

BUDGETING PACK 2021/2022

1. **INTRODUCTORY REPORT AND RECOMMENDATIONS** (Pages 3 - 14)
2. **REVENUE PACK**
 - (a) Budget Consultation - Findings (Pages 15 - 22)
 - (b) Service Plans (Pages 23 - 96)
 - (c) Assessing Equality and Socio Economic Impact (Pages 97 - 112)
 - E1 (d) Revenue Budget Overview (Pages 113 - 170)
 - (e) Fees and Charges (Pages 171 - 228)
 - (f) Financial Risks Analysis (Pages 229 - 240)
 - (g) Reserves and Balances (Pages 241 - 260)
3. **CAPITAL PLAN**
 - E2 (a) Capital Plan Summary Report (Pages 261 - 282)

Appendix 4 – to follow
 - (b) Corporate Asset Management Strategy (Pages 283 - 300)
 - (c) Corporate Asset Management Plan including Asset Group Summaries (Pages 301 - 360)

The Council/Committee will be asked to pass a resolution in terms of Section 50(A)(4) of the Local Government (Scotland) Act 1973 to exclude the public for Appendix 9 to the report 2(d), marked with “E1” and Appendix 4 to report 3(a) marked with “E2”, on the grounds that it is likely to involve the disclosure of exempt information as defined in the appropriate paragraph of Part I of Schedule 7a to the Local Government (Scotland) Act 1973.

The appropriate paragraphs are:-

- E1 Paragraph 6** Information relating to the financial or business affairs of any particular person (other than the authority).
- E2 Paragraph 8** The amount of any expenditure proposed to be incurred by the authority under any particular contract for the acquisition of property or the supply of goods or services.
- Paragraph 9** Any terms proposed or to be proposed by or to the authority in the course of negotiations for a contract for the acquisition or disposal of property or the supply of goods or services.

This page is intentionally left blank

ARGYLL AND BUTE COUNCIL**COUNCIL****FINANCIAL SERVICES****25 FEBRUARY 2021**

INTRODUCTORY REPORT AND RECOMMENDATIONS FOR BUDGET PAPERS

1. EXECUTIVE SUMMARY

- 1.1 This report introduces the full package of papers included in the budget packs in relation to the revenue and capital budget.

REVENUE PACK**Budget Consultation – Findings Report**

- 1.2 This report summarises the feedback provided by local communities to the Council's budget planning consultation process, which this year happened in three parts.
- 1.3 Overall we received nearly 3,000 responses, and more than 4,300 comments from across Argyll and Bute

Service Plans 2021-24

- 1.4 This report presents the draft service plans for 2021-24 including the 2021-22 budget allocation. Service Plans are a core part of the Council's Performance and Improvement Framework. They set out the business outcomes that each service will work to deliver over the period of the plan. They include the resources, both revenue and personnel, that are available to deliver these outcomes.
- 1.5 There are 17 business outcomes which have been mapped to the Argyll and Bute Outcome Improvement Plan, the Corporate Plan and the Administration's Priorities. They reflect the structure of the Council and service delivery.

Assessing Equality and Socio Economic Impact

- 1.6 The Council as a public authority has a duty under the Equality Act 2010, the Public Sector Equality Duty 2011, the Fairer Scotland Duty (Part one of the Equality Act) and the Island (Scotland) Act (2018) to have due regard to their provisions when making strategic financial decisions. This is done through assessing the potential impact of the decision on equality through Equality and Socio-Economic Impact Assessments (EQSEIAs).
- 1.7 This report outlines for members the process that has been undertaken to ensure that due regard is given to equalities, islands and the Fairer Scotland duties in the decision making process on service choices and presents a strategic EQSEIA for the 2021-22 budget, to advise on overall impact.

Revenue Budget Overview

- 1.8 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.
- 1.9 The funding excluding ring-fenced grants for 2021-22, as advised in the provisional settlement, is £201.043m. If you compare the settlement of £201.043m to the cash funding in 2020-2021 the funding increase is £3.845m or 1.95%. If you take into account the funding that has been allocated this year for specific additional responsibilities that require us to incur more cost as well as accounting for the indicators still to be distributed the funding increase is £0.774m or 0.39%.
- 1.10 In terms of the growth in the council tax base, due to the impact of COVID-19 I have considered it prudent to assume no growth in 2021-22. For future years I am assuming the 0.1%, 0.25% and 0.4% growth across the scenarios. This assumption will be kept under review during 2021-22 to see if there is a longer term impact of COVID-19 on the Council tax base.
- 1.11 The 2021-22 settlement includes an additional £90 million available to compensate councils who choose to freeze their council tax at 2020-21 levels. The Council's allocation of this is £1.762m. An assumption has been made in this report that the Council will freeze council tax at 2020-21 rates.
- 1.12 The budget for 2020-21 has been rolled forward into 2021-22 and the main changes are as follows:
- Base budget adjustments amounting to £0.418m.
 - Settlement commitments amounting to £1.421m
 - Increases to employee budgets in respect of pay inflation, increments, changes to the employee base and teachers' pensions amounting to £3.770m.
 - Non-pay inflation of £1.031m.
 - Cost and demand pressures of £1.172m.
 - Decrease to Live Argyll management fee of £0.370m.
 - A funding request from AITC of £0.030m
- 1.13 In respect of the payment to the Health and Social Care Partnership (HSCP), the Local Government Finance Circular 1/2021 advises of additional funding of £72.6m that is allocated for Health and Social Care and Mental Health services. Argyll and Bute's share of this amounts to £1.385m. This amount plus £0.013m for Community Justice Transitional Funding require to be passed over to the HSCP.
- 1.14 The payment to the HSCP is an issue for Council to agree. There is a request from the HSCP for an additional £0.236m of funding to be passed over to them to reflect a proportionate share of the Council's 0.39% increase in the 2021-22 settlement. This request has been built into the budget gap however it is an issue for Council to agree. Currently I have assumed flat cash allocations in the best case, mid-range and worst case scenarios in future years.

- 1.15 There are a number of measures to balance the budget that have previously been agreed at the Council's budget meetings in 2019 and 2020 which have a net effect of reducing the 2021-22 budget gap by £0.076m.
- 1.16 There are a number of measures to balance the budget that are for Council approval, summarised as follows:
- General inflationary increase to fees and charges resulting in £0.334m of additional income.
 - New management/operational savings amounting to £2.141m.
 - New policy savings options amounting to £0.693m.
- 1.17 If Members agreed to all the proposals noted within the report, this would produce a balanced budget in 2021-22 with a surplus of £3.080m before considering the impact of COVID.
- 1.18 The capital plan summary report within the budget pack advises the Council that there is a significant funding gap within the current capital plan and it is recommended the surplus on the revenue is used towards the gap, which would save projects from having to be reduced/removed from the current capital plan or reduce the level of borrowing required to fund the budget gap.
- 1.19 The budget gap over 2022-23 and 2025-26 across each scenario is summarised in the table below.

Budget Gap	2022-23 £000	2023-24 £000	2024-25 £000	2025-26 £000	Total £000
Best Case	(1,445)*	(1,778)	(1,412)	(1,678)	(6,312)
Mid-Range	(4,918)*	(5,090)	(4,661)	(5,018)	(19,687)
Worst Case	(9,019)*	(9,098)	(8,646)	(9,125)	(35,888)

*dependant on how the 2021-22 surplus is used.

- 1.20 It is estimated that the net financial impact of COVID-19 on the Council's revenue position in 2021-22 will be £5.101m with an additional estimated pressure on the Council's capital budget of £2.0m due to increases in contract costs. It also needs to be recognised that the financial impact of COVID may extend beyond 2021-22 and it would be prudent to create a provision of at least £2.0m in respect of this.
- 1.21 The UK and Scottish Government has announced three financial flexibilities that councils can consider exercising to fund COVID specific cost pressures. The preference would be to use the credit arrangements flexibility, however, there are ongoing discussions with the Scottish Government regarding the repayment methodology associated with this option. Should the issue be resolved enabling Council's to change this credit arrangement and use an annuity repayment method, then this is a flexibility that we should exercise. In the meantime it is recommended that Members agree to the use of the loans fund principal repayment holiday flexibility which would free up £5.4m of budget to be directed towards COVID pressures.
- 1.22 The Scottish Government have allocated a further £259 million of non-recurring COVID-19 funding for 2021-22. The distribution of this funding, is not confirmed yet

but it is expected, as with other COVID general revenue funding, that this will be distributed based on GAE and SINA which would result in Argyll and Bute receiving £4.609m additional funding.

- 1.23 The table below summarises the position in relation to COVID. As can be seen there is net funding of £0.908m and Members may wish to give consideration as to how this could be used in relation to the recovery from COVID.

	£,000	£,000
2021-22 Revenue Cost Pressure	(5,101)	
2021-22 Capital Cost Pressure	(2,000)	
Provision for COVID Cost Pressures Beyond 2021-22	(2,000)	
Total COVID Cost Pressure		(9,101)
Estimated Council Share of £259m Non-Recurring COVID Funding	4,609	
Principal Repayment Holiday	5,400	
Available COVID Funding		10,009
Net Position		908

- 1.24 In view of the future savings requirements officers continue to further develop savings options which have been identified through the service redesign work carried out during 2020-21 and which require further refinement and community engagement.
- 1.25 One funding request has been received from an organisation where funding has previously been provided. The Council is asked to consider the funding request. The recommendation within the appendix has already been built into the budget figures.

Fees and Charges

- 1.26 This report sets out proposals for increases in fees and charges and the resulting impact on income included in the revenue budget.
- 1.27 The general increase to fees and charges is proposed at 3% for 2021-22 and further recommended increases over and above inflation. These increases are expected to generate additional income of £0.334m.
- 1.28 In addition to the inflationary increases there are also potential fee increases which are policy saving proposals which require member approval. Within the budget outlook, this additional income has been accounted for as part of the service package policy options.
- 1.29 The changes proposed to the Social Work fees and charges are noted within the report and have been the subject of a report to the Integrated Joint Board on 27 January 2021.

- 1.30 The 5% additional increase over and above general inflation on piers and harbours is estimated to generate additional income of £0.354m which is ring fenced to fund asset improvements.

Financial Risks Analysis 2021-22

- 1.31 This report set out the risks identified as part of preparing the revenue budget and makes an assessment of the potential financial impact of these. The financial risks are monitored routinely throughout the year and actions put in place to mitigate risks.
- 1.32 There are 6 Council wide revenue risks identified for 2021-22 currently amounting to £3.886m. Three of the risks have been classified as possible. The first in relation to the IJB referring to the Council for additional funding has been categorised as possible due to the outturn over the previous three years. The second is a 1% variation in council tax income due to an expected ongoing impact of COVID on collection rates. The third relates to a 10% variation in officer estimates of the financial impact of COVID in 2021-22.
- 1.33 There are currently 38 departmental risks totalling £3.504m. Only 1 of the 38 departmental risks are categorised as likely with no risks categorised as almost certain.

Reserves and Balances

- 1.34 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.
- 1.35 The Council had a total of £55.892m usable reserves as at the end of 31 March 2020. Of this balance, £1.843m relates to the Repairs and Renewals Fund, £4.379m relates to Capital Funds and the remainder of £49.670m is held in the General Fund, with £43.375m of this balance earmarked for specific purposes.
- 1.36 The General Fund contingency level remains at 2% of net expenditure. This monetary level has been adjusted to take account of the revised net revenue expenditure proposed for 2021-22. The revised contingency at 2% of net expenditure amounts to £5.030m.
- 1.37 The revenue budget position as at 31 December 2020 is estimated to be £5.124m overspent. Although this was the position at the end of December, there have been significant updates to this figure since December and these are noted below.
- Our share of the £90m COVID Lost Income Scheme has been confirmed as £2.043m.
 - The Scottish Government has announced an additional £110m in respect of the Lost Income Scheme. Whilst this hasn't currently been distributed, it is expected that the distribution will be similar to the £90m and, if this is the case, we will receive £2.497m.
 - Estimated increased investment income of £0.300m due to the rate of return

achieved by the Council's investments continuing to be higher than the average LIBID despite the challenging investment market.

- The forecast outturn position for Social Work as at the end of December was a £1.879m overspend, which assumed that there would be no funding from Scottish Government in respect of undelivered savings. It has now been confirmed that funding will be made available for the undelivered savings and as a result Social Work would no longer be overspent.

1.38 The table below summarises the position of the unallocated General Fund balance.

Heading	Detail	£000	£000
Unallocated General Fund as at 31 March 2020	This is the balance that is unallocated over and above the 2% contingency which amounts to £4.969m		1,326
HSCP repayment towards previous year overspends	Agreed as £0.500m in 20-21 but £0.100m had already been paid in 19-20		400
Earmarked Balances no longer required	Amounts previously earmarked that can be released back to general fund		424
Supplementary Estimate Agreed 13 August 2020	Agreed in relation to Export Health Certificates		(15)
Transfer of contingency to maintain 2% level			(61)
Sub Total			2,074
Forecast Outturn for 2020-21 as at 31 December 2020	Two main factors: Council additional costs and lost income in relation to COVID. Social Work estimated overspend.	(5,124)	
£90m Lost Income Scheme	Distribution of the £90m Scottish Government Lost Income Scheme	2,043	
Additional £110m Lost Income Scheme	Estimated share of additional £110m announced by Scottish Government for Lost Income Scheme	2,497	
Loans Fund estimated increased investment income		300	
Social Work Adjustment	Based on funding advised in respect of undelivered savings, Social Work will no longer be overspent	1,879	
Updated Estimated			1,595

Forecast Outturn 2020-21			
Estimated Unallocated General Fund Balance as at 31 March 2021			3,669

CAPITAL PACK

Capital Plan Summary

- 1.39 This report details the revisions proposed to the capital plan approved in February 2020 for the period 2021-22 to 2022-23 and extends the capital plan out for a further year to 2023-24. The revisions are based on updated capital funding assumptions, phasing and cost changes.
- 1.40 The annual General Capital Grant for 2021-22 was estimated when the plan was agreed last year to be £12.278m. The updated General Capital Grant based on the settlement is £9.876m less £0.155m for general flooding projects and £0.125m specifically for Campbeltown Flood Scheme, and is therefore a £2.682m reduction on previous estimate.
- 1.41 In light of the significantly reduced settlement in 2020-21, consideration was given to the Capital Grant assumption for 2023-24 when setting the block allocations available to Services. The estimated General Capital Grant at that time for 2023-24 was based on the 2020-21 settlement of £9.661m therefore comparing this to the settlement for 2021-22, and again taking into account the flooding allocation of £0.155m and the Campbeltown flood scheme allocation of £0.125m, this results in a gap of £0.065m in 2023-24. Confirmation has now been received from Scottish Government that the indicative General Capital Grant settlements up to 2025-26 will remain constant at the same level as the 2021-22 settlement.
- 1.42 The amount of capital resources allocated to Private Sector Housing Grant (PSHG) is £1.033m per annum, similar to previous years.
- 1.43 The additional Specific Grant monies must be spent on Cycling, Walking and Safer Streets and therefore an additional £0.376m will be built into the programme for this.
- 1.44 The restricted capital funding of £10.315m is noted within Appendix 2 of the Capital Plan Summary Report. This relates to income which is restricted to specific projects and this has been matched with expenditure against the project, thereby showing the gross cost of the project.
- 1.45 A comparison between the capital plan as at December 2020, including the new block allocation for 2023-24 has been compared to the estimated funding and there is gap up to 2023-24 of £6.262m. After adjusting for the intolerable red risks, cost pressures and other funding sources the total gap within the capital programme is £0.259m. If the gap was funded through borrowing it would create a revenue cost

pressure of £0.017m per annum which has not been built into the revenue budget overview report.

1.46 As part of the Service Asset Management plans, three intolerable red risks, amounting to £0.072m, have been identified that require additional funding over and above the block allocation. They relate to the replacement of three key business applications.

1.47 There is one cost pressure of £1.162m in relation to significant strategic change projects based on the best case scenario as detailed in exempt Appendix 4 of the Capital Plan Summary Report.

Should the worst case scenario be realised within Significant Strategic Change projects then the Significant Strategic Change Fund would need to be augmented by £3.114m which could be funded through borrowing at an estimated cost of £0.199m per annum to the revenue budget. This borrowing would only be taken if required.

Corporate Asset Management Strategy

1.48 This report outlines the overall approach to managing the asset base of the Council.

Corporate Asset Management Plan

1.49 This report identifies key issues for this planning cycle in managing the asset base, the proposed actions and any red risk assets not addressed through the proposed Capital Plan. It includes the Group and Service Asset Management Plan summary templates.

2. RECOMMENDATIONS

2.1 It is recommended that the Council:

- a) Note and give consideration to the findings from the Council's budget planning consultation.
- b) Approve all service plans, subject to updating the budget figures in line with the budget agreed for 2021-22.
- c) Note that through the EQSEIA process, we have paid due regard to our duties under the Equality Act 2010, our associated Fairer Scotland Duty and the Islands Act. Note that some of the savings proposals have an impact in some of areas, but this has been given due regard. There are no impacts identified through the EQSEIA process that show actual or potential unlawful discrimination.
- d) Approve the revenue estimates for 2021-22 and that consequently the local tax requirement estimated at £52.859m is funded from Council Tax.
Approve the following rates and charges for the year, 2021-22:
 - a. Council Tax to be paid in respect of a chargeable dwelling in Band

- “D” of £1,367.73 representing a 0.00% increase.
- b. 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 as amended.
 - c. Business Rates as determined by Scottish Ministers.
- e) Approve the revenue budget for 2021-22 as set out in the revenue budget overview report.
 - f) Approve a base allocation to the Health and Social Care Partnership of £62.211m for 2021-22. Approve indicative allocations base for 2022-23 and 2023-24 to be £62.211m. The level of future years funding is subject to the level of Scottish Government funding and the Council’s overall financial position in future years.
 - g) Within reference to the HSCP request for a deferral of £1m of the £1.2m that is due to be paid in 2021-22, agree this in principle, subject to the proviso that the amount to be deferred be reduced by the amount of any HSCP underspend in 2020-21.
 - h) Approve the 10% reduction to the Live Argyll Management Fee, resulting in a management fee in 2021-22 of £3.418m.
 - i) Approve funding of £0.030m per annum for AITC for a three year period (2021-22 to 2023-24) to support core costs.
 - j) Endorse the new management/operational savings as outlined in Appendix 5 of the revenue budget overview report and approve the policy savings options as outlined in Appendix 6 of the revenue budget overview report.
 - k) Approve that the surplus on the revenue budget is used to contribute towards the funding gap identified within the current capital plan.
 - l) Approve that the Council exercises the principal repayment holiday flexibility to make £5.4m available to be directed towards COVID revenue and capital costs but that the use of this flexibility be replaced by the credit arrangements financial flexibility if the Scottish Government give permission for the repayment arrangements to be made on an annuity basis. If this is the case a report will be brought back to the next available Council meeting.
 - m) Note that the Council expect to receive £4.609m from the £259m non-recurring funding set aside by Scottish Government for COVID related expenditure. The distribution has still to be confirmed.
 - n) Approve expenditure in relation to COVID as follows:
 - a. Estimated Revenue Cost Pressures amounting to £5.101m as outlined in Appendix 8 to the revenue budget overview report
 - b. Capital Contract Cost Pressures amounting to £2.0m as outlined in the capital plan summary report.
 - c. Provision for COVID cost pressures beyond 2021-22 amounting to

£2.0m.

- o) Approve the following in relation to fees and charges with effect from 1 April 2021 unless otherwise noted:
 - a. Approve the proposals for the fees and charges inflationary increase of 3% and approve the charges that are over and above inflation. Note that this would generate additional income of £0.334m in total.
 - b. Approve the changes proposed to the Social Work fees and charges.
 - c. Approve all other charges as noted within the Fees and Charges Schedule.
- p) Agree to the recommendations set out within paragraph 2.2 of appendix 9 to the revenue budget overview report.
- q) Note the financial risks analysis.
- r) Approve the contingency level for the General Fund balance at a level of 2% of net expenditure, equivalent to £5.030m and note the report on reserves and balances.
- s) Approve the capital plan as set out in Appendix 3 of the capital plan summary report, noting that consideration needs to be given as to how fund the £0.259m gap. If borrowing was taken out to fund the gap within the capital programme it would create a revenue cost pressure of £0.017m per annum from 2022-23.
- t) Agree to the recommendations set out within paragraphs 2.1 to 2.2 including sub-paragraphs of appendix 4 to the capital plan summary report.
- u) Approve the Corporate Asset Management Strategy.
- v) Note the Corporate Asset Management Plan and the Asset Group Summaries.

3. IMPLICATIONS

- 3.1 Policy – There are policy implications associated with proposals to balance the revenue budget as well as the policy options that have been subject to employee consultation.
- 3.2 Financial – The report outlines the revenue budget position over 2021-22 to 2025-26 and the funding and commitments for the capital plan 2021-24.
- 3.3 Legal – Any legal implications have and will be considered when developing the savings options required for the revenue budget. The funding for new capital expenditure may not address all the statutory and regulatory requirements in relation to health and safety.
- 3.4 HR – Any HR implications have and will be considered when developing savings options required for the revenue budget. There are risks that the capital funding

available will have an impact on the sustainability of the property design team and the design team within Roads and Amenity Services.

- 3.5 Fairer Scotland Duty – See Below
 - 3.5.1 Equalities - Equality and Socio-Economic Impact Assessments have been carried out where appropriate for savings options already agreed or developed. Equality and Socio-Economic Impact Assessments will be a key consideration in developing future savings proposals.
 - 3.5.2 Socio-Economic Duty - Equality and Socio-Economic Impact Assessments have been carried out where appropriate for savings options already agreed or developed. Equality and Socio-Economic Impact Assessments will be a key consideration in developing future savings proposals.
 - 3.5.3 Islands Duty – Islands duty is considered as part of the Equality and Socio-Economic Impact Assessments
- 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. In respect of the capital programme, there are risks around the level of capital receipts, future grant funding and there are a number of red risks highlighted within the corporate asset management plan.
- 3.7 Customer Service – There may be some customer service implications arising from previously agreed savings options and the new policy options. Future customer service implications will be considered when developing savings options.

Kirsty Flanagan
Section 95 Officer
8 February 2021

Policy Lead for Financial Services and Major Projects: Councillor Gary Mulvaney

This page is intentionally left blank

ARGYLL AND BUTE COUNCIL

COUNCIL

CUSTOMER AND SUPPORT SERVICES

25 FEBRUARY 2021

BUDGET PLANNING CONSULTATION – FINDINGS

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 sought the views of our citizens at three stages in this year's budget planning process.
- 1.2 Overall we received nearly 3,000 responses and over 4,300 comments from across Argyll and Bute.
- 1.3 This report outlines the feedback provided for elected members' consideration.

BUDGET CONSULTATION – FINDINGS

2.0 INTRODUCTION

- 2.1 This report summarises the feedback provided by local communities in the course of this year’s budget planning process.

3.0 DETAIL

Consultation approach

- 3.1 The council carries out budget consultation exercises to ensure that communities have the opportunity to get involved in the process of setting the council budget.
- 3.2 This year members of the public had three opportunities to get involved, by giving their views on:
- Delivering savings across amenity services
 - Delivering savings across school and bus services
 - Savings options across the range of council services
- 3.3 Surveys were promoted in a variety of ways, from social media and website links, to email, and via the Citizen’s Panel.
- 3.4 People could give views on the council’s website, by email, printed copies, by phone and via our Citizens Panel.
- 3.5 We received nearly 3,000 responses from across Argyll and Bute; and as well as giving views on specific questions, respondents also provided more than 4,300 comments.
- 3.6 The majority of respondents chose to give views via on-line channels; the number of people responding via the Citizens’ Panel fell again this year; a very small number of people used printed copies or phone.
- 3.7 Findings from the Citizens Panel, on-line and printed responses were overall the same, and so are presented together in this report.

Overall findings

- 3.8 While we received feedback specific to the topics covered by the three surveys, this overall reference emerged:
- Rather than cut services, find different ways of working or delivering them to make them sustainable.
- 3.9 Recurring suggestions for how the council might do this were:
- Efficiency savings (e.g. reduce management/councillor costs, review how services are delivered, use technology to cut costs, reduce the council's energy costs)
 - Campaign for more funding for the council
 - Introduce/increase charges (*)
 - Support communities to get involved in delivering services that matter to them (*)
- 3.10 (*) Charging, and involving communities more, received some objection as well as support. Main concerns about charging were about the level of charges, and the impact on low income residents. Main objections to community involvement were about expectations of what paying council tax should make possible.
- 3.11 Those who supported/suggested community involvement gave feedback on the help the council could provide to make this possible:
- Help to organise and coordinate volunteers
 - Health and safety training, equipment, insurance
 - Incentives (e.g. towards community projects, recognition)
 - Public awareness and educational campaigns (e.g. littering, take pride in your community, social responsibility)
 - Help community groups to apply for funding
 - Further communication and consultation on services that need support

Responses to individual surveys

- 3.12 As well as seeking 2% savings across all council services, the council explored ways to make savings by working differently based on themes, including amenity services, and transport services.
- 3.13 Members of the public were invited to get involved in budget planning by giving their views on two topic-specific surveys, on amenity, and on school and public bus services.
- 3.14 Findings from these surveys are summarised in Appendices 1 and 2. The findings have been used to develop savings options from these themed areas of work, for presentation to elected members separate to this report.

- 3.15 Members of the public were invited to get involved in budget planning for a third time, by giving views on general service savings options. The options are set out in Appendix 3.
- 3.16 A smaller number of people gave views on these options. Feedback is summarised below.
- 3.17 Efficiency savings: the options receiving most objections are listed below. Other options commented upon received 10 or fewer objections.

	Option	Objections
ED4	Reduce classroom assistant budget.	46
DEG10	Maximise income through additional private water supplies income and introducing a new charge for the provision of shellfish movement documents	12
ED5	Review and reduce Clerical Support Entitlement using updated school rolls.	11

- 3.18 Themed savings: the options receiving most objections are listed below. Other options commented upon received 10 or fewer objections.

	Savings Option	Objections
ED6	Remove Pupil Support Assistants from schools	142
R&I13	Reduce specification for grass cutting, where possible scope out grounds currently serviced considering alternatives such as sheep grazing	22

- 3.19 Non-controllable budget options: the majority of people who gave comment on these options supported them.
- 3.20 In line with council practice, we will provide an outline of how findings from this consultation contribute to budget decisions, once the Council has set its budget.

4.0 CONCLUSION

- 4.1 Many people gave time and thought to this year's budget planning process. This report and appendices set out findings for consideration by elected members.

5.0 IMPLICATIONS

- 5.1/2 Policy/Financial: Feedback from the budget planning process is set out in this report for elected members to consider in setting the council's budget.
- 5.3 Legal : None

5.4 HR : None

5.5 Equalities :The consultation was designed to reach a range of people in line with our duties under the Equality Act 2010, and to take account of covid health guidance.

5.6 Risk: None

5.7 Customer Service: Providing feedback on actions taken as a result of this consultation will highlight the value of citizens taking the time get involved in setting the council's budget.

Executive Director Kirsty Flanagan

For further information contact:

Jane Fowler, Head of Customer Support Services
Jane Jarvie, Communications Manager/Genna Lague, Research and Engagement Officer, 01546 604323

Policy Lead: Councillor Mary-Jean Devon

Appendix

Appendix 1: Amenity Services feedback

Appendix 2: School and public transport feedback

Appendix 1: Amenity Services

Findings from this survey contributed to the proposals put forward for consideration for the amenity services themed savings.

Q1. How would you make savings from statutory services?

Respondents were provided with a list of statutory services. Options were to reduce the service, introduce fees and charges, deliver differently or don't know.

For all services, the *majority were in favour of delivering the service differently.*

The most recurring comment given was that respondents object to any more savings to statutory services.

Q2. What are your ideas for delivering statutory services differently?

Recurring ideas for delivering statutory services differently were:

- Efficiency savings through staffing (e.g. review of services, reduce management, combining roles for staff)
- Review of waste and recycling
- Working with the community by enabling volunteers to take on roles.
- Public awareness and educational campaigns e.g. littering, take pride in your community
- Use of resources (mix between contracting services out and employing more staff in house, ensure value for money on procurement, energy efficiency e.g. street lighting).

Q3. We charge for a number of services. Which of these services would you pay more for?

	No of votes	% of those in favour
Bulk waste uplift	617	55%
Commercial waste service	529	47%
Hiring space in car parks	487	44%
Parking permits	444	40%
Car parking	359	32%
Burial and cremation services	233	21%

Recurring comments were:

- Respondents do not use these services, therefore no income would be generated.
- Review car parking arrangements
- Concerns about unintended consequences (e.g. fly tipping)
- Increase in fines (e.g. fly tipping, illegal parking, littering)
- Increase in charges in some areas (e.g. grass pitches, halls, stadiums)

Some respondents were in favour of paying for public toilets, creating a commercial garden waste service, and permits – car, skips, scaffolding, road opening

Q4. In principle, do you agree with the council introducing charges for other services where possible if it would mean we would avoid reducing or stopping a service?

	Number	%
Yes	634	58%
No	283	26%
Don't know	184	16%

Q5. How would you make savings to these non-statutory services?

- Public toilets, school crossing patrollers, grass cutting, pest control, play parks, street cleaning
- Choices were to: stop or reduce the service, keep the service with community or don't know.
- The majority were in favour of keeping the service with community involvement.

Q6. What help would local communities need to make delivery of services possible?

Recurring themes:

- Working with the community to enable volunteers to take on roles and further engagement with community council/groups
- Providing support to organise and coordinate volunteers / online forum
- Provide training / health and safety / guidance and support / equipment / PPE / storage / insurance
- Provide incentives (e.g. towards community projects, recognition)
- Communication and further consultation with communities with more information and transparency on services that need support
- Public awareness and educational campaigns (e.g. littering, take pride in your community, social responsibility)
- Provide support to community groups to apply for funding

Q7. Any other comments or ideas for cutting the costs of any/all of these statutory and non-statutory services?

Recurring themes:

- Working with the community more in delivering services and making decisions on service delivery;
- Review of grass cutting (e.g. reduce grass cutting and letting wildflower verges develop); and
- Using business more, either for contracting out services, or their expertise.
- Using technology more to cut down on travel, staff working from home which would allow the council estate to be reduce
- Council tax (respondents were both in favour and not of increasing council tax)

Appendix 2: School and bus services survey

This survey was one part of a broader assessment of transport services. Its findings have been used to shape recommendations for this savings theme.

Respondents were presented with a range of hypothetical options for the future of local buses and school transport in Argyll and Bute.

Option	Response
1. Some bus services operate on a demand responsive basis where instead of running to a fixed timetable, they operate flexibly to meet bookings made by phone or app. Should the Council covert more bus services to this type of operation it if reduces costs?	Slightly more agreed (42%) than disagreed (37%).
2. Some communities in Argyll and Bute run their own minibuses with volunteer drivers in cases where the demand for buses is slow. Do you think this is something which should be considered in your area if local buses could no longer be funded and are wholly or partially withdrawn?	More agreed (50%) than disagreed (33%).
3. Where school transport options are limited parents can be given an allowance to transport their children by car, often because a local bus service is not available or would not be viable. Clearly reducing car travel is a sustainable objective, but should we encourage parental car-pooling more formally post COVID (help establish user groups who are open to the concept and provide support) to maximise the benefits and control costs?	More agreed (52%) than disagreed (27%)
4. The Council has a legal duty to transport school pupils who live over 2 miles (up to age 8) or over 3 miles (over 8) from their school but in fact offers this service to all primary pupils living more than 2 miles from their school. Would you support the Council providing only the legally required service, if this delivered savings that could be used to better support school transport which the Council has a duty to provide?	Slightly more disagreed (44%) than agreed (41%).
5. The Council has begun using low emissions vehicles, bringing savings in operating costs. Would you support a fare increase in the short term if this made it possible to use low emission vehicles across all its bus and taxi services?	Substantially more agreed with this option (68%) than disagreed (19%). NB entitlement card holders would not be affected by any increase in fares and this may have influenced some responses.
6. Many local buses are busy with school pupils in term times but may be used by few people in the school holidays, evenings or weekends. Should the Council consider reducing the frequency of these services outside term time to secure funding for core weekday services?	More agreed (49%) than disagreed (38%).

ARGYLL AND BUTE COUNCIL
CUSTOMER SUPPORT SERVICES

COUNCIL
25 FEBRUARY 2021

DRAFT SERVICE PLANS 2020-23 FOR 2021/22 BUDGET ALLOCATION

1.0 EXECUTIVE SUMMARY

- 1.1 The purpose of this report is to present to Council the Draft Service Plans 2020-23 for 2021/22 budget allocation.
- 1.2 Service Plans set out the Business Outcomes that each Service will work to deliver over the period of the plan. The Strategic Management Team agreed at their meeting on 24 June 2019 to proceed with three-year service plans with a one-year budget allocation. The Draft Service Plans attached cover the 2020-23 period for the budget allocation for 2021/22.
- 1.3 The budget figures reflect the draft budget as outlined within the revenue budget overview report. These budget figures are subject to change depending on the final budget approved by Council.

ARGYLL AND BUTE COUNCIL
CUSTOMER SUPPORT SERVICES

COUNCIL
25 FEBRUARY 2021

DRAFT SERVICE PLANS 2020-23 FOR 2021/22 BUDGET ALLOCATION

2.0 INTRODUCTION

- 2.1 This report presents the draft service plans for 2020-23 for the 2021/22 budget allocation. Service Plans are a core part of the Council's Performance and Improvement Framework. They set out the business outcomes that each service will work to deliver over the period of the plan. They include the resources, both revenue and personnel, that are available to deliver these outcomes
- 2.2 There are 17 business outcomes which have been mapped to the Argyll and Bute Outcome Improvement Plan, the Corporate Plan and the Administration's Priorities. They reflect the structure of the Council and service delivery
- 2.3 The budget figures reflect the draft budget as outlined within the revenue budget overview report. These budget figures are subject to change depending on the final budget approved by Council.

3.0 DETAIL

- 3.1 The Strategic Management Team agreed at their meeting on 24th June 2019 agreed to proceed with three-year service plans with a one-year budget.
- 3.2 Service Plans clearly identify how different Services are contributing to the same Business Outcome along with the appropriate resources. Once approved the Service Plans are built in Pyramid and illustrated as Service Scorecards.
- Appendix 1 illustrates the Business Outcomes mapped to the Corporate Outcomes.
- 3.3 Work has also continued to improve the format, consistency and use of plain language in the Service Plans. This has resulted in the Service Plans containing more appropriate and less operational success measures. To enable a better overview high level strategic plans and strategies are now also noted in the

Service Plans. The Service Plans remain 2-part with a strategic 'locked-down' top level and operational, flexible lower level. These changes support high-level scrutiny and strategic focus by Elected Members.

- 3.4 The Draft Service Plans 2020-23 include the Challenges that the Services are currently aware they face, along with key Improvements that each Service has identified it will work towards. The Operational Risk Register is aligned to the Challenges. Improvements are monitored and reported on by Senior Officers with additional Improvements added as they arise.
- 3.5 HR & Organisational Development supported Heads of Service throughout the service planning process and performed a quality assurance exercise.
- 3.6 Appendix 2 presents the Draft Service Plans 2020-23 in the following order –
 - Financial Services
 - Community Planning and Development
 - Education
 - Legal and Regulatory Service
 - Commercial Services
 - Development and Economic Growth Service
 - Roads and Infrastructure Service
 - Customer and Support Service

4.0 CONCLUSION

- 4.1 The Draft Service Plans 2020-23 for 2021/22 budget allocation support high-level scrutiny and strategic focus by Elected Members with a more consistent use of plain language throughout and are aligned to the delivery of the Corporate Plan.

5.0 IMPLICATIONS

- 5.1 Policy None
- 5.2 Financial None
- 5.3 Legal None
- 5.4 HR None
- 5.5 Fairer Scotland Duty: None
 - 5.5.1 Equalities - protected characteristics None
 - 5.5.2 Socio-economic Duty None
 - 5.5.3 Islands None
- 5.6. Risk None
- 5.7 Customer Service The Draft Service Plans 2020-23 for the 2021/22 revenue budget allocation show improved use of content, consistency and use of plain language.

Executive Director Kirsty Flanagan

25 February 2021

For further information contact:

Jane Fowler, 01546 604466

Policy Lead for Support Services: Councillor Mary Jean Devon

APPENDICES

Appendix 1 - Business Outcomes mapped to the Corporate Outcomes

Appendix 2 - Draft Service Plans 2020-23 with 2021/22 budget allocation included.

Appendix 1.

Joint Over-arching Vision	Argyll and Bute’s Economic Success is built on a growing population						
Council Mission	Making Argyll and Bute a place people choose to Live, Learn, Work and do Business						
	Choose Argyll, Love Argyll						
	A Place people choose to Live			A Place people choose to Learn	A Place people choose to Work and Do Business		Getting It Right
Corporate Outcomes	People live active healthier and independent lives	People will live in safer and stronger communities	Children and young people have the best possible start	Education, Skills and training maximise opportunities for all	Our economy is diverse and thriving	We have an infrastructure that supports sustainable growth	
Business Outcomes	BO101 We Ensure Information And Support Is Available For Everyone.	BO104 Our Communities Are Protected And Supported.	BO106 Our Looked After Young People Are Supported By Effective Corporate Parenting.	BO108 All Our Children And Young People Are Supported To Realise Their Potential.	BO110 We Support Businesses, Employment And Development Opportunities.	BO113 Our Infrastructure Is Safe And Fit For The Future.	BO115 We Are Efficient And Cost Effective.
	BO102 We Provide Support, Prevention And Opportunities To Help People Make Better Lifestyle Choices.	BO105 Our Natural And Built Environment Is Protected And Respected.	BO107 The Support And Lifestyle Needs Of Our Children, Young People, And Their Families Are Met.	BO109 All Our Adults Are Supported To Realise Their Potential.	BO111 We Influence And Engage With Businesses and Policy Makers.	BO114 Our Communities Are Cleaner And Greener.	BO116 We Engage And Work With Our Customers, Staff And Partners.
	BO103 We Enable A Choice Of Suitable Housing Options.				BO112 Argyll & Bute Is Promoted To Everyone.		BO117 We Encourage Creativity And Innovation To Ensure Our Workforce Is Fit For The Future.
CROSS-CUTTING	Socio-Economic Duty, Equalities, Gaelic						
OUR VALUES	<p style="text-align: center;">Caring, Committed, Collaborative & Creative Cùramach, Dealasach, Cruthachail agus Com-pàirteach</p>						

This page is intentionally left blank

The principal purpose of the Service is to:

The Service purpose is to maintain high standards of financial management and control, contribute to corporate management and leadership and support officers and members in an effective and responsive manner. This is achieved by providing strategic financial advice, accounting and budgeting services, managing investments and borrowing, paying creditors as well as internal audit and assurance. The service is also responsible for collection of local taxes and administers housing benefit, discretionary housing payments, the council tax reduction scheme and the Scottish Welfare Fund.

The Service employs 107 FTE

The Service faces the following significant challenges:

Medium to longer term financial planning.

Safeguard the Council's money. This is particularly challenging due to the current wider economic operating environment and the uncertainty surrounding the exit from the EU.

Fully utilise the Discretionary Housing Payment and Scottish Welfare Fund monies but not overspend.

The difference the Service makes:

The Service contributes to the following Business Outcomes:

BO102	We provide support, prevention and opportunities to help people make better lifestyle choices	£1,466,450
BO110	We support businesses, employment and development opportunities	£363,320
BO115	We are efficient and cost effective	£2,500,963
	Central Management Costs	£283,901
		£4,614,634

Financial Services (2020-2023): Success Measure

SM Code	Success measures	Target	Timescale	Benchmark
BO102	We provide support, prevention and opportunities to help people make better lifestyle choices			
FIS102_01	Maximise distribution of Scottish Welfare Fund.	Minimum of 95.3%	Annually	ABC: 2019/20: 97.7% 2018/19: 95.36% Scottish average: 2018/19: 95.3%
We distribute as much of the Scottish Welfare Fund as we can to help vulnerable people. We also have a statutory duty to do this.				
FIS102_02	Scottish Welfare Fund claims processed promptly.	96% of Crisis Grant claims within 1 day 90% of Community Care grant applications within 15 days	Monthly and Annually	Scottish average Crisis Grants: 2019/20: 100% 2018/19: 96% Scottish average Community Care Grants: 2019/20: 100% 2018/19: 88%
We distribute as much of the Scottish Welfare Fund as we can to help vulnerable people. We also have a statutory duty to do this.				
FIS102_03	Maximise distribution of Discretionary Housing Payment (DHP) fund.	Minimum of 96% of total fund spent	Annually	2019/20: 101.6% 2018/19: 106.3% 2017/18: 98.5%
We distribute as much of the Discretionary Housing Payment as we can to help vulnerable people. We also have a statutory duty to do this.				

SM Code	Success measures	Target	Timescale	Benchmark
FIS102_04	Process all new benefits claims or changes in circumstances promptly and accurately.	<p>New claims within an average of 21 days</p> <p>Changes within an average of 6 days</p> <p>Accuracy rate of minimum 96%</p>	Monthly	<p>Scottish average for new claims: 2019/20: 21.83 days 2018/19: 21 days</p> <p>Scottish average for changes: 2019/20: 5.14 days 2018/19: 6 days</p> <p>2014/15 Scottish average accuracy rate: 94%</p>

We process benefit claims as quickly as we can to help vulnerable people. We also have a statutory duty to do this.

SM Code	Success measures	Target	Timescale	Benchmark
BO110	We support businesses, employment and development opportunities			
FIS110_01	Increase the total value of rates (NDR) relief awarded.	Target £15m by 31 March 2021	Annually	August 2019 awarded: £14.8m
Good practice to support local businesses as to their entitlement, by the end of March 2020 we have to publish the level of relief to businesses.				
FIS110_02	Maintain the percentage of suppliers that are paid within 30 days.	95.5%	Quarterly	Scottish average: 2019/20: 97.4% 2018/19: 96.5%
Based on good practice.				

	SM Code	Success measures	Target	Timescale	Benchmark
BO115		We are efficient and cost effective			
	FIS115_01	The agreed audit plan is delivered.	100%	Quarterly	Previous year performance: 100%
		The agreed audit plan provides assurance that our processes and procedures are thorough.			
	FIS115_02	Maintain the high rate of collecting Non-Domestic Rates (NDR).	97.3% NDR cumulatively at March 2021 (including year end accruals)	Quarterly	2019/20: 97.50% 2018/19:97.3% Scottish average: 2018/19:97.3%
		It is important that all local taxes due are collected. We also submit our performance to the Scottish Government.			
	FIS115_03	Maintain the high rate of collecting Council Tax.	96.1% Council Tax	Quarterly	ABC 2019/20: 95.5% 2018/19: 96.1% Scottish average: 2018/19: 96.1%
		It is important that all local taxes due are collected. We also submit our performance to the Scottish Government.			
	FIS115_04	The Medium to Longer Term Financial Strategy is updated.	Complete	FQ4 Annually	No benchmark
		It is recommended good practice to have a Medium to Longer Term Financial Strategy.			
	FIS115_05	The Medium Term Budget Outlook reviewed and updated.	Complete	Quarterly	No benchmark
		This ensures that regular forecast financial information is provided to Members to assist with decision making.			

Financial Services (2020-2023): Service Improvements

SI Code	Improvement Action	Completion date	Source of improvement	Source detail
BO115	We are efficient and cost effective			
FIS115_01i	Identify and develop a process to manage the ongoing requirement of IFRS16 - leasing of assets	FQ4 2021/22	Other	Statutory Requirement
FIS115_02i	Fully implement the Councils Counter Fraud team to reduce the councils exposure to internal and external fraud. Year 1 - Implement team Year 2 - Team is self-funding through fraud recovery	FQ4 2022/23	Self-evaluation	

Community Planning, Development and Social Enterprise (2020-2023) for 2021/22 budget allocation

The principal purpose of the Service is to:

The Service provides the overall management, development and delivery of Community Planning, Community Development and Social Enterprise in Argyll and Bute. The focus of the Community Planning Partnership is on strategic and local partnership working to add value and address gaps and inequalities.

Advice and support is provided to community groups across Argyll and Bute to help develop strong and sustainable local community led impact. This work is adaptable to local need and includes advice, signposting and support with funding, training, confidence building, engagement and local action plans.

Managing and distributing the Supporting Communities Fund is a key function of the Service, as is providing access to funding information and advice through GrantFinder and a regular funding bulletin.

To further improve working synergies and opportunities for communities as Social Enterprise became a part of the Service in April 2020.

The Service employs 7.5 FTE

The Service faces the following significant challenges:

Supporting the needs arising in communities due to Covid-19. This includes, as part of the council's official support to address the needs raised in calls to the helpline for Test and Protect, working with groups, and supporting volunteers and groups.

The difference the Service makes:

The Service contributes to the following Business Outcomes:

BO104	Our communities are protected and supported	£429,423
BO116	We engage and work with our customers, staff and partners	£129,107
	Central Management Costs	£36,615
		£595,145

Community Planning, Development and Social Enterprise (2020-2023): Success Measures

	SM Code	Success measures	Target	Timescale	Benchmark
BO104		Our communities are protected and supported			
	CPD104_01	Number of capacity building support sessions held with community groups.	360 per annum (cumulative)	Quarterly	360 per annum
		This measure also relates to the impact measures of increased confidence and effectiveness of community groups through support. The number of support sessions directly relates to the impacts.			
	CPD104_02	The percentage of groups who say their effectiveness has increased as a result of capacity building by the team.	75%	Annually	No benchmark, new measure
		This provides an indication of strengthening and developing community groups. This information would be used in inspections of Community Learning and Development.			
	CPD104_03	The percentage of groups whose users say they have an increase in confidence or wellbeing.	75%	Annually	2019/20: 88%
		This illustrates whether the delivery of capacity building support sessions is making a difference to individuals. This measure would be used in inspections of Community Learning and Development.			

SM Code	Success measures	Target	Timescale	Benchmark
BO116	We engage and work with our customers, staff and partners			
CPD116_01	The information provided to our community groups, individuals and partners is easy to understand.	90%	Annually	No benchmark, new measure
It is very important that this information is clear and inclusive. This information includes notifications of training opportunities, funding, general advice, signposting to other organisations, and information on legislation relating to community planning and community empowerment.				
CPD116_02	All issues raised at Area Community Planning Groups are considered and responded to by the Management Committee.	100%	Annually	2020/21: TBC 2019/20: 100%
It is important for all matters raised to be appropriately considered and responded to.				

Community Planning, Development and Social Enterprise (2020-2023): Service Improvements

SI Code	Improvement Action	Completion date	Source of improvement	Source detail
BO104	Our communities are protected and supported			
CPD104_01i	Review of Supporting Communities Fund	FQ4 2021/22	Other	Service undertakes an annual review of the process to administer the Supporting Communities Fund. Over the past four years the fund has reduced through Council Budget Savings processes from £144,000 to £90,000 (2020/21). There is a need to ensure that the process to administer the Fund represents Best Value in terms of the size of the fund now being distributed.

SI Code	Improvement Action	Completion date	Source of improvement	Source detail
BO116	We engage and work with our customers, staff and partners			
CPD116_01i	Develop a review plan for the ABOIP refresh in 2023.	31 December 2022	Other	Plan of reviewing ABOIP to have been to SMT, Policy Leads and Community Planning Partnership by end March 2021. The Plan should align with developments to the Council's Corporate Plan.

Education (2020-2023) for 2021/22 budget allocation

The principal purpose of the Service is to:

The Education Service is responsible for the delivery of all aspects of Education. The Service provides Early Learning and Child Care, Primary Education, Secondary Education, Education Psychological Services and Community Learning and Development.

The Service employs 1523 FTE

The Service faces the following significant challenges:

Complete the infrastructure programme required to deliver the high quality provision of 1140hrs Early Learning and Childcare to all 3 and 4 year olds (and eligible 2s).

Improving attainment and achievement of all children and young people whilst closing the attainment gap and responding to National challenges. The national stretch aims for 2024-25 are very challenging, particularly in the current operating environment.

Challenges around recruitment and retention of head teachers and teaching staff.

Implementing savings whilst providing an effective service. Where the majority of functions are statutory so cuts may disproportionately affect non-statutory services.

The difference the Service makes:

The Service contributes to the following Business Outcomes:

BO106	Our looked after young people are supported by effective corporate parenting	£1,674,041
BO107	The support and lifestyle needs of our children, young people, and their families are met	£8,166,904
BO108	All our children and young people are supported to realise their potential	£76,503,963
BO109	All our adults are supported to realise their potential	£219,034
BO115	We are efficient and cost effective	£233,145
BO117	We encourage creativity and innovation to ensure our workforce is fit for the future	£389,868
	Central Management Costs	-£4,704
		£87,182,251

Education (2020-2023): Success Measures

SM Code	Success measures	Target	Timescale	Benchmark
BO106	Our looked after young people are supported by effective corporate parenting			
EDU106_01	Increase positive destinations for our looked after children in Argyll and Bute.	90%	FQ3 Annually	2020/21: TBC 2019/20: 89.3%
	To ensure that our looked after young people have the best transitions possible to equip them for post school life.			
EDU106_02	Increase the percentage of successful presentations in levels 4 and 5 for Literacy and Numeracy by our senior phase pupils.	60%	FQ2 Annually	Virtual Comparator: 60%
	Increasing successful presentations to exams helps to ensure our young people have the skills for life, learning and work and move to a positive destination.			
EDU106_03	Maintain the low level of exclusion incidents experienced by our looked after children.	<5	Quarterly	2018/19 academic year: 23
	Low level of exclusions help to narrow the attainment and achievement gap between our care experienced young people and non care experienced young people.			
EDU106_04	Ensure there is a completed transition plan in place when a care experienced young person changes school / establishment	100%	Quarterly	2020/21: TBC
	To improve the support for every looked after child the individual transition plan is implemented by staff.			
EDU106_05	Increase the percentage of our care experienced young people that have the recommended additional tracking and monitoring plans in place.	100%	Quarterly	2020/21: TBC
	This is specific to each child and helps to support the child's educational journey.			

SM Code	Success measures	Target	Timescale	Benchmark
BO107	The support and lifestyle needs of our children, young people, and their families are met			
EDU107_01	Support the increase in the uptake of available Grants, Allowance and Entitlements. Increase from 2018/19 baseline Clothing Grants Free School Meals Education Maintenance Allowance	CG 1600 FSM 1100 EMA 273	FQ2 Annually	2020/21: TBC 2019/20: CG 1839 FSM 982 EMA 282
To demonstrate the support that we are putting in to the most vulnerable families in the Authority to support children. This also maximises the Pupil Equity Fund allocation to schools through Scottish Government.				
EDU107_02	A counselling service is available in all secondary schools.	100%	FQ4 Annually	2020/21:TBC
This will provide support for mental health and wellbeing in our young people.				
EDU107_03	All children and young people identified as requiring an adapted timetable will have a flexible leaning plan put in place.	100%	FQ3 Annually	2020/21: TBC
This ensures there is access to an appropriate curriculum for each child and young person that requires it.				
EDU107_04	Maintain the percentage of 16-19 year olds in Argyll and Bute participating in education, training or employment.	94%	FQ3 Annually	National figure: 92.6%
It is important that our young people are getting the best possible opportunities to reach and maintain positive destinations.				
EDU107_05	Maintain the percentage of all young people leaving school achieving a positive destination into further education, training or employment.	95%	FQ2 Annually	2020/21: 94%
This demonstrates the high level of the number of our young people that achieve positive destinations. This gives an overall assessment of Young People in Argyll and Bute.				

SM Code	Success measures	Target	Timescale	Benchmark
BO108	All our children and young people are supported to realise their potential			
EDU108_01	Increase the uptake of wider achievement opportunities which compliment traditional SQA awards and offer alternative ways to develop learning, life and work skills.	16% of presentations	FQ2 Annually	National figure: 16%
These opportunities help to improve the life chances of our young people and help them to achieve their positive destinations.				
EDU108_02	The percentage of children that achieve their appropriate developmental milestones by Primary 1.	70%	FQ2 Annually	2020/21: TBC 2019/20: 78%
The measure demonstrates that children are given the best start possible.				
EDU108_03	Maintain the percentage of primary pupils that become digital leaders.	54%	FQ3 Annually	New Measure, no benchmark
To demonstrate that young people are gaining the widest opportunities to become successful learners in the 21 century through digital resources.				
EDU108_04	Digital technology is used to deliver the curriculum wherever necessary as a cover for teacher vacancies or low rolls.	80%	Quarterly	2020/21: 100%
By making best use of digital technology also demonstrates the best use of staff across the area.				
EDU108_05	All secondary establishments have a minimum of two (local community) business partners.	90% 100%	FQ2 2021/22 FQ2 2022/23	2020/21: 100%
Working with business partners provides wider learning opportunities for pupils and demonstrates partnership working.				

SM Code	Success measures	Target	Timescale	Benchmark
---------	------------------	--------	-----------	-----------

BO109 All our adults are supported to realise their potential

EDU109_01	Maintain the number of adults engaged in community learning and development (CLD) employability programmes.	50	FQ4 Annually	50
-----------	---	----	--------------	----

To provide opportunities for citizens within Argyll and Bute to be life long learners and increase employability chances.

EDU109_02	Increase the number of adults with Individual Learning Plans that identify and address employability barriers such as training needs and skills gaps.	25 35	FQ4 2021/22 FQ4 2022/23	2020/21: TBC
-----------	---	----------	----------------------------	--------------

Official data indicates there is a steady rise in the number of unemployed adults aged 50+ that require assistance in Argyll and Bute.

	SM Code	Success measures	Target	Timescale	Benchmark
BO115		We are efficient and cost effective			
	EDU115_01	Our Grant spend is maximised: Gaelic Grant Glaif Looked After Children Attainment funding Scottish Attainment Challenge	95% of each funding stream. Cumulative	Quarterly	2020/21: TBC 2019/20: 95%

Attainment and achievement for our children and young people can be supported if available and entitled grants are maximised.

SM Code	Success measures	Target	Timescale	Benchmark
BO117	We encourage creativity and innovation to ensure our workforce is fit for the future			
EDU117_01	Increase the percentage of our early years workers who have gained or are working towards professional qualifications.	80% 90%	FQ4 2021/22 FQ4 2022/23	2020/21: TBC
To ensure effective delivery of 1140hrs for our children and to ensure our workforce are appropriately qualified to work with them.				
EDU117_02	Provide 6 probationer virtual learning days to our probationer teachers.	6	FQ1 Annually	2020/21: 6
To continue and support the professional learning journey of our probationer teachers.				
EDU117_03	The percentage of new head teachers who have or are working towards the statutory headship qualification.	90%	FQ1 Annually	2020/21: 90%
To ensure our head teachers have the appropriate leadership skills to lead our establishments and enhance education provision and outcomes for our children and young people.				

Education (2020-2023): Service Improvements

SI Code	Improvement Action	Completion date	Source of improvement	Source detail
BO106	Our looked after young people are supported by effective corporate parenting			
EDU106_01i	Extend tracking and monitoring to include all pupils from P1 to S3 using individual Progress and Achievement tracking and national Achievement of a Level (ACEL) data	FQ4 2021/22	Self-evaluation	
EDU106_02i	Improve the monitoring and evaluation of the impact of the multi-agency planning, review and risk management processes for our looked after and care experienced children	FQ2 2021/22	Self-evaluation	Case review
EDU106_03i	Improve the quality of our flexible learning planning by working with local employers to provide a range of nurturing work placements for our looked after and care experienced children.	FQ2 2021/22	Self-evaluation	Review of flexible learning practices
EDU106_04i	Complete the second cycle of individual tracking and monitoring of all Senior Phase pupils to ensure that progress and attainment are in line with the individual expectations for each child	FQ3 2021/22	Self-evaluation	Review of first cycle

SI Code	Improvement Action	Completion date	Source of improvement	Source detail
BO107	The support and lifestyle needs of our children, young people, and their families are met			
EDU107_01i	Implement actions in Education Psychology Service arising from the bi-annual survey with agency stakeholders.	FQ4 2021/22	Self-evaluation	

SI Code	Improvement Action	Completion date	Source of improvement	Source detail
BO108	All our children and young people are supported to realise their potential			
EDU108_01i	Work collaboratively with education establishments and partners to challenge and support the evaluation and moderation of the learning experiences of children and young people.	FQ1 2021/22	Self-evaluation	Education Annual Plan. The Education Team through self-evaluation of current practice and outcomes of inspection reports, have recognised the requirement to improve evaluation outcomes for learning, teaching and assessment.
EDU108_02i	Improve our identification and understanding of the challenges and barriers to learning for our children and young people in vulnerable groups and then plan to address these needs.	FQ1 2021/22	Self-evaluation	Education Annual Plan. The Education Team through self-evaluation of current practice and outcomes of inspection reports, have recognised the requirement to minimise the barriers to learning for our children and young people.
EDU108_03i	Develop a nurture strategy for Argyll and Bute with an associated sustainable training model.	FQ2 2021/22	Other	

SI Code	Improvement Action	Completion date	Source of improvement	Source detail
BO113	Our infrastructure is safe and fit for the future			
EDU113_01i	Develop a learning estate strategy that supports the provision of high quality education.	FQ4 2021/22	Self-evaluation	Scottish Government published its learning estate guidance in September 2019 which resulted in Argyll and Bute Education Service being proactive in reviewing it's current processes. Working with colleagues from Northern Alliance an implementation plan is currently being developed.

SI Code	Improvement Action	Completion date	Source of improvement	Source detail
BO116	We engage and work with our customers, staff and partners			
EDU116_01i	Improve the range and quality of methods used to communicate relevant performance information to all stakeholders.	FQ1 2021/22	Other	Analysis of parental questionnaire and compiled complaints data information has provided evidence for required improvement in relation to progress reports for parents.
EDU116_02i	Provide further support and training to Central Officers to ensure high-quality reporting on educational practice and improvement to Elected Members across the RIC and at national level using benchmarks.	FQ1 2021/22	Other	Analysis of parental questionnaire and compiled complaints data information has provided evidence for required improvement in relation to progress reports for parents.

Legal and Regulatory Support (2020-2023) for 2021/22 budget allocation

The principal purpose of the Service is to:

Legal and Regulatory Support administers the legal and governance arrangements of the Council and Community Planning Partnership, supporting Elected Members and delivering all elections. Prevention and welfare duties are delivered through the Civil Contingencies function with health and safety, trading standards and welfare rights.

The Service delivers a range of legal services and advice that include litigation, conveyancing, licensing and our compliance duties such as Freedom of Information, Data Protection and complaints. Procurement and Contract management services are provided to both internal and external bodies including responsibility for the monitoring of the schools Non Profit Distributing Organisation (NPDO) contract and the schools Hub - Design, Build, Finance and Maintain (DBFM) contract. These activities underpin and support Council wide service delivery.

The Service employs 99 FTE

The Service faces the following significant challenges:

Organising and running of Elections, Referendums and activity arising from matters of constitutional reform and election law. These may sometimes be unscheduled.

Continue to operate on a remote and virtual basis to maintain openness and transparency in relation to public access and governance frameworks.

Implement Brexit and forthcoming Scottish legislation including the Planning (Scotland) Bill and the Prescription (Scotland) Bill.

The difference the Service makes:

The Service contributes to the following Business Outcomes:

BO102	We provide support, prevention and opportunities to help people make better lifestyle choices	£342,020
BO104	Our communities are protected and supported	£399,163
BO110	We support businesses, employment and development opportunities	£970,950
BO113	Our infrastructure is safe and fit for the future	£15,089,402
BO115	We are efficient and cost effective	£1,519,884
BO116	We engage and work with our customers, staff and partners	£528,473
BO999	Central Management Costs	£247,015
		£19,096,907

Legal and Regulatory Support (2020-2023): Success Measures

	SM Code	Success measures	Target	Timescale	Benchmark
BO102		We provide support, prevention and opportunities to help people make better lifestyle choices			
	LRS102_01	Advice and assistance from Welfare Rights is provided to Clients to ensure they maximise their income.	£2.5m per year is distributed to clients	Quarterly	Internal benchmark: £2.3m
It is important that the correct amount of welfare rights are being claimed for every Client.					

	SM Code	Success measures	Target	Timescale	Benchmark
BO104		Our communities are protected and supported			
	LRS104_01	Undertake visits to all premises identified as high risk on the Trading Standards database.	100%	Quarterly	2020/21: TBC 2019/20: 84.7%
Monitoring high risk premises reduces the risk of incidents to the public and the Council.					

SM Code	Success measures	Target	Timescale	Benchmark
BO110	We support businesses, employment and development opportunities			
LRS110_01	Maintain the percentage of all Council spend that is either under a contract or a Service Level Agreement (SLA).	90%	Quarterly	2020/21: TBC 2019/20: average contracted spend: 92.25% 2018/19 average contracted spend: 90.7%
Public Sector bodies should have a contract in place for the majority of their spend. This provides effective spend management and illustrates value for money.				
LRS110_02	Maintain the percentage of local suppliers that benefit from the awards of contracts via the procurement portal.	35%	Annually	2020/21: TBC 2019/20: 27.9% 2018/19: 34.1%
This demonstrates the proportion of local businesses that benefit from contract awards thus supporting and growing the local economy.				
LRS110_03	Maintain the percentage of all Small Medium Enterprises (SMEs) that win Council contracts.	76%	Quarterly	2020/21: TBC 2019/20: 107.9% 2018/19: 76.9%
This illustrates the level of support given to Small or Medium Enterprises. This is also reported to the Scottish Government.				
LRS110_04	Increase the number of community benefits that are delivered through the contracts we award locally.	35% of all contracts >£100K for services >£500K for works	Quarterly	2020/21: TBC 2019/20: 100%
This demonstrates that community benefits are being delivered.				

	SM Code	Success measures	Target	Timescale	Benchmark
BO113		Our infrastructure is safe and fit for the future			
	LRS113_01	The Schools Non Profit Distribution Organisation (NPDO) and Hub-Design, Build, Finance and Maintain (DBFM) contracts are actively managed.	On track	Quarterly	2020/21: TBC
		This monitors contract compliance whilst ensuring the required service levels are achieved.			

	SM Code	Success measures	Target	Timescale	Benchmark
BO115		We are efficient and cost effective			
	LRS115_01	All urgent legal advice is dealt with in 1 day.	100%	Quarterly	2020/21: TBC 2019/20: 100% 2018/19: 100% 2017/18: 100%
		We recognise and prioritise all urgent matters timeously.			
	LRS115_02	The percentage of Freedom of Information requests that are responded to within timescales.	95%	Quarterly	2020/21: TBC 2019/20: 94% 2018/19: 89% 2017/18: 96%
		This illustrates our compliance to the statutory Freedom of Information requirement.			
	LRS115_03	The percentage of subject access requests that are responded to within the Data Protection Act timescales.	100%	Quarterly	2020/21: TBC 2019/20: 65% 2018/19: 75% 2017/18: 75%
		This illustrates our compliance to the statutory Data Protection Act requirement.			
	LRS115_04	The percentage of complaints that are resolved at Stage 1 (within 5 working days).	75%	Quarterly	2020/21: TBC 2019/20: 81.7% 2017/18: 68% 2018/19: 75%
		This illustrates the majority of our complaints are resolved at Stage 1.			

SM Code	Success measures	Target	Timescale	Benchmark
BO116	We engage and work with our customers, staff and partners			
LRS116_01	If applicable an investigation by the Health and Safety team will begin within 1 working day of being advised of an incident.	100%	Quarterly	2020/21: TBC 2019/20: 100% 2018/19: 100%
This illustrates our compliance to the various statutory Health and Safety duties.				
LRS116_02	Implement the Council wide suite of emergency and resilience plans for 2020/21.	On track	Quarterly	2020/21: TBC No benchmark, new measure from 2020/21
The Council has a statutory requirement as a Category 1 Responder under the Civil Contingencies Act 2004 to ensure we prepare our communities and council services to respond to emergencies and resilience issues.				

Legal and Regulatory Support (2020-2023): Service Improvements

SI Code	Improvement Action	Completion date	Source of improvement	Source detail
BO110	We support businesses, employment and development opportunities			
LRS110_01i	Improve the delivery of contract management on all high risk contracts.	FQ4 2021/22	Other	Action plan to improve Procurement Capability score.

SI Code	Improvement Action	Completion date	Source of improvement	Source detail
BO115	We are efficient and cost effective			
LRS115_01i	Improve access to information with regards to the titles held for Council property to accord with Council UPRN and digitization to create quicker access to title information.	FQ4 2021/22	Other	Departmental Service Plan commitment to improve efficiency and customer service.
LRS115_02i	Implement automated election management system (formerly Halarose Election Management System) to streamline workflow processes and allow detailed reporting.	FQ4 2021/22	Customer Service Action Plan	Commitment detailed in Customer Service Action plan to support culture of continuous improvement.
LRS115_03i	Undertake a review of the Casebook case management system, in partnership with colleagues in Customer Services and ICT, to identify potential system and process improvements.	FQ4 2021/22	Other	Ongoing commitment to further improve accessibility.
LRS115_04i	Support the Roads & Infrastructure Service to improve process and response times to Elected Members' enquiries through Casebook and in turn effectively support Elected Members to manage their constituency caseload.	FQ4 2021/22	Audit or inspection key recommendation	Outcome from Member Support Services Audit August 2018.

SI Code	Improvement Action	Completion date	Source of improvement	Source detail
BO116	We engage and work with our customers, staff and partners			
LRS116_01i	Extend the Customer Service Excellence Award to include all aspects of the Legal and Regulatory Support service.	Annually	Customer Service Action Plan	This is a commitment detailed in the Governance and Law Customer Service Action Plan.
LRS116_02i	Develop the provision of governance and committee support to the Integrated Joint Board.	FQ4 2021/22	Other	New SLA agreement will be put in place to facilitate greater integration and strengthen governance arrangements.
LRS116_03i	Development of online presence to promote civic and ceremonial duties in partnership with the web team. (Note: this also supports BO112, Argyll and Bute is promoted to everyone).	FQ4 2021/22	Other	Ongoing commitment to further improve accessibility.
LRS116_04i	Review and redevelop the Elected Member Induction Programme ahead of the 2022 local government elections.	FQ4 2021/22	Other	Proactive approach to ensure relevant, up-to-date and comprehensive programme in place.

Commercial Services (2020-2023) for 2021/22 budget allocation

The principal purpose of the Service is to:

Commercial Services provides a range of support to all other Council Services by managing assets, catering, cleaning, estates management, major project management, property design and improvement, property maintenance and energy consumption. In addition, Commercial Services has an overarching responsibility for the design and delivery of commercial priority projects and property-related capital projects, and the delivery of commercial activities Council-wide, shared services, partnerships and ALEOs (Arms Length External Organisations).

The Service employs 293 FTE

The Service faces the following significant challenges:

Continue to deliver the Catering and Cleaning Innovations Project whilst maintaining day to day service delivery.

Develop innovative and creative project solutions to help manage reducing capital funds from the Council, funding partners and withdrawal of European funding. The cost and availability of the external resources necessary to support project development and implementation are under significant pressure, within a highly competitive national and international market place.

Managing the impacts and forecasts of climate change for the Council and also positively contributing to our obligations to reducing carbon emissions and increasing resource efficiency.

Continue to mitigate risks of legionella and asbestos.

Retaining suitably skilled staff to deliver the requirements of the Council.

The difference the Service makes:

The Service contributes to the following Business Outcomes:

BO107	The support and lifestyle needs of our children, young people, and their families are met	£886,797
BO113	Our infrastructure is safe and fit for the future	£3,698,549
BO116	We engage and work with our customers, staff and partners	£4,118,261
	Central Management Costs	£255,508
		£8,959,115

Commercial Services (2020-2023): Success Measures

	SM Code	Success measures	Target	Timescale	Benchmark
BO107		The support and lifestyle needs of our children, young people, and their families are met			
	COM107_01	Provide quality meals within cost margins to all pupils.	Minimise quarterly food cost variance of +/-5%	Quarterly	2020/21: TBC 2019/20: average 3% 2018/19: average: 3%
		All pupils have the opportunity for a nutritious, quality school meal.			

SM Code	Success measures	Target	Timescale	Benchmark
BO113	Our infrastructure is safe and fit for the future			
COM113_01	The percentage of operational buildings that are suitable for their current use.	70%	FQ2 Annually	Scottish 'average' LGBF return rate: 2018/19: 82.14% 2017/18: 80.81%
	This helps ensure property is safe and fit for purpose.			
COM113_02	The percentage of internal floor area of operational buildings in satisfactory condition.	80%	FQ2 Annually	Scottish 'average' LGBF return rate: 2018/19: 87.21% 2017/18: 86.31%
	It is important to identify and monitor capital investment requirements. This helps ensure property is fit for purpose and helps budget allocation.			
COM113_03	The Council's Capital Plan is delivered within the approved budget tolerances as at the investment decision stage (Major Projects Client Management Team).	+/- 5% of budget tolerances	Quarterly	No benchmark
	We can deliver major capital projects which add value to the community.			
COM113_04	The Council's Capital Plan is delivered on time (for projects managed by the Major Projects Client Management Team).	On track	Quarterly	No benchmark
	We can deliver major capital projects which add value to the community on time.			
COM113_05	The Council's Property Capital Plan is delivered on time (for projects managed by Property Services).	On track	Quarterly	No benchmark
	We ensure safe and efficient development of Council properties.			

	SM Code	Success measures	Target	Timescale	Benchmark
BO116		We engage and work with our customers, staff and partners			
	COM116_01	Live Argyll and the Community Pools licences and contracts are actively managed.	On track	Quarterly	No benchmark
		This monitors contract compliance whilst ensuring the required service levels are achieved.			

Commercial Services (2020-2023): Service Improvements

SI Code	Improvement Action	Completion date	Source of improvement	Source detail
BO117	We encourage creativity and innovation to ensure our workforce is fit for the future			
COM117_01i	The Catering and Cleaning Service is implementing a transformational redesign of its service by sharing services with partner agencies.	2023/24	Other	Service led transformation work arising from service demands.

Development and Economic Growth (2020-2023) for 2021/22 budget allocation

The principal purpose of the Service is to:

Enhance access to housing, supporting businesses, protecting public health and safety, and improving the economic, social and environmental wellbeing of the area. This is done by ensuring that new development and the monitoring of business activities takes place in a sustainable manner in accordance with our Local Development Plan where economic opportunities are harnessed for all.

The Service is leading on the delivery of the £50 million Rural Growth Deal. The aim of which is that the Council and its partners will deliver success across Argyll and Bute, based on three key economic drivers: Attracting; Growing; Connecting.

The Service employs 174 FTE

The Service faces the following significant challenges:

Leaving the EU will bring an end to European structural funding programmes such as LEADER, ERDF and EMF. This will have an impact on what our staff do and have a negative impact on our communities if this is not replaced with UK Structural funds.

Ensure that service priorities for planning, building standards and regulatory services are aligned with available resources to meet our current and emerging statutory duties.

Addressing potential shortfalls in planning fee income.

To meet the increased demands on the food export market in light of EU Exit.

The risks that food consignments exported to the EU and other countries following EU exit will require additional certification. These risks relate to the impact to the sustainability of businesses to incur additional costs or regulations, and also to the local authority, which will require to meet new demand.

Recognition that many SMEs across Argyll and Bute have shifted from a growth agenda to a survival agenda as a result of the COVID-19 pandemic, exacerbated by EU exit.

Address the challenges faced from COVID-19 as it relates to service delivery, the economy, and regulation to protect public health, and deliver the Recovery Strategy.

Continued uncertainty over future replacement funding that previously came from Europe.

The difference the Service makes:

The Service contributes to the following Business Outcomes:

BO102	We provide support, prevention and opportunities to help people make better lifestyle choices	£6,279
BO103	We enable a choice of suitable housing options	£2,462,425
BO104	Our communities are protected and supported	£1,244,706
BO105	Our natural and built environment is protected and respected	-£133,954
BO110	We support businesses, employment and development opportunities	£1,799,666
BO111	We influence and engage with businesses and policy makers	£214,277
BO112	Argyll and Bute is promoted to everyone	£320,447

BO113	Our infrastructure is safe and fit for the future	£1,202,023
	Central Management Costs	£511,706
		£7,627,575

Development and Economic Growth (2020-2023): Success Measures

	SM Code	Success measures	Target	Timescale	Benchmark
BO102		We provide support, prevention and opportunities to help people make better lifestyle choices			
	DEG102_01	Protecting health of our people through the delivery of the formally approved Joint Health Protection Plan. (18-20 plan)	90%	FQ4 2021/22	No benchmark
To monitor progress against the plan, to target our own and, multiagency work with partners, and to take corrective actions where appropriate.					

SM Code	Success measures	Target	Timescale	Benchmark
BO103	We enable a choice of suitable housing options			
DEG103_01	Number of new affordable homes completed per annum.	75	FQ4 Annually	Strategic Housing Investment Plan: 75 per annum
We aim to have a good supply of affordable housing across the area. This will help keep people in the area and attract inward migration. This is a core requirement of the Local Housing Strategy and Strategic Housing Investment Plan (SHIP).				
DEG103_02	The percentage of positive homeless prevention interventions (prevent 1).	50%	Quarterly	Local Housing Strategy: 50%
We personalise preventative measures to help people access a housing option that meets their needs. This statutory measure recognises the importance to prevent homelessness.				
DEG103_03	The number of empty properties brought back in to use per annum.	25 per annum	FQ4 Annually	Local Housing Strategy: 25 per annum
We want to reduce homelessness, improve affordability and help prevent dereliction. We aim to do this by improving the housing supply.				

	SM Code	Success measures	Target	Timescale	Benchmark
BO104		Our communities are protected and supported			
	DEG104_01	Maintain the percentage of broadly compliant food businesses as a result of our enforcement interventions. [This will be replaced by a national measure.]	85%	Quarterly	National benchmark: 87%
To protect the public we assess how compliant a food business is with recognised hygiene standards. 'Broadly' compliant is the middle compliant level.					
	DEG104_02	Undertake an enforcement intervention programme to high risk premises in respect of environmental health, animal health and welfare and licensing standards.	95%	Quarterly	Internal benchmark: 95%
High risk premises and activities with the area are proportionally targeted. If any issues are identified, then corrective action takes place.					

	SM Code	Success measures	Target	Timescale	Benchmark
BO105	Our natural and built environment is protected and respected				
	DEG105_01	Respond to Building Warrant applications within 20 days.	80%	Quarterly	Previous quarter performance: FQ1 2020/21: 99.5% FQ1 2019/20: 99.0%
	Providing a prompt service helps support the local economy. This national target allows us to benchmark our performance.				
	DEG105_02	The percentage of building warrants and amendments issued within 6 days from receipt of all satisfactory information.	90%	Quarterly	National benchmark: TBC
	Providing a prompt service helps support the local economy. This national target allows us to benchmark our performance.				
	DEG105_03	Market the Building Standards service commercially to become self-funding and to assist with budget reconciliation.	£100k annually profiled quarterly	Quarterly	No benchmark
	Additional income stream assisting Building Standards to become self-funding. Also assists with junior staff development.				

