing Fund and can only be used for investment in social housing. The reserve will be used in accordance with the approach to investing in housing agreed by the Council in August 2012.

3.3 General Fund

- 3.3.1 The General Fund balance at 31 March 2015 can be analysed as follows:

	Balance 31/03/15 £000
Balance on General Fund as at 31 March 2014	44,041
Increase to General Fund balance at end of 2014-15	2,026
Earmarked Balances	-30,193
Contingency allowance at 1.5% of net expenditure	-3,658
Unallocated balance as at 31 March 2015	12,216

- 3.3.2 The General Fund includes balances that the Council has agreed to earmark for specific purposes. Some of these earmarked balances will be spent during the current financial year and some of them will be held over and spent in later years. The table below shows the balance at 31 March 2015, the amount already spent and planned to be spent in the current year, the amount to be spent in future years and any sums no longer required to be earmarked. Appendix 1 provides further details on the breakdown of unspent budget.

Earmarking Category	Balance 31/03/15	Drawn- down to 2015-16 Budget as at 31/12/15	Planned Still to Spend 2015-16	Planned Spend Future Years	Balance no Longer Required
	£000	£000	£000	£000	£000
Strategic Housing Fund	7,672	2,555	0	5,117	0
Revenue Contribution to Capital - Dunoon and Campbeltown Schools	6,000	0	0	6,000	0
Investment in Affordable Housing	6,500	0	0	6,500	0
CHORD	96	0	96	0	0
DMR – Schools	737	737	0	0	0
Existing Legal Commitments	145	0	129	16	0
Unspent Grant	801	326	379	96	0
Unspent Third Party Contribution	203	12	191	0	0
Unspent Budget	8,039	1,970	3,328	2,741	0
Total	30,193	5,600	4,123	20,470	0

3.4 Unallocated General Fund Balance

- 3.4.1 The following paragraphs note the position in respect of the unallocated General Fund balance, taking into consideration proposals as part of the budget for 2016-17.
- 3.4.2 The budget overview report notes the one-off cost pressure for the Broadband Pathfinder project and it is proposed that since this is one-off in nature in respect of set-up and transition costs, the amount is funded from the General Fund balance.
- 3.4.3 A report was considered in relation to Hermitage Park, Helensburgh at the Council meeting on 21 January 2016. The report advised that the Hermitage Park stage two project cost is £3.111m and includes funding from a range of sources, including a council commitment of £0.280m as agreed in February 2013. There is a current funding gap of circa £0.268m for which there is a request that the Council underwrite. In order to mitigate against the Council having to actually find this money, applications have been and are being submitted to a range of external funders to the value of £0.603m. It is proposed that a provision for the underwriting is made within the General Fund balance.

- 3.4.4 The Council considered a report on 25 June 2015 in respect of an investment opportunity in the new Schools Project. The Council agreed the approach in principle and delegated responsibility to the Head of Strategic Finance to assess and report back on advantageous Hubco sub debt investment opportunities prior to any commitment. Further information has been forthcoming and it is likely that the investment opportunity will be circa £0.506m, however, this amount will only be finalised when the costs are finalised. It is proposed that a provision of £0.506 is allocated from the General Fund balance with final confirmation and agreement when the Head of Strategic Finance brings forward a further report following financial close.
- 3.4.5 A General Fund contingency balance of £3.658m is held equivalent to the 1.5% of the Council budget for 2015-16. This contingency is held to provide a working balance to help cushion the impact of uneven cash flows and cushion the impact of unexpected events. It is up to authorities to make their own judgement on the level of reserves taking local circumstances into account, for example, previous call on contingency and amount of unallocated reserves held. The contingency needs to be updated to reflect the updated budget for 2016-17. The budgeted expenditure based on the proposed budget contained within the revenue budget overview report is £236.738m. 1.5% of this balance amounts to £3.551m. There is currently a contingency of £3.658m, therefore £0.107m can be released back into the unallocated General Fund balance.
- 3.4.6 The Council needs to make an allowance for the cost of severance. Accepting all the policy options will result in the number of full time equivalent (FTE) posts reducing by approximately 231FTE. This is the net adjusted figure as there are approximately 125FTE that are part of the saving option to create a charitable leisure trust and if this option is agreed, staff would TUPE over into any new organisation and would not be made redundant. In applying assumptions in respect of posts that are likely to be vacant and an average severance package, the estimated provision for severance is in the region of £4.5m.
- 3.4.7 The table below summarises the position of the unallocated General Fund balance taking into consideration provisions noted above. The table also notes the estimated forecast outturn for 2015-16, however, since this is an estimated position, it could be subject to change before the end of the financial year.

Unallocated General Fund	£000	£000
Unallocated General Fund Balance as at 31 March 2015		12,216
Budgeted surplus for 2015-16		154
Balances already agreed still to be drawn down:		
Waverley (agreed in 2013-14) - £10k for 2015-16	(10)	
Hebridean Air Service contract (agreed Council June 2015) - £85k over three years 2015-16 to 2017-18.	(85)	
Innovation Fund (agreed Council October 2015)	(100)	

Employability (agreed Council November 2015)	(456)	(651)
Broadband Pathfinder one-off cost pressure		(580)
Hermitage Park underwriting		(268)
Provision for Investment in HubCo		(506)
Reduce/(Increase) contingency to 1.5% of Net Expenditure for 2016-17		107
Estimated cost of Severance		(4,500)
Revised Unallocated General Fund Balance		5,972
Forecast Outturn for 2015-16		739
Estimated Revised Unallocated General Fund Balance as at 31 March 2016		6,711

3.5 Review and Risk Assessment

- 3.5.1 Assessing the adequacy of reserves should take account of the strategic, operational and financial risks facing the Council and should consider both internal and external factors. Appendix 2 to this report identifies the range of issues in terms of budget assumptions and financial standing and management that should be considered in assessing the level of reserves. It relates only to consideration of the contingency to be held in the General Fund balance. A separate financial risk analysis report has been prepared looking at the overall financial risks relating mainly to the revenue budget but notes a couple of risks in respect of the capital budget also.
- 3.5.2 There are 18 categories included in the risk analysis and 7 have been assessed as low with 3 low/medium and 8 medium. The risk assessment category is the same as last year. There are no medium/high risks. The medium risks relate to cost pressures, demand pressures, funding, savings, strategic risks, operational risks and general financial climate.
- 3.5.3 Based on the above and taking cognisance of the level of unallocated general fund balance that remains, it is recommended that the contingency for the General Fund balance should be retained at 1.5%.
- 3.5.4 Risks in terms of capital projects can be partially managed by using capital receipts and managing the overall capital plan. In terms of cash flow management there are substantial earmarked reserves that in the short term can be used to manage overall cash flow.

4. CONCLUSION

- 4.1 The report outlines the overall reserves and balances for the Council covering the purpose and level of each reserve. It also provides detail as to expenditure against earmarked balances held within the General Fund. There is currently an estimated surplus over contingency of £6.709m after adjusting for the forecast underspend for 2015-16.

5. IMPLICATIONS

- 5.1 Policy - Earmarked funds and funds set aside for delivery of Single Outcome Agreement are available to support Council Policy.
- 5.2 Financial - Outlines the balances held with the Council's usable and unusable reserves. Also outlines the proposals as part of the 2016-17 budget setting process in respect of the Unallocated General Fund balance.
- 5.3 Legal – None.
- 5.4 HR – None.
- 5.5 Equalities – None.
- 5.6 Risk - A contingency of £3.551m equivalent to 1.5% of net expenditure has been set aside as part of the general fund. This has been subject to a risk assessment.
- 5.7 Customer Service – None.