SM Code	Success measures	Target	Timescale	Benchmark
BO110	We support businesses, employment and development opportunities			
DEG110_01	Increase visitor numbers by working in partnership with the tourism industry.	24,558 (1.5% on previous calendar year 2019 24,195)	FQ2 2020/21 FQ4 2020/21	STEAM (Scottish Tourism Economic Activity Monitor): 2.799m visitors
Tourism is a key sector for Argyll & Bute both in terms of securing and retaining a skilled workforce and with Argyll & Bute being a world-class destination. The Economic Strategy aims to increase visitor numbers by 15% by 2030.				
DEG110_02	The 12 month survival rate of new small and medium sized businesses.	77%	Quarterly	2020/21: TBC 2019/20: 90% 2018/19: 85%
We support new small and medium sized business start-ups during the difficult first 12 months by offering free, impartial and confidential advice. This is a key driver to growing our economy.				
DEG110_03	The number of new business start-ups supported.	100 per annum	FQ4 2020/21	2020/21: TBC 2019/20: 138 2018/19: 116
Topical or legislative workshops and/or advisory support is offered to new business start-ups. The advice given is free, impartial and confidential. This is a key driver to growing our economy.				
DEG110_04	The time it takes to determine 'local' planning applications is no longer than 10% above the National Average.	10 weeks	Quarterly	Scottish National Average: 2019/20: TBC 2018/19: 9 weeks
This indicates the efficiency of the Council's planning process. Prompt planning application decisions is a driver to support and help grow the local economy.				
DEG110_05	Maintain up-to-date Local Development Plan replaced in accordance with the approved Local Development Plan scheme.	On track	Quarterly	No benchmark
An up to date LDP is essential to ensure that the appropriate supply of land for homes and economic development is in the right areas. Correct future development is crucial for underpinning investment and funding activity. It is also a key indicator of planning performance.				

	SM Code	Success measures	Target	Timescale	Benchmark
BO111		We influence and engage with businesses and policy makers			
	DEG111_01	An enforcement intervention is performed in a consistent and fair manner with businesses fully supported throughout.	80% measured by customer survey responses	FQ2 2020/21 FQ4 2020/21	2020/21: TBC 2019/20: 90%

This is a requirement of the Scottish Government's Regulators Strategic Code. We seek feedback from our customers on a range of issues including fairness and officer behaviours. This is also essential evidence for the Customer Services Excellence award.

SM Code	Success measures	Target	Timescale	Benchmark
BO112	Argyll and Bute is promoted to everyone			
DEG112_01	Deliver the Dunoon CARS (Conservation Area Regeneration Scheme) project. Percentage of project delivery to date Total spend to date	60% delivery complete Budget - On Track	FQ1 2022/23	No benchmark
This strategic development project is delivering Stronger Places. It focuses on delivering physical improvements and creating an outstanding built environment and a sense of place.				
DEG112_02	Deliver the Rothesay TH (Townscape Heritage) project. Percentage of project delivery to date Total spend to date	60% delivery complete Budget - On Track	FQ4 2022/23	No benchmark
This strategic development project is delivering Stronger Places. It focuses on delivering physical improvements and creating an outstanding built environment and a sense of place.				
DEG112_03	Deliver the Tarbert and Lochgilphead Regeneration Fund project. Percentage of project delivery to date Total spend to date	70% delivery complete Budget - On Track	Quarterly	No benchmark
This strategic development project is delivering Stronger Places. It focuses on delivering physical improvements and creating an outstanding built environment and a sense of place.				
DEG112_04	Deliver the Lochgilphead CARS (Conservation Area Regeneration Scheme) project. Percentage of project delivery to date Spend to date	10% delivery complete Budget - On Track	FQ4 2024/25	No benchmark
This strategic development project is delivering Stronger Places. It focuses on delivering physical improvements and creating an outstanding built environment and a sense of place.				

	SM Code	Success measures	Target	Timescale	Benchmark
BO113		Our infrastructure is safe and fit for the future			
	DEG113_01	Percentage of scheduled flights flown as compared to planned.	75%	Quarterly	New measure, no benchmark

A viable airport is vital for services to our islands as well as supporting our economic and tourist sectors and providing employment opportunities.

Development and Economic Growth (2020-2023): Service Improvements

SI Code	Improvement Action	Completion date	Source of improvement	Source detail
BO105	Our natural and built environment is protected and respected			
DEG105_01i	Replace CIVICA with the Idox document management system.	FQ4 2021/22	Employee suggestion	This improvement seeks to ensure a faster and more customer focused on site service delivery.

SI Code	Improvement Action	Completion date	Source of improvement	Source detail
BO115	We are efficient and cost effective			
DEG115_01i	Develop a project evaluation procedure to capture our lessons learned and use the knowledge to help inform future projects and service delivery and investment opportunities.	FQ4 2021/22	Other	Economic profiles and committee papers.
DEG115_02i	Fully digitalise all document and evidence exchanges for LDP2 Examination in Public.	FQ4 2021/22	Employee suggestion	Previous successful partial digital transfer at the previous Examination and encouragement by the Scottish Government.
DEG115_03i	Review current performance measures and identify appropriate outcomes with targets across Regulatory Services.	FQ3 2021/22	Self-evaluation	Association of Public Services and Excellence Performance Network.
DEG115_04i	Increase the use of digital technology to improve mobile/remote working and new enforcement interventions including virtual inspections.	FQ4 2022/23	Other	

Roads and Infrastructure Services (2020-2023) for 2021/22 budget allocation

The principal purpose of the Service is to:

To manage and maintain Argyll and Bute's roads, bridges and marine infrastructure to enable the safe and convenient movement of people and goods across a geographically diverse area. This is delivered by the efficient use of vehicles and plant equipment. The Service has responsibility for managing open spaces, cemeteries, street cleaning, flood prevention, refuse collection and waste management in line with a changing landscape of legislation and local authority requirements. The Service provides home-to-school transport, supports a number of public transport routes and ferry services.

The Service employs 548 FTE

The Service faces the following significant challenges:

Argyll and Bute has 131 cemeteries and one crematorium. However, only 63 cemeteries can facilitate new burials, with 8 having less than 2 years of lair space for new burials before they are full. An informed decision will need to be taken on our duty to provide and manage the reducing available lair space.

Managing the large volume of correspondence received for the Roads and Infrastructure Service until the Operational Support HUB improvement is fully developed and implemented, with a central correspondence team developing systems to manage this efficiently. Currently over 75% of all Council correspondence relates to the Roads and Infrastructure Service.

The Biodegradable Municipal Waste (BMW) Landfill Ban comes into force in 2025. Overlapping this is the current waste contact for part of the Council which expires in 2026. Due to our unique geography there will be additional pressures on our roads and ferries as well as additional cost pressures for waste disposal due to the introduction of the BMW Ban.

The existing ferry fleet which serves 4 routes may not be financially viable come the annual refit. This affects the Lismore directly. This service provision is not a statutory obligation for the Council, however Transport Scotland provided funding for the Lismore ferry last year.

The difference the Service makes:

The Service contributes to the following Business Outcomes:

BO113	Our infrastructure is safe and fit for the future	£11,176,407
BO114	Our communities are cleaner and greener	£14,977,059
BO115	We are efficient and cost effective	£327,509
BO999	Central Management Costs	£2,506,292
		£28,987,267

Roads and Infrastructure Services (2020-2023): Success Measures

SM Code	Success measures	Target	Timescale	Benchmark
BO113	Our infrastructure is safe and fit for the future			
RIS113_01	There are no 'avoidable' weight restrictions in place on our roads and bridges.	100%	Quarterly	2020/21: TBC 2019/20:100%
	Weight restrictions can have a negative effect on the communities, businesses and tourism therefore no weight restrictions will be placed on roads if there is no alternative routes or if there is a local need for unrestricted vehicular access.			
RIS113_02	The percentage of roads in need of maintenance as defined by the annual survey.	54.4%	Annually	RCI Red: 16.34% Amber: 38.08% Green: 45.58%
	A safe and reliable road network is a key requirement to ensure our communities, businesses and the tourist sector can thrive. The Road Condition Index (RCI) is a set of indicators used across the whole of Scotland for the local road network.			
RIS113_03	The percentage of the top priority routes that receive winter weather treatment that are completed on time (Winter Maintenance operations).	99.87%	Quarterly	APSE Family Group Average: 99%
	To keep our road network safe and connected we strive to ensure that all top priority routes receive appropriate and timely winter weather treatment.			
RIS113_04	The percentage of Class 1 potholes that are repaired within 36 hours.	100%	Quarterly	2020/21: TBC
	Robust pot hole repairs help keep our communities and roads safe. Insurance claims against the council are also kept to a minimum whereby reducing avoidable spend.			
RIS113_05	The percentage of street lighting fault repairs are completed within 10 working days.	75%	Quarterly	2020/21: TBC 2019/20: average 41% 2018/19: average 52.75%
	Robust street lighting repairs help keep our communities and roads safe.			

SM Code	Success measures	Target	Timescale	Benchmark
RIS113_06	Complete the Local Flood Risk Management Plan.	On track	FQ4 2023-24	No benchmark

We need to proactively protect our communities from the risk of flooding and the effects of climate change.

RIS113_07	Monitor, update and deliver the 10 Year Marine Asset Management Plan.	On track	FQ4 2023-24	No benchmark
-----------	---	----------	-------------	--------------

To ensure that marine infrastructure is maintained and is safe and fit for the future. The plan is monitored, updated and reported on to the Harbour Board twice yearly.

RIS113_08	Delivery of the Capital Programme	On Track	FQ3 2021/22	No benchmark
-----------	-----------------------------------	----------	-------------	--------------

To ensure capital programme is on time and to budget in delivering towards our objective of maintaining the road network.

SM Code	Success measures	Target	Timescale	Benchmark
---------	------------------	--------	-----------	-----------

BO114 Our communities are cleaner and greener

RIS114_01	The percentage of waste that is recycled, composted or recovered.	45%	Quarterly	2019/20 actual: 46.7% 2018/19 actual: 48.9% 2017/18 actual: 49.8%
-----------	---	-----	-----------	---

We aim to reduce the amount of material going to landfill. Managing the percentage of waste that is recycled, composted or recovered helps to better understand landfill trends and, where possible, apply interventions to increase diversions from landfill.

RIS114_02	The number of tonnes of waste sent to landfill.	21,500 tonnes	Quarterly	2020/21: TBC 2019/20: 18,660 tonnes 2018/19: 21,382 tonnes
-----------	---	---------------	-----------	--

The quarterly Biodegradable Municipal Waste (BMW) to landfill figure is measured by Scottish Environmental Protection Agency (SEPA) and is also a useful indicator of the volume of material going to landfill versus the volume of recycled material. The treatment of this material will need to change as part of the Council's Waste Strategy and Scottish Government's Biodegradable Municipal Waste (BMW) Landfill Ban.

RIS114_03	Percentage of street cleanliness.	73%	Quarterly	LEAMS (Keep Scotland Beautiful): 67%
-----------	-----------------------------------	-----	-----------	--------------------------------------

Measured by Keep Scotland Beautiful to ensure that our local environment is kept clean and tidy.

RIS114_04	Implement the required changes to comply with the new Biodegradable Municipal Waste (BMW) landfill ban in 2025.	On track	FQ4 2025-26	No benchmark
-----------	---	----------	-------------	--------------

This is new legislation aimed at reducing the volume of waste that goes into landfill. It comes into force on 1st January 2021 and has a 4-year transition period.

	SM Code	Success measures	Target	Timescale	Benchmark
BO115		We are efficient and cost effective			
	RIS115_01	Percentage of bins collected on time.	96%	Quarterly	2020/21: TBC 2019/20: 99%
<p>The percentage of bins collected on time is something which our communities tell us is important .</p>					

Roads and Infrastructure Services (2020-2023): Service Improvements

SI Code	Improvement Action	Completion date	Source of improvement	Source detail
BO113	Our infrastructure is safe and fit for the future			
RIS113_01i	Develop a sustainable Cemeteries Programme to ensure there is sufficient numbers of lairs to meet demand.	FQ3 2021/22	Other	Urgent action is required to secure funding and increase lair availability to manage demand of available burial lairs.

SI Code	Improvement Action	Completion date	Source of improvement	Source detail
BO115	We are efficient and cost effective			
RIS115_01i	Develop a fully estimated programme to replace all fleet vehicles and plant equipment, reducing expenditure on repairs and maintenance costs and leading the council towards changes in legislation for electric vehicles in 2032.	FQ4 2032/33	Self-evaluation	There is a need to increase the number of electric vehicles as a percentage of our vehicle fleet.

SI Code	Improvement Action	Completion date	Source of improvement	Source detail
BO116	We engage and work with our customers, staff and partners			
RIS116_01i	Designing timetables for public transport services that provide connectivity across other modes of transport to enable convenient through travel for passengers.	FQ4 2022/23	Self-evaluation	
RIS116_02i	Ongoing development of the RIS Hub to continually improve the information that is available to internal and external customers. By March 2021, the majority of works programmes together with information and performance data which will be available to assist operational teams and inform our stakeholders and communities.	FQ4 2021/22	Self-evaluation	Improved working and efficiency across the Operational Teams who will become reliant on the Hub for programming and planning information.
RIS116_03i	Review of Traffic Regulation Order (TRO) process and associated community engagement.	FQ4 2021/22	Self-evaluation	Review of current Traffic Regulation Order process.

Customer Support Services (2020-2023) for 2021/22 budget allocation

The principal purpose of the Service is to:

Customer Support Services provide a range of professional support to both internal and external customers, ensuring the Council remains compliant with all associated legislation. These include ICT, Customer Service and Registration, Corporate Communications, Human Resources and Organisational Development.

The Service employs 176 FTE

The Service faces the following significant challenges:

Manage the digital demands that are emerging for the organisation through the Digital by Default agenda.

Continue to manage the workforce demands of ongoing transformational change.

Supporting the wellbeing of employees during changing and challenging times.

Maintaining clear and informative communications during a period of high demand and ongoing change.

Leading on the implementation of the new Customer Service Strategy and its related action plan.

The difference the Service makes:

The Service contributes to the following Business Outcomes:

BO101	We ensure information and support is available for everyone	£2,018,413
BO108	All our children and young people are supported to realise their potential	£0
BO112	Argyll and Bute is promoted to everyone	£0
BO113	Our infrastructure is safe and fit for the future	£3,882,719
BO115	We are efficient and cost effective	£1,034,490
BO117	We encourage creativity and innovation to ensure our workforce is fit for the future	£916,158
	Central Management Costs	£299,334
		£8,151,114

Customer Support Services (2020-2023): Success Measures

SM Code	Success measures	Target	Timescale	Benchmark
BO101	We ensure information and support is available for everyone			
CSS101_01	Improve the current accuracy rate for registration of births, deaths and marriages by the Council's Registration Service.	< 2.1% error rate	Annually	ABC rate: 2019:3.00% 2018: 2.66% 2017 National rate: 2.15%
This is a quality measure for our statutory Registration Service.				
CSS101_02	Increase public use of corporate social media sites on three categories of information: council news, community success and general use.	10% increase on each platform	Quarterly	2020/21: TBC 2019/20: 133,171
We issue informative articles on Council services and achievements as well as the area overall. This supports the overall objective of attracting people to the area.				
CSS101_03	Increase the percentage of telephone service enquiries received by Customer Service Centres that are dealt with at the first point of contact by the Customer Service Centre.	82%	Quarterly	2020/21: TBC 2019/20: 94% 2018/19: 81%
This illustrates how we aim to get it 'right first time' with contact through our Customer Service Centre.				

SM Code	Success measures	Target	Timescale	Benchmark
BO108	All our children and young people are supported to realise their potential			
CSS108_01	The percentage of Modern Apprentices that go on to a positive destination after completing the Argyll and Bute Council Modern Apprentice Programme.	90%	FQ4 Annually	2020/21: TBC 2019/20: 97% 2018/19: 95%

We have created Modern Apprenticeship opportunities, it is important that we measure their success in terms of gaining work or further training as a result of our investment.

	SM Code	Success measures	Target	Timescale	Benchmark
BO112		Argyll and Bute is promoted to everyone			
	CSS112_01	Increase use of #abplace2b and www.abplace2b.scot.	10% increase of both	Quarterly	2019/20: #abplace: 150 www.abplace: 71

These budget-free marketing resources promote the area as a great place to live, work and visit. Increasing their use is increasing the awareness of Argyll and Bute.

SM Code	Success measures	Target	Timescale	Benchmark
BO113	Our infrastructure is safe and fit for the future			
CSS113_01	Our IT capital programme projects are delivered on time and within budget.	100%	Quarterly	2020/21: TBC 2019/20: 100% 2018/19: 100%
It is important that our capital projects are managed and delivered efficiently.				
CSS113_02	Deliver the ICT and Digital Strategy Action Plan.	Complete	Quarterly 2023/24	No benchmark
The actions delivered in the strategy ensure we continue to provide an efficient and effective ICT service to support the organisation.				
CSS113_03	Maintain the average time to resolve ICT incidents.	< 4.5 hours	Quarterly	2020/21: TBC 2019/20: <3.0 hours 2018/19: <3.0 hours
To support the Council to operate effectively and efficiently and any unforeseen ICT incidents are resolved as quickly as possible.				

	SM Code	Success measures	Target	Timescale	Benchmark
BO115		We are efficient and cost effective			
	CSS115_01	Increase the percentage of all Self-Service and automated contacts.	62%	Quarterly	2020/21: TBC 2019/20: 71% 2018/19: 61%

Increasing the volume of self-service and automated contacts reduces the use of other higher cost channels and improves our efficiency.

SM Code	Success measures	Target	Timescale	Benchmark
BO117	We encourage creativity and innovation to ensure our workforce is fit for the future			
CSS117_01	The percentage of delegates who have reported an increase in their knowledge and/or confidence following completion of the Argyll and Bute Manager Programme.	90%	FQ4 Annually	2020/21: TBC
It is important that the investment in the Argyll and Bute Manager Programme delivers the expected and effective outcomes.				
CSS117_02	The percentage of responders who agree that our corporate training courses have met their learning needs.	85%	Quarterly	2020/21: TBC
Corporate training has to meet the needs of the learners and the organisation. This informs the training programme content ensuring training remains appropriate.				

Customer Support Services (2020-2023): Service Improvements

SI Code	Improvement Action	Completion date	Source of improvement	Source detail
BO101	We ensure information and support is available for everyone			
CSS101_01i	ICT Development Plan is reviewed and delivered, enabling digital progress across council services.	FQ4 2021/22	Other	
CSS101_02i	Implement Microsoft Office 365 (MS365) installation and associated workforce skills and knowledge development	FQ4 2022/23	Self-evaluation	

SI Code	Improvement Action	Completion date	Source of improvement	Source detail
BO115	We are efficient and cost effective			
CSS115_01i	Develop and implement the HR Customer Service Centre. This is to establish a new central service centre for all HR related enquiries, adopting a customer service management approach with the Customer Service Centre system.	FQ4 2021/22	Self-evaluation	

This page is intentionally left blank

ARGYLL AND BUTE COUNCIL**COUNCIL****CUSTOMER SUPPORT SERVICES****25 FEBRUARY 2021**

BUDGET SAVINGS (2021/22): ASSESSING EQUALITY AND SOCIO-ECONOMIC IMPACT

1.0 EXECUTIVE SUMMARY

- 1.1 As a public authority, the Council has duties under the Equality Act 2010, the Public Sector Equality Duty 2011, the Fairer Scotland Duty (Part one of the Equality Act), and the Island (Scotland) Act 2018 to give due regard to their aims when making strategic financial decisions.
- 1.2 This report outlines the work undertaken to ensure that due regard is given to equalities, islands and the Fairer Scotland Duty in the decision-making process relating to budget savings. We have used to council's Equality and Socio-Economic Impact Assessment (EQSEIA) process to assess the potential impact of the budget savings. This report presents a strategic EQSEIA for the savings programme to advise on overall impact.
- 1.3 There are no impacts identified through the EqSEIA process that show actual or potential unlawful discrimination.
- 1.4 Because of the timing of the budget setting process, we have not been able to follow in full the guidance relating to the Island Communities Impact Assessments (relating to legislation enacted by Scottish Government on 23 December, 2020). We have, however, been mindful of islands impacts in the preparation of this report.
- 1.5 This report has no direct financial implications but it provides information to inform the Council's decision on the 2021/2022 budget.

BUDGET SAVINGS (2021/22): ASSESSING EQUALITY AND SOCIO-ECONOMIC IMPACT

2.0 INTRODUCTION

- 2.1 As a public authority, the Council has duties under the Equality Act 2010, the Public Sector Equality Duty 2011, the Fairer Scotland Duty (Part one of the Equality Act), and the Island (Scotland) Act 2018 to give due regard to their aims when making strategic financial decisions.
- 2.2 This report outlines the work undertaken to ensure that due regard is given to equalities, islands and the Fairer Scotland Duty in the decision-making process relating to budget savings. We have used to council's Equality and Socio-Economic Impact Assessment (EQSEIA) process to assess the potential impact of the budget savings. This report presents a strategic EQSEIA for the savings programme to advise on overall impact.

3.0 DETAIL

- 3.1 As a public authority, the council must consider equality issues when making strategic decisions. In addition to considering the impact the council's activities might have on people with one or more of the nine protected characteristics listed in the Equality Act (2010) and complying with the Public Sector Equality Duty 2011, there are now requirements for the council to take into account socio-economic disadvantage (Fairer Scotland Duty, as set out in Part One of the Equality Act) and impacts of proposals on islands (Island (Scotland) Act 2018).
- 3.2 We have been mindful of islands impacts in the preparation of this report. It should be noted, however, that new legislation relating to Island Community Impact Assessments came into force on 23 December, 2020. Owing to the timelines involved, changes to our EqSEIA process have not yet been made to reflect this. It should be noted that this will have implications for the budget (and other proposal) processes in the future.
- 3.3 The protected characteristics covered by the Equality Act (2010) are:
- Age.
 - Disability.
 - Gender reassignment.
 - Marriage and civil partnership.

- Race.
- Religion or belief.
- Sex.
- Pregnancy and maternity.
- Sexual orientation.

The areas to be considered as a result of the Fairer Scotland Duty and the Islands Act are as follows:

- Mainland rural population.
- Island populations.
- Low income.
- Low wealth.
- Material deprivation.
- Area deprivation.
- Socio-economic background.
- Communities of place.
- Communities of interest.

- 3.4 The council discharges its duties through its use of Equality and Socio-economic Impact Assessments (EqSEIAs). EqSEIAs have been carried out for those individual budget savings proposals that relate to policy decisions and/or affect people. Where EqSEIAs have been required, these have been developed by relevant managers and Heads of Service in parallel with the budget savings templates. Where EqSEIAs are deemed not to be required, the rationale for this has been recorded.
- 3.5 EqSEIAs for the individual savings proposals were carried out by Services in as part of the budget preparation process, with EqSEIAs being updated as the development of the proposals has progressed to take into account information gathered through consultation and engagement, as appropriate.
- 3.6 EqSEIAs consider the impact on service users as well as on the workforce and other service deliverers.
- 3.7 Informed by the individual EqSEIAs and savings proposals, this report presents a combined EqSEIA, designed to assess the overall, strategic impact of the savings options on equality and socio-economic groups as well as on the workforce. For members' information and consideration when reaching a final decision around the savings options, this assessment is attached as Appendix 1.
- 3.8 The strategic EqSEIA sets out the overall purpose of the budget savings process and provides assurance that, if the council decides to take the savings options, mitigating actions have been identified and will be put in place where possible.

- 3.9 The Strategic EqSEIA has been developed by analysing all the EqSEIAs prepared as part of the budget saving process and then assessing the overall cumulative impact.
- 3.10 The strategic EqSEIA includes a table that illustrates how the proposals impact on the council's Business Outcomes (Appendix 1, Table 1). Tables 2 and 3 of the EqSEIA show impacts on service users and services deliverers, respectively. Table 4 records for all proposals whether an EqSEIA is required.
- 3.11 Some proposals have not had EqSEIAs completed. However, we recognise that as the thematic savings, for example around Digital By Default, are developed, EqSEIAs will require completion. These will take place outwith the current budget process.
- 3.12 The strategic EqSEIA identifies that there are no cumulative impacts of the savings proposals that impact disproportionately on any specific group.
- 3.13 There are no impacts identified through the EqSEIA process that show actual or potential unlawful discrimination.
- 3.14 Members are advised that the Equality Act 2010, the Public Sector Equality Duty 2011, the Fairer Scotland Duty (Part one of the Equality Act) and the Island (Scotland) Act 2018 requires the Council to pay due regard to the legislation and use the impact assessments to inform their decision making. The duties enable 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. These duties have been discharged by the Council for the budget setting process through the EqSEIA.

4.0 CONCLUSION

- 4.1 The Council as a public authority has a duty under the Equality Act 2010, the Public Sector Equality Duty 2011, the Fairer Scotland Duty, and the Islands Act to have due regard to the aims of those duties when making financial decisions. This is done through assessing the potential impact of the decision on equality using the council's Equality and Socio-economic Impact Assessment (EqSEIA) process, and identifying any mitigating measures.
- 4.2 This report and the accompanying combined EqSEIA, which has been informed by the impact assessments carried out for individual savings proposals, demonstrate compliance with those duties.

5.0 IMPLICATIONS

- 5.1 **Policy:** This report complies with the council's Equality and Diversity Policy.
- 5.2 **Financial:** None arising directly from this paper.
- 5.3 **Legal:** This report helps the council to meet its obligations with regard to: Equality Act 2010, the Public Sector Equality Duty 2011, the Fairer Scotland Duty (Part one of the Equality Act) and the Island (Scotland) Act 2018.

- 5.4 **HR:** None directly from this paper, but there will be HR implications from the savings proposals that affect employees.
- 5.5 **Fairer Scotland Duty:**
- 5.5.1 **Equalities - protected characteristics:** protected characteristics, as identified in the attached EqSEIA.
- 5.5.2 **Socio-economic Duty:** as identified in the attached EqSEIA.
- 5.5.3 **Islands:** As identified in the attached EqSEIA.
- 5.6. **Risk:** risk has been mitigated by carrying out the EqSEIAs and a strategic EqSEIA on the savings proposals. There may be risk arising from new legislation that came into force on 23 December 2020, which has implications for the manner in which we conduct Islands Communities Impact Assessments.
- 5.7 **Customer Service:** None arising from this paper.

Executive Director with responsibility for Customer Support Services: Kirsty Flanagan

Policy Lead: Mary-Jean Devon

8 February 2021

For further information contact:

Jane Fowler, Head of Customer Support Services: (01546 60) 4466

Chris Carr, OD Officer: Performance and Improvement: (01546 60) 4260

APPENDICES

Appendix 1: Budget savings proposals 2020/21: combined EqSEIA

Argyll and Bute Council: Equality and Socio-Economic Impact Assessment

Section 1: About the proposal

Title of Proposal
Budget savings proposals 2021/22: combined EqSEIA

Intended outcome of proposal
To contribute to the delivery of the council's budget savings.

Description of proposal															
<p>The overall budget proposal contains a series of savings that have been developed under three broad headings:</p> <ul style="list-style-type: none"> • 2% efficiency targets • Themed savings • Non-controllable savings <p>Screening of the policy-related budget savings proposals enabled the identification of those proposals where individual EqSEIAs were required. This detailed information is available from equality@argyll-bute.gov.uk.</p> <p>Following the completion of the individual EqSEIAs, this combined impact assessment brings together their conclusions so that the cumulative impact of the budget savings proposals can be seen.</p> <p>The majority of the EqSEIAs relate to 2% efficiency target savings, although it should be noted that impact assessments will be required at a later date for themed savings, and will be submitted as these proposals progress.</p> <p>In total, the proposals covered by this EqSEIA contribute £614.3K to overall revenue budget savings in year 1, rising to £708.5K over three years.</p> <p>In the year 2021/22, the staffing implications arising from the posts at risk of redundancy (either voluntary or compulsory) are as follows:</p> <table border="1"> <thead> <tr> <th>Grade</th> <th>Net loss headcount</th> <th>Net loss FTE</th> </tr> </thead> <tbody> <tr> <td>LGE4</td> <td>Unable to confirm due to reallocation of some hours between establishments</td> <td>6.8</td> </tr> <tr> <td>LGE5</td> <td>2</td> <td>1.5</td> </tr> <tr> <td>LGE6</td> <td>1</td> <td>1</td> </tr> <tr> <td>LGE3-10*</td> <td>8</td> <td>8</td> </tr> </tbody> </table>	Grade	Net loss headcount	Net loss FTE	LGE4	Unable to confirm due to reallocation of some hours between establishments	6.8	LGE5	2	1.5	LGE6	1	1	LGE3-10*	8	8
Grade	Net loss headcount	Net loss FTE													
LGE4	Unable to confirm due to reallocation of some hours between establishments	6.8													
LGE5	2	1.5													
LGE6	1	1													
LGE3-10*	8	8													

*All employees currently in these posts are male. Where proposals are taken forward as savings, services will be redesigned and redundancy selection exercises carried out.

The following vacant posts will be removed:

Grade	FTE
Modern Apprenticeship	1
LGE3	1
LGE6	0.7
LGE11	2

The detailed savings are set out in the associated 2021/22 Budget papers.

Business Outcome(s) / Corporate Outcome(s) to which the proposal contributes


See table 1.

Table 1: Business Outcome towards which the savings proposal contributes

		We ensure information and support is available for everyone	We provide support, prevention and opportunities to help people make better lifestyle choices	We enable a choice of suitable housing options	Our communities are protected and supported	Our natural and built environment is protected and respected	Our looked after young people are supported by effective corporate parenting	The support and lifestyle needs of our children, young people, and their families are met	All our children and young people are supported to realise their potential	All our adults are supported to realise their potential	We support businesses, employment and development opportunities	We influence and engage with businesses and policy makers	Argyll and Bute is promoted to everyone	Our infrastructure is safe and fit for the future	Our communities are cleaner and greener	We are efficient and cost effective	We engage and work with our customers, staff and partners	We encourage creativity and innovation to ensure our workforce is fit for the future
	Proposal	BO101	BO102	BO103	BO104	BO105	BO106	BO107	BO108	BO109	BO110	BO111	BO112	BO113	BO114	BO115	BO116	BO117
CSS03	ICT Production Team - Print Services																	
DEG09	Reduce Regulatory Services environmental and food monitoring programmes																	
ED3	Removal of Primary Cluster Budgets																	
FSS07	Financial Services Proposed Savings Options for 2021/22 Budget																	
CSS04	ICT Production Team - Print Services																	
DEG02	Cancellation of Flights if they are weather delayed from Oban Airport.																	
DEG07	Introduction of non-statutory charges for processing of amendments under s64 of the Town and Country Planning (Scotland) Act 1997, and handling of non-ePlanning applications.																	
DEG08	Discontinue use of the Argus monitoring system in Argyll and Bute which monitors background radionuclide levels at various locations																	
DEG10	Private water supplies income; charge for shellfish movement documents																	

			We ensure information and support is available for everyone	We provide support, prevention and opportunities to help people make better lifestyle choices	We enable a choice of suitable housing options	Our communities are protected and supported	Our natural and built environment is protected and respected	Our looked after young people are supported by effective corporate parenting	The support and lifestyle needs of our children, young people, and their families are met	All our children and young people are supported to realise their potential	All our adults are supported to realise their potential	We support businesses, employment and development opportunities	We influence and engage with businesses and policy makers	Argyll and Bute is promoted to everyone	Our infrastructure is safe and fit for the future	Our communities are cleaner and greener	We are efficient and cost effective	We engage and work with our customers, staff and partners	We encourage creativity and innovation to ensure our workforce is fit for the future
	Proposal	BO101	BO102	BO103	BO104	BO105	BO106	BO107	BO108	BO109	BO110	BO111	BO112	BO113	BO114	BO115	BO116	BO117	
ED5	Clerical Assistants – realignment of support provided (ED5)																		
FSS01; FSS02; FSS03; FSS04	Financial Services Proposed Savings Options for 2021/22 Budget																		
R&I01	Stop nursery growing service																		
R&I02	Stop provision of plant beds/ transfer to community...																		
R&I03	Rationalise Administration Support within Network and Standards, RIS																		
R&I09	Road Inspections Find and Fix...																		
R&I13	Reduce specification for grass cutting...																		
R&I16	Electric Vehicle Charging Strategy																		
R&I17	Public transport fare scale increase																		

Legend:

 Proposal contributes to this business outcome

Lead officer details:	
The lead officer of each savings proposal is usually the relevant Third Tier Manager. In some cases it may be the Head of Service. The lead officer for the strategic Equality and Socio-Economic Impact Assessment is the Head of Customer Support Services.	
Name of lead officer	Jane Fowler
Job title	Head of Customer Support Services
Department	
Appropriate officer details:	
Name of appropriate officer	Jane Fowler, Head of Customer Support Services Ross McLaughlin, Head of Commercial Services Fergus Murray, Head of Development and Economic Growth Louise Connor, Head of Education - Learning and Teaching Jim Smith, Head of Roads and Infrastructure David Logan, Head of Legal and Regulatory Services Laurence Slavin, Acting Head of Financial Services
Sign off of EqSEIA	Jane Fowler, Head of Customer Support Services
Date of sign off	01.02.21

Who will deliver the proposal?
The proposals will be delivered by the Heads of Service as follows: <ul style="list-style-type: none"> • Head of Customer Support Services • Head of Commercial Services • Head of Development and Economic Growth • Head of Education: Learning and Teaching • Head of Roads and Infrastructure Services • Head of Legal and Regulatory Support • Acting Head of Financial Services

Section 2: Evidence used in the course of carrying out EqSEIA

Consultation / engagement
Heads of Service have consulted with staff groups affected.
In addition, a public consultation was carried out as part of the overall budget setting process. This impact assessment should be read in conjunction with the findings of that consultation.
A public consultation carried out regarding school and public transport (R&I17) attracted 1,496 responses (1,452 from members of the public and 44 from Elected Members/community councils/other organisations).

Data

Data has been gathered by Heads of Service from a range of sources that are specified in the Service EqSEIAs.

Other information

Other information is included, where relevant, in the individual EqSEIAs.

Gaps in evidence

See below.

Section 3: Impact of proposal

Impact on Service Users

See table 2

Table 2: Impact on Service Users

Impacts on service users		Protected characteristics										Socio-economic duty							
	Proposal	Age	Disability	Ethnicity	Sex	Gender reassignment	Marriage and Civil Partnership	Pregnancy and Maternity	Religion	Sexual Orientation	Mainland rural population	Island populations	Low income	Low wealth	Material deprivation	Area deprivation	Socio-economic background	Communities of place	Communities of interest
CSS03	ICT Production Team - Print Services																		
DEG09	Reduce Regulatory Services environmental and food monitoring programmes																		
ED3	Removal of Primary Cluster Budgets																		
FSS07	Financial Services Proposed Savings Options for 2021/22 Budget																		
CSS04	ICT Production Team - Print Services																		
DEG02	Cancellation of Flights if they are weather delayed from Oban Airport.																		
DEG07	amendments under s64 of the Town and Country Planning (Scotland) Act 1997, and handling of non-ePlanning																		
DEG08	Bute which monitors background radionuclide levels at various locations																		
DEG10	Private water supplies income; charge for shellfish movement documents																		
ED5	Clerical Assistants – realignment of support provided (ED5)																		
FSS01; 02; 03; 04	Financial Services Proposed Savings Options for 2021/22 Budget																		
R&I01	Stop nursery growing service	DK	DK	DK	DK	DK	DK	DK	DK	DK	DK	DK	DK	DK	DK	DK	DK	DK	DK
R&I02	Stop provision of plant beds/ transfer to community...	DK	DK	DK	DK	DK	DK	DK	DK	DK	DK	DK	DK	DK	DK	DK	DK	DK	DK
R&I03	Rationalise Administration Support within Network and Standards, RIS																		
R&I09	Road Inspections Find and Fix...																		
R&I13	Reduce specification for grass cutting...	DK	DK	DK	DK	DK	DK	DK	DK	DK	DK	DK	DK	DK	DK	DK	DK	DK	DK
R&I16	Electric Vehicle Charging Strategy	DK	DK	DK	DK	DK	DK	DK	DK	DK	DK	DK	DK	DK	DK	DK	DK	DK	DK
R&I17	Public transport fare scale increase	DK	DK	DK	DK	DK	DK	DK	DK	DK	DK	DK	DK	DK	DK	DK	DK	DK	DK

Legend

DK	Unknown impact
	Negative impact
	No impact
+	Positive impact

If you have identified any impacts on service users, explain what these will be.

DEG10: Shellfish charge will have a financial impact of individual harvesters and business who will need to pay for a service which they currently get at no costs. This may have a **negative impact on rural and island communities** and this may be in addition to the costs associated with EU Exit

R&I01; R&I02; R&I13: Although the impact on service users belonging to groups covered by the EqSEIA is unknown at this time, concern has been raised that reductions in service will reduce the aesthetic appearance of Argyll & Bute for visitors and residents, and may have a detrimental effect on the Argyll & Bute economy.

R&I17: Impacts on service users are unknown at this time. However, these will be identified as the action plan for this saving is developed and delivered.

No impacts have been described for proposals:

ED3; ED5; DEG02; DEG07; DEG08; FSS01; FSS02; FSS03; FSS04; FSS07; CSS03; CSS04; R&I09; LRS11

If any “don’t know”s have been identified, at what point will impacts on these groups become identifiable?

If proposals are approved by council, work will be carried out during their planning and implementation phases to understand the impacts on groups where impacts are currently unknown. Mitigation to these impacts will be implemented as required.

Impact on service deliverers (including employees, volunteers etc)

See table 3

Table 3: Impact on Service Deliverers (employees)

Impacts on service deliverers		Protected characteristics									Socio-economic duty									
	Proposal	Age	Disability	Ethnicity	Sex	Gender reassignment	Marriage and Civil Partnership	Pregnancy and Maternity	Religion	Sexual Orientation	Mainland rural population	Island populations	Low income	Low wealth	Material deprivation	Area deprivation	Socio-economic background	Communities of place	Communities of interest	
CSS03	ICT Production Team - Print Services																			
DEG09	Reduce Regulatory Services environmental and food monitoring programmes																			
ED3	Removal of Primary Cluster Budgets																			
FSS07	Financial Services Proposed Savings Options for 2021/22 Budget																			
CSS04	ICT Production Team - Print Services																			
DEG02	Cancellation of Flights if they are weather delayed from Oban Airport.										+	+								
DEG07	amendments under s64 of the Town and Country Planning (Scotland) Act 1997, and handling of non-ePlanning																			
DEG08	Bute which monitors background radionuclide levels at various locations																			
DEG10	Private water supplies income; charge for shellfish movement documents																			
ED5	Clerical Assistants – realignment of support provided (ED5)																			
FSS01; 02; 03; 04	Financial Services Proposed Savings Options for 2021/22 Budget																			
R&I01	Stop nursery growing service	DK	DK	DK		DK	DK	DK	DK	DK				DK	DK	DK	DK	DK	DK	DK
R&I02	Stop provision of plant beds/ transfer to community...	DK	DK	DK		DK	DK	DK	DK	DK				DK	DK	DK	DK	DK	DK	DK
R&I03	Rationalise Administration Support within Network and Standards, RIS	DK	DK	DK		DK	DK	DK	DK	DK		DK		DK	DK	DK	DK	DK	DK	DK
R&I09	Road Inspections Find and Fix...	DK	DK	DK	DK	DK	DK	DK	DK	DK	DK	DK	DK	DK	DK	DK	DK	DK	DK	DK
R&I13	Reduce specification for grass cutting...	DK	DK	DK		DK	DK	DK	DK	DK				DK	DK	DK	DK	DK	DK	DK
R&I16	Electric Vehicle Charging Strategy																			
R&I17	Public transport fare scale increase	DK	DK	DK	DK	DK	DK	DK	DK	DK	DK	DK	DK	DK	DK	DK	DK	DK	DK	DK

Legend

- DK Unknown impact
- Negative impact
- No impact
- + Positive impact

If you have identified any impacts on service deliverers, explain what these will be.

DEG02: has a **positive impact on islands**. New Council posts have been created on the islands of Coll and Colonsay. This has created new employment on the islands for 8 members of staff. By having a reasonable cut off time for weather delayed flights allow staff on the islands to undertake their other roles as many have dual jobs on the islands and means passengers are not left sitting at Oban to board their flights over an extensive period.

R&I01; R&I02; R&I13: Employees at risk of redundancy are male and on low incomes.

R&I09: It is hoped that savings will be achieved through being proactive and fixing faults earlier thereby requiring less materials and travel. However, if that is not the case then redundancy will need to be considered.

R&I17: Impacts on service deliverers are unknown at this time.

No impacts have been described for proposals:

ED3; ED5; DEG07; DEG08; DEG09; DEG10; FSS01; FSS02; FSS03; FSS04; FSS07; CSS03; CSS04; R&I09; R&I16; LRS11

If any 'don't know's have been identified, at what point will impacts on these groups become identifiable?

If proposals are approved by council, work will be carried out to during their planning and implementation phases to understand the impacts on groups where impacts are currently unknown. Mitigation to these impacts will be implemented as required.

How has 'due regard' been given to any negative impacts that have been identified?

CSS03; CSS04: Although the impact is on staff in a single location, the posts are currently vacant and have been so for some considerable time

ED3: As this will not directly affect any employees, the negative impact will be on school budgets when schools will have to fund any clerical supply internally.

ED5: Negative impacts will be identified in the savings template and through consultation with staff

R&I01; R&I02: Volunteers for redundancy will be sought in the first instance.

R&I09: If redundancies are required, volunteers for redundancy will be sought in the first instance.

R&I03: The Council is looking at its IT systems and business processes to see if these could help it to address some of the increases in work identified.

R&I13: The Council will seek alternative employment for those at risk of redundancy and voluntary redundancy will be considered before compulsory redundancy.

R&I17: Due regard has been given to the savings choice. The only potential negative impact would be upon low income families but this deemed to be minimal.

Section 4: Interdependencies

Is this proposal likely to have any knock-on effects for any other activities carried out by or on behalf of the council?	See below.
--	------------

<p>Details of knock-on effects identified</p> <p>ED3: There will be a cost pressure to the schools if supply is not available to be funded centrally</p> <p>ED5: There will be a knock on effect to head teachers and teaching staff having to do without the full hours of support currently provided by clerical assistants. This may put additional pressure on remaining support staff in individual establishments.</p> <p>DEG09: May result in additional costs being incurred in responding to outbreaks and environmental health incidents, where the costs associated with analysis, are unbudgeted. Notwithstanding this, the Council would need to respond given its statutory role</p> <p>R&I01; R&I02; R&I09; R&I13: Knock on effects are similar for these proposals.</p> <ul style="list-style-type: none"> • As a result of reducing the number of posts the ability to manage and deliver the service would be significantly impacted and the front line service delivery programme may not be guaranteed. • There will be a loss of resilience generally and in particular for the staff who provide flexible duties and an on-call service to cover a 24 hour emergency responses. Reducing the numbers of staff who can provide the service would mean that staff are on-call more frequently and that would impact on their current work-life balance and ability to deliver 'on site' response if removed. • The proposal will require higher graded staff to be available assist in duties. <p>R&I17: Knock-on effects will be identified as the action plan for this proposal progresses.</p> <p>No knock-on effects have been identified for the following proposals: CCS03; CCS04 DEG07; DEG08; DEG10 FSS01; FSS02; FSS03; FSS04; FSS07 LRS11</p>

Section 5: Monitoring and review

<p>How will you monitor and evaluate the equality impacts of your proposal?</p> <p>Progress with the implementation of the individual proposals will be monitored by the relevant Heads of Service. This will include the implementation and monitoring of any identified mitigating measures.</p> <p>HR and Organisational Development will monitor redundancies and other changes in staffing.</p>

ARGYLL AND BUTE COUNCIL**COUNCIL****FINANCIAL SERVICES****25 FEBRUARY 2021**

REVENUE BUDGET OVERVIEW 2021-22 to 2025-26

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 2021-22. It also provides budget estimates for 2022-23 and 2025-26; within the report the mid-range estimates are noted, with the best case and worse case estimates included in Appendix 1.
- 1.2 The Local Government Finance Circular 1/2021, published on 1 February 2021, provides detail of the provisional total revenue and capital funding allocations for 2021-22.
- 1.3 The Scottish Budget announcement is followed by the Budget Bill Stage 1 debate in Parliament which, in recent years has resulted in the Cabinet Secretary advising of a package of further measures covering local taxation and local government finance. Stage 1 of the parliamentary process is taking place on 25 February 2021, the same day as the Council are setting their budget so at the time of writing the budget papers we are unaware of any possible additional measures. Therefore funding figures in this report are based on the 1 February 2021 announcement with no assumptions made about any possible additional funding.
- 1.4 If you compare the settlement of £201.043m to the cash funding in 2020-2021 the funding increase is £3.845m or 1.95%. If you take into account the funding that has been allocated this year for specific additional responsibilities that require us to incur more cost as well as accounting for the indicators still to be distributed the funding increase is £0.774m or 0.39%.
- 1.5 The Council Tax budget for 2020-21 was set at £52.859m. This included a 4.5% increase and a 0.25% growth in the Council Tax base. This is the starting position for 2021-22. In terms of the growth in the council tax base, as reported to the Business Continuity Committee on 14 May 2020, the previous assumption was that the base would grow by 0.25% in the mid-range scenario, 0.1% in the worst case and 0.4% in the best case. Due to the impact of COVID-19 I have considered it prudent to change this assumption and have adjusted this to reflect 0% growth across all three scenarios. This reduction is just in 2021-22. For future years I am assuming the 0.1%, 0.25% and 0.4% growth across the scenarios. This assumption will be kept under review during 2021-22 to see if there is a longer term impact of COVID-19 on the Council tax base.

- 1.6 The 2021-22 settlement includes an additional £90 million available to compensate councils who choose to freeze their council tax at 2020-21 levels. The Council's allocation of this is £1.762m. An assumption has been made in this report that the Council will freeze council tax at 2020-21 rates.
- 1.7 The budget for 2020-21 has been rolled forward into 2021-22 and the main changes to the 2021-22 base budget are summarised below:
- Remove one-off funding agreed at the Council meeting of 27 February 2020 to:
 - Invest £0.400m in technology to support remote learning
 - Invest £0.500m in climate change mitigation and maintenance
 - Invest £0.400m in green transportation, in particular cycle paths and footpaths
 - Invest £0.050m in community engagement on shared transportation
 - Support investment using £0.600m gain from the reprofiling of the loans fund
 - Adjust for the £0.022m profiling of the local plan enquiry cost pressure agreed at the 21 February 2019 budget meeting
 - Adjust for a one off 2020-21 planning fee cost pressure of £0.060m
 - Adjust for a one off 2020-21 living wage project cost pressure of £0.050m
 - Adjust for one off fleet savings in 2020-21 of £0.278m
 - Increase the Counselling in Schools budget by £0.186m to ensure full Scottish government allocation is used for this purpose
 - Reflect £1.421m of funding commitments set out in the 2021-22 settlement
- 1.8 The employee cost increases for 2021-21 amount to £3.770m and this includes pay inflation, increments, employee base changes, the consolidation of the living wage and the additional costs and savings relating to modernising the Council's employment deal.
- 1.9 Only unavoidable/inescapable inflation has been included within 2021-22 and this amounts to £1.031m. This includes utilities, catering purchases, contract inflation, and landfill tax.
- 1.10 There are a number of cost and demand pressures for 2021-22, amounting to £1.172m summarised as follows:
- Housing Benefit Administration Grant £0.040m
 - Asbestos Management Plan £0.048m
 - Office Enterprise Agreement £0.020m
 - Maintenance of the School Estate £0.225m
 - ASN Support £0.072m
 - Skype for Education £0.025m
 - Cost of Glass Collection £0.074m
 - Cost of Recycling £0.282m

- Oracle Software £0.086m
- Oracle Replacement Project £0.50m
- Food and Drink Standards £0.065m
- Implementation of the Planning Act £0.060m
- Small Quantities Charge £0.030m
- Insurance Premiums £0.095m

- 1.11 There is a further cost pressure which needs to be included within the budget gap table to reflect the use of the loans funds principal repayment holiday flexibility. This amounts to £0.162m in 2022-23 increasing by approximately £0.009m per annum.
- 1.12 The Local Government Finance Circular 1/2021 advises of additional funding of £72.6m that is allocated for Health and Social Care and Mental Health services. Argyll and Bute's share of this amounts to £1.385m. This amount plus £0.013m for Community Justice Transitional Funding require to be passed over to the HSCP. There is a request from the HSCP for an additional £0.236m of funding to be passed over to them to reflect a proportionate share of the Council's 0.39% increase in the 2021-22 settlement. This request has been built into the budget, however, it is an issue for Council to agree.
- 1.13 The management fee for Live Argyll has been reduced by £0.370m to reflect a 10% reduction which Live Argyll have been asked to develop a series of proposals to deliver.
- 1.14 Argyll and the Isles Tourism Co-operative are seeking an additional investment from the Council of £0.03m per annum for a three year period (2012-22 to 2022-23) for core costs allow AITC to secure programme funding through HIE and deliver sustainable funding through their direct membership scheme and allow AITC to lead and assist the recovery process for tourism across the Council area.
- 1.15 The budget gap prior to any measures to balance the budget is a deficit of £0.164m in 2021-22.
- 1.16 There are a number of measures to balance the budget that have previously been agreed at the Council's budget meetings in 2019 and 2020 which have a net effect of reducing the 2021-22 budget gap by £0.076m.
- 1.17 There are a number of other measures to balance the budget that are for Council approval, summarised as follows:
- General inflationary increase to fees and charges resulting in £0.334m of additional income.
 - New management/operational savings amounting to £2.141m.
 - New policy savings options amounting to £0.693m.

- 1.18 If Members agreed to all the proposals noted within this report there would be a balanced budget in 2021-22 with a surplus of £3.080m prior to prior to considering the impact of COVID.
- 1.19 The capital plan summary report within the budget pack advises the Council of a significant funding gap within the current capital plan and it is recommended the surplus on the revenue is used towards the gap, which would save projects from having to be reduced/removed from the current capital plan or reduce the level of borrowing required to fund the budget gap.
- 1.20 The budget gap over the period 2022-23 to 2025-26 across each scenario is summarised in the table below.

Budget Gap	2022-23 £000	2023-24 £000	2024-25 £000	2025-26 £000	Total £000
Best Case	(1,445)*	(1,778)	(1,412)	(1,678)	(6,312)
Mid-Range	(4,918)*	(5,090)	(4,661)	(5,018)	(19,687)
Worst Case	(9,019)*	(9,098)	(8,646)	(9,125)	(35,888)

*dependant on how the 2021-22 surplus is used.

- 1.21 The balanced Council budget for 2021-22 is prior to considering how COVID-19 may impact on expenditure and income next year and beyond.
- 1.22 The UK and Scottish Government has announced three financial flexibilities that councils can consider exercising to fund COVID specific cost pressures. The preference would be to use the credit arrangements flexibility, however, there are ongoing discussions with the Scottish Government regarding the repayment methodology associated with this option. Should the issue be resolved enabling Council's to change this credit arrangement using an annuity repayment method, then this is a flexibility that we should exercise. In the meantime it is recommended that Members agree to the use of the loans fund principal repayment holiday flexibility which would free up £5.4m of budget to be directed towards COVID pressures. In using this flexibility, the repayment holiday would require to be repaid over the next 20 years and this repayment has been built into the budget outlook from 2022-23.
- 1.23 The Scottish Government have allocated a further £259 million of non-recurring COVID-19 funding for 2021-22. The distribution of this funding, is not confirmed yet but it is expected, as with other COVID general revenue funding, that this will be distributed based on GAE and SINA which would result in Argyll and Bute receiving £4.609m additional funding.
- 1.24 It is estimated that the net financial impact of COVID-19 on the Council's revenue position in 2021-22 will be £5.101m with an additional estimated pressures on the Council's capital budget of £2.0m due to increases in contract costs. It also needs to be recognised that the financial impact of

COVID may extend beyond 2021-22 and it would be prudent to create a provision of at least £2.0m in respect of this.

- 1.25 The table below summarises the position in relation to COVID. As can be seen there is net funding of £0.908m which Members may wish to give consideration as to how this could be used in relation to the recovery from COVID.

	£,000	£,000
2021-22 Revenue Cost Pressure	(5,101)	
2021-22 Capital Cost Pressure	(2,000)	
Provision for COVID Cost Pressures Beyond 2021-22	(2,000)	
Total COVID Cost Pressure		(9,101)
Estimated Council Share of £259m Non-Recurring COVID Funding	4,609	
Principal Repayment Holiday	5,400	
Available COVID Funding		10,009
Net Position		908

- 1.26 In view of the future savings requirements officers will continue to further develop savings options which have been identified through the service redesign work carried out during 2020-21 and which require further refinement and community engagement.
- 1.27 The Council's medium to long term financial strategy will be updated to reflect the 2021-22 budget decisions and the 2021-22 revenue and capital budget settlement and it will be presented to the Policy and Resources Committee on 13 May 2021 for approval.
- 1.28 One funding request has been received from an organisation where funding has previously been provided. The Council is asked to consider the funding requests as outlined within Appendix 9. The recommendation within the appendix has already been built into the budget figures.

ARGYLL AND BUTE COUNCIL**COUNCIL****FINANCIAL SERVICES****25 FEBRUARY 2021**

REVENUE BUDGET OVERVIEW 2021-22 to 2025-26

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 2021-22. It also provides budget estimates for 2022-23 to 2025-26; within the report the mid-range estimates are noted, with the best case and worse case estimates included in Appendix 1.
- 2.2 Regular reports on the budget outlook 2021-22 to 2025-26 have been presented to Members throughout the year. Reports were presented to the Business Continuity Committee on 14 May 2020 and 13 August 2020 and to the Policy and Resources Committee on 15 October 2020 and 10 December 2020 in addition to further updates at Members Seminars held on 25 January 2021 and 3 February 2021.

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

- 3.1.1 The Scottish Budget was announced by the Cabinet Secretary for Finance on 28 January 2021, this was in advance of the full UK Budget which is not being announced until 3 March 2021. The budget announcement was for one year only.
- 3.1.2 The Local Government Finance Circular 1/2021, published on 1 February 2021, provides detail of the provisional total revenue and capital funding allocations for 2021-22. The provisional total funding allocations form the basis for the annual consultation between the Scottish Government and COSLA ahead of the Local Government Finance (Scotland) Order 2021 currently scheduled to be presented to the Scottish Parliament in March 2021.
- 3.1.3 The Circular outlines that the Scottish Government will work in partnership with local government to implement the budget and the joint priorities in return for the full funding package worth £11.60 billion which includes:

- £59 million revenue to support the final tranche of increased funding for the expansion in funded Early Learning and Childcare (ELC) entitlement to 1,140 hours;
- £90 million to compensate councils who choose to freeze council tax levels;
- In addition to the £100 million available in 2020-21, a further £72.6 million to be transferred from the health portfolio to the Local Authorities in-year for investment in health and social care and mental health services that are delegated to Integration Authorities under the Public Bodies (Joint Working) (Scotland) Act 2014. This brings the total transferred from the health portfolio to support health and social care integration to £883.6 million in 2021-22. The additional £72.6 million for local government comprises a contribution to continued delivery of the real Living Wage (£34 million), uprating of free personal and nursing care payments (£10.1 million), implementation of the Carers Act in line with the Financial Memorandum of the Carers Bill (£28.5 million);
- The ongoing £88 million to maintain the pupil:teacher ratio nationally and secure places for all probationers who require one under the teacher induction scheme:
- Continued provision in support of Teachers Pay (£156 million) and Pensions (£97 million);
- An additional £7.7 million support for inter-island ferries bringing the total to £19.2 million
- £5.3 million for Barclay implementation costs; and
- £10 million additional capital funding for Flood Risk schemes.

In addition local government will be allocated a further £259 million of non-recurring COVID-19 funding for 2021-22. The distribution of this funding, which will be provided as general revenue grant, will be discussed and agreed with COSLA. It is expected that our share of this funding will be £4.609m.

Scottish Government Funding for Argyll and Bute Council

3.1.4 The funding excluding ring-fenced grants for 2020-21 noted within the February 2020 budget pack was £195.364m. Stage 1 of the Parliamentary Process in 2020-21 resulted in additional funding of £1.701m. The funding excluding ring-fenced grants for 2021-22, as advised in the provisional settlement, is £201.043m. This doesn't include the non-recurring COVID funding.

3.1.5 The table below represents the changes between 2020-21 and 2021-22.

Funding Budget 2020-21 as per budget pack	195,364
Stage 1 Budget 2020-21 Additional Funding	1,701
Revised Funding 2020-21	197,065
Teacher Induction Scheme	112

EU Brexit Funding	25
Minor Distribution Updates	(4)
Updated Funding 2020-21 (FC 1/2021)	197,198
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)	(1,196)
Increase to the Core Budget	2,498
Assumed Council Tax Contribution	(26)
Loans Charges Support	(276)
Change to the floor	(177)
Indicators Removed/Reduced Monies	(49)
Indicators Still to be Distributed	(190)
Settlement Commitments – HSCP	1,398
Settlement Commitments – Council	1,863
Provisional Settlement 2021-22 (FC 1/2021)	201,043

- 3.1.6 If you compare the settlement of £201.043m to the cash funding in 2020-2021 the funding increase is £3.845m or 1.95%. If you take into account the funding that has been allocated this year for specific additional responsibilities that require us to incur more cost as well as accounting for the indicators still to be distributed the funding increase is £0.774m or 0.39%.
- 3.1.7 The settlement also included a ring fenced grant of £0.554m to cover the net expenditure to the Council of providing ferry services.
- 3.1.8 The last four years has seen additional funding announced for Local Government following the provisional settlement, usually at Stage 1 of the parliamentary process. Stage 1 will take place on 25 February 2021, Stage 2 on 8 March 2021 and Stage 3 on 9 March 2021. The additional revenue funding over the last four years is noted in the table below.

Year	Argyll and Bute Council Share £000
2017-18	2,361
2018-19	2,884
2019-20	1,626
2020-21	1,701
Average	2,143

- 3.1.9 The Scottish Government had gave a commitment to provide a three year settlement from 2020-21 but both 2020-21 and 2021-22 have been one year settlements. It is accepted that due to the uncertainties surrounding the EU Exit and the UK General Election last year and the COVID-19 pandemic this year that it has been extremely difficult for the Scottish Government to honour that commitment but it is hoped that a three year settlement will be announced next year as this would

provide much more certainty to allow Council's to agree a medium term budget.

- 3.1.10 In considering the assumption related to future years funding, I have reflected on the past four years, taking into consideration the settlement commitments.
- 2018-19 funding reduction of 1.5%
 - 2019-20 funding reduction of 1.6%
 - 2020-21 funding reduction of 0.3% (after accounting for additional funds awarded at Stage 1 of the budget process and £0.454m of additional ferry funding)
 - 2021-22 funding increase of 0.39%.

- 3.1.11 It can be seen that the settlements in 2020-21 and 2021-22 have been much more favourable than in previous years and it is hoped that this is due to the Scottish Government recognising the pressures being faced by local government. It is extremely difficult to estimate future years funding and it is likely that the Chancellor will have to increase taxes or cut spending in the future in order to pay for the significant borrowing that has been taken out in the response to the COVID-19 pandemic. It cannot, therefore be assumed, that the more favourable settlements will continue into future years.

- 3.1.12 I would have considered a prudent estimate within the mid-range scenario to be the average of the last four years settlements which is a reduction of 0.75%. However due to the uncertainty about the medium to longer term impact of COVID and the UK's Exit from the EU on the national economy and future funding, I would consider it prudent to increase this to an assumed reduction in the mid-range of 1.0% with the best case and worst case variable at +/- 0.5% from the mid-range. This is an area that will be kept under close review and I will engage with other Directors of Finance and COSLA as to their view of future years funding and update the report throughout the year as necessary.

Council Tax

- 3.1.13 The Council Tax budget for 2020-21 was set at £52.859m. This included a 4.5% increase and a 0.25% growth in the council tax base. This is the starting position for 2021-22.

- 3.1.14 In terms of the growth in the council tax base, throughout the year a growth of 0.25% has been assumed within the mid-range scenario (0.1% in worst case and 0.4% in best case). Due to the impact of COVID-19 the growth during 2020-21 has been minimal and as a result, I consider it prudent to not account for Council Tax growth in 2021-22. From 2022-23, the growth assumption will be applied to the budget outlook using the range 0.1% to 0.4% with 0.25% as the mid-range.

- 3.1.15 As per paragraph 3.1.3, the 2021-22 settlement includes an additional £90 million available to compensate councils who choose to freeze

their council tax at 2020-21 levels. The Council's allocation of this is £1.762m and this has been included in the provisional settlement figure at paragraph 3.1.5. The assumed 3% increase in Council Tax reported to the Business Continuity Committee and Policy and Resources Committee during the year would generate additional funds to the Council of £1.586m in 2021-22 which is £0.176m less than the Council's allocation of £1.762m provided in the settlement. The Council does have the option to increase Council Tax by a higher amount than 3% however this would only generate the marginal difference between 3% and the higher set rate whilst passing the entire increase onto Argyll and Bute's ratepayers. Therefore the budget position presented in this report assumes an acceptance of the £1.762m funding and approval of a Council tax freeze in 2021-22. This of course is a matter for Members to agree.

3.1.16 For future years I have assumed a 3% increase in Council Tax in the best case, mid-range and worst case scenarios.

3.1.17 The estimated council tax income (excluding future year Council Tax increases) over the next five years is noted in the table below.

	Draft 2021-22 £000	Mid- Range 2022-23 £000	Mid- Range 2023-24 £000	Mid- Range 2024-25 £000	Mid- Range 2025-26 £000
Council tax base 2020-21	52,859	52,859	52,859	52,859	52,859
Growth at 0% in 2021-22 and 0.25% in future years	0	132	264	397	530
Total Council Tax Income	52,859	52,991	53,123	53,256	53,389

UK Government Funding for Teachers Pensions

3.1.18 Reports to Policy and Resources Committee in 2019-20 outlined the change in teachers pensions anticipated income and expenditure and also the delay in the implementing the new employer contribution rate within 2019. Due to the delay a surplus was created in 2019-20 and it was approved that this be used to help reduce the cost in future years. £0.112m was planned to be used in 2021-22. This is the last year that this adjustment will be made as the earmarked fund is no fully utilised.

Total Funding

3.1.19 The table below summarises the total estimated funding over the next five years within the mid-range scenario.

	Draft 2021-22 £000	Mid- Range 2022-23 £000	Mid- Range 2023-24 £000	Mid- Range 2024-25 £000	Mid- Range 2025-26 £000
Scottish Government funding	201,043	199,033	197,043	195,073	193,122
Specific Ferry grant Funding	554	554	554	554	554
Council Tax income	52,859	52,991	53,123	53,256	53,389
Earmarked reserves for Teacher's Pension	112	0	0	0	0
Total Funding	254,568	252,578	250,720	248,883	247,065

3.2 Base Budget

3.2.1 As with previous years the base budget for 2021-22 is the current year's approved budget adjusted for any:

- one-off items included within 2020-21 that aren't carried forward into 2021-22;
- previously agreed items for future years; and
- funding adjustments since the 2020-21 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 2020-21 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 2020-21 was £247.860m. The changes to the base budget are noted in the following paragraphs.

3.2.4 At the Council meeting on 27 February 2020 it was agreed to:

- Invest £0.400m in technology to support remote learning
- Invest £0.500m in climate change mitigation and maintenance
- Invest £0.400m in green transportation, in particular cycle paths and footpaths
- Invest £0.050m in community engagement on shared transportation
- Support investment using £0.600m gain from the reprofiling of the loans fund.

3.2.5 Other base adjustments are:

- 21 February 2019 budget meeting agreed a reduction in the cost pressure associated with the local plan enquiry – the profiling of this cost pressure results in a £0.022m reduction in the 2021-22 base budget
- Planning fees – a one-off cost pressure of £0.060m in 2020-21
- Consolidation of living wage project – one-off cost pressure of £0.050m in 2020-21
- Adding back £0.278m of one-off fleet savings from 2020-21 which are not recurring
- Counselling in Schools budget increased by £0.186m to ensure full Scottish government allocation is used for this purpose.

3.2.6 Although the majority of the funding from the Scottish Government is not ring fenced, there are individual elements of money that are provided as part of the settlement with the expectation that they are used to deliver the service intended. The base budget needs to be adjusted to reflect the additional costs for delivering on these funding commitments and the budget increase is limited to the funding.

	Increase £000
Carer Services and Respite Care	1,132
Personal and Nursing Care for Older People	253
Community Justice CPP Transitional Funding	13
Scottish Assessors Association Barclay	24
Environmental Health Officers	61
Safer Communities	16
Discretionary Housing Payments	(78)
Total Increases	1,421

3.2.7 The revised base budget over the next five years is summarised in the table below.

	Draft 2021-22 £000	Mid- Range 2022-23 £000	Mid- Range 2023-24 £000	Mid- Range 2024-25 £000	Mid- Range 2025-26 £000
Base Budget 2020-21	247,860	247,860	247,860	247,860	247,860
Technology to support remote learning	(400)	(400)	(400)	(400)	(400)
Community engagement for shared transport	(50)	(50)	(50)	(50)	(50)
Roads – climate change	(500)	(500)	(500)	(500)	(500)

mitigation and maintenance					
Green transport – cycle paths and footpaths	(400)	(400)	(400)	(400)	(400)
Local Plan Enquiry Cost	(22)	(22)	(22)	(22)	(22)
Planning fees – one off cost pressure in 2020/21	(60)	(60)	(60)	(60)	(60)
Consolidation of living wage project costs – one off cost in 2020/21	(50)	(50)	(50)	(50)	(50)
Reprofiling gain from loans fund	600	600	600	600	600
One-off fleet savings in 2020/21	278	278	278	278	278
Counselling in Schools budget increased	186	186	186	186	186
Funding Commitments	1,421	1,421	1,421	1,421	1,421
Revised Base Budget	248,863	248,863	248,863	248,863	248,863

3.3 Employee Costs

- 3.3.1 Financial Services have populated salary templates with details of the current establishment 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 In terms of the level of employee budgets for 2021-22, the expectation would be that the budget would reflect the 2020-21 budget plus any increase due to incremental progression, inflation and any other unavoidable employee cost increases less previously approved employee budget savings. For 2021-22 there is an overall decrease in the employee budget base of £0.279m (excluding Social Work). This is a small amount and is mainly linked to a reduction in school rolls reducing the teacher FTE entitlement within schools. This is offset by

some other increases relating to new entrants into the superannuation scheme.

- 3.3.3 The 2021-22 pay award has not been agreed yet and therefore an estimate will require to be built into the budget. After the UK Spending Review announcement indicating a public sector pay freeze in England, I revised my pay assumption in the mid-range from 3% to 2% (this was in line with many other Director of Finance colleagues). As part of the Scottish Budget announcement, the Cabinet Secretary for Finance announced the Scottish Pay Policy and whilst this isn't the agreed policy for teachers and local government employees it is a reasonable gauge for budget purposes. The policy will see those earning up to £25,000 receive a pay increase of at least 3%, through a guaranteed cash underpin of £750 and those earning more than £25,000 will be guaranteed a 1% increase, capped at £800 above £80,000. This policy amounts to around the 2% estimate already accounted for within the budget outlook. In terms of assumptions for future years I have assumed there will be pay awards within a range of 1% (best case) and 3.0% (worst case) with a mid-range of 2%.
- 3.3.4 The cost of employee increments for 2021-22 equates to £0.634m. Every year it is assumed that most employees will be on the top of the scale and therefore there should be no further incremental cost, however, there is still a turnover on the employee base and as a result, staff may leave who are on the top point of the grade, with a new/transferred employee commencing on the bottom point of the grade. This gives rise to an incremental cost which can be partly offset by a decrease to the employee base. For 2021-22 the increment is based on the actual calculated cost. For future years the cost of employee increments is based on 50% of the 2021-22 increment in the best case scenario and 100% of the 2021-22 increment in the mid-range and worst case scenario.
- 3.3.5 At the Business Continuity Committee on 13 August 2020 I reported the financial impact of modernising the LGE pay grade and employment deal from 1 April 2021 onwards. These costs were further refined to reflect the work to populate the salary templates (refer to para 3.3.1) and the revised pay award assumption (refer to para 3.3.3). This resulted in a small decrease in the living wage consolidation impact from the £0.503m reported on 13 August 2020 to a revised impact of £0.478m. The additional costs and savings relating to the modernising the employment deal have not changed from the £0.073m (for 2021-22) that I reported on 13 August 2020.
- 3.3.6 The changes to the employee budgets estimated over the next five years for Council services are summarised in the table below. The employee cost increases relating to the Health and Social Care Partnership are summarised within paragraph 3.6.10.

	Draft 2021-22 £000	Mid- Range 2022-23 £000	Mid- Range 2023-24 £000	Mid- Range 2024-25 £000	Mid- Range 2025-26 £000
Change to employee base	(279)	(279)	(279)	(279)	(279)
Pay Award	2,864	5,785	8,765	11,804	14,904
Increments	634	1,268	1,902	2,536	3,170
Living Wage Consolidation	478	488	497	507	517
Additional costs/savings relating to modernising employment deal	73	21	22	(5)	(8)
Total Employee Increases	3,770	7,283	10,907	14,563	18,304

3.4 Non-Pay Inflation

3.4.1 The position remains that only unavoidable/inescapable inflation has been included for 2021-22, 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 2021-22 for Council Services are noted below with further detail provided in Appendix 2. The total of £1.031m is a minor reduction of £0.039m on the £1.070m reported to the Policy and Resources Committee on 10 December 2020. This is due to a small reduction in estimated inflation for catering and milk.

Service	Inflation Category	Amount
Council Wide	Utilities – Electricity, Gas, Oil and Solid Fuel	37
Council Wide	Vehicle Fuel	24
Education	Residential Schools	30
Education	Pre-Primary Partner Uplift	126
Commercial Services	Catering and Milk	194
Commercial Services	School and Public Transport	50
Legal and Regulatory Support	Community Pools	20
Legal and Regulatory Support	NPDO	210
Legal and Regulatory Support	Hub Schools	51
Customer Support Services	ICT	74

Roads and Amenity Services	Landfill Tax	59
Roads and Amenity Services	Waste PPP Contract	93
Roads and Amenity Services	Street Lighting Electricity	63
Total		1,031

3.4.2 In terms of the budget outlook for 2022-23 to 2025-26, the same level of unavoidable/inescapable non-pay inflation has been built into the best case and mid-range scenarios with the exception of non-domestic rates (NDR) as no NDR inflation has been built into 2021-22 as NDR budgets have been subject to savings review. The 2022-23 NDR inflation is based on the base 2020-21 budget minus 2021/22 savings target then inflated by 3%. A 1% general inflation has also been built into the worst case scenario.

3.4.3 The overall additional budget requirement for non-pay inflation estimated over the next three years is summarised in the table below. Further detail is provided in Appendix 2. The estimated inflationary increases relating to the Health and Social Care Partnership are summarised within paragraph 3.6.10.

	Draft 2021-22 £000	Mid- Range 2022-23 £000	Mid- Range 2023-24 £000	Mid- Range 2024-25 £000	Mid- Range 2025-26 £000
Unavoidable/ inescapable Non-Pay Inflation	1,031	2,195	3,359	4,523	5,687

3.5 Cost and Demand Pressures

3.5.1 Over the last few years, services have worked on the basis of having to contain any cost and demand pressures within current resources where possible. The estimated cost and demand pressures identified for Council services are noted in the table below, with further detail provided in Appendix 3. An allowance for unidentified cost and demand pressures has been included from 2022-23 onwards at £0.250m per annum within the mid-range scenario and £0.500m per annum within the worst case scenario. The cost and demand pressures relating to the Health and Social Care Partnership are summarised within paragraph 3.6.10.

	Draft 2021- 22 £000	Mid- Range 2022-23 £000	Mid- Range 2023-24 £000	Mid- Range 2024-25 £000	Mid- Range 2025-26 £000
Universal Credit HB Admin Grant	40	80	120	160	200
Asbestos Management Plan	48	48	48	48	48
Office Enterprise Agreement	20	20	20	22	22
Maintenance of schools estate	225	225	225	225	225
ASN Support	72	145	219	294	370
Skype for Education	25	25	25	25	25
Waste Model	0	91	98	116	169
Glass Collection Services	74	74	74	74	74
Recycling Services (see Appendix 9)	282	76	76	76	76
Local Development Plan	0	0	50	0	50
New HR System Project Team	0	0	200	0	0
Oracle/EBS Upgrade Software Support	86	86	86	86	86
Oracle/EBS Upgrade Project Team	50	0	0	0	0
Food and Drink Standards in Schools	65	65	65	65	65
Implementation of planning act	60	0	0	0	0
Small Quantities Charge for Export Health Certificates	30	30	30	30	30

Increase in Insurance Premiums	95	95	95	95	95
Repay loans fund principal repayment holiday (see para 3.5.2)	0	162	170	169	188
Allowance for pressures in future years	0	250	500	750	1,000
Total Cost and Demand Pressures	1,172	1,472	2,101	2,245	2,723

3.5.2 The cost pressure relating to the loans funds principal repayment reflects the revenue impact of the financial flexibility that is outlined within paragraph 3.14.5.

3.6 Health and Social Care Partnership (HSCP)

3.6.1 The Council agreed an allocation to the HSCP of £60.577m for 2020-21 at its meeting on 27 February 2020 and noted that the level of future years funding is subject to the level of Scottish Government funding and the Council's overall financial position in future years. The Council also agreed that that in the event of the HSCP underspending in 2020-21 or any future years, the Council will seek earlier repayment of outstanding debts.

3.6.2 The Local Government Finance Circular 1/2021 advises of additional funding of £72.6m that is allocated for Health and Social Care and Mental Health services.

3.6.3 The breakdown of the additional £72.6m is:

- £34m Contribution to continued delivery of the real Living Wage - A&B Share - £0.616m
- £10.1m Uprating of free personal and nursing care payments – A&B Share - £0.253m
- £28.5m Implementation of the Carer's Act – A&B Share - £0.516m

These amounts require to be passed over to the HSCP.

3.6.4 A further settlement commitment for of £0.013m for Community Justice Transitional Funding requires to be passed over to the HSCP.

3.6.5 The Chief Financial Officer of the IJB has submitted a formal request in relation to the HSCP budget for 2021-22; there are two parts to the request:

- An additional £0.236m of funding to be passed over to them to reflect a proportionate share of the Council's 0.39% increase in the 2021-22 settlement.
- The deferral of £1m of the £1.2m that is due to be repaid to the Council in respect of previous years overspends. Since this request the HSCP have been advised that the undelivered savings in 2020-21 will be funded and therefore this changes this request (see paragraphs 3.6.7 and 3.6.8)

3.6.6 The request for a share of the Council's 0.39% increase is a reasonable request and whilst I have built this request into the budget, it is a matter for Council to agree.

3.6.7 The forecast outturn position for the HSCP at the end of December is an estimated overspend of £1.662m for 2020-21 (£1.879m overspend for Social Work and £0.217m underspend Health). This forecast outturn position assumed that the undelivered savings as a result of COVID would not be funded, however, they are now being funded and this changes the position to a forecast underspend of £1.078m across the partnership (£0.347m underspend for Social Work and £0.731m underspend for Health).

3.6.8 The Council would wish to seek an earlier repayment of outstanding debt, and therefore, if circa £1m is paid early, this removes the need for a deferral of the £1m in 2021-22 (as noted in paragraph 3.6.5) as it will already have been paid.

3.6.9 In the event that the Council agree to the additional funding request from the HSCP set out in paragraph 3.6.5 the payments to the HSCP over the period 2021-22 to 2025-26, would be as summarised in the table below.