Policy Lead for Finance: Councillor Dick Walsh

**Kirsty Flanagan
Head of Strategic Finance
3 February 2016**

APPENDICES

- Appendix 1 – Earmarked Reserves breakdown of unspent budget
- Appendix 2 - Risk Assessment for Review of Reserves

APPENDIX 1

Earmarked Reserves - Unspent Budget
As at 31 December 2015

Ref	Department	Service	Description	Opening Balance 31/03/2015	Drawdown to 2015/16 Budget as at 31/12/15	Planned Spend to 2015/16	Planned Spend Future Years	Balance No Longer Required	Plans for Use	Amount Planned to be Spent in 2015/16	Amount Planned to be Spent in 2016/17	Amount Planned to be Spent from 2017/18 onwards
001	Community Services	Adult Care	Autism Strategy	14,776	14,776	14,776	0	0	Carry forward on monies received late in 2012-13 to fund the development of an autism strategy for both adults and children. Report to Community Services Committee 8th May 2014 noting The Health and Social Care Strategic Partnership are leading work in Argyll and Bute to develop services for clients with an Autism Spectrum Disorder (ASD). Work is underway and remainder of funding will be utilised in 2015-16 on planned training.	14,776	0	0
002	Community Services	Adult Care	Health and Social Care Integration	60,000	60,000	0	0	0	To fund a team for two years to progress Health and Social Care Integration. Project is up and running. Funding will be required to cover project team staff costs until implementation. Additional ad-hoc support may be required subject to developments/timescales.	60,000	0	0
004	Community Services	Children and Families	Care First/Care Pay Consultancy	16,200	16,200	0	0	0	Progress the integration of financial and care management information held in the CareFirst system for Children and Families. Preliminary discussions have taken place with the consultants and the funding will be required during 2015-16.	16,200	0	0
005	Community Services	Children and Families	Early Years Change Fund - Dalintober Family Centre (Phase 2)	30,000	30,000	0	0	0	Phase 2 of the works to develop a family room in Dalintober Pre-5 Unit where families will have access to information, advice and support.	30,000	0	0
006	Community Services	Community and Culture	Welfare Rights Officer	8,566	8,566	0	0	0	Continuation of fixed 2 year Welfare Rights Officer post, to assist in the delivery of additional requirements placed on the service, as a result of Welfare Reform. Two year post is due to end in June 2015, balance is required to fund the costs until that time.	8,566	0	0
007	Community Services	Education	New National qualifications	94,000	94,000	0	0	0	Scottish Government additional funding to provide schools with additional opportunities to develop teachers' understanding of and ability to deliver the new National Qualifications and to meet the costs of school level events to improve parents' understanding of the new National Qualifications.	94,000	0	0
008	Community Services	Education	Developing Scotland's Young Workforce	137,234	137,234	0	0	0	Developing an Argyll & Bute foundational apprenticeship scheme, developing support for vulnerable young people to access training, developing key group knowledge of the local labour market in relation to post-school opportunities and delivering a prevocational programme for unemployed young people.	137,234	0	0
010	Customer Services	Executive Director of Customer Services	NPDO	200,000	200,000	200,000	0	0	Provision to fund the potential costs associated with a refinancing proposal for ABC Schools. This balance will no longer be required in 2015/16 for re-financing and should be added to the balance held to fund the new school projects.	200,000	0	0
013	Customer Services	Improvement and HR	ResourceLink Review	42,450	42,450	0	42,450	42,450	Underspend in ResourceLink 4 Project budget. The scope of the project was reduced due to the level of funding available, earmarking of this underspend would allow some of the project actions that were delayed to be picked up in 2016-17 as part of the ResourceLink 5 Project.	0	42,450	0

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014	Customer Services	Improvement and HR	Argyll and Bute Manager Programme	113,492	24,000	39,279	50,213		Fund the Argyll and Bute Manager training programme which has been extended. A number of managers have been trained and the funding is being used to roll this out across all managers. Once full coverage has been achieved the training will become part of business as usual for Learning and Development.	63,279	50,213	0
015	Customer Services	Improvement and HR	Learning and Development	120,840		69,390	51,450		Training identified via PRDs, develop further E-Learning modules and the provision of Social Work degree and HNC qualifications. Original earmarked balance was to be spent over a 5 year period. The spending plan has been expanded to include the provision of social work HNC qualifications. Earmarked balance was to fund training identified from PRDs, the development of e-learning modules and a 5 year programme of Social Work Degree courses.	69,390	42,570	8,880
018	Development and Infrastructure	Economic Development	Oban Airport	50,000	50,000	0	0		There are a number of legal actions that have been taken out by TLC Ltd, the current fuel supplier at Oban airport, against Argyll and Bute Council. It is anticipated that earmarking of £50k of unspent budget will address the uncertainty around ongoing legal issues that will continue into 2015-16.	50,000	0	0
019	Development and Infrastructure	Roads and Amenity Services	Street Lighting Survey	132,000		132,000	0		In order to ensure that the inventory is sufficiently robust to inform both an energy model and a lighting business case it is necessary to carry out an asset survey which will provide a high degree of inventory accuracy. As part of this process a robust protocol will be established that ensures that the inventory is monitored and kept up to date.	132,000	0	0
020	Development and Infrastructure	Roads and Amenity Services	Amenity Services introduction of management information system	135,500		0	135,500		To introduce WDM/TOTAL to provide accurate management information on the operation of Amenity Services. Funding was available in the 2013-14 budget for this project, which was agreed as part of the service review. Because of delays with progressing budget savings options this delayed the implementation of this project. This will be progressed in 2016-17.	0	135,500	0
021	Community Services	Adult Care	Residential Care Home Placements (Charging Order Income)	200,000	0	0	200,000		Contingency put in place in February 2013 to offset budget saving options for Adult Care Service. The Council holds a debtor on the balance sheet for the level of charging orders in place, this earmarked balance is a holding account to retain the monies that were generated in creating the debtor. These funds have not yet been recovered, if this earmarked balance was fully removed there would be an issue for the service if the debt is not recovered.			
022	Community Services	Children and Families	Early Intervention (Early Years Change Fund)	456,996	170,411	118,270	168,315		Fund established in 2012/13 to be spent over more than one year. Expenditure plan has been prepared.	288,681	168,315	0
024	Community Services	Community and Culture	Third Sector Grant Helensburgh and Lomond	1,006	1,006	0	0		Policy and Resources Committee (30 October 2014) approved the carry forward by Helensburgh and Lomond Area Committee of the element of unallocated Third Sector Grant Funding which will be allocated in 2015-16.	1,006	0	0

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026	Community Services	Education	Youth Employment Opportunities Fund	150,013	150,013	0	0	0	Fund established in 2012/13 to be spent over more than one year. Monies will mainly be used for Modern Apprenticeship scheme, delays in implementation but there is now a spending plan in place.	150,013	0	0
027	Community Services	Education	School Campus Proposals - Dunoan and Campbelltown	534,747	272,787	96,353	165,607	0	Additional revenue costs associated with development of new schools. Draw down as Schools project progresses and project costs are incurred.	369,140	109,493	56,114
029	Customer Services	Customer and Support Services	Discretionary Housing Payments	138,368	3,000	135,368	0	0	Additional funding from the Scottish Government for the 2014-15 allocation for Discretionary Housing Payments, agreed that this underspend can be carried forward to supplement monies available for DHPs in 2015-16 as it is expected that the allocation will reduce and this will allow for current priority levels to be maintained. This was approved at the Policy and Resources Committee meeting on 20 March 2015.	138,368	0	0
030	Customer Services	Customer and Support Services	Scottish Government Funding - Welfare Reform/Discretionary Housing Payments (agreed at Council February 2014)	484,706	144,205	320,501	0	0	The Council was allocated additional funding of £550k from the Scottish Government late in 2013-14 to provide additional Discretionary Housing Payments. The Council agreed to carry forward the balance of funding to support a range of welfare reform interventions. An updated spending plan for the funding was agreed by the Policy and Resources Committee in March 2015.	484,706	0	0
032	Customer Services	Facility Services	Asbestos Management	223,155	31,859	191,296	0	0	Asbestos survey to be carried out for all of the Council properties. Reserves were approved to fund a 3 year programme of asbestos works, the original amount earmarked was £51.3k.	223,155	0	0
033	Customer Services	Executive Director of Customer Services	NPDO	1,001,271	0	1,001,271	0	0	Agreed that underspend in NPDO and Special Projects team is earmarked to contribute to capital funding of new schools in Kirn, Oban and Campbelltown.	1,001,271	0	0
035	Development and Infrastructure	Economic Development	Kilmartin Museum	25,000	0	25,000	0	0	Kilmartin Museum Stage 2 Development Stage. KM have been successful with their Stage I application and are now progressing their Stage II. The Council has agreed to contribute £50k over two financial years (2014-45 and 2015-16) that will be matched by HIE. This total of £100k represents 25% of Stage II development costs with £300k (75%) being met by HLF grant. Given the delay in Stage II approval, the draw-down will now be later than originally anticipated. It should be noted that £25k is included in the 2015-16 budget and will require to be earmarked at the of the financial year - this £25k represents the allocation in 2014-15.	25,000	0	0
036	Development and Infrastructure	Economic Development	Scottish Submarine Museum	90,000	50,000	40,000	0	0	Commonwealth Submarine Pavilion; proposal to create a new Naval Submarine Museum in Helensburgh as a visitor attraction and celebrate the town's links with HMFA's Naval Base. There has been spend against this allocation in both 2014-15 and 2015-16. The budget was approved as a demand pressure by Council on 13 February 2014.	90,000	0	0