	Draft 2021-22 £000	Mid- Range 2022-23 £000	Mid- Range 2023-24 £000	Mid- Range 2024-25	Mid- Range 2025-26
Baseline funding 2020-21	60,577	60,577	60,577	60,577	60,577
HSCP Funding as per Finance Circular (Share of £72.6m)	1,385	1,385	1,385	1,385	1,385
Community Justice Transitional Funding	13	13	13	13	13
0.39% Funding Increase	236	236	236	236	236
Payment to HSCP	62,211	62,211	62,211	62,211	62,211
Less 2017-18, 2018-19 and 2019-20 overspend planned pay-back previously agreed	(1,200)	(1,255)	(1,327)	(1,165)	0

£1m pay-back received early in 2020-21	1,000				
Net Payment to HSCP	62,011	60,956	60,884	61,046	62,211

3.6.10 Members should note that the payment assumes that the HSCP will absorb any inflationary and cost and demand pressures. The latest estimated inflation and cost and demand pressures for Social Work have been discussed with the HSCP Chief Financial Officer. The mid-range estimates are summarised in the table below with further detail contained within Appendix 4. These pressures are not included within the Council's budget gap but are included within this report for information. Note that these only extend to three years rather than the five years that the Council's budget outlook extends to. Extending the outlook to five years is a decision for the HSCP to take and their Chief Financial Officer is currently of the view that a five year planning window is not appropriate at the current time due to the uncertainty caused by COVID

	Draft 2021-22 £000	Mid- Range 2022-23 £000	Mid- Range 2023-24 £000
Pay Inflation	672	1,357	2,056
Pay Increments	87	174	261
Pay Base Adjustment	(2)	(2)	(2)
Non-Pay Inflation	1,399	2,679	3,995
Non-Pay Inflation on NHS posts recharged to Social Work	125	180	237
Older People Demand Growth	380	766	1,158
Younger Adults Demand Growth	326	659	999
Physical Disability Service Growth	455	520	586
Continuing Care for Looked After Young people	350	600	850
Extension of Carers Act	516	516	516
Unknown Cost and Demand Pressures	0	500	1,000
Total Social Work Pressures	4,308	7,949	11,656

3.7 Payment to Live Argyll

3.7.1 At the budget meeting on 27 February 2020, Council approved the management fee for 2020-21 and instructed officers to engage with Live Argyll with a view to exploring a reduction in the management fee. Live Argyll have been asked to suggest proposals to deliver a management fee saving of 10% (£0.370m).

- 3.7.2 The budget outlook reports presented throughout 2020-21 to Committee reflected an assumption that the Live Argyll management fee would reduce by 1% in the mid-range scenario. As the 10% management fee saving proposal supersedes these assumptions I have replaced the assumed 2021-22 1% reduction with the potential 10% reduction.
- 3.7.3 Live Argyll are considering a range of options to deliver that 10% reduction including reviewing operating hours in halls and performance venues, reviewing the library operating model and adopting technology to deliver efficiencies in operational practices. Our understanding is that the Live Argyll Board have accepted the proposed reduction in management fee and are confident that they can adapt their services to deliver it. It is for Council to agree the reduction in the management fee however it is the responsibility of the Live Argyll Board to consider and approve the options to deliver the reduction.
- 3.7.4 From 2022-23 onwards I have built in assumptions of an annual reduction to the Live Argyll management fee of 2% in the best case scenario, 1% in the mid-range scenario and a flat cash position in the worst case scenario.

3.8 Argyll and the Islands Isles Tourism Co-operative (AITC)

- 3.8.1 AITC are seeking an additional investment from the Council of £0.030m per annum for a three year period (2021-22 to 2023-24) to support core costs. AITC say these core costs are a catalyst which will allow them to secure programme funding through HIE and deliver sustainable funding through their direct membership scheme which was launched last year and that this core funding will specifically allow them to lead and assist the recovery process for tourism across the Council area. This additional investment has been included within the budget, however, it is a matter for Council to agree.

3.9 Budget Gap PRIOR to Measures to Balance the Budget

- 3.9.1 The budget gap prior to factoring in any previous savings decisions or potential options towards balancing the budget is summarised in the table below.

	Draft 2021-22 £000	Mid- Range 2022-23 £000	*Mid- Range 2023-24 £000	Mid- Range 2024-25 £000	Mid- Range 2025-26 £000
Base Budget	248,863	248,863	248,863	248,863	248,863
Employee Cost Changes	3,770	7,283	10,907	14,563	18,304
Non-Pay Inflation	1,031	2,195	3,359	4,523	5,687

Cost and Demand Pressures	1,172	1,472	2,101	2,245	2,723
Increase/ (Decrease) to HSCP Allocation	236	236	236	236	236
Increase/ (Decrease) to Live Argyll Management Fee	(370)	(404)	(438)	(472)	(505)
AITC Request	30	30	30	0	0
Total Net Expenditure	254,732	259,675	265,058	269,958	275,308
Total Funding	254,568	252,578	250,720	248,883	247,065
Budget Surplus / (Gap) Cumulative	(164)	(7,097)	(14,338)	(21,075)	(28,243)

3.10 Measures to Balance the Budget – Previously Agreed

3.10.1 There are a number of measures to balance the budget which have been previously agreed by Council and these are summarised in the table below.

	Draft 2021- 22 £000	Mid- Range 2022- 23 £000	Mid- Range 2023- 24 £000	Mid- Range 2024- 25 £000	Mid- Range 2025-26 £000
Management/ Operational Savings Agreed February 2020	54	54	54	54	54
Management/ Operational Savings Agreed February 2019	(240)	(240)	(240)	(240)	(240)
Policy Savings Agreed February 2019	75	75	75	75	75
Policy Savings Agreed February 2020	187	187	187	187	187

Total Measures to Balance the Budget	76	76	76	76	76
---	-----------	-----------	-----------	-----------	-----------

3.11 Measures to Balance the Budget – For Council Approval

3.11.1 There is a separate report included in the budget pack which relates to fees and charges together with the detailed schedule of charges for 2021-22. The general increase to fees and charges is proposed at 3% for 2021-22, this was the increase applied in 2020-21. The general inflationary increase would give additional income of £0.334m. In terms of the outlook for 2022-23 to 2025-26, fees and charges have been estimated at a 3% increase in the best case and mid-range scenario and a 1% increase in the worst case scenario.

3.11.2 A report to the Business Continuity Committee on 13 August 2020 set out the approach to the 2021-22 revenue budget process and identification of savings to balance the 2021-22 budget. It was agreed that a cross party Budget Working Group (BWG) be established comprising six elected members from the administration, three elected members from the opposition and two Trade Union representatives. The BWG's role was to engage with officers and provide a sounding board to assist in the development and identification of savings options. It does not have any decision making authority but can report to and make recommendations to either the Council or the Policy and Resources Committee. Its primary purpose was to assist in the savings identification process and provide a degree of scrutiny over options as they are being developed.

3.11.3 New savings options were identified by officers and presented to the BWG at meetings held on 30 September 2020, 2 November 2020 and 24 November 2020. The BWG agreed a suite of options which were presented to the Policy and Resources Committee on 10 December 2020 which would deliver £3.440m in savings in 2021-22, £3.732m in 2022-23 and £4.008m in savings in future years. The BWG met again on 18 December 2020 and 3 February 2021 which has resulted in the savings options being further refined as follows:

Option	Change	2021-22 Impact (£,000)
ED6 – Pupil Support Assistants	Option removed by Budget Working Group	(209)
DBD01 – Staff travel and subsistence	Saving reduced from £336k to £256k to reflect updated cost projections	(80)
DBD02 – Printing stationary and postage	Saving reduced from £56k to £51k to reflect updated cost projections	(5)

DEG10 - income private water supplies and charge for provision of shellfish movement documents	Option to introduce a new charge for shellfish movement delayed until 2022-23	(5)
R&I16 - Electric Vehicle Charing Fee	New saving option	16
R&I17 – Public Transport Fare Scale Increase	New saving option	76
PROP01 – Rationalisation of Council's Property Estate	Correct arithmetic error	(68)
LEI001 – Live Argyll Management Fee	The reduction in the Live Argyll management fee is factored into the budget at section 3.7 of this report. The difference of £38k between the £332k here and £370k at section 3.7 is because there was already an assumption of a £38k reduction in the budget outlook. The net effect of this is therefore nil.	(332)
	Total Changes	(607)

The options have been classified as either:

- Management / Operational – meaning they do not result in either redundancies or any change in policy and can be implemented without Council approval
- Policy – meaning they require Council approval due to having staff or policy implications.

The management/operational savings are set out in Appendix 5 and the proposed policy saving are set out in Appendix 6.

3.11.4 The number of FTEs affected by potential redundancy required the Council to undertake a statutory 45 day consultation. This has been concluded in accordance with the Council's redundancy policy and procedures seeking to avoid compulsory redundancy wherever possible.

3.11.5 A summary of the savings identified are noted in the table below.

Saving Type	2021-22 £000	2022-23 £000	2023-24 £000	2024-25 £000	2025-26 £000
Management /Operational	2,141	1,891	1,911	1,911	1,911
Policy	693	1,024	1,152	1,152	1,152
Total	2,834	2,915	3,063	3,063	3,063

3.11.6 As per paragraphs 3.1.15 - 3.1.16 there is an assumption of an approval of a Council tax freeze in 2021-22 and a 3% increase in Council Tax in the best case, mid-range and worst case scenarios in the years beyond 2021-22. This of course is a matter for Members to agree.

3.11.7 It was the intention that the 2021-22 budget process would commence earlier in 2020 than it did and would look at service redesign over a planned three year period. The need for the Council officers to respond to the immediate impact of the COVID pandemic and the ongoing focus on the recovery meant it was necessary to place greater focus on balancing the 2021-22 budget however the work carried out by officers also lay foundations for the budget process in future years. In particular the service redesign work has identified a number of options which are to be further developed by officers during 2021-22 with a need for community engagement to help inform that development. These options, once refined will be presented as saving options to the Council at a future date.

3.12 Budget Gap AFTER Measures to Balance the Budget

3.12.1 The budget gap after applying all the measures to balance the budget is summarised within the table below.

	Draft 2021-22 £000	Mid- Range 2022- 23 £000	Mid- Range 2023-24 £000	Mid- Range 2024-25 £000	Mid- Range 2025-26 £000
Estimated Budget Gap Prior to Measures to Balance Budget	(164)	(7,097)	(14,338)	(21,075)	(28,243)
Previously Approved Savings Measures	76	76	76	76	76
Fees and Charges 3% Increase	334	678	1,032	1,397	1,773

Council Tax Increase	0	1,590	3,239	4,950	6,724
New Management/ Operational Savings	2,141	1,891	1,911	1,911	1,911
New Policy Savings	693	1,024	1,152	1,152	1,152
Budget Surplus / (Gap) Cumulative	3,080	(1,838)	(6,928)	(11,589)	(16,607)
Budget Surplus / (Gap) In Year (prior to COVID Pressures)	3,080	(4,918)	(5,090)	(4,661)	(5,018)

- 3.12.2 The table above demonstrates that if Members agreed to all the proposals already noted within this report there will be a balanced 2021-22 budget with a surplus of £3.080m, prior to considering the impact of COVID. This is a welcome position and has arisen due to a better than anticipated financial settlement including additional funding for local government core budgets. Whilst there are a number of savings options built into these figures that could be reversed, many of them are management/operational in nature that officers will be implementing through the normal course of business and will assist with the continued challenging position in future years.
- 3.12.3 The capital plan summary report within the budget pack advises the Council that there is a significant funding gap within the current capital plan and it is recommended the surplus on the revenue is used towards the gap, which would save projects from having to be reduced/removed from the current capital plan or reduce the level of borrowing required to fund the budget gap.
- 3.12.4 By way of further explanation on the budget surplus/(gap) estimate noted in paragraph 3.12.1, the budget gap in 2022-23 is £1.838m if Council use the 2021-22 surplus in a one-off manner. If Council use the surplus in 2021-22 in a recurring way, the expenditure in 2021-2022-23 will rise by the amount of the recurring expenditure and therefore the gap could potentially increase to £4.918m.
- 3.12.5 Appendix 7 provides a summary of the draft budget for 2021-22 at service level.

3.13 Balancing Future Years Budget

- 3.13.1 The budget surplus / (gap) in the period 2022-23 to 2025-26 across each scenario is summarised in the table below. Note these estimates do not include the impact of COVID

Budget Gap	2022-23 £000	2023-24 £000	2024-25 £000	2025-26 £000	Total £000
Best Case	(1,445)*	(1,778)	(1,412)	(1,678)	(6,312)
Mid-Range	(4,918)*	(5,090)	(4,661)	(5,018)	(19,687)
Worst Case	(9,019)*	(9,098)	(8,646)	(9,125)	(35,888)

*dependant on how the 2021-22 surplus is used.

3.14 IMPACT OF COVID

3.14.1 Presented above, is a balanced Council budget for 2021-22 prior to considering how COVID-19 may impact on expenditure and income next year and beyond.

COVID Funding

3.14.2 The UK and Scottish Governments have agreed three financial flexibilities that councils can consider exercising to help fund COVID specific cost pressures.

Use of Capital Receipts - Dispensation to allow councils to apply their 2020-21 and 2021-22 capital receipts to finance COVID expenditure.

Credit arrangements - At present councils are required by statutory guidance to charge the debt element of service concession arrangements to their accounts over the contract period. A change to the accounting treatment will allow the debt to be repaid over the life of the asset rather than the contract period. Councils will have the flexibility to apply this change in either 2020-21 or 2021-22 with this approach applying to all credit arrangements going forward.

Loans Fund Principal Repayment Holiday – This provides the flexibility of a loans fund repayment holiday which permits councils to defer loans fund repayments due to be repaid in either 2020-21 or 2021-22 (but not both).

3.14.3 Use of the capital receipts is not an attractive option as the level of capital receipts at circa £1m is not sufficient to cover all our COVID estimated pressures and as we already budget for capital receipts as part of our capital plan, we would need to take borrowing to replace this funding which would create a recurring loans fund revenue pressure.

3.14.4 The preference would be to use the credit arrangements flexibility, however, there are ongoing discussions with the Scottish Government regarding the repayment methodology associated with this option. Should the issue be resolved enabling Council's to change this credit arrangement using an annuity repayment method, then this is a flexibility that we should exercise. Not only would this give the Council a one-off benefit to fund COVID related issues, it would also repay the debt over the asset life rather than over the contract period which is a

more prudent approach, similar to the approach to repayments that were taken as part of the loans fund review last year. Whilst lengthening the period of repayment it would also provide a saving each year over the life of the contract.

3.14.5 In the absence of being able to exercise the credit arrangements financial flexibility, it is recommended that Members agree to the use of the loans fund principal repayment holiday flexibility which would free up £5.4m of budget to be directed towards COVID pressures. In using this flexibility, the repayment holiday would require to be repaid over the next 20 years and this repayment has been built into the budget outlook from 2022-23. Should the credit arrangements on an annuity basis be agreed post budget, it is recommended that the use of the principal repayment holiday flexibility is replaced with the credit arrangements flexibility and a further report will be brought back to Council in this instance.

3.14.6 As noted in paragraph 3.13, the Scottish Government have allocated a further £259 million of non-recurring COVID-19 funding for 2021-22. The distribution of this funding, which will be provided as general revenue grant, will be discussed and agreed with COSLA. It is expected, as with other COVID general revenue funding, that this will be distributed based on GAE and SINA and this would result in Argyll and Bute receiving £4.609m additional funding.

Additional Expenditure/Reduced Income as a result of COVID

3.14.7 Officers have continued to update the estimates for the impact of COVID-19 on expenditure and income in 2021-22. In the Budget Outlook report brought to the Policy and Resources Committee on 10 December, a cost pressure of £4.330m was estimated, based on the information available and, most significantly, the COVID related restrictions at that time. Since those estimations were finalised Argyll and Bute, with the exception of island communities, has been moved into tier 4 which results in more severe restrictions. Consequently there has been a need to revisit these estimations.

3.14.8 In total it is now estimated that the net financial impact of COVID-19 on the Council's revenue position in 2021-22 will be £5.101m. It should be noted that these figures are based on high level estimates and broad assumptions about what the impact of COVID might be in 2021-22. Further detail on the estimates is provided in Appendix 8.

3.14.9 In addition to this estimated 2021-22 revenue pressure COVID has created pressures on the Council's capital budget due to increases in contract costs. These are currently estimated to be in the region of £2.0m but could be more.

3.14.10 It also needs to be recognised that the financial impact of COVID may extend beyond 2021-22 and it would be prudent to create a provision in respect of this. It is very difficult to calculate a level of provision as there

are so many unknowns, but it is recommended that a minimum of £2m be set aside.

- 3.14.11 The table below summarises the position in relation to COVID. As can be seen in the table there is net funding of £0.908m which Members may wish to give consideration as to how this could be used in relation to the recovery from COVID.

	£,000	£,000
2021-22 Revenue Cost Pressure	(5,101)	
2021-22 Capital Cost Pressure	(2,000)	
Provision for COVID Cost Pressures Beyond 2021-22	(2,000)	
Total COVID Cost Pressure		(9,101)
Estimated Council Share of £259m Non-Recurring COVID Funding	4,609	
Principal Repayment Holiday	5,400	
Available COVID Funding		10,009
Net Position		908

- 3.14.12 As mentioned in paragraph 3.13.4 above, should the credit arrangements on an annuity basis be agreed by Scottish Government, it is recommended that the use of the principal repayment holiday flexibility is replaced with the credit arrangements flexibility with a further report being brought back to Council. This would give further scope for the Council to invest in recovery and renewal and it may also be prudent to set aside a provision for increases in the cost capital projects as a result of COVID which has already been experienced in the current year.

3.15 Medium to Long Term Financial Strategy

- 3.15.1 The Council has a medium to long term financial strategy which is used to help ensure the challenges the Council faces are addressed in the most effective way. The Strategy has been updated to provide financial estimates for the period 2021-22 to 2026-27 in detail and also to consider longer term issues beyond that five year window that the Council needs to be sighted on. It is based on a set of assumptions and provides a range of potential scenarios and the financial implications. Once the 2021-22 budget has been agreed officers will update the current version of the strategy to reflect the decisions made and the 2021-22 revenue and capital budget settlement and the updated version will be presented to the Policy and Resources Committee on 13 May 2021 for approval.

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 2021-22.

It also provides estimates of the budget outlook for the period 2022-23 to 2025-26.

- 4.2 If Members agreed to all the proposals already noted within this report, this would produce a balanced budget in 2021-212 with a surplus of £3.080m. It is recommended this surplus is used to help address a significant funding gap within the current capital plan to save projects from having to be reduced/removed from the current capital plan or reduce the level of borrowing required to fund the budget gap.
- 4.3. There remains a significant budget gap in future years and officers will continue to explore options to generate future savings through service redesign.
- 4.4 The Council has an estimated 2021-22 (and beyond) COVID cost pressure of £9.101m. Estimated COVID funding of £4.609m will be made available by the Scottish Government in 2021-22 and the Council can exercise the loans fund principal repayment holiday flexibility which would free up £5.4m of funds. This leaves a balance of £0.908m that members may wish to consider how best to utilise in relation to COVID recovery.
- 4.5 The Council are asked to consider a third party funding request which is detailed in an exempt Appendix 9. The recommendation within the appendix has already been built into the budget figures.

5. IMPLICATIONS

- 5.1 Policy – There are policy implications associated with the new saving options and also previously agreed savings options which impact 2021-22 and beyond.
- 5.2 Financial – The report outlines the budget position over 2021-22 to 2025-26.
- 5.3 Legal – Any legal implications have and will be considered when developing the savings options.
- 5.4 HR – Any HR implications have and will be considered when developing savings options.
- 5.5 Fairer Scotland Duty – See below
 - 5.5.1 Equalities – Equality and Socio-Economic Impact Assessments have been carried out where appropriate for savings options already agreed or developed.
 - 5.5.2 Socio Economic Duty – Equality and Socio-Economic Impact Assessments have been carried out where appropriate for savings options already agreed or developed.

- 5.5.3 Islands Duty - Equality and Socio-Economic Impact Assessments have been carried out where appropriate for savings options already agreed or developed. This includes consideration of Islands Duties.
- 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 – There may be some customer service implications arising from the new savings options. Future customer service implications will be considered when developing savings options.

Kirsty Flanagan
S95 Officer
8 February 2021

Policy Lead for Financial Services and Major Projects: Councillor Gary Mulvaney

APPENDICES:

- Appendix 1 – 2021-22 – 2025-26 Budget Outlook Scenarios
- Appendix 2 – Non-Pay Inflation Estimates 2021-22
- Appendix 3 - Cost and Demand Pressures 2021-22 to 2025-26
- Appendix 4 – Health and Social Care Partnership Cost Pressures
- Appendix 5 – New Management/Operational Savings
- Appendix 6 – New Policy Options Savings Summary and Templates
- Appendix 7 – Service Summary of Budget Position
- Appendix 8 – Estimated 2021-22 Council COVID-19 Financial Pressure
- Appendix 9 – Funding Requests (Exempt Paper)

**BUDGET OUTLOOK 2021-22 to 2025-26
COUNCIL - 25 FEBRUARY 2021**

APPENDIX 1

	DRAFT	Best Case Scenario				Mid-Range Scenario				Worst Case Scenario			
	2021-22 £,000	2022-23 £000	2023-24 £000	2024-25 £000	2025-26 £000	2022-23 £000	2023-24 £000	2024-25 £000	2025-26 £000	2022-23 £000	2023-24 £000	2024-25 £000	2025-26 £000
Base Budget	247,860	247,860	247,860	247,860	247,860	247,860	247,860	247,860	247,860	247,860	247,860	247,860	247,860
Base Budget Adjustments	(418)	(418)	(418)	(418)	(418)	(418)	(418)	(418)	(418)	(418)	(418)	(418)	(418)
Settlement Commitments	0												
Carer Services and Respite Care- PAID TO HSCP	1,132	1,132	1,132	1,132	1,132	1,132	1,132	1,132	1,132	1,132	1,132	1,132	1,132
Personal and Nursing Care for Older People - PAID TO HSCP	253	253	253	253	253	253	253	253	253	253	253	253	253
Community Justice CPP Transitional Funding - PAID TO HSCP	13	13	13	13	13	13	13	13	13	13	13	13	13
Scottish Assessors Association Barclay	24	24	24	24	24	24	24	24	24	24	24	24	24
Environmental Health Officers	61	61	61	61	61	61	61	61	61	61	61	61	61
Safer Communities	16	16	16	16	16	16	16	16	16	16	16	16	16
DHP	(78)	(78)	(78)	(78)	(78)	(78)	(78)	(78)	(78)	(78)	(78)	(78)	(78)
Revised Base Budget	248,863	248,863	248,863	248,863	248,863	248,863	248,863	248,863	248,863	248,863	248,863	248,863	248,863
0													
Pay Award	2,864	4,325	5,800	7,290	8,795	5,785	8,765	11,804	14,904	7,246	11,759	16,408	21,196
Pay Increments	634	951	1,268	1,585	1,902	1,268	1,902	2,536	3,170	1,268	1,902	2,536	3,170
Living Wage Consolidation	478	483	488	492	497	488	497	507	517	492	509	525	541
Additional costs/savings to modernising employment deal													
	73	21	22	(5)	(8)	21	22	(5)	(8)	21	22	(5)	(8)
Change to employee base	(279)	(279)	(279)	(279)	(279)	(279)	(279)	(279)	(279)	(279)	(279)	(279)	(279)
Total Employee Cost Changes (Council Services)	3,770	5,501	7,299	9,083	10,907	7,283	10,907	14,563	18,304	8,748	13,913	19,185	24,620
0													
Non-Pay Inflation - Council Services	1,031	2,195	3,359	4,523	5,687	2,195	3,359	4,523	5,687	2,945	4,859	6,773	8,687
0													
Previously Agreed - HB Admin Grant	40	80	120	160	200	80	120	160	200	80	120	160	200
Asbestos Management Plan	48	28	28	28	28	48	48	48	48	68	68	68	68
Microsoft Office Enterprise Agreement	20	20	20	22	22	20	20	22	22	20	20	22	22
Maintenance of school estate	225	200	200	200	200	225	225	225	225	250	250	250	250
ASN Support	72	0	0	0	0	145	219	294	370	292	444	601	763
Skype for Education	25	25	25	25	25	25	25	25	25	25	25	25	25
Waste	0	91	98	116	169	91	98	116	169	91	98	116	169
Additional costs arising from providing glass collection across Argyll and Bute	74	74	74	74	74	74	74	74	74	74	74	74	74
Additional costs arising from providing recycling services across Argyll and Bute	282	76	76	76	76	76	76	76	76	76	76	76	76
Planning (Local Development Plan)	0	0	50	0	50	0	50	0	50	0	50	0	50
Software support for a new HR system & Backfill for project team.	0	0	150	0	0	0	200	0	0	0	250	0	0
Oracle EBS Upgrade/Replacement Project Team	50	0	0	0	0	0	0	0	0	0	0	0	0
Oracle EBS Upgrade/Replacement Software Support	86	35	36	37	38	86	86	86	86	99	99	99	99
Food and drink standards in schools	65	32	32	32	32	65	65	65	65	98	98	98	98
Implementation of planning act	60	0	0	0	0	0	0	0	0	0	0	0	0

	DRAFT	Best Case Scenario				Mid-Range Scenario				Worst Case Scenario			
	2021-22	2022-23	2023-24	2024-25	2025-26	2022-23	2023-24	2024-25	2025-26	2022-23	2023-24	2024-25	2025-26
	£,000	£000	£000	£000	£000	£000	£000	£000	£000	£000	£000	£000	£000
Introduction of Small Quantities Charge for Export Health Certificates	30	30	30	30	30	30	30	30	30	30	30	30	30
Increase in insurance premiums	95	48	48	48	48	95	95	95	95	142	142	142	142
Repay loans fund principal repayment holiday	0	162	170	179	188	162	170	179	188	162	170	179	188
Allowance for Cost and Demand Pressures Future Years	0	0	0	0	0	250	500	750	1,000	500	1,000	1,500	2,000
Total Cost and Demand Pressures	1,172	901	1,157	1,027	1,180	1,472	2,101	2,245	2,723	2,007	3,014	3,440	4,254
Adjustment to Health and Social Care Partnership Payment	236	236	236	236	236	236	236	236	236	236	236	236	236
Adjustment to Live Argyll Management Fee	(370)	(438)	(505)	(571)	(635)	(404)	(438)	(472)	(505)	(370)	(370)	(370)	(370)
AITC Funding Request	30	30	30	0	0	30	30	0	0	30	30	0	0
Total Estimated Expenditure PRIOR to measures to balance the budget	254,732	257,288	260,439	263,161	266,238	259,675	265,058	269,958	275,308	262,459	270,545	278,127	286,290
Scottish Government Grant	201,043	200,038	199,038	198,043	197,053	199,033	197,043	195,073	193,122	198,027	195,057	192,131	189,249
Specific Grant for Ferries	554	554	554	554	554	554	554	554	554	554	554	554	554
Earmarked Reserves for Teachers Pensions	112	0	0	0	0	0	0	0	0	0	0	0	0
Council Tax	52,859	53,070	53,282	53,495	53,709	52,991	53,123	53,256	53,389	52,912	52,965	53,018	53,071
Total Funding	254,568	253,662	252,874	252,092	251,316	252,578	250,720	248,883	247,065	251,493	248,576	245,703	242,874
Budget Surplus / (Gap) PRIOR to measures to balance the budget	(164)	(3,626)	(7,565)	(11,069)	(14,922)	(7,097)	(14,338)	(21,075)	(28,243)	(10,966)	(21,969)	(32,424)	(43,416)
Measures to Balance the Budget:													
Fees and Charges	334	678	1,032	1,397	1,773	678	1,032	1,397	1,773	449	565	682	800
Management/Operational Savings Identified February 2020	54	54	54	54	54	54	54	54	54	54	54	54	54
Policy Savings Options agreed February 2019	75	75	75	75	75	75	75	75	75	75	75	75	75
Policy Savings Options agreed February 2020	187	187	187	187	187	187	187	187	187	187	187	187	187
Management/Operational Savings Identified February 2019	(240)	(240)	(240)	(240)	(240)	(240)	(240)	(240)	(240)	(240)	(240)	(240)	(240)
Management/Operational Savings reported December 2020	2,141	1,891	1,911	1,911	1,911	1,891	1,911	1,911	1,911	1,891	1,911	1,911	1,911
Policy savings reported December 2020	693	1,024	1,152	1,152	1,152	1,024	1,152	1,152	1,152	1,024	1,152	1,152	1,152
Council Tax Increase	0	1,592	3,245	4,960	6,739	1,590	3,235	4,938	6,700	1,587	3,225	4,915	6,659
Council Tax Increase (Growth element)	0	0	6	19	39	0	4	12	24	0	2	5	10
Total Measures to Balance the Budget	3,244	5,261	7,422	9,515	11,690	5,259	7,410	9,486	11,636	5,027	6,931	8,741	10,608
Budget Surplus / (Gap) Cumulative AFTER measures to balance the budget	3,080	1,635	(143)	(1,554)	(3,232)	(1,838)	(6,928)	(11,589)	(16,607)	(5,939)	(15,038)	(23,683)	(32,808)
Budget Surplus / (Gap) In Year AFTER measures to balance the budget	3,080	(1,445)	(1,778)	(1,412)	(1,678)	(4,918)	(5,091)	(4,661)	(5,018)	(9,019)	(9,098)	(8,646)	(9,125)

NON-PAY INFLATION (COUNCIL)

Appendix 2

Service	Inflation Category	Basis of Inflation	2021-22 Inflation %	Base Budget 2021-22 £	Inflation 2021-22 £000
Council Wide	Utilities - Electricity	Procurement Scotland have contracts in place and have agreed tariffs in line with current hence nil inflation assumed.	0.00%	2,291,320	0
Council Wide	Utilities - Gas	Procurement Scotland have contracts in place and have agreed tariffs in line with current hence nil inflation assumed.	0.00%	463,023	0
Council Wide	Utilities - Oil	This is a volatile area and it is difficult to predict the inflation. Figures based on Utility prices	5.00%	573,489	29
Council Wide	Utilities - Solid Fuel	This is a volatile area and it is difficult to predict the inflation. Figures based on utility prices. Budget to be realigned from oil hence high inflation percentage to reflect actual sum required. Actual inflation estimated @ 3%	45.00%	18,217	8
Council Wide	Vehicle Fuel	Based on RPIX at July 2020	1.86%	1,312,944	24
Council Wide Total					61
Education	Pre-Primary Partner Provider Uplift	Inflationary increase agreed as per service choices. Budget will incrementally increase over the 2020-21 year as we fully phase in 1140 hours	3.00%	4,197,431	126
Education	Residential Schools	Scotland Excel negotiated contracts - no indications of uplift as yet so used SLW	3.00%	1,009,355	30
Commercial Services	Catering Purchases and Milk	10% increase predicted as a result of price volatility. Estimated 10% is based on national estimates regarding increase in food prices following EU exit.	10.00%	1,936,490	194
Legal and Regulatory Support	Community Pool Subsidies	For Atlantis Leisure element - Annual increases to payments is based on RPI (@ Sept) for preceeding year. September 2020 RPI not available yet so inflated by same amount as 2020/21 at current time.	3.00%	679,337	20
Legal and Regulatory Support	NPDO Schools	Actual inflation required is 2.12%. This rate has been reduced to reflect the ongoing base budget reduction of £120k to meet savings requirement.	1.35%	15,584,483	210
Legal and Regulatory Support	Hub Schools	Hub-DBFM Schools contracts are subject to inflation year on year. Inflation, per the contract pay mechanism, is applied to the payments only i.e. account code 44000 as the grant income is fixed for the term of the contract.	0.98%	5,227,067	51
Executive Director - Douglas Hendry - Total					631
Head of Customer Support Services	ICT	Inflationary increases re renewals for support and maintenance of hardware and software	15.00%	496,415	74
Fleet	School and Public Transport Contract Fuel Uplifts	Inflation to fuel element of transport contracts based on projected fuel price increases. Only the fuel element of the contracts would be affected by this uplift.			50
Roads and Infrastructure	Landfill Tax	Based on RPIX movement in year as at July 2020	1.86%	3,184,651	59
Roads and Infrastructure	Waste PPP Contract	85% of RPIX as at July 2020	1.58%	5,861,050	93
Roads and Infrastructure	Street Lighting Electricity	Based on RPIX movement in year as at July 2020. Requires to be inflated in line with funding model for LED replacement	1.86%	486,412	63
Executive Director - Kirsty Flanagan - Total					339
					1,031

Department	Service	Cost/Demand Pressure	Best Case					Mid Range Scenario					Worst Case				
			2021-22 £000	2022-23 £000	2023-24 £,000	2024-25 £,000	2025-26 £,000	2021-22 £000	2022-23 £000	2023-24 £,000	2024-25 £,000	2025-26 £,000	2021-22 £000	2022-23 £000	2023-24 £,000	2024-25 £,000	2025-26 £,000
Chief Executive's Unit	Financial Services	Universal Credit "Full" Service went live in Sept 2018, but managed migration has been deferred to 2021 and will not be completed until 2024. The DWP will reduce the Housing Benefit Administration Subsidy they pay to the Council as some claimants come off of Housing Benefit processed by Council staff and go onto Universal Credit processed by the DWP. The Council's caseload has reduced by 14% in the first year of Full Universal Credit but it is hard to predict just how quickly the rest of the working age caseload will migrate from Housing Benefit to Universal Credit between now and 2024. DWP announce funding allocations each December. For 2020/21 we are benefitting from transitional protection. These figures represent our best estimates at this time.	40	80	120	160	200	40	80	120	160	200	40	80	120	160	200
Executive Director - Douglas Hendry	Commercial Services	There is an ongoing need for the Council to manage the activities associated with delivery of the Asbestos Management Plan. An earmarked reserve equivalent to £90k per annum was agreed by the Council in FQ2 2017 which should allow the management arrangements to be funded until the end of FQ2 2020 on the understanding that this provision is the subject of ongoing review. From a budgetary perspective, the best case scenario is that funding of the anticipated staff resource will continue to be required beyond the end of FQ2 2020 with no emergent asbestos related issues. The worst case scenario includes an allowance to deal with non-funded emergent issues associated with the management of asbestos.	28	28	28	28	28	48	48	48	48	48	68	68	68	68	68
Executive Director - Douglas Hendry	Education	Microsoft are changing the terms of their Office Enterprise Agreement for Education from October 2020 and a new licence agreement will be required to replace the current licence. This requires devices be moved to Office 365. The cost of this will increase from £44.92 to £55.94 per licence, costing an additional £20k per annum.	20	20	20	22	22	20	20	20	22	22	20	20	20	22	22
Executive Director - Douglas Hendry	Education	There is an ongoing need for the Council to manage the maintenance/repair of Schools estate through the education central repairs budget. The demand on this budget has continued to increase due to the amount of statutory maintenance work and emergency repairs which no longer allows for any planned maintenance to be carried out. The cost of planned maintenance has fallen on the service which cannot be sustained. Failure to carry out planned maintenance will impact significantly on the cost of emergency repairs in the future.	200	200	200	200	200	225	225	225	225	225	250	250	250	250	250
Executive Director - Douglas Hendry	Education	The demand for ASN support in Argyll and Bute has continued to grow with a significant increase in, and early identification of children and young people presenting with complex additional support needs, including mental health difficulties. It is anticipated that growth continues over the next 5 years however the extent of this growth is difficult to determine. Scottish Government statistics show that the number of pupils identified with ASN has increased markedly since 2010 and there continue to be year on year increases. These increases are likely due to continued improvements in recording and the introduction of the additional need types 'Child plans' and 'Other' in 2011. Scottish Government statistical datasets show that the percentage of school roll in mainstream schools of pupils with ASN has increased by approximately 3% year on year. Within many authorities, this means increased numbers of children accessing specialist provision.	0	0	0	0	0	72	145	219	294	370	144	292	444	601	763

Appendix 3 - COUNCIL COST AND DEMAND PRESSURES 2021-22 to 2025-26

APPENDIX 3

Department	Service	Cost/Demand Pressure	Best Case					Mid Range Scenario					Worst Case				
			2021-22 £000	2022-23 £000	2023-24 £,000	2024-25 £,000	2025-26 £,000	2021-22 £000	2022-23 £000	2023-24 £,000	2024-25 £,000	2025-26 £,000	2021-22 £000	2022-23 £000	2023-24 £,000	2024-25 £,000	2025-26 £,000
Executive Director - Douglas Hendry	Commercial Services	Significant changes to Food and Drink in Schools standards causing a negative impact on Secondary School income.	32	32	32	32	32	65	65	65	65	65	98	98	98	98	98
Executive Director - Douglas Hendry	Legal and Regulatory Services	Insurance costs are expected to increase upon renewal in April 2021. This is something other local authorities have experienced as the insurance market hardens and insurers look to recoup their losses due to COVID related claims.	48	48	48	48	48	95	95	95	95	95	142	142	142	142	142
Executive Director - Kirsty Flanagan	ICT	Further extend the roll out SKYPE for Business to Education - Cost of two senior engineers necessary for both implementation and ongoing support for an additional 70+sites and 1800 staff accounts.	25	25	25	25	25	25	25	25	25	25	25	25	25	25	25
Executive Director - Kirsty Flanagan	Financial Services	Oracle EBS Upgrade - Additional revenue costs of software support for Financial system. The range reflects a simple upgrade to a move to an Cloud based solution	35	35	36	37	38	86	86	86	86	86	99	99	99	99	99
Executive Director - Kirsty Flanagan	Financial Services	Oracle EBS Upgrade Backfilling project team resource during replacement Financial system planning, testing & implementation.	50					50					50				
Executive Director - Kirsty Flanagan	HR	Costs for a project team for a new HR system & Backfill . This is a total new system build unlike the financial system.			150					200					250		
Executive Director - Kirsty Flanagan	Waste	Additional costs derived from the current waste model. Note that the treatment of waste going forward has not been fully costed due to uncertainty as to how the council will deal with the Bio Municipal Waste ban and the Deposit Return Scheme. Pressure has increased due to an updated waste model.		91	98	116	169		91	98	116	169		91	98	116	169
Executive Director - Kirsty Flanagan	Waste	Additional costs arising from providing glass collection across Argyll and Bute	74	74	74	74	74	74	74	74	74	74	74	74	74	74	74
Executive Director - Kirsty Flanagan	Waste	Additional costs arising from providing recycling services across Argyll and Bute	282	76	76	76	76	282	76	76	76	76	282	76	76	76	76
Executive Director - Kirsty Flanagan	Planning	Local development plan will require to be done under the new Planning legislation which is a revised process from the current one and will have a 10 year life. The new process has 2 stages where there is likely to be a cost pressure - a gate check followed by an examination some time later.			50		50			50		50			50		50
Executive Director - Kirsty Flanagan	Planning	Implementation of the Planning Act and Planning Fees will not be until at least after the Parliamentary Elections in May 2021 and therefore there will be a delay in achieving the savings target of £125k set as a Management operational saving TB06-8 Uncertainty around when proposed fee increase may happen and a risk it could not be implemented at all.	30	0	0	0	0	60	0	0	0	0	125	0	0	0	0
Executive Director - Kirsty Flanagan	Environmental Health	Introduction of Small Quantities Charge for Export Health Certificates creating a possible loss of income	30	30	30	30	30	30	30	30	30	30	30	30	30	30	30
Council Wide	Council Wide	General provision for unidentified Cost and Demand Pressures	0	0	0	0	0		250	500	750	1,000	500	1,000	1,500	1500	2000
TOTAL			894	739	987	848	992	1,172	1,310	1,931	2,066	2,535	1,947	2,345	3,344	3,261	4,066

SOCIAL WORK COST AND DEMAND PRESSURES - 2021/22 to 2023-24

Appendix 4

Service	Cost/Demand Pressure	Best Case			Mid Range			Worst Case		
		2021-22 £000	2022-23 £000	2023-24 £000	2021-22 £000	2022-23 £000	2023-24 £000	2021-22 £000	2022-23 £000	2023-24 £000
All Social Work	Estimated Pay inflation reflecting a best case of 1%, mid range of 2% and worst case of 3%.	336	675	1,017	672	1,357	2,056	1,008	2,046	3,115
All Social Work	Estimated Pay increments, best case absorbed in current staff changes, mid-range, half of 2019-20 cost and worst case same as 2019-20 cost.	87	131	174	87	174	261	87	174	261
All Social Work	Change to employee base budget, for example due to staff turnover with new staff employed on lower points on their grade than the staff they have replaced.	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)
All Social Work	Non-pay inflation, best and worst case based on unavoidable/inescapable inflation and worst case.	931	1,846	2,782	1,399	2,679	3,995	1,663	3,354	5,110
All Social Work	Non-pay inflation impact of payroll inflation on NHS posts which are recharged to Social Work.	125	180	237	125	180	237	125	180	237
Adult Care	Older People Demand Growth: The number of older people is increasing and older people are living longer with significant health and support needs and significant expectations of the support they are entitled to receive. Demand pressure estimates 3% growth in homecare and care home placements, this increase is supported by the growth in clients and care requirements over a number of years although in some areas the service capacity is being fully utilised and service expansion is proving difficult. The best case assumes a 0% increase in spending reflecting the limited service capacity in the area, the mid-range reflects 1.5% growth and the worst case reflects 3% growth.	0	0	0	380	766	1,158	761	1,545	2,354
Adult Care	Younger Adults Demand Growth (Excluding Physical Disability): There has been continuing increase in demand for care and support services for profoundly disabled younger adults (ie under 65) whose parents have historically provided care but are no longer able to. The best case assumes a 1% increase in spending reflecting the limited service capacity in the area, the mid-range reflects 2% growth and the worst case reflects 3% growth.	163	328	494	326	659	999	489	993	1,513

SOCIAL WORK COST AND DEMAND PRESSURES - 2021/22 to 2023-24

Appendix 4

Service	Cost/Demand Pressure	Best Case			Mid Range			Worst Case		
		2021-22 £000	2022-23 £000	2023-24 £000	2021-22 £000	2022-23 £000	2023-24 £000	2021-22 £000	2022-23 £000	2023-24 £000
Adult Care	Physical Disability Service Growth: The Physical Disability budget is experiencing significant increases in demand from existing as well as new service users and the budget is not currently sufficient to meet the resultant costs. The best case scenario reflects an increase in the base budget of £200k in 2021/22 and 1% for growth per annum, the mid range reflects an increase in the base budget of £400k in 2021/22 and 2% for growth per annum and the worst case reflects an increase in the base budget of £600k in 2021/22 and 3% for growth per annum.	228	258	288	455	520	586	683	787	895
Children and Families	Continuing Care demand for Looked After young people who are cared for by the HSCP. The best case scenario provides £50k for investment in a core and cluster service model to provide an alternative to expensive external placements and assumes that demand can be contained within the remaining funding allocation as those young people turning 21 during 2021/22 are transitioned to Throughcare support which is typically at a lower cost. However, more children and young people may come into the system pushing costs up, reflected in the mid range at £100k for investment and £250k for growth per annum and worst case at £150k for investment and £500k for growth per annum.	50	50	50	350	600	850	650	1,150	1,650
All Social Work	Extension of Carers Act	516	516	516	516	516	516	516	516	516
All Social Work	Allowance for unknown cost and demand pressures which could arise. The best case assumes unknown pressures totalling £250k per annum, the mid range £500k per annum and the worst case £750k per annum.	0	250	500	0	500	1,000	0	750	1,500
TOTAL UNFUNDED COST AND DEMAND PRESSURES		2,434	4,232	6,056	4,308	7,949	11,656	5,980	11,493	17,149

NEW MANAGEMENT/OPERATIONAL SAVINGS

APPENDIX 5

Savings Ref	Service	Savings Option	2021-22			2022-23			2023-24		
			Saving (£,000)	FTE	H/Count	Saving (£,000)	FTE	H/Count	Saving (£,000)	FTE	H/Count
CP1	Community Planning	Saving to be taken from the budget which supports the team to undertake new and innovative projects such as Participatory Budgeting. In future the funding for this will be sought externally	11.0	0.0	0.0	11.0	0.0	0.0	11.0	0.0	0.0
CS01	Commercial Services	Reduce budget for management of asbestos	5.0	0.0	0.0	5.0	0.0	0.0	5.0	0.0	0.0
CS02	Commercial Services - One Council Property Approach	Recharge of disposal fees to capital receipts income at 2% of gross receipt.	5.0	0.0	0.0	5.0	0.0	0.0	5.0	0.0	0.0
CS03	Commercial Services - One Council Property Approach	Estates Team led NDR savings from rating appeals successful to date & in future financial year, increased occupancy levels and disposal of surplus assets (excluding NPDO & Hub Schools).	50.0	0.0	0.0	50.0	0.0	0.0	50.0	0.0	0.0
CS04	Commercial Services - One Council Property Approach	Increased rental income from commercial portfolio including rent reviews, new leases and licences.	10.0	0.0	0.0	10.0	0.0	0.0	10.0	0.0	0.0
CS05	Commercial Services	Major Project Team programme/project managing the development of commercial property portfolio which result in: a Capital Receipt; or Capital Receipt plus reduction in Revenue Expenditure; or Revenue Generation (i.e. Lorn House & Killarow House for Holiday Lets)	5.0	0.0	0.0	10.0	0.0	0.0	10.0	0.0	0.0
CSS01	Customer Support Services - Budget Consultation	Removal of budget consultation budget - unused recent years	5.0	0.0	0.0	5.0	0.0	0.0	5.0	0.0	0.0
CSS03	Customer Support Services - Printroom	Remove budget following restructure of print room staffing	16.7	0.0	0.0	16.7	0.0	0.0	16.7	0.0	0.0
CSS05	Customer Support Services	Reduce Pathfinder North contingency budget set aside for schools upgrade - aligned to schools transformation activity	40.0	0.0	0.0	40.0	0.0	0.0	40.0	0.0	0.0
DBD01	Council Wide	Staff travel and subsistence savings through more digital working	256.4	0.0	0.0	256.4	0.0	0.0	256.4	0.0	0.0
DBD02	Council Wide	Reduced costs of printing, stationery and postage	50.9	0.0	0.0	50.9	0.0	0.0	50.9	0.0	0.0
DEG01	Development and Economic Growth - Economic Growth Team	Reduce funding available to be used towards things like feasibility studies, consultants, match funding small scale projects.	13.3	0.0	0.0	13.3	0.0	0.0	13.3	0.0	0.0
DEG03	Development and Economic Growth - Strategic Transportation	Reduce Strategic Transportation budget by £4,224 and withdraw involvement with Argyll Timber Transport Forum allowing Roads Dept. to lead.	4.2	0.0	0.0	4.2	0.0	0.0	4.2	0.0	0.0
DEG04	Development and Economic Growth - Transformational Projects	Reduce Events and Festivals budget and team admin/support costs - budget not required above Council's allocation.	3.2	0.0	0.0	3.2	0.0	0.0	3.2	0.0	0.0
DEG05	Development and Economic Growth	Reduce payments to other bodies (Project & Regen) and reduce budget for feasibility studies promotional campaigns etc.	21.2	0.0	0.0	21.2	0.0	0.0	21.2	0.0	0.0
DEG06	Development and Economic Growth - Housing	DEG Homeless HQ: Acc Code Homeless this has been underspent in previous years.	49.6	0.0	0.0	49.6	0.0	0.0	49.6	0.0	0.0

NEW MANAGEMENT/OPERATIONAL SAVINGS

APPENDIX 5

Savings Ref	Service	Savings Option	2021-22			2022-23			2023-24		
			Saving (£,000)	FTE	H/Count	Saving (£,000)	FTE	H/Count	Saving (£,000)	FTE	H/Count
DEG08	Development and Economic Growth - Regulatory Services	Discontinue use of the Argus monitoring system in Argyll and Bute which monitors background radionuclide levels at various locations	3.0	0.0	0.0	3.0	0.0	0.0	3.0	0.0	0.0
DEG09	Development and Economic Growth - Regulatory Services	Reduce Regulatory Services environmental and food monitoring programmes and the costs of Glasgow Scientific Services Service Level Agreement	5.0	0.0	0.0	5.0	0.0	0.0	5.0	0.0	0.0
ED1	Education	Reduction in conference fees and payment to other bodies budget lines under HOS - Education	5.0	0.0	0.0	5.0	0.0	0.0	5.0	0.0	0.0
ED2	Education	Reduce Northern Alliance Budget to recognise efficiencies	20.0	0.0	0.0	20.0	0.0	0.0	20.0	0.0	0.0
ED3	Education	Remove Primary Cluster Budgets - Cluster budgets were used as staff cover budgets for APTC support staff. Secondary cover budgets already removed as part of previous savings programme. This will bring Education in line with other services.	67.0	0.0	0.0	67.0	0.0	0.0	67.0	0.0	0.0
ED4	Education	Reduce classroom assistant budget to align with updated school entitlement resulting from changes in school rolls and remove remaining cover and APTC budgets from schools which are not currently operational.	24.0	0.0	0.0	24.0	0.0	0.0	24.0	0.0	0.0
FLEET01	Roads and Infrastructure - Fleet	Delays in procurement of fleet vehicles has resulted in the re-profiling of prudential borrowing which gives rise to a one-off saving in 2021-22 of £0.280m	280.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
FSS02	Financial Services - Accounting and Budgeting	Restructuring within Accounting & Budgeting has changed staff requirement allowing for the change of an LGE11 post to an LGE9 post.	2.5	0.0	0.0	2.5	0.0	0.0	2.5	0.0	0.0
FSS05	Financial Services	Reduce budgets for telephone, overtime, conferences, and sundries	23.8	0.0	0.0	23.8	0.0	0.0	23.8	0.0	0.0
FSS06	Financial Services - Internal Audit	Remove £6,457 of internal audit budget which has been used to support the department via required use of agency staff when seconding IA team members to assist in wider Financial Services activity.	6.5	0.0	0.0	6.5	0.0	0.0	6.5	0.0	0.0
FSS07	Financial Services - Revenues & Benefits	Income generation from performing financial assessments for HSCP	23.3	0.0	0.0	28.5	0.0	0.0	28.5	0.0	0.0
FSS08	Financial Services - Revenues & Benefits	Income received from DWP for the administration of the Verify Earnings and Pension service is currently unbudgeted. Funding for 2020/2021 £18,290	18.3	0.0	0.0	18.3	0.0	0.0	18.3	0.0	0.0
LF1	Council Wide	Savings generated from review of loans fund	500	0	0	500	0	0	500	0	0
LRS01	Legal and Regulatory	Review of mobiles & telephony, advertising and support hire of facilities and removal of electoral registration budget	6.1	0.0	0.0	6.1	0.0	0.0	6.1	0.0	0.0
LRS02	Legal and Regulatory	Review of Consultant requirements	16.4	0.0	0.0	16.4	0.0	0.0	16.4	0.0	0.0
LRS03	Legal and Regulatory	Review of Children's Panel requirements	5.0	0.0	0.0	5.0	0.0	0.0	5.0	0.0	0.0

NEW MANAGEMENT/OPERATIONAL SAVINGS

APPENDIX 5

Savings Ref	Service	Savings Option	2021-22			2022-23			2023-24		
			Saving (£,000)	FTE	H/Count	Saving (£,000)	FTE	H/Count	Saving (£,000)	FTE	H/Count
NPD01	Education	Removal of budget for repayment for Solar Panels within NPDO schools as now repaid in full.	42.1	0	0	42.1	0	0	42.1	0	0
NPD02	Education	Removal of budget for repayment for Biomass plant within NPDO school as now repaid in full.	60.5	0	0	60.5	0	0	60.5	0	0
NPD03	Education	Realignment of NPDO budget for utilities	20	0	0	20	0	0	20	0	0
NPD04	Education	Realignment of NPDO budget for NDR	55	0	0	55	0	0	55	0	0
NPD05	Education	Realignment of Hub DBFM schools for NDR	35	0	0	35	0	0	35	0	0
R&I06	Roads and Infrastructure - Design Team	Capitalise staff cost for externally funded delivery of projects	20.0	0.0	0.0	20.0	0.0	0.0	20.0	0.0	0.0
R&I07	Roads and Infrastructure	Top slice capital grants and schemes to provide a commuted sum for ongoing maintenance. Ensure that all designs are sustainable in terms of their material choice, maintainability and whole life cost - CDM approach to ensure new assets can be sustainable	0.0	0.0	0.0	5.0	0.0	0.0	5.0	0.0	0.0
R&I08	Roads and Infrastructure	Resourcing at concept for delivery of projects. We would capitalise the development/start up costs of a project or programme of works instead of using revenue to fund the reports, surveys, licensing, impact studies needed to create the full business cases as part of the total cost.	100.0	0.0	0.0	100.0	0.0	0.0	100.0	0.0	0.0
R&I10	Roads and Infrastructure - Operations	Hired vehicles - reduction of vehicles	50.0	0.0	0.0	50.0	0.0	0.0	50.0	0.0	0.0
R&I11	Roads and Infrastructure	Property maintenance - property lifecycle cost and property management	25.0	0.0	0.0	25.0	0.0	0.0	25.0	0.0	0.0
R&I12	Roads and Infrastructure - Operations	Depot sharing - 5G contracts/trunk road	5.0	0.0	0.0	20.0	0.0	0.0	40.0	0.0	0.0
UTIL01	Council Wide	Budget rightsizing; water efficiency works; authorised electrical capacity review; utility housekeeping/minor energy efficiency works	25	0	0	25	0	0	25	0	0
VAC1	Council Wide	Increase vacancy savings target by 15%	151	0	0	151	0	0	151	0	0
Totals			2141.0	0.0	0.0	1891.2	0.0	0.0	1911.2	0.0	0.0

NEW POLICY SAVINGS

APPENDIX 6

Savings Ref	Service	Savings Option	2021-22			2022-23			2023-24		
			Saving (£,000)	FTE	H/Count	Saving (£,000)	FTE	H/Count	Saving (£,000)	FTE	H/Count
CSS02	Customer Support Services	Voluntary Redundancy of a LGE6 in anticipation in volume and as an efficiency resulting for more online transactions and activity	28.8	1.0	1.0	28.8	1.0	1.0	28.8	1.0	1.0
CSS04	Customer Support Services - Printroom	Removal of vacant Clerical Assistant LGE3 in Printroom in response to reduction in print volumes	22.2	1.0	1.0	22.2	1.0	1.0	22.2	1.0	1.0
DBD03	Elected Members	Elected Members Travel and Subsistence	38.4	0.0	0.0	38.4	0.0	0.0	38.4	0.0	0.0
DEG02	Development and Economic Growth - Strategic Transportation	Reduction to overtime budget in the provision of fire cover at the airports for weather delayed flights. Arrangements are in place that staff no longer remain at the airport and there is a cut-off period.	22.0	0.0	0.0	22.0	0.0	0.0	22.0	0.0	0.0
DEG07	Development and Economic Growth - Development Management	Additional income through fees and charges for s64 Non-Material Amendment Submissions, non e-planning application submissions and property history searches	11.0	0.0	0.0	20.0	0.0	0.0	28.0	0.0	0.0
DEG10	Development and Economic Growth - Regulatory Services	Maximise income through additional private water supplies income from risk assessments of supplies and introducing a new charge for the provision of shellfish movement documents	12.5	0.0	0.0	17.5	0.0	0.0	17.5	0.0	0.0
ED5	Education	Review and reduce Clerical Support Entitlement using updated school rolls.	76.0	5.7	0.0	121.0	5.7	0.0	121.0	5.7	0.0
FSS01	Financial Services - Accounting and Budgeting	Removal of 0.5 LGE post which was being filled by a temporary member of staff. Post no longer required due to more efficient digital working. Small portion of salary saving invested in software	12.0	0.5	1.0	12.0	0.5	1.0	12.0	0.5	1.0
FSS03	Financial Services - Accounting and Budgeting	Staff changes in creditors with a part time retirement (0.6FTE) replaced by a full time appointment (1FTE) at a lower grade plus one officer reducing weekly hours by one day (0.2FTE). Overall increase of 0.2 FTE. Also removal of small overtime budget and summer student budget	3.1	-0.2	0.0	3.1	-0.2	0.0	3.1	-0.2	0.0
FSS04	Financial Services - Accounting and Budgeting	One officer reducing to a four day week	6.0	0.2	0.0	6.0	0.2	0.0	6.0	0.2	0.0
LR04	Legal and Regulatory	Review of Trading Standards - restructure ensuring ongoing capability to deliver service and deliver feed regulations across Argyll & Bute/west Dunbartonshire for Food Standards Scotland.	36.4	1.0	0.0	36.4	1.0	0.0	36.4	1.0	0.0
PROP01	Commercial Services	Rationalisation of the Council's property estate over a three year programme to identify properties which can either be disposed of or used to generate commercial income	86.6	2.5	11.0	294.2	4.0	17.0	413.8	4.0	17.0
R&I01	Roads and Infrastructure - Operations	Stop nursery growing service	10.0	1.0	1.0	10.0	1.0	1.0	10.0	1.0	1.0

NEW POLICY SAVINGS

APPENDIX 6

Savings Ref	Service	Savings Option	2021-22			2022-23			2023-24		
			Saving (£,000)	FTE	H/Count	Saving (£,000)	FTE	H/Count	Saving (£,000)	FTE	H/Count
R&I02	Roads and Infrastructure - Operations	Stop provision of plant beds/ transfer to community/BID groups at no cost to the council or grass over beds to reduce maintenance	30.0	1.0	1.0	30.0	1.0	1.0	30.0	1.0	1.0
R&I03	Roads and Infrastructure - Network and Standards	Administrative support - rationalise across service	20.0	2.0	2.0	50.0	2.0	2.0	50.0	2.0	2.0
R&I04	Roads and Infrastructure - Network and Standards	Fees and charges - commercial waste, TTROs, permits/licenses. Access to debt recovery systems will assist. One post created as a spend to save	10.0	-1.0	-1.0	25.0	-1.0	-1.0	25.0	-1.0	-1.0
R&I05	Roads and Infrastructure - Design Team	Design service fees - bringing in line with industry standards and reduce cost of consultancy. Two posts created as a spend to save	30.0	-2.0	-2.0	50.0	-2.0	-2.0	50.0	-2.0	-2.0
R&I09	Roads and Infrastructure - Operations	Road inspections find and fix - reduce reactive work by proactivity. Moving to AI technology as technology develops	40.0	1.0	1.0	40.0	1.0	1.0	40.0	1.0	1.0
R&I13	Roads and Infrastructure - Operations	Reduce specification for grass cutting, where possible scope out grounds currently serviced considering alternatives such as sheep grazing	100.0	4.0	4.0	100.0	4.0	4.0	100.0	4.0	4.0
R&I14	Roads and Infrastructure - Marine and operations	Fuel and utility sales from our properties plus admin charge	5.0	0.0	0.0	5.0	0.0	0.0	5.0	0.0	0.0
R&I15	Roads and Infrastructure	Emergency services support and fuel provision from our fuel supplies	0.5	0.0	0.0	0.5	0.0	0.0	0.5	0.0	0.0
R&I16	Roads and Infrastructure	Introduce new fees for electric vehicle charging	16.0	0.0	0.0	16.0	0.0	0.0	16.0	0.0	0.0
R&I17	Roads and Infrastructure	Public transport fare scale increase	76.0	0.0	0.0	76.0	0.0	0.0	76.0	0.0	0.0
Total			692.5	17.7	20.0	1024.1	19.2	26.0	1151.7	19.2	26.0

APPENDIX 7
SERVICE SUMMARY OF BUDGET POSITION 2021-22

Department	Service	2020-21 Budget	Other Base Budget Adjustments	Settlement Commitments	Updated Base Budget	Employee Budget Changes	Non-Pay Inflation - Inescapable	Cost and Demand Pressures	Live Argyll Management Fee Adjustment	Measures to Balance the Budget	Adjustment to HSCP Allocation	Social Work Pressures Absorbed by HSCP	AITC Funding Request	2021-22 Draft Budget
		£000	£000	£000	£000	£000	£000	£000	£000	£000	£000	£000	£000	£000
Council Departments:														
Chief Executive's Unit	Chief Executive	880	0	0	880	19	0	0	0	(21)	0	0	0	878
Chief Executive's Unit	Head of Financial Services	4,213	0	(78)	4,135	175	2	176	0	(156)	0	0	0	4,332
Executive Director (Douglas Hendry)	Executive Director (Douglas Hendry)	(13)	0	0	(13)	8	0	0	0	(53)	0	0	0	(58)
Executive Director (Douglas Hendry)	Head of Commercial Services	8,803	0	0	8,803	357	207	113	(370)	(151)	0	0	0	8,959
Executive Director (Douglas Hendry)	Head of Education	85,153	(214)	0	84,939	2,194	187	317	0	(454)	0	0	0	87,183
Executive Director (Douglas Hendry)	Head of Legal and Regulatory Support	18,931	0	16	18,947	116	263	0	0	(229)	0	0	0	19,097
Executive Director (Kirsty Flanagan)	Executive Director (Kirsty Flanagan)	(293)	0	0	(293)	(30)	0	0	0	(91)	0	0	0	(414)
Executive Director (Kirsty Flanagan)	Head of Customer Support Services	8,061	(50)	0	8,011	275	71	25	0	(232)	0	0	0	8,150
Executive Director (Kirsty Flanagan)	Head of Development and Economic Growth	7,704	(82)	61	7,683	145	0	90	0	(321)	0	0	30	7,627
Executive Director (Kirsty Flanagan)	Head of Roads and Infrastructure Services	29,416	(950)	0	28,466	433	289	356	0	(1,239)	0	0	0	28,305
		0	0	0	0	0	0	0	0	0	0	0	0	0
		0	0	0	0	0	0	0	0	0	0	0	0	0
Non Departmental:														
Joint Boards	Joint Boards	1,472	0	24	1,496	0	0	0	0	0	0	0	0	1,496
Other Operating Income & Expenditure	Elected Members	1,170	0	0	1,170	16	0	0	0	(38)	0	0	0	1,148
Other Operating Income & Expenditure	Sundry Services	637	0	0	637	63	12	0	0	67	0	0	0	779
Other Operating Income & Expenditure	Unfunded Pensions	1,554	0	0	1,554	0	0	0	0	0	0	0	0	1,554
		0	0	0	0	0	0	0	0	0	0	0	0	0
Non Controllable Costs:														
Insurances		1,101	0	0	1,101	0	0	95	0	0	0	0	0	1,196
Non Domestic Rates		4,729	0	0	4,729	0	0	0	0	(140)	0	0	0	4,589
Apprenticeship Levy (Council)		465	0	0	465	0	0	0	0	0	0	0	0	465
Capital Charges (loans charges)		13,295	878	0	14,173	0	0	0	0	(185)	0	0	0	13,988
COUNCIL TOTALS		187,278	(418)	23	186,883	3,771	1,031	1,172	(370)	(3,243)	0	0	30	189,274
Health and Social Care Partnership:														
Integration Services	Chief Officer	1,811	0	1,398	3,209	9	0	0	0	0	236	(757)	0	2,697
Integration Services	Adult Care	44,070	0	0	44,070	513	0	0	0	0	0	0	0	44,583
Integration Services	Children & Families	14,267	0	0	14,267	229	0	0	0	0	0	0	0	14,496
Integration Services	Head of Strategic Planning and Performance	435	0	0	435	7	0	0	0	0	0	0	0	442
SOCIAL WORK TOTAL		60,583	0	1,398	61,981	758	0	0	0	0	236	(757)	0	62,218
Rounding		(1)			(1)	(1)				(2)				(4)
TOTAL		247,860	(418)	1,421	248,863	4,528	1,031	1,172	(370)	(3,245)	236	(757)	30	251,488
Funding:														
Scottish Government Funding														201,043
Council Tax Income														52,859
Specific Grant for Ferries														554
General Fund Reserves														112
OVERALL FUNDING SURPLUS / (GAP)														3,080

Appendix 8 - ESTIMATED 2021-22 COUNCIL COVID-19 FINANCIAL PRESSURE

Service	Description	Rationale / Assumptions	2021-22 £000
LOST INCOME			
Registrars	Restricted registrar services and fees not increased	2020/21 Q3/Q4 income levels remain same in 2021/22 plus fees not increased as this has been delayed nationally	180
Waste	Reduced commercial waste and recycle income	Estimate of last 6 months lost income in 2020/21	720
Parking	Reduced parking fines and charges	Based on loss of income in Q1 of 80%	248
Ferries	Reduction in income from ferry fares	Based on loss of income in 2020/21 April to June and assumes normal income levels return from July - March	132
Piers & Harbours	Reduced berthing and passenger dues and fish landings	Based on average of 80% income being received which is based on Aug/Sept 2020 income levels and adjusted for Q1 which is expected to have lower income levels due to lockdown restrictions	2,016
Development Control	Reduced planning fees and pre-application advice	25% of 2019/20 actuals (£1,244) not being received.	310
Commercial Services	Reduced events and income from Kilmory Canteen and HLCC Café	Full loss of income from April to June. From July to March full loss of events income, 70% reduction of income from Kilmory Canteen and 75% reduction from HLCC Café	185
Education	Reduced school meal income	Reduction of 27% in secondary schools and 13% in primary schools based on current reduced uptake of school meals	260
		TOTAL LOST INCOME	4,051
IMPACT ON SAVING OPTIONS			
Roads	Depot rationalisation program has stalled due to COVID	Savings won't be achieved in 2021/22	100
Roads	Traffic Regulation Order/New Roads and Street Works / charging for services	Savings won't be achieved in 2021/22	100
Building Control	Building warrants	Savings won't be achieved in 2021/22	100
		TOTAL IMPACT ON SAVING OPTIONS	300
OTHER COSTS			
Commercial Services	Reduced catering purchases within schools	Reduction of 27% in secondary schools and 13% in primary schools based on current reduced uptake of school meals	(210)
Amenity Services	Increased cost to open all public conveniences with enhanced cleaning	Additional staffing costs and cleaning materials to allow opening of all 58 PC's with an enhanced cleaning regime	338
Council Wide	Additional PPE	Estimation of additional PPE costs across a range of services	120
Pupil Transport	Additional cleaning of home to school transport vehicles	One hour per driver per day to clean vehicles plus consumables	179
Council Wide	Net of identified pressures under £100k	Various	323
		TOTAL OTHER COSTS	750
		GRAND TOTAL	5,101

This page is intentionally left blank

NOT FOR PUBLICATION by virtue of paragraph(s) 6
of Schedule 7A of the Local Government(Scotland) Act 1973

Document is Restricted

This page is intentionally left blank

ARGYLL AND BUTE COUNCIL
FINANCIAL SERVICES

COUNCIL
25 FEBRUARY 2021

**REVENUE BUDGET 2021-22
FEES AND CHARGES**

1 EXECUTIVE SUMMARY

- 1.1 This report provides Members with information in relation to fees and charges for 2021-22.
- 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 2021-22. This was the increase applied each year between 2013-14 and 2015-16, with a 6% increase applied in 2016-17 and 3% applied each year between 2017-18 and 2020-21.
- 1.4 There are some exceptions to the general inflationary increase which are outlined within the report at paragraph 3.2.2. There are also charges where no inflationary increase has been applied, noted in paragraph 3.5 and charges where the rate is set by others, noted in paragraph 3.6. All fees and charges are included within the attached schedule of charges. The total of the general inflationary increase plus the exceptions would equate to additional income of £0.334m.
- 1.5 The 5% additional increase over and above general inflation on piers and harbours is estimated to generate additional income of £0.354m which is ring fenced to fund asset improvements. Appendix 2 shows the extract from the Special Harbour Board of 3rd December 2020 where these charges were approved.
- 1.6 New fees and charges which are being introduced for 2021-22 are itemised in section 4.
- 1.7 All fees and charges are included within the attached schedule of charges.

REVENUE BUDGET 2021-22
FEES AND CHARGES
2. INTRODUCTION

2.1 This report provides Members with information in relation to fees and charges for 2021-22.

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 service and the following paragraphs summarise the main changes.

3.2 General Inflationary Increase

3.2.1 The general inflationary increase to fees and charges is proposed at 3% for 2021-22. This was the increase applied each year between 2013-14 and 2015-16, with a 6% increase applied in 2016-17 and 3% applied each year between 2017-18 and 2020-21. 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.

3.2.2 There are a few exceptions to the standard inflationary increases and these are noted in the table below:

Description	Increase	Reason for Increase
Commercial Refuse Collection	9%	In line with benchmarking data plus landfill tax which is set by the Scottish Government and to meet previously agreed saving (TB14) agreed in February 2019.
Commercial Recyclate Income	8%	In line with benchmarking data but excluding landfill tax, to meet previously agreed saving (TB14) agreed in February 2019.
Local Authority Residential Care Provision (Community Care) Weekly charge	2%	Charge has been right-sized to reflect budgeted costs.
Non - Residential Services -Sleepover Service - per night	2%	Rate increase reflects change in base to match Scottish Living Wage (SLW) which is a Scottish Government requirement from 2018/19 onwards.

Children & Families - Local Authority Residential Care Provision: Shellach View (weekly Charge)	5%	Charge has been right-sized to reflect budgeted costs.
Children & Families - Local Authority Residential Care Provision: Helensburgh (weekly Charge)	2%	Charge has been right-sized to reflect budgeted costs.

3.2.3 The total impact of the general inflationary increases and those in the table above equates to an increase in income of £0.334m.

3.2.4 Within Legal & Regulatory Services the fees and charges relating to Weights and Measures have been consolidated and simplified to reflect the charges actually made by the service and a link shown where some of these are set by government in Schedule 7 of the Health & Safety and Nuclear (Fees) Regulations 2016.

3.3 Piers and Harbours

3.3.1 Harbour Fees have been increased by a total of 8%. This 8% increase is split between a 3% general inflationary increase and 5% of additional income which is ring fenced to fund asset improvement and sustainability within the piers and harbours. This is estimated to generate additional income of £0.354m.

3.4 Social Work Charges

3.4.1 The 2021-22 Social Work Fees and Charges schedule were presented to the IJB for review and discussion at its meeting on 27 January 2021. There are no other changes proposed to the Social Work charging policies for 2021-22

3.5 No Inflationary Increase

3.5.1 There are a number of fees where no inflationary increase has been applied. These are:

- Homeless Temporary Accommodation – only the service charge is subject to inflation because the rate is linked to the Local Housing Allowance to keep them affordable.
- Public Convenience entrance fee – these are only reviewed periodically and no increase is proposed in 2021-22. Current fee paying public conveniences are to have new door entry systems installed once COVID-19 allows work to be undertaken.
- Blue Badges - current charge is the maximum allowed.
- Licences – fees set for 3 years as of June 2018 as part of the Triennial review.
- Parking – as per recommendation in the Council's review of TRO

arrangements

- School meals income (refer to paragraph 3.5.2)

3.5.2 The charge for school meals has not inflated by the standard 3% as the service has raised concerns that this may not be appropriate in light of the COVID-19 pandemic. There is also a risk that further price increases may result in reduced demand for school meals. If we apply a 3% increase to the school meals prices this would equate to an increase of £38,763 on the income budgets. Whilst it is not possible to accurately assess the impact an increase will have on school meal uptake, modelling prior to COVID-19 suggests an increase in charge is likely to result in a drop in uptake of approximately 21,000 meals (reduction of 3.7%).

The table below sets out the financial implications of this

3% Increase	£38,763
Reduction in income for 21,000 meals	(£50,000)
Reduction in cost of catering purchases	£20,000
Projected Additional Income	£8,763

So increasing the school meal fee by 3% is projected to generate additional income of £8,763 however it is further considered that the impact on school meal uptake may be even greater as a result of the pandemic.

This would also mean fewer children opting for a healthy school meal, the promotion of which is statutory. The Service has already forecast a drop in uptake of approximately 10% as a result of changes to the Food and Drink in Schools Standards, which will also have an adverse impact on school meals income, creating a layering effect.

3.6 Fees set by Others

3.6.1 There are also a number of services where the charges are advised by others and therefore, at present, have not been inflated or an estimated inflation rate has been applied:

- Registrars Fees - these are set by the Registrar General and the last fees were set in January 2011. The planned increase in these fees has been delayed as a direct result of COVID-19 and is not yet known when this will be approved
- Removal of abandoned car – this charge is set by legislation.
- Petrol Storage Certificate
- Explosives/Fireworks License and Registration
- Private Water Supplies
- Landfill Tax
- Roads Inspection charges, set by Roads Authority and Utility Committee (Scotland).
- Penalty Charges notices set by the Scottish Government.
- Private Landlord Registration Fees set by the Scottish Government.

3.7 Weights & Measures

3.7.1 Weights and Measures charges have been changed to reflect the services actually provided. This is a small area of council business and the charges are not expected to materially alter income generated.

4. New Fees and Charges

4.1 The 2021-22 budget proposals include recommendations to introduce new fees and charges for the following;

Savings Reference	Description	Amount included in savings template	Recommended Charge
DEG07	Development Management Fees for s64 Non-Material Amendment Submissions	£5,000	Range from £50 to £200 depending on type of development
DEG07	Admin Charge for non e-Planning application submissions	£5,000	Range from £20 to £100 depending on type of development
DEG07	Charge for Property History Search	£1,000	£37.50 where specific application reference is provided & £87.50 where no reference is provided
R&I16	Charging for Electric Vehicles	£16,000	£1.80 connection fee plus £0.25 per kilowatt hour (both inclusive of VAT) Overstay penalties 1 st hour £30.00, 2 nd hour £30.00 with penalty capped at £60.
R&I17	Public transport fare increase in negotiation with operators	£76,000	Recommendation from Stantec report to increase by 10%

The income generated from these new charges has all been accounted for within the savings options.

5. CONCLUSION

- 5.1 The general inflationary increase would equate to additional income of £0.334m in 2021-22. All other fee increases agreed as part of previous budgets have been accounted for within the base budget or as part of the previously agreed savings amount.
- 5.2 The additional increase applied to fees and charges in respect of Piers & Harbours to fund the Asset Management plan would equate to an additional £0.354m.

6. IMPLICATIONS

- 6.1 Policy – Outlines the proposed increases to fees and charges for 2021-22.
- 6.2 Financial - Outlines the increased income as a result of changes to fees and charges.
- 6.3 Legal – None.
- 6.4 HR – None.
- 6.5 Fairer Scotland Duty: See below
 - 6.5.1 Equalities – Mainly inflationary increases therefore limited impact. EQSIAs will be undertaken as part of the budget process for any savings options that create new or amended fees.
 - 6.5.2 Socio- Economic Duty - Mainly inflationary increases therefore limited impact. EQSIAs will be undertaken as part of the budget process for any savings options that create new or amended fees.
 - 6.5.3 Islands Duty - Mainly inflationary increases therefore limited impact. EQSIAs will be undertaken as part of the budget process for any savings options that create new or amended fees.
- 6.6 Risk – Minimal risk.
- 6.7 Customer Service - Minimal risk in respect of the inflationary increases.