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037	Development and Infrastructure	Economic Development	Campbeltown Picture House	150,000		0	150,000		Councils agreed contribution to Campbeltown Picture House. First constructed in 1913 and is now the oldest purpose built cinema still operating in Scotland. However, due to age, years of water ingress and an antiquated heating system, the property is now in a parlous state of repair and is an A-Listed property. Although the management board is composed of volunteers, it currently employs 7 staff (2 FT/ 5 PT) and has plans to expand. Total costs of renovations are forecast at £3m as detailed in the Business Case (Jura Consultants, August 2012).	0	0	150,000
038	Development and Infrastructure	Economic Development	Hermitage Park HLF	300,000	20,000	0	280,000		The aims of the scheme focus around the objectives of protecting the quality of the heritage of Hermitage Park thereby improving the quality of the experience, increase public engagement and the use of the park. The overall objective is to enhance the quality of the area as a place to live and work and in turn improve the overall quality of life in our communities. This will be achieved through the following : 1 Restoration of the historic fabric including walled memorial garden, pond and gates, old mill remains, Hermitage Well and the Millig Burn paths, bridges and walls, 2 Restoration/reinterpretation of historic planting, including open up lines of site to improve safety of visitors, 3 Celebration of heritage through interpretation and community involvement – and upgrading of the paths and drainage to increase access to the Park, 4 Reconsideration of the recreational elements which include the children's play park, bowling green, tennis courts, putting green and recreational pavilion, shelter and toilets.	20,000	0	280,000
039	Development and Infrastructure	Economic Development	Rothesay Pavilion Essential repairs	306,400		306,400	0		Essential repairs to deal with potential health and safety risks and to avoid further deterioration. Budget provision was approved by the Policy and Resources Committee on 21 August 2014.	306,400	0	0