Kirsty Flanagan
Section 95 Officer
8 February 2021

Policy Lead for Strategic Finance and Capital Regeneration Projects -
Councillor Gary Mulvaney

Appendix 1 – Schedule of Fees and Charges

Appendix 2 – Extract from Special Harbour Board of 3 December 2020

Appendix 1

Fees and Charges for 2021-22

INDEX	Page
Social Work	2 - 3
Education	4
Legal and Regulatory Support / Commercial Services	5 - 10
Customer Support Services	11 - 12
Planning Environmental Health & Housing	
Local Development Plans and Printing	13
Environmental Health	14 - 15
Planning Services	16 - 17
Building Standards	18
Housing	19
Waste Management	
Waste Collection	20
Commercial Refuse	21 - 22
Recycling Charges	23 - 24
Skips	25
Householder Scrap Car Removal and Disposal Service	26
Waste Disposal	27
Amenities	
Public Conveniences	28
Pest Control	28
Dog Fees	29
Playing Fields	30
Outdoor Recreation	31
Fairs	32
Floral Decorations	33
Burial Charges	34
Crematorium Charges	35
Ferries, Piers and Harbours	
Ferry Fares	36 - 37
Piers and Harbours - Rates - Goods, Passengers and Vehicles	38
Piers and Harbours - Rates - Miscellaneous	39
Piers and Harbours - Rates - Vessels	40 - 42
Airfields	43 - 45
Network Management	46 - 47
Parking	48 - 49
Council Wide Charges	50

Description	Other	2020/21				2021/22				Increase		Notes/Comments
		Net £	VAT Rate	VAT £	Gross £	Net £	VAT Rate	VAT £	Gross £	£	%	
SOCIAL WORK												
Local Authority Residential Care Provision (Community Care) Weekly Charge		1,391.34	Outwith the Scope	0.00	1,391.34	1,422.39	Outwith the Scope	0.00	1,422.39	31.05	2%	
Non - Residential Services - Lunch Clubs - per meal		4.50	Outwith the Scope	0.00	4.50	4.65	Outwith the Scope	0.00	4.65	0.15	3%	
Non - Residential Services - Telecare - Community Alarms - per week		5.46	Outwith the Scope	0.00	5.46	5.60	Outwith the Scope	0.00	5.60	0.14	3%	
Non - Residential Services - Telecare - Care Assist System - per week		4.63	Outwith the Scope	0.00	4.63	4.75	Outwith the Scope	0.00	4.75	0.12	3%	
Non - Residential Services - Telecare - Mobile Devices and Monitoring - per week		2.58	Outwith the Scope	0.00	2.58	2.65	Outwith the Scope	0.00	2.65	0.07	3%	
Non - Residential Services - Telecare - Canary System - per week		2.06	Outwith the Scope	0.00	2.06	2.10	Outwith the Scope	0.00	2.10	0.04	2%	
Non - Residential Services - Home Help - hourly rate		18.48	Outwith the Scope	0.00	18.48	19.04	Outwith the Scope	0.00	19.04	0.56	3%	Adjusted to be divisible by 4 to reflect quarter hour visits
Non - Residential Services - Housing Support - hourly rate		18.48	Outwith the Scope	0.00	18.48	19.04	Outwith the Scope	0.00	19.04	0.56	3%	Adjusted to be divisible by 4 to reflect quarter hour visits
Non - Residential Services - Employment Support - hourly rate		18.48	Outwith the Scope	0.00	18.48	19.04	Outwith the Scope	0.00	19.04	0.56	3%	Adjusted to be divisible by 4 to reflect quarter hour visits
Non - Residential Services -Sleepover Service - per night		104.04	Outwith the Scope	0.00	104.04	106.20	Outwith the Scope	0.00	106.20	2.16	2%	Rate increase reflects change in base to match Scottish Living Wage which is a Scottish Government requirement from 2018/19 onwards.
Non - Residential Services -Transport - per day		2.86	Outwith the Scope	0.00	2.86	2.94	Outwith the Scope	0.00	2.94	0.08	3%	Adjusted to be divisible by 2 to enable one-way charging
Non - Residential Services -Elderly Day Care - hourly rate		9.08	Outwith the Scope	0.00	9.08	9.36	Outwith the Scope	0.00	9.36	0.28	3%	Adjusted to be divisible by 4 to reflect quarter hour visits
Non - Residential Services -Learning Disability Resource Centre Service - hourly rate		24.00	Outwith the Scope	0.00	24.00	24.72	Outwith the Scope	0.00	24.72	0.72	3%	Adjusted to be divisible by 4 to reflect quarter hour visits
Provision of Occupational Therapy Consultation - Per assessment/consultation		251.89	Outwith the Scope	0.00	251.89	259.45	Outwith the Scope	0.00	259.45	7.56	3%	
Provision of Professional Services - Per Community Care Assessment/ Consultation		631.39	Outwith the Scope	0.00	631.39	650.33	Outwith the Scope	0.00	650.33	18.94	3%	
Provision of Professional Services - Full needs assessment only		479.36	Outwith the Scope	0.00	479.36	493.74	Outwith the Scope	0.00	493.74	14.38	3%	
Provision of Professional Services - Needs Review only		175.31	Outwith the Scope	0.00	175.31	180.57	Outwith the Scope	0.00	180.57	5.26	3%	
Children & Families - Local Authority Residential Care Provision: Dunclutha (weekly charge)		2,146.89	Outwith the Scope	0.00	2,146.89	2,185.31	Outwith the Scope	0.00	2,185.31	38.42	2%	Charge levied to other HSCPs/Councils buying places from Argyll and Bute.
Children & Families - Local Authority Residential Care Provision: Shellach View (weekly Charge)		2,000.69	Outwith the Scope	0.00	2,000.69	2,080.21	Outwith the Scope	0.00	2,080.21	79.52	4%	Charge levied to other HSCPs/Councils buying places from Argyll and Bute.
Children & Families - Local Authority Residential Care Provision: Helensburgh (weekly Charge)		1,972.27	Outwith the Scope	0.00	1,972.27	2,000.00	Outwith the Scope	0.00	2,000.00	27.73	1%	Charge levied to other HSCPs/Councils buying places from Argyll and Bute.
Children & Families - Other Charges - Inter Country Adoptions		6,618.32	Outwith the Scope	0.00	6,618.32	6,816.87	Outwith the Scope	0.00	6,816.87	198.55	3%	
Inter-Authority Substitute Family Care Placements: Within Scotland	In line with British Association of Adoption and Fostering (BAAF) recommended figures		Outwith the Scope				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		Outwith the Scope				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		Outwith the Scope				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		Outwith the Scope				Outwith the Scope					In line with British Association of Adoption and Fostering (BAAF) recommended figures.
Hostel Charges - Room hire - children's hearing - half day		22.60	Exempt	0.00	22.60	23.30	Exempt	0.00	23.30	0.70	3%	
Hostel Charges - Room hire - children's hearing - Full day		37.75	Exempt	0.00	37.75	38.90	Exempt	0.00	38.90	1.15	3%	
Hostel Charges - Room hire - half day		37.75	Exempt	0.00	37.75	38.90	Exempt	0.00	38.90	1.15	3%	
Hostel Charges - Room hire - full day		67.90	Exempt	0.00	67.90	69.95	Exempt	0.00	69.95	2.05	3%	
Hostel Charges - Catering: Tea, Coffee and Biscuits		2.75	Standard	0.55	3.30	2.83	Standard	0.57	3.40	0.10	3%	
Hostel Charges - Catering: Soup and Sandwiches		5.38	Standard	1.08	6.46	5.54	Standard	1.11	6.65	0.19	3%	

Description	Other	2020/21				2021/22				Increase		Notes/Comments
		Net £	VAT Rate	VAT £	Gross £	Net £	VAT Rate	VAT £	Gross £	£	%	
Hostel Charges - Catering: Lunch (2 course with coffee)		8.21	Standard	1.64	9.85	8.46	Standard	1.69	10.15	0.30	3%	
Hostel Charges - accommodation - Argyll & Bute Council - Bed & Breakfast		31.46	Standard	6.29	37.75	32.42	Standard	6.48	38.90	1.15	3%	
Hostel Charges - accommodation - Argyll & Bute Council - Half Board		44.13	Standard	8.83	52.96	45.46	Standard	9.09	54.55	1.59	3%	
Hostel Charges - accommodation - Other Groups - Bed & Breakfast		31.46	Standard	6.29	37.75	32.42	Standard	6.48	38.90	1.15	3%	
Hostel Charges - accommodation - Other Groups - Half Board		44.13	Standard	8.83	52.96	45.46	Standard	9.09	54.55	1.59	3%	
Hostel Charges - accommodation - Other Groups - Full Board		50.38	Standard	10.08	60.46	51.88	Standard	10.38	62.25	1.79	3%	

Description	Other	2020/21				2021/22				Increase		Notes/Comments
		Net £	VAT Rate	VAT £	Gross £	Net £	VAT Rate	VAT £	Gross £	£	%	
EDUCATION CHARGES												
Primary School Letting Charges per hour - Non-Profit Organisations (room let)		11.95	Exempt	0.00	11.95	12.30	Exempt	0.00	12.30	0.35	3%	
Primary School Letting Charges per hour - Commercial Rate (room let)		33.05	Exempt	0.00	33.05	34.05	Exempt	0.00	34.05	1.00	3%	
Primary School Letting Charges per hour - Non-Profit Organisations (sports facilities)		12.33	Standard	2.47	14.80	12.71	Standard	2.54	15.25	0.45	3%	
Primary School Letting Charges per hour - Commercial Rate (sports facilities)		33.67	Standard	6.73	40.40	34.67	Standard	6.93	41.60	1.20	3%	
Primary School Synthetic All Weather Pitch charge per hour - Non-Profit Organisations - MAKI		48.63	Standard	9.73	58.36	50.08	Standard	10.02	60.10	1.74	3%	
Primary School Synthetic All Weather Pitch charge per hour - Non-Profit Organisations - OLI		48.63	Standard	9.73	58.36	50.08	Standard	10.02	60.10	1.74	3%	
Primary School Synthetic All Weather Pitch charge per hour - Non-Profit Organisations - BUTE		48.63	Standard	9.73	58.36	50.08	Standard	10.02	60.10	1.74	3%	
Primary School Synthetic All Weather Pitch charge per hour - Non-Profit Organisations - COWAL		48.63	Standard	9.73	58.36	50.08	Standard	10.02	60.10	1.74	3%	
Primary School Synthetic All Weather Pitch charge per hour - Non-Profit Organisations - H&L		48.63	Standard	9.73	58.36	50.08	Standard	10.02	60.10	1.74	3%	
Primary School Synthetic All Weather Pitch charge per hour - Commercial Rate		82.83	Standard	16.57	99.40	85.33	Standard	17.07	102.40	3.00	3%	
Adult Education Course Fees - Vocational 40 Hour Courses		92.95	Exempt	0.00	92.95	95.75	Exempt	0.00	95.75	2.80	3%	
Adult Education Course Fees - Non Vocational 20 Hour Courses		38.75	Standard	7.75	46.50	39.92	Standard	7.98	47.90	1.40	3%	
Sale of Meals to Pupils - Per meal (Primary-without milk)		2.30	Exempt	0.00	2.30	2.30	Exempt	0.00	2.30	0.00	0%	No inflation applied.
Sale of Meals to Pupils - Per meal (Secondary)		2.40	Exempt	0.00	2.40	2.40	Exempt	0.00	2.40	0.00	0%	No inflation applied.
Sale of Milk		0.10	Exempt	0.00	0.10	0.10	Exempt	0.00	0.10	0.00	0%	No inflation applied.
Section 23 Charges per annum - Parklands		44,595.90	Exempt	0.00	44,595.90	45,933.80	Exempt	0.00	45,933.80	1,337.90	3%	
Inveraray Primary - Room hire - half day		38.90	Exempt	0.00	38.90	40.05	Exempt	0.00	40.05	1.15	3%	
Inveraray Primary - Room hire - full day		69.95	Exempt	0.00	69.95	72.05	Exempt	0.00	72.05	2.10	3%	
Inveraray Primary - Catering: Tea, Coffee and Scones		2.83	Standard	0.57	3.40	2.92	Standard	0.58	3.50	0.10	3%	
Inveraray Primary - Catering: Soup and Sandwiches		5.54	Standard	1.11	6.65	5.71	Standard	1.14	6.85	0.20	3%	
Inveraray Primary Charges - Catering: Lunch (2 course with coffee)		8.46	Standard	1.69	10.15	8.71	Standard	1.74	10.45	0.30	3%	
Instrumental Instruction charges - Per Annum		254.60	Exempt	0.00	254.60	262.26	Exempt	0.00	262.26	7.66	3%	

Description	Other	2020/21				2021/22				Increase		Notes/Comments
		Net £	VAT Rate	VAT £	Gross £	Net £	VAT Rate	VAT £	Gross £	£	%	
LEGAL AND REGULATORY / COMMERCIAL SERVICES												
Solicitors Property Enquiry Certificates		161.08	Standard	32.22	193.30	165.92	Standard	33.18	199.10	5.80	3%	
Taxi Car Licence		414.00	Outwith the Scope	0.00	414.00	414.00	Outwith the Scope	0.00	414.00	0.00	0%	As a result of the Triennial Review these fees and charges are effective from 1st June 2018
Private Hire Car Licence		414.00	Outwith the Scope	0.00	414.00	414.00	Outwith the Scope	0.00	414.00	0.00	0%	As a result of the Triennial Review these fees and charges are effective from 1st June 2018
Taxi/Private Hire Car Driver Licence		104.00	Outwith the Scope	0.00	104.00	104.00	Outwith the Scope	0.00	104.00	0.00	0%	As a result of the Triennial Review these fees and charges are effective from 1st June 2018
Second Hand Dealer Licence		414.00	Outwith the Scope	0.00	414.00	414.00	Outwith the Scope	0.00	414.00	0.00	0%	As a result of the Triennial Review these fees and charges are effective from 1st June 2018
Second Hand Motor Dealer Licence		480.00	Outwith the Scope	0.00	480.00	480.00	Outwith the Scope	0.00	480.00	0.00	0%	As a result of the Triennial Review these fees and charges are effective from 1st June 2018
Metal Dealer Licence		480.00	Outwith the Scope	0.00	480.00	480.00	Outwith the Scope	0.00	480.00	0.00	0%	As a result of the Triennial Review these fees and charges are effective from 1st June 2018
Temporary exemption warrant - Metal Dealers		137.00	Outwith the Scope	0.00	137.00	137.00	Outwith the Scope	0.00	137.00	0.00	0%	As a result of the Triennial Review these fees and charges are effective from 1st June 2018
Boat Hire Licence		251.00	Outwith the Scope	0.00	251.00	251.00	Outwith the Scope	0.00	251.00	0.00	0%	As a result of the Triennial Review these fees and charges are effective from 1st June 2018
Street Trader Licence		251.00	Outwith the Scope	0.00	251.00	251.00	Outwith the Scope	0.00	251.00	0.00	0%	As a result of the Triennial Review these fees and charges are effective from 1st June 2018
Street Trader - Charity/Temporary		82.00	Outwith the Scope	0.00	82.00	82.00	Outwith the Scope	0.00	82.00	0.00	0%	As a result of the Triennial Review these fees and charges are effective from 1st June 2018
Market Operator Licence		480.00	Outwith the Scope	0.00	480.00	480.00	Outwith the Scope	0.00	480.00	0.00	0%	As a result of the Triennial Review these fees and charges are effective from 1st June 2018
Market Operator - voluntary/charitable organisation holding one event per year		158.00	Outwith the Scope	0.00	158.00	158.00	Outwith the Scope	0.00	158.00	0.00	0%	As a result of the Triennial Review these fees and charges are effective from 1st June 2018
Public Entertainment Licence		480.00	Outwith the Scope	0.00	480.00	480.00	Outwith the Scope	0.00	480.00	0.00	0%	As a result of the Triennial Review these fees and charges are effective from 1st June 2018
Public Entertainment temporary Licence		137.00	Outwith the Scope	0.00	137.00	137.00	Outwith the Scope	0.00	137.00	0.00	0%	As a result of the Triennial Review these fees and charges are effective from 1st June 2018
Late hours catering licence		480.00	Outwith the Scope	0.00	480.00	480.00	Outwith the Scope	0.00	480.00	0.00	0%	As a result of the Triennial Review these fees and charges are effective from 1st June 2018
Window Cleaner Licence		251.00	Outwith the Scope	0.00	251.00	251.00	Outwith the Scope	0.00	251.00	0.00	0%	As a result of the Triennial Review these fees and charges are effective from 1st June 2018
Substitution of vehicle (taxi/private hire) - same day		82.00	Outwith the Scope	0.00	82.00	82.00	Outwith the Scope	0.00	82.00	0.00	0%	As a result of the Triennial Review these fees and charges are effective from 1st June 2018
Substitution of vehicle (taxi/private hire) - within 5 days		60.00	Outwith the Scope	0.00	60.00	60.00	Outwith the Scope	0.00	60.00	0.00	0%	As a result of the Triennial Review these fees and charges are effective from 1st June 2018
Certified copy of a licence		38.00	Outwith the Scope	0.00	38.00	38.00	Outwith the Scope	0.00	38.00	0.00	0%	As a result of the Triennial Review these fees and charges are effective from 1st June 2018
Re-issue of a badge		38.00	Outwith the Scope	0.00	38.00	38.00	Outwith the Scope	0.00	38.00	0.00	0%	As a result of the Triennial Review these fees and charges are effective from 1st June 2018

Description	Other	2020/21				2021/22				Increase		Notes/Comments
		Net £	VAT Rate	VAT £	Gross £	Net £	VAT Rate	VAT £	Gross £	£	%	
Re-issue of taxi/private hire car plate		38.00	Outwith the Scope	0.00	38.00	38.00	Outwith the Scope	0.00	38.00	0.00	0%	As a result of the Triennial Review these fees and charges are effective from 1st June 2018
Extract of Civic Government Register		33.00	Outwith the Scope	0.00	33.00	33.00	Outwith the Scope	0.00	33.00	0.00	0%	As a result of the Triennial Review these fees and charges are effective from 1st June 2018
Copy of Civic Government Register		82.00	Outwith the Scope	0.00	82.00	82.00	Outwith the Scope	0.00	82.00	0.00	0%	As a result of the Triennial Review these fees and charges are effective from 1st June 2018
Taxi Booking Office Licence		114.00	Outwith the Scope	0.00	114.00	114.00	Outwith the Scope	0.00	114.00	0.00	0%	As a result of the Triennial Review these fees and charges are effective from 1st June 2018
Amendment to Civic Govt Licence		71.00	Outwith the Scope	0.00	71.00	71.00	Outwith the Scope	0.00	71.00	0.00	0%	As a result of the Triennial Review these fees and charges are effective from 1st June 2018
Knife Dealers Licence		480.00	Outwith the Scope	0.00	480.00	480.00	Outwith the Scope	0.00	480.00	0.00	0%	As a result of the Triennial Review these fees and charges are effective from 1st June 2018
Skin piercing & tattoo operator Licence (premises occupied by them)		284.00	Outwith the Scope	0.00	284.00	284.00	Outwith the Scope	0.00	284.00	0.00	0%	As a result of the Triennial Review these fees and charges are effective from 1st June 2018
Skin piercing & tattoo operator Licence (premises under control of others)		229.00	Outwith the Scope	0.00	229.00	229.00	Outwith the Scope	0.00	229.00	0.00	0%	As a result of the Triennial Review these fees and charges are effective from 1st June 2018
Letting of Kitchen Accommodation - Monday to Friday (charge per hour)		21.75	Standard	4.35	26.10	21.75	Standard	4.35	26.90	0.80	3%	
Letting of Kitchen Accommodation - Saturday & Sunday (charge per hour)		24.58	Standard	4.92	29.50	24.58	Standard	4.92	30.40	0.90	3%	
Letting of Kitchen Accommodation - Public Holiday (charge per hour)		29.00	Standard	5.80	34.80	29.00	Standard	5.80	35.85	1.05	3%	
Letting of Kitchen Accommodation - Failure to Reinstate		61.42	Standard	12.28	73.70	61.42	Standard	12.28	75.90	2.20	3%	
Helensburgh & Lomond Civic Centre - Hire of Community Room - up to 20 persons (Concession rate per hour Monday - Friday 09:00 to 20:00)		17.92	Standard	3.58	21.50	17.92	Standard	3.58	22.15	0.65	3%	
Helensburgh & Lomond Civic Centre - Hire of Community Room - up to 20 persons (Concession rate per hour Saturday - Sunday & Monday - Friday after 20:00)		22.92	Standard	4.58	27.50	22.92	Standard	4.58	28.35	0.85	3%	
Helensburgh & Lomond Civic Centre - Hire of Community Room - up to 20 persons (Commercial rate per hour Monday - Friday 09:00 to 20:00)		23.29	Standard	4.66	27.95	23.29	Standard	4.66	28.80	0.85	3%	
Helensburgh & Lomond Civic Centre - Hire of Community Room - up to 20 persons (Commercial rate per hour Saturday - Sunday & Monday - Friday after 20:00)		29.79	Standard	5.96	35.75	29.79	Standard	5.96	36.80	1.05	3%	
Helensburgh & Lomond Civic Centre - Hire of Assembly Hall - up to 100 persons (Concession rate per hour Monday - Friday 09:00 to 20:00)		25.00	Standard	5.00	30.00	25.00	Standard	5.00	30.90	0.90	3%	
Helensburgh & Lomond Civic Centre - Hire of Assembly Hall - up to 100 persons (Concession rate per hour Saturday - Sunday & Monday - Friday after 20:00)		30.00	Standard	6.00	36.00	30.00	Standard	6.00	37.10	1.10	3%	
Helensburgh & Lomond Civic Centre - Hire of Assembly Hall - up to 100 persons (Commercial rate per hour Monday - Friday 09:00 to 20:00)		32.50	Standard	6.50	39.00	32.50	Standard	6.50	40.15	1.15	3%	
Helensburgh & Lomond Civic Centre - Hire of Assembly - up to 100 persons (Commercial rate per hour Saturday - Sunday & Monday - Friday after 20:00)		39.00	Standard	7.80	46.80	39.00	Standard	7.80	48.20	1.40	3%	
Helensburgh & Lomond Civic Centre - Hire of Annex Room 1 - up to 30 persons (Concession rate per hour Monday - Friday 09:00 to 20:00)		16.25	Standard	3.25	19.50	16.25	Standard	3.25	20.10	0.60	3%	
Helensburgh & Lomond Civic Centre - Hire of Annex Room 1 - up to 30 persons (Concession rate per hour Saturday - Sunday & Monday - Friday after 20:00)		21.25	Standard	4.25	25.50	21.25	Standard	4.25	26.25	0.75	3%	
Helensburgh & Lomond Civic Centre - Hire of Annex Room 1 - up to 30 persons (Commercial rate per hour Monday - Friday 09:00 to 20:00)		21.13	Standard	4.23	25.36	21.13	Standard	4.23	26.10	0.74	3%	
Helensburgh & Lomond Civic Centre - Hire of Annex Room 1 - up to 30 persons (Commercial rate per hour Saturday - Sunday & Monday - Friday after 20:00)		27.63	Standard	5.53	33.16	27.63	Standard	5.53	34.15	0.99	3%	
Helensburgh & Lomond Civic Centre - Hire of Annex Room 2 - up to 20 persons (Concession rate per hour Monday - Friday 09:00 to 20:00)		12.92	Standard	2.58	15.50	12.92	Standard	2.58	15.95	0.45	3%	Annex Room 2 will be offered half price if booked in combination with Annex Room 1 For concessions either £7.75 or £10.75 or Commercial either £10.00 or £14.00
Helensburgh & Lomond Civic Centre - Hire of Annex Room 2 - up to 20 persons (Concession rate per hour Saturday - Sunday & Monday - Friday after 20:00)		17.92	Standard	3.58	21.50	17.92	Standard	3.58	22.15	0.65	3%	Annex Room 2 will be offered half price if booked in combination with Annex Room 1 For concessions either £7.75 or £10.75 or Commercial either £10.00 or £14.01

Description	Other	2020/21				2021/22				Increase		Notes/Comments
		Net £	VAT Rate	VAT £	Gross £	Net £	VAT Rate	VAT £	Gross £	£	%	
Helensburgh & Lomond Civic Centre - Hire of Annex Room 2 up to 20 persons (Commercial rate per hour Monday - Friday 09:00 to 20:00)		16.79	Standard	3.36	20.15	16.79	Standard	3.36	20.75	0.60	3%	Annex Room 2 will be offered half price if booked in combination with Annex Room 1 For concessions either £7.75 or £10.75 or Commercial either £10.00 or £14.02
Helensburgh & Lomond Civic Centre - Hire of Annex Room 2 up to 20 persons (Commercial rate per hour Saturday - Sunday & Monday - Friday after 20:00)		23.29	Standard	4.66	27.95	23.29	Standard	4.66	28.80	0.85	3%	Annex Room 2 will be offered half price if booked in combination with Annex Room 1 For concessions either £7.75 or £10.75 or Commercial either £10.00 or £14.03
Helensburgh & Lomond Civic Centre - Hire of Annex Room 1 and 2 (Concession rate per hour Monday - Friday 09:00 to 20:00)		22.710	standard	4.54	27.25	22.71	standard	4.54	28.05	0.80	3%	
Helensburgh & Lomond Civic Centre - Hire of Annex Room 1 and 2 (Concession rate per hour Saturday -Sunday & Monday - Friday after 20:00)		30.210	standard	6.04	36.25	30.21	standard	6.04	37.35	1.10	3%	
Helensburgh & Lomond Civic Centre - Hire of Annex Room 1 and 2 (Commercial rate per hour Monday - Friday 09:00 to 20:00)		29.460	standard	5.89	35.35	29.46	standard	5.89	36.40	1.05	3%	
Helensburgh & Lomond Civic Centre - Hire of Annex Room 1 and 2 (Commercial rate per hour Saturday -Sunday & Monday - Friday after 20:00)		39.290	standard	7.86	47.15	39.29	standard	7.86	48.55	1.40	3%	
Helensburgh & Lomond Civic Centre - Hire of Marriage Suite/Function Room(Concession rate per hour Monday - Friday 09:00 to 20:00)		22.50	standard	4.50	27.00	22.50	standard	4.50	27.80	0.80	3%	
Helensburgh & Lomond Civic Centre - Hire of Marriage Suite/Function Room (Concession rate per hour Saturday - Sunday & Monday - Friday after 20:00)		27.50	standard	5.50	33.00	27.50	standard	5.50	34.00	1.00	3%	
Helensburgh & Lomond Civic Centre - Hire of Marriage Suite/Function Room (Commercial rate per hour Monday - Friday 09:00 to 20:00)		29.25	standard	5.85	35.10	29.25	standard	5.85	36.15	1.05	3%	
Helensburgh & Lomond Civic Centre - Hire of Marriage Suite/Function Room (Commercial rate per hour Saturday - Sunday & Monday - Friday after 20:00)		35.75	standard	7.15	42.90	35.75	standard	7.15	44.20	1.30	3%	

TRADING STANDARDS												
<p>Notes to Fireworks & Explosives</p> <p>1. If you keep fireworks, shotgun cartridges, certain bird scarers or other explosive products for sale you are likely to require an explosive licence.</p> <p>2. You can generally store up to 2,000 kg of explosives with a licence issued by us, although there are some conditions relating to it's storage.</p> <p>3. We will need to know the hazard type and quantity of the explosives you wish to store to determine whether your store is suitable.</p> <p>4. The quantity you will be allowed to store will depend on the hazard type of the explosives.</p> <p>5. Regulation 27 of the Explosives Regulation 2014 sets out the distances that must be maintained between a store and a building or other place. This is known as the separation distance. You will not normally be required to maintain separation distances if you store no more than:</p> <p>a) 250kg hazard type 4</p> <p>b) 25kg hazard type 3 (or combination of hazard type 3 and hazard type 4)</p> <p>7. The most common fees for storage of fireworks for one year are set out below. Discounted rates are available for periods of 2-5 years.</p> <p>8. Prices for other types of explosive licences are available upon request.</p> <p>9. All fees for storage of explosives are set by the UK Government, and can currently be found in 'Schedule 7 of the Health & Safety and Nuclear (Fees) Regulations 2016'. These regulations are subject to change at short notice.</p>												
Explosives/Fireworks - Issue of Store Licence (i.e. when separation distances apply)	STATUTORY CHARGE	185.00	Outwith the Scope	0.00	185.00	189.00	Outwith the Scope	0.00	189.00	4.00	2%	set by the UK Government, and can be found in Schedule 7 of the Health & Safety and Nuclear (Fees) Regulations 2016 . These Regulations are subject to change at short notice.
Explosives/Fireworks - Renewal of store licence (i.e. when separation distances apply)	STATUTORY CHARGE	86.00	Outwith the Scope	0.00	86.00	88.00	Outwith the Scope	0.00	88.00	2.00	2%	set by the UK Government, and can be found in Schedule 7 of the Health & Safety and Nuclear (Fees) Regulations 2016 . These Regulations are subject to change at short notice.
Explosives/Fireworks - Issue of registration for keeping explosives (i.e. when no separation distances apply)	STATUTORY CHARGE	109.00	Outwith the Scope	0.00	109.00	111.00	Outwith the Scope	0.00	111.00	2.00	2%	set by the UK Government, and can be found in Schedule 7 of the Health & Safety and Nuclear (Fees) Regulations 2016 . These Regulations are subject to change at short notice.
Explosives/Fireworks - Renewal of registration for keeping Explosives (i.e. when no separation distances apply)	STATUTORY CHARGE	54.00	Outwith the Scope	0.00	54.00	55.00	Outwith the Scope	0.00	55.00	1.00	2%	set by the UK Government, and can be found in Schedule 7 of the Health & Safety and Nuclear (Fees) Regulations 2016 . These Regulations are subject to change at short notice.

Description	Other	2020/21				2021/22				Increase		Notes/Comments
		Net £	VAT Rate	VAT £	Gross £	Net £	VAT Rate	VAT £	Gross £	£	%	
Fee to transfer, vary or replace a licence or registration	STATUTORY CHARGE	36.00	Outwith the Scope	0.00	36.00	37.00	Outwith the Scope	0.00	37.00	1.00	3%	set by the UK Government, and can be found in Schedule 7 of the Health & Safety and Nuclear (Fees) Regulations 2016 . These Regulations are subject to change at short notice.
Licence to Manufacture explosives	STATUTORY CHARGE	52-178	Outwith the Scope	0.00	52-178							This is now a function of the Health & Safety Executive
PETROLEUM												
Notes to Petroleum												
<p>1. A fee is payable to store petrol under regulation 6 (petrol filling stations) or regulation 14 (non work-place storage) of the Petroleum (Consolidation) Regulations 2014.</p> <p>2. All fees for storage of petroleum are set by the UK Government, and can currently be found in Schedule 7 of the Health & Safety and Nuclear (Fees) Regulations 2016. These regulations are subject to change at short notice.</p> <p>3. The current fees for a certificate or licence for one year are shown below. Prices for multiple-year certificates or licences are available on request.</p> <p>4. Historical Records - We hold historical records of tanks previously licensed for the storage of petroleum spirit. Information regarding specific premises and whether tanks were present and the methods used for making them safe from the danger of fire or explosion can be disclosed on written request. The disclosure is subject to payment of a reasonable fee.</p>												
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	45.00	Outwith the Scope	0.00	45.00	3.00	7%	These fees and charges have been consolidated and simplified as per instruction from Lee Roberts - please refer to Schedule 7 of the Health & Safety and Nuclear (Fees) Regulations 2016 . These Regulations are subject to change at short notice.
Petrol Storage Certificate or Licence to keep petroleum spirit of a quantity between 2500 and 50000 litres	STATUTORY CHARGE	60.00	Outwith the Scope	0.00	60.00	61.00	Outwith the Scope	0.00	61.00	1.00	2%	These fees and charges have been consolidated and simplified as per instruction from Lee Roberts - please refer to Schedule 7 of the Health & Safety and Nuclear (Fees) Regulations 2016 . These Regulations are subject to change at short notice.
Petrol Storage Certificate or Licence to keep petroleum spirit of a quantity > 50000 litres	STATUTORY CHARGE	125.00	Outwith the Scope	0.00	125.00	128.00	Outwith the Scope	0.00	128.00	3.00	2%	These fees and charges have been consolidated and simplified as per instruction from Lee Roberts - please refer to Schedule 7 of the Health & Safety and Nuclear (Fees) Regulations 2016 . These Regulations are subject to change at short notice.
Historical Records - Charge for Officer time (per hour) - out of hours or weekend work incurs a 50% surcharge on the hourly rate	Officer cost per hour					79.10	Standard	15.82	94.92	94.92	0%	These fees and charges have been consolidated and simplified as per instruction from Lee Roberts - please refer to Schedule 7 of the Health & Safety and Nuclear (Fees) Regulations 2016 . These Regulations are subject to change at short notice.
<p>Notes to Metrology (Weights & Measures Calibration Charges)</p> <p>1. The 2020/21 guidance is based on a chargeable rate of £94.92 per officer per hour, designed to facilitate full cost recovery for metrological activity. A charge is made per officer hour spent at the place of submission of the equipment for the purposes of examination, adjustment, testing or retesting of the equipment. It should be noted that the time taken should be quoted on the account and should not include any time spent on research.</p> <p>2. An additional charge of £63.28 per hour will be applied when another officer is required to provide assistance to the inspector.</p> <p>3. For any work not covered by this guidance, or which varies significantly or is carried out in exceptional circumstances, an appropriate charge may be calculated as a surcharge to the hourly rate.</p> <p>4. When a visit is made by a Trading Standards Officer to any premises for the purpose of carrying out any calibration functions, each visit may be subject to a minimum charge of £94.92 per Officer per visit regardless of the nature or amount of work requested or completed.</p> <p>5. Visits carried out partly or entirely outside of normal office hours may incur a surcharge of 50% of the standard hourly rate per Officer per hour.</p> <p>6. The guidance relates to the cost of testing single items. Inspectors should not be inhibited from departing from the quoted fee in locally determined circumstances. Discounted fees may be appropriate, for example, in the following circumstances:</p> <p>a. Where more than a single item is submitted on one occasion and particularly where large quantities are involved;</p> <p>b. Where facilities, equipment or assistance are provided by the submitter by prior arrangement;</p> <p>7. When supplying specialist equipment (including but not limited to weighbridge test unit, van and test weights, etc) an additional fee may be charged hourly, daily or per appointment, according to circumstance.</p>												

Description	Other	2020/21				2021/22				Increase		Notes/Comments
		Net £	VAT Rate	VAT £	Gross £	Net £	VAT Rate	VAT £	Gross £	£	%	
Weights and Measures:- all certification & verification work – Weights & Measures Inspector.	Officer cost per hour					79.10	Standard	15.82	94.92	94.92	0%	VAT rate applies unless work undertaken under the Measuring Instruments (EEC Requirements) Regs 1988.
Weights and Measures:- all certification & verification work – Assisting Officer.	Officer cost per hour					52.73	Standard	10.55	63.28	63.28	0%	
Certificate of Errors: Request for certificate	Calibration Certificate cost	46.42	Standard	9.28	55.70	47.79	Standard	9.56	57.35	1.65	3%	
Trading Standards Charge for Officer time (per hour) where appropriate (out of hours or weekend work incurs a 50% surcharge on the hourly rate).		88.90	Outwith the Scope	0.00	88.90							These fees and charges have been consolidated and simplified on an 'Officer cost per hour' basis.
Weights and measures: special weighing equipment- measuring, testing, verifying, certification etc .	Office cost per hour	92.13	Standard	18.43	110.56							These fees and charges have been consolidated and simplified on an 'Officer cost per hour' basis.
Weights: Weights exceeding 5kg or not exceeding 500 mg, 2 CM		9.25	Standard	1.85	11.10							These fees and charges have been consolidated and simplified on an 'Officer cost per hour' basis.
Weights: other weights		7.08	Standard	1.42	8.50							These fees and charges have been consolidated and simplified on an 'Officer cost per hour' basis.
Measures: Capacity measures, without divisions, not exceeding 1 litre		7.96	Standard	1.59	9.55							These fees and charges have been consolidated and simplified on an 'Officer cost per hour' basis.
Measures: Liquid capacity measures for making up and checking average quantity packages		29.17	Standard	5.83	35.00							These fees and charges have been consolidated and simplified on an 'Officer cost per hour' basis.
Weighing Instruments Non NAWI: less than 1 tonne		72.79	Standard	14.56	87.35							These fees and charges have been consolidated and simplified on an 'Officer cost per hour' basis.
Weighing Instruments Non NAWI: 1-10 tonnes		117.96	Standard	23.59	141.55							These fees and charges have been consolidated and simplified on an 'Officer cost per hour' basis.
Weighing Instruments Non NAWI: greater than 10 tonnes		246.38	Standard	49.28	295.66							These fees and charges have been consolidated and simplified on an 'Officer cost per hour' basis.
Weighing Instruments NAWI: less than 1 tonne		121.21	Standard	24.24	145.45							These fees and charges have been consolidated and simplified on an 'Officer cost per hour' basis.
Weighing Instruments NAWI: 1-10 tonnes		187.63	Standard	37.53	225.16							These fees and charges have been consolidated and simplified on an 'Officer cost per hour' basis.
Weighing Instruments NAWI: greater than 10 tonnes		410.71	Standard	82.14	492.85							These fees and charges have been consolidated and simplified on an 'Officer cost per hour' basis.
NOTE: All weighing instruments: When testing instruments incorporating remote display or printing facilities, and where completion of the test requires a second person or a second series of tests by the same person, an additional fee may be charged	50% surcharge on base cost if applicable	-										These fees and charges have been consolidated and simplified on an 'Officer cost per hour' basis.
Measures: Instruments for Intoxicating Liquor not exceeding 150 ml		18.21	Standard	3.64	21.85							These fees and charges have been consolidated and simplified on an 'Officer cost per hour' basis.
Measures: Instruments for Intoxicating Liquor exceeding 150 ml		21.00	Standard	4.20	25.20							These fees and charges have been consolidated and simplified on an 'Officer cost per hour' basis.
Measuring Instruments for Liquid Fuel and Lubricants: Container type (not sub-divided)		20.00	Standard	4.00	24.00							These fees and charges have been consolidated and simplified on an 'Officer cost per hour' basis.
Measuring Instruments for Liquid Fuel and Lubricants: First nozzle tested, per site		136.58	Standard	27.32	163.90							These fees and charges have been consolidated and simplified on an 'Officer cost per hour' basis.
Measuring Instruments for Liquid Fuel and Lubricants: Each additional nozzle tested		83.92	Standard	16.78	100.70							These fees and charges have been consolidated and simplified on an 'Officer cost per hour' basis.

Description	Other	2020/21				2021/22				Increase		Notes/Comments
		Net £	VAT Rate	VAT £	Gross £	Net £	VAT Rate	VAT £	Gross £	£	%	
Measuring Instruments for Liquid Fuel and Lubricants: Other visits (e.g Testing of peripheral electronic equipment/ credit card acceptor etc)		92.13	Standard	18.43	110.56							These fees and charges have been consolidated and simplified on an 'Officer cost per hour' basis.
Road Tanker Fuel : Meter measuring equipment: Wet hose with two testing liquids		293.17	Standard	58.63	351.80							These fees and charges have been consolidated and simplified on an 'Officer cost per hour' basis.
Road Tanker Fuel : Meter measuring equipment: Wet hose with three testing liquids		342.00	Standard	68.40	410.40							These fees and charges have been consolidated and simplified on an 'Officer cost per hour' basis.
Road Tanker Fuel : Meter measuring equipment: Dry hose with two testing liquids		325.75	Standard	65.15	390.90							These fees and charges have been consolidated and simplified on an 'Officer cost per hour' basis.
Road Tanker Fuel : Meter measuring equipment: Dry hose with three testing liquids		374.75	Standard	74.95	449.70							These fees and charges have been consolidated and simplified on an 'Officer cost per hour' basis.
Road Tanker Fuel : Meter measuring equipment: Wet/dry hose with two testing liquids		456.00	Standard	91.20	547.20							These fees and charges have been consolidated and simplified on an 'Officer cost per hour' basis.
Road Tanker Fuel : Meter measuring equipment: Wet/dry hose with three testing liquids		488.63	Standard	97.73	586.36							These fees and charges have been consolidated and simplified on an 'Officer cost per hour' basis.
Certificate of Errors: Request for certificate		46.42	Standard	9.28	55.70							These fees and charges have been consolidated and simplified on an 'Officer cost per hour' basis.
Note: When supplying specialist equipment (including but not limited to weighbridge test unit, van and test weights, etc) an additional fee may be charged hourly, daily or per appointment, according to circumstance	Prices on application											
<p align="center">Notes to Weights & Measures Charges</p> <p>1. The 2020/21 guidance is based on a chargeable rate of £91.55 per officer per hour, designed to facilitate full cost recovery for metrological activity.</p> <p>2. For any work not covered by this guidance, or which varies significantly or is carried out in exceptional circumstances, an appropriate charge may be calculated as a surcharge to the hourly rate.</p> <p>3. When a visit is made by a Trading Standards Officer to any premises for the purpose of carrying out any of the functions or activities listed below, each visit may be subject to a minimum charge of £91.55 per Officer per visit regardless of the nature or amount of work requested or completed. Warning: At present, LACORS has not established the legal position regarding the charging of a minimum fee in the case of cancellation or curtailment of the work to be carried out (i.e. a 'call-out' or cancellation charge). If such a fee is charged, it may be subject to a legal challenge.</p> <p>4. Visits carried out partly or entirely outside of normal office hours may incur a surcharge of 50% of the standard fee or of the standard hourly rate per Officer per hour.</p> <p>5. The guidance relates to the cost of testing single items. Inspectors should not be inhibited from departing from the quoted fee in locally determined circumstances. Discounted fees may be appropriate, for example, in the following circumstances:</p> <p>a. Where more than a single item is submitted on one occasion and particularly where large quantities are involved;</p> <p>b. Where facilities, equipment or assistance are provided by the submitter by prior arrangement;</p>												

Description	Other	2020/21				2021/22				Increase		Notes/Comments
		Net £	VAT Rate	VAT £	Gross £	Net £	VAT Rate	VAT £	Gross £	£	%	
CUSTOMER SUPPORT SERVICES												
Commission on trade union deductions		2.50%	Standard		2.50%	2.50%	Standard		2.50%			Percentage charge - same as previous year
Arrestment handling charge per item		0.83	Standard	0.17	1.00	0.83	Standard	0.17	1.00	0.00	0%	This is a Statutory Charge. The maximum that can be charged is £1
Info to Banks etc - Handling Charge		22.50	Standard	4.50	27.00	23.17	Standard	4.63	27.80	0.80	3%	
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. Planned increase delayed by pandemic and new rate and implementation date not yet known.
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. Planned increase delayed by pandemic and new rate and implementation date not yet known.
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. Planned increase delayed by pandemic and new rate and implementation date not yet known.
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. Planned increase delayed by pandemic and new rate and implementation date not yet known.
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. Planned increase delayed by pandemic and new rate and implementation date not yet known.
Registrars - Printing a copy certificate and delivering within the UK		16.00	Outwith the Scope	0.00	16.00	16.00	Outwith the Scope	0.00	16.00	0.00	0%	
Registrars - Printing a copy certificate and delivering outwith the UK		18.00	Outwith the Scope	0.00	18.00	19.00	Outwith the Scope	0.00	19.00	1.00	6%	
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. National Registrars of Scotland advised delay in introducing new rate due to Coronavirus. (was supposed to be £45 from 1/4/20)
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. Planned increase delayed by pandemic and new rate and implementation date not yet known.
Registrars Rental Income - Registrars Office Wedding		100.40	Outwith the Scope	0.00	100.40	103.40	Outwith the Scope	0.00	103.40	3.00	3%	
Registrars Rental Income - Registrars Office Wedding - Saturday		202.10	Outwith the Scope	0.00	202.10	208.15	Outwith the Scope	0.00	208.15	6.05	3%	
Admin charges, approved venue weekday		264.60	Outwith the Scope	0.00	264.60	272.55	Outwith the Scope	0.00	272.55	7.95	3%	
Admin charges, approved venue Saturday		314.10	Outwith the Scope	0.00	314.10	323.50	Outwith the Scope	0.00	323.50	9.40	3%	
Admin charges, evenings after 6pm		357.15	Outwith the Scope	0.00	357.15	367.85	Outwith the Scope	0.00	367.85	10.70	3%	
Admin charges, Sundays & Public Holidays (excl. Easter & Christmas)		398.90	Outwith the Scope	0.00	398.90	410.85	Outwith the Scope	0.00	410.85	11.95	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%	
Customer Service Point Room Hire - Non Profit Organisations (room let)		11.95	Exempt	0.00	11.95	12.30	Exempt	0.00	12.30	0.35	3%	
Customer Service Point Room Hire - Non Profit Organisations (room let) - Half day		38.90	Exempt	0.00	38.90	40.05	Exempt	0.00	40.05	1.15	3%	

Description	Other	2020/21				2021/22				Increase		Notes/Comments
		Net £	VAT Rate	VAT £	Gross £	Net £	VAT Rate	VAT £	Gross £	£	%	
CUSTOMER SUPPORT SERVICES												
Customer Service Point Room Hire - Non Profit Organisations (room let) - Full day		69.95	Exempt	0.00	69.95	72.05	Exempt	0.00	72.05	2.10	3%	
Customer Service Point Room Hire - Commercial Rate (room let)		33.05	Exempt	0.00	33.05	34.05	Exempt	0.00	34.05	1.00	3%	
Naming Ceremonies at Registration Office - Monday - Friday		75.00	Standard	15.00	90.00	75.00	Standard	15.50	93.00	3.00	3%	
Naming Ceremonies at Registration Office - Saturday		100.00	Standard	20.00	120.00	103.33	Standard	20.67	124.00	4.00	3%	
Naming Ceremonies at a Venue or Location - Monday - Friday		108.33	Standard	21.67	130.00	111.67	Standard	22.33	134.00	4.00	3%	
Naming Ceremonies at a Venue or Location - Saturday		133.33	Standard	26.67	160.00	137.50	Standard	27.50	165.00	5.00	3%	
Naming Ceremonies - Additional charge if a second registration escort is required for a large ceremony		41.67	Standard	8.33	50.00	43.33	Standard	8.67	52.00	2.00	4%	
Naming Ceremonies - Additional charge for each child of the same family		8.33	Standard	1.67	10.00	8.33	Standard	1.67	10.00	0.00	0%	
Naming Ceremonies - Additional charge if held as part of a civil marriage/partnership		41.67	Standard	8.33	50.00	43.33	Standard	8.67	52.00	2.00	4%	
Renewal of Vows Ceremony at Registration Office - Monday - Friday		125.00	Standard	25.00	150.00	129.17	Standard	25.83	155.00	5.00	3%	
Renewal of Vows Ceremony at Registration Office - Saturday		166.67	Standard	33.33	200.00	171.67	Standard	34.33	206.00	6.00	3%	
Renewal of Vows Ceremony at a Venue or Location - Monday - Friday		183.33	Standard	36.67	220.00	189.17	Standard	37.83	227.00	7.00	3%	
Renewal of Vows Ceremony at a Venue or Location - Saturday		183.33	Standard	36.67	220.00	189.17	Standard	37.83	227.00	7.00	3%	
Renewal of Vows - Additional charge if a second registration escort is required for a large ceremony		41.67	Standard	8.33	50.00	43.33	Standard	8.67	52.00	2.00	4%	
Extract/Search of Lair Register on Islands		31.00	Outwith the Scope	0.00	31.00	32.00	Outwith the Scope	0.00	32.00	1.00	3%	

Description	Other	2020/21				2021/22				Increase		Notes/Comments
		Net £	VAT Rate	VAT £	Gross £	Net £	VAT Rate	VAT £	Gross £	£	%	
LOCAL DEVELOPMENT PLAN & PRINTING												
Local Development Plan (Incl P&P) - Proposals Maps Book		56.30	Outwith the Scope	0.00	56.30	58.00	Outwith the Scope	0.00	58.00	1.70	3%	Replacing all Local Plans. Community Councils 50% reduction
Local Development Plan (Incl P&P) - Written Statement		28.10	Outwith the Scope	0.00	28.10	28.95	Outwith the Scope	0.00	28.95	0.85	3%	Replacing all Local Plans. Community Councils 50% reduction
Landscape Capacity Study (Incl P&P) - Bute & Cowal		25.95	Outwith the Scope	0.00	25.95	26.75	Outwith the Scope	0.00	26.75	0.80	3%	
Landscape Capacity Study (Incl P&P) - Mull		12.35	Outwith the Scope	0.00	12.35	12.70	Outwith the Scope	0.00	12.70	0.35	3%	
Landscape Capacity Study (Incl P&P) - North & South Kintyre		14.90	Outwith the Scope	0.00	14.90	15.35	Outwith the Scope	0.00	15.35	0.45	3%	
Landscape Capacity Study (Incl P&P) - Lorn		29.55	Outwith the Scope	0.00	29.55	30.45	Outwith the Scope	0.00	30.45	0.90	3%	
Landscape Capacity Study (Incl P&P) - Mid Argyll & Inveraray		18.80	Outwith the Scope	0.00	18.80	19.35	Outwith the Scope	0.00	19.35	0.55	3%	
Landscape Capacity Study (Incl P&P) - Islay		9.80	Outwith the Scope	0.00	9.80	10.10	Outwith the Scope	0.00	10.10	0.30	3%	
Location Plans (10 Copies)		29.95	Outwith the Scope	0.00	29.95	30.85	Outwith the Scope	0.00	30.85	0.90	3%	
Printing - Internal Service Only - A2 Prints each		9.50	Outwith the Scope	0.00	9.50	9.80	Outwith the Scope	0.00	9.80	0.30	3%	
Printing - Internal Service Only - A2 Prints (+11) each		6.80	Outwith the Scope	0.00	6.80	7.00	Outwith the Scope	0.00	7.00	0.20	3%	
Printing - Internal Service Only - A1 Prints (1-10 copies) each		13.55	Outwith the Scope	0.00	13.55	13.95	Outwith the Scope	0.00	13.95	0.40	3%	
Printing - Internal Service Only - A1 Prints (+11 copies) each		10.80	Outwith the Scope	0.00	10.80	11.10	Outwith the Scope	0.00	11.10	0.30	3%	
Printing - Internal Service Only - A0 Prints (1-10 copies) each		20.30	Outwith the Scope	0.00	20.30	20.90	Outwith the Scope	0.00	20.90	0.60	3%	
Printing - Internal Service Only - A0 Prints (+11 copies) each		17.65	Outwith the Scope	0.00	17.65	18.20	Outwith the Scope	0.00	18.20	0.55	3%	
Statutory Street Naming and/or numbering of one property		92.60	Outwith the Scope	0.00	92.60	95.40	Outwith the Scope	0.00	95.40	2.80	3%	Renaming or renumbering a street - pricing as for new properties
Statutory Street Naming and/or numbering for the 2nd and each additional property		46.30	Outwith the Scope	0.00	46.30	47.70	Outwith the Scope	0.00	47.70	1.40	3%	
Statutory Street Naming a new street		202.55	Outwith the Scope	0.00	202.55	208.65	Outwith the Scope	0.00	208.65	6.10	3%	
Changing a property name or adding to the Royal Mail database		89.40	Outwith the Scope	0.00	89.40	92.10	Outwith the Scope	0.00	92.10	2.70	3%	
Confirming an address to a solicitor, property owner or any organisation - per letter		59.65	Outwith the Scope	0.00	59.65	61.45	Outwith the Scope	0.00	61.45	1.80	3%	
Phase 1 Habitat Surveys		393.90	Outwith the Scope	0.00	393.90	405.70	Outwith the Scope	0.00	405.70	11.80	3%	Travel to be charged at Council Rate 34.1p/mile Possible overnight stay to be charged at a maximum of £50.

Description	Other	2020/21				2021/22				Increase		Notes/Comments
		Net £	VAT Rate	VAT £	Gross £	Net £	VAT Rate	VAT £	Gross £	£	%	
ENVIRONMENTAL HEALTH												
Food Examination - Export of Food/Fish Certificates	Per Certificate	96.55	Outwith the Scope	0.00	96.55	99.45	Outwith the Scope	0.00	99.45	2.90	3%	
Food Examination - Export of Food/Fish Certificates - less than 60kg in weight	Per Certificate	42.00	Outwith the Scope	0.00	42.00	43.25	Outwith the Scope	0.00	43.25	1.25	3%	Replacing charge for less than 5kg
Food Examination - Condemnation Certificate (Voluntary Surrender)		217.38	Standard	43.48	260.85	223.92	Standard	44.78	268.70	7.85	3%	
Licences/Registration - Riding Establishment Act 1964/70	Vets Fees to be added	434.95	Outwith the Scope	0.00	434.95	448.00	Outwith the Scope	0.00	448.00	13.05	3%	
Licences/Registration - Dangerous Wild Animals Act 1976	Vets Fees to be added	342.70	Outwith the Scope	0.00	342.70	353.00	Outwith the Scope	0.00	353.00	10.30	3%	
Licences/Registration - Pet Animals Act 1963		175.05	Outwith the Scope	0.00	175.05	180.30	Outwith the Scope	0.00	180.30	5.25	3%	
Licences/Registration - Animal Boarding Establishments Act 1963	Vets Fees to be added	185.65	Outwith the Scope	0.00	185.65	191.20	Outwith the Scope	0.00	191.20	5.55	3%	
Licences/Registration - Animal Boarding Establishments Act 1963 (Home boarding)	Vets Fees to be added	128.75	Outwith the Scope	0.00	128.75	132.60	Outwith the Scope	0.00	132.60	3.85	3%	
Licences/Registration - Breeding of Dogs Act 1973	Vets Fees to be added	342.70	Outwith the Scope	0.00	342.70	353.00	Outwith the Scope	0.00	353.00	10.30	3%	
Licences/Registration - Zoo Act	Vets Fees to be added	1,034.40	Outwith the Scope	0.00	1,034.40	1,065.45	Outwith the Scope	0.00	1,065.45	31.05	3%	
Licences/Registration - Venison Dealers		177.15	Outwith the Scope	0.00	177.15	182.45	Outwith the Scope	0.00	182.45	5.30	3%	
Licences/Registration - Cinema Licence		655.65	Outwith the Scope	0.00	655.65	675.30	Outwith the Scope	0.00	675.30	19.65	3%	
Licences/Registration - Theatre Licence		166.85	Outwith the Scope	0.00	166.85	171.85	Outwith the Scope	0.00	171.85	5.00	3%	
HMO - premises of up to 10 persons		848.25	Outwith the Scope	0.00	848.25	873.70	Outwith the Scope	0.00	873.70	25.45	3%	Tri-Annual Licence
HMO - premises with more than 10 persons		1,037.95	Outwith the Scope	0.00	1,037.95	1,069.10	Outwith the Scope	0.00	1,069.10	31.15	3%	Tri-Annual Licence
HMO- Amendment to HMO licence		125.30	Outwith the Scope	0.00	125.30	129.05	Outwith the Scope	0.00	129.05	3.75	3%	Tri-Annual Licence
HMO - Refund if a new/renewal application is unsuccessful		212.20	Outwith the Scope	0.00	212.20	218.55	Outwith the Scope	0.00	218.55	6.35	3%	
Performing Animals Licence application/renewal		119.40	Outwith the Scope	0.00	119.40	123.00	Outwith the Scope	0.00	123.00	3.60	3%	Vet Fees to be added
Residential Caravan sites- first or new application		620.00	Outwith the Scope	0.00	620.00	638.60	Outwith the Scope	0.00	638.60	18.60	3%	5 year licence
Residential Caravan sites- renewal submitted before expiry date		500.00	Outwith the Scope	0.00	500.00	515.00	Outwith the Scope	0.00	515.00	15.00	3%	5 year licence
Residential Caravan sites- renewal submitted after expiry date		620.00	Outwith the Scope	0.00	620.00	638.60	Outwith the Scope	0.00	638.60	18.60	3%	5 year licence
Residential Caravan sites- recovery of costs related to enforcement action		-	Outwith the Scope	0.00	Full costs recovery		Outwith the Scope	0.00	Full costs recovery			
Environmental Health Charge for Officer time (per hour) where appropriate (out of hours or weekend work incurs a 50% surcharge on the hourly rate).		88.90	Outwith the Scope	0.00	88.90	91.55	Outwith the Scope	0.00	91.55	2.65	3%	
Private Water Supplies - Visit charge Regulated supply	STATUTORY CHARGE	75.00	Outwith the Scope	0.00	75.00	75.00	Outwith the Scope	0.00	75.00	0.00	0%	
Private Water Supplies -Single visit to regulated supply with multiple commercial properties	STATUTORY CHARGE	75.00	Outwith the Scope	0.00	75.00	75.00	Outwith the Scope	0.00	75.00	0.00	0%	If more than one property on supply to be sampled, additional £10 per property applies as per line below.
Private Water Supplies - multiple commercial properties charge per additional property above	STATUTORY CHARGE	10.00	Outwith the Scope	0.00	10.00	10.00	Outwith the Scope	0.00	10.00	0.00	0%	Charge of £10 for additional commercial property sampled.
Private Water Supplies -Regulated :Analytical parameter cost	STATUTORY CHARGE	-	Outwith the Scope	0.00	0.00	0.00	Outwith the Scope	0.00	0.00	0.00	0%	At cost

Description	Other	2020/21				2021/22				Increase		Notes/Comments
		Net £	VAT Rate	VAT £	Gross £	Net £	VAT Rate	VAT £	Gross £	£	%	
Private Water Supplies -Zonal charge per regulated supply	STATUTORY CHARGE	15.00	Outwith the Scope	0.00	15.00	15.00	Outwith the Scope	0.00	15.00	0.00	0%	Analytical costs divided by number of regulated supplies as of 1 st January in calendar year
Private water supply-Regulated supply: Initial Risk assessment visit and report (up to 1 hour on site)	STATUTORY CHARGE	125.00	Outwith the Scope	0.00	125.00	125.00	Outwith the Scope	0.00	125.00	0.00	0%	
Private water supply - Regulated Supply: Programmed/review risk assessment visit and report (up to 1 hour on site)	STATUTORY CHARGE	125.00	Outwith the Scope	0.00	125.00	125.00	Outwith the Scope	0.00	125.00	0.00	0%	
Private water supply - Regulated risk assessments (cost per additional hour or part thereof)	STATUTORY CHARGE	50.00	Outwith the Scope	0.00	50.00	50.00	Outwith the Scope	0.00	50.00	0.00	0%	£50 per additional hour
Private Water Supplies: Regulated supplies: desktop review of risk assessment	STATUTORY CHARGE	50.00	Outwith the Scope	0.00	50.00	50.00	Outwith the Scope	0.00	50.00	0.00	0%	
Private Water Supplies - Visit charge Type B	STATUTORY CHARGE	70.00	Outwith the Scope	0.00	70.00	70.00	Outwith the Scope	0.00	70.00	0.00	0%	Charge capped at £70.
Private Water Supplies - Type B - Monitoring & analytical cost	STATUTORY CHARGE	118.00	Outwith the Scope	0.00	118.00	118.00	Outwith the Scope	0.00	118.00	0.00	0%	Charge capped at £118.
Private Water Supplies - Type B - request sample and analytical cost	STATUTORY CHARGE	145.00	Outwith the Scope	0.00	145.00	145.00	Outwith the Scope	0.00	145.00	0.00	0%	Charge capped at £145.
Private water supply- Initial risk assessment visit (TypeB) and report	STATUTORY CHARGE	120.00	Outwith the Scope	0.00	120.00	120.00	Outwith the Scope	0.00	120.00	0.00	0%	Capped
Private waters (Regulated and Type B) - 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 Landlord Registration - principal fee for registration as landlord	STATUTORY CHARGE	66.00	Outwith the Scope	0.00	66.00	66.00	Outwith the Scope	0.00	66.00	0.00	0%	Changes still to be advised by Scottish Government
Private Landlord Registration - property fee per property	STATUTORY CHARGE	15.00	Outwith the Scope	0.00	15.00	15.00	Outwith the Scope	0.00	15.00	0.00	0%	
Private Landlord Registration- late application fee	STATUTORY CHARGE	132.00	Outwith the Scope	0.00	132.00	132.00	Outwith the Scope	0.00	132.00	0.00	0%	

Description	Other	2020/21				2021/22				Increase		Notes/Comments
		Net £	VAT Rate	VAT £	Gross £	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		164.17	Standard	32.83	197.00	169.17	Standard	33.83	203.00	6.00	3%	
Planning Section 50 Licence Certificate		140.00	Outwith the Scope	0.00	140.00	144.00	Outwith the Scope	0.00	144.00	4.00	3%	
Pre Application advice for major planning applications		833.33	Standard	166.67	1,000.00	833.33	Standard	166.67	1,000.00	0.00	0%	
Pre Application advice for local planning applications	Maximum £800	666.67	Standard	133.33	800.00	666.67	Standard	133.33	800.00	0.00	0%	a charge (inc VAT) equivalent to 25% of the statutory planning fee (see fee guidance below) for the development, capped at a maximum of £800.00 (inc VAT).
Pre-Application Initiation & follow up 30min meeting		30.00	Standard	6.00	36.00	30.83	Standard	6.17	37.00	1.00	3%	includes 20min prep and 10 mins follow up
Pre-Application Initiation & follow up 1hour meeting		60.00	Standard	12.00	72.00	61.67	Standard	12.33	74.00	2.00	3%	includes 40min prep and 20 mins follow up
Pre-Application Initiation & follow up 2hour meeting		91.67	Standard	18.33	110.00	94.17	Standard	18.83	113.00	3.00	3%	includes 40min prep and 20 mins follow up
High Hedge complaint		450.00	Outwith the Scope	0.00	450.00	464.00	Outwith the Scope	0.00	464.00	14.00	3%	£50 charge if investigated but not classed as a hedge
S64 submissions received within 12 months from the date of planning permission/planning permission in principle being granted.						0.00	Outwith the Scope	0.00	0.00	0.00	0%	
S64 submission relating to Householder Development						50.00	Outwith the Scope	0.00	50.00	50.00	0%	
S64 submission relating to Non-Householder Local Development						100.00	Outwith the Scope	0.00	100.00	100.00	0%	
S64 submission relating to Major Development						200.00	Outwith the Scope	0.00	200.00	200.00	0%	S64 submissions relating to a single dwelling/plot within a larger Major Development shall be charged as a Non-Householder Local Development
Administration Charge for non e-Planning application submissions - Householder Application						20.00	Outwith the Scope	0.00	20.00	20.00	0%	Exemptions to this charge will be applied where submissions cannot be made through the ePlanning portal including: - Pre-application Screening Notice; - Proposal of Application Notice; - Applications for modification or discharge of planning obligations under s75A; - Applications for marine fish farm development; - Applications for a High Hedge Notice;
Administration Charge for non e-Planning application submissions - Non-Householder Local Application						50.00	Outwith the Scope	0.00	50.00	50.00	0%	
Administration Charge for non e-Planning application submissions - Major Application						100.00	Outwith the Scope	0.00	100.00	100.00	0%	

Description	Other	2020/21				2021/22				Increase		Notes/Comments
		Net £	VAT Rate	VAT £	Gross £	Net £	VAT Rate	VAT £	Gross £	£	%	
Property History Search - Copy Document Record Search where specific planning application reference required is provided						37.50	Outwith the Scope	0.00	37.50	37.50	0%	additional printing charges will be applied for provision of hardcopy documentation; no fee for provision of e-copy
Property History Search - Copy Document Record Search where specific planning application reference is not provided						87.50	Outwith the Scope	0.00	87.50	87.50	0%	
Planning Statutory Fees												https://www.argyll-bute.gov.uk/sites/default/files/planning_fee_guidance_note_5_1.pdf

Description	Other	2020/21				2021/22				Increase		Notes/Comments
		Net £	VAT Rate	VAT £	Gross £	Net £	VAT Rate	VAT £	Gross £	£	%	
BUILDING STANDARDS												
Property Inspection		350.00	Outwith the Scope	0.00	350.00	361.00	Outwith the Scope	0.00	361.00	11.00	3%	
Re - Inspection Fee Property Inspection Applications		175.00	Outwith the Scope	0.00	175.00	180.00	Outwith the Scope	0.00	180.00	5.00	3%	
Confirmation of completion Applications		280.00	Outwith the Scope	0.00	280.00	288.00	Outwith the Scope	0.00	288.00	8.00	3%	
Re - Inspection Fee Confirmation of Completion Applications		160.00	Outwith the Scope	0.00	160.00	165.00	Outwith the Scope	0.00	165.00	5.00	3%	
Confirmation of Exempt class of works		71.00	Outwith the Scope	0.00	71.00	73.00	Outwith the Scope	0.00	73.00	2.00	3%	
Building Standards Section 50 Licence Certificate		140.00	Outwith the Scope	0.00	140.00	144.00	Outwith the Scope	0.00	144.00	4.00	3%	
Property Enquiries (if Application Number known)		41.00	Outwith the Scope	0.00	41.00	42.00	Outwith the Scope	0.00	42.00	1.00	2%	
Property Enquiries (if Application Number not known)		101.00	Outwith the Scope	0.00	101.00	104.00	Outwith the Scope	0.00	104.00	3.00	3%	
Building Standards Statutory Fees												Building Standards Statutory Fees

Description	Other	2020/21				2021/22				Increase		Notes/Comments
		Net £	VAT Rate	VAT £	Gross £	Net £	VAT Rate	VAT £	Gross £	£	%	
HOUSING		0.00										
Housing - Homeless Temporary Accommodation - Bedsit/1 Bed - per week		57.06	Outwith the Scope	0.00	57.06	57.06	Outwith the Scope	0.00	57.06	0.00	0.00	Not subject to inflation - only the service charge is inflated.
Housing - Homeless Temporary Accommodation - 2 Bed Flat/House - per week		64.62	Outwith the Scope	0.00	64.62	64.62	Outwith the Scope	0.00	64.62	0.00	0.00	
Housing - Homeless Temporary Accommodation - 3 Bed Flat/House - per week		71.37	Outwith the Scope	0.00	71.37	71.37	Outwith the Scope	0.00	71.37	0.00	0.00	
Housing - Homeless Temporary Accommodation - 4 Bed House - per week		76.67	Outwith the Scope	0.00	76.67	76.67	Outwith the Scope	0.00	76.67	0.00	0.00	
Housing - Homeless Tenants Service Charge per week		47.50	Outwith the Scope	0.00	47.50	48.90	Outwith the Scope	0.00	48.90	1.40	3%	

Description	Other	2020/21				2021/22				Increase		Notes/Comments
		Net £	VAT Rate	VAT £	Gross £	Net £	VAT Rate	VAT £	Gross £	£	%	
WASTE COLLECTION												
Supply of Sacks for Commercial Use (pack of 50)		279.10	Outwith the Scope	0.00	279.10	303.95	Outwith the Scope	0.00	303.95	24.85	9%	Indicative Landfill Tax increase applied only subject to Scottish Government rate increase .
Confidential Sacks - Includes Uplift, Shredding and disposal	Internal Use Only - Minimum of 8 sacks per order	15.50	Outwith the Scope	0.00	15.50	15.95	Outwith the Scope	0.00	15.95	0.45	3%	
Domestic Use Only 140 Litre Bins		35.30	Outwith the Scope	0.00	35.30	36.35	Outwith the Scope	0.00	36.35	1.05	3%	
Domestic Use Only 240 Litre Bins		35.30	Outwith the Scope	0.00	35.30	36.35	Outwith the Scope	0.00	36.35	1.05	3%	
Commercial Use Only 240 Litre Bins		90.29	Standard	18.06	108.35	93.00	Standard	18.60	111.60	3.25	3%	
Commercial Use Only 360 Litre Bins		131.33	Standard	26.27	157.60	135.29	Standard	27.06	162.35	4.75	3%	
Commercial Use Only 660 Litre Bins		331.25	Standard	66.25	397.50	341.21	Standard	68.24	409.45	11.95	3%	
Commercial Use Only 1100 Litre Bins		403.50	Standard	80.70	484.20	415.63	Standard	83.13	498.75	14.55	3%	
Commercial Use Only 1280 Litre Bins		415.54	Standard	83.11	498.65	428.00	Standard	85.60	513.60	14.95	3%	
Householder Special Refuse Collection	Minimum Charge covers work of two men and vehicle up to ten minutes.	67.85	Outwith the Scope	0.00	67.85	69.90	Outwith the Scope	0.00	69.90	2.05	3%	
Householder Special Refuse Collection Extra Charge	Charged per 10 minutes over minimum charge	42.25	Outwith the Scope	0.00	42.25	43.50	Outwith the Scope	0.00	43.50	1.25	3%	
Commercial Special Uplift (Industrial Waste)	(Charge Per Hour - Minimum Charge 1 hour)	149.29	Standard	29.86	179.15	153.75	Standard	30.75	184.50	5.35	3%	
Commercial Special Uplift (Non-industrial Waste)	(Charge Per Hour - Minimum Charge 1 hour) - Housing Associations should be	149.30	Outwith the Scope	0.00	149.30	153.80	Outwith the Scope	0.00	153.80	4.50	3%	Provided not Industrial waste as per Environmental Protection Act 1990. For commercial fridge/freezer disposal, contact the Waste Team for advice.
Return of Supermarket trolleys (each)		41.67	Standard	8.33	50.00	42.92	Standard	8.58	51.50	1.50	3%	

Description	Other	2020/21				2021/22				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	332.90	Outwith the Scope	0.00	332.90	362.53	Outwith the Scope	0.00	362.53	29.63	9%	Minimum Charge 2021/22 - £362.89 Equivalent to the 140/240 litre bin charge for collection and landfill tax uplifted once a week. For premises whereby a less than weekly 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 Renewi Some bins still responsibility of Council dependant on location and recognised use by public. Any charge by Renewi above this level to be charged at cost + 2% to customers. This charge is per bin. Charge to customers who request a change to their service more than once in any financial year - CHARGE NO LONGER APPLIED
Wheeled Bins - 340 ltr	Based on 1 uplift per week	471.55	Outwith the Scope	0.00	471.55	513.52	Outwith the Scope	0.00	513.52	41.97	9%	
Wheeled Bins - 660 ltr	Based on 1 uplift per week	904.80	Outwith the Scope	0.00	904.80	985.33	Outwith the Scope	0.00	985.33	80.53	9%	
Wheeled Bins - 800 ltr	Based on 1 uplift per week	1,096.70	Outwith the Scope	0.00	1,096.70	1,194.31	Outwith the Scope	0.00	1,194.31	97.61	9%	
Wheeled Bins - 1100 ltr	Based on 1 uplift per week	1,507.35	Outwith the Scope	0.00	1,507.35	1,641.50	Outwith the Scope	0.00	1,641.50	134.15	9%	
Wheeled Bins - 1280 ltr	Based on 1 uplift per week	1,753.95	Outwith the Scope	0.00	1,753.95	1,910.05	Outwith the Scope	0.00	1,910.05	156.10	9%	
Loads - Bands 1-5		809.20	Outwith the Scope	0.00	809.20	881.22	Outwith the Scope	0.00	881.22	72.02	9%	
Loads - Bands 6-10		1,823.40	Outwith the Scope	0.00	1,823.40	1,985.68	Outwith the Scope	0.00	1,985.68	162.28	9%	
Front End Loader Service - Uplifted twice weekly by Renewi	Per Cubic Yard	1,771.80	Outwith the Scope	0.00	1,771.80	1,929.49	Outwith the Scope	0.00	1,929.49	157.69	9%	
Front End Loader Service - Uplifted twice weekly by Renewi	Per Cubic Metre	2,091.65	Outwith the Scope	0.00	2,091.65	2,277.81	Outwith the Scope	0.00	2,277.81	186.16	9%	
Pull Out Charge - Commercial only		100.00	Outwith the Scope	0.00	100.00	103.00	Outwith the Scope	0.00	103.00	3.00	3%	
Commercial Service Fee												
COMMERCIAL REFUSE (private waste contractor's with Council acting as sub-contractor)												
Supply of Sacks for Commercial Use (pack of 50)		279.13	Standard	55.83	334.96	303.98	Standard	60.80	364.77	29.81	9%	Minimum Charge 2021/22 - £435.47 Equivalent to the 140/240 litre bin charge for collection and landfill tax uplifted once a week. For premises whereby a less than weekly 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 Renewi Some bins still responsibility of Council dependant on location and recognised use by public. Any charge by Renewi above this level to be charged at cost + 2% to customers.
Wheeled Bins - 140/240 ltr	Based on 1 uplift per week	332.88	Standard	66.58	399.46	362.53	Standard	72.51	435.03	35.57	9%	
Wheeled Bins - 340 ltr	Based on 1 uplift per week	471.58	Standard	94.32	565.90	513.53	Standard	102.71	616.23	50.33	9%	
Wheeled Bins - 660 ltr	Based on 1 uplift per week	904.79	Standard	180.96	1,085.75	985.32	Standard	197.06	1,182.38	96.63	9%	
Wheeled Bins - 800 ltr	Based on 1 uplift per week	1,096.75	Standard	219.35	1,316.10	1,194.30	Standard	238.86	1,433.16	117.06	9%	
Wheeled Bins - 1100 ltr	Based on 1 uplift per week	1,507.33	Standard	301.47	1,808.80	1,641.50	Standard	328.30	1,969.80	161.00	9%	
Wheeled Bins - 1280 ltr	Based on 1 uplift per week	1,753.96	Standard	350.79	2,104.75	1,910.05	Standard	382.01	2,292.06	187.31	9%	
Loads - Bands 1-5		809.17	Standard	161.83	971.00	881.22	Standard	176.24	1,057.46	86.46	9%	
Loads - Bands 6-10		1,823.38	Standard	364.68	2,188.06	1,985.69	Standard	397.14	2,382.83	194.77	9%	
Front End Loader Service - Uplifted twice weekly by Renewi	Per Cubic Yard	1,771.83	Standard	354.37	2,126.20	1,929.49	Standard	385.90	2,315.39	189.19	9%	
Front End Loader Service - Uplifted twice weekly by Renewi	Per Cubic Metre	2,091.71	Standard	418.34	2,510.05	2,277.80	Standard	455.56	2,733.36	223.31	9%	

Description	Other	2020/21				2021/22				Increase		Notes/Comments
		Net £	VAT Rate	VAT £	Gross £	Net £	VAT Rate	VAT £	Gross £	£	%	
Pull Out Charge - Commercial only		100.00	Standard	20.00	120.00	103.00	Standard	20.60	123.60	3.60	3%	This charge is per bin.
Commercial Service Fee												Charge to customers who request a change to their service more than once in any financial year - CHARGE NO LONGER APPLIED

Description	Other	2020/21				2021/22				Increase		Notes/Comments
		Net £	VAT Rate	VAT £	Gross £	Net £	VAT Rate	VAT £	Gross £	£	%	
RECYCLING CHARGES												
Office Paper - Large Bag / 1 x week		136.10	Outwith the Scope	0.00	136.10	146.99	Outwith the Scope	0.00	146.99	10.89	8%	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, Cardboard, Plastic and Cans - 240 litre Bins and Minimum Charge for Year		90.25	Outwith the Scope	0.00	90.25	97.47	Outwith the Scope	0.00	97.47	7.22	8%	
Paper, Cardboard, Plastic and Cans - 340 litre Bin	Fortnightly Charge - Weekly services shall be charged accordingly at fortnightly rate x 2	127.20	Outwith the Scope	0.00	127.20	137.38	Outwith the Scope	0.00	137.38	10.18	8%	
Paper, Cardboard, Plastic and Cans - 660 litre Bin		243.35	Outwith the Scope	0.00	243.35	262.82	Outwith the Scope	0.00	262.82	19.47	8%	
Paper, Cardboard, Plastic and Cans - 800 litre Bin		295.00	Outwith the Scope	0.00	295.00	318.60	Outwith the Scope	0.00	318.60	23.60	8%	
Paper, Cardboard, Plastic and Cans - 1100/1280 litre Bin		404.70	Outwith the Scope	0.00	404.70	437.08	Outwith the Scope	0.00	437.08	32.38	8%	
Commercial Sacks for Recyclable Waste		Charge Per Sack. Service available in Kintyre.	1.35	Outwith the Scope	0.00	1.35	1.46	Outwith the Scope	0.00	1.46	0.11	
Recyclable Waste Brought to Civic Amenity/Recycling Facilities	Purchase of Punch Card - Price per card	39.50	Outwith the Scope	0.00	39.50	42.66	Outwith the Scope	0.00	42.66	3.16	8%	
Cooking Oil Collection (per 20/24ltr container)	Service available in Mull, Iona, Tiree, Islay and Jura	3.30	Outwith the Scope	0.00	3.30	3.56	Outwith the Scope	0.00	3.56	0.26	8%	
Commercial Wood Delivered by Contractors	Island waste disposal sites on Mull, Islay and Tiree £100 per tonne	100.00	Outwith the Scope	0.00	100.00	100.00	Outwith the Scope	0.00	108.00	8.00	8%	
Segregated Glass Collection - 240 litre bin 1 x weekly	Minimum Charge same as for Mixed Glass	56.80	Outwith the Scope	0.00	56.80	61.34	Outwith the Scope	0.00	61.34	4.54	8%	
Segregated Glass Collection - 330/360 litre bin 1 x weekly		78.25	Outwith the Scope	0.00	78.25	84.51	Outwith the Scope	0.00	84.51	6.26	8%	
Segregated Glass Collection - 660 litre bin 1 x weekly		153.95	Outwith the Scope	0.00	153.95	166.27	Outwith the Scope	0.00	166.27	12.32	8%	
Segregated Glass Collection - 1100/1280 litre bin 1 x weekly		232.10	Outwith the Scope	0.00	232.10	250.67	Outwith the Scope	0.00	250.67	18.57	8%	
Mixed Glass Collection - 240 litre bin and Minimum Charge	Fortnightly Charge for Isles of Mull, Iona, Tiree and Islay	86.05	Outwith the Scope	0.00	86.05	92.93	Outwith the Scope	0.00	92.93	6.88	8%	
Mixed Glass Collection - 660 litre bin		232.10	Outwith the Scope	0.00	232.10	250.67	Outwith the Scope	0.00	250.67	18.57	8%	
Mixed Glass Collection - 1100 litre bin		348.15	Outwith the Scope	0.00	348.15	376.00	Outwith the Scope	0.00	376.00	27.85	8%	
Commercial Food Waste Composting Service - Weekly Service of 140ltr Wheeled Bin	Service only available in Lomond - Bin and 160 Bags per annum supplied by Council	148.55	Outwith the Scope	0.00	148.55	160.43	Outwith the Scope	0.00	160.43	11.88	8%	
Commercial Food Waste Composting Service - Weekly Service of 240ltr Wheeled Bin	Service only available in Lomond - Bin and 160 Bags per annum supplied by Council	254.60	Outwith the Scope	0.00	254.60	274.97	Outwith the Scope	0.00	274.97	20.37	8%	

Description	Other	2020/21				2021/22				Increase		Notes/Comments
		Net £	VAT Rate	VAT £	Gross £	Net £	VAT Rate	VAT £	Gross £	£	%	
Commercial Food Waste Composting Service - Weekly Service of 500ltr Wheeled Bin	Service only available in Lomond - Bin and 570 Bags per annum supplied by Council	530.95	Outwith the Scope	0.00	530.95	573.43	Outwith the Scope	0.00	573.43	42.48	8%	
RECYCLING CHARGES (private waste contractor's with Council acting as sub-contractor)												
Office Paper - Large Bag / 1 x week		136.13	Standard	27.23	163.36	146.99	Standard	29.40	176.39	13.03	8%	
Paper, Cardboard, Plastic and Cans - 240 litre Bins and Minimum Charge for Year		90.25	Standard	18.05	108.30	97.47	Standard	19.49	116.96	8.66	8%	
Paper, Cardboard, Plastic and Cans - 340 litre Bin	Fortnightly Charge - Weekly services shall be charged accordingly at fortnightly rate x 2	127.17	Standard	25.43	152.60	137.38	Standard	27.48	164.85	12.25	8%	
Paper, Cardboard, Plastic and Cans - 660 litre Bin		243.33	Standard	48.67	292.00	262.82	Standard	52.56	315.38	23.38	8%	
Paper, Cardboard, Plastic and Cans - 800 litre Bin		294.96	Standard	58.99	353.95	318.60	Standard	63.72	382.32	28.37	8%	
Paper, Cardboard, Plastic and Cans - 1100/1280 litre Bin		404.71	Standard	80.94	485.65	437.08	Standard	87.42	524.50	38.85	8%	
Commercial Sacks for Recyclable Waste	Charge Per Sack. Service available in Kintyre.	1.38	Standard	0.28	1.66	1.46	Standard	0.29	1.75	0.09	6%	
Segregated Glass Collection - 240 litre bin 1 x weekly	Minimum Charge same as for Mixed Glass	56.83	Standard	11.37	68.20	61.34	Standard	12.27	73.61	5.41	8%	
Segregated Glass Collection - 330/360 litre bin 1 x weekly		78.25	Standard	15.65	93.90	84.51	Standard	16.90	101.41	7.51	8%	
Segregated Glass Collection - 660 litre bin 1 x weekly		153.96	Standard	30.79	184.75	166.27	Standard	33.25	199.52	14.77	8%	
Segregated Glass Collection - 1100/1280 litre bin 1 x weekly		232.08	Standard	46.42	278.50	250.67	Standard	50.13	300.80	22.30	8%	
Mixed Glass Collection - 240 litre bin and Minimum Charge	Fortnightly Charge for Isles of Mull, Iona, Tiree and Islay	86.08	Standard	17.22	103.30	92.93	Standard	18.59	111.52	8.22	8%	
Mixed Glass Collection - 660 litre bin		232.08	Standard	46.42	278.50	250.67	Standard	50.13	300.80	22.30	8%	
Mixed Glass Collection - 1100 litre bin		348.17	Standard	69.63	417.80	376.00	Standard	75.20	451.20	33.40	8%	
Commercial Food Waste Composting Service - Weekly Service of 140ltr Wheeled Bin	Service only available in Lomond - Bin and 160 Bags per annum supplied by Council	148.54	Standard	29.71	178.25	160.43	Standard	32.09	192.51	14.26	8%	
Commercial Food Waste Composting Service - Weekly Service of 240ltr Wheeled Bin	Service only available in Lomond - Bin and 160 Bags per annum supplied by Council	254.67	Standard	50.93	305.60	274.97	Standard	54.99	329.96	24.36	8%	
Commercial Food Waste Composting Service - Weekly Service of 500ltr Wheeled Bin	Service only available in Lomond - Bin and 570 Bags per annum supplied by Council	530.88	Standard	106.18	637.06	573.43	Standard	114.69	688.11	51.05	8%	

Description	Other	2020/21				2021/22				Increase		Notes/Comments
		Net £	VAT Rate	VAT £	Gross £	Net £	VAT Rate	VAT £	Gross £	£	%	
SKIPS												
Hire (for 24 hours)	Any Ferry Journeys will be recharged at cost.	5.75	Standard	1.15	6.90	5.92	Standard	1.18	7.10	0.20	3%	Charge for skip hire if not part of commercial waste collection contract.
Commercial - Service of Skip - Up to 10 miles travel, one way from disposal point	Any Ferry Journeys will be recharged at cost.	75.20	Outwith the Scope	0.00	75.20	77.45	Outwith the Scope	0.00	77.45	2.25	3%	
Commercial - Service of Skip - Up to 20 miles travel, one way from disposal point	Any Ferry Journeys will be recharged at cost.	95.45	Outwith the Scope	0.00	95.45	98.30	Outwith the Scope	0.00	98.30	2.85	3%	
Commercial - Service of Skip - Over 20 miles travel, one way from disposal point	Any Ferry Journeys will be recharged at cost.	118.15	Outwith the Scope	0.00	118.15	121.70	Outwith the Scope	0.00	121.70	3.55	3%	
Commercial - Tipping Charge per Service, including Landfill Tax (Active)	Tiree Only - See notes	340.45	Outwith the Scope	0.00	340.45	349.90	Outwith the Scope	0.00	349.90	9.45	3%	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	2020/21				2021/22				Increase		Notes/Comments
		Net £	VAT Rate	VAT £	Gross £	Net £	VAT Rate	VAT £	Gross £	£	%	
HOUSEHOLDER SCRAP CAR REMOVAL AND DISPOSAL SERVICE (Service not available to Commercial Customers they should make their own arrangements with appropriate vehicle dismantlers)												
Scrap Car Deposit Voucher - per car	The voucher service is not available in Helensburgh and Lomond, where advice can be sought from your local area office.	83.46	Standard	16.69	100.15	85.96	Standard	17.19	103.15	3.00	3%	Householder must pay fee and show registration document as proof of ownership before voucher can be issued. Car must be taken to appropriate Council or Renewi disposal site by Householder.
Removal and disposal from householders		137.17	Standard	27.43	164.60	141.29	Standard	28.26	169.55	4.95	3%	Householders should be advised of national takeback schemes i.e. Cartakeback and Autogreen, before proceeding with removal request and payment.
Removal of abandoned car where owner can be traced - Statutory Fee		300.00	Outwith the Scope	0.00	300.00	300.00	Outwith the Scope	0.00	300.00	0.00	0%	Charge set by Legislation. If car has to be stored due to its condition (e.g. still taxed) in Council Depot an additional £20.60 per storage charge per day should be added.
Removal of car by arrangement on private, or other public sector ground, where the last registered keeper cannot be traced. The Executive Director of the Development and Infrastructure Department shall have the discretion to require a payment in advance from the landowner		164.60	Outwith the Scope	0.00	164.60	169.55	Outwith the Scope	0.00	169.55	4.95	3%	A 24 hour notice on the car must be served prior to removal and disposal.