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040	Development and Infrastructure	Economic Development	Inveraray CARS	350,000	350,000	0	0	0	The aims of the scheme focus around the objectives of protecting the quality of the built environment as an asset for sustainable economic growth, enabling the development of growth enhancing activities within Inveraray itself and to act as a catalyst for economic regeneration of the town and its hinterland. The scheme seeks to : 1. Secure investment in the fabric of the built heritage of Inveraray which is highlighted as our premier conservation area and a main tourist attraction. 2. Focus on essential repair of the historic environment focused around 8 priority buildings, shop fronts, a small repairs and public realm investment . 3. Deliver training and improve the traditional building skills base amongst local contractors and operating with the community and linking to the Argyll Construction college and working with the Lead Sheet Association. 4. Deliver education and awareness raising initiatives working closely with the local primary school.	350,000	0	0
041	Development and Infrastructure	Economic Development	Oban TIF (Tax Incremental Financing)	1,590,902	89,700	273,202	1,228,000		Revenue budget approved to fund the Lorn Aic Incremental Financing (TIF) programme management. This balance will fund the programme office until 2019-20, any unspent amounts have been approved to be automatically carried forward at the year-end as agreed by Council on 22 January 2015.	362,902	332,000	896,000
043	Development and Infrastructure	Planning and Regulatory Services	Citizens Advice Bureau	70,000		10,000	60,000		To provide certainty to existing providers while a review of advice services within Argyll and Bute is completed. Budget provision was approved by Council on 12 February 2015.	10,000	30,000	30,000
045	Development and Infrastructure	Roads and Amenity Services	Waste Management	178,361	114,000	64,361	0		Will be used towards Waste Management longer term model. Delay in introduction of comingled collection due to legal issues that remain to be resolved, however monies will be required for waste management longer term model.	178,361	0	0
048	HQ Non Dept	n/a	Support Staff for PVG Retrospective Phase	47,247	13,537	33,710	0		Additional support in HR to process PVG applications, agreed in February 2013 to be earmarked from overall favourable projected outturn.	47,247	0	0
049	HQ Non Dept	n/a	Council Tax Empty Homes	118,919	118,919	0	0		Additional funding from imposing double council tax charge on empty homes, agreed that this would be earmarked for allocation by Area Committees. £150k was allocated to Kintyre and this balance represents the remaining balance available for 2015-16.	118,919	0	0
050	HQ Non Dept	n/a	PVG Retrospective Phase	151,785	10,045	141,740	0		Budget earmarked at the end of 2012-13 for a rolling year programme to ensure the council is compliant with the requirement of the PVG scheme, including the migration of existing staff over to the new scheme.	151,785	0	0

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051	HQ Non Dept	n/a	Community Resilience Fund	200,000		0	200,000		Fund established in 2012/13 to be spent over future years.	Contingency balance - no spending plan for earmarked balance.		
095	Customer Services	Customer and Support Services	Customer Contact Centre Replacement	94,680		85,028	9,652		Policy and Resources Committee Decision of 19 March 2015. Revenue budget approved to fund the additional one-off revenue requirements to replace the Customer Contact systems.	85,028	9,652	0
096	Development and Infrastructure	Economic Development	Conservation Area Regeneration Scheme (CARS)	40,000	10,000	30,000	0		Agreed at Council on 26 June 2014 to fund development works necessary for the preparation of the Campbelltown CARS bid as well as the preparatory work for a future CARS bid for Dunoon.	40,000	0	0
				8,038,614	1,969,482	3,327,945	2,741,187			5,297,427	920,193	1,420,994

Risk Assessment for Review of Reserves		
Factor	Comment	Assessment
Cost pressures	As part of maintaining the medium term budgetary outlook, cost pressures for 2016-17 and beyond have been kept under review. The only cost pressure relates to the Living Wage for all social care workers and provision for this is included within the additional £250m Integrated Fund monies.	Medium (2015-16 Medium)
Demand led pressures	As part of maintaining the medium term budgetary outlook, demand pressures for 2016-17 and beyond have been kept under review. The main recurring demand pressure in the last few years has related to adult care demographic growth and provision for this is included within the additional £250m Integrated Fund monies.	Medium (2015-16 Medium)
Service Income	Service income levels have been reviewed as part of constructing the budget. In addition fees and charges have been reviewed.	Low (2015-16 Low)
Council Wide Cost Risks	The financial risk analysis identified 8 council wide cost risks – Council Tax income, settlement conditions package, shortfall on savings options, Employers Superannuation Auto Enrolment, Employers National Insurance, energy costs, repairs and maintenance and general inflation. All risks have been assessed as, unlikely (score 2) with the exception of the Employers Superannuation Auto Enrolment and the Employers National Insurance increase which have both been assessed as, possible (score 3).	Medium (2015-16/ Medium)
Funding Risks	The financial settlement announced on 16 December 2015 confirms funding for the 2016-17 financial year. The other element of funding is council tax and the Council has made a prudent estimate of income and has a sound history of achieving collection targets.	Medium (2015-16 Medium)