Description	Other	2020/21				2021/22				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 - based on estimate)	Charge includes Landfill Tax	94.15	Outwith the Scope	0.00	94.15	96.70	Outwith the Scope	0.00	96.70	2.55	3%	
Ordinary Waste - Waste Disposal Cost per tonne	Charge includes Landfill Tax	126.10	Outwith the Scope	0.00	126.10	129.60	Outwith the Scope	0.00	129.60	3.50	3%	
Inactive Waste - Landfill Tax Element of Charges per tonne	Charge includes Landfill Tax	3.00	Outwith the Scope	0.00	3.00	3.10	Outwith the Scope	0.00	3.10	0.10	3%	
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	51.60	Outwith the Scope	0.00	51.60	53.05	Outwith the Scope	0.00	53.05	1.45	3%	
Assumed Loads per vehicle type - Medium Van/pick up (Transit size)	0.8 tonnes	103.05	Outwith the Scope	0.00	103.05	105.90	Outwith the Scope	0.00	105.90	2.85	3%	
Assumed Loads per vehicle type - Large Van/pick up (twin wheeled)	1.2 tonnes	154.55	Outwith the Scope	0.00	154.55	158.85	Outwith the Scope	0.00	158.85	4.30	3%	
Assumed Loads per vehicle type - Tipper/Large Box Van (over 3.5 tonnes and less than 7.5 tonnes)	3 tonnes	386.45	Outwith the Scope	0.00	386.45	397.20	Outwith the Scope	0.00	397.20	10.75	3%	

Description	Other	2020/21				2021/22				Increase		Notes/Comments
		Net £	VAT Rate	VAT £	Gross £	Net £	VAT Rate	VAT £	Gross £	£	%	
PUBLIC CONVENIENCES												
Entrance Fee (where Public Convenience entry system fitted)		0.50	Outwith the Scope	0.00	0.50	0.50	Outwith the Scope	0.00	0.50	0.00	0%	
Radar Keys		4.10	Outwith the Scope	0.00	4.10	4.20	Outwith the Scope	0.00	4.20	0.10	2%	Purchased at Area Offices.
PEST CONTROL												
Eradication of rats and mice, this covers all individual dwelling premises either private or rented from Housing Associations, Social Landlords, Private Landlords or Commercial premises.		126.42	Standard	25.28	151.70	130.21	Standard	26.04	156.25	4.55	3%	Payment must be made in advance. The charge includes 2 visits. Further charges during the initial treatment may be necessary where eradication requires more than 2 visits. Advice on the total charge for eradication can be provided by officers.
Eradication of rats and mice. Charge for third visit (if required) for individual dwelling premises either private or rented from Housing Associations, Social Landlords, Private Landlords or Commercial premises.		63.21	Standard	12.64	75.85	65.10	Standard	13.02	78.13	2.28	3%	
Eradication of rats and mice for Council owned properties.		126.45	Outwith the Scope	0.00	126.45	130.21	Outwith the Scope	0.00	130.21	3.76	3%	
Eradication of rats and mice. Charge for third visit (if required) Council owned properties.		63.20	Outwith the Scope	0.00	63.20	65.10	Outwith the Scope	0.00	65.10	1.90	3%	
Eradication of wasps and ants, this covers all individual dwelling premises either private or rented from Housing Associations, Social Landlords, Private Landlords or Commercial premises.		97.00	Standard	19.40	116.40	99.91	Standard	19.98	119.89	3.49	3%	Payment must be made in advance. The charge includes 1 visit. Further charges may be necessary where eradication requires additional visits. Advice on the total charge for eradication can be provided by officers during the initial treatment.
Eradication of wasps and ants for Council owned properties.		97.00	Outwith the Scope	0.00	97.00	99.91	Outwith the Scope	0.00	99.91	2.91	3%	
Eradication of fleas and bed bugs, this covers all individual dwelling premises either private or rented from Housing Associations, Social Landlords, Private Landlords or Commercial premises.	Minimum fee listed only	475.00	Standard	95.00	570.00	489.25	Standard	97.85	587.10	17.10	3%	The cost of this service would be agreed with the customer at the time of the survey.
Eradication of fleas and bed bugs for Council owned properties.	Minimum fee listed only	475.00	Outwith the Scope	0.00	475.00	489.25	Outwith the Scope	0.00	489.25	14.25	3%	
Eradication of moles for Council owned land only		475.00		0.00	475.00	489.25		0.00	489.25	14.25	3%	Works to be carried out only on Council owned land due to nature of control.
Non refundable survey charge		40.70	Standard	8.14	48.84	41.92	Standard	8.38	50.31	1.47	3%	If works progress to a contract/work agreement, the survey fee can be discounted from the costs of the works.

Description	Other	2020/21				2021/22				Increase		Notes/Comments
		Net £	VAT Rate	VAT £	Gross £	Net £	VAT Rate	VAT £	Gross £	£	%	
DOG FEES												
Standard Fee		25.00	Outwith the Scope	0.00	25.00	25.75	Outwith the Scope	0.00	25.75	0.75	3%	Payment in advance. Proof of identity must be shown at the 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. First 24 hour period, statutory charge applied plus boarding fee. The boarding fee only, will be applied for each subsequent day the dog is in boardings. Dog microchipping will be required by law from April 2016. Dogs (when not already microchipped) will be microchipped before returning to the owner.
Boarding fee		17.60	Outwith the Scope	0.00	17.60	18.15	Outwith the Scope	0.00	18.15	0.55	3%	
Kennel Inoculation Fee		41.50	Standard	8.30	49.80	42.75	Standard	8.55	51.30	1.50	3%	
Dog microchipping		36.58	Standard	7.32	43.90	37.67	Standard	7.53	45.20	1.30	3%	

Description	Other	2020/21				2021/22				Increase		Notes/Comments
		Net £	VAT Rate	VAT £	Gross £	Net £	VAT Rate	VAT £	Gross £	£	%	
PLAYING FIELDS												
Hire of lined Pitch with Changing Facilities including attendant required for changing facilities (2.5 hours)	18 and over	71.63	Standard	14.33	85.95	73.79	Standard	14.76	88.55	2.60	3%	All hire must be paid for in advance. Block Bookings (10 consecutive bookings) booked in advance is VAT exempt.
	Under 18's	35.75	Standard	7.15	42.90	36.83	Standard	7.37	44.20	1.30	3%	
Hire of lined Pitch only (2.5 hours)	18 and over	35.75	Standard	7.15	42.90	36.83	Standard	7.37	44.20	1.30	3%	Minimum of 48 hours notice is required if the pitch requires to be lined. 48 hours notice of cancellation required in order to be reimbursed.
	Under 18's	17.92	Standard	3.58	21.50	18.46	Standard	3.69	22.15	0.65	3%	
Hire of Pitch for Training (2 hours)	All ages	17.92	Standard	3.58	21.50	18.46	Standard	3.69	22.15	0.65	3%	Hire of Howie Pavilion - standard VAT should be applied if Council staff are involved in setting up the hall.
Hire of Pitch for Training with changing facilities (2 hours)	18 and over	21.71	Standard	4.34	26.05	22.38	Standard	4.48	26.85	0.80	3%	
	Under 18's	10.83	Standard	2.17	13.00	11.17	Standard	2.23	13.40	0.40	3%	
Hire of Pony Park - Bute	Concession	36.46	Standard	7.29	43.75	37.54	Standard	7.51	45.05	1.30	3%	
Hire of Howie Pavilion, Lomond		9.55	Exempt	0.00	9.55	9.85	Exempt	0.00	9.85	0.30	3%	

Description	Other	2020/21				2021/22				Increase		Notes/Comments
		Net £	VAT Rate	VAT £	Gross £	Net £	VAT Rate	VAT £	Gross £	£	%	
OUTDOOR RECREATION												
Putting and Crazy Golf	Adult	3.15	Standard		3.15	2.71	Standard	0.54	3.25	0.10	3%	The stadium fee is the daily rate applied and is for use of the stadium hire only, including the spectator area/pavilion and toilet block. Any other service requirements are outwith this charge, and will be charged separately.
	Concession	1.38	Standard	0.28	1.66	1.42	Standard	0.28	1.70	0.04	2%	
Tennis - Per Session	Adult	2.63	Standard	0.53	3.16	2.71	Standard	0.54	3.25	0.09	3%	
	Concession	1.38	Standard	0.28	1.66	1.42	Standard	0.28	1.70	0.04	2%	
Tennis - Season Ticket	Adult	49.42	Standard	9.88	59.30	50.92	Standard	10.18	61.10	1.80	3%	
	Concession	24.33	Standard	4.87	29.20	25.08	Standard	5.02	30.10	0.90	3%	
Tennis - Hire of Racquet and Balls	Adult	2.63	Standard	0.53	3.16	2.71	Standard	0.54	3.25	0.09	3%	
	Concession	1.38	Standard	0.28	1.66	1.42	Standard	0.28	1.70	0.04	2%	
Bowling - Per Session	Adult	2.63	Standard	0.53	3.16	2.71	Standard	0.54	3.25	0.09	3%	
	Concession	1.38	Standard	0.28	1.66	1.42	Standard	0.28	1.70	0.04	2%	
Bowling - Season Ticket	Adult	59.63	Standard	11.93	71.56	61.42	Standard	12.28	73.70	2.14	3%	
	Concession	29.92	Standard	5.98	35.90	30.83	Standard	6.17	37.00	1.10	3%	
Cricket Wicket (unprepared)	Adult	33.00	Standard	6.60	39.60	34.00	Standard	6.80	40.80	1.20	3%	
Cricket Wicket (prepared)	Adult	59.63	Standard	11.93	71.56	61.42	Standard	12.28	73.70	2.14	3%	
Hire of McCaigs Tower (Weddings)		298.29	Standard	59.66	357.95	307.25	Standard	61.45	368.70	10.75	3%	
Hire of Stadium (Mossfield, Dunoon and Rothesay) for a major event - MINIMUM CHARGE		715.71	Standard	143.14	858.85	737.17	Standard	147.43	884.60	25.75	3%	
Dunoon Stadium - Hire of running Track-without marking		11.96	Standard	2.39	14.35	12.33	Standard	2.47	14.80	0.45	3%	
Dunoon Stadium - Hire of Running Track-with marking		53.67	Standard	10.73	64.40	55.29	Standard	11.06	66.35	1.95	3%	
Grass Tracks - Hire of Running Track (without marking)		11.96	Standard	2.39	14.35	12.33	Standard	2.47	14.80	0.45	3%	
Grass Tracks - Hire of Running Track (with marking)		162.21	Standard	32.44	194.65	167.08	Standard	33.42	200.50	5.85	3%	
Grandstand (Public Restricted)		227.88	Standard	45.58	273.46	234.71	Standard	46.94	281.65	8.19	3%	
Rental of Stall - Per Linear Metre		59.92	Standard	11.98	71.90	61.71	Standard	12.34	74.05	2.15	3%	
Rental of Stall - by Registered Charity - by Stall		28.67	Standard	5.73	34.40	29.54	Standard	5.91	35.45	1.05	3%	

Description	Other	2020/21				2021/22				Increase		Notes/Comments
		Net £	VAT Rate	VAT £	Gross £	Net £	VAT Rate	VAT £	Gross £	£	%	
FAIRS												Charges for commercial refuse/tyd up will be over and above the charges noted.
Hire of ground for 1 week (7 days) With total frontage of all rides/stalls, less than 49 linear metres		364.50	Exempt	0.00	364.50	375.45	Exempt	0.00	375.45	10.95	3%	
Hire of Ground for 1 week (7 days). With total frontage of all rides/stalls, over 49 linear metres - per linear metre		7.50	Exempt	0.00	7.50	7.70	Exempt	0.00	7.70	0.20	3%	
Food Vans/Stalls - Hire of Ground per week (7days) - per linear metre		5.60	Exempt	0.00	5.60	5.75	Exempt	0.00	5.75	0.15	3%	
Charitable Organisations - Hire of Ground up to 7 days - per linear metre		3.80	Exempt	0.00	3.80	3.90	Exempt	0.00	3.90	0.10	3%	

Description	Other	2020/21				2021/22				Increase		Notes/Comments
		Net £	VAT Rate	VAT £	Gross £	Net £	VAT Rate	VAT £	Gross £	£	%	
FLORAL DECORATIONS												
Hire of Round or Half Baskets (each)		18.33	Standard	3.67	22.00	18.88	Standard	3.78	22.65	0.65	3%	Loss or damage to containers will be charged to hirer at replacement value.
Troughs 1 Metre Long (each)		22.29	Standard	4.46	26.75	22.96	Standard	4.59	27.55	0.80	3%	
Tubs to 16" diameter (each)		26.29	Standard	5.26	31.55	27.08	Standard	5.42	32.50	0.95	3%	
Tubs over 16" diameter (each)		38.13	Standard	7.63	45.76	39.29	Standard	7.86	47.15	1.39	3%	
Handling Charge												
At cost price with prior notice												

Description	Other	2020/21				2021/22				Increase		Notes/Comments
		Net £	VAT Rate	VAT £	Gross £	Net £	VAT Rate	VAT £	Gross £	£	%	
BURIAL CHARGES												
*Interment/Re Opening Lair Interment (Child under 18)	No charge	832.00	Outwith the Scope	0.00	832.00	857.00	Outwith the Scope	0.00	857.00	25.00	3%	* 100% to be added to interment/lair charges (except for the transfer of title deed) for non residents of Argyll & Bute with the following exemptions: 1. Clear proof that deceased lived permanently in Argyll & Bute within 10 years of death. 2. If the deceased person has been in long term residential care outwith the boundaries of Argyll & Bute Council, but was previously a resident of Argyll & Bute and was moved to such residential care at the behest of this, or a previous Local Authority. 3. Any resident or former resident of Argyll & Bute who has died in the service of their country.
Additional Charge - Interment on Saturday/Sunday or Public Holiday will incur this additional charge		310.00	Outwith the Scope	0.00	310.00	319.00	Outwith the Scope	0.00	319.00	9.00	3%	
Additional Charge - Burial of ashes on Saturday/Sunday or Public Holiday will incur this additional charge		88.00	Outwith the Scope	0.00	88.00	91.00	Outwith the Scope	0.00	91.00	3.00	3%	
*Burial of Cremated Remains		187.00	Outwith the Scope	0.00	187.00	193.00	Outwith the Scope	0.00	193.00	6.00	3%	
*Scattering of Ashes		145.00	Outwith the Scope	0.00	145.00	149.00	Outwith the Scope	0.00	149.00	4.00	3%	
Purchase of Lair - exclusive right of burial (Child under 18)												
*Purchase of Single Lair, incl maintenance		982.00	Exempt	0.00	982.00	1,011.00	Exempt	0.00	1,011.00	29.00	3%	
*Purchase of Double Lair, incl maintenance		1,964.00	Exempt	0.00	1,964.00	2,023.00	Exempt	0.00	2,023.00	59.00	3%	
*Purchase of Treble Lair, incl maintenance		2,947.00	Exempt	0.00	2,947.00	3,035.00	Exempt	0.00	3,035.00	88.00	3%	
*Lair for Casket only		202.00	Exempt	0.00	202.00	208.00	Exempt	0.00	208.00	6.00	3%	
*Woodland and Green Burial Service Burial Charge		832.00	Outwith the Scope	0.00	832.00	857.00	Outwith the Scope	0.00	857.00	25.00	3%	
*Woodland and Green Burial Service Standard Lair		1,966.00	Exempt	0.00	1,966.00	2,025.00	Exempt	0.00	2,025.00	59.00	3%	
Transfer of Title Deeds		53.00	Outwith the Scope	0.00	53.00	55.00	Outwith the Scope	0.00	55.00	2.00	4%	
Extract/Search Register (£13.20 to be paid in Advance for work up to half an hour)		31.00	Outwith the Scope	0.00	31.00	32.00	Outwith the Scope	0.00	32.00	1.00	3%	
Administration Fee for Return of Lair	10% of purchase price (90% returned)	0.00	Standard		0.00		Standard		0.00			
Permission to erect Standard Memorial or one off design		162.00	Exempt	0.00	162.00	167.00	Exempt	0.00	167.00	5.00	3%	
Permission to erect semi recumbent book type memorial		80.00	Exempt	0.00	80.00	82.00	Exempt	0.00	82.00	2.00	3%	
Erection of plaques at Cemeteries (where consent granted)		80.00	Outwith the Scope	0.00	80.00	82.00	Outwith the Scope	0.00	82.00	2.00	3%	
Erection of inscribed memorial plaque (for previously unmarked graves)		271.00	Outwith the Scope	0.00	271.00	279.00	Outwith the Scope	0.00	279.00	8.00	3%	
Erection of Headstone (Tiree ONLY)		209.00	Outwith the Scope	0.00	209.00	215.00	Outwith the Scope	0.00	215.00	6.00	3%	
Exhumations (not including re interment)		890.00	Exempt	0.00	890.00	917.00	Exempt	0.00	917.00	27.00	3%	
Exhumations of Caskets (hourly rate)		58.00	Exempt	0.00	58.00	60.00	Exempt	0.00	60.00	2.00	3%	

Description	Other	2020/21				2021/22				Increase		Notes/Comments
		Net £	VAT Rate	VAT £	Gross £	Net £	VAT Rate	VAT £	Gross £	£	%	
CREMATORIUM CHARGES												
Child (under 18)												No charge
Adults 18 years and over		788.00	Exempt	0.00	788.00	812.00	Exempt	0.00	812.00	24.00	3%	
Adults 18 years and over - Saturday		873.00	Exempt	0.00	873.00	899.00	Exempt	0.00	899.00	26.00	3%	
Additional Charge - Public Holiday		281.00	Exempt	0.00	281.00	289.00	Exempt	0.00	289.00	8.00	3%	
Direct Cremations (no use of chapel)		540.00	Exempt	0.00	540.00	540.00	Exempt	0.00	556.00	16.00	3%	
Direct Cremations (no use of chapel) - Saturday		598.00	Exempt	0.00	598.00	598.00	Exempt	0.00	616.00	18.00	3%	This complies with the Scottish Governments funeral poverty guidance.
Direct Cremations (no use of chapel) - Additional Charge Public Holiday		281.00	Exempt	0.00	281.00	281.00	Exempt	0.00	289.00	8.00	3%	
Clergy		79.17	Standard	15.83	95.00	81.67	Standard	16.33	98.00	3.00	3%	
Dispersal of Ashes		31.00	Exempt	0.00	31.00	32.00	Exempt	0.00	32.00	1.00	3%	
Casket - Purchase		56.67	Standard	11.33	68.00	58.33	Standard	11.67	70.00	2.00	3%	
Um (plus carrier) - Purchase		25.83	Standard	5.17	31.00	26.67	Standard	5.33	32.00	1.00	3%	
Book of Remembrance (per line)		35.83	Standard	7.17	43.00	36.67	Standard	7.33	44.00	1.00	2%	
Small Book of Remembrance (2 Lines)		112.50	Standard	22.50	135.00	115.83	Standard	23.17	139.00	4.00	3%	
Small Book of Remembrance (5 Lines)		209.17	Standard	41.83	251.00	215.83	Standard	43.17	259.00	8.00	3%	
Small Book of Remembrance (8 Lines)		308.33	Standard	61.67	370.00	317.50	Standard	63.50	381.00	11.00	3%	
Small Book of Remembrance (Gilded Motif)		75.00	Standard	15.00	90.00	77.50	Standard	15.50	93.00	3.00	3%	
Badges		58.33	Standard	11.67	70.00	60.00	Standard	12.00	72.00	2.00	3%	
Coat of Arms and Floral Motif		78.33	Standard	15.67	94.00	80.83	Standard	16.17	97.00	3.00	3%	
Retention of Ashes - per month		14.00	Exempt	0.00	14.00	14.00	Exempt	0.00	14.00	0.00	0%	
Chapel of Rest		42.50	Standard	8.50	51.00	44.17	Standard	8.83	53.00	2.00	4%	
Plaque - Single with inscription (25 years)		196.67	Standard	39.33	236.00	202.50	Standard	40.50	243.00	7.00	3%	
Plaque - Single continuation of lease (25 years)		119.17	Standard	23.83	143.00	122.50	Standard	24.50	147.00	4.00	3%	
Plaque - Double with single inscriptions (25 years)		285.00	Standard	57.00	342.00	293.33	Standard	58.67	352.00	10.00	3%	
Plaque - Double with two inscriptions (25 years)		362.50	Standard	72.50	435.00	373.33	Standard	74.67	448.00	13.00	3%	
Plaque - Double continuation of lease (25 years)		236.67	Standard	47.33	284.00	244.17	Standard	48.83	293.00	9.00	3%	
Additional inscription		106.67	Standard	21.33	128.00	110.00	Standard	22.00	132.00	4.00	3%	
Use of Crematorium Chapel for a Burial Service		248.33	Standard	49.67	298.00	255.83	Standard	51.17	307.00	9.00	3%	
Memorial Kerbstone - (10 years)		243.33	Standard	48.67	292.00	250.83	Standard	50.17	301.00	9.00	3%	
Inscription for Kerbstone		9.17	Standard	1.83	11.00	9.46	Standard	1.89	11.35	0.35	3%	

Description	Other	2020/21				2021/22				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		76.70	Zero Rated	0.00	76.70	79.00	Zero Rated	0.00	79.00	2.30	3%	
Out of hours Service - Cuan/Easdale/Lismore - After Midnight		99.10	Zero Rated	0.00	99.10	102.10	Zero Rated	0.00	102.10	3.00	3%	Age 5 to 16 - Child Fare
Easdale/Cuan Passenger Fares - Adult - Return		2.30	Zero Rated	0.00	2.30	2.40	Zero Rated	0.00	2.40	0.10	4%	Age 16 and above - Adult Fare
Easdale/Cuan Passenger Fares - Adult – 5 Return Journeys		7.60	Zero Rated	0.00	7.60	7.80	Zero Rated	0.00	7.80	0.20	3%	Free Travel: Children up to Age 5, Scholars, Primary School Escort, Pre-5 Escort
Easdale/Cuan Passenger Fares - Child – Return		1.30	Zero Rated	0.00	1.30	1.30	Zero Rated	0.00	1.30	0.00	0%	
Easdale/Cuan Passenger Fares - Child – 5 Return Journeys		3.70	Zero Rated	0.00	3.70	3.80	Zero Rated	0.00	3.80	0.10	3%	
Cuan Vehicle Fares - Private Vehicles - Motor Cars 50% Disability discount - Return		4.50	Zero Rated	0.00	4.50	4.60	Zero Rated	0.00	4.60	0.10	2%	
Cuan Vehicle Fares - Private Vehicles - cars, trailers or caravans - Return - Up to and Including 5m		9.10	Zero Rated	0.00	9.10	9.40	Zero Rated	0.00	9.40	0.30	3%	
Cuan Vehicle Fares - Private Vehicles - cars, trailers or caravans - Up to and Including 5m - 5 Return Journeys		30.20	Zero Rated	0.00	30.20	31.10	Zero Rated	0.00	31.10	0.90	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)		264.20	Zero Rated	0.00	264.20	272.10	Zero Rated	0.00	272.10	7.90	3%	
Cuan Vehicle Fares - Private Vehicles -Motorcycle - Return		3.80	Zero Rated	0.00	3.80	3.90	Zero Rated	0.00	3.90	0.10	3%	
Cuan Vehicle Fares - Private Vehicles -Motorcycle - 10 Journeys		12.10	Zero Rated	0.00	12.10	12.50	Zero Rated	0.00	12.50	0.40	3%	
Cuan Vehicle Fares - Commercial Vehicles/Coaches - 5.01m to 8.0m - Return		13.42	Standard	2.68	16.10	13.83	Standard	2.77	16.60	0.50	3%	
Cuan Vehicle Fares - Commercial Vehicles/Coaches - 8.01m to 12.0m - Return		15.50	Standard	3.10	18.60	16.00	Standard	3.20	19.20	0.60	3%	
Cuan Vehicle Fares - Commercial Vehicles/Coaches - 12.01m to 18.0m - Return		17.67	Standard	3.53	21.20	18.17	Standard	3.63	21.80	0.60	3%	
Cuan Vehicle Fares - Commercial Vehicles/Coaches - 5.01m to 8.0m - 5 Return Journeys		65.67	Standard	13.13	78.80	67.67	Standard	13.53	81.20	2.40	3%	
Cuan Vehicle Fares - Commercial Vehicles/Coaches - 8.01m to 12.0m - 5 Return Journeys		76.00	Standard	15.20	91.20	78.25	Standard	15.65	93.90	2.70	3%	
Cuan Vehicle Fares - Commercial Vehicles/Coaches - 12.01m to 18.0m -5 Return Journeys		86.17	Standard	17.23	103.40	88.75	Standard	17.75	106.50	3.10	3%	

Description	Other	2020/21				2021/22				Increase		Notes/Comments
		Net £	VAT Rate	VAT £	Gross £	Net £	VAT Rate	VAT £	Gross £	£	%	
Lismore Passenger Fares - Adult - Single		2.10	Zero Rated	0.00	2.10	2.20	Zero Rated	0.00	2.20	0.10	5%	Age 5 to 16 - Child Fare Age 16 and above - Adult Fare Free Travel: Children up to Age 5, Scholars, Primary School Escort, Pre-5 Escort
Jura Passenger Fares - Adult - Single		2.00	Zero Rated	0.00	2.00	2.10	Zero Rated	0.00	2.10	0.10	5%	
Lismore Passenger Fares - Adult - 10 Journeys		13.50	Zero Rated	0.00	13.50	13.90	Zero Rated	0.00	13.90	0.40	3%	
Jura Passenger Fares - Adult - 10 Journeys		12.90	Zero Rated	0.00	12.90	13.30	Zero Rated	0.00	13.30	0.40	3%	
Lismore Passenger Fares - Child - Single		1.20	Zero Rated	0.00	1.20	1.20	Zero Rated	0.00	1.20	0.00	0%	
Jura Passenger Fares - Child - Single		1.10	Zero Rated	0.00	1.10	1.10	Zero Rated	0.00	1.10	0.00	0%	
Lismore Passenger Fares - Child - 10 Journeys		6.50	Zero Rated	0.00	6.50	6.70	Zero Rated	0.00	6.70	0.20	3%	
Jura Passenger Fares - Child - 10 Journeys		6.20	Zero Rated	0.00	6.20	6.40	Zero Rated	0.00	6.40	0.20	3%	
Jura Vehicle Fares - Private Vehicles - Excursion Return		16.40	Zero Rated	0.00	16.40	16.90	Zero Rated	0.00	16.90	0.50	3%	
Jura Vehicle Fares - Private Vehicles - Motor Cars 50% Disability Discount - Return (Based on 50% Excursion Return)		8.00	Zero Rated	0.00	8.00	8.20	Zero Rated	0.00	8.20	0.20	3%	
Jura Vehicle Fares - all vehicles up to and including 5m - single journey (including driver)		10.20	Zero Rated	0.00	10.20	10.50	Zero Rated	0.00	10.50	0.30	3%	
Jura Vehicle Fares - all vehicles up to and including 5m - 10 Single Journeys (including driver)		65.90	Zero Rated	0.00	65.90	67.90	Zero Rated	0.00	67.90	2.00	3%	
Jura Vehicle Fares - all vehicles up to and including 5m - 50 Single Journeys (including Driver)		334.60	Zero Rated	0.00	334.60	344.60	Zero Rated	0.00	344.60	10.00	3%	
Jura Vehicle Fares - Private Vehicles - Motorcycle - Single		4.10	Zero Rated	0.00	4.10	4.20	Zero Rated	0.00	4.20	0.10	2%	
Jura Vehicle Fares - Private Vehicles - Motorcycle - 10 Journeys		26.40	Zero Rated	0.00	26.40	27.20	Zero Rated	0.00	27.20	0.80	3%	
Jura Vehicle Fares - Private Vehicles - Motorhomes - 5.01m to 8.0m - single excl driver		22.00	Zero Rated	0.00	22.00	22.70	Zero Rated	0.00	22.70	0.70	3%	Not previously included in fees and charges
Jura Vehicle Fares - Private Vehicles - Motorhomes - 8.01m to 12.0m - single excl driver		24.75	Zero Rated	0.00	24.75	25.50	Zero Rated	0.00	25.50	0.75	3%	Not previously included in fees and charges
Jura Vehicle Fares - Commercial Vehicles/Coaches - 5.01m to 8.0m		18.25	Standard	3.65	21.90	18.83	Standard	3.77	22.60	0.70	3%	
Jura Vehicle Fares - Commercial Vehicles/Coaches - 8.01m to 12.0m		20.58	Standard	4.12	24.70	21.17	Standard	4.23	25.40	0.70	3%	
Jura Vehicle Fares - Commercial Vehicles/Coaches - 12.01m to 18.0m		23.08	Standard	4.62	27.70	23.75	Standard	4.75	28.50	0.80	3%	
Jura Vehicle Fares - Commercial Vehicles/Coaches - Out of Hours service - up to Midnight		93.50	Outwith the Scope	0.00	93.50	96.30	Outwith the Scope	0.00	96.30	2.80	3%	

Description	Other	2020/21				2021/22				Increase		Notes/Comments
		Net £	VAT Rate	VAT £	Gross £	Net £	VAT Rate	VAT £	Gross £	£	%	
PIERS AND HARBOURS - RATES - GOODS, PASSENGERS & VEHICLES												Rates for Goods Shipped, Transhipped or Unshipped at the Pier or Ferry Slip or within the Harbour
General Goods Packaged (per tonne) Includes Fruit, Beverages, Meat, Dairy Products, General Groceries and Confectionery, Cured Fish, etc.		2.25	Zero Rated	0.00	2.25	2.43	Zero Rated	0.00	2.43	0.18	8%	In determining weights for the purpose of charging dues, the weights of the containers of any goods shall be included.
Dry Bulk Commodities (per tonne) Ores, Aggregates and Crushed Stone, Cement and Building Materials, Timber (including Logs), Salt, etc.		2.00	Zero Rated	0.00	2.00	2.16	Zero Rated	0.00	2.16	0.16	8%	In terms of liquid, gaseous bulk products, bulk shipments of materials may be charged at discounted rates subject to a request being made in writing to the Executive Director, Development and Infrastructure, who will then refer the letter to the full Council.
Liquid and Gaseous Bulk Products (per tonne)		2.50	Zero Rated	0.00	2.50	2.70	Zero Rated	0.00	2.70	0.20	8%	
Explosives (per tonne)		89.15	Zero Rated	0.00	89.15	96.28	Zero Rated	0.00	96.28	7.13	8%	
Livestock - Poultry (per bird)		0.40	Zero Rated	0.00	0.40	0.43	Zero Rated	0.00	0.43	0.03	7%	
Animals (per Animal)		0.75	Zero Rated	0.00	0.75	0.81	Zero Rated	0.00	0.81	0.06	8%	All empty boxes, barrels, sacks and packages if previously shipped or landed will be exempt.
Smolt (per thousand)		5.10	Zero Rated	0.00	5.10	5.51	Zero Rated	0.00	5.51	0.41	8%	Passengers Personal Baggage shall be free of charge.
Fish, including Shellfish - Fresh, all varieties and also fish consigned for sale at other markets - percentage of catch	2.50%	0.00	If Applicable				If Applicable	0.00	0.00			2.5% of catch
Rates on Passenger and Vehicles - Adult Passengers landing at or embarking from pier (each)		0.45	Zero Rated	0.00	0.45	0.49	Zero Rated	0.00	0.49	0.04	9%	
Rates on Passenger and Vehicles - Child Passengers landing at or embarking from pier (each)		0.29	Zero Rated	0.00	0.29	0.31	Zero Rated	0.00	0.31	0.02	7%	
Rates on Passenger and Vehicles - Private Cars, Taxis, Hearses and Agricultural Machinery (Tractors, Trailers, etc.) (each)		1.44	Zero Rated	0.00	1.44	1.56	Zero Rated	0.00	1.56	0.12	8%	
Rates on Passenger and Vehicles - Caravans or Trailers (except Commercial Trailers) (each)		2.29	Zero Rated	0.00	2.29	2.47	Zero Rated	0.00	2.47	0.18	8%	
Rates on Passenger and Vehicles - Cycles (each)		0.40	Zero Rated	0.00	0.40	0.43	Zero Rated	0.00	0.43	0.03	7%	
Rates on Passenger and Vehicles - Motorcycles including sidecar (each)		0.97	Zero Rated	0.00	0.97	1.05	Zero Rated	0.00	1.05	0.08	8%	
Rates on Passenger and Vehicles - Buses (each)		7.96	Zero Rated	0.00	7.96	8.60	Zero Rated	0.00	8.60	0.64	8%	
Rates on Passenger and Vehicles - Commercial Vehicles - Per Metre		0.97	Zero Rated	0.00	0.97	1.05	Zero Rated	0.00	1.05	0.08	8%	

Description	Other	2020/21				2021/22				Increase		Notes/Comments
		Net £	VAT Rate	VAT £	Gross £	Net £	VAT Rate	VAT £	Gross £	£	%	
PIERS AND HARBOURS - RATES - MISCELLANEOUS												
Mobile Cranage - for each lift		12.77	Zero Rated	0.00	12.77	13.79	Zero Rated	0.00	13.79	1.02	8%	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 leasee. The terms of such leases or lets shall be subject to individual negotiation with the Executive Director. (Note there is a minimum charge of £10.00 for some items)
Fresh Water - per tonne or part thereof (minimum charge £10)		3.66	Zero Rated	0.00	3.66	3.95	Zero Rated	0.00	3.95	0.29	8%	
Left Luggage - per article up to 24hours (minimum charge £10)		3.15	Standard	0.63	3.78	3.40	Standard	0.68	4.08	0.30	8%	
Parcels and Packages up to 50 kg (minimum charge £10)		0.33	Standard	0.07	0.40	0.36	Standard	0.07	0.43	0.03	7%	
Parcels and Packages- where articles can be measured - charge per cubic metre (minimum charge £10)		3.53	Standard	0.71	4.23	3.81	Standard	0.76	4.57	0.34	8%	
Parcels and Packages- where articles cannot be measured - charge per tonne (minimum charge £10)		3.53	Standard	0.71	4.23	3.81	Standard	0.76	4.57	0.34	8%	
Rope Handling - To be charged each time i.e. Arrival and departure to be charged separately (NB to be charged to ferries where additional resources are required)		143.25	Zero Rated	0.00	143.25	154.70	Zero Rated	0.00	154.70	11.45	8%	
Timber Debris Clearance		358.21	Standard	71.64	429.85	386.88	Standard	77.38	464.25	34.40	8%	
Use of Linkspan - Commercial use		343.45	Zero Rated	0.00	343.45	370.95	Zero Rated	0.00	370.95	27.50	8%	
Use of Linkspan - non-vehicular traffic		40.05	Zero Rated	0.00	40.05	35.00	Zero Rated	0.00	43.25	3.20	8%	
Operational Duties on behalf of external bodies												
Car and Pedestrian marshalling - Rothesay and Dunoon (per day)		116.38	Standard	23.28	139.66	125.71	Standard	25.14	150.85	11.19	8%	
Freight handling - Rothesay Harbour		11.42	Standard	2.28	13.70	12.33	Standard	2.47	14.80	1.10	8%	
Electricity (per unit)		0.17	Standard	0.04	0.21	0.17	Standard	0.04	0.23	0.02	10%	
Slipway Landing fee		5.70	Zero Rated	0.00	5.70	6.15	Zero Rated	0.00	6.15	0.45	8%	
Cruise calls/tenders		572.40	Zero Rated	0.00	572.40	618.20	Zero Rated	0.00	618.20	45.80	8%	
Oban Transit Marina												
Daily Rate (Between 11:00 and 16:00)		10.25	Standard	2.05	12.30	10.25	Standard	2.05	12.30	0.00		
Overnight Charge (per metre length)		2.58	Standard	0.52	3.10	2.58	Standard	0.52	3.10	0.00		

Cost of clearing site reflected in increase in charge.

Maximum of 3 nights stay

Description	Other	2020/21				2021/22				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 eligible for categories 2, 3, 4 - see comment 2												
		0.00		0.00	0.00							
Up to 5 metres in length	Per visit up to 24 hours	11.85	Zero Rated	0.00	11.85	12.80	Zero Rated	0.00	12.80	0.95	8%	COMMENTS 1. The category and rate under which a vessel is to be charged must be paid at the time of the berthing or on invoicing as appropriate. 2. All vessels are liable for dues at the Basic Rate. Only those, which are actively engaged in the relevant activity, are eligible for Category 2,3 or 4. 3. All vessels actively engaged in commercial undertaking, these would be subject to minimum payment by length as for unregistered vessels. 4. Rothesay and Campbeltown Pontoon are not managed by Argyll and Bute and are subject to their own charges. 5. The above rates and dues include for Port Waste Facilities to the level required by local and leisure craft. Any requirements for additional waste facilities or specialised waste disposal, in terms of the Merchant Shipping & Fishing Vessels (Port Waste Reception Facilities) Regulations 2003, must be made to the Service Director at least 24 hours in advance. This cost shall be paid prior to the provision of the service. 6. Concession rates for unlimited use will be available only for vessels "regularly sailing". Additional dues will be required for vessels, which have made payment for unlimited use but are not "regularly sailing". A vessel will be deemed to be "regularly sailing" if it leaves the installation for a continuous period of not less than 6 hours between 0600 hours and 2000 hours in any one day for more than 14 days. 7. Periods are: Summer period April to September inclusive, or part thereof. Winter period October to March inclusive, or part thereof.
Up to 6 metres in length	Per visit up to 24 hours	14.25	Zero Rated	0.00	14.25	15.40	Zero Rated	0.00	15.40	1.15	8%	
Up to 7 metres in length	Per visit up to 24 hours	16.40	Zero Rated	0.00	16.40	17.70	Zero Rated	0.00	17.70	1.30	8%	
Up to 8 metres in length	Per visit up to 24 hours	18.90	Zero Rated	0.00	18.90	20.40	Zero Rated	0.00	20.40	1.50	8%	
Up to 9 metres in length	Per visit up to 24 hours	21.20	Zero Rated	0.00	21.20	22.90	Zero Rated	0.00	22.90	1.70	8%	
Up to 10 metres in length	Per visit up to 24 hours	23.60	Zero Rated	0.00	23.60	25.50	Zero Rated	0.00	25.50	1.90	8%	
Over 10 metres in length - charge per metre	Per visit up to 24 hours	2.30	Zero Rated	0.00	2.30	2.50	Zero Rated	0.00	2.50	0.20	9%	
Up to 5 metres in length	Weekly	58.70	Zero Rated	0.00	58.70	63.40	Zero Rated	0.00	63.40	4.70	8%	
Up to 6 metres in length	Weekly	70.40	Zero Rated	0.00	70.40	76.05	Zero Rated	0.00	76.05	5.65	8%	
Up to 7 metres in length	Weekly	82.10	Zero Rated	0.00	82.10	88.65	Zero Rated	0.00	88.65	6.55	8%	
Up to 8 metres in length	Weekly	95.45	Zero Rated	0.00	95.45	103.10	Zero Rated	0.00	103.10	7.65	8%	
Up to 9 metres in length	Weekly	106.55	Zero Rated	0.00	106.55	115.05	Zero Rated	0.00	115.05	8.50	8%	
Up to 10 metres in length	Weekly	117.40	Zero Rated	0.00	117.40	126.80	Zero Rated	0.00	126.80	9.40	8%	
Up to 5 metres in length	Summer	430.60	Zero Rated	0.00	430.60	465.05	Zero Rated	0.00	465.05	34.45	8%	
Up to 6 metres in length	Summer	516.65	Zero Rated	0.00	516.65	558.00	Zero Rated	0.00	558.00	41.35	8%	
Up to 7 metres in length	Summer	602.80	Zero Rated	0.00	602.80	651.00	Zero Rated	0.00	651.00	48.20	8%	
Up to 8 metres in length	Summer	688.90	Zero Rated	0.00	688.90	744.00	Zero Rated	0.00	744.00	55.10	8%	
Up to 9 metres in length	Summer	775.00	Zero Rated	0.00	775.00	837.00	Zero Rated	0.00	837.00	62.00	8%	
Up to 10 metres in length	Summer	861.20	Zero Rated	0.00	861.20	930.10	Zero Rated	0.00	930.10	68.90	8%	
Up to 5 metres in length	Winter	313.15	Zero Rated	0.00	313.15	338.20	Zero Rated	0.00	338.20	25.05	8%	
Up to 6 metres in length	Winter	375.80	Zero Rated	0.00	375.80	405.85	Zero Rated	0.00	405.85	30.05	8%	
Up to 7 metres in length	Winter	438.50	Zero Rated	0.00	438.50	473.60	Zero Rated	0.00	473.60	35.10	8%	
Up to 8 metres in length	Winter	500.95	Zero Rated	0.00	500.95	541.05	Zero Rated	0.00	541.05	40.10	8%	
Up to 9 metres in length	Winter	563.65	Zero Rated	0.00	563.65	608.75	Zero Rated	0.00	608.75	45.10	8%	
Up to 10 metres in length	Winter	626.25	Zero Rated	0.00	626.25	676.35	Zero Rated	0.00	676.35	50.10	8%	
1a - Any ship of a gross tonnage less than 15 tonnes or used for recreation or pleasure - charge is subject to 20% VAT												
		0.00		0.00	0.00				0.00			
Up to 5 metres in length	Per visit up to 24 hours	10.08	Standard	2.02	12.10	10.88	Standard	2.18	13.05	0.95	8%	

Description	Other	2020/21				2021/22				Increase		Notes/Comments
		Net £	VAT Rate	VAT £	Gross £	Net £	VAT Rate	VAT £	Gross £	£	%	
Up to 6 metres in length	Per visit up to 24 hours	12.00	Standard	2.40	14.40	12.96	Standard	2.59	15.55	1.15	8%	8. All concession rates for unlimited use must be paid for in advance of the period for which they cover. Failure to do so will result in full rates being applied. 9. VAT Zero Rating only applies where the vessels are "qualifying ships". A "qualifying 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 7 metres in length	Per visit up to 24 hours	14.00	Standard	2.80	16.80	15.13	Standard	3.03	18.15	1.35	8%	
Up to 8 metres in length	Per visit up to 24 hours	15.96	Standard	3.19	19.15	17.25	Standard	3.45	20.70	1.55	8%	
Up to 9 metres in length	Per visit up to 24 hours	18.00	Standard	3.60	21.60	19.46	Standard	3.89	23.35	1.75	8%	
Up to 10 metres in length	Per visit up to 24 hours	20.00	Standard	4.00	24.00	21.58	Standard	4.32	25.90	1.90	8%	
Over 10 metres in length - charge per metre	Per visit up to 24 hours	2.01	Standard	0.40	2.41	2.17	Standard	0.43	2.60	0.19	8%	
Up to 5 metres in length	Weekly	49.92	Standard	9.98	59.90	53.92	Standard	10.78	64.70	4.80	8%	
Up to 6 metres in length	Weekly	59.83	Standard	11.97	71.80	64.63	Standard	12.93	77.55	5.75	8%	
Up to 7 metres in length	Weekly	69.83	Standard	13.97	83.80	75.42	Standard	15.08	90.50	6.70	8%	
Up to 8 metres in length	Weekly	81.21	Standard	16.24	97.45	87.71	Standard	17.54	105.25	7.80	8%	
Up to 9 metres in length	Weekly	90.46	Standard	18.09	108.55	97.71	Standard	19.54	117.25	8.70	8%	
Up to 10 metres in length	Weekly	99.79	Standard	19.96	119.75	107.79	Standard	21.56	129.35	9.60	8%	
Up to 5 metres in length	Summer	365.96	Standard	73.19	439.15	395.25	Standard	79.05	474.30	35.15	8%	
Up to 6 metres in length	Summer	439.17	Standard	87.83	527.00	474.29	Standard	94.86	569.15	42.15	8%	
Up to 7 metres in length	Summer	512.33	Standard	102.47	614.80	553.33	Standard	110.67	664.00	49.20	8%	
Up to 8 metres in length	Summer	585.54	Standard	117.11	702.65	632.38	Standard	126.48	758.85	56.20	8%	
Up to 9 metres in length	Summer	658.75	Standard	131.75	790.50	711.46	Standard	142.29	853.75	63.25	8%	
Up to 10 metres in length	Summer	732.00	Standard	146.40	878.40	790.54	Standard	158.11	948.65	70.25	8%	
Up to 5 metres in length	Winter	266.21	Standard	53.24	319.45	287.50	Standard	57.50	345.00	25.55	8%	
Up to 6 metres in length	Winter	319.38	Standard	63.88	383.26	344.92	Standard	68.98	413.90	30.64	8%	
Up to 7 metres in length	Winter	372.63	Standard	74.53	447.16	402.46	Standard	80.49	482.95	35.79	8%	
Up to 8 metres in length	Winter	425.83	Standard	85.17	511.00	459.92	Standard	91.98	551.90	40.90	8%	
Up to 9 metres in length	Winter	479.17	Standard	95.83	575.00	517.50	Standard	103.50	621.00	46.00	8%	
Up to 10 metres in length	Winter	532.46	Standard	106.49	638.95	575.04	Standard	115.01	690.05	51.10	8%	
2 - Vessels actively engaged in a commercial undertaking.												
If registered:- per gross registered tonne (see comment 3)		0.42	Zero Rated	0.00	0.42	0.45	Zero Rated	0.00	0.45	0.03	7%	
If not registered then:		0.00		0.00	0.00							
Up to 5 metres in length	Per visit up to 24 hours	6.07	Zero Rated	0.00	6.07	6.56	Zero Rated	0.00	6.56	0.49	8%	
Up to 10 metres in length	Per visit up to 24 hours	12.02	Zero Rated	0.00	12.02	12.98	Zero Rated	0.00	12.98	0.96	8%	
Up to 15 metres in length	Per visit up to 24 hours	18.09	Zero Rated	0.00	18.09	19.54	Zero Rated	0.00	19.54	1.45	8%	
Up to 20 metres in length	Per visit up to 24 hours	23.99	Zero Rated	0.00	23.99	25.91	Zero Rated	0.00	25.91	1.92	8%	
Up to 25 metres in length	Per visit up to 24 hours	30.11	Zero Rated	0.00	30.11	32.52	Zero Rated	0.00	32.52	2.41	8%	
Up to 30 metres in length	Per visit up to 24 hours	36.51	Zero Rated	0.00	36.51	39.43	Zero Rated	0.00	39.43	2.92	8%	
Over 30 metres in length - charge per metre	Per visit up to 24 hours	1.32	Zero Rated	0.00	1.32	1.43	Zero Rated	0.00	1.43	0.11	8%	
Up to 5 metres in length	Weekly	29.54	Zero Rated	0.00	29.54	31.90	Zero Rated	0.00	31.90	2.36	8%	
Up to 10 metres in length	Weekly	59.30	Zero Rated	0.00	59.30	64.04	Zero Rated	0.00	64.04	4.74	8%	
Up to 15 metres in length	Weekly	88.67	Zero Rated	0.00	88.67	95.76	Zero Rated	0.00	95.76	7.09	8%	
Up to 20 metres in length	Weekly	119.01	Zero Rated	0.00	119.01	128.53	Zero Rated	0.00	128.53	9.52	8%	
Up to 25 metres in length	Weekly	148.71	Zero Rated	0.00	148.71	160.61	Zero Rated	0.00	160.61	11.90	8%	
Up to 30 metres in length	Weekly	178.53	Zero Rated	0.00	178.53	192.81	Zero Rated	0.00	192.81	14.28	8%	

Description	Other	2020/21				2021/22				Increase		Notes/Comments
		Net £	VAT Rate	VAT £	Gross £	Net £	VAT Rate	VAT £	Gross £	£	%	
3 - All vessels operating a scheduled ferry or pleasure service per gross registered tonne.		0.1162	Zero Rated	0.00	0.1162	0.1255	Zero Rated	0.00	0.1255	0.01	8%	Ferry Charges rounded to 4 decimal places
Unmanned Pier		0.1162	Zero Rated	0.00	0.1162	0.1255	Zero Rated	0.00	0.1255	0.01	8%	Ferry Charges rounded to 4 decimal places
Laying up of ferry at a non ferry/commercial berth		0.3700	Zero Rated	0.00	0.37	0.3700	Zero Rated	0.00	0.40	0.03	8%	
4 - Vessels regularly engaged in commercial fishing and paying appropriate fish landing dues to Council.		0.00		0.00	0.00							
Up to 10 metres in length	Per visit up to 24 hours	2.74	Zero Rated	0.00	2.74	2.96	Zero Rated	0.00	2.96	0.22	8%	
Up to 15 metres in length	Per visit up to 24 hours	4.06	Zero Rated	0.00	4.06	4.38	Zero Rated	0.00	4.38	0.32	8%	
Up to 20 metres in length	Per visit up to 24 hours	5.44	Zero Rated	0.00	5.44	5.88	Zero Rated	0.00	5.88	0.44	8%	
Up to 25 metres in length	Per visit up to 24 hours	6.81	Zero Rated	0.00	6.81	7.35	Zero Rated	0.00	7.35	0.54	8%	
Up to 30 metres in length	Per visit up to 24 hours	8.13	Zero Rated	0.00	8.13	8.78	Zero Rated	0.00	8.78	0.65	8%	
Over 30 metres in length - charge per metre		0.42	Zero Rated	0.00	0.42	0.45	Zero Rated	0.00	0.45	0.03	7%	
Up to 10 metres in length	Weekly	13.91	Zero Rated	0.00	13.91	15.02	Zero Rated	0.00	15.02	1.11	8%	
Up to 15 metres in length	Weekly	20.95	Zero Rated	0.00	20.95	22.63	Zero Rated	0.00	22.63	1.68	8%	
Up to 20 metres in length	Weekly	27.87	Zero Rated	0.00	27.87	30.10	Zero Rated	0.00	30.10	2.23	8%	
Up to 25 metres in length	Weekly	34.92	Zero Rated	0.00	34.92	37.71	Zero Rated	0.00	37.71	2.79	8%	
Up to 30 metres in length	Weekly	41.61	Zero Rated	0.00	41.61	44.94	Zero Rated	0.00	44.94	3.33	8%	
Up to 10 metres in length	Annual charge	362.30	Zero Rated	0.00	362.30	391.30	Zero Rated	0.00	391.30	29.00	8%	
Up to 15 metres in length	Annual charge	543.50	Zero Rated	0.00	543.50	587.00	Zero Rated	0.00	587.00	43.50	8%	
Up to 20 metres in length	Annual charge	722.70	Zero Rated	0.00	722.70	780.50	Zero Rated	0.00	780.50	57.80	8%	
Up to 25 metres in length	Annual charge	907.90	Zero Rated	0.00	907.90	980.55	Zero Rated	0.00	980.55	72.65	8%	
Up to 30 metres in length	Annual charge	1,082.85	Zero Rated	0.00	1,082.85	1,169.50	Zero Rated	0.00	1,169.50	86.65	8%	

In relation to the foregoing charges, the relevant Executive Director, where they consider it to be in the commercial interests of the Council and after consultation with the relevant Policy Lead and the Head of Financial Services, 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 shall deem appropriate. In addition, the Executive Director is authorised, after consultation with the relevant Policy Lead and the Head of Financial Services, 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	2020/21				2021/22				Increase		Notes/Comments
		Net £	VAT Rate	VAT £	Gross £	Net £	VAT Rate	VAT £	Gross £	£	%	
AIRFIELD CHARGES												Standard Landing Charges - Applicable to all types of operation (including "Touch and Go" and circuits) MTWA = Maximum Take-Off Weight Authorised
Standard Landing Charges - up to 500kg MTWA		9.58	Standard	1.92	11.50	10.00	Standard	2.00	12.00	0.50	4%	Charge for ultra lights and flexwings.
Standard Landing Charges - 501kg to 1000kg MTWA		13.75	Standard	2.75	16.50	14.17	Standard	2.83	17.00	0.50	3%	Landing Charge Rebates - Only Available if full payment is made prior to final departure or approved credit facilities have been agreed.
Standard Landing Charges - 1001kg to 1500kg MTWA		19.17	Standard	3.83	23.00	20.00	Standard	4.00	24.00	1.00	4%	A) Based Aircraft Private aircraft - 50% discount, Flying School aircraft on training flights - 75% discount, Other aircraft on training flights - 75% discount (applicable to public transport operator training or private aircraft when being used for bona fide training course .
Standard Landing Charges - 1501kg to 2000kg MTWA		25.83	Standard	5.17	31.00	26.67	Standard	5.33	32.00	1.00	3%	B) Visiting Aircraft on Training Flights First landing - full rate, Subsequent landings - 50% discount.
Standard Landing Charges - 2001kg to 2500kg MTWA		30.83	Standard	6.17	37.00	31.67	Standard	6.33	38.00	1.00	3%	C) Cargo Aircraft Empty or Loaded - 20% discount.
Standard Landing Charges - 2501kg to 3000kg MTWA		40.83	Standard	8.17	49.00	41.67	Standard	8.33	50.00	1.00	2%	Safety-related Diversionary Landing (AOPA Scheme). The Council is prepared to consider requests for waiver of charges from a General Aviation (GA) pilot who makes a general safety-related diversionary landing. This waiver only applies to domestic GA traffic. The council reserves the right to opt out of the AOPA scheme at any time subject to three month's notice being given to AOPA by the council.
Standard Landing Charges - 3001kg to 3500kg MTWA		55.83	Standard	11.17	67.00	57.50	Standard	11.50	69.00	2.00	3%	Eligibility for waiver will be based on the same criteria as for a light aircraft landing fee. i.e. private flight in accordance with Article 255 of the ANO 2009.
Standard Landing Charges - 3501kg to 4000kg MTWA		66.67	Standard	13.33	80.00	68.33	Standard	13.67	82.00	2.00	3%	
Standard Landing Charges - 4001kg to 4500kg MTWA		80.00	Standard	16.00	96.00	82.50	Standard	16.50	99.00	3.00	3%	Flying Clubs, The council may negotiate agreements for reduced landing charges for flights made for the purpose of the clubs at an airport but not flights made for hire or reward outside the normal range or scope of club activities. These charges will increase on an annual basis - as a minimum - by the agreed Council Inflation Rate.
Standard Landing Charges - 4501kg to 5000kg MTWA		92.50	Standard	18.50	111.00	95.00	Standard	19.00	114.00	3.00	3%	
Standard Landing Charges - Over 5000kg MTWA - per additional 500g or part thereof		13.75	Standard	2.75	16.50	14.17	Standard	2.83	17.00	0.50	3%	
Standard Landing Fee for Coll and Colonsay		7.00	Standard	1.40	8.40	7.25	Standard	1.45	8.70	0.30	4%	

Description	Other	2020/21				2021/22				Increase		Notes/Comments
		Net £	VAT Rate	VAT £	Gross £	Net £	VAT Rate	VAT £	Gross £	£	%	
Flights outside normal hours of availability (Air Ambulance/Search and Rescue) - Oban		410.00	Standard	82.00	492.00	422.50	Standard	84.50	507.00	15.00	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. £246. 48hr notice minimum for out of hours availability. 50% of the fees applied to a request for out of hours will be taken at the time the booking (at least 48hrs notification). This will be refunded if cancelled before the airports normal closing time on the day of the planned visit. Coll and Colonsay - helicopter fire cover only.
Flights outside normal hours of availability (Air Ambulance/Search and Rescue) - Coll and Colonsay		205.00	Standard	41.00	246.00	210.83	Standard	42.17	253.00	7.00	3%	
Flights outside normal hours of availability (Air Ambulance/Search and Rescue) - Glenforsa	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%	No charge.
Flights outside normal hours of availability (Air Ambulance/Search and Rescue) - Indemnity Certificate		39.17	Standard	7.83	47.00	40.00	Standard	8.00	48.00	1.00	2%	
Aircraft Parking charges (for a period of 24 hours or part thereof) - First 24 hours	NO CHARGE	0.00		0.00	0.00	0.00		0.00	0.00	0.00	0%	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 - Not exceeding 5 tonnes MTWA - charge is per 500kg or part thereof		2.67	Standard	0.53	3.20	2.75	Standard	0.55	3.30	0.10	3%	
Aircraft Parking charges (for a period of 24 hours or part thereof) Thereafter - over 5 tonnes MTWA - charge is per 500kg or part thereof		4.50	Standard	0.90	5.40	4.67	Standard	0.93	5.60	0.20	4%	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 mover/remove parked aircraft - Charge per day (plus the standard aircraft parking charge noted above)		46.67	Standard	9.33	56.00	48.33	Standard	9.67	58.00	2.00	4%	
Passenger Load Supplement (inclusive of Security Charge if Applicable) Domestic and International		9.58	Standard	1.92	11.50	10.00	Standard	2.00	12.00	0.50	4%	Amount payable for each departing passenger over 2 years old on a Public Transport Flight.
Cargo throughput charge	NIL	0.00	Standard	0.00	0.00	0.00	Standard	0.00	0.00	0.00	0%	
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).
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.		6.17	Standard	1.23	7.40	6.33	Standard	1.27	7.60	0.20	3%	The application process is the same as for a normal indemnity certificate/permit. The cost is £7.40 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.		9.58	Standard	1.92	11.50	10.00	Standard	2.00	12.00	0.50	4%	The application process is the same as for a normal indemnity certificate/permit. The cost is £11.50 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	0.00	0%	Cards to be produced with a unique number.
Fire Training Courses - Extinguisher Training and bespoke fire training can all be arranged locally - phone for details.		13.75	Standard	2.75	16.50	14.17	Standard	2.83	17.00	0.50	3%	Price is per delegate. Bespoke training costs are based on customer requirements.

Description	Other	2020/21				2021/22				Increase		Notes/Comments
		Net £	VAT Rate	VAT £	Gross £	Net £	VAT Rate	VAT £	Gross £	£	%	
Fire Training Courses - Fire Warden Training and bespoke fire training can all be arranged locally - phone for details.		11.67	Standard	2.33	14.00	12.08	Standard	2.42	14.50	0.50	4%	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	0.00	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 of animals).		63.00	Outwith the scope	0.00	63.00	65.00	Outwith the scope	0.00	65.00	2.00	3%	Landing/taking off without indemnity - 6 month ban and £63 to be paid within one calendar month, £596 per month thereafter. Trespassing on airport grounds £596.
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 of animals).		596.00	Outwith the scope	0.00	596.00	614.00	Outwith the scope	0.00	614.00	18.00	3%	Landing/taking off without indemnity - 6 month ban and £63 to be paid within one calendar month, £596 per month thereafter. Trespassing on airport grounds £596.
Sale of aviation fuel												Based on variable monthly rate advised by supplier TOTAL

In relation to the foregoing charges, the relevant Executive Director, where they consider it to be in the commercial interests of the Council and after consultation with the relevant Policy Lead and the Head of Financial Services, 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 shall deem appropriate. In addition, the Executive Director is authorised, after consultation with the relevant Policy Lead and the Head of Financial Services, 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	2020/21				2021/22				Increase		Notes/Comments
		Net £	VAT Rate	VAT £	Gross £	Net £	VAT Rate	VAT £	Gross £	£	%	
NETWORK MANAGEMENT												
Temporary Traffic Regulation Orders - Provision of Temporary TRO		934.00	Outwith the Scope	0.00	934.00	962.00	Outwith the Scope	0.00	962.00	28.00	3%	Plus cost of advert plus cost of traffic management 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. Certain community events may be exempt from this charge - please consult with a local roads officer to confirm. 2 - Cost of adverts will vary depending on the publication in which they are placed.
Temporary Traffic Regulation Orders - Provision of Temporary TRO for Annual Events (2nd year and thereafter)		468.00	Outwith the Scope	0.00	468.00	482.00	Outwith the Scope	0.00	482.00	14.00	3%	
Temporary Traffic Regulation Orders - Provision of Extension of Temporary TRO		468.00	Outwith the Scope	0.00	468.00	482.00	Outwith the Scope	0.00	482.00	14.00	3%	
Temporary Traffic Regulation Orders - Provision of Emergency Notice TRO		468.00	Outwith the Scope	0.00	468.00	482.00	Outwith the Scope	0.00	482.00	14.00	3%	
Controlled Signing- Removal of Illegal Signs	AT-COST	0.00	Outwith the Scope	0.00	0.00		Outwith the Scope		0.00	0.00	0%	
Controlled Signing - Release of impounded signs		18.50	Outwith the Scope	0.00	18.50	19.00	Outwith the Scope	0.00	19.00	0.50	3%	
Scaffoldings & Hoardings - Fees for Licence		95.00	Outwith the Scope	0.00	95.00	98.00	Outwith the Scope	0.00	98.00	3.00	3%	Per 4 weeks
Scaffoldings & Hoardings - Extension of the licence		40.00	Outwith the Scope	0.00	40.00	41.00	Outwith the Scope	0.00	41.00	1.00	3%	One off charge for extension + £23.00 per week or part thereof.
Builders skips placed on the Road - consideration of Licence		29.00	Outwith the Scope	0.00	29.00	30.00	Outwith the Scope	0.00	30.00	1.00	3%	
Provision of signing and guarding	AT-COST + 12.5%	0.00	Outwith the Scope	0.00	0.00		Outwith the Scope		0.00	0.00	0%	
Permission to open up the Road by non Statutory Organisations - Commercial		281.00	Outwith the Scope	0.00	281.00	289.00	Outwith the Scope	0.00	289.00	8.00	3%	For each and every opening. To be charged at commercial rate unless advised differently by Roads Network and Standards Manager
Permission to open up the Road by non Statutory Organisations - Residential		143.00	Outwith the Scope	0.00	143.00	147.00	Outwith the Scope	0.00	147.00	4.00	3%	
Permission to erect Traffic Signals on Roads (1 Month)		99.00	Outwith the Scope	0.00	99.00	102.00	Outwith the Scope	0.00	102.00	3.00	3%	
Permission to erect Traffic Signals on Roads (Up to 3 Months)		197.00	Outwith the Scope	0.00	197.00	203.00	Outwith the Scope	0.00	203.00	6.00	3%	
Permission to erect Temporary Signs for Events (Up to 3 Months)		99.00	Outwith the Scope	0.00	99.00	102.00	Outwith the Scope	0.00	102.00	3.00	3%	This is for assessment and Permission.
Permission to erect Sign for New Development (Up to 12 Months)		493.00	Outwith the Scope	0.00	493.00	508.00	Outwith the Scope	0.00	508.00	15.00	3%	Not supply and erection.

Description	Other	2020/21				2021/22				Increase		Notes/Comments
		Net £	VAT Rate	VAT £	Gross £	Net £	VAT Rate	VAT £	Gross £	£	%	
RCC Inspections (per RCC)		53.33	Standard	10.67	64.00	55.00	Standard	11.00	66.00	2.00	3%	£62.00 per £1,000 of Road Bond Value. Option of Time in Line to be available.
RCC Processing (Initial Application + 1 Review)	NIL	0.00	Standard	0.00	0.00		Standard		0.00	0.00	0%	
RCC Processing (Further Reviews)	STAFF COSTS + ON-COSTS	0.00	Standard	0.00	0.00		Standard		0.00	0.00	0%	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	Outwith the Scope	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 Roads Network and Standards Manager.
This fine can be reduced to £80 if paid within 30 days	STATUTORY CHARGE	80.00	Outwith the Scope	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	Outwith the Scope	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) under NRSWA.
Road Inspections as a result of Road Openings - Further Inspections (each inspection)	STATUTORY CHARGE	36.00	Outwith the Scope	0.00	36.00	36.00	Outwith the Scope	0.00	36.00	0.00	0%	
Removal of materials from Road	AT COST + 12.5%	0.00	Outwith the Scope	0.00	0.00		Outwith the Scope	0.00	0.00	0.00	0%	
Re-locating Street Lights or Other Street Furniture	AT COST + 12.5%	0.00	Standard	0.00	0.00		Standard	0.00	0.00	0.00	0%	
Site Clearance after Accidents	AT COST + 12.5%	0.00	Outwith the Scope	0.00	0.00		Outwith the Scope	0.00	0.00	0.00	0%	
Salt Bins	AT COST + REFILL	0.00	Standard	0.00	0.00		Standard	0.00	0.00	0.00	0%	
Traffic Regulation Order to Extend a Speed Limit or Similar		1,069.00	Outwith the Scope	0.00	1,069.00	1,101.00	Outwith the Scope	0.00	1,101.00	32.00	3%	Plus Cost of Advert
Stopping up or re-determining access up to 200m long		1,337.00	Outwith the Scope	0.00	1,337.00	1,377.00	Outwith the Scope	0.00	1,377.00	40.00	3%	Plus Cost of Advert
Stopping up or re-determining access over 200m long		1,672.00	Outwith the Scope	0.00	1,672.00	1,722.00	Outwith the Scope	0.00	1,722.00	50.00	3%	Plus Cost of Advert

School & Public Transport

Mini Bus Hire - up to 4 hours		36.92	Standard	7.38	44.30	38.04	Standard	7.61	45.65	1.35	3%	
Mini Bus Hire - per Day		73.92	Standard	14.78	88.70	76.13	Standard	15.23	91.35	2.65	3%	
Privilege rides within school transport (cost per child per term)		83.15	Zero Rated	0.00	83.15	87.30	Zero Rated	0.00	87.30	4.15	5%	
Privilege rides within school transport (where there are 2 or more children, cost per child)		69.75	Zero Rated	0.00	69.75	73.25	Zero Rated	0.00	73.25	3.50	5%	

Description	Other	2020/21				2021/22				Increase		Notes/Comments
		Net £	VAT Rate	VAT £	Gross £	Net £	VAT Rate	VAT £	Gross £	£	%	
PARKING												
Oban Car Parks (Except Corran No.1, Longsdale Road Car Park and Lochavullin Car Park) Ganavan Car Park Helensburgh Including Pier Area A, Dunoon Rothesay Luss	Per 15 mins up to 4 hrs	0.25	Standard	0.05	0.30	0.25	Standard	0.05	0.30	0.00	0%	
	Per 30 mins up to 4 hrs	0.42	Standard	0.08	0.50	0.42	Standard	0.08	0.50	0.00	0%	
	Per 45 mins up to 4 hrs	0.67	Standard	0.13	0.80	0.67	Standard	0.13	0.80	0.00	0%	
	Per 60 mins up to 4 hrs	0.83	Standard	0.17	1.00	0.83	Standard	0.17	1.00	0.00	0%	
	Per hour thereafter -4 to 10hrs	0.83	Standard	0.17	1.00	0.83	Standard	0.17	1.00	0.00	0%	
	Quarterly Season	115.83	Standard	23.17	139.00	115.83	Standard	23.17	139.00	0.00	0%	
	6 Monthly Season	215.00	Standard	43.00	258.00	215.00	Standard	43.00	258.00	0.00	0%	
	9 Monthly Season	309.17	Standard	61.83	371.00	309.17	Standard	61.83	371.00	0.00	0%	
Annual Season	407.50	Standard	81.50	489.00	407.50	Standard	81.50	489.00	0.00	0%		
All Oban, Lorn & Isle Car Parks - Oban Car Parks (Except Corran No.1, Longsdale Road Car Park and Lochavullin Car Park) Ganavan Car Park	Monthly Permit	50.00	Standard	10.00	60.00	50.00	Standard	10.00	60.00	0.00	0%	
All Oban, Lorn & Isle Car Parks - Oban Car Parks (Except Corran No.1, Longsdale Road Car Park and Lochavullin Car Park) Ganavan Car Park	Weekly Permit	25.00	Standard	5.00	30.00	25.00	Standard	5.00	30.00	0.00	0%	
Arrochar Glenloin No.1 and No.2	Per hour	0.83	Standard	0.17	1.00	0.83	Standard	0.17	1.00	0.00	0%	
	Per day	7.50	Standard	1.50	9.00	7.50	Standard	1.50	9.00	0.00	0%	
Helensburgh - Sinclair Street First 2 hours free, 2 hours thereafter can be paid for up to a maximum of 4 hours total. No return within 24 hours.	Per 15 mins - Maximum 4 hrs	0.25	Standard	0.05	0.30	0.25	Standard	0.05	0.30	0.00	0%	
	Per 30 mins - Maximum 4 hours	0.42	Standard	0.08	0.50	0.42	Standard	0.08	0.50	0.00	0%	
	Per 45 mins - Maximum 4 hours	0.67	Standard	0.13	0.80	0.67	Standard	0.13	0.80	0.00	0%	
Oban – Longsdale Road Car Park and Lochavullin Car Park First 2 hours free	Per 60 mins - Maximum 4 hours	0.83	Standard	0.17	1.00	0.83	Standard	0.17	1.00	0.00	0%	
	Per 15 mins	0.25	Standard	0.05	0.30	0.25	Standard	0.05	0.30	0.00	0%	
	Per 30 mins	0.42	Standard	0.08	0.50	0.42	Standard	0.08	0.50	0.00	0%	
	Per 45 mins	0.67	Standard	0.13	0.80	0.67	Standard	0.13	0.80	0.00	0%	
Commercial Parking Helensburgh Pier Area B Car Park Lochavullin and Longsdale Coach and Lorry Parks - Oban Lochgilphead Lorne Street Coach and Lorry Park	Per 60 mins	0.83	Standard	0.17	1.00	0.83	Standard	0.17	1.00	0.00	0%	
	0 to 8 hours	0.92	Standard	0.18	1.10	0.92	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%	

Description	Other	2020/21				2021/22				Increase		Notes/Comments
		Net £	VAT Rate	VAT £	Gross £	Net £	VAT Rate	VAT £	Gross £	£	%	
Seasonal Car Parks Corran No.1 Inveraray	Per 15 mins - up to 4 hrs	0.25	Standard	0.05	0.30	0.25	Standard	0.05	0.30	0.00	0%	
	Per 30 mins - up to 4 hours	0.42	Standard	0.08	0.50	0.42	Standard	0.08	0.50	0.00	0%	
	Per 45 mins - up to 4 hours	0.67	Standard	0.13	0.80	0.67	Standard	0.13	0.80	0.00	0%	
	Per 60 mins - up to 4 hours	0.83	Standard	0.17	1.00	0.83	Standard	0.17	1.00	0.00	0%	
	Per hour thereafter -4 to 10hrs	0.83	Standard	0.17	1.00	0.83	Standard	0.17	1.00	0.00	0%	
Seasonal Car Parks - Permits	Seasonal Period	90.00	Standard	18.00	108.00	90.00	Standard	18.00	108.00	0.00	0%	
Penalty Charge Notices	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
	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%	
On Street Parking - Inner Zone Oban	Per 40 mins - Limited to 2 hours maximum											
First 30 minutes free at the following: Argyll Square, Queens Park Place, William Street, Corran Esplanade, George Street. Maximum stay of 2 hours total.		0.80	Outwith the Scope	0.00	0.80	0.80	Outwith the Scope	0.00	0.80	0.00	0%	
On Street Parking - Outer Zone Oban	Per 40 mins - Limited to 4 hours maximum											
Maximum stay 4 hours expect Gallanach Road and Ganavan Road which are all day parking.		0.80	Outwith the Scope	0.00	0.80	0.80	Outwith the Scope	0.00	0.80	0.00	0%	
Residents Permit	Annual Charge	98.00	Outwith the Scope	0.00	98.00	98.00	Outwith the Scope	0.00	98.00	0.00	0%	
Staff Permits - Municipal Buildings - Oban	Quarterly Charge	36.00	Outwith the Scope	0.00	36.00	36.00	Outwith the Scope	0.00	36.00	0.00	0%	
	Annual	81.67	Standard	16.33	98.00	81.67	Standard	16.33	98.00	0.00	0%	
ELECTRIC VEHICLES CHARGING												
Connection fee			Outwith the Scope			1.50	Standard	0.30	1.80	1.80	0%	Connection fee covers management costs e.g. admin, banking fees, merchant fees etc. VAT treatment still to be confirmed
Charge Per Kwh			Outwith the Scope			0.21	Standard	0.04	0.25	0.25	0%	Charge based on 20p to cover Council's electricity costs and 1p to contribute to future maintenance costs. VAT treatment still to be confirmed
Overstay Penalty Charges	1st Hour		Zero Rated			30.00	Outwith the Scope	0.00	30.00	30.00	0%	10 min grace period then £30 charge up to one hour overstay
	2nd Hour		Zero Rated			30.00	Outwith the Scope	0.00	30.00	30.00	0%	Additional £30 for overstaying a second hour. Penalty capped at 2 hours [£60]

COUNCIL WIDE CHARGES		2020/21				2021/22				Increase		Notes/Comments
Description	Other	Net £	VAT Rate	VAT £	Gross £	Net £	VAT Rate	VAT £	Gross £	£	%	
Photocopying/Printing A4 (black & white) per side		0.20	Exempt	0.00	0.20	0.21	Exempt	0.00	0.21	0.01	5%	Standard Rate across Council
Photocopying/Printing A4 (coloured) per side		0.35	Exempt	0.00	0.35	0.36	Exempt	0.00	0.36	0.01	3%	Standard Rate across Council
Photocopying/Printing - Colour - per side (A3)		0.70	Exempt	0.00	0.70	0.72	Exempt	0.00	0.72	0.02	3%	Standard Rate across Council
Photocopying/Printing - Black and White - per side (A3)		0.35	Exempt	0.00	0.35	0.36	Exempt	0.00	0.36	0.01	3%	Standard Rate across Council
Fax - minimum charge (less than 10 seconds)		0.30	Exempt	0.00	0.30	0.31	Exempt	0.00	0.31	0.01	3%	Standard Rate across Council
Fax - rate per 10seconds thereafter		0.10	Exempt	0.00	0.10	0.10	Exempt	0.00	0.10	0.00	0%	Standard Rate across Council
Fax - receiving per sheet (libraries)		0.70	Exempt	0.00	0.70	0.72	Exempt	0.00	0.72	0.02	3%	Standard Rate across Council

FILMING

PRODUCTION GENRE	Classification (Budget)	2020/21				2021/22				Increase		Notes/Comments
		Net £	VAT Rate	VAT £	Gross £	Charge per day	VAT Rate	VAT £	Gross £	£	%	
FEATURE FILM												
Major US: eg <i>Bond, Jurassic World</i>	High End (£100m+)	1,336.67	Standard	267.33	1,604.00	1,376.67	Standard	275.33	1,652.00	48.00	3%	
Large US: eg <i>Les Miserable</i>	Medium High (£60m+)	1,019.17	Standard	203.83	1,223.00	1,050.00	Standard	210.00	1,260.00	37.00	3%	
Major UK/US Indie: eg <i>Rush, Theory of Everything</i>	Medium (£20m+)	700.00	Standard	140.00	840.00	720.83	Standard	144.17	865.00	25.00	3%	
Medium: eg <i>The Worlds End</i>	Medium/Low (£10m+)	509.17	Standard	101.83	611.00	524.17	Standard	104.83	629.00	18.00	3%	
Low: eg <i>71, Alan Partridge, Alpha Papa</i>	Low (£1.5m+)	255.00	Standard	51.00	306.00	262.50	Standard	52.50	315.00	9.00	3%	
Micro: eg <i>IFeatures</i>	Micro (<1.5M)	53.33	Standard	10.67	64.00	55.00	Standard	11.00	66.00	2.00	3%	
TELEVISION												
Domestic/International receiving Tax Relief: eg <i>Penny Dreadful, The Game</i>	High End Tax Relief	700.00	Standard	140.00	840.00	720.83	Standard	144.17	865.00	25.00	3%	
Period Drama: eg <i>Call the Midwife, The Village</i>	High End Domestic	572.50	Standard	114.50	687.00	590.00	Standard	118.00	708.00	21.00	3%	
Soap/Drama Series: eg <i>Sherlock, Corrie, EastEnders</i>	Medium	509.17	Standard	101.83	611.00	524.17	Standard	104.83	629.00	18.00	3%	
Sitcom/Comedy/Drama: eg <i>Family Tree, My Mad Fat Diary</i>	Medium	318.33	Standard	63.67	382.00	327.50	Standard	65.50	393.00	11.00	3%	
Pilot/Light Entertainment/High End Documentaries/Factual:	Low	111.67	Standard	22.33	134.00	115.00	Standard	23.00	138.00	4.00	3%	
eg <i>Springwatch, Great British Bake Off</i>												
Low-end Doc/Factual: eg <i>Great Railway Journeys</i>	Low	53.33	Standard	10.67	64.00	55.00	Standard	11.00	66.00	2.00	3%	
COMMERCIALS												
High Profile: eg <i>McDonalds, Lagavullin Whisky (International)</i>	High (> £1M)	636.67	Standard	127.33	764.00	655.83	Standard	131.17	787.00	23.00	3%	
Medium Profile: eg <i>Ford, Skoda, Peugeot (National)</i>	Medium (< £1M)	381.67	Standard	76.33	458.00	393.33	Standard	78.67	472.00	14.00	3%	
Low Profile: eg <i>Short promos (Regional)</i>	Low (< £250k)	111.67	Standard	22.33	134.00	115.00	Standard	23.00	138.00	4.00	3%	
MUSIC VIDEOS												
High Profile: eg <i>Florence and the Machine</i>	High	95.00	Standard	19.00	114.00	97.50	Standard	19.50	117.00	3.00	3%	
Low Profile: eg <i>Corporate etc.</i>	Low	53.33	Standard	10.67	64.00	55.00	Standard	11.00	66.00	2.00	3%	

ARGYLL & BUTE COUNCIL**COUNCIL****LEGAL AND REGULATORY SUPPORT****25 FEBRUARY 2021**

**EXTRACT OF MINUTE OF ARGYLL & BUTE HARBOUR BOARD HELD ON 3
DECEMBER 2020**

*** 3. PIERS & HARBOURS - ASSET MANAGEMENT PLAN / FEES AND CHARGES -
2021/22**

The Board gave consideration to a report which allowed them to review the current version of the 10 year asset management plan and consider increases in fees and charges for the financial year 2021/22 in order to meet borrowing requirements for the plan.

Decision

The Argyll and Bute Harbour Board;

1. recommended to Council that when setting fees and charges for 2021/22 it approves an increase to piers and harbours fees and charges, over and above any inflationary increase, of 5% to generate sufficient income to develop the Council's marine infrastructure;
2. noted that the increase will be in-step with the motion passed at the Harbour Board meeting in January 2018 that agreed to set charges that meet both the asset sustainability costs and future improvement costs associated with the piers and harbours which the Council has a responsibility for; and
3. agreed that the asset management plan will continue to be updated on a 10 year rolling basis.

(Reference: Report by Executive Director with responsibility for Roads and Infrastructure dated 10 November 2020, submitted)

This page is intentionally left blank

FINANCIAL RISKS ANALYSIS 2021-22

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 6 Council wide revenue risks identified for 2021-22 currently amounting to £3.886m. Three of the risks have been classified as possible. The first in relation to the IJB referring to the Council for additional funding has been categorised as possible due to the outturn over the previous three years. The second is a 1% variation in Council Tax income due to an expected ongoing impact of COVID on collection rates. The third relates to a 10% variation in officer estimates of the financial impact of COVID in 2021-22.
- 1.4 There are currently 38 departmental risks totalling £3.540m. One of the 38 departmental risks are categorised as likely with no risks categorised as almost certain.
- 1.5 The financial risks are monitored routinely and actions put in place to continue to mitigate the risks.

FINANCIAL RISKS ANALYSIS 2021-22

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 2021-22.

3 DETAIL**3.1 Introduction**

- 3.1.1 The Council continues to be 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, pre-COVID, in terms of the council tax base and likely collection rates. COVID has resulted in a decrease in collection rates during 2020-21 and we expect there to be a continued reduction in 2021-22. A 1% variation in council tax income amounts to approximately £0.530m.

- 3.2.2 At the budget meeting on 21 February 2019, the Council agreed 18 policy savings options that would deliver savings over the period 2019-20 to 2021-22. The savings to be delivered in 2021-22 equate to £0.075m. At the budget meeting on

27 February 2020, the Council agreed policy savings options that would deliver savings over the period 2020-21 to 2021-22. The savings to be delivered in 2021-22 equate to £0.187m. Whilst the Council have a good track record in delivering savings, a 10% shortfall on these savings targets would amount to £0.026m.

- 3.2.3 In respect of the Health and Social Care Partnership, it is the responsibility of the Chief Officer and Chief Financial Officer to manage the HSCP financial position. If an overspend is forecast, a budget recovery plan will be prepared submitted to the IJB, the Council and NHS Highland. Where recovery plans are unsuccessful and an overspend occurs at the financial year end, and there are insufficient reserves to meet the overspend, then the partners will be required to make additional payments to the HSCP. Whilst any additional payments by the Council and NHS Highland will be deducted from future years funding, there is still a financial risk that the Council may have to pay out additional monies in year. There have been overspends on Social Work in 2017-18 of £1.155m, 2018-19 of £3.127m and in 2019-20 of £1.141m. In quantifying the potential risk for 2021-22, an average of the Social Work overspend over the last three complete financial years has been used and this equates to £1.808m.
- 3.2.4 Utility costs remain a volatile area and it is difficult to accurately predict how the prices for utilities could vary. Due to the volatility of utilities pricing it is very difficult to predict any impact. The financial risk is based on a 10% variation in utility costs and amounts to £0.266m.
- 3.2.5 There is a quantified 2021-22 COVID specific cost pressure of £5.101m which is based on a range of estimations and assumptions and this has been added to the 2021-22 budget gap. It is difficult to accurately predict so a financial risk based on a 10% variation on estimate has been included and amounts to £0.510m.
- 3.2.6 The Council wide risks are noted within the table below

Description	Likelihood	Assessed Financial Impact £000
1% variation in Council Tax Income	3	530
10% shortfall on Savings Options	2	26
IJB refer to Council for additional funding to deliver social work services – based on three year average Social Work overspend	3	1,808
Energy costs increase by 10% greater than anticipated	2	266
10% variation in Impact of COVID-19 estimates	3	510
1% variation of General Inflation Risk	2	750
Total		3,890

Capital

- 3.2.7 The finance settlement announcement on 1 February 2021 provided details of the Local Government funding for 2021-22 and there is therefore certainty as to what our funding is in respect of General Capital Grant and the specific capital grants already distributed.
- 3.2.8 The capital plan for 2021-22 includes an estimate of £0.855m in respect of capital receipts. This is based on an assessment provided by the Special Projects Team in January 2021. A 10% variation equates to £0.086m and this would require to be managed across the capital programme. There are some known liabilities/risks to the capital programme specifically around significant strategic change projects, however, as part of the budget pack, it is recommended that Council consider using borrowing, if required, to mitigate these risks.
- 3.2.9 The capital monitoring as at the end of December is reporting an anticipated overspend on the total capital plan of £2.563m. Members will be asked to give consideration to elements of this overspend as part of the budget process which will also extend the capital programme out to 2023-24.
- 3.2.10 Looking beyond 2021-22, there is a potential significant risk in relation to the ban on Biodegradable Municipal Waste (BMW) being disposed of via landfill from 2025. Solutions being rolled out nationally aren't suitable here as waste quantities make the facilities practically and financially unviable. Any solution requires waste to be transported out of the area, over long distances. This risk will need to be kept under review-

3.3 Departmental/Service Risks

- 3.3.1 Financial risks have been identified for each department and service. It should be noted that the Council have a good track record of delivering services within budget, however, there still are risks and the detail 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
Chief Executive's Unit	1	125	0	0	3	215	0	0	0	0	4	340
Executive Director Douglas Hendry	2	20	6	514	8	855	1	100	0	0	17	1,489
Executive Director Kirsty Flanagan	2	120	4	364	11	1,227	0	0	0	0	17	1,711
Total	5	265	10	878	22	2,297	1	100	0	0	38	3,540

3.3.2 The current top three risks in terms of the financial impact are noted in the table below.

SERVICE	TITLE OF RISK	DESCRIPTION OF RISK	LIKELIHOOD	FINANCIAL IMPACT £000
Commercial Services	Property - Central Repairs	Increased demands on central as a result of the decrease in capital funding available and increases in supplier/contractor charges.	3	300
Roads and Infrastructure Services	Roads Maintenance - Bridges, Culverts & Sea Defences	Extreme localised weather may result in loss of bridge, culvert, road or sea defence.	3	300
Roads and Infrastructure Services	Roads Maintenance - Roads Network	Adverse weather conditions result in deterioration of the road network necessitating greater spend on repair	3	230

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.

4 CONCLUSION

4.1 This report summarises the key financial risks facing the Council. There are 6 Council wide risks and there are 38 departmental risks. Only one of the 38 departmental 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 - | Outlines the Financial Risks for 2021-22 |
| 5.2 | Financial - | The financial value of each risk is included within the appendix |
| 5.3 | Legal - | None |
| 5.4 | HR - | None |
| 5.5 | Fairer Scotland Duty - | See Below |
| 5.5.1 | Equalities | None |
| 5.5.2 | Socio-Economic Duty | None |
| 5.5.3 | Islands Duty | None |

5.6 Risk - Financial risks are detailed within the appendix

5.7 Customer Service None

-

Kirsty Flanagan
Section 95 Officer
8 February 2021

Policy Lead for Financial Services and Major Projects - Councillor Gary Mulvaney

APPENDICES

Appendix 1 – Detail of Department/Service financial risks.

APPENDIX 1

DEPARTMENT/SERVICE FINANCIAL RISKS 2021-22

DEPARTMENT	SERVICE	TITLE OF RISK	DESCRIPTION OF RISK	MITIGATIONS ACTIONS IN PLACE	2021-22	
					LIKELIHOOD	FINANCIAL IMPACT £000
Executive Director Douglas Hendry	Education	Pre-Five Units - retention of partner providers	Failure in the commissioning or retention of pre-five partner provider units to deliver 1140 hours would result in an increased pressure on the Council to deliver the service.	Annual financial appraisal; Support network; Short-term cash injections.	3	100
Executive Director Douglas Hendry	Education	Central Repairs	Previously agreed savings result in budget for statutory and emergency repairs only.	Regular liaison with Property Services re prioritisation and commitment of in-year spend.	2	200
Executive Director Douglas Hendry	Education	Legislative Requirements - Education (Scotland) Act	Education (Scotland) Act 2000 was enacted March 2016. This places additional requirements on Councils in terms of Gaelic Education.	Monitoring developments of the implementation of the Act and statutory guidance produced.	3	50
Executive Director Douglas Hendry	Education	Legislative Requirements - Children and Young People (Scotland) Act - ELC 1140 hours	The Council has a requirement to deliver 1140 hours of Early Learning and Childcare by 2021. The Scottish Government has committed to funding this and the Council has altered their implementation plan to align it to the Scottish Government funding profile. A risk remains that actual costs of delivery exceed the Government Grant in any given year. For example, if child numbers are higher than estimated, this may require additional staffing which has not been built into the staffing model funded by Scottish Government.	The timeline of the implementation plan has been revised to align with the Scottish Government funding profile. Continuous monitoring and review of the implementation plan and resources.	2	100
Executive Director Douglas Hendry	Education	ASN Support	Demand for ASN support continues to increase, resulting in an additional resource requirement.	Scottish Government has given additional funding for 'additional support needs priority for learning" and this has been built into the budget, this will help reduce the demand risk	3	200
Chief Executive's Unit	Financial Services	Housing Benefit Subsidy	Loss of Housing Benefit Subsidy due to exceeding LA error threshold.	Processes in place for handling of claims accurately and efficiently.	1	125

APPENDIX 1

DEPARTMENT/SERVICE FINANCIAL RISKS 2021-22

DEPARTMENT	SERVICE	TITLE OF RISK	DESCRIPTION OF RISK	MITIGATIONS ACTIONS IN PLACE	2021-22	
					LIKELIHOOD	FINANCIAL IMPACT £000
Chief Executive's Unit	Financial Services	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	85
Chief Executive's Unit	Financial Services	Council Tax Debt Collection Recovery	Recovery of debt becomes more difficult to pursue in the current economic climate.	Robust monitoring of arrangements with debt collection agency and performance against target collection rates.	3	100
Chief Executive's Unit	Financial Services	Non-Domestic Rates Relief	Risk of demand changing due to legislative changes outwith our control or new charitable businesses.	Outwith direct management control.	3	30
Executive Director Kirsty Flanagan	Customer Support Services	Software Licences	Potential risk of being underlicensed for software which will be identified via software audits.	ICT security and compliance officer in post and duties include review of systems to ensure fully licenced.	2	100
Executive Director Douglas Hendry	Commercial Services	Property - Central Repairs	Increased demands on central 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 central repairs budgets and commitments and instructing only essential repairs.	3	300
Executive Director Douglas Hendry	Commercial Services	Catering Costs - Provision of Meals to Early Years Children	The Children and Young People (Scotland) Act places duties on Councils to provide meals in an Early Years setting to entitled 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. Costs likely to be contained within overall early years funding allocation.	3	100

APPENDIX 1

DEPARTMENT/SERVICE FINANCIAL RISKS 2021-22

DEPARTMENT	SERVICE	TITLE OF RISK	DESCRIPTION OF RISK	MITIGATIONS ACTIONS IN PLACE	2021-22	
					LIKELIHOOD	FINANCIAL IMPACT £000
Executive Director Douglas Hendry	Commercial Services	Catering Costs – Changes to Food and Drink in Schools Standards	The Scottish Government reviewed the regulations that govern the food and drinks currently provided in schools. The proposed changes were published in June 2019, with a revised implementation date of Easter 2021. The revised standards focus on reducing sugar, reducing red and red processed meat and increasing fibre. There are likely to be cost implications and an anticipated reduced uptake of school meals. At this stage the cost implications are uncertain and have been estimated at £0.100m. The cost pressure will be from April 2021, but is likely to be worse than anticipated as a result of coronavirus' impact on food costs.	The implementation date of Easter 2021 is unlikely to be changed and there is a need to work with Education colleagues to ensure the maximum uptake of school meals in secondary schools is achieved. This is very challenging given the reduction in secondary school meal uptake due to COVID.	4	100
Executive Director Douglas Hendry	Commercial Services	Catering Purchases	Increased supplier charges. This estimate does not include the additional risk to food cost and uptake from the changes to food and drink standards in schools.	Joint strategy with procurement colleagues to reduce potential impact. Control food wastage/portion controls.	2	60
Executive Director Douglas Hendry	Legal and Regulatory Support	Elections	More than 1 by-election required outwith standard election cycle.	Outwith direct management control.	2	34
Executive Director Douglas Hendry	Legal and Regulatory Support	Licensing	Reduced numbers of licensing applications leading to reduced income.	Monitoring of trends.	3	30
Executive Director Douglas Hendry	Legal and Regulatory Support	Children's Panel	Increased number of referrals.	Liaise with Community Services colleagues to maximise council facilities/resources in the first instance.	1	10
Executive Director Douglas Hendry	Legal and Regulatory Support	Legal Services	Failure to minimise Council wide use of external legal advice.	Ensure legal services are gateway to access all legal advice.	1	10
Executive Director Douglas Hendry	Legal and Regulatory Support	Contract RPI for NPDO and Hub Schools	Increase in RPI.	Monitoring annual alteration to contract RPI rate and mitigation through financial forecasting and review of existing budget.	2	100

APPENDIX 1

DEPARTMENT/SERVICE FINANCIAL RISKS 2021-22

DEPARTMENT	SERVICE	TITLE OF RISK	DESCRIPTION OF RISK	MITIGATIONS ACTIONS IN PLACE	2021-22	
					LIKELIHOOD	FINANCIAL IMPACT £000
Executive Director Douglas Hendry	Commercial Services	Surplus Properties	Ongoing market difficulties lead to increased numbers of surplus properties, there are residual running costs associated with surplus properties.	One Council property team now in place.	3	50
Executive Director Douglas Hendry	Commercial Services	Rental Income from Properties	Due to current economic climate there 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
Executive Director Douglas Hendry	Commercial Services	Leisure Service Level Agreements	Increase in RPI - requests for additional funding.	Monitoring annual alteration to contract RPI rate and mitigation through financial forecasting and review of existing budget.	3	25
Executive Director Kirsty Flanagan	Development and Economic Growth	Airfields and Air Services - fuel costs	Increased fuel costs on PSO flights being passed onto the Council.	Council have procured self provision fuel tank at Oban Airport and site works are underway. This will reduce external commercial fuel costs.	3	30
Executive Director Kirsty Flanagan	Development and Economic Growth	Airfields and Air Services - usage	Reduced number of aircraft using the airports.	Monitor usage and market the facilities e.g. through website and Facebook, provision of marketing materials and regular awareness raising events. It is hoped that the supply of fuel at the facility will attract more customers.	2	10
Executive Director Kirsty Flanagan	Development and Economic Growth	Homelessness Temporary Accommodation Income	Introduction of Universal Credit 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	25
Executive Director Kirsty Flanagan	Development and Economic Growth	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	100

APPENDIX 1

DEPARTMENT/SERVICE FINANCIAL RISKS 2021-22

DEPARTMENT	SERVICE	TITLE OF RISK	DESCRIPTION OF RISK	MITIGATIONS ACTIONS IN PLACE	2021-22	
					LIKELIHOOD	FINANCIAL IMPACT £000
Executive Director Kirsty Flanagan	Development and Economic Growth	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
Executive Director Kirsty Flanagan	Development and Economic Growth	Planning fee shortfalls	Due to downturn in economic / building activity, in particular renewable energy development and other major developments could lead to planning fee income shortfalls leading to revenue budget pressures.	Continue to monitor Development Management income and expenditure tightly and investigate further income generation streams. Lobby Scottish Ministers through professional organisations to increase planning fees to a sustainable level.	3	100
Executive Director Kirsty Flanagan	Development and Economic Growth	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.	3	75
Executive Director Kirsty Flanagan	Development and Economic Growth	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
Executive Director Kirsty Flanagan	Development and Economic Growth	Environmental Health- export certificates	Downturn in requests for export certificates as a result of UK withdrawal from EU, changes to international trading agreements or business economy	Monitor activity and continue to support businesses through approvals, food safety regulation engagement, and support at 3rd country audits.	2	130
Executive Director Kirsty Flanagan	Roads and Infrastructure Services	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
Executive Director Kirsty Flanagan	Roads and Infrastructure Services	Roads Maintenance - Roads Network	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
Executive Director Kirsty Flanagan	Roads and Infrastructure Services	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.	3	100
Executive Director Kirsty Flanagan	Roads and Infrastructure Services	Roads Maintenance - Bridges, Culverts & Sea Defences	Extreme localised weather may result in loss of bridge, culvert , road or sea defence.	Routine inspections to deal with potential weak areas - based on a stitch in time repair regime.	3	300

APPENDIX 1

DEPARTMENT/SERVICE FINANCIAL RISKS 2021-22

DEPARTMENT	SERVICE	TITLE OF RISK	DESCRIPTION OF RISK	MITIGATIONS ACTIONS IN PLACE	2021-22	
					LIKELIHOOD	FINANCIAL IMPACT £000
Executive Director Kirsty Flanagan	Roads and Infrastructure Services	Winter Maintenance	Adverse weather conditions which require greater than budgeted number of gritting runs.	Monitor weather conditions and apply gritting policy to minimise costs.	3	200
Executive Director Kirsty Flanagan	Roads and Infrastructure Services	Strathclyde Partnership for Transport (SPT)	SPT have highlighted a significant deficit likely to accrue under the current circumstances due to lack of income. As a partner organisation that normally contributes 1.18% of their running costs, there is a possibility that SPT will make an approach to Argyll and Bute Council to fund up to £124k of the deficit.	At this stage, SPT are making their approaches for assistance directly to Transport Scotland so there is no definite obligation at this time.	2	124
Executive Director Kirsty Flanagan	Roads and Infrastructure Services	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
					38	3,540

ARGYLL AND BUTE COUNCIL**COUNCIL****FINANCIAL SERVICES****25 FEBRUARY 2021**

RESERVES AND BALANCES – UPDATED FOR BUDGET PACK 2021-22

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 £269.579m unusable reserves that are not backed with resources. They are required purely for accounting purposes.
- 1.3 At 31 March 2020 the Council has a total of £55.892m usable reserves. Of this:
- £1.843m relates to the Repairs and Renewals Fund
 - £4.379m relates to Capital Funds
 - £49.670m was held in the General Fund with £43.375m of this balance earmarked for specific purposes.
- 1.4 The Council's General Fund contingency remains at 2% of net expenditure. This monetary level has been adjusted to take account of the revised net revenue expenditure proposed for 2021-22. The revised contingency of 2% of net expenditure amounts to £5.095m.
- 1.5 As at 31 December 2020 the forecast outturn for 2020-21 was estimated to be a deficit of £5.124m. However there have been significant updates to this position since December. In particular:
- an allocation of £2.043m from the COVID lost income scheme and an estimated further allocation of £2.497m
 - estimated increased investment income of £0.300m
 - confirmation that the Scottish Government will fund the undelivered savings in the HSCP mobilisation plan which means Social Work will no longer be overspent.

Once these updates are factored in there is a revised estimated 2020-21 outturn of a £1.595m surplus.

- 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 19 categories included in the risk analysis and 5 have been assessed as low, 4 low/medium, 6 medium and 4 medium/high. The medium/high risks are in respect of the council wide cost risks, the potential impact of the UK's exit from the EU, future funding and the general financial climate. The medium risks relate to cost and demand pressures, inflation, strategic risks, operational risks and the Health and Social Care Partnership financial position.

ARGYLL AND BUTE COUNCIL

COUNCIL

FINANCIAL SERVICES

25 FEBRUARY 2021

RESERVES AND BALANCES – UPDATED FOR BUDGET PACK 2021-22**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 2020

3.2.1 The balances on each type of reserve at 31 March 2020 are set out in the table below, updated as per Audited Accounts for 2019-20.

Unusable Reserves	£000
Revaluation Reserve	126,560
Capital Adjustment Account	220,263
Financial Instruments Adjustment Account	(2,850)
Pensions Reserve	(67,346)
Accumulated Absences Account	(7,048)
Total Unusable Reserves	269,579

Usable Reserves	£000
Repairs and Renewals Fund	1,843
Capital Fund and Usable Capital Receipts Reserve	4,379

General Fund	49,670
Total Usable Reserves	55,892
Total Reserves	325,471

- 3.2.2 The Revaluation Reserve represents the unrealised gains in the valuation of fixed assets. 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 2020 can be analysed as follows:

	Balance 31/03/20 £000
Balance on General Fund as at 31 March 2019	49,480
Increase to General Fund balance at end of 2019-20	190
Earmarked Balances	(43,375)
Contingency allowance at 2% of net expenditure	(4,969)
Unallocated balance as at 31 March 2020	1,326

- 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 2020, the amounts that are currently invested or set aside for major initiatives, 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. Officers have reviewed and updated the spending profiles.

Earmarking Category	Balance 31/03/20 £000	Invested or committed for major initiatives/ capital projects £000	Drawn- down to 2020-21 Budget as at 31/12/20 £000	Still to be drawn- down in 2020-21 £000	Planned Spend Future Years £000	Balance no Longer Required £000
Strategic Housing Fund	7,500	7,268	232			
Investment in Affordable Housing	4,000	3,600				400
Capital Projects	7,452	7,452				
Lochgilphead and Tarbert Regeneration	2,376	2,325	51			
Inward Investment Fund	883	833	50			
Rural Resettlement Fund	152	152				
Asset Management Investment	2,551	2,551				
Piers and Harbours Investment Fund	608	608				
Scottish Government Initiatives	951		806	18	127	
Transformation	73			73		
CHORD	213				213	
DMR Schools	917		915	2		
Energy Efficiency Fund	218			218		
Existing Legal Commitments	644		45	0	599	
Unspent Grant	3,281		2,526	537	218	
Unspent Third Party Contribution	137			118	19	
Previous Council Decision - Other	2,967	1,813	14	374	742	24
Redundancy Provision	2,100		600	0	1,500	

Supporting Organisational Change	500				500	
Spend to Save Route Optimisation	100			100		
Unspent Budget	5,752		847	2,747	2,158	
Totals	43,375	26,602	6,086	4,137	6,076	424

- 3.3.3 An earmarking of £0.024m in relation to Enforcement Action for Planning has been released back to the general fund. The issue has been satisfactorily resolved without requirement for direct action so the earmarking can be released.

Investment in Affordable Housing £0.400m – this earmarked balance provides cash backed reserves for the loans to registered social landlords. As at 31 December 2020, the balance on the remaining loans is £3.600m, therefore £0.400m can be released back to the general fund.

3.4 Unallocated General Fund Balance

- 3.4.1 At the Business Continuity Committee meeting on 13 August, the following supplementary estimate for £0.015m was agreed for Export Health Certificates which reduces the unallocated General Fund balance.
- 3.4.2 The General Fund contingency is set at 2% of net expenditure for 2020-21 and amounts to £4.969m. 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 2021-22. The budgeted net expenditure based on the proposed budget contained within the revenue budget overview report is £251.488m. 2% of this balance amounts to £5.030m. There is currently a contingency of £4.969m, therefore £0.061m will require to be moved from the unallocated General Fund balance to supplement the contingency.
- 3.4.3 The revenue budget position as at 31 December 2020 is estimated to be £5.124m overspent. Although this was the position at the end of December, there have been significant updates to this figure since December and the writing of this report and these are noted below.
- Our share of the £90m COVID Lost Income Scheme has been confirmed as £2.043m.
 - The Scottish Government has announced an additional £110m in respect of the Lost Income Scheme. Whilst this hasn't currently been distributed, it is expected that the distribution will be similar to the £90m and if this is the case, we will receive £2.497m.

- Estimated increased investment income of £0.300m due to the rate of return achieved by the Council's investments continuing to be higher than the average LIBID despite the challenging investment market.
- The forecast outturn position for Social Work as at the end of December was a £1.879m overspend, which assumed that there would be no funding from Scottish Government in respect of undelivered savings. It has now been confirmed that funding will be made available for the undelivered savings and as a result Social Work would no longer be overspent.

3.4.4 The table below summarises the position of the unallocated General Fund balance taking into consideration the points noted above.

Heading	Detail	£000	£000
Unallocated General Fund as at 31 March 2020	This is the balance that is unallocated over and above the 2% contingency which amounts to £4.969m		1,326
HSCP repayment towards previous year overspends	Agreed as £0.500m in 20-21 but £0.100m had already been paid in 19-20		400
Earmarked Balances no longer required	Per paragraph 3.3.3 – amounts previously earmarked that can be released back to general fund		424
Supplementary Estimate Agreed 13 August 2020	Agreed in relation to Export Health Certificates		(15)
Transfer of contingency to maintain 2% level			(61)
Sub Total			2,074
Forecast Outturn for 2020-21 as at 31 December 2020	Two main factors: Council additional costs and lost income in relation to COVID. Social Work estimated overspend.	(5,124)	
£90m Lost Income Scheme	Distribution of the £90m Scottish Government Lost Income Scheme	2,043	
Additional £110m Lost Income Scheme	Estimated share of additional £110m announced by Scottish Government for Lost Income Scheme	2,497	
Loans Fund estimated increased investment income		300	
Social Work Adjustment	Based on funding advised in respect of undelivered savings,	1,879	

	Social Work will no longer be overspent		
Updated Estimated Forecast Outturn 2020-21			1,595
Estimated Unallocated General Fund Balance as at 31 March 2021			3,669

3.5 Loans Fund Review

3.5.1 At the Council meeting on 27 February 2020, it was agreed that the one-off re-profiling gain of £20.561m generated by the loans fund review should be used partly to create a provision for the increasing principal repayments over the next 10 years (£7.649m) with the remainder of the gain (£12.912m) used to fund the known liabilities/cost pressures. The table below shows what has been drawn down against the one-off gain and the remaining balance.

	Agreed Allocation	Transferred to Earmarked Reserves 19-20	Drawn down to 20-21 Budget	Balance Remaining
	£000	£000	£000	£000
Provision for the increasing principal repayments	7,649			7,649
Provision to Support Organisational Change	500	(500)		0
Estimated Cost of 2020-21 redundancies that are part of budget savings proposals	600	(600)		0
Future Redundancies Provision	1,500	(1,500)		0
Spend to Save Route Optimisation	100	(100)		0
Funding Gap in Capital Programme	2,619			2,619
Capital Programme Intolerable Red Risks	574			574
Campbeltown Flood Prevention Scheme	1,406			1,406
Significant Strategic Change Projects *	5,013			5,013
2020-21 Revenue Budget Contribution	600		(600)	0
	20,561	(2,700)	(600)	17,261

- 3.5.2 * Within Significant Strategic Change Projects, £2.856m has now been committed however won't be drawn down until 2021-22. This was agreed at the Business Continuity Committee on 25 June 2020.

3.6 Review and Risk Assessment

- 3.6.1 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.
- 3.6.2 There are 19 categories included in the risk analysis and 5 have been assessed as low, 4 low/medium, 6 medium and 4 medium/high. The medium/high risks are in respect of the council wide cost risks, the potential impact of the UKs exit from the EU, future funding and the general financial climate. The medium risks relate to cost and demand pressures, inflation, strategic risks, operational risks and the Health and Social Care Partnership financial position.
- 3.6.3 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 2%.

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 £3.669m after adjusting for the forecast outturn for 2020-21.

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. |
| 5.3 | Legal - | None. |
| 5.4 | HR - | None. |
| 5.5 | Fairer Scotland Duty- | See Below |
| 5.5.1 | Equalities | None |
| 5.5.2 | Socio-Economic Duty | None |
| 5.5.3 | Islands Duty | None |

- | | | |
|-----|--------------------|--|
| 5.6 | Risk - | A contingency of £5.030m (equivalent to 2% 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. |

Kirsty Flanagan
Section 95 Officer
8 February 2021

Policy Lead for Financial Services and Major Projects - Councillor Gary Mulvaney

APPENDICES

Appendix 1 – Earmarked Reserves breakdown of unspent budget as at 31 December 2020

Appendix 2 – Risk Assessment for Review of Reserves

APPENDIX 1

Earmarked Reserves - Unspent Budget
As at 31 December 2020

Ref	Department	Service	Description	Opening Balance	Budget Drawdown	Released back to General Fund	Remaining Balance	Still to be drawdown in 20/21	Planned to spend in future years	Plans for Use	Amount Planned to be Spent in 2020/21	Amount Planned to be Spent in 2021/22	Amount Planned to be Spent from 2022/23 onwards
001	Chief Executives Unit	Financial Services	CIPFA, equipment and the conversion of paper client records to the CIVICA Electronic Document Management System	40,817	1,035		39,782	39,782	0	CIPFA Training - To fund the professional training costs for staff undertaking the CIPFA professional accountancy qualification. Converting to Digital Records project - This project has been created to convert all the Income Maximisation finance files (Homecare/Adult care etc) to digital. This will be done by employing a temporary admin assistant. Once complete the efficiencies of information flow and access will generate savings within the finance team.	40,817	0	0
002	Chief Executives Unit	Financial Services	Scottish Government Funding - Welfare Reform/Discretionary Housing Payments (agreed at Council February 2014)	18,595			18,595	18,595	0	The Council was allocated additional funding of £550k from the Scottish Government late in 2013-14. This money was allocated to support the Community Learning and Development Team to provide courses to support Universal Credit claimants 2019/2020 to support the recruitment of casual tutors and the purchase and upgrade of laptops. The monies were not utilised however it will now be required to top up the Scottish Welfare Fund and DHP monies for 2020/2021 which will be under more pressure due to Covid-19.	18,595	0	
003	Executive Director (Douglas Hendry)	Commercial Services	Rothsay Pavilion Essential repairs	306,400			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
004	Executive Director (Douglas Hendry)	Commercial Services	Estates - NDR Revaluation Appeals	84,688			84,688	84,688	0	The Council agreed to make provision to meet the cost of appealing Non Domestic Rates (NDR) revaluations which will be imposed from 1st April 2017. It was agreed that £150,000 be earmarked from the favourable 2016-17 outturn position to fund these appeals. The balance of £84,688 is still required for 2020/21 as NDR valuation appeals have been lodged but have not been heard yet. We will not know the level of savings, and in turn the corresponding charge to us, until the appeals are concluded which should be later on this year.	84,688	0	0
005	Executive Director (Douglas Hendry)	Commercial Services	Management of Asbestos	78,156	0		78,156	78,156	0	Providing asbestos management on an ongoing basis by employing 2.5 FTE to ensure compliance with all regulatory requirements.	78,156	0	0
006	Executive Director (Douglas Hendry)	Commercial Services	Provision of Mobile Catering Vans	68,950	68,950		0	0	0	For the purchase of two mobile catering vans that can be used for the provision of school meals, lunches for council workers and refreshments at a range of community events. Due to the unique rural character of Argyll and Bute, the van will act as a means of effective travel between several locations. Income will be generated from using these vans and forms part of the Catering and Cleaning Innovations Project. The order for both mobile catering vans was placed with Vantastec on 26 February 2020 and the manufacture process is currently underway with payment due on receipt of the completed vans.	68,950	0	0
007	Executive Director (Douglas Hendry)	Commercial Services	Site Investigation Works	40,211	34,242		5,969	5,969	0	For Site Investigation works in relation to Tweeddale Street Car Park, Oban and Oban Airport Business Park to explore commercial opportunities to develop the sites and gain revenue income for Argyll and Bute Council.	40,211	0	0
008	Executive Director (Douglas Hendry)	Education	Change in Teachers Pension - Uplift in Employer Contribution	230,000	118,000		112,000	0	112,000	Reports to Policy and Resources Committee earlier in the year outlined the change in teachers pensions anticipated income and expenditure and also the delay in the implementing the new employer contribution rate within 2019. Due to the delay a surplus was created in 2019-20 and it was approved that this be used to help reduce the cost in future years. £0.118m was planned to be used in 2020-21 with the remaining £0.112 used in 2021-22 and this position remains.	118,000	112,000	0
009	Executive Director (Douglas Hendry)	Education	Skype for Business for Education	138,325	138,325		0	0	0	To fund the initial capital costs for the implementation of Skype for Business for Education. This will bring the Education service in line with other council departments and will improve staff collaboration and modernise school telephony to deliver the service more efficiently and cost effectively.	138,325	0	0
010	Executive Director (Kirsty Flanagan)	Customer Support Services	Growing our Own and Modern Apprentices	109,150			109,150	0	109,150	Funding earmarked to support trainee development and modern apprenticeship opportunities based on priority workforce risk areas. These areas have been identified and proposals developed. The money will be allocated in 2021/22 and 2022/23, this has been delayed as a result of covid and concerns regarding supporting apprentices/trainees remotely. This is being addressed and proposals will be agreed for spend in 2021/22 and 2022/23.	0	81,862	27,288
011	Executive Director (Kirsty Flanagan)	Customer Support Services	Business Development Training	57,939	22,816		35,123	3,600	31,523	This budget is funding ongoing leadership development, coaching, action learning sets and commissioned training including Priority Management.	26,416	31,523	0

Ref	Department	Service	Description	Opening Balance	Budget Drawdown	Released back to General Fund	Remaining Balance	Still to be drawdown in 20/21	Planned to spend in future years	Plans for Use	Amount Planned to be Spent in 2020/21	Amount Planned to be Spent in 2021/22	Amount Planned to be Spent from 2022/23 onwards
012	Executive Director (Kirsty Flanagan)	Customer Support Services	Learning and Development	38,108	1,600		36,508	36,508	0	In order to maximise the opportunities and efficiencies of digital learning, this funding is being used for a temporary Digital Learning Officer who will develop new digital materials and systems to optimise and improve digital learning	38,108	0	0
013	Executive Director (Kirsty Flanagan)	Customer Support Services	Transformation and Budget Reconstruction	31,705	31,705		0	0	0	Temporary additional staff to support the effective delivery of employee change processes (increased requirements for redundancy quotes, retirement quotes, job evaluation, redeployment etc) involved in the Council's current Transformation Programme. Due to delays in recruitment this money will not be drawn down until 2020-21 for 2 LGE 6 employees.	31,705	0	0
014	Executive Director (Kirsty Flanagan)	Customer Support Services	Living Wage Consolidation Team	2,345	2,345		0	0	0	Implementation of the living wage project due to start May/June 20 and be completed by April 2021. This will fund printing and postage and other non staffing costs.	2,345	0	0
015	Executive Director (Douglas Hendry)	Commercial Services	Rothsay Pavilion Charity	750,000			750,000	375,000	375,000	Agreed at Council meeting February 2020, £750k additional revenue support subject to conditions which seek to minimise the risk to the Council as far as is reasonably practicable including requirement for adequate business and financial management and regular reporting by RPC.	375,000	375,000	0
016	Executive Director (Kirsty Flanagan)	Development and Economic Growth	Oban TIF (Tax Incremental Financing)	670,986	117,437		553,549	3,549	550,000	Currently we are reviewing this commitment. There is a need to deliver remaining Lorn Arc outcomes to secure £2.6m of potential income over the life of the TIF. Focus is currently on the development of the Oban Strategic Development Framework, the Half Way roundabout and Oban airport Business Park. A meeting is scheduled with the Scottish Futures Trust and the Scottish Government in the 1st quarter of 2020 to determine future direction.	120,986	550,000	0
017	Executive Director (Kirsty Flanagan)	Development and Economic Growth	Royal National Mod	80,000			80,000	20,000	60,000	One off funding allocation for the Royal National Mod agreed as part of the budget setting process for 2019-20. Grant contract issued. Proposed payment of £20k per annum starting 2020/21 (2023/24 final payment of £20k)	20,000	20,000	40,000
018	Executive Director (Kirsty Flanagan)	Roads and Infrastructure Services	Kintyre Recycling Limited	66,000	66,000		0	0	0	Agreed at Council meeting February 2020, one off allocation to Kintyre Recycling Limited for 20/21	66,000	0	0
019	Executive Director (Kirsty Flanagan)	Roads and Infrastructure Services	Fyne Futures	60,000	30,419		29,581	29,581	0	Agreed at Council meeting February 2020, one off allocation to Fyne Futures for 20/21. Fyne Futures ceased operating the recycling service on Bute at the end of March. The service is now undertaken in-house. Partial draw down only required to operate internal service. Staff were Taped across from Fyne Futures which may lead to redundancy costs in 2020-21 for which the remaining unspent earmarking could assist with, if agreement obtained.	60,000	0	0
020	Executive Director (Kirsty Flanagan)	Development and Economic Growth	Argyll and the Isles Tourism Co-operative	30,000	22,500		7,500	7,500	0	Agreed at Council meeting February 2020, one off allocation to Argyll and the Isles Tourism Co-operative for 20/21	30,000	0	0
021	Executive Director (Kirsty Flanagan)	Development and Economic Growth	Development Policy	19,910			19,910	19,910	0	To be used in support of delivering the LDP in general: including developing IT and GIS capabilities required to support publishing the LDP.	19,910	0	0
022	Executive Director (Kirsty Flanagan)	Development and Economic Growth	Oban Strategic Development Framework	12,979			12,979	12,979	0	The Destination and origin survey is underway for a contract price of £62.5k. Work will be complete by the end of the calendar year following analysis of results.	12,979	0	0
023	Executive Director (Kirsty Flanagan)	Roads and Infrastructure Services	3G pitches / Tarbert Sports Pitches	592,218	60,012		532,206	1,000	531,206	In November 2018, the Council agreed to a maintenance funding package to be progressed for a number of 3G pitches including Tarbert. This funding will provide an estimated 6.5 years' worth of ongoing maintenance up to 2025-26.	61,012	80,420	450,786
024	Executive Director (Kirsty Flanagan)	Roads and Infrastructure Services	Waste Management	194,361			194,361	0	194,361	Will be used towards long term waste management strategy/model, including but not limited to scoping work for the creating of a waste transfer station.	0	194,361	0
025	Executive Director (Kirsty Flanagan)	Roads and Infrastructure Services	Replacement Parking Machines	121,695	121,695		0	0	0	Delivery of parking machines delayed due to Covid-19 lockdown therefore unspent budget required to be carried forward to cover cost when they are finally delivered.	121,695	0	0
026	Executive Director (Kirsty Flanagan)	Roads and Infrastructure Services	Amenity Services introduction of management information system	36,786	995		35,791	9,005	26,786	WDM project now progressing with new Team Leader in post. This earmarking will be utilised in year for development work within the WDM system and for tablets/devices for teams on the ground.	10,000	26,786	0
027	Executive Director (Kirsty Flanagan)	Roads and Infrastructure Services	Street Lighting Survey	31,815			31,815	31,815	0	This earmarking will be utilised to fund the introduction of an apprentice electrician over a 4 year period and the remainder will be utilised to fund training and support for the Trainee Street Lighting Engineer.	31,815	0	0
028	Non Departmental / Chief Executive's Unit	Across Services / Chief Executive's Unit	Information Management (Balance of Funding)	209,844			209,844	209,844	0	To support a number of initiatives in respect of improving the Council's information management in line with the transformation agenda and increasing the pace of change as outlined in the BV Review. The planned initiatives include: Estates Survey work £122k. Digitalisation of Title Deeds £92k. document management and workflow system for Planning, Building Standards and Environmental Health £77k and a balance of funding to explore information management solutions in a strategic and coherent way £209k	209,844	0	0

Ref	Department	Service	Description	Opening Balance	Budget Drawdown	Released back to General Fund	Remaining Balance	Still to be drawdown in 20/21	Planned to spend in future years	Plans for Use	Amount Planned to be Spent in 2020/21	Amount Planned to be Spent in 2021/22	Amount Planned to be Spent from 2022/23 onwards
029	Non Departmental / Executive Director (Douglas Hendry)	Across Services / Commercial Services	Information Management (Estates Survey Work)	121,538			121,538	121,538		To support a number of initiatives in respect of improving the Council's information management in line with the transformation agenda and increasing the pace of change as outlined in the BV Review. The planned initiatives include: Estates Survey work £122k, Digitalisation of Title Deeds £92k, document management and workflow system for Planning, Building Standards and Environmental Health £77k and a balance of funding to explore information management solutions in a strategic and coherent way £209k	121,538	0	0
030	Non Departmental / Executive Director (Douglas Hendry)	Across Services / Legal and Regulatory Services	Information Management (Digitilisation of Title Deeds)	92,000			92,000	0	92,000	To support a number of initiatives in respect of improving the Council's information management in line with the transformation agenda and increasing the pace of change as outlined in the BV Review. The planned initiatives include: Estates Survey work £122k, Digitalisation of Title Deeds £92k (delay on spending due to COVID-19), document management and workflow system for Planning, Building Standards and Environmental Health £77k and a balance of funding to explore information management solutions in a strategic and coherent way £209k	0	61,000	31,000
031	Non Departmental / Executive Director (Kirsty Flanagan)	Across Services / Development and Economic Growth	Information Management (Document Management and Workflow for Planning, Building Standards and Environmental Health)	76,618	9,364		67,254	67,254	0	To support a number of initiatives in respect of improving the Council's information management in line with the transformation agenda and increasing the pace of change as outlined in the BV Review. The planned initiatives include: Estates Survey work £122k, Digitalisation of Title Deeds £92k, document management and workflow system for Planning, Building Standards and Environmental Health £77k and a balance of funding to explore information management solutions in a strategic and coherent way £209k	76,618	0	0
032	Non Departmental	Non Departmental	Underwriting development of Rothesay Pavilion	1,000,000			1,000,000	1,000,000	0	Funding to meet additional costs identified as necessary for the refurbishment of Rothesay Pavilion.	1,000,000		0
033	Non Departmental	Non Departmental	Roads Capital Investment	264,000			264,000	264,000	0	Agreed at Council meeting February 2020, a transfer of £264k to Administration priorities to support Roads Capital Investment.	264,000	0	0
034	Non Departmental	Non Departmental	Community Resilience Fund	76,447			76,447	0	76,447	Fund established in 2012/13 to be spent over more than one year. Fund reduced at the Council meeting on 11 February 2016	0	0	76,447
				5,752,586	847,440	0	4,905,146	2,746,673	2,158,473		3,594,113	1,532,952	625,521

APPENDIX 2

Risk Assessment for Review of Reserves		
Risk Category	Comment	Assessment
Cost and Demand Pressures	As part of maintaining the medium term budgetary outlook, cost and demand pressures for 2020-21 and beyond have been kept under review. The cost and demand pressures for 2021-22 amount to £1.172m for Council services. A general allowance for unidentified cost and demand pressures has been built into the budget outlook for 2022-23 and future years: £0.250m per annum in the mid-range scenario and £0.500m per annum in the worst case scenario.	Medium (2020-21 Medium)
Service Income	Service income levels have been reviewed as part of constructing the budget. In addition fees and charges have been reviewed. COVID-19 will have a continued detrimental impact on service income and there is no confirmation that any additional funding will be made available for lost income in 2021-22. For this reason, we have changed the overall risk for this factor to Medium	Medium (2020-21 Low)
Council Wide Cost Risks	The financial risk analysis identified 6 council wide cost risks currently amounting to £3.886m. Three (IJB referring to Council for additional funding, the impact of COVID-19 and Council Tax Income) have been categorised as possible. The other three (shortfall in savings options, utility costs and general inflation) have been categorised as unlikely. Although the IJB shortfall is a risk, any additional payment would require to be repaid to the Council from future payments. The financial impact of COVID in 2021-22 will be addressed using financial flexibilities. Due to the impact of COVID and the HSCP financial position, the overall risk for this factor will be left at Medium/High however it is hoped that the financial impact of COVID will be addressed via financial flexibilities.	Medium/High (2020-21 Medium/High)

Risk Assessment for Review of Reserves		
Risk Category	Comment	Assessment
Funding Risks	<p>The Scottish Budget was announced on 28 January 2021 and the finance circular with the local authority allocations issued the same day. Stage 1 of Parliamentary process is due to be announced on 25 February 2021 which may result in additional funding.</p> <p>The other element of funding is Council Tax. There is no proposed increase to Council Tax but collections have been impacted by COVID-19.</p> <p>The impact of COVID-19 could have a significant impact on future years funding – in particular when considering how the UK and Scottish Government seek to pay back the funds made available to combat the impact of COVID-19 and how the economy is going to recover from this pandemic. This could result in future funding reductions that are higher than those experienced in recent years.</p> <p>The General Capital Grant was estimated to remain constant from 2019-20 for the following three years. However the 2020-21 settlement reduced the grant by £2.601m from the 2019-20 amount and the 2021-22 settlement was £2.682m lower than estimate. Confirmation has now been received from the Scottish Government that the indicative General Capital Grant settlements up to 2025-26 will remain constant at the same level as the 2021-22 settlement.</p> <p>As a result of all issues noted above, this risk has been kept as Medium/High.</p>	Medium/High (2020-21 Medium/High)
Savings Risks	<p>The Council agreed to a number of management/operational and policy savings as part of the 2018-19 and 2019-20 budgets that would deliver an additional £0.076m of savings in 2021-22. There are also further savings</p>	Low/Medium (2020-21 Low/Medium)

Risk Assessment for Review of Reserves		
Risk Category	Comment	Assessment
	proposals amounting to £2.834m for 2021-22. The Council have a good track record on delivering savings options and the risk remains and Low/Medium.	
Inflation Rates	<p>Since January 2018 when it was 3%, CPI inflation has continued on a falling trend, reaching 0.3% in November 2020 which is well below the Bank of England target of 2%. This represents a 1.2% decrease since March 2020 predominantly due to the impact of the lockdown brought about by the COVID-19 pandemic.</p> <p>The quarterly meeting of the Bank of England Monetary Policy Committee revised its economic forecasts to take account of the second national lockdown That Committee projected that CPI Inflation would be a bit above its 2% target by the start of 2023 and the “inflation risks were judged to be balanced”. The Council’s Treasury Advisors (Link Asset Services) are of the view that this is optimistic.</p> <p>Hence it would be prudent to consider a level of inflation over above and the unavoidable/ inescapable provision and a general 1% inflation has been included within the worst case scenario for 2022-23 onwards (of £750k per annum). For 2021-22, the inflation estimates are considered to be sufficient.</p>	Medium (2020-21 Medium)
Interest Rates	The Council has a large proportion of its borrowing secured at fixed rates which reduces the risk to increases in interest rates. Borrowing is being managed to reduce where possible surplus cash available for investment subject to working capital/cash flow requirements.	Low (2020-21 Low)

Risk Assessment for Review of Reserves		
Risk Category	Comment	Assessment
	Surplus funds are invested and whilst investment returns are likely to remain low in 2021-22 this is reflective of current market condition. The rate of return achieved by the Council has consistently compared favourably with the target of 7 day LIBID rates. This reduces risk exposure on surplus funds. Current forecasts of interest rates are based on advice from our treasury advisors. Current investment rates are fairly low and therefore there is little scope for them to reduce any further.	
Financial risks	The Council has managed surplus funds invested to reduce 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 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.	Low (2020-21 Low)
Strategic risks	The strategic risk register is subject to a formal review by SMT bi-annually, and these reviews have already taken place in April and October of 2020. SMT have agreed the current actions to address the risks.	Medium (2020-21 Medium)
Operational risks	Operational risks are reviewed formally each quarter by Departmental Management Teams. Any operational risks that are identified as high are reported to the Strategic Management Team as part of the bi-annual review of the Strategic Risk Register.	Medium (2020-21 Medium)
Impact of UK withdrawal from the EU	In 2017 the Council established the Industry and Regional Development Sounding Board in response to both the EU Referendum and the subsequent UK Industrial Strategy. The Chief Executive established a tactical team to support preparedness for exit from EU and all relevant departments and the Health and Social Care Partnership are representative	Medium/High (2020-21 Medium/High)

Risk Assessment for Review of Reserves		
Risk Category	Comment	Assessment
	on the tactical group. The group prepared and manage an EU exit risk register and action plan and report on progress as a standard agenda item to the SMT. SMT have also approved an entry into the Strategic Risk Register with regards to Withdrawal from the EU. The UK formally left the EU on 31 January 2020 and the tactical team will continue to work to manage the impact and risks this creates for the Council. As there remains much uncertainty over the medium to longer term impact on the Council's financial position the risk assessment has been retained at Medium /High.	
General financial climate	<p>The finance settlement only covers 2021-22 and the Scottish Government is still to meet its commitment to provide a three year settlement. 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.</p> <p>Due to the uncertainties associated with the UK's withdrawal from the EU and the potential medium to longer term impact of COVID-19 on the economy it would be prudent to upgrade this risk to medium/high.</p>	Medium/High (2020-21 Medium)
Availability of contingency funds	The Council currently has sufficient contingency funds to meet its target assuming the use of financial flexibilities to address the financial impact of COVID on the Council's revenue position.	Low (2020-21 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. The financial impact of COVID has increased the risk to the	Low/Medium (2020-21 Low)

Risk Assessment for Review of Reserves		
Risk Category	Comment	Assessment
	Council's reserve position however it is hoped this will be addressed via financial flexibilities. Hence the overall risk for this factor has been changed to Low/Medium.	
Track record in budget management	The Council has a good track record of containing expenditure within budget. The Council is on track to contain costs within budget for 2020-21, after the application of Scottish Government Funding in relation to COVID-19.	Low (2020-21 Low)
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 (2020-21 Low/Medium)
Insurance cover	The Council has adequate insurance cover.	Low (2020-21 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 and Scrutiny Committee continues to actively develop and adopt good practice.	Low/Medium (2020-21 Low/Medium)
Health and Social Care Partnership Financial Position	It is prudent to have a factor in terms of the Health and Social Care Partnership financial position. If there is an overspend on Social Work, that cannot be funded by IJB reserves or by an underspend by the other partner body, then the Council will require to give an additional payment. Any additional payment would require to be paid back to the Council in the future. There have been overspends on Social Work in 2017-18 of	Medium (2020-21 Medium)

Risk Assessment for Review of Reserves		
Risk Category	Comment	Assessment
	<p>£1.155m, 2018-19 of £3.127m and in 2019-20 of £1.141m. As at 31 March 2020, the Council advanced £4.923m to the HSCP after net repayments to date of £0.500m. The risk is whether the HSCP will be able to repay this and when. As part of the Council's risk analysis we have reported a risk based on the average of the previous three years Social Work overspend - this equates to a £1.808m to the Council in 2021-22.</p> <p>The risk factor remains at Medium at this stage.</p>	

This page is intentionally left blank

ARGYLL AND BUTE COUNCIL**COUNCIL****FINANCIAL SERVICES****25 FEBRUARY 2021**

CAPITAL PLAN SUMMARY REPORT

1. EXECUTIVE SUMMARY

- 1.1 This report details the revisions proposed to the capital plan approved in February 2020 for the period 2021-22 to 2022-23 and extends the capital plan for a further year to 2023-24. The revisions are based on updated capital funding assumptions, phasing and cost changes.
- 1.2 The annual General Capital Grant for 2021-22 and 2022-23 was previously based on an average over the previous four years settlements of £12.278m when the budget was agreed last year. The settlement received in 2020-21 was significantly less than expected at £9.661m and this had been used as the basis for the 2023-24 block allocations. The settlement was announced on 28 January 2021 and the General Capital Grant for 2021-22 was £2.402m less than the previous estimate for 2021-22 at £9.876m. This settlement includes £0.155m in relation to general flooding projects and £0.125m specifically for Campbeltown Flood Scheme.
- 1.3 At the February 2020 budget meeting an average over the previous four years General Capital Grant settlements was agreed as a basis for the 2021-22 and 2022-23 settlements which provided an estimated annual General Capital Grant of £12.278m plus a general flooding allocation of £0.155m. As this is significantly higher than the actual settlement that was received in 2021-22, there is a risk that this continues into 2022-23 as confirmation has now been received from Scottish Government that the indicative General Capital Grant settlements up to 2025-26 will remain constant at the same level as the 2021-22 settlement. As such a funding gap of £2.682m has been identified in each of these two years. The estimated General Capital Grant for 2023-24 was based on the 2020-21 settlement of £9.661m therefore comparing this to the settlement for 2021-22, and again taking into account the general flooding allocation of £0.155m and the Campbeltown flood scheme allocation of £0.125m, this results in a gap of £0.065m in 2023-24.
- 1.4 At a meeting of the Business Continuity Committee on 25th June 2020 it was approved to utilise £1.873m of Loans Fund Savings from 2019-20 to fund the any reduction in capital grant settlements in the following years. This has therefore been used to offset the reduction in capital grant settlement as detailed in 1.3.
- 1.5 The amount of capital resources allocated to Private Sector Housing Grant (PSHG) is £1.033m per annum, similar to previous years.

- 1.6 The additional Specific Grant monies must be spent on Cycling, Walking and Safer Streets and therefore an additional £0.376m will be built into the capital programme for this.
- 1.7 Restricted capital funding of £10.315m is noted within Appendix 2. This relates to income which is restricted to specific projects and has been matched with expenditure against the project, thereby showing the gross cost of the project.
- 1.8 The capital plan as at December 2020, including the new block allocation for 2023-24, has been compared to the estimated funding and there is a gap up to 2023-24 of £6.262m. After adjusting for the intolerable red risks, cost pressures and potential funding options, as detailed within sections 3.6 and 3.7 of this report, the total gap within the capital programme is £0.259m. This figure includes applying estimated revenue funding specifically relating to COVID-19 costs from the Financial Flexibilities of £2m and utilising previously approved funding for significant strategic change projects of £2.157m.

ARGYLL AND BUTE COUNCIL**COUNCIL****FINANCIAL SERVICES****25 FEBRUARY 2021**

CAPITAL PLAN SUMMARY REPORT

2. INTRODUCTION

2.1 This report details the revisions proposed to the capital plan approved in February 2020 for the period 2021-22 to 2022-23 and extends the capital plan for a further year to 2023-24. The revisions are based on updated capital funding assumptions, phasing and cost changes.

3. DETAIL

3.1 This report is split into the following sections:

- Estimated Capital Funding 2021-22 to 2023-24
- Summary of Capital Plan reported as at 31 December 2020
- Proposed Revisions to Capital Plan
- Proposed Block Allocations for 2023-24
- Comparison of Revised Plan to Estimated Capital Funding
- Updated Capital Plan.

3.2 Estimated Capital Funding 2021-22 to 2023-24

3.2.1 Funding for the capital plan comes from the Scottish Government (General Capital Grant and Specific Ring-Fenced Capital Grants), other capital grants (including European Funding), capital receipts from asset disposals, revenue contributions to capital, prudential borrowing and borrowing funded by the loan charges provision in the revenue budget.

3.2.2 The Local Government Finance Circular published on 1 February 2021 provides detail of the provisional total revenue and capital funding allocations for 2021-22. The provisional total funding allocations form the basis for the annual consultation between the Scottish Government and COSLA ahead of the Local Government Finance (Scotland) Order 2021 being presented to the Scottish Parliament in March 2021.

3.2.3 The General Capital Grant allocation for 2021-22 amounts to £9.876m including a general capital grant flooding allocation of £0.155m and specific funding for Campbeltown Flood Scheme of £0.125m.

3.2.4 The annual General Capital Grant for 2021-22 was estimated when the plan was agreed last year to be £12.278m. The updated General Capital Grant based on the settlement is £9.876m less £0.155m for general flooding projects

and £0.125m specifically for Campbeltown Flood Scheme, and is therefore a £2.682m reduction on previous estimate.

- 3.2.5 In light of the significantly reduced settlement in 2020-21, consideration was given to the Capital Grant assumption for 2023-24 when setting the block allocations available to Services. The estimated General Capital Grant at that time for 2023-24 was based on the 2020-21 settlement of £9.661m therefore comparing this to the settlement for 2021-22, and again taking into account the flooding allocation of £0.155m and the Campbeltown flood scheme allocation of £0.125m, this results in a gap of £0.065m in 2023-24. Confirmation has now been received from Scottish Government that the indicative General Capital Grant settlements up to 2025-26 will remain constant at the same level as the 2021-22 settlement.
- 3.2.6 The amount of capital resources allocated to PSHG is £1.033m per annum. This amount has remained at the same level since 2016-17. Members may wish to review the amount allocated to PSHG.
- 3.2.7 As part of the revision to the funding assumptions for the capital plan, a detailed review of the likely level of capital receipts has been undertaken by Commercial Services. There has been a reduction in anticipated income from capital receipts which can partly be attributed to the COVID-19 pandemic. The estimated level of receipts will be kept under review as market conditions change, as will values following due diligence undertaken by prospective purchasers on the condition of asset. The assets to be disposed of are listed in Appendix 1.
- 3.2.8 The restricted capital funding of £10.315m is noted within Appendix 2. This relates to income which is restricted to specific projects and has been matched with expenditure against the project, thereby showing the gross cost of the project.
- 3.2.9 Included in the funding table below is prudential borrowing in relation to the Harbour Investment Programme. The Council is currently working to a ten year asset management plan for Piers and Harbours which is being funded through prudential borrowing utilising a fee increase over and above inflation to pay for the loan charges incurred.
- 3.2.10 There is also funding from insurance claims, the loans fund review, earmarked reserves and previously agreed additional funding allocations made.
- 3.2.11 The estimated capital funding to 2023-24 is set out in the table below.

	2020-21 £m	2021-22 £m	2022-23 £m	2023-24 £m	Future Years £m	Total £000
General Capital Grant	9.661	9.596	9.596	9.596	0.000	38.449
Change to General Capital Grant - Post Budget	-0.040	0.000	0.000	0.000	0.000	-0.040
Campbeltown Flood Scheme Allocation		0.125				0.125
General Capital Grant Flooding Allocation	0.155	0.155	0.155	0.155	0.000	0.620
Ring Fenced Capital Grant	2.080	0.376	0.000	0.000	0.000	2.456
Less Allocation to Private Sector Housing Grants	-1.033	-1.033	-1.033	-1.033	0.000	-4.132
Capital Receipts	0.694	0.855	0.855	0.855	0.000	3.259
Capital Receipts - Vehicles	0.046	0.000	0.000	0.000	0.000	0.046
Capital Receipts Helensburgh Waterfront	0.000	1.000	0.000	0.000	0.000	1.000
Receipts from Insurance Claims	1.302	0.650	0.000	0.000	0.000	1.952
Restricted Funding/Ring Fenced Capital Grant	3.015	6.300	0.000	0.000	0.000	9.315
Harbour Investment Programme	0.860	11.990	14.870	7.525	50.834	86.079
TIF - Borrowing paid from NDR	0.063	0.456	0.000	0.000	0.000	0.519
Prudential Borrowing/Borrowing supported by loans charges	0.000	17.039	0.546	0.427	0.000	18.012
Additional Funding from Revenue	0.424	0.000	0.000	0.000	0.000	0.424
Funded by Reserves	6.937	2.856	0.000	0.000	0.000	9.793
Funded by Reserves - General Capital Grant Shortfall	0.000	1.873	0.000	0.000	0.000	1.873
Funding Agreed at 2020-21 Budget Setting	1.300	2.100				3.400
Loans Fund Review		3.193		0.000	0.000	3.193
Funding Consistent with Revenue Budget	25.464	57.531	24.989	17.525	50.834	176.343

3.3 Summary of Capital Plan reported as at 31 December 2020

3.3.1 The capital plan included in the December capital monitoring is summarised in the table below:

	2020-21 £m	2021-22 £m	2022-23 £m	2023-24 £m	Future Years £m	Total £m
Executive Director - Douglas Hendry:						
Education	4.349	10.803	2.555			17.707
Facility Services - Shared Offices	1.941	1.734	0.571			4.246
Major Projects/CHORD	7.311	11.657	2.937	0.285		22.190
Executive Director - Kirsty Flanagan:						
ICT	0.775	1.419	1.209	0.142		3.545
Roads and Infrastructure	9.778	27.067	21.008	7.525	50.834	116.212
Development and Economic Growth	1.468	1.256	0	50		52.724
Health and Social Care Partnership	0.601	1.085	0.576			2.262
Live Argyll	0.513	0.609	0.563			1.685
Total	26.736	55.630	29.419	57.952	50.834	220.571

3.4 Proposed Revisions to Capital Plan

- 3.4.1 As part of the capital planning process, departments reviewed the approved capital plan in terms of the timing and cost of projects and updated the Service Asset Management Plans (SAMPs) accordingly.
- 3.4.2 The main adjustment relates to the removal of £50m relating to the Rural Growth Deal from the capital programme. Clarity is required regarding the profiling of this grant funding and what proportion of it will relate to revenue. Once this is known the project can be added back on to the programme.
- 3.4.3 The other adjustments largely relate to amending the presentation of projects funded by restricted funds within the capital plan going forward. The main projects this applies to are the general flooding allocation across the three years of the programme totalling £0.465m, Cycling Walking Safer Streets funding of £0.376m and the Campbeltown Flood Scheme funding of £0.125m. These adjustments do not affect the value of funding required to complete the projects from Argyll and Bute Council as it is merely a presentational issue.
- 3.4.4 Other amendments include re-profiling of anticipated expenditure across the programme and a small movement of funds back to earmarked reserves or revenue as appropriate. The revisions are summarised in the table below.

	2020-21 £m	2021-22 £m	2022-23 £m	2023-24 £m	Future Years £m	Total £m
Executive Director - Douglas Hendry:						
Education	(1.255)	1.255				0.000
Facility Services - Shared Offices	(1.220)	1.220				0.000
Major Projects/CHORD						0.000
Executive Director - Kirsty Flanagan:						
ICT						0.000
Roads and Infrastructure	(0.002)	0.280	0.155	0.155		0.588
Development and Economic Growth		0.313		(50.000)		(49.687)
Health and Social Care Partnership	(0.365)	0.365				0.000
Live Argyll	(0.219)	0.219				0.000
	(3.061)	3.652	0.155	(49.845)	0.000	(49.099)

3.5 Proposed Block Allocations 2023-24

- 3.5.1 The block allocation for 2023-24 is based on the General Capital Grant award for 2020-21 of £9.661m, adjusted to remove the PSHG allocation of £1.033m leaving a block allocation available to spend on capital projects of £8.628m.
- 3.5.2 The block allocation is allocated to services based on a proportionate percentage basis. Services have each prepared SAMPs in which they outline the projects they would propose to spend their block allocation on.

3.6 Risks/Cost Pressures Identified

Intolerable Red Risks

- 3.6.1 As part of the Service Asset Management plans, three intolerable red risks, amounting to £0.072m, have been identified that require additional funding over and above the block allocation. They relate to the replacement of three key business applications.

Cost Pressures

- 3.6.2 As capital projects are based on cost estimates at a point in time, there is always a risk they will cost more than originally planned, particularly where there has been project delays. Where there are major change projects there is a high likelihood of the project requiring more budget than is currently in the capital programme which has been emphasised this year with the impact of COVID-19. As such there is a cost pressure of £1.162m, over and above the £2.175m reported in the December budget monitoring, in relation to significant strategic change projects based on the best case scenario as detailed in exempt Appendix 4.
- 3.6.3 The Campbeltown Flood Protection Scheme is estimated to cost around £9.330m and Scottish Government will fund 80% of this with the Council expected to contribute the balance of 20%. The Council has already committed some matched budget for investigation and design work and the remaining 20% contribution from the council of £1.406m was approved at the budget meeting in February 2020 and sits within Earmarked Reserves. A full business case will be brought to council for approval however as it was agreed to utilise the Scottish Government funding received in previous years to fund the general capital programme there will be a necessity to prudentially borrow in the future to either pay for the works to proceed with the project or repay the Scottish Government the funding received but not yet spent on this specific project. As at 31st March it is estimated that £3.355m of funding would have to be returned to the Scottish Government if the project did not proceed. A further £0.125m was received in the 2021-22 settlement which would also require to be returned.

Other Risk Areas

- 3.6.4 As noted in 3.6.2 there is an exempt appendix 4 included within this report which highlights other areas of potential risk in relation to significant strategic change projects. Should the worst case scenario be realised then the Significant Strategic Change Fund would need to be augmented by £3.114m which could be funded through borrowing at an estimated cost of £0.199m per annum to the revenue budget. This borrowing would only be taken if required.
- 3.6.5 The Capital Programme has been structured to address the majority of the Council's high risk assets. In 2021-22, service asset managers will develop business cases and plans to tackle the other high risk assets which are not addressed by projects within the Capital Programme for 2021-22 to 2023-24. A brief description of these can be found within section 3.14 of the Corporate Asset Management Plan.

3.7 Funding Options Identified

- 3.7.1 The Treasury have advised that there are financial flexibility options available in relation to additional costs as a result of COVID-19 which could be transferred over to capital from revenue where there are additional capital costs as a result of the pandemic. It is estimated that approximately £2m of the overspend within Significant Strategic Change projects is as a result of COVID-19 and as such these financial flexibilities may be applied and result in additional funding for the project.
- 3.7.2 As part of the 2020-21 budget setting process it was agreed that £5.013m of funding would be set aside for significant strategic change capital projects. £2.856m of this funding was approved to be drawn down in 2020-21 for Helensburgh Waterfront Development leaving a balance of £2.157m that could be used to contribute towards the reported overspend within Rothesay Pavilion.
- 3.7.3 The revenue budget overview report advises that if Members agree to all the proposals noted within the report, there will be a balanced 2021-22 budget with a surplus of £3.080m. It is proposed within the revenue budget overview report that this surplus is used to reduce the funding gap in the capital programme, which would eliminate the need to reduce or remove projects from the current capital plan and also reduce the level of borrowing required to fund the gap.
- 3.7.4 The above funding options have been included when calculating the overall position of the capital programme as detailed in 3.8.2.