Risk Assessment for Review of Reserves		
Factor	Comment	Assessment
Savings Risks	Service Choices is one element of the budget strategy to address both the challenges within the Single Outcome Agreement and the estimated funding reductions. The Council at its meeting on 22 October agreed to consult on over 140 policy options prior to decisions at the Council budget meeting on 11 February 2016. The total savings from the policy options for 2016-17 amounts to £7.398m. The Council have a good track record on delivering on savings options.	Medium (2015-16 Medium)
Inflation Rates	The projections for inflation have been based on Bank of England forecasts as at November 2015. Currently the rate of inflation CPI is 0.10%. Whilst it is only forecast to rise to around 1.05% in 2016-17 there is still confidence that CPI inflation will rise too and exceed 2.0% by late 2017. In terms of the medium to longer term outlook, it would be prudent to consider a level of inflation over and the unavoidable/inescapable provision, however, for 2016-17, the inflation estimates should be sufficient.	Low/Medium (2015-16 Low/Medium)
Interest Rates	The Council has a large proportion of its borrowing secured at fixed rates. Surplus funds are invested and the rates of interest earned reflect current market conditions. Borrowing is being managed to reduce surplus cash available for investment subject to working capital/cash flow requirements. This reduces risk exposure on surplus funds. Current forecasts of interest rate are based on advice from our treasury advisors. Current investment rates are so low there is little scope for them to reduce any further.	Low (2015-16 Low)
Financial risks	The Council has reduced surplus funds invested and this has reduced exposure to risks associated with money market deposits. It retains a working balance of £10m to meet cash flow needs. Investments are managed based on the	Low (2015-16 Low)

Risk Assessment for Review of Reserves		
Factor	Comment	Assessment
	credit worthiness of agreed counterparties based on credit scores of recognised agencies. This should avoid having to borrow in an unplanned way from the money markets.	
Strategic risks	The strategic risk register has been reviewed against the draft corporate and service plans.	Medium (2015-16 Medium)
Operational risks	Operational risk registers are held in Pyramid and formally reviewed each quarter.	Medium (2015-16 Medium)
General financial climate	The finance settlement covers 2016-17. A prudent approach to estimating income from council tax has been taken. Risks arising from inflation, interest rates, cost pressures and demand led pressures have been outlined above. However, given the increased uncertainty globally in relation to the general financial climate particularly in relation to the Eurozone this does remain an area of risk. It would be prudent to assume a medium risk for this.	Medium (2015-16 Medium)
Availability of contingency funds	The Council currently has sufficient contingency funds to meet its target.	Low (2015-16 Low)
Overall financial standing	The Council has managed to achieve its contingency target in previous years. Actual costs are normally contained within budget. Borrowing costs are largely fixed and exposure to changes in investment rates for surplus cash are minimised. In addition to the contingency there are significant earmarked funds. Cost and demand pressures are identified and provided for if necessary. Significant savings are required to balance the budget but overall, the financial standing of the Council is one of low risk.	Low (2015-16 Low)
Track record in budget management	The Council has a good track record of containing expenditure within budget. Again the Council is on track to contain costs within budget for 2015-16. The potential change to the current forecast	Low (2015-16 Low)

Risk Assessment for Review of Reserves		
Factor	Comment	Assessment
	outturn is in respect of winter maintenance, however, there are still sufficient underspends to meet any un-forecast rise in cost.	
Financial information and reporting arrangements	Revenue and capital budgets are monitored on a monthly basis with budget allocated to responsible managers. A risk based approach is taken to budget monitoring and the budget monitoring process is continually being reviewed to identify ongoing improvements.	Low/Medium (2015-16 Low/Medium)
Insurance cover	The Council has adequate insurance cover.	Low (2015-16 Low)
Internal controls	The statement of internal controls identifies a generally adequate control framework although there are areas for improvement. An audit plan is approved and delivered each year to monitor internal controls. The Council's Audit Committee continues to actively develop and adopt good practice.	Low/Medium (2015-16 Low/Medium)