3.8 Comparison of Revised Plan to Estimated Capital Funding

- 3.8.1 The capital plan as at 31 December 2020, including the new block allocation for 2023-24, has been compared to the estimated funding (noted in section 3.2).

	2020-21 £m	2021-22 £m	2022-23 £m	2023-24 £m	Future Years £m	Total £m
Capital Plan as at December 2020	26.736	55.630	29.419	57.952	50.834	220.571
Proposed revisions to capital plan	(3.061)	3.652	0.155	(49.845)	0.000	(49.099)
Estimated future years block allocation				8.628		8.628
Projected overspend as at December 2020	0.639	1.821	0.045			2.505
Total Revised Plan	24.314	61.103	29.619	16.735	50.834	182.605
Total Revised Funding	25.464	57.531	24.989	17.525	50.834	176.343
Total Surplus / (Gap)	1.150	(3.572)	(4.630)	0.790	0.000	(6.262)

- 3.8.2 The total gap currently within the capital programme to 2023-24 is £6.262m. Various elements contribute to this gap as summarised in the table below. After adjusting for the intolerable red risks, cost pressures and other funding sources, identified within sections 3.6 and 3.7 of this report, the total gap within the capital programme is £0.259m, see table below.

Summary	Detail	£m
Projected overspend as at 31st December 2020	As reported in December Capital monitoring report there is an anticipated overspend of £2.563m in the Capital Plan. This is largely made up of an overspend within Rothesay Pavilion of £2.175m and also an overspend within Early Learning and Childcare of £0.330m. The remaining variances relate to small over and under spends that will be rectified by the year end, leaving a reduced overspend to be considered as part of the capital budget of £2.505m.	(2.505)
2021-22 Capital Grant	Capital grant for 2021-22 less than previously anticipated. Previous estimates were based on an average of the previous 4 year settlements (£12.278m) but the reality was £2.621m less after adjusting for flood schemes.	(2.682)
2022-23 Capital Grant	Capital grant for 2021-22 less than previously anticipated. Previous estimates were based on an average of the previous 4 year settlements (£12.278m) but the reality was £2.621m less after adjusting for flood schemes.	(2.682)
2023-24 Capital Grant	Estimated small reduction in capital grant for 2023-24 based on capital grant provisional settlement for 2021-22 (officers have been planning to a capital grant settlement of £9.661m plus a flooding allocation of £0.155m for 2023-24, this adjustment assumes block allocations are not increased to reflect the lower than estimated settlement).	(0.065)
Capital Receipts Adjustments within existing programme	Capital receipts estimated last year over the 3 year programme have reduced from £3.606m to £3.259m resulting a reduction of £0.347m This is offset by receipts from vehicle sales in 2020-21 which are currently £0.046m.	(0.301)
Early Learning and Childcare 1140 Hours	Additional revenue funding that Scottish Government have agreed can fund ELC capital expenditure in 2020-21.	0.100
Previously Agreed Earmarked Reserve	It was agreed at Business Continuity Committee that the underspend within the Loans Fund at the end of 2019-20 should be utilised to fund the gap in the capital programme as a result of significantly reduced settlements.	1.873
Total Surplus / (Gap) prior to Intolerable Red Risks and Cost Pressures		(6.262)
Intolerable Red Risks	Intolerable red risks as noted at 3.6.1 of this report.	(0.072)
Significant Strategic Change Projects	Increase to the significant strategic change fund as per exempt appendix 4.	(1.162)
Total Surplus / (Gap) after Intolerable Red Risks and Cost Pressures		(7.496)
Financial Flexibilities	Estimated financial flexibility that may be available in relation to additional costs as a result of COVID-19 but this option has still to be confirmed.	2.000
Revenue Surplus	Revenue surplus available to fund gap in capital programme.	3.080
Significant Strategic Change Projects	Earmarked Reserve for Significant Strategic Change Projects agreed at 2020-21 budget setting.	2.157
Remaining Surplus / (Gap)		(0.259)

3.8.3 Council should give consideration as to how to deal with the £0.259m funding gap within the capital programme. If the gap was funded through borrowing it would create a revenue cost pressure of £0.017m per annum which has not been built into the revenue budget overview report.

3.9 Updated Capital Plan

3.9.1 The table below shows a summary of the updated capital plan and further detail is contained within Appendix 3. This excludes the intolerable red risk and cost pressures identified as these are subject to Member approval.

	2020-21 £m	2021-22 £m	2022-23 £m	2023-24 £m	Future Years £m	Total £m
Executive Director - Douglas Hendry:						
Education	3.332	12.143	2.562	2.243	0.000	20.280
Facility Services - Shared Offices	0.721	2.954	0.571	0.431	0.000	4.677
Major Projects/CHORD	7.712	13.393	2.975	0.285	0.000	24.365
Executive Director - Kirsty Flanagan:						
ICT	0.775	1.419	1.209	0.919	0.000	4.322
Roads and Infrastructure	9.776	27.347	21.163	11.995	50.834	121.115
Development and Economic Growth	1.468	1.569	0.000	0.000	0.000	3.037
Health and Social Care Partnership	0.236	1.450	0.576	0.431	0.000	2.693
Live Argyll	0.294	0.828	0.563	0.431	0.000	2.116
Total	24.314	61.103	29.619	16.735	50.834	182.605

4. CONCLUSION

- 4.1 The capital plan funding assumptions have been updated, the plan extended for a further year and block allocations allocated to services for the additional year. Taking into consideration the current capital programme, intolerable red risks and cost pressures, and other possible funding sources, there is a reported gap of £0.259m. If borrowing was taken out to fund this gap it would create a revenue cost pressure of £0.017m per annum.
- 4.2 Should the worst case scenario be realised within Significant Strategic Change projects then the Significant Strategic Change Fund would need to be augmented by £3.114m which could be funded through borrowing at an estimated cost of £0.199m per annum to the revenue budget. This borrowing would only be taken if required.
- 4.3 Estimated funding for the 2023-24 capital programme has been based on the General Capital Grant received in 2020-21. Confirmation has now been received from Scottish Government that the indicative General Capital Grant settlements up to 2025-26 will remain constant at the same level as the 2021-22 settlement therefore this was a prudent approach.

5. IMPLICATIONS

- 5.1 Policy – Sets out the approach to capital planning.
- 5.2 Financial – Outlines the funding and commitments for the capital plan 2019-23.
- 5.3 Legal - The funding for new expenditure may not address all the Statutory and Regulatory requirements in relation to Health and safety.
- 5.4 HR - There are risks that the funding available will have an impact on the sustainability of the Property Design Team and the design team within Roads and Amenity Services.

- 5.5 Fairer Scotland Duty – None.
- 5.5.1 Equalities – None.
- 5.5.2 Socio-Economic Duty – None.
- 5.5.3 Islands Duty – None.

- 5.6 Risk - There are risks around level of capital receipts which could result in red risk assets not being addressed.

- 5.7 Customer Service – None.

**Policy Lead for Financial Services and Capital Regeneration Projects:
Councillor Gary Mulvaney**

**Kirsty Flanagan
Section 95 Officer
8 February 2021**

For further information please contact:
Anne Macdougall, Finance Manager 01586-555269

APPENDICES:

- Appendix 1 - Proposed Asset Disposals
- Appendix 2 - Restricted Funding
- Appendix 3 - Proposed Capital Plan 2021-24
- Appendix 4 – Exempt Report - Significant Strategic Change Fund

Appendix 1 - Proposed Asset Disposals

Property
Dunclutha Children's home (overage payment)
Land at Balisacate, Isle of Mull
Land at Former Police Station, Garelochhead
Plot of ground, Pilot Street, Dunoon
Area of ground adjoining Pier House Fionnphort
Units at Broadcroft Lane, Rothesay
Ardchattan Primary school and schoolhouse
Land, Fountainhead, Bunessan
Port Ellen school house
Former public toilet, Tarbet
Former Council Offices, Witchburn Road, Campbeltown
Former Kirn Girl Guides Hut, Dunclutha Lane, Kirn, Dunoon
Bridge of Orchy School/House
Blairvadach
Site of former Cowal Teacher's Training Centre, Sandbank, Dunoon
Lochgilphead Primary School, Lochgilphead
Rothesay Academy, Rothesay, Isle of Bute
Ardchonnell Primary School, Eredine
Tayinloan P.C.
Appin Roads depot
Witchburn Road site, former Finance offices
Flats at 52B and 52C Sinclair Street, Helensburgh

Appendix 2 - Restricted Funding

	2020-21 £m	2021-22 £m	2022-23 £m	2023-24 £m	Future Years £m	Total £m
Education						
Digital Inclusion	0.381					0.381
Education Total	0.381	0.000	0.000	0.000	0.000	0.381
Roads & Infrastructure Services						
STTS	1.225					1.225
Depot Rationalisation - Appin Depot Site		0.200				0.200
Other Roads Reconstruction	0.079					0.079
Electric Vehicle Chargers	0.192					0.192
Witchburn Road Demolition	0.009					0.009
Environmental Projects - Sustrans	0.003					0.003
Roads & Infrastructure Services Total	1.508	0.200	0.000	0.000	0.000	1.708
Development & Economic Growth						
SPT	0.150					0.150
H&L Cycleways	0.020					0.020
Town Centre Fund		0.121				0.121
Development & Economic Growth Total	0.170	0.121	0.000	0.000	0.000	0.291
Major Projects						
Helensburgh Waterfront Development	0.132	1.165				1.297
Helensburgh Waterfront Development - Libor Grant		5.000				5.000
Rothesay CHORD	0.806	0.814				1.620
Dunoon CHORD - Design Team	0.018					0.018
Rural Growth Deal						0.000
Major Projects Total	0.956	6.979	0.000	0.000	0.000	7.935
TOTAL FUNDING	3.015	7.300	0.000	0.000	0.000	10.315

CAPITAL PLAN 2020-24
Overall Summary

APPENDIX 3

Service	2020-21 £000s	2021-22 £000's	2022-23 £000s	2023-24 £000s	Future Years £000s	Total £000s
Education	3,332	12,143	2,562	2,243	0	20,280
Shared Offices	721	2,954	571	431	0	4,677
ICT	775	1,419	1,209	919	0	4,322
Roads and Infrastructure	9,776	27,347	21,163	11,994	50,834	121,114
Development and Economic Growth	1,468	1,569	0	0	0	3,037
Health and Social Care Partnership	236	1,450	576	431	0	2,693
Live Argyll	294	828	563	431	0	2,116
Major Projects/CHORD	7,712	13,393	2,975	285	0	24,365
Overall Total	24,314	61,103	29,619	16,735	50,834	182,605

Education

Category	Service	Project	2020-21 £000s	2021-22 £000's	2022-23 £000s	2023-24 £000s	Total £000s
Asset Sustainability	Education	Asbestos Control/Removal Works	7	0	0	0	7
		Block Allocation - Education	750	5,080	2,420	2,243	10,493
		Digital Inclusion 20-21	381	0	0	0	381
		Free School Meals	14	0	0	0	14
		Homeless Houses - Housing Quality Standard	1	0	0	0	1
		Internal Refurbishment Budget	17	0	0	0	17
		Pre-5's/Nurseries	1	0	0	0	1
		Primary Schools	-316	1,944	23	0	1,651
		School Houses - Housing Quality Standard	2	0	0	0	2
		Secondary Schools	127	140	0	0	267
Asset Sustainability Total			984	7,164	2,443	2,243	12,834
Service Development	Education	Clyde Cottage - 600 hours provision	25	0	0	0	25
		Early Learning and Childcare - 1140 Hours	1,300	3,836	119	0	5,255
		Islay High & Rosneath PS Pitches	16	0	0	0	16
Service Development Total			1,341	3,836	119	0	5,296
Strategic Change	Education	Campbeltown Schools Redevelopment	432	47	0	0	479
		Dunoon Primary School	250	443	0	0	693
		Kirn Primary School	75	161	0	0	236
		Replacement of Oban High School	250	492	0	0	742
Strategic Change Total			1,007	1,143	0	0	2,150
Overall Total			3,332	12,143	2,562	2,243	20,280

Category	Service	Project	2020-21 £000s	2021-22 £000's	2022-23 £000s	2023-24 £000s	Total £000s
Asset Sustainability	Shared Offices	Argyll House, Dunoon	98	0	0	0	98
		Asbestos Capital Property Works	57	0	0	0	57
		Block Allocation	97	950	561	431	2,039
		Bowmore Area Office	0	76	0	0	76
		Burnett Building	26	110	3	0	139
		Capital Property Works	29	0	0	0	29
		Castle House, Dunoon	0	10	0	0	10
		Cleaner Energy	0	500	0	0	500
		Dunoon Office Rationalisation	15	205	7	0	227
		Fire Risk Assessment Works	60	0	0	0	60
		Hill Street Dunoon Rewire	0	33	0	0	33
		Joint Valuation Board	0	39	0	0	39
		Legionella Control Works	197	150	0	0	347
		Lorn House, Oban	0	22	0	0	22
		Manse Brae District Office	2	150	0	0	152
		Manse Brae Roads Office	2	0	0	0	2
		Oban Municipal Buildings	2	16	0	0	18
		Old Quay Offices, Campbeltown	0	15	0	0	15
		Rothesay Office Rationalisation	0	30	0	0	30
		Tobermory Area Office	2	42	0	0	44
Whitegates Office, Lochgilphead	25	0	0	0	25		
Asset Sustainability Total			612	2,348	571	431	3,962
Strategic Change	Shared Offices	Campbeltown Office Rationalisation	1	0	0	0	1
		Carbon Management - Group Heating Conversion Project (Prudentia)	10	0	0	0	10
		Carbon Management Business Cases (FPB)	60	0	0	0	60
		Carbon Management Capital Property Works 16/17	20	0	0	0	20
		Helensburgh Office Rationalisation (FPB,REC)	3	335	0	0	338
		Non-NPDO Schools PV Panel Installations	0	88	0	0	88
		NPDO Schools Solar PV Panel Installations	0	183	0	0	183
		Oil to Gas Heating Conversions (FPB)	5	0	0	0	5
		Rothesay Office Rationalisation	10	0	0	0	10
Strategic Change Total			109	606	0	0	715
Overall Total			721	2,954	571	431	4,677

Category	Service	Project	2020-21 £000s	2021-22 £000's	2022-23 £000s	2023-24 £000s	Total £000s
Strategic Change	CHORD	CHORD - Dunoon	161	9	9	0	179
		CHORD - Helensburgh -Public Realm Imprv	70	0	0	0	70
		CHORD - Oban	72	666	0	0	738
		CHORD - Rothesay	531	2,129	38	0	2,698
		Helensburgh Waterfront Development	6,878	10,589	2,928	578	20,680
Strategic Change Total			7,712	13,393	2,975	578	24,365
Overall Total			7,712	13,393	2,975	578	24,365

Category	Service	Project	2020-21 £000s	2021-22 £000's	2022-23 £000s	2023-24 £000s	Total £000s
Asset Sustainability	ICT	Block Allocation - ICT	0	0	906	919	1,825
		MS Exchange & Doc Sharing	58	0	0	0	58
		PC Replacement	626	414	0	0	1,040
		Server Sustainability	5	186	0	0	191
		Telecomms Network	69	103	0	0	172
Asset Sustainability Total			758	703	906	919	3,286
Service Development	ICT	Applications Projects	17	716	303	0	1,036
Service Development Total			17	716	303	0	1,036
Overall Total			775	1,419	1,209	919	4,322

Category	Service	Project	2020-21 £000s	2021-22 £000's	2022-23 £000s	2023-24 £000s	Total £000s
Asset Sustainability	RIS	Block Allocation	0	0	0	4,314	4,314
		Bridge Strengthening	191	992	500	0	1,683
		Cemetery Houses	25	0	0	0	25
		Eilean Dhiura Ferry Engine Replacement	100	0	0	0	100
		Environmental Projects	18	545	0	0	563
		EV Quick Chargers	192	0	0	0	192
		Flood Prevention	7	302	155	155	619
		Footway Improvements	53	0	250	0	303
		Glengorm - Capping	784	0	0	0	784
		Helensburgh CHORD - Signage etc	10	0	0	0	10
		Helensburgh Flood Mitigation	16	424	10	0	450
		Lighting	50	214	250	0	514
		Oban Play Park	1	0	0	0	1
		Public Convenience Upgrades	82	0	0	0	82
		Roads Reconstruction	4,716	7,387	4,128	0	16,231
		Roads Reconstruction - Helensburgh CHORD	114	0	0	0	114
Roads Reconstruction - Oban CHORD	52	0	0	0	52		
Asset Sustainability Total			6,411	9,864	5,293	4,469	26,037
Service Development	RIS	Campbeltown Old Quay	0	43	0	0	43
		Depot Rationalisation	0	50	0	0	50
		Fleet Management	1,270	352	1,000	0	2,622
		Fleet Management - Prudential Borrowing	123	3,277	0	0	3,400
		Lismore Ferry Replacement	100	400	0	0	500
		Lochgilphead Depot Rationalisation	-12	0	0	0	-12
		Oban Depot Development	608	68	0	0	676
Preliminary design for Regional Transport projects (tif)	16	0	0	0	16		
Service Development Total			2,105	4,190	1,000	0	7,295
Strategic Change	RIS	Campbeltown Flood Scheme	300	573	0	0	873
		Harbour Investment Programme PB	860	11,990	14,870	7,525	86,079
		Street Lighting LED Replacement	100	730	0	0	830
Strategic Change Total			1,260	13,293	14,870	7,525	87,782
Overall Total			9,776	27,347	21,163	11,994	121,114

Category	Service	Project	2020-21 £000s	2021-22 £000's	2022-23 £000s	2023-24 £000s	Total £000s
Service Development	DEG	Cycleways - H&L (FSPT)	20	0	0	0	20
		Helensburgh Public Realm - Arts Strategy Fund	0	53	0	0	53
		Safe Streets, Walking and Cycling (CWSS)	590	376	0	0	966
		SPT - bus infrastructure	150	0	0	0	150
		Town Centre Funds	645	684	0	0	1,329
Service Development Total			1,405	1,113	0	0	2,518
Strategic Change	DEG	01 TIF - Lorn/Kirk Road	32	0	0	0	32
		05 TIF - North Pier Extension	0	346	0	0	346
		09 TIF - Oban Airport Business Park	31	110	0	0	141
Strategic Change Total			63	456	0	0	519
Overall Total			1,468	1,569	0	0	3,037

Category	Service	Project	2020-21 £000s	2021-22 £000's	2022-23 £000s	2023-24 £000s	Total £000s
Asset Sustainability	HSCP	Ardfenaig	0	257	0	0	257
		Block Allocation	0	0	561	431	992
		Capital Property Works	0	159	0	0	159
		Digitalising telecare	0	100	0	0	100
		Eadar Glinn	3	120	0	0	123
		Glencruitten Hostel	0	38	0	0	38
		Gortonvogie	0	12	0	0	12
		Greenwood/Woodlands	-9	100	0	0	91
		Kilmory Castle Top Floor Toilet Refurb	4	0	0	0	4
		Lochgilphead Resource Centre	16	0	0	0	16
		Lorn Resource Centre	160	19	0	0	179
		Shellach View	-2	0	0	0	-2
		Struan Lodge Boiler	0	252	0	0	252
		Thomson Home Rothesay	10	99	6	0	115
		Tigh An Rudha HFE	0	294	9	0	303
Asset Sustainability Total			182	1,450	576	431	2,639
Service Development	HSCP	Dunclutha Childrens Home	54	0	0	0	54
Service Development Total			54	0	0	0	54
Overall Total			236	1,450	576	431	2,693

Category	Service	Project	2020-21 £000s	2021-22 £000's	2022-23 £000s	2023-24 £000s	Total £000s
Asset Sustainability	Live Argyll	Aqualibrium	29	0	0	0	29
		Campbeltown Community Centre - Fire Alarm and Door Upgrade	14	0	0	0	14
		Campbeltown Museum - Burnet Bldg	26	0	0	0	26
		Capital Property Works	52	693	561	431	1,737
		Dunoon Community Education Centre	0	48	2	0	50
		Helensburgh Library	11	0	0	0	11
		Helensburgh Swimming Pool - Roofing	9	0	0	0	9
		Inveraray CARS	0	21	0	0	21
		Moat Centre (Roofing)	5	0	0	0	5
		Riverside Leisure Centre - Cladding Upgrade	48	0	0	0	48
		Rothesay Swimming Pool	59	0	0	0	59
		Victoria Halls, Helensburgh	18	66	0	0	84
Asset Sustainability Total			271	828	563	431	2,093
Service Development	Live Argyll	Riverside Leisure Centre Refurbishment	-13	0	0	0	-13
Service Development Total			-13	0	0	0	-13
Strategic Change	Live Argyll	Carbon Management	36	0	0	0	36
Strategic Change Total			36	0	0	0	36
Overall Total			294	828	563	431	2,116

ARGYLL AND BUTE COUNCIL**COUNCIL****STRATEGIC ASSET MANAGEMENT BOARD****25 FEBRUARY 2021**

CORPORATE ASSET MANAGEMENT STRATEGY

1. EXECUTIVE SUMMARY

- 1.1 Asset management is a structured and systematic approach to managing fixed assets on an ongoing basis. This approach addresses all phases of an asset's life cycle, from pre-acquisition through to retirement. Effective asset management planning means knowing what you own, where it's located, what it costs you, what it will cost you in the future, whether it will support current and future service delivery and who is responsible for it.
- 1.2 The Corporate Asset Management Strategy establishes the Council's overall approach to management of its asset base. In particular it sets out:
- the Council's approach and commitment to sound asset management
 - that the aims and objectives of the Corporate Asset Management Strategy are to ensure that all Council assets are required for operational and regeneration/economic development purposes
 - links between asset management, the Corporate Plan, the Argyll and Bute Outcome Improvement Plan (ABOIP), Service Plans, Live Argyll and the Argyll and Bute Health and Social Care Partnership (HSCP)
 - the Governance arrangements for asset management
 - an overview of the performance improvement framework for asset management
 - the need for asset management to be forward looking to deliver the assets the Council requires for future service delivery.

CORPORATE ASSET MANAGEMENT STRATEGY

2. INTRODUCTION

2.1 The Corporate Asset Management Strategy establishes the Council's overall approach to management of its asset base. In particular it sets out:

- the Council's approach and commitment to sound asset management
- that the aims and objectives of the Corporate Asset Management Strategy are to ensure that all Council assets are required for operational and regeneration/economic development purposes
- links between asset management, the Corporate Plan, the ABOIP, Service Plans, Live Argyll and the HSCP
- the Governance arrangements for asset management
- an overview of the performance improvement framework for asset management
- the need for asset management to be forward looking to deliver the assets the Council requires for future service delivery.

3. DETAIL**Definition and Core Values of Asset Management**

3.1 Asset management is a structured and systematic approach to managing fixed assets on an ongoing basis. This approach addresses all phases of an asset's life cycle, from pre-acquisition through to retirement. Effective asset management planning means knowing what you own, where it's located, what it costs you, what it will cost you in the future, whether it will support current and future service delivery and who is responsible for it.

3.2 It is recognised that these general guiding principles can also be applied to the management of non-fixed, or less permanent, assets such as vehicles, plant and equipment.

3.3 The Council will ensure that the assets it provides are used in a fair, consistent, efficient and effective way, taking into account their social and environmental impact and the needs and aspirations of our people, communities, areas and organisation.

3.4 Asset management is the process of ensuring that the Council's Assets are:

- fit for purpose
- used efficiently
- maintained on a sustainable basis
- matched in investment terms to service needs.

Approach and Commitment to Sound Asset Management

- 3.5 The Local Government in Scotland Act 2003 provides the legal framework for both the Prudential Code and the Best Value arrangements. Under the Prudential Code local authorities are authorised to make capital investments where it can be demonstrated that these investments are affordable, prudent and sustainable. A local authority, which secures Best Value, is one, which promotes continuous improvement in the performance of its functions.
- 3.6 Asset management is a key element of achieving Best Value. Councils have a statutory duty to deliver Best Value. This has significant implications for asset management as Councils must:
- ensure that management arrangements secure continuous improvement
 - balance quality and cost in relation to the procurement of assets
 - ensure asset management decisions contribute to sustainable development.
- 3.7 Asset management has potential to contribute to achievement of efficiency savings.
- 3.8 The Best Value 2 Asset Management templates published by Audit Scotland essentially set out the direction of travel for asset management within the Council. The desired outcomes of good practice contained within these templates have been fully adopted and are being actively promoted and progressed by the Strategic Asset Management Board.
- 3.9 In addition, asset management best practice will continue to be shared and developed through participation in national and local benchmarking networks and through membership of professional associations, such as the Scottish Heads of Property Services group.
- 3.10 In line with Best Value Guidance: "Sound Management of Resources" the Council's Corporate Asset Management Strategy sets out how the Council will manage its assets to deliver the Council's corporate and ABOIP objectives, by providing the basis for corporate challenge and a focus on the future asset requirements in respect of service delivery.

Aims and Objectives of the Corporate Asset Management Strategy

- 3.11 Plans for the future should ensure that assets are used primarily to enable the most effective provision of services together with the achievement of strategic objectives; and that this should be done in the most efficient and economical manner. The Corporate Asset Management Strategy aims to provide an integrated approach to realising the Council's overall strategic aims and objectives for optimising assets and challenge services in this regard. A primary objective of asset management is to ensure that all assets held by the Council are required for operational and regeneration/economic development purposes, linked to corporate, service and ABOIP objectives, while reducing the total cost of ownership and maximising the benefits from investment in these assets.
- 3.12 The Corporate Asset Management Strategy provides a strategic direction of travel and sets out the framework for the development and implementation of a robust process for asset management.

- 3.13 The Council's short term strategic objective is to improve the asset management performance by challenging services to ensure the most efficient and effective use of assets focused on delivery of the ABOIP, corporate and service objectives.
- 3.14 The following governing criteria underpin the Corporate Asset Management Strategy and provide a basis for corporate challenge:
- The Council's fixed assets must support current and future service delivery requirements.
 - The Corporate Asset Management Strategy informs and directs service asset management planning, the Corporate Asset Management Plan and Capital Plan.
 - The Corporate Asset Management Strategy informs and enables the Council's actions to successfully progress and improve economic development and connectivity within Argyll and Bute.
 - The Council's Climate Change Declaration informs and directs the improvements required for assets to meet the Council's carbon reduction targets.
 - The criteria of condition, suitability and risk are applied to measure asset performance.
 - The balance between quality and cost in relation to the procurement of assets and Individual asset performance (running cost and utilisation) where appropriate will be subject to measurement to determine efficiency.
 - The development and implementation of a systematic approach to asset investment and expenditure, utilisation and disposal.
- 3.15 As stated earlier, sound asset management is crucial if the Council is to make best use of the resources available to it to deliver its overall aims and objectives. The environment within which the Council operates is dynamic. It is therefore crucial that the Council's asset management approach informs decisions about strategic change across the Council, and is sufficiently flexible to adapt to the circumstances created by such change.
- 3.16 Specific aims of the Corporate Asset Management Strategy are to:
- Provide a framework for conducting a corporate challenge to ensure that all assets held by the Council are required for operational and regeneration/economic development purposes, linked to corporate, service and ABOIP objectives.
 - Ensure the capital investment programme will contribute to the achievement of the Council's key objectives designed to ensure that asset management issues are fully reflected in the planning of the Council.
 - Provide a framework for the management and monitoring of the capital programme and maintenance effects on revenue.
 - Inform the bidding for external "third party" additional capital funding and the management of any resources that are secured.
 - Address corporate policies on procurement and disposal policies as required by best value guidance.
 - Determine processes for the generation of capital project proposals; the monitoring of ongoing projects and the evaluation of completed projects.

- Review existing assets and service needs to explore opportunities for the more efficient and effective use of assets and the release of resources through disposal.

Links Between Asset Management and Key Corporate Policies

- 3.17 The Corporate Plan sets out the Council's corporate objectives and outcomes. The key features of the Corporate Plan are incorporated within this strategy.
- 3.18 The Council's vision is for Argyll and Bute's Economic Success to be built on a Growing Population. This is supported by making Argyll and Bute a place people choose to live, learn, work and do business.
- 3.19 The Corporate Asset Management Plan will need to move its focus from the current estate to considering what future service provision needs will be and the demands this will place on the asset base. This will ensure that in planning for the future the impact of the ABOIP, corporate objectives and national priorities will be taken into account as part of the corporate challenge contained within the asset management process.
- 3.20 There are important links between the Corporate Plan and the ABOIP. The outcomes set out in the Corporate Plan are the Council's contribution to the ABOIP. Each outcome is directly linked to one or more of the national outcomes set by the Scottish Government. The future service delivery requirement for assets is considered as part of the asset management process. This includes assets owned by the Council but operated by the HSCP and Live Argyll.
- 3.21 Community planning partners have worked in partnership with the Council to ensure that the ABOIP identifies the outcomes for Argyll and Bute and the partnership action required for effective implementation. The Council will foster partnerships and co-operation with organisations and agencies in the public, private and voluntary sector. In particular we continue to engage with the Scottish Futures Trust (SFT) in view of their emerging role of promoting asset rationalisation between public sector agencies and have increased the capacity of the Transformation Board and Special Projects Team to take forward strategic asset projects.

Governance Arrangements for Asset Management

- 3.23 Council governance of asset management by elected members is on the basis of the Council directing the work of the Council through the Strategic Management Team.
- 3.24 Responsibility for Council assets is held by the two Departments:
- Executive Director Douglas Hendry
 - Executive Director Kirsty Flanagan

These Departments are headed by an executive director reporting to the Chief Executive and supported by heads of service who are responsible for day to day service provision and the effective and efficient use of assets. Assets owned by the Council but operated by the HSCP and Live Argyll continue to be the responsibility of the Council.

- 3.25 The Head of Commercial Services is the Chair of the Strategic Asset Management Board and is responsible for the development of the Corporate Asset Management Strategy, production of the Corporate Asset Management Plan, and preparation of the Capital Plan.
- 3.26 The Strategic Asset Management Board is responsible for the development of asset management policy, planning and specification. In addition, the Board is responsible for the development and delivery of the asset management improvement programme and to support the production of the Corporate Asset Management Plan, Capital Plan and for providing corporate challenge within the asset management process.
- 3.27 The corporate requirements of asset management will be driven forward by the Strategic Asset Management Board; which is the link between senior officers and elected members and the Council's service operations in respect of matters of policy related to asset management. In this way a corporate view will be applied to major proposals relating to assets.
- 3.28 The Strategic Asset Management Board responsibilities are:
1. To oversee asset management within the Council by applying a corporate challenge which ensures that all assets held by the Council are required for operational and regeneration/economic development purposes linked to corporate, service and ABOIP objectives and the requirements of Live Argyll and the HSCP.
 2. To develop, introduce and fully establish asset management performance, planning and governance systems.
 3. To plan for economic, efficient and effective use of assets, ensuring compliance with statutory regulations.
 4. To prepare the Council's Corporate Asset Management Strategy and Corporate Asset Management Plan.
 5. To manage the approval process for Service and Group Asset Management Plans.
 6. To provide objective appraisal of Initial Business Cases, Outline Business Cases and Full Business Cases.
 7. To provide objective appraisal of Service Asset Management Plans (SAMPs) and Group Asset Management Plans (GAMPs).
 8. To provide objective appraisal of Asset Group Summary templates in relation to the Capital Plan.
 9. To work with stakeholders, both internal and external, in managing its assets including community planning partners.
 10. To review delivery of the Capital Programme.
 11. To review the resourcing of the delivery of the Capital Programme.

12. To ensure the capital works undertaken are of a high standard the Board should ensure that feedback of projects is sought by the users of the building / school / IT system etc. The board should review this feedback and pick up on any lessons learnt.
13. To resolve issues in respect of project risks for individual projects that have impacted (reached a level above tolerance).
14. To ensure life cycle costs in terms of building, maintain and decommissioning are considered in procurement and prior to committing to the project.
15. To oversee the standardisation and future development of asset specification and procurement.
16. To undertake a full review of Asset Management IT systems held by the Council and the development of a strategic approach towards future system integration.
17. Seek to ensure that adequate provision is made for planned programme maintenance.

Performance Improvement Framework for Asset Management

- 3.29 The Council must underpin asset management, business case development and capital and revenue decision making with robust asset performance data. The Performance Improvement Framework supports the required improvement in asset performance management, and the Strategic Asset Management Board has identified the continued development of asset performance measures as a key priority.
- 3.30 The table below summarises the asset base of the Council. The Council has an asset base at 31 March 2020, with a Net Book Value of £642.222m (2019 - £617.752m) that includes:

Description	Number	Description	Number
Shared Accommodation (Offices)	30	Roads (km)	2,286
Operational Depots	20	Public Road Bridges	901
Primary Schools	70	Car Parks	118
Secondary Schools	5	Marine Structures	41
3-18 Schools	4	Public Road Coastal Protection (km estimated)	200
Joint campuses	1	Public Road Retaining Wall (estimated)	1,000
Gaelic Medium Units	7	Public Conveniences	85
Adult Learning Centres	2	Waste Disposal facilities	11
Youth Centres	1		
Early Learning Centres	2	Ferries	6
School Houses	19	Airports	3
Learning Centre for pupils with additional support needs	1	Cemeteries	131

Homes for the Elderly	6	Children's Homes	5
Hostel	3	Resource Centres	3
Leisure Centres	5	Crematoria	1
Community Centres	4	Lighting Units	14,642
Halls	5	Vehicles and Plant	500
Libraries	11	IT Systems and Devices (estimated)	11,605

The table includes the majority of the Council's assets but is not exhaustive.

- 3.31 A range of policies in support of good asset management practice have been developed and are included in the appendices to this document. The asset management policies approved to date are outlined in Appendix 1. In addition Services have been encouraged to develop policy statements in respect of each asset group.
- 3.32 Each year the Corporate Asset Management Plan will be prepared on the basis of the Corporate Asset Management Strategy and it will take account of the risks identified in the SAMPs and GAMP. The aim of the Corporate Asset Management Plan is to ensure that capital and revenue expenditure is directed efficiently and effectively to further:
- Strategic Change
 - Service Development
 - Asset Sustainability.
- 3.33 The Corporate Asset Management Plan sets out how services will ensure that the opportunity cost of financial resources tied up in assets is minimised and that there is:
- an integrated corporate approach towards asset management, capital planning and budgeting process for both capital and revenue
 - a process for changing the Council's asset portfolio consistent with the Corporate Plan and ABOIP
 - a process for asset decision making which is consistent with services' requirements
 - an identification of opportunities for innovation, asset investment or disposal
 - provision of a context for capital project evaluation helping to prioritise decisions on spending.
- 3.34 Each executive director is responsible for the completion of their SAMP, GAMP and Asset Group Summary templates. Service asset managers will prepare the SAMP, GAMP, and Asset Group Summary templates, which, when approved by the Departmental Executive Director, will be submitted to the Strategic Asset Management Board. The Strategic Asset Management Board will evaluate each SAMP (including Asset Management Plans prepared by the HSCP and Live Argyll), GAMP, and Asset Group Summary template, from which the Corporate Asset Management and Capital Plan will be prepared.
- 3.35 In preparing SAMPs, service asset managers must consider the following guiding criteria:

- maximise the impact of all capital and revenue expenditure on assets
- apply asset performance indicators and benchmarking (Condition, Suitability and Risk) to ensure robust planning and decision making
- maximise the utilisation of assets
- reduce the unit costs of service delivery through smarter and more efficient asset management
- dispose of underperforming, unsuitable assets and assets which are at risk and invest in “fit for purpose” assets
- share assets with Community Partners and Third Sector to maximise public benefit.

3.36 Community empowerment legislation has recently been enacted. The Council has established an asset transfer policy and process to reflect the legislation and guidance.

3.37 The Council requires that decision making regarding the procurement, development and disposal of assets is founded on a robust process of options appraisal and business case gateways and have been subject to robust corporate challenge. The Capital Programme Planning and Management Guide sets out the Council’s approach towards, and requirement for, options appraisal and business case development including the Council’s Climate Change Declaration.

3.38 In terms of procurement, the Council will take cognisance of traditional or emerging delivery options. It will have regard to the delivery options afforded, for instance, by the Scottish Futures Trust (SFT) and the Northern Hub Co, where appropriate.

3.39 Services continue to use a set of asset performance indicators and an associated programme of asset surveys that were previously introduced by the Strategic Asset Management Board. The performance indicators form part of the Service Asset Management Planning process to allow services and the Council to benchmark asset performance and better inform decision making. In the future the Strategic Asset Management Board will monitor the survey frequency for specific asset groups and continually develop a programme of asset surveys in line with the agreed frequencies.

3.40 In order to fully support this strategy, the Council have implemented a corporate property management IT system to develop and improve its asset management and performance reporting capabilities.

3.41 The Asset Management Board will increasingly work closely with the Council’s Transformation Board and Commercial Services Team to exploit opportunities for improved efficiency in asset planning and utilisation. The “One Council” approach to property management is now fully implemented and aims to provide improved asset management and quicker disposal of surplus assets.

4. CONCLUSION

4.1 In the short term the aim of the Corporate Asset Management Strategy is to ensure that all the foregoing policies, plans, systems and processes are implemented and operational with on-going development taking place.

5. IMPLICATIONS

5.1	Policy –	The report sets out the Council's policy in respect of asset management.
5.2	Financial -	None.
5.3	Legal -	None.
5.4	HR -	None.
5.5	Fairer Scotland Duty -	None.
5.5.1	Equalities -	None.
5.5.2	Socio-Economic Duty -	None.
5.5.3	Islands Duty -	None.
5.6	Risk -	None.
5.7	Customer Service -	None.

Policy Lead for Financial Services and Major Projects: Councillor Gary Mulvaney

Ross McLaughlin, Head of Commercial Services

Kirsty Flanagan, Section 95 Officer

8 February 2021

For further information please contact:
Anne Macdougall, Finance Manager 01586-555269

APPENDICES

Appendix 1 – Asset Management Policies

APPENDIX 1 – ASSET MANAGEMENT POLICIES

1.0 INTRODUCTION

2.0 OPERATIONAL PROPERTY ASSET POLICY STATEMENT

3.0 NON-OPERATIONAL PROPERTY ASSET POLICY STATEMENT

4.0 ASSET DISPOSALS POLICY STATEMENT

5.0 ASSET ACQUISITIONS POLICY STATEMENT

6.0 FLEET ASSET POLICY STATEMENT

7.0 INFRASTRUCTURE ASSET POLICY STATEMENT

8.0 ICT ASSET POLICY STATEMENT

9.0 BUILDING ELEMENT RISK CATEGORY POLICY STATEMENT

1.0 INTRODUCTION

Argyll and Bute Council holds each of its assets as a resource to be used in the delivery of services and to support and contribute to its corporate objectives.

This is the fundamental premise that underpins all the Council's actions in managing its assets. From the acquisition of new assets, their operation throughout their lifetime, right the way through to their eventual disposal, the overall way in which the Council deploys and accounts for its assets can be tested against the contribution they make to the overall corporate vision. It is recognised that all assets can make particular contributions in terms of:-

- Optimising asset portfolios to meet changing service needs.
- Reaping financial benefits from savings in running costs and enhancing capital receipts.
- Implementing corporate plans and strategies in areas such as carbon reduction and sustainability.
- Acting as a catalyst for partnership working with other public service providers.
- Supporting the development and role of the Third Sector to provide key services within communities under the Community Empowerment Act.

Improved service delivery through effective asset management will be achieved when key assets are in the right location, suitable and fit for purpose and in good condition. In particular all property assets will also need to be accessible and energy efficient. In terms of de-carbonisation, all assets should be used in a sustainable manner and contribute to a low carbon economy.

The current financial climate has created particular problems for many public bodies. For example property assets cannot be so readily acquired, sold and, in some cases altered. The challenge for the Strategic Asset Management Board and the Council will be to consider the changes taking place in the external environment, such as new workplace practices, the increasing influence of information and communications technology and the growing importance of sustainability issues and to respond to these changes by implementing more innovative, aggressive and robust asset management policies.

The purpose of this document is to set out a high level Asset Policy framework for Argyll and Bute Council. These Policies will, in turn, support the Council's Asset Management Strategy and Corporate Asset Management Plan. The Policies set out in this document are in respect of:-

- Operational Property
- Non-Operational Property
- Disposals
- Acquisitions
- Fleet
- Infrastructure
- ICT
- Building Element Risk

These Policies are a dynamic statement of how Argyll and Bute Council expects to better use and manage its assets. The Policies will be reviewed annually and updated, where appropriate, to reflect emerging best practice, altered priorities and any new statutory obligations.

2.0 OPERATIONAL PROPERTY ASSET POLICY STATEMENT

The Strategic Asset Management Board will oversee the management of all operational property assets to ensure that these resources are operated in an effective and efficient manner and contribute to an improved provision of services to the community.

To do this the Board will:-

- Ensure property is regarded and managed as a corporate resource as part of the 'One Council' property approach.
- Ensure best value and best practice in the delivery of property and asset management services.
- Review and challenge the need for retaining properties with services.
- Ensure our property portfolio is suitable for its current use, and supports effective service delivery, and where practical, provides flexibility for easy adaptation to meet emerging and future service requirements. Ensure properties are compliant with relevant legislation.
- Ensure properties are in an appropriate condition and maintained effectively.
- Ensure office space is used efficiently.
- Regularly measure and report the suitability and condition of the school estate.
- Review options for rationalising or consolidating property assets.
- Regularly monitor and report on the performance of property and put in place measures for securing continuous improvement.
- Ensure property running costs, environmental credentials including climate change contribution and the consumption of resources are minimised.
- Consider the needs of stakeholders.
- Ensure that comprehensive asset management information to support decision making is collected, maintained and stored efficiently.
- Identify that key properties are held for economic development purposes and are managed by the Estates and Property Development team within Commercial Services to support local employment, regeneration and business growth.

3.0 NON-OPERATIONAL PROPERTY ASSET POLICY STATEMENT

The Strategic Asset Management Board will review and challenge the non-operational property assets held by Services. It will ensure that:-

- The investment portfolio is managed effectively to maximise income.
- Rental voids are kept to a minimum.
- Regular reviews of investment portfolio are carried out to assess purpose of retention and alternative development options.
- Underperforming assets are declared surplus to requirements and sold, leased or transferred to community partners.
- The cost of managing the non-operational portfolio remains competitive through review.

4.0 ASSET DISPOSALS POLICY STATEMENT

The Council has a statutory responsibility under the Local Government (Scotland) Act 1973, not to dispose of land at less than the best consideration. In order to comply with this obligation it will, in the majority of instances, seek to obtain “market value” for all surplus assets by:-

- Enhancing value wherever practicable and appropriate.
- Advertising on the open market where appropriate and to encourage competition from likely purchasers.
- Setting a closing date for offers where appropriate.
- Supporting the transfer of certain assets, where appropriate, to the Third Sector or Community Planning Partners in return for wider community benefits.
- Generally recommending acceptance of the highest offer submitted in accordance with the above.
- Reporting disposals to the Departmental Management Team or appropriate Committee of the Council seeking approval to proceed in line with Council Constitution.

Audit Scotland recommend that consideration should be given to using “legislation which allows councils to sell assets at below market value if it is for public benefit, where this is consistent with a published policy objective, and would achieve Best Value for the public sector overall”. Therefore in advance of any move to dispose of an asset, the Council will consider benefits from retaining an asset which may accrue to the public sector overall.

The Strategic Asset Management Board, as part of the ‘One Council’ property approach, will challenge service departments to review their future property requirements and this will ultimately lead to a net reduction of property assets. The Board will ensure arrangements are in place to:-

- Eliminate as far as possible the number of properties that are poorly used, unfit for purpose and in poor condition.
- Pursue disposal options that will maximise the return to the Council where possible.
- Become more commercial. For example to examine the possibility of setting up joint venture Special Purpose Vehicles (SPV’s), where appropriate, with the private sector to unlock the latent value of our assets.
- Fast-track disposal options where possible where unique or significant beneficial opportunities may exist, or can be created.
- Deliver capital receipts and revenue savings to the Council through the prompt and successful disposal of property.
- Ensure the cost of managing the disposal process portfolio remains competitive through benchmarking, market testing and regular review.

In addition to the foregoing, Part 5 of the Community Empowerment (Scotland) Act 2015 has introduced a right for community bodies to make asset transfer requests to specified public bodies for the transfer of an interest in land or buildings for a specified purpose. The act requires public bodies to assess requests against a list of criteria and to agree the request unless there are reasonable grounds for refusal.

The Council has developed a set of enhanced procedures to provide a clear and transparent asset transfer request process to ensure compliance with the act. Web pages have also been developed to provide an interactive tool with advice and guidance, a list of the Council’s assets, contact details, the relevant forms and documents required to make a request, an “expression of interest form” (to facilitate early informal discussions between organisations and officers). A single point of contact for enquiries is also provided.

5.0 ASSET ACQUISITIONS POLICY STATEMENT

The Strategic Asset Management Board's objective is to ensure that the necessary professional and technical services are in place to deliver the Council's capital and revenue programmes of new build, refurbishment and maintenance works in respect of developing, consolidating and protecting property assets.

The Board will ensure that the Property, Design, Estates, Major Projects Client Management and Asset Management Teams will provide the Council with construction, procurement, valuation and consultancy services including project management, project monitoring and budget management. On this basis the Board will be in a position to review and determine whether the due process has revealed that acquisition is the only or most favourable option available.

In the event that the acquisition of an asset is the optimum solution the Strategic Asset Management Board will ensure efficient procurement of assets and construction projects by:-

- Reviewing the integrated and multi-disciplined approach within Commercial Services.
- Requiring services to follow the methodical and efficient processes contained within the Council's approved Capital Planning and Management Guide.
- Overseeing and reviewing the Business Case Development Process.
 - Undertaking a rigorous options appraisal process, including consideration of procurement options.
 - Requiring the demonstration of comprehensive value for money approach.
- Participating and leading, where appropriate, post project reviews.

6.0 FLEET ASSET POLICY STATEMENT

The Council operates a wide range of fleet and plant to support the delivery of services.

The Strategic Asset Management Board requires the services to provide an efficient and effective Fleet management and vehicle maintenance service.

Fleet Management ensure that services have:-

- Appropriate vehicles in place to carry out their responsibilities and duties.
- Vehicles which are maintained to DVSA (Driver and Vehicle Standards Agency) standard.
- Appropriate data available to measure performance and use of fleet and plant and to enable targets to be established.
- Proportionate information to enable optimum use to be made of the fleet.
- An appropriate training programme in place to support relevant staff and operators.
- Robust business cases developed to underpin vehicle retention and best value procurement solutions.
- Plans in place where appropriate to develop a "Green Fleet" policy, including infrastructure for public charging.
- Plans are developed to manage a single council fleet with vehicle brokerage to ensure best value through vehicle utilisation and whole life costing.

7.0 INFRASTRUCTURE ASSET POLICY STATEMENT

The infrastructure portfolio is a complicated collection of diverse asset groups such as roads, bridges, piers, airports, amenity (e.g. cemeteries, memorials and parks), street lighting, landfill sites and flood prevention schemes. The overarching aim of the Strategic Asset Management Board is to ensure that the service with responsibility for these asset groups strives for a good quality, well maintained and sustainable infrastructure network that is not only safe but also contributes to the needs of the community together with the everyday requirements of the businesses operating within Argyll and Bute. The Annual Status and Options Report has been developed for the road, lighting and bridge/structures assets. This document includes deterioration modelling and investment scenarios that model likely future conditions.

The aim of the Strategic Asset Management Board is to make sure that:-

- The infrastructure assets perform well in terms of suitability and condition.
- Appropriate asset management information is gathered, maintained and used to underpin decision making.
- Infrastructure meets the needs of users' requirements and compliance with relevant legislation and regulations is achieved.
- Data continues to be gathered and held on appropriate systems.
- Benchmarking activities continue to inform business improvement actions.
- All of the above within the confines of the available budgets.
- All assets maximise income generation through the charging regime, where applicable, and that all fees are collected efficiently and expeditiously

8.0 ICT ASSET POLICY STATEMENT

It is the aim of the Strategic Asset Management Board to ensure that the Council's ICT assets are utilised in the most effective, efficient and economical manner in support of the Council's plans, strategies and service delivery.

The following approach will be undertaken to achieve this:-

- Business, corporate and strategic requirements will be identified.
- Procurement options will be tailored and developed to suit continuing needs, taking into account ongoing maintenance and sustainability issues throughout the whole life of the asset.
- Regular reviews will be conducted to assess fitness for purpose and performance of the asset in question.
- Full compliance with legislative and operational requirements during the withdrawal and subsequent disposal of ICT assets.
- Comprehensive ICT and asset management information in support of all of the above will be collected, maintained, stored efficiently and be readily available.

9.0 BUILDING ELEMENT RISK CATEGORY POLICY STATEMENT

The risk category for building elements is used as part of the condition surveys undertaken by Property Services. The classification for fabric related elements and building services are as follows:

Fabric – The condition of an element is based on a combination of factors including site visual appearance, manufacturer's guidance on the lifecycle of the element and frequency of repeated maintenance based on historical knowledge and recorded data. In taking cognisance of all factors an assessment is made and a score (out of ten) is applied resulting in a condition percentage being allocated to the element. A score of less than 40% is classified as **bad** and categorised as a red risk. A score between 40% and 60% is classified as **poor** and categorised as an amber risk. A score between 60% and 85% is classified as **satisfactory** and categorised as a yellow risk. A score greater than 85% is classified as **good** and categorised as a green risk.

In addition to overall condition and therefore the risk associated with elements, the Property Officers also identify "Hot Spots". These are generally small areas of an element whose condition is such that they do not significantly influence the overall score but require attention as their failure is likely to result in a significant disruption to the building functioning as intended. An example of this would be a bad condition flat roof over a boiler house where the failure of the roof element would potentially result in the heating failing.

As a result, a capital programme is established that deals with high risk elements including "Hot Spots". It is also prudent to include a Health and Safety budget to deal with any emergent issues throughout the financial year.

Services - Mechanical & Electrical – this assessment is based on the elemental lifecycle of the specific mechanical or electrical element or sub element. The assessment is coupled with the support of statutory cyclical service reports and industry standard recommendations. In taking cognisance of all factors an assessment is made and a score (out of ten) is applied resulting in a condition percentage being allocated to the element. A score of less than 40% is classified as **bad** and categorised as a red risk. A score between 40% and 60% is classified as **poor** and categorised as an amber risk. A score between 60% and 85% is classified as **satisfactory** and categorised as a yellow risk. A score greater than 85% is classified as **good** and categorised as a green risk.

In addition to the overall elemental condition and therefore the risk associated with elements, the Property Maintenance and Technical Officers also identify "Hot Spots". These are generally parts of an element where condition is such that they do not significantly influence the overall score but require attention as their failure is likely to result in a significant disruption to the building functioning as intended.

As a result, a capital programme is established that deals with high risk elements including "Hot Spots". It is also prudent to include a Health and Safety budget to deal with any emergent issues throughout the financial year.

This page is intentionally left blank

ARGYLL AND BUTE COUNCIL**COUNCIL****STRATEGIC ASSET MANAGEMENT BOARD****25 FEBRUARY 2021**

CORPORATE ASSET MANAGEMENT PLAN

1. EXECUTIVE SUMMARY

- 1.1 The Corporate Asset Management Strategy sets out the strategic framework for the development of asset management planning including the development of the Corporate Asset Management Plan, Service Asset Management Plans (SAMPS), ICT Group Asset Management Plan (ICT GAMP) and Asset Group Summary templates and provides the basis for corporate challenge within the asset management process.
- 1.2 The Corporate Asset Management Plan reflects the Council's strategic objectives contained in the Argyll and Bute Outcome Improvement Plan (ABOIP) and Corporate Plan, capital investment priorities and Service Plans to support Strategic Change, Service Development and Asset Sustainability projects in 2021-22 and beyond. These projects have been developed taking account of the future service delivery requirements of the Council, the Argyll and Bute Health and Social Care Partnership (HSCP) and Live Argyll.
- 1.3 On an ongoing basis all services assess the risk arising from the condition and suitability of the assets they have responsibility for. This enables the prioritisation of projects for inclusion within the capital plan.
- 1.4 The continued reduction in revenue maintenance budgets has had an impact on planned maintenance programmes. This in turn increases the rate of deterioration in asset condition across the Council leading to increasing demand for capital investment in the asset base to maintain service delivery. Furthermore, if the 2021-22 reduction in General Capital Grant continues into future years there may be increased difficulties in sustaining the asset base.

CORPORATE ASSET MANAGEMENT PLAN

2. INTRODUCTION

- 2.1 The Corporate Asset Management Plan reflects the Council's strategic objectives contained in the ABOIP and Corporate Plan, capital investment priorities and Service Plans to support Strategic Change, Service Development and Asset Sustainability projects in 2021-22 and beyond. These projects have been developed taking account of the future service delivery requirements of the Council, Live Argyll and the HSCP. The Council is also aware of the potential implications of future agreements in securing investment through a Rural Growth Deal for the council area.
- 2.2 The Strategic Change programme identifies the Council's strategic planning priorities which include the CHORD programme, School Replacement, Helensburgh Waterfront development, Harbour Investment Programme and Road and Infrastructure projects.
- 2.3 The Service Development and Asset Sustainability programmes focus on addressing a combination of the Condition, Suitability and Risk associated with the Council's assets. The Corporate Asset Management Plan addresses individual assets or asset groups which have been identified as highest risk (*significant* risk of impairment to both the asset and/or service delivery), either through capital plans founded on Business Cases, or through the proposed development of Outline Business Cases in 2021-22.
- 2.4 The Corporate Asset Management Strategy sets out the strategic framework for the development of asset management planning including the development of the Corporate Asset Management Plan, SAMPs, ICT GAMP, Asset Group Summary templates and provides the basis for corporate challenge within the asset management process.

3. DETAIL**Corporate Asset Management Planning – Key Issues**

- 3.1 The Corporate Asset Management Plan reflects existing departmental and service structures and planning. It brings together the Council's strategic change programmes such as CHORD and the Lorn Arc Tax Incremental Funded project, with SAMPs, ICT GAMP, Asset Group summary templates, the HSCP and Live Argyll Asset Management Plan and capital plans.
- 3.2 SAMPs and ICT GAMP and Asset Group summary templates set out how each Service is planning to manage the assets they utilise to deliver services. The standard of these reflects the current maturity of the Council's asset management planning and demonstrate an improvement in terms of information, quality and

meaningful asset performance measures - varying between areas of best practice to areas where there has been limited asset performance management to date.

- 3.3 Departments were asked to complete Asset Group Summary templates for the assets they have responsibility for. These summarise the information contained within the SAMPs and GAMP highlighting the key pieces of information. The SAMPs and GAMP are still completed and available to refer to but these summary reports allow high level information to be obtained quickly with the back-up detail available if required.
- 3.4 All new capital projects included within Capital Plan are founded on either an Initial Business Case (IBC) or an Outline Business Case (OBC) (as required by the Council's Capital Programme Planning and Management Guide). The quality and standard of business cases produced is reflective of the development of asset management planning across the Council. Strategic change project OBCs show best practice: incorporating options appraisal, whole life costing and risk analysis. Progress has been made with the standard of IBCs for the Asset Sustainability programme but will continue to be a focus for further development within the capital monitoring process. The Capital Programme Planning and Management Guide, which was approved in May 2010, updated January 2018 and is reviewed regularly, contains templates for each form of business case with the OBC incorporating life cycle costing.
- 3.5 The SAMPs and ICT GAMP provide the Council with a robust suite of data which informs strategic decision making. The data allows consideration of adjusting block allocations between services and/or between strategic priorities and is useful in the context of Strategic Change, Service Development and Asset Sustainability. The data is becoming even more useful as improvements can be targeted and reported upon. It will also inform future decision making and corporate challenge in relation to asset disposal.
- 3.6 The main sources of data for the Corporate Asset Management Plan are the SAMPs, the ICT GAMP and the HSCP and Live Argyll asset management plans, all of which are then summarised within the Asset Group Summary templates. The plans are based on the objective assessment of condition, suitability and risk that has been applied to asset groups.
- 3.7 The day to day operations of local authorities is very much dictated by legislation. Each service has to be mindful of the legislation affecting each of its operations and the key legislation is set out in the individual SAMPs. Relevant legislation includes:
- Legislation involving Care Inspectorate issues
 - Legislation relating to Education Scotland
 - Roads (Scotland) Act 1984
 - New Roads and Street Works Act 1991
 - Flood Risk Management Act (Scotland) 2009
 - Coastal Protection Act 1949
 - Health and Safety legislation
 - Environmental and other protective legislation
 - Legionella - Approved Code of Practice and Guidance Document

Corporate Asset Management Plan Development

- 3.8 The Strategic Asset Management Board has a set of Asset Performance Indicators and the associated programmes of asset surveys/inspections. This will continue to improve the quality of asset management plans which allows the Council to benchmark asset performance and provide the basis for corporate challenge within the corporate decision making. Our approach will be further refined in due course following the publication of updated guidance on core fact information for schools which is currently subject to national review.
- 3.9 The Corporate Asset Management Plan is updated annually to reflect national policy requirements. In addition, strategic asset management planning arrangements between other public bodies and major community planning partners within Argyll and Bute are becoming more effective. The Council has an approved policy in place for this.
- 3.10 The gateway system for appraising and approving future capital expenditure has been in operation since 2010. The process has been utilised again for 2021-22 with consideration being given to addressing highest risks and improvements to the Condition and Suitability of assets. The programme for 2021-22 includes projects which have been previously approved by the Council as summarised in the following sections.

Capital Projects Previously Approved

- 3.11 The following significant strategic change projects have been previously approved by the Council:
- Progress and deliver the remaining projects within the CHORD programme
 - Progress the delivery of Helensburgh Waterfront Development
 - LED street lighting project
 - Marine infrastructure improvements
- 3.12 The following significant service development projects have been previously approved by the Council:
- Early learning and childcare (1140 hours)
 - Depot rationalisation
 - Town centre fund projects
- 3.13 The following section summarises the position with regard to asset sustainability projects previously approved by the Council:
- Roads and Infrastructure
 - The Roads Reconstruction programme is targeted on sections identified as high and medium risk by the Roads Maintenance and the Scottish Road Maintenance Condition Survey Road (SRMCS) and roads inspectors. Prioritisation is given to those routes which are likely to contribute greatest to economic growth and improved quality of life within our communities.
 - The other Asset Sustainability programmes included in 2021-22

onward are Flood Prevention, Bridge Strengthening, Street Lighting, Environmental, Footway Improvements and Fleet Management.

- Education
 - The 2021-22 to 2023-24 capital programme will continue to include works to address the condition issues of the departments assets informed by the surveys carried out by Property Services. For the school estate, asset sustainability projects will target suitability and condition issues.
- ICT
 - The IT Programme focuses upon securing information, IT hardware and data and voice networks, more use of collaborative tools such as SharePoint, Unified Communications and Voice Over IP and the deployment of numerous services in support of a flexible workforce.
 - Council wide personal computer and laptop replacement programme.
- Shared Accommodation (Offices)
 - The main thrust of the programme is health and safety upgrades to address high risk elements in strategically important shared offices and key Council buildings. In addition Commercial Services will continue to ensure that the estate is managed efficiently by supporting delivery of the Property Theme and its anticipated office rationalisation.
- Live Argyll
 - The programme for Live Argyll will include works identified in conjunction with Property Services to address condition and suitability issues on Council owned assets.
- Argyll and Bute Health and Social Care Partnership
 - The HSCP will focus on ensuring current assets are maintained in a safe, wind and watertight condition but will continue to explore opportunities for co-location. In addition, the digitalisation of Telecare will be progressed as approved in the 2018-19 budget motion.

High Risk Assets Not Addressed within Capital Plan Proposals for 2021-22

3.14 The Capital Programme for 2021-22 has been structured to address the majority of the Council's high risk assets. In 2021-22, service asset managers will develop business cases and plans to tackle the following high risk assets which are not addressed by projects within the 2021-22 to 2023-24 Capital Programme.

- Education
 - Education Services have allocated all asset sustainability projects a high, medium and low priority ranking on an assessment of the condition and suitability requirements for each property. Due to Covid-19 a significant number of high priority projects which should have been completed in 2019-2020 have slipped in to 2020-21 and

due to the capacity to deliver a large programme and limited funding available some high priority projects will be required to be delivered in 2021-22. Medium priority projects will be delivered in 2021-22 and 2022-23. Low priority projects have not yet been allocated within the five year horizon of this SAMP. However it should be noted that the condition of our assets is beginning to reflect the inspection grading's received by both Education Scotland and the Care Inspectorate.

- Shared Office Accommodation
 - The programme of asset sustainability projects to address high risks in strategically important offices and other buildings has been limited in recent years due to the restricted funding available. This has led to a scenario where work on projects including rewires, fire alarm upgrades, heating upgrades and structural improvements is needing to be delivered over a longer timescale than is desirable. As a result, the Council is facing the increased risk of unplanned property element failures that could adversely affect service delivery.

- ICT
 - The reduction in capital funding will have an impact on the Council's ability to maintain and upgrade its applications, IT infrastructure and equipment to keep pace with improvements in technology. The critical service emerging priorities will not all be met following the reduction in capital. The programme will instead deliver limited infrastructure maintenance and a much reduced development programme covering only the highest priority projects. There is insufficient funding in 2021-22 to cover the relicence of ICON Cash Receipting System and the additional funding required for the replacement of key business applications CareFirst, E-business Suite.

- Lighting
 - The street lighting project underway with Energy Efficient Scotland provides a very positive opportunity to upgrade low maintenance lighting infrastructure funded from savings from reduced energy. Replacement of aged columns and cabling is required and upgrading of lighting stock at some locations to improve lighting levels and accessibility as well as reliability. At the present level of funding it will take 522 years to repair and replace our lighting stock. On average columns have a life span of approx. 30 years, some of our stock have columns over 70 years, and we are now experiencing increased costs as both columns and cabling are failing.

- Amenity

- The council is responsible for managing and maintaining burial grounds within the council area. There are 131 cemeteries ranging from small churchyard cemeteries to large 'municipal' cemeteries.

Of the 131 cemeteries within the Argyll and Bute cemetery estate 65 remain available for the purchase of new lairs and 66 are already 'closed' to the sale of lair spaces and are effectively 'full' with only re-openings of existing lairs where depth remains or for the interment of ashes. This current proportion of active 'v' closed cemeteries has been reasonably stable since 2005. Although the cemetery may be classed as closed, under the Burial and Cremation (Scotland) Act 2016, local authorities in Scotland are responsible for the maintenance and upkeep of burial grounds and crematoriums, which effectively requires a sustained budget to maintain ongoing costs for the upkeep of cemetery grounds.

Argyll and Bute has 65 cemeteries with lair space, however there a number of sites that are expected to run out of space over the next 5 years based on new lairs being taken for each interment.

- Our grass playing fields have had no significant drainage work carried out over 15 years and extensive funding is required to bring them into an acceptable condition. This can be further supported with upgrades to children's play areas which are now coming to an end of their useful life.
- Various amenity buildings have a condition rating of C or D that will required investment to bring them up to an acceptable standard. These buildings include public conveniences, stores, depots and workshops.

- Depots

- The Council's programme of depot rationalisation and modernisation is highlighted as a financial risk. The original plan was that the programme would be self-financing via the income derived from vacated sites, however; at this stage it is unclear whether those sites will provide the required level of funding to create fit-for-purpose single depots, therefore the Council may need to bridge any funding gaps. Business cases for individual projects, considering funding and affordability, will come forward on a case by case basis.

- Flood Protection Infrastructure

- Second round of Local Flood Risk Management Plan due to start in 2022 is expected to involve some schemes in Argyll and Bute for which 20% of funding will fall to the Council to provide. Level of funding is expected to be confirmed in 2021 - it may total at £10 - 15m. Scottish Government provide 80%.

- Waste Services
 - Review of the waste management strategy driven by changing requirements for zero waste to landfill. Revised strategy is being progressed in conjunction with Renewi (previously known as Shanks) who have a contract with the council until 2026.
- Capital Regeneration Programme
 - There are risks associated with Rothesay Pavilion Adaptive Restoration project resulting from significant additional asbestos removal works, as well as the demise of the main Contractor, Central Building Contractor (Glasgow) Ltd and the consequential impact upon project costs.
- HSCP
 - Building upgrades within Homes for the Elderly including rewires, structural upgrades and internal upgrades.
- Live Argyll
 - Building upgrades within Libraries and Community Education Centre's including rewires and internal upgrades.

Anticipated Developments Within Next Five Years

- 3.15 In the future, the Corporate Asset Management Plan will need to move its focus from the current estate to considering what future service provision needs will be and the demands this will place on the asset base. This will ensure that in planning for the future the impact of the ABOIP, corporate objectives including the transformation programme and national priorities will be taken into account. The impact of reducing maintenance budgets will also have to be considered as they will accelerate the deterioration of the condition of the Council's assets and may result in elemental failure which will increase the risk to service delivery and require the capital plan to be focused on asset sustainability projects.
- 3.16 The main issues identified within the Asset Group Summary templates which must be considered within future asset management planning include:
- Ongoing sustainability of ICT infrastructure assets to best support services in the delivery of Council services and ensuring compliance with PSN, CyberEssentials Plus, Data Protection (incl. GDPR) and PCI DSS regulations.
 - Given the impact of Covid-19, office rationalisation programmes will continue to be developed by Property Services over the next two years and will be carried out in conjunction with asset sustainability and carbon/energy management programmes.
 - Water Quality/Legionella is a key consideration in terms of asset management and Commercial Services will continue with the necessary on-site risk remediation's.
 - Depot rationalisation will be progressed to reduce operating costs
 - Cemetery extensions and woodland burial sites

- Cemetery infrastructure review, refurbishment and regeneration - public engagement survey to highlight our community's views commenced on Monday 25 January 2021, this runs until 12 February 2021.
- Infrastructure improvements for roads including vehicle restraint systems and slope stability, coastal protection, flood infrastructure, bridges and retaining walls
- Car, coach and lorry parks
- Heavy vehicle and plant replacement
- Ongoing work to facilitate implementation of the Flood Risk Management Act
- Investment to address the needs of island landfill sites and waste management infrastructure.
- Business case development for future waste management
- The Marine asset inspection regime to be dealt with on an asset management basis similar to that in place for roads assets
- Vessel inspections will remain subject to annual refit and certification by the MCA
- Replacement of aged lighting columns and cabling which are well beyond their lifespan of 30 years, some being over 70yrs old and upgrade lighting stock at some locations to improve on lighting levels and accessibility as well as reliability.
- Lorn Arc projects which are funded by increased NDR income
- Create garage and fuelling infrastructure at Oban Airport.
- High priority projects identified from condition and suitability surveys to ensure the school estate meets statutory and regulatory requirements and meet the needs of 21st century learning.
- Implementation of energy/water efficiency measures and installation of renewable technologies to contribute to the reduction in carbon emissions within the school estate.
- Completion of upgrades to Pre-5 and Primary Schools for the introduction of 1140 Hours Early Learning and Childcare.
- Ongoing programme of asset sustainability projects to address red risk assets/elements to enable Live Argyll Leisure Trust to deliver its services
- Co-location working for HSCP staff.
- Complete place based review of Rothesay and Dunoon to improve unsuitable assets.
- Provision for nursing care in Oban, Lorn and the Isles.

3.17 As a priority, services must develop asset management planning, options appraisal and business case development to address all high risk assets. This will assist in the development of the proposed approach to capital prioritisation.

3.18 For assets rated C or D and an Amber risk profile, future planning must appraise options to upgrade, replace or dispose of these assets. For assets rated A or B for condition or suitability, and/or with a Green or Yellow Risk profile, asset sustainability planning must ensure that these assets do not deteriorate by carrying out appropriate mitigation works. This will be achieved through the Council's business case gateway process.

Leased Land and Property

- 3.19 The Council leases land and properties to external parties giving a rental income of circa £700k per annum and leases property and land assets from external landlords with an outgoing rental of circa £297k per annum. As part of the One Council property approach the Estates and Property Development Section will look to continue to increase income from the lease of assets where there is a market opportunity and to reduce outgoing rentals in conjunction with the occupying services.

Asset Register Systems and Software

- 3.20 The Strategic Asset Management Board is overseeing the final stages of implementation of the new integrated property management system Concerto which will combine a number of processes (including maintenance of the Corporate Finance Asset Register) which have operated independently and as a result simplify obtaining reliable property asset performance data as well as recording and maintaining that data.
- 3.21 Following the completion of the process for property it is necessary that Infrastructure and other assets are similarly controlled and work will commence to maintain the Finance asset register in accordance with the WDM system used to monitor our infrastructure assets.

4. CONCLUSION

- 4.1 The Corporate Asset Management Plan sets out the way in which the Council's Corporate Asset Management Strategy will be delivered in 2021-22 and beyond.
- 4.2 The reduction in maintenance budget will increase the risk of asset failure which may have an impact on service delivery. The proposed move to a prioritisation approach to capital planning will be developed to allow projects to be aligned to Council priorities.

5. IMPLICATIONS

- 5.1 Policy – Sets out how the Corporate Asset Management Strategy will be delivered.
- 5.2 Financial – Corporate Asset Plan informing the capital programme which has associated financial implications.
- 5.3 Legal – The funding for new expenditure may not address all the Statutory and Regulatory requirements in relation to Health and safety.
- 5.4 HR - There are risks that the funding available will have an impact on the sustainability of the Property Design and Roads Design Teams.
- 5.5 Fairer Scotland Duty - None
 - 5.5.1 Equalities – None
 - 5.5.2 Socio-Economic Duty – None
 - 5.5.3 Islands Duty – None
- 5.6 Risk - There are insufficient resources to address all the red risk assets.
- 5.7 Customer Service – None.

Policy Lead for Financial Services and Major Projects: Councillor Gary Mulvaney

Ross McLaughlin, Head of Commercial Services

Kirsty Flanagan, Section 95 Officer

8 February 2021

For further information please contact:
Anne Macdougall, Finance Manager 01586-555269

APPENDICES:

Appendix 1 – Asset Group Summary Templates

STRATEGIC ASSET MANAGEMENT PLAN – ASSET GROUP SUMMARY

Asset Group	Education	
Service Area	Customer Services	
Responsible 3rd Tier Manager	Morag Brown – Business Improvement Manager, Customer Services	
2020-21 Investment	£4.349M	
2021-22 Anticipated Investment	£10.803M	
Proposed Outcome from the 2021-22 investment	<p>This level of investment will enable us to only complete the very highest priority asset sustainability projects. These projects have been identified from condition surveys to ensure the school estate meets statutory and regulatory requirements and our education establishments are suitable to meet the needs of 21st century learning.</p> <p>6 projects have been aligned to the works to expand the provision of Early Learning and Childcare in a number of our settings and ensure we provide a whole school solution to the capital works where required. These projects will see an investment of £1.141M education capital in addition to the 1140 capital investment in the following schools – Colgrain PS, Garelochhead PS, Lochnell PS, Port Charlotte PS, Rosneath PS, Salen PS.</p> <p>The other projects will address health and safety issues and those that will have an impact on the learning and teaching environment for the largest number of pupils. These projects will see an investment of £1.779M in 12 schools. Completing these work should ensure we maintain the current condition scores for these properties and should improve suitability scores. However there is a risk that failure to invest in planned capitalised maintenance in a timeous manner across such a large estate will see a reduction in the scores of other properties and / or could result in component failure and building closure across the school estate. There is a significant backlog of work which includes roof repairs, rewiring, damp repairs, heating upgrades and suitability works.</p> <p>Covid-19 has also had a significant impact on the capital programme and the delivery of the 2020-21 Education projects. There has been slippage to the value of £1.8M and these works will also be prioritised in 2021.</p> <p>The programme of works for 2021-22 is therefore ambitious but all works are high priority. There is a risk that contractors do not have the capacity to deliver and further Covid lockdowns and / or restrictions to the construction industry would have a further detrimental impact.</p>	
2 Years of Indicative Funding And The Projected Outcomes	2022-23 Anticipated Funding £2.555M	2023-24 Anticipated Funding £2.243M
	High priority projects identified from condition and	High and medium priority projects identified from

	<p>suitability surveys to ensure the school estate meets the statutory and regulatory requirements and education establishments are suitable to meet the needs of 21st century learning. Works include roof repairs, rewiring, damp repairs, heating upgrades, internal refurbishment and assorted suitability works, kitchen upgrades, internal refurbishment, works to address capacity issues and assorted suitability works, including improvements to outdoor play areas.</p>	<p>condition and suitability surveys to ensure the school estate meets the statutory and regulatory requirements and education establishments are suitable to meet the needs of 21st century learning. Works include roof repairs, rewiring, damp repairs, heating upgrades and internal and external refurbishment.</p>
<p>Backlog Maintenance Figure</p>	<p>In a similar manner to other Scottish Local Authorities, this figure is not recorded because the cost of doing so would be disproportionate to the benefit, particularly when budgets are restricted. Instead a risk based approach is adopted and condition and suitability is regularly surveyed.</p>	
<p>Match Funding Opportunities/ External Funding</p>	<p>Achieved in 2020-21</p> <p>There are no external or match funding opportunities available for planned maintenance of the education estate. The expansion of Early learning and Childcare has been funded by Scottish government and projects have been aligned where possible.</p> <p>Opportunities in 2021-22</p> <p>There are no external or match funding opportunities available for the planned maintenance of the education estate.</p>	
<p>Description Of Asset Group (assessment)</p>	<p>The Education Services is responsible for</p> <ul style="list-style-type: none"> • 70 primary schools; • 4 3-18 schools; • 5 secondary schools; • 1 joint campus; • 1 school for pupils with complex additional needs; • 2 adult learning centres, and a Youth Centre; • 2 Early Learning and Childcare Centres, and • 19 school houses. <p>The details for these are as follows:</p> <p><u>School Buildings Owned & In Use</u> Number: 78 Overall Average Condition: B Overall Average Suitability: B</p> <p><u>Buildings Provided via NPDO</u> Number: 5 Overall Average Condition: A Overall Average Suitability: A</p> <p><u>Buildings Provided via Schools for the Future Programme</u></p>	

	<p>Number: 3 Overall Average Condition: A Overall Average Suitability: A</p> <p><u>School Houses Buildings Owned</u> Number: 19 Overall Average Condition: B Overall Average Suitability: C</p> <p>Notwithstanding these overall averages, individual property elements deteriorate on an ongoing basis and are at risk of failure thereby requiring the need for ongoing investment. The current condition and suitability scores for all of these buildings is summarised in the table below:</p> <table border="1" data-bbox="644 667 1410 887"> <thead> <tr> <th>% of the school estate in use</th> <th>Condition scores</th> <th>Suitability scores</th> </tr> </thead> <tbody> <tr> <td>A</td> <td>15%</td> <td>21%</td> </tr> <tr> <td>B</td> <td>85%</td> <td>66%</td> </tr> <tr> <td>C</td> <td></td> <td>13%</td> </tr> <tr> <td>D</td> <td></td> <td></td> </tr> </tbody> </table> <p>As a result of limited capital and revenue budgets, expenditure is targeted at the property condition issues, this investment should prevent a worsening of the condition scores for school buildings. However there also needs to be an awareness of the impact of poor suitability ratings, particularly if they result in any noncompliance of regulatory authority requirements. This is particularly challenging as many of the properties were not designed with current approaches to education in mind and nor do they have the flexibility in terms of their construction to be easily modified to do so.</p>	% of the school estate in use	Condition scores	Suitability scores	A	15%	21%	B	85%	66%	C		13%	D		
% of the school estate in use	Condition scores	Suitability scores														
A	15%	21%														
B	85%	66%														
C		13%														
D																
<p>Asset Management System supporting condition assessment criteria</p>	<p>Building condition and suitability is measured for school buildings in accordance with the Scottish Government’s School Core Facts. Other building assets are measured in a similar manner via the Local Government Benchmarking Framework (LGBF). The condition rating of buildings is measured through an assessment of the main elements of the building (roof, walls, windows, doors, services etc.) via a weighted scoring matrix. Suitability is measured in a similar manner but instead of building elements the head teachers assess the areas within the school including learning and teaching spaces, internal social spaces, internal facilities, external social spaces and external facilities following the guidance provided by the Scottish Government “The suitability core fact”. Core Facts returns are submitted on an annual basis to the Scottish Government. LGBF are also submitted annually.</p>															
<p>Methodology used to set priorities/programmes of work</p>	<p>The prioritisation of projects identified in the capital programme for Education follows a risk based approach informed by the Condition and Suitability surveys. This also takes into account health and safety issues, life cycle costs and any emerging service or legislative requirements. In addition inspections by the regulatory bodies Education Scotland and the Care Inspectorate highlight improvement works required to properties to maintain or improve gradings.</p>															

Implications of Underinvestment	In the absence of adequate funding many buildings and building elements are deteriorating at a rate which may not be able to be addressed by the current level of capital and revenue (maintenance) expenditure. This is beginning to impact on the use of buildings, capacity of the school, flexibility to deliver the curriculum, support for pupils with complex needs and our inspection gradings. This will continue unless the number of properties is reduced or the capital and revenue budget is increased.
Statutory Duties	<p>The following, while not exhaustive, are the main pieces of legislation which drive the need for investment in the Education Estate:</p> <ul style="list-style-type: none"> • Education (Scotland) Act 2016 • Education (Scotland) Act 1980 • Education (Additional Support for Learning) (Scotland) Act 2009 • Children and Young Persons (Scotland) Act 2014 • Public Bodies (Joint Working) (Scotland) Act 2014 • Schools Consultation (Scotland) Act 2010 • Standards in Scotland's Schools etc. Act 2000 • Scottish Schools (Parental Involvement) Act 2006 • Protection of Children (Scotland) Act 2003 • Regulation of Care (Scotland) Act 2001 • Fire Scotland Act 2012 • Health and Safety and Work Act 1974 • Legionella - Approved Code of Practice • Equalities Act 2010 <p>There are new and emerging legislative duties in the term of the current Council which will impact on its potential use of assets, notably the:</p> <ul style="list-style-type: none"> • Expansion of the provision of funded Early Learning and Childcare (ELC) from the current 600hrs to 1140 hours • "The National Improvement Framework for Scottish Education: Achieving Excellence and Equity", published in 2017 • "Education Governance: Next Steps". <p>There is also greater adherence to the legislation for the provision of ASN support in the Education (Scotland) Act 2016.</p> <p>The most recent legislation is the Coronavirus Act 2020: Educational Continuity.</p>

STRATEGIC ASSET MANAGEMENT PLAN – ASSET GROUP SUMMARY

Asset Group	Shared Office Accommodation (The asset group incorporates a museum and Council archives)	
Service Area	Commercial Services, Customer Services	
Responsible 3rd Tier Manager	Craig Houston, Property Services Manager	
2020-21 Investment	£1.941M	
2021-22 Anticipated Investment	£1.734M	
Proposed Outcome from the 2021-22 investment	<p>The funding will be used to deliver asset sustainability projects in Shared Office Accommodation buildings that have red risk elements and/or have significant ongoing revenue budget maintenance requirements.</p> <p>The works will generally include roof/partial roof upgrades, works to address deficiencies with building services (e.g. re-wires/boiler plant upgrades), structural stabilisation works, works to assist with compliance with Equality Act and safe access/egress (e.g. lift upgrade and escape fire stair replacement) and a relatively small contingency element to deal with emergent issues associated with health and safety matters, fire risk assessments and asbestos containing materials in Shared Office Accommodation. In addition there is an allowance to support agile working and facilitate further office rationalisation to reduce ongoing revenue costs to the Council.</p> <p>As a result of the investment, the condition of individual elements will improve but the impact on the overall condition of the assets is anticipated to remain static, or marginally decline given that the condition of other building elements is deteriorating.</p>	
2 Years of Indicative Funding And The Projected Outcomes	2022-23 Anticipated Funding £0.571M	2023-24 Anticipated Funding £0.431M
	Ongoing programme of asset sustainability projects to address red risk elements/assets (roof upgrades, window upgrades, re-wires, heating plant upgrades and ongoing compliance with health and safety, fire risk etc.) to achieve value for money whilst providing the best outcome for both building users and the Local Government Benchmarking Framework on Building Condition.	Ongoing programme of asset sustainability projects to address red risk elements/assets (roof upgrades, window upgrades, re-wires, heating plant upgrades and ongoing compliance with health and safety, fire risk etc.) to achieve value for money whilst providing the best outcome for both building users and the Local Government Benchmarking Framework on Building Condition.
Backlog Maintenance Figure	In a similar manner to other Scottish Local Authorities, this figure is not recorded because the cost of doing so would be disproportionate to the benefit, particularly when budgets are	

	restricted. Instead a risk based approach is adopted. In moving forward it is anticipated that the overall risk of backlog maintenance will reduce as a result Shared Accommodation considerations associated with the of Digital by Default themed basis for budgets.
Match Funding Opportunities/ External Funding	<p>Achieved in 2020-21</p> <p>The capital allocation for Shared Office Accommodation is used to primarily address red risk elements as asset sustainability (major maintenance) projects. There is no external funding available to address major maintenance of buildings.</p>
	<p>Opportunities in 2021-22</p> <p>The capital allocation for Shared Office Accommodation is used to primarily address red risk elements via asset sustainability (major maintenance) projects. There is no external funding available to address major maintenance of buildings. However, by the end of 2020/21, Property Services should complete the development of opportunities for local heat and energy efficiency following funding from the Scottish Government. Given that there is a need to ensure greenhouse gases are reduced, Property Services will identify opportunities for low carbon solutions in the wider Argyll and Bute area, which could attract external funding in future years to deliver projects that could result in revenue savings or additional income for the Council.</p>
Description Of Asset Group (assessment)	<p>Shared Office Accommodation is split into buildings that are owned by the Council and buildings leased-in by the Council. The details for these are as follows:</p> <p><u>Buildings Owned</u> (Number: 28) Gross Internal Floor Area: 22,207m² Gross Book Value: £16.6M Overall Average Condition: B Overall Average Suitability: B</p> <p><u>Buildings Leased-In</u> (Number: 2) Gross Internal Floor Area: 215m² Overall Average Condition: B Overall Average Suitability: B</p> <p>Notwithstanding these overall averages, individual property elements deteriorate on an ongoing basis and are at risk of failure thereby requiring the need for ongoing investment.</p>
Asset Management System supporting condition assessment criteria	<p>Building condition and suitability are measured in accordance with the Local Government Benchmarking Framework (LGBF) which in turn references the Scottish Government's School Core Facts. The condition rating of buildings is measured through an assessment of factors including the elements of the building (roof, walls, windows, doors, services etc.) via a weighted scoring matrix. Suitability is measured in a similar manner but instead of building elements assesses themes including: location; accessibility; building facilities; the working environment; and ICT infrastructure etc. The assessments are in a transition stage so include some surveys using the current</p>

	<p>assessment methodology</p> <p>All information is recorded within the Council's property management system, Concerto, and LGBF returns are made on an annual basis.</p>
<p>Methodology used to set priorities/programmes of work</p>	<p>Property condition and suitability assessments are reviewed annually along with input from Property Officers on burdensome maintenance issues to inform elements of buildings that are needing attention/investment. In addition output from statutory inspection of building services (typically annual inspection) also inform the need for investment.</p> <p>These works are prioritised as per health and safety legislative requirements and given the limited budget, ensure that buildings remain wind and watertight and safe for use by members of staff and visitors.</p>
<p>Implications of Underinvestment</p>	<p>The main implications for underinvestment are:</p> <ul style="list-style-type: none"> • Lack of revenue maintenance funding leads to limited planned maintenance leading to building element failures. This increases demand for capital expenditure on asset sustainability (major maintenance) projects. • Risk of increased likelihood of building closure thereby impacting on ability of the Council to deliver services. • Risk of reputational damage to the Council from poor appearance of buildings. • Risk of increase in third party insurance claims from building users (both staff and visitors).
<p>Statutory Duties</p>	<p>Commercial Services is responsible for the provision of all statutory health and safety property inspection, testing and maintenance requirements which are governed by more than 50 pieces of legislation, codes of practice and British and European standards. The following, while not exhaustive, are the main pieces of legislation which drive the need for investment in Shared Office Accommodation:</p> <ul style="list-style-type: none"> • Health & Safety at Work Act • Management of Health and Safety at Work Regulations • Electricity at Work Regulations • Control of Substances Hazardous to Health Regulations • Control of Asbestos Regulations • Fire Precautions Act/Fire (Scotland) Act • Gas Safety Regulations • Lift Operations and lifting Equipment Regulations • Legionella - Approved Code of Practice and Guidance. • Climate Change (Scotland) Act

STRATEGIC ASSET MANAGEMENT PLAN – ASSET GROUP SUMMARY

Asset Group	Council Owned HSCP Occupied Buildings	
Service Area	Adult Care/Children and Families	
Responsible 3rd Tier Manager	Judy Orr / David Ross	
2020-21 Investment	£0.601M	
2021-22 Anticipated Investment	£1.085M	
Proposed Outcome from the 2021-22 investment	<p>The limited funding will be prioritised and used to assist in delivering the digitalisation of Telecare with the balance being set against asset sustainability projects in HSCP occupied buildings that have red risk elements and/or have significant ongoing revenue budget maintenance requirements.</p> <p>The only significant works planned for next year are for upgrades including windows, roofing and re-wiring.</p> <p>As a result of the limited investment, the condition of individual elements and the overall condition of the assets is anticipated to decline given that the condition of other building elements is deteriorating.</p> <p>The limited funding will significantly impact on the ability to deliver any projects.</p>	
2 Years of Indicative Funding And The Projected Outcomes	2022-23 Anticipated Funding £0.576M	2023-24 Anticipated Funding £0.431M
	Ongoing programme of asset sustainability projects to address red risk elements/assets (roof upgrades, window upgrades, re-wires, heating plant upgrades and ongoing compliance with health and safety, fire risk etc.)	Ongoing programme of asset sustainability projects to address red risk elements/assets (roof upgrades, window upgrades, re-wires, heating plant upgrades and ongoing compliance with health and safety, fire risk etc.) to achieve value for money whilst providing the best outcome for both building users and the Local Government Benchmarking Framework on Building Condition.
Backlog Maintenance Figure	In a similar manner to other Scottish Local Authorities, this figure is not recorded because the cost of doing so would be disproportionate to the benefit, particularly when budgets are restricted. Instead a risk based approach is adopted.	

<p>Match Funding Opportunities/ External Funding</p>	<p>Achieved in 2020-21 There is no external funding available to address major maintenance of buildings. A joint place based review with Council and NHS Highland is being commenced in Autumn 2020 with HubNorth and Scottish Futures Trust to identify priorities for Dunoon and Rothesay in order to drive forward a collaborative capital programme to improve hospitals in both locations, homes for the elderly and other property based assets.</p> <p>Opportunities in 2021-22 In addition to continuing to progress opportunities for Dunoon and Rothesay, we will look at opportunities to provide nursing care for the elderly in the Oban area.</p>
<p>Description Of Asset Group (assessment)</p>	<p>HSCP occupied buildings are split into categories the details of which are as follows</p> <p>Children's Homes Number: 5 (3+ 1 respite+ 1 core & cluster) Gross Internal Floor Area: 1,172m² Overall Average Condition: A Overall Average Suitability: A/B</p> <p>Elderly Persons Homes Number: 6 Gross Internal Floor Area: 8,763m² Overall Average Condition: B Overall Average Suitability: B (1 x D)</p> <p>Hostels Number: 3 (2 school, 1 adult) Gross Internal Floor Area: 4,821m² Overall Average Condition: B Overall Average Suitability: B</p> <p>Resource Centres Number: 3 Gross Internal Floor Area: 1,765m² Overall Average Condition: B Overall Average Suitability: B</p> <p>Offices Number: 8 Gross Internal Floor Area: 2,265m² Overall Average Condition: B Overall Average Suitability: B</p> <p>HSCP Other (3 day care centre + stores) Number: 6 Gross Internal Floor Area: 1,241m² Overall Average Condition: B Overall Average Suitability: B</p> <p>Notwithstanding these overall averages, individual property elements deteriorate on an ongoing basis and are at risk of failure thereby requiring the need for ongoing investment.</p>
<p>Asset Management System supporting condition assessment criteria</p>	<p>Building condition and suitability and measured in accordance with the Local Government Benchmarking Framework (LGBF) which in turn references the Scottish Government's School Core</p>

	<p>Facts. The condition rating of buildings is measured through an assessment of the main elements of the building (roof, walls, windows, doors, services etc.) via a weighted scoring matrix.</p> <p>Suitability is measured in a similar manner and assesses themes including: location; accessibility; building facilities; the working environment; and ICT infrastructure etc. These assessment methodologies have recently changed and in moving forward will require more input/assessment for each property. All information is recorded within the Council's property management system, Concerto, and LGBF returns are made on an annual basis.</p>
<p>Methodology used to set priorities/programmes of work</p>	<p>Property condition and suitability assessments are reviewed annually along with input from Property Officers on burdensome maintenance issues to inform elements of buildings that are needing attention/investment. In addition output from statutory inspection of building services (typically annual inspection) also inform the need for investment. These works are prioritised as per health and safety legislative requirements and given the limited budget, ensure that buildings remain wind and watertight and safe for use by members of staff and visitors.</p>
<p>Implications of Underinvestment</p>	<p>The main implications for underinvestment are:</p> <ul style="list-style-type: none"> • Lack of revenue maintenance funding leads to limited planned maintenance leading to building element failures. This increases demand for capital expenditure on asset sustainability (major maintenance) projects. • Risk of increased likelihood of building closure thereby impacting on ability of the Council to deliver services. • Risk of reputational damage to the Council from poor appearance of buildings. • Risk of increase in third party insurance claims from building users (both staff and visitors).
<p>Statutory Duties</p>	<p>Facility Services is responsible for the provision of all statutory health and safety property inspection, testing and maintenance requirements which are governed by more than 50 pieces of legislation, codes of practice and British and European standards. The following, while not exhaustive, are the main pieces of legislation which drive the need for investment in HSCP occupied buildings:</p> <ul style="list-style-type: none"> • Health & Safety at Work Act • Management of Health and Safety at Work Regulations • Electricity at Work Regulations • Control of Substances Hazardous to Health Regulations • Control of Asbestos Regulations • Fire Precautions Act/Fire (Scotland) Act • Gas Safety Regulations • Lift Operations and lifting Equipment Regulations • ☒ Legionella - Approved Code of Practice



Be inspired, be you!

SAMP Briefing Report
 Recipient: Ross McLaughlin
 September 2020

For Information	X	For Approval	
-----------------	----------	--------------	--

1.0	<p>The purpose of this note is request a delay in completion of the liveArgyll SAMP submission and provide summary background detail as to the reasons for requesting a delay.</p>
1.1	<p>Background</p> <p>As with many sectors, Leisure, Library and Event services have been severely impacted by the Covid19 Pandemic. Our operating environment has fundamentally changed both in terms of customer expectations and the regulatory frameworks which we operate within.</p> <p>The health and safety of participants, staff and volunteers is our number one priority and we follow agreed safety standards from the regulatory bodies. Facilities and services have reopened only where the safety of all individuals accessing these can be ensured (including coaches, clubs, public, volunteers etc.</p> <p>To date risk assessments covering 9 service functions/ activities with each of our facilities have been completed. Consequently approximately 27 of our Normal Operating Procedures (NOP's) have required to be amended and / or updated. The updates in many cases refer to temporary measures which have been put in place which have direct asset implications.</p> <p>It is highly likely that some of these temporary changes will become the norm and consequently will require more permanent adaptations. A review of what service provision will look like is required and part of this will consider what infrastructure is needed to enable and support future requirements.</p> <p>It is almost inevitable that this will require a re-purposing of facilities, buildings and specific spaces to accommodate not only our short term requirements but perhaps longer term options. These requirements when combined with a potential reduction of our annual services payment and a reduction in self – generated income means that more time is required before committing to capital expenditure projects.</p>

	<p>It is my view that it would not be appropriate to expend monies on previously planned projects without taking cognisance of the consequential impact of Covid on service and business objectives.</p> <p>There may be projects which the Council deem appropriate to proceed on the basis of compliance with standards and regulations and / or to avoid any possible deterioration or devaluation of assets and in these cases we are happy to proceed as advised by our Property Services colleagues, noting the aforementioned operating caveats.</p> <p>Initial scoping activity has taken place and the undernoted areas have been identified as priority business objectives for liveArgyll. These works will support our aspiration of returning to and improving on pre-covid performance levels. The detail of the works and any associated costs have not yet been fully explored.</p> <p>Aqualibrium Campbeltown</p> <ul style="list-style-type: none"> • Adaptations to reception area to create single service point covering both Leisure and Library. • Adaptations to dance studio, cabling and networking. <p>Victoria Halls – Campbeltown</p> <ul style="list-style-type: none"> • Air cooling upgrade. <p>Lochgilphead Community Centre</p> <ul style="list-style-type: none"> • Adaptation to kitchen areas to create area suitable to accommodate a potential library re-location <p>Queens Hall Dunoon</p> <ul style="list-style-type: none"> • Screening, cabling and networking of gym equipment in former café area. • Review of ventilation in main hall <p>Rothesay Moat Centre</p> <ul style="list-style-type: none"> • Adaptations to accommodate fitness activity and creation of a gymnastics centre. <p>It should be noted that this is not an exhaustive list. If we are to continue with specific aspects of our former business plans then further adaptations are likely to be necessary, subject to future sector guidance, E.G. Events Sector.</p>
	<p>Implications:</p> <p>Policy: Deviation from agreed SAMP submission policy.</p>

	<p>Financial: There are no immediate financial implications arising from this report. :</p> <p>Risk: Failure to adhere to agree License obligations</p> <p>For further information please contact: Kevin Anderson FCPFA General Manager kevin.anderson@liveargyll.co.uk 01369 708505</p>
--	--

STRATEGIC ASSET MANAGEMENT PLAN – ASSET GROUP SUMMARY

Asset Group	Capital Regeneration	
Service Area	Commercial Services, Programme and Project Management Services Team, Customer Services	
Responsible 3rd Tier Manager	John Gordon – MPCMT Programme Manager	
2020-21 Investment	£7.311M	
2021-22 Anticipated Investment	£12.232M	
Proposed Outcome from the 2021-22 investment	<p>1. Following the insolvency of the Principal Contractor on the Rothesay Pavilion Adaptive Restoration Contract, procure and appoint a replacement Contractor to implement the Works to Completion.</p> <p>2. Following the award of the Main Contract to Heron Brothers Ltd, progress the implementation of the Helensburgh Waterfront Development project, for Sectional Completion on Section 1: Construction of new Leisure Centre; Flood Defences; Public Realm; and Car Parking (South)</p>	
2 Years of Indicative Funding And The Projected Outcomes	2022-23	2023-24
	Anticipated Funding £2.937M	Anticipated Funding £0.285M
	<p>Works to achieve Sectional Completion on Section 2 of the Helensburgh Waterfront Development i.e. Demolition of existing Leisure Centre, Public Realm; and Car Parking (North). Subsequently achieve Practical Completion of the Contracted Works</p> <p>Release of final retentions from the Rothesay Pavilion Adaptive Restoration – Works to Completion</p>	Release of final retentions on the Helensburgh Waterfront Development project
Backlog Maintenance Figure	£0M – refurbishment/restoration and new construction works address as appropriate any backlog maintenance issues with existing assets.	
Match Funding Opportunities/ External Funding	<p>Achieved in 2020-21</p> <p>£0.346M Funding for Rothesay Pavilion Adaptive Restoration, which includes an estimated £0.100M award from HES in respect of COVID-19 additional costs. (Award has been confirmed in principle, but the actual amount is subject to confirmation Jan/Feb 2021)</p> <p>£0.100M Funding for Helensburgh Waterfront Development (SportScotland)</p>	

	<p>Opportunities in 2021-22</p> <p>£1.374M Approved Funding for Rothesay Pavilion Adaptive Restoration</p> <p>£1.000M potential capital receipt arising from the Helensburgh Waterfront Development project and future retail development on the site</p>
Description Of Asset Group (assessment)	Combination of Civic Halls, Leisure Centre, car parking, public realm.
Asset Management System supporting condition assessment criteria	<i>Condition assessed by combination of condition and structural surveys, asbestos management and demolition surveys, and/or ground and site investigations</i>
Methodology used to set priorities/programmes of work	<p><i>Argyll and Bute Council agreed to an ambitious and forward-looking programme to assist regeneration and economic development in five of its waterfront towns - Campbeltown, Helensburgh, Oban, Rothesay and Dunoon. In November 2008, the Council unanimously agreed to allocate more than £30 million to the 'CHORD' programme.</i></p> <p><i>Subsequently, 25Jun-20 committed some £16.2M towards the cost of implementing the Helensburgh Waterfront Development project to include for the construction of a new Leisure centre, Improved Coastal Flood Defences, rationalised car parking provision, and public realm and environmental improvements.</i></p>
Implications of Underinvestment	<p><i>1. Restoration of Rothesay Pavilion is supported by match funding/external funding support from six key funding organisations. Should A&BC be unable to provide its' funding contribution then completion of the restoration works would be put at risk. Additionally as a consequence of the various funding agreements A&BC could be required to repay some or all of the external funding:</i></p> <ul style="list-style-type: none"> <i>• RCGF - £0.625M</i> <i>• CCF - £0.6M</i> <i>• HIE - £0.75M</i> <i>• HES - £0.85M</i> <i>• HLF - £4.188M</i> <i>• ERDF - £1.056M</i> <p><i>In addition the Rothesay Pavilion Charity has secured funding contributions of £0.446M</i></p> <p><i>2. Helensburgh Waterfront Development focusses on the pierhead site where the current swimming pool / leisure centre is located. The site, which extends out into the River Clyde, is currently at risk from coastal flooding, and this risk is only predicted to increase as a consequence of the latest Climate Change Predictions (UKCP18). Failure to improve the flood defences to the site will place the existing swimming pool/leisure centre at greater risk from flooding, with the greatest risk arising from the plant/filtration room being flooded and putting the swimming pool out of operation. Additionally the current swimming pool/leisure centre has</i></p>

	<p><i>passed its design life, despite refurbishment works being undertaken in 2007, to extend that life by 10years (to 2017).</i></p> <p><i>LIBOR Grant Funding of £5.000M towards the costs of the development would have to be repaid to UKG if the development does not proceed to construction. Additionally S75 Funding of £0.195M would be at risk.</i></p>
Statutory Duties	Rothsay Pavilion is an Grade 'A' Listed building

STRATEGIC ASSET MANAGEMENT PLAN – ASSET GROUP SUMMARY

Asset Group	ICT									
Service Area	ICT, Customer and Support Services, Customer Services									
Responsible 3rd Tier Manager	Gerry Wilson									
2020/21 Investment	£0.775m									
2021/22 Anticipated Investment	£1.491m									
Proposed Outcome from the 2021/22 investment	<table border="1"> <tr> <td>Server Sustainability</td> <td> <p>Replacement of Server equipment in Kilmory and GWITC in order to be robust, supported and fit for purpose for at least 5 years. There is a requirement to replace the Email Archiving appliance and solution at a cost of £100k.</p> <p>2021/22 Investment : £186k Red Risk Shortfall : £0</p> </td> </tr> <tr> <td>PC Replacement</td> <td> <p>Replacement of Corporate PCs due to become red risk assets (> 4 years old) in 2021/22, resulting in fitness for purpose with 3 years of warranty.</p> <p>Replacement of Education PCs that either are already red risk assets or due to become red risk assets (> 5 years old) in 2021/22, resulting in fitness for purpose with 3 years of warranty.</p> <p>Note – the PC replacement programme is based on a continuous cycle of investment. One quarter of all corporate PCs were expected to be replaced each year alongside one fifth of Education PCs each year. It would be preferable to revert to a 3 year programme of replacement for corporate PCs (shortfall of 100k) and 4 years for Educations PCs (shortfall of 145k). Under funding over the past four years has led to an increase in red risk assets but this could be corrected over the following 3 and 4 year cycle.</p> <p>2021/22 Investment : £414k Optional Additional Investment: £245k Red Risk Shortfall: £0k</p> </td> </tr> <tr> <td>Telecoms Network</td> <td> <p>Replacement of Telecoms Infrastructure technologies which are either due to become or are already red risk assets in 2021/22, resulting in fitness for purpose for potentially 5 years.</p> <p>2021/22 Investment : £103k Red Risk Shortfall : £0k</p> </td> </tr> <tr> <td>Key Business Applications</td> <td> <p>Progression of funded business applications projects including EBS, Resourcelink, and CareFirst System replacement in addition to residual spend for Leisure Management project.</p> <p>Red Risk Total: 0k 2021/22 Investment £679k</p> </td> </tr> </table>		Server Sustainability	<p>Replacement of Server equipment in Kilmory and GWITC in order to be robust, supported and fit for purpose for at least 5 years. There is a requirement to replace the Email Archiving appliance and solution at a cost of £100k.</p> <p>2021/22 Investment : £186k Red Risk Shortfall : £0</p>	PC Replacement	<p>Replacement of Corporate PCs due to become red risk assets (> 4 years old) in 2021/22, resulting in fitness for purpose with 3 years of warranty.</p> <p>Replacement of Education PCs that either are already red risk assets or due to become red risk assets (> 5 years old) in 2021/22, resulting in fitness for purpose with 3 years of warranty.</p> <p>Note – the PC replacement programme is based on a continuous cycle of investment. One quarter of all corporate PCs were expected to be replaced each year alongside one fifth of Education PCs each year. It would be preferable to revert to a 3 year programme of replacement for corporate PCs (shortfall of 100k) and 4 years for Educations PCs (shortfall of 145k). Under funding over the past four years has led to an increase in red risk assets but this could be corrected over the following 3 and 4 year cycle.</p> <p>2021/22 Investment : £414k Optional Additional Investment: £245k Red Risk Shortfall: £0k</p>	Telecoms Network	<p>Replacement of Telecoms Infrastructure technologies which are either due to become or are already red risk assets in 2021/22, resulting in fitness for purpose for potentially 5 years.</p> <p>2021/22 Investment : £103k Red Risk Shortfall : £0k</p>	Key Business Applications	<p>Progression of funded business applications projects including EBS, Resourcelink, and CareFirst System replacement in addition to residual spend for Leisure Management project.</p> <p>Red Risk Total: 0k 2021/22 Investment £679k</p>
Server Sustainability	<p>Replacement of Server equipment in Kilmory and GWITC in order to be robust, supported and fit for purpose for at least 5 years. There is a requirement to replace the Email Archiving appliance and solution at a cost of £100k.</p> <p>2021/22 Investment : £186k Red Risk Shortfall : £0</p>									
PC Replacement	<p>Replacement of Corporate PCs due to become red risk assets (> 4 years old) in 2021/22, resulting in fitness for purpose with 3 years of warranty.</p> <p>Replacement of Education PCs that either are already red risk assets or due to become red risk assets (> 5 years old) in 2021/22, resulting in fitness for purpose with 3 years of warranty.</p> <p>Note – the PC replacement programme is based on a continuous cycle of investment. One quarter of all corporate PCs were expected to be replaced each year alongside one fifth of Education PCs each year. It would be preferable to revert to a 3 year programme of replacement for corporate PCs (shortfall of 100k) and 4 years for Educations PCs (shortfall of 145k). Under funding over the past four years has led to an increase in red risk assets but this could be corrected over the following 3 and 4 year cycle.</p> <p>2021/22 Investment : £414k Optional Additional Investment: £245k Red Risk Shortfall: £0k</p>									
Telecoms Network	<p>Replacement of Telecoms Infrastructure technologies which are either due to become or are already red risk assets in 2021/22, resulting in fitness for purpose for potentially 5 years.</p> <p>2021/22 Investment : £103k Red Risk Shortfall : £0k</p>									
Key Business Applications	<p>Progression of funded business applications projects including EBS, Resourcelink, and CareFirst System replacement in addition to residual spend for Leisure Management project.</p> <p>Red Risk Total: 0k 2021/22 Investment £679k</p>									

	CareFirst Replacement Additional	<p>In February 2020, the Council agreed to fund 50% of the cost of replacing CareFirst (427k) on the basis that the NHS would also contribute 50%. The Project has identified an additional potential budget requirement of 47k, 24k of which requires to be met by the Council. This additional funding requirement has emerged during the bid evaluation process with OLM to address integration costs as a result of the core system being unable to fully address HSCP requirements.</p> <p>Red Risk Total : £24k 2021/22 Investment : £0k Red Risk Shortfall: 24k</p>	
	EBS Additional	<p>In February 2020, the Council agreed to fund £350k for the replacement of ORACLE EBS. Subsequent market research suggests that an additional 25k is required for to better ensure an appropriate level of essential, specialist consultancy during implementation.</p> <p>Additional Red Risk Total : £25k 2021/22 Investment : £0k Red Risk Shortfall: 25k</p>	
	ICON Cash Receipting	<p>The current 7 year LASA contract comes to an end of March 2022 and it is certain that Civica will require the Council to repurchase Right to Use Licenses to continue our use of ICON cash receipting.</p> <p>2021/22 Investment : £37k Red Risk Shortfall : £23k</p>	
2 Years of Indicative Funding And The Projected Outcomes	<p style="text-align: center;">2022-23</p> <p>Anticipated Funding £1.209m</p> <p><i>£1.209m - Ongoing sustainability of ICT infrastructure assets including networks components, servers, PCs and laptops - to best support services in the delivery of Council services and ensuring compliance with PSN, CyberEssentials Plus, Data Protection (incl. GDPR) and PCI DSS regulations.</i></p> <p><i>Replacement of 4 key critical business application systems namely: CareFirst, EBS, Resourcelink and Cashless Catering.</i></p>	<p style="text-align: center;">2023-24</p> <p>Anticipated Funding £919k</p> <p><i>£.919m - Ongoing sustainability of ICT infrastructure assets including networks components, servers, PCs and laptops - to best support services in the delivery of Council services and ensuring compliance with PSN, CyberEssentials Plus, Data Protection (incl. GDPR) and PCI DSS regulations.</i></p> <p><i>There is insufficient funding in 2023-24 to meet the essential infrastructure red risk assets due for replacement.</i></p> <p><i>The overall current programme 2021-24 is underfunded by £72k.</i></p>	

Although there is sufficient 3 year block allocation funding through years 2021 to 24 to fund all the core ICT infrastructure assets identified at this time, there is not sufficient funding to fund all the new business application red risk assets identified to date or any new initiatives supporting emerging service priorities arising from individual service plans, or strategic transformational plans of the Council and ICT Digital Strategy 2021-24.

Backlog Maintenance Figure	<p><i>The overall replacement value of all the Councils red risk ICT assets at present</i></p> <table border="1" data-bbox="528 241 1437 315"> <tr> <td style="background-color: red; color: white;">Current Red Risk Assets (incl Business Applications)</td> <td>72k</td> </tr> </table> <table border="1" data-bbox="528 349 1437 423"> <tr> <td style="background-color: yellow;">Current Amber Risk Assets (excluding Business Applications)</td> <td>1,150k</td> </tr> </table> <p>In addition to funding required for reversion to a 3 year replacement cycle for Corporate PCs and 4 year cycle for Education, there is insufficient funding to fully fund the replacement of critical red risk business applications that include the Councils Financial Management system, and relicensing for Civica ICON.</p> <table border="1" data-bbox="528 640 1449 931"> <thead> <tr> <th>Programme Shortfall</th> <th>2021/22</th> <th>2022/23</th> <th>2023/24</th> <th>Totals</th> </tr> </thead> <tbody> <tr> <td>Corporate PCs - 3yr replacement</td> <td>100</td> <td>80</td> <td>54</td> <td>234</td> </tr> <tr> <td>Education PCs - 4yr replacement</td> <td>145</td> <td>162</td> <td>215</td> <td>522</td> </tr> <tr> <td>Red Risk Emerging Business Application Assets</td> <td>23</td> <td>49</td> <td></td> <td>72</td> </tr> <tr> <td>Total</td> <td>268</td> <td>291</td> <td>269</td> <td>828</td> </tr> </tbody> </table>	Current Red Risk Assets (incl Business Applications)	72k	Current Amber Risk Assets (excluding Business Applications)	1,150k	Programme Shortfall	2021/22	2022/23	2023/24	Totals	Corporate PCs - 3yr replacement	100	80	54	234	Education PCs - 4yr replacement	145	162	215	522	Red Risk Emerging Business Application Assets	23	49		72	Total	268	291	269	828
Current Red Risk Assets (incl Business Applications)	72k																													
Current Amber Risk Assets (excluding Business Applications)	1,150k																													
Programme Shortfall	2021/22	2022/23	2023/24	Totals																										
Corporate PCs - 3yr replacement	100	80	54	234																										
Education PCs - 4yr replacement	145	162	215	522																										
Red Risk Emerging Business Application Assets	23	49		72																										
Total	268	291	269	828																										
Match Funding Opportunities/ External Funding	<p>Achieved in 2020/21 <i>None</i></p> <p>Opportunities in 2021/22 <i>None</i></p>																													
<p>Description Of Asset Group (assessment)</p> <p>The ICT Asset Group is broken into sub Asset categories that comprise the ICT Infrastructure and Business Applications. <i>Condition Summary (Reference ICT GAMP Nov 2019 Appendix 1 Asset Inventory)</i></p> <table border="1" data-bbox="209 1379 1410 1778"> <tr> <td style="background-color: red;">Red</td> <td><i>Beyond expected warranted life or unsupported Corporate PCs – older than 4 years Education PCs – older than 5 years</i></td> </tr> <tr> <td style="background-color: yellow;">Amber</td> <td><i>Approaching end of life or no longer updated Corporate PCs – older than 3 years Education PCs – older than 4 years</i></td> </tr> <tr> <td style="background-color: yellow;">Yellow</td> <td><i>Within warranty but will need replaced within next two years Corporate PCs – older than 2 years Education PCs – older than 3 years</i></td> </tr> <tr> <td style="background-color: green;">Green/ Purple</td> <td><i>Current/new, warranties valid for at least 2 years</i></td> </tr> </table> <p><i>Replacement of ICT assets where condition is already categorised as “red risk” or will become “red” in 2020/21.</i></p>		Red	<i>Beyond expected warranted life or unsupported Corporate PCs – older than 4 years Education PCs – older than 5 years</i>	Amber	<i>Approaching end of life or no longer updated Corporate PCs – older than 3 years Education PCs – older than 4 years</i>	Yellow	<i>Within warranty but will need replaced within next two years Corporate PCs – older than 2 years Education PCs – older than 3 years</i>	Green/ Purple	<i>Current/new, warranties valid for at least 2 years</i>																					
Red	<i>Beyond expected warranted life or unsupported Corporate PCs – older than 4 years Education PCs – older than 5 years</i>																													
Amber	<i>Approaching end of life or no longer updated Corporate PCs – older than 3 years Education PCs – older than 4 years</i>																													
Yellow	<i>Within warranty but will need replaced within next two years Corporate PCs – older than 2 years Education PCs – older than 3 years</i>																													
Green/ Purple	<i>Current/new, warranties valid for at least 2 years</i>																													

Asset Group	Value	Number	CONDITION			
			Red	Amber	Yellow	Green/ Purple
Server Infrastructure Overall	£1,583,995	163	0%	8%	15%	77%
PC, Laptops and Tablet Devices – Corporate	£881,760	1,837	20%	24%	0%	56%
PC, Laptop and Tablet Devices – Education	£2,055,275	6,333	16%	38%	0%	46%
Communications Equipment incl. phones and Broadband	£1,517,855	1,290	2%	2%	62%	34%
Supported Business Software Applications	N/A	88	10%	11%	21%	58%
Asset Management System supporting condition assessment criteria	<i>Not Applicable</i>					
Methodology used to set priorities/programmes of work	The ICT Development framework establishes a consistent and transparent method for the evaluation of ICT proposals being presented to the ICT Steering Board and Strategic Asset Management Board. The framework allows competing demands for Council resources to be compared like for like with the purpose of establishing an ICT Development Plan that will include a mix of small and significant ICT developments that are both affordable and deliverable. The ICT Development Plan will be the sole mechanism for determining the ICT Asset service development priorities and the levels of funding required to meet them.					
Implications of Underinvestment	<p>Failure of key infrastructure supporting technology components that are critical for day to day service delivery across all services of the Council. The severity and the reach of the impact will very much depend on which components fail and consequences for individual services but could also be cross Council affecting.</p> <p>PCs and laptops are currently replaced on a 4 year Corporate and 5 year Education cycle with no warranty or maintenance on PCs after the first 3 years. This has consequences for the reliability of desktop equipment. On warranty expiry, the Council is required to effectively self-insure against failure.</p> <p>As technology components age and move out of support, the Council risks non-compliance with PSN, Cybersecurity and PCI DSS obligations.</p> <p>In addition to impacting our ability to comply with our security obligations, the risk of underinvestment for key business application systems identified as “red risk” could result in failures that severely impact our ability to deliver critical Council/HSCP services.</p> <p>ICON Cash Receipting The Council has invested heavily in upgrade of our ICON Cash receipting over several years including the implementation of an end to end security for our telephone</p>					

	<p>payments process and for achieving PCI-DSS compliance and moving local distribution and bank reconciliation modules to the supplier's externally hosted environment. The current 7 year LASA contract comes to an end of March 2022 and it is certain that Civica will require the Council to repurchase Right to Use Licenses to continue our use of the ICON cash receipting system beyond March 2022.</p> <p>Additional Investment Required : £23k</p> <p>Although funding has been allocated to both the EBS and CareFirst replacements a need for additional funding to better ensure achieving successful outcomes has been identified.</p> <p>CareFirst Additional A need for additional funding has emerged during the bid evaluation process with OLM to address integration costs as yet unbudgeted for. This has arisen due to the absence of key HSCP requirements within the core Eclipse system. It is anticipated that a potential budget shortfall of at least 47k, 23.5k of which requires to be met by the Council.</p> <p>Additional Investment required : £24k</p> <p>EBS Additional Most recent market research suggests that an additional 25k is required for to better ensure an appropriate level of essential, specialist consultancy during implementation. There is a risk for project success in terms of delivery within a critical timescale and to the quality of our implementation and our readiness in what is a very significant change project.</p> <p>Additional Investment Required : £25k</p> <p>37k is available within the 2021/22 allocation to partially meet the costs of the relicensing of ICON Cash Receipting as a new red risk priority. There is still an overall shortage of £72k to meet the shortfall in funding for ICON Cash Receipting and the additional red risk funding requirements associated with EBS projects in 2021/22 through 22/23.</p>
<p>Statutory Duties</p>	<ul style="list-style-type: none"> • Public Services Network (PSN); • CyberEssentialsPlus; • Data Protection (incl GDPR); • Payment Card Industry Data Security Standards (PCI DSS).

STRATEGIC ASSET MANAGEMENT PLAN – ASSET GROUP SUMMARY

Asset Group	Road Infrastructure (carriageways and footways)
Service Area	Roads and Infrastructure Services
Responsible 3rd Tier Manager	Hugh O'Neill – Network and Standards Manager (for inventory information and programme development) Tom Murphy – Operational Delivery
2020/21 Investment	<p>£4.892M (£3.412 Block Allocation, £1.225 STTS Grant Funding, £0.176M CHORD Funding, £0.079M Other External Funding)</p> <p>Due to COVID-19, we have a reduced programme delivery time and therefore have agreed a 2 year Surface Dressing programme over 2020/21 to 2021/22. To facilitate this we have deferred £2.1m to 2021/22 Financial Year.</p> <p>Footways £53k. (Remaining carry over budget from 2019/20)</p> <p>Revenue £3.5m, which is made up of a £500k Climate Change Funding and will be used specifically to target flooding issues, as well as a £400k Green Transport allocation (which can be used over 2020/21 and 2021/22) and £700k additional revenue funding.</p>
2021/22 Anticipated Investment	<p>£7.387M Roads Reconstruction (Block Allocation. £2.1m deferred to 2021/22 from 2020/21 because of COVID-19 and an additional £1.7M is included in this total figure)</p> <p>Footways – tbc - the Green Transport allocation agreed in February 2020 is being utilised over 2 years.</p> <p>Revenue £3.4m.</p> <p>STTS Funding £1m (Dependent on our own Reconstruction Budget) (See Match Funding)</p>
Proposed Outcome from the 2021/2022 investment	<p>Carry out a mix of surface dressing, edge strengthening, resurfacing works. The surfacing works will include proportionate drainage works. Works will be identified from condition surveys, collision data, and known development activity and from customer demands. Final programmes may be adjusted to take account of any winter deterioration.</p> <p>£5-7M capital budget with the current level of revenue funding, as per the Annual Status and Options Report. Independently calculated we require £11m to keep a steady state road condition. Dependent on the severity of winter and possible weather damage to the carriageways this level of funding may not be sufficient to ensure we keep the Road Condition Index from reducing.</p> <p>Extra surface dressing works to be carried out which could not be delivered in 2020/21. Climate change budget used to programme further enhanced Gully Cleaning and flood mitigation measures on the network such as extra drainage works. Works will be identified from condition surveys, collision data, and known development activity as well as from customer demands. Final programmes may be adjusted to take account of any winter deterioration which is being monitored over 2020/21</p>

3 Years of Indicative Funding And The Projected Outcomes	2022/23	2023/24
	<p>£4.378m</p> <p>Ongoing programme of surface dressing, edge strengthening, resurfacing works and barriers to achieve value for money whilst providing the best outcome for the Road Condition Index (RCI) score which with this level of budget will not be sufficient to stop the road network from deterioration.</p>	<p>£3.969m</p> <p>Ongoing programme of surface dressing, edge strengthening, resurfacing works and barriers to achieve value for money whilst providing the best outcome for the Road Condition Index (RCI) score which with this level of budget will not be sufficient to stop the road network from deterioration.</p>
<p>Backlog Maintenance Figure</p>	<p>A decade of capital investment has provided an almost steady state Road Condition Index (RCI) through a planned and prioritised programme of works. The maintenance backlog for carriageways in Argyll and Bute is £112m. Revenue funding has reduced to the point where almost all activities are undertaken on a reactive basis, only when assets stop functioning.</p> <p>Under Section 1 of the Roads (Scotland) Act 1984 a Council, as local roads authority, has a duty to manage and maintain all roads on the List of Public Roads. Road condition is measured by the Scottish Road Maintenance Condition Survey (SRMCS) which assesses parameters such as surface texture and cracking, smoothness and rutting. This provides an indication of the residual life of the road structure.</p> <p>Currently our RCI is the poorest of all Scottish Local Authorities and indicates we have over 54% of roads which need improvement works. The RCI is broken down into three categories:</p> <p>"RED" = Lengths of road in poor overall condition which are likely to require planned maintenance soon (i.e. within a year or so) on a "worst first" basis (although there may be justification for postponing major repairs, and only carrying out minor repairs to keep the road safe and serviceable, in order to minimise whole life costs. i.e. economic prioritisation").</p> <p>"AMBER" = Lengths of road where some deterioration is apparent which should be investigated to determine the optimum time for planned maintenance treatment. (Where there may be justification for carrying out a lesser maintenance treatment sooner, rather than more extensive treatment later, in order to minimise whole life costs. i.e. "economic prioritisation").</p> <p>"GREEN" = Lengths where the carriageway is generally in a good state of repair.</p> <p>Although we are not required to maintain roads to A1 condition our current policy is to treat roads in the Amber condition which, longer term, provides better value for money by repairing carriageways before they get to a state where large scale engineering is required. Add in some</p>	

	narrative as to whether we need to have all the roads to A1 condition. Add something in around the steady state.																										
Match Funding Opportunities/ External Funding	Achieved in 2020/21 Strategic Timber Transport Fund (available to strengthen roads to allow timber extraction) £1.225M secured for 2020/21 which has been used to extend schemes in the council programme, thus reducing reactive demands for repairs.																										
	Opportunities in 2021/22 Grant funding opportunities will be pursued through the STTF fund. Any further opportunities e.g. from whisky production companies, aquaculture, wind farms etc. will be looked at.																										
Description Of Asset Group (assessment)	<p>2286km of road network with 23% built on peat</p> <table> <tr> <td>A Class Roads</td> <td>505.3km</td> </tr> <tr> <td>B Class Roads</td> <td>613.5km</td> </tr> <tr> <td>C Class Roads</td> <td>434.3km</td> </tr> <tr> <td>Unclassified Roads</td> <td>733.0km</td> </tr> <tr> <td>Total Network Length</td> <td>2286.1km</td> </tr> </table> <p>Road condition is measured by the Scottish Road Maintenance Condition Survey (SRMCS) which assesses parameters such as surface texture and cracking, smoothness and rutting. This provides an indication of the residual life of the road structure.</p> <p>The RCI survey results from 2019 (2020 have not been completed due to COVID-19, expected by December 2020) indicates that 54.2% of the carriageway network should be considered for maintenance treatment (compared to 55.4% in the previous survey, see below for comparison from last year's survey)</p> <table> <thead> <tr> <th>Roads assessed:</th> <th>2019/20</th> <th>2018/19</th> <th>Improvement</th> </tr> </thead> <tbody> <tr> <td>In Red Category</td> <td>16.1%</td> <td>16.34%</td> <td>Yes</td> </tr> <tr> <td>In Amber Category</td> <td>38.07%</td> <td>38.08%</td> <td>Yes</td> </tr> <tr> <td>In Green Category</td> <td>45.83%</td> <td>45.58%</td> <td>Yes</td> </tr> </tbody> </table> <p>The Council's Annual Status and Options Report (ASOR) provides a detailed analysis of the condition of the road infrastructure. The ASOR also provides an analysis of the projected condition based on the financial investment available.</p>	A Class Roads	505.3km	B Class Roads	613.5km	C Class Roads	434.3km	Unclassified Roads	733.0km	Total Network Length	2286.1km	Roads assessed:	2019/20	2018/19	Improvement	In Red Category	16.1%	16.34%	Yes	In Amber Category	38.07%	38.08%	Yes	In Green Category	45.83%	45.58%	Yes
A Class Roads	505.3km																										
B Class Roads	613.5km																										
C Class Roads	434.3km																										
Unclassified Roads	733.0km																										
Total Network Length	2286.1km																										
Roads assessed:	2019/20	2018/19	Improvement																								
In Red Category	16.1%	16.34%	Yes																								
In Amber Category	38.07%	38.08%	Yes																								
In Green Category	45.83%	45.58%	Yes																								
Asset Management System supporting condition assessment criteria	Annual SCANNER Surveys carried out as part of a Scotland wide programme. The Surveys produce a Road Condition Index (RCI) which is used locally and by Audit Scotland to monitor asset condition.																										
Methodology used to set priorities/programmes of work	<p>Capital formula established at 2006 Council Committee to determine area allocation.</p> <p>Local priorities based on output from machine surveys, SCRIM, STATS 19, engineering judgement, service demands. Roads</p>																										

	<p>assessed as amber and those with the greatest impact on the economy.</p> <p>Maintaining Scotland's Roads – Audit Scotland, February 2011 <i>"Transport Scotland and Councils should review their road maintenance strategies and plans to confirm that adequate prioritisation is given to those routes which are likely to contribute greatest to economic growth and improved quality of life."</i></p> <p>The road infrastructure is also covered by the Roads Asset Management Plan (RAMP) which has been carried out as part of a national project steered by SCOTS. This means that the roads asset infrastructure's condition can be compared not only across Argyll and Bute, but across the whole of Scotland.</p>
Implications of Underinvestment	<p>Increase in third party insurance claims. Restricted traffic and the possibility of some roads having to be closed on safety grounds. Detriment to business and tourism should the road network deteriorate to a point that its condition is not convenient for the travelling public.</p>
Statutory Duties	<p>Roads Scotland Act 1984 New Road and Street Works Act 1991 Road Traffic Act 1984 And various other associated statutory instruments</p>

STRATEGIC ASSET MANAGEMENT PLAN – ASSET GROUP SUMMARY

Asset Group	Street Lighting	
Service Area	Roads and Infrastructure Services	
Responsible 3rd Tier Manager	Hugh O'Neill – Network and Standards Manager (for inventory information and programme development) Tom Murphy – Operational Delivery	
2020/21 Investment	£50k (Block Allocation) £100k LED Project Funding through Prudential Borrowing (This is being utilised mostly for LED Replacement Programme with anything left over being used for column replacement). £264k Revenue	
2021/22 Anticipated Investment	£214 Capital (Block Allocation) £730k LED Project (Prudential Borrowing) £264k Revenue	
Proposed Outcome from the 2021/2022 investment	<p>With £214k capital funding for standard lighting columns we will have limited ability to continue to replace some aged columns and cabling, upgrade lighting stock at some locations to improve on lighting levels and accessibility as well as reliability.</p> <p>We will utilise what is left from the LED replacement budget, however as this is going out to external tender we are unable confirm how much of the £400k will be available.</p> <p>This will also be the same for replacement of a number of lit signs at junctions as well as annual investment for Pedestrian Crossings, Traffic Lights and outside schools.</p> <p>£264k will allow annual reactive maintenance only, this will not cover any planned maintenance programme.</p>	
2 Years of Indicative Funding And The Projected Outcomes	2022/23 £0.250M (Block Allocation)	2023/24 £0.000M
	£250k Capital Investment will limit the replacing of aged columns and cabling and upgrading lighting stock at some locations to improve on lighting levels and accessibility as well as reliability. This will also be the same for replacement of a number of lit signs at junctions as well as annual investment for Pedestrian Crossings, Traffic Lights and outside schools. Install some new lighting schemes in at least one location. This will increase the number of complaints in respect of lights being out and reduce public opinion of	Zero Capital Investment will prevent the replacing of aged columns and cabling and upgrading lighting stock at some locations to improve on lighting levels and accessibility as well as reliability. This will also be the same for replacement of a number of lit signs at junctions as well as annual investment for Pedestrian Crossings, Traffic Lights and outside schools. Install some new lighting schemes in at least one location. This will increase the number of complaints in respect of lights being out and reduce public opinion of the Council, it may also lead to

	the Council, it may also lead to increased insurance claims against the Council.	increased insurance claims against the Council.
Backlog Maintenance Figure	<p>The condition of street lighting assets is normally determined based on the age of assets. Unfortunately due to the age of our street lighting stock, there is no available historic data on the installation dates for the majority of street lighting assets. However following the recent investment in replacement of luminaires with new low energy LED Lanterns data has been collected on the condition of columns and apparatus across the network. Work is ongoing to collate the data so that it can be fully assessed to determine the extent of asset deterioration. Initial LED replacement works highlighted a substantial number of columns in very poor condition and unsuitable for installing new LED lanterns.</p> <p>Additionally the project also highlighted issues with supply cabling with many columns connected by 5th Core supply which without a full inspection of the cabling we are unable to provide an accurate backlog maintenance figure. Currently this is estimated at approximately £5million.</p>	
Match Funding Opportunities/ External Funding	<p>Achieved in 2020/21</p> <p>Nil however, the continuing LED upgrade replacement programme has been funded by prudential borrowing – A £3.9m scheme to replace sox and son fittings with LED energy efficient cost saving luminaires is now 90% complete. With a final completion date prior to April 2021.</p>	
	<p>Opportunities in 2021/22</p> <p>With £214k capital funding for standard lighting columns we will have limited ability to continue to replace some aged columns and cabling, upgrade lighting stock at some locations to improve on lighting levels and accessibility as well as reliability, there may be opportunity to use what is left in the LED replacement budget. £264k revenue will allow annual maintenance only, this will cover reactive and planned.</p>	
Description Of Asset Group (assessment)	<p>Gross street lighting stock replacement cost (new replacement) from Asset Register £47m</p> <p>14,642 Luminaires</p> <p>434 Illuminated Signs</p> <p>27 Traffic Lights/Signals (Sets)</p> <p>13,616 Lighting Columns (9920 Galvanised Steel, 2266 Un-galvanised Steel, 1278 Aluminium Columns, 42 Concrete Columns, 110 Lights on Wooden Poles)</p> <p>35% of these columns have exceeded their expected service life.</p>	
Asset Management System supporting condition assessment criteria	<p>Service Standards to ensure that electrical certification / testing is required every 6 years with column condition and ranking carried out every 4 years as part of scheduled planned maintenance.</p>	
Methodology used to set priorities/programmes of work	<p>Study of Planned Maintenance findings, analysis of fault records and reliability, Light level meter checks for inadequacies, column condition scores – All will be considered to compile and prioritise programs of work.</p>	

Implications of Underinvestment	Increase in third party insurance claims. Detriment to business and tourism should the network deteriorate to a point that its condition is not convenient or safe for the travelling public / pedestrians and motorists.
Statutory Duties	There is no statutory duty to provide street lighting but where the Authority has provided street lighting there is a duty to maintain to BS5489 Electricity at Work Act and BS 7671 Electrical regulations S5489 Road Traffic Act 1984 (for illuminated signs) TSRGD 2016 also defines requirements for lit signs.

STRATEGIC ASSET MANAGEMENT PLAN – ASSET GROUP SUMMARY

Asset Group	Grounds, Open Spaces and Cemeteries
Service Area	Roads and Infrastructure
Responsible 3rd Tier Manager	Hugh O’Neill, Principal Manager Tom Murphy Operational Manager
2020/21 Investment	£18k Environmental Projects – Cemetery Extension Consultant work £25k Cemetery Houses £82k Public Convenience Upgrades £1k Oban Play Park
2021/22 Anticipated Investment	£545k Environmental Projects – Cemetery Extension work
Proposed Outcome from the 2021/2022 investment	<p>Environmental Projects: <u>Cemetery Extensions and infrastructure.</u> We currently have 67 cemeteries which have reached end-of-life from a total of 131 (currently 64 are live and able to accept new internments). We are in the process of a Consultation, which will finish on 12 February 2022, to seek our community’s views on how best the Council can take forward the cemetery provision from within its available budget framework. Argyll and Bute has a statutory duty to bury the dead; this will enhance the current service and protect our reputation. Previous infrastructure reviews of available cemetery lairs has identified 14 cemeteries have less than 5 years where they can accept new interments. Tobermory Cemetery funding requirements, to expand the cemetery, have been calculated at in excess of £500k. A more detailed costing can be calculated after the result of the consultation, however if a decision is made to remain with our current policy, in order to keep cemeteries from reaching further end of life, we will need to invest a minimum of £0.5m per annum for the foreseeable future to cover the purchase of land and suitable works to bring any site up to an acceptable manageable condition. No works will be completed until after the result of the consultation.</p> <p><u>Parks and Open space areas:</u> Grass Playing Fields: An asset management based approach is being progressed to carry out limited surface and sub-surface drainage work, given with the budget constraints this programme of works is anticipated to be limited.</p> <p><u>Children’s Play areas:</u> Upgrades to facilities which are now coming to the end of their lifespan are required. We have previously involved 3rd sector assistance here however a number of play areas have not been upgraded or taken on by 3rd sector parties. The current budget covers the necessary maintenance and repairs ensuring health and safety is not compromised. Further consideration will be given to play parks being maintained and funded through third sector groups where this could be achievable either through</p>

	funding grants from external partners/businesses. With the predicted level of budget, it may be that consideration needs to be given to scaling back or decommissioning some play parks if some funding sources are not available.	
2 Years of Indicative Funding And The Projected Outcomes	2022/23 £0.000M	2023/24 £0.000M
	Nil allocated at present however there is a need for circa £0.75m capital identified at present. Ongoing programme of burial provision (Cemetery Extensions/Infrastructure) and enhancing sports and recreation facilities to a safe and acceptable standard.	Nil allocated at present, however there is a need for circa £1m capital identified at present. Ongoing programme of burial provision (Cemetery Extensions/Infrastructure) and enhancing sports and recreation facilities to a safe and acceptable standard.
Backlog Maintenance Figure	<p>In 2014 an internal review was carried out on Cemetery sites which identified £980,000 would be required to upgrade sites to an acceptable standard. Since then several more sites have become full and further funding would now be required in the region of £1.2m i.e. total of circa £2.2m.</p> <p>Parks and Open spaces have not been properly funded for several years and will require extensive funding to bring them to an acceptable condition, in the region of £1m</p> <p>Public Conveniences: Various public conveniences require improvements and general upgrades. £250k</p>	
Match Funding Opportunities/ External Funding	Achieved in 2020/21 n/a	
	Opportunities in 2021/22 We will endeavour to secure partnership agreements with Sports Scotland and others to match fund works including drainage projects. There is also the opportunity to create partnerships around sports facilities where user partners can seek external funding, discussions are currently ongoing with user groups in regards to Mossfield Stadium in Oban, if successful this could be a model which is duplicated across geographical areas.	
Description Of Asset Group (assessment)	131 Burial Grounds In excess of 15 pitches 85 Public Conveniences 30 Childrens play areas	
Asset Management System supporting condition assessment criteria	Regular Inspections in line with council practices.	
Methodology used to set priorities/programmes of work	Suitability Studies carried out by internal staff.	
Implications of Underinvestment	Unable to carry out statutory duty of burying the dead in their chosen location as existing cemeteries may exceed available	

	<p>plots. Severe reputational damage is likely to result from insufficient options and choice for burial locations.</p> <p>Sports pitches may become dangerous and unfit for purpose breaching our own vision of a healthy community. Reputational damage and possibility of less younger families coming to the area.</p> <p>Underinvestment may lead to the closure of our facilities which would be reputationally damaging. The revenue investment can be directly related to capital requirements i.e. under investment in revenue may result in a capital expenditure, therefore, both capital and revenue investment need to be consider at a high level.</p>
Statutory Duties	Bury the dead – Burial and Cremation Act 2016 Health and Safety Act.

STRATEGIC ASSET MANAGEMENT PLAN – ASSET GROUP SUMMARY

Asset Group	Depots	
Service Area	Roads and Amenity Services, Development and Infrastructure	
Responsible 3rd Tier Manager	Tom Murphy (Operations) John Blake (Fleet) with Depot Rationalisation Programme (Mark Calder)	
2020-21 Investment	£0.608M (Oban Depot Insurance Claim)	
2021-22 Anticipated Investment	<p>£0.068M (Oban Depot Insurance Claim) £0.050M (Block Allocation)</p> <p>Further capital TBC. Programme is expected to be substantially funded via prudential borrowing against income to be derived from vacated assets. Would be assessed based on a business cases on a case by case basis – ensuring that any improvements made good commercial sense.</p>	
Proposed Outcome from the 2021-22 investment	Single depot solution in Lochgilphead on site.	
2 Years of Indicative Funding And The Projected Outcomes	2022-23	2023-24
	<p>Anticipated Funding TBC – depends on valuations and consideration of how to fund any shortfall</p> <p>Completion of Lochgilphead scheme. Islay scheme on site</p>	<p>Anticipated Funding TBC – depends on valuations and consideration of how to fund any shortfall</p> <p>Islay completion. Rothesay on site.</p>
Backlog Maintenance Figure	n/a	
Match Funding Opportunities/ External Funding	Achieved in 2020-21	
	<p>There are options to utilise EV charger funding for electricity upgrades to sites – looking at 50k external funding investment to upgrade power supply at Gartbreck</p> <p>Opportunities in 2021-22</p> <p>Possibility to secure further external funding to develop EV options at other depots.</p> <p>Possibility of funding/partnership with trunk road operating company around 5G contract and sharing sites.</p>	
Description Of Asset Group (assessment)	Increasingly unsuitable.	
Asset Management System supporting condition assessment criteria		
Methodology used to set priorities/programmes of work	Operational need and increasing unsuitability of buildings combined with commercial/development options for sites to be vacated.	
Implications of Underinvestment	The Council requires to have fit for purpose depot facilities out of which to deliver its services. At present facilities are	

	<p>increasingly unsuitable and the overall asset portfolio is too large.</p> <p>Not investing in the rationalisation programme will mean the Council continues to meet the operating costs of multiple depots and continues to bank land which should otherwise be opened up for development to generate income and create opportunities for local businesses to access business and industry land, create jobs, boost economic development etc.</p>
Statutory Duties	<p>Roads Scotland Act 1984</p> <p>Road Traffic Regulation Act 1984</p> <p>Environmental Protection Act 1990</p> <p>Burial and Cremation Scotland Act 2016</p> <p>Flood Risk Management Scotland Act 2009</p>

STRATEGIC ASSET MANAGEMENT PLAN – ASSET GROUP SUMMARY

Asset Group	Car Parking	
Service Area	Roads and Infrastructure Services	
Responsible 3rd Tier Manager	Hugh O'Neill – Network and Standards Manager	
2020/21 Investment	£0.192M Capital (Electric Vehicle Chargers funded from SG) £239k revenue Car Park Maintenance.	
2021/22 Anticipated Investment	Nil Capital £239k revenue Car Park Maintenance.	
Proposed Outcome from the 2021/2022 investment	Improvements to lining, car park surfaces and associated maintenance of grounds and parking machines. Improve current condition of sites with the most deterioration in line with finances available. Specifically in relation to parking machines we are looking to enable them for contactless payment.	
3 Years of Indicative Funding And The Projected Outcomes	2022/23 £0.000M	2023/24 £0.000M
	Nil capital with £239k for Improvements to lining, car park surfaces and associated maintenance of grounds and parking machines. Improve current condition of sites with the most deterioration in line with finances available.	Nil Capital £239k for Improvements to lining, car park surfaces and associated maintenance of grounds and parking machines. Improve current condition of sites with the most deterioration in line with finances available.
Backlog Maintenance Figure	Argyll and Bute have 118 off street car parks all in various states of repair. To bring the car parks to A1 condition regarding the surface, access and associated amenities such as toilets, grass cutting and picnic areas this is estimated at £10m. We are not required to ensure our car parks are in A1 condition however for Pay and Display Car Parks we have a duty to ensure they are maintained to a high standard as members of the public are paying to use them.	
Match Funding Opportunities/ External Funding	Achieved in 2020/21 We were unsuccessful in applying for Rural Tourism Infrastructure Funding to pay for an extension to the current parking area in Tobermory Cemetery which was intended to alleviate issues with parking in and around Tobermory.	
	Opportunities in 2021/22 N/a	

Description Of Asset Group (assessment)	118 off street car parks of various sizes and locations throughout Argyll and Bute. Currently the majority of car parks are maintained to a satisfactory standard. Argyll and Bute parking policy framework.
Asset Management System supporting condition assessment criteria	No fixed scoring mechanism. Wardens and local roads inspectors report issues as and when required. We are looking at updating our car park inventory on our Asset Management System and facilitate regular condition Inspections in all ABC Car Parks to ensure Best Value.
Methodology used to set priorities/programmes of work	Informal assessment process by wardens and roads inspectors
Implications of Underinvestment	Increase in 3 rd party insurance claims Loss of revenue if parking meters are not fixed timeously Reduction in visitors to Argyll and Bute which would also affect the local economy/tourism and businesses.
Statutory Duties	Decriminalised Parking Enforcement SSI 085/2014

STRATEGIC ASSET MANAGEMENT PLAN – ASSET GROUP SUMMARY

Asset Group	Bridges & Retaining Walls	
Service Area	Roads and Infrastructure Services, Infrastructure Design	
Responsible 3rd Tier Manager	Elsa Simoes	
2020-21 Investment	£0.191m Capital (Block Allocation) Revenue Structural Maintenance - £231k Revenue Structural Assessment - £64k	
2021-22 Anticipated Investment	£0.992m Capital Capital (Block Allocation) Revenue Structural Maintenance - £231k Revenue Structural Assessment - £64k	
Proposed Outcome from the 2021-22 investment	<p><i>Capital Bridge Strengthening and Replacement Programme</i></p> <ul style="list-style-type: none"> - <i>Strengthening & Replacement of Bridges & Retaining Walls</i> <p><i>Revenue Structural Maintenance</i></p> <ul style="list-style-type: none"> - <i>Bridge & Wall Inspections</i> - <i>Bridge & Wall Maintenance Repairs</i> - <i>Management of Abnormal Load Notifications</i> - <i>Technical Approval</i> - <i>Asset Management</i> <p><i>Revenue Structural Assessment</i></p> <ul style="list-style-type: none"> - <i>Assessment of Bridges and Retaining Walls</i> - <p>The current level of total capital & revenue funding is expected to result in an increase in the number of restricted bridges in the longer term as well as a reduction in the overall Bridge Condition indicator (BCi).</p>	
2 Years of Indicative Funding And The Projected Outcomes	2022-23	2023-24
	Anticipated Funding £0.500m Capital (Block Allocation) plus revenue Ongoing programme of strengthening, replacement, maintenance, assessment and management of structures. Value Management Prioritisation shall be used to ensure available finances are allocated to the most suitable structures.	Anticipated Funding £0.000m. Allocation from R&I Block awaiting split within service as at 3 September 2020. This is expected to be at least £300k. Plus revenue Ongoing programme of strengthening, replacement, maintenance, assessment and management of structures. Value Management Prioritisation shall be used to ensure available finances are allocated to the most suitable structures.

Backlog Maintenance Figure	
Match Funding Opportunities/ External Funding	Achieved in 2020-21 None
	Opportunities in 2021-22 None
Description Of Asset Group (assessment)	<p>901 Bridges (over 1.5m span)</p> <p>675 Retaining Walls (over 1m retained height) recorded. This is estimated at 80% of the total.</p> <p>(Culverts under 1.5m span are managed by Roads Operations are excluded from the above – but when they are replaced can be reclassified as bridges due to the increase in size generally required to mitigate flood risk. Retaining walls under 1m retained height are likewise managed by Roads Operations.)</p> <p>Bridge Condition is calculated through Structural Inspections carried out by in-house Bridge Inspectors through the National Asset Management Software used by the Council.</p> <p>Structural condition is measured through the in-house inspection of assets which considers each element of a structure. National guidance documents are utilised as well as a standardised Asset Management system.</p> <p>The Bridge Condition indicator for the Council's structures stock is 89.27 – a deterioration compared to 90.72 in 2012/13). As stated above, it should be noted that structural assets deteriorate slowly. In future we expect to record the weight average BCi. Currently it is 89.92.</p>
Asset Management System supporting condition assessment criteria	<p><i>WDM is used as the Asset Management System. 24 Months bridge inspections primarily carried out in-house provide data to calculate the Bridge Condition indicator (BCi) for each structure. This BCi is used locally and by SCOTS and Audit Scotland to monitor asset condition. This is also being used to rank the parapet systems in place.</i></p> <p><i>Structural Assessments in accordance with relevant guidance documents in Design Manual for Roads & Bridges (DMRB) used to support Roads Scotland Act (1984). These assessments determine whether any structural restrictions should be considered as well as inform the priorities in the replacement/strengthening programme.</i></p>
Methodology used to set priorities/programmes of work	<p>Bridge Inspections are carried every 24 months in accordance with DMRB Standards.</p> <p>Capital Bridge Strengthening and Replacement Programme is prioritised using an in-house risk-based methodology which considers overall condition and risk of structure, extent and severity of defects, usage of structure and engineering</p>

	<p>judgement. This methodology has been modified in recent years to take account of new SCOTS guidance.</p> <p>Revenue Structural Maintenance is currently prioritised using an in-house risk-based methodology which considers overall condition of structure, extent and severity of defects, usage of structure and engineering judgement. This methodology is expected to be further developed in 2021/22 by integrating new Standards, Codes of Practice, and Guidance Documents.</p> <p>Bridge Parapets have been ranked using an in-house system of factors.</p>
Implications of Underinvestment	<p>Increase in risk of bridge / road restrictions or closures.</p> <p>Communities left isolated should any single access areas have closures or restrictions imposed. For example Seil, Easdale and Luing communities will be severely affected if Kilninver bridge has to have a restriction.</p> <p>Inspections, assessments and works will need to be prioritised to best manage the risks and available funding against the Council's responsibilities for its assets.</p>
Statutory Duties	<p>Roads Scotland Act 1984 to ensure this is properly applied, the following guidance documents are followed:</p> <ul style="list-style-type: none"> - UK Roads Liaison Group Code of Practice 'Well-managed highway infrastructure' along with associated SCOTS guidance / frameworks. - Design Manual for Roads & Bridges - Eurocodes <p>New Road and Street Works Act 1991</p> <p>Various other associated statutory instruments</p> <p>Duties may change with withdrawal from the EU.</p>

STRATEGIC ASSET MANAGEMENT PLAN – ASSET GROUP SUMMARY

Asset Group	Flood Protection Infrastructure	
Service Area	Roads and Infrastructure - Infrastructure Design	
Responsible 3rd Tier Manager	Elsa Simoes	
2020-21 Investment	£0.323m Capital £0.323m Revenue	
2021-22 Anticipated Investment	£1.019m Capital £0.323m Revenue	
Proposed Outcome from the 2021-22 investment	<p>Capital Flooding</p> <ul style="list-style-type: none"> - Campbeltown Flood Protection Scheme (CFPS), will progress through detailed design, procurement and into the start of the construction phase. - Helensburgh Flood Mitigation (£452k, CHORD Surplus £152k, Coastal Communities £300k) Initial investigations will direct if detailed design will be able to progress. If solution is possible procurement and construction may be completed. - Kilcreggan culvert upgrades will progress through detailed design and construction (budget dependent) <p>Revenue Flooding – Ongoing Actions</p> <ul style="list-style-type: none"> - Consult with SEPA on objective target area actions - Planning applications flooding advice - Investigate, record and assess flooding events - Watercourse assessments - Prepare schedules of clearance and repair works - Carry out clearance and repair works - Prepare local flood risk management plans (LFRMP) - Consult with SW of flooding actions - Develop shoreline management plan - Progress flood study actions agreed with SEPA for cycle two 	
2 Years of Indicative Funding And The Projected Outcomes	2022-23	2023-24
	Anticipated Funding £0.010m plus CFPS funding (subject to business case approval) to allow construction to take place. Additionally, £155k from Scottish Government for flooding together with Council revenue	Anticipated Funding £0.000m plus CFPS funding (subject to business case approval) to complete the project. Additionally, £155k from Scottish Government for flooding together with Council revenue
	CFPS partial construction and investment in other smaller asset improvements Ongoing actions with revenue flooding	CFPS partial construction and investment in other smaller asset improvements Ongoing actions with revenue flooding

<p>Backlog Maintenance Figure</p>	<p>The maintenance backlog on designed flood protection assets is minimal currently (Rothesay and Dunoon) as these assets are relatively new. Estimated at £250k. Current flood prevention assets are maintained under a combination of flood, coastal, and roads budgets depending upon the context.</p> <p>On a wider scale there are under and un-designed flood protection assets throughout Argyll and Bute which are not formally recognised as such and may not be owned by the Council but serve this purpose e.g. the banks of the Black Lynn through Oban. There is an unknown backlog on such assets but would certainly run to tens of millions of pounds of investment to bring to an ideal condition.</p>
<p>Match Funding Opportunities/ External Funding</p>	<p>Achieved in 2020-21</p> <p>80% contribution for CFPS from Scottish Government and £155k for general flood risk management also from Scottish Government some of which has been moved into 21/2.</p> <p>Opportunities in 2021-22</p> <p>80% contribution for CFPS from Scottish Government.£155k for general flood risk management also from Scottish Government which has not yet been allocated to the flooding budget.</p> <p><u>Campbeltown Flood Protection Scheme</u></p> <p>The Scottish Government have committed £7.464m of funding for CFPS, for which £4.787m has been received and £0.603m allocated to the project to date, the remaining £4.184m from the Scottish Government has been reserved awaiting FBC approval.</p> <p>The Council's 20% contribution is £1.866m of which £0.460m has been allocated to date. The remaining Council contribution of £1.376m has been reserved.</p> <p>If CFPS is not progressed Scottish Government funding to date will require to be repaid.</p>
<p>Description Of Asset Group (assessment)</p>	<p>Designed flood protection schemes in Rothesay (coastal) and Dunoon (two no. fluvial). No formal condition rating. Concerns about Rothesay FPS are known. Tender being prepared for a full assessment and to provide guidance on future maintenance requirements.</p> <p>Other informal structures which provide flood protection to population centres would require to be documented in order to quantify the asset, owner, and condition. This is in part the purpose of the Local Flood Risk Management Plan, to assess risk in those areas affected by flooding.</p> <p>Watercourse assessment prioritisation to prepare and carry out schedule of clearance and repair works is being focused.</p>

	<p>The current focus is delivery the two Local Flood Risk Management Plans which relate to Argyll and Bute as described in the Strategic Asset Management Plan.</p>
<p>Asset Management System supporting condition assessment criteria</p>	<p><i>Infrastructure Design is investigating and looking to the use of a dedicated Flood Risk Management System (FRMS) with WDM. This dedicated FRMS would allow the Council to:</i></p> <ul style="list-style-type: none"> • Record all Flood Protection Schemes inspection records to develop a condition index rating • Record flood incidents and extents • Watercourse records, inspection data, clearance and repair works <p>Due to the large number of Watercourses inspections we are developing a categorisation methodology utilising SEPA flood risk maps and population data to highlight higher risk watercourses.</p>
<p>Methodology used to set priorities/programmes of work</p>	<p>On a strategic scale this is through the Local Flood Risk Management Plan(s) and the SEPA led National Flood Risk Assessment process to consider local history and impact of flooding as well as national flood risk based on climate change predictions.</p> <p>The cost of implementing flood protection schemes has to be less than the damages avoided ie a benefit cost ratio of greater than one. Nonn economical benefits are also being considered by SEPA. However, the weighting this has on its prioritisation is being considered by the Scottish Government and COSLA.</p>
<p>Implications of Underinvestment</p>	<p>A key risk is loss of investment from Scottish Government. There is a defined process currently for assessing flood risk and prioritising investment across Scotland. If ABC do not participate in this process then the potential for 80% funding of flood schemes is lost.</p> <p>Several population centres in Argyll and Bute will be at significant risk of more frequent flooding in the future with climate change. Communities living along lifeline roads may be cut off temporarily. This will lead to considerable financial impact to properties and businesses. Ultimately, significant flooding events can lead to loss of life.</p>
<p>Statutory Duties</p>	<p>Defined by the Flood Risk Management Act (Scotland) 2009</p>

STRATEGIC ASSET MANAGEMENT PLAN – ASSET GROUP SUMMARY

Asset Group	Fleet Services	
Service Area	Roads and Infrastructure	
Responsible 3rd Tier Manager	John Blake	
2020-21 Investment	£1.393M (£0.123M Prudential Borrowing + £1.270M Block Allocation)	
2021-22 Anticipated Investment	£3.629M (£3.227M Prudential Borrowing + £0.352m Block Allocation)	
Proposed Outcome from the 2021-22 investment	<p>Vehicle replacement will be programmed ensuring that suitable, reliable fleet vehicles and plant equipment are available for service users.</p> <p>The Council has a duty to ensure vehicles are fit for purpose and comply with current legislation. In addition, capital and revenue savings have been identified in the procurement of new vehicles, this will also contribute to climate change with more modern vehicles and reduced CO2 emissions.</p>	
2 Years of Indicative Funding And The Projected Outcomes	2022-23 Anticipated Funding £1.00M (Block Allocation)	2023-24 Anticipated Funding £0.345M (Block Allocation)
	£1m capital identified at present. (Prudential borrowing may be used to increase expenditure if financially viable). Ongoing replacement programme and short term priorities.	£0.345m capital identified at present. (Prudential borrowing may be used to increase expenditure if financially viable). Ongoing replacement programme and short term priorities.
Backlog Maintenance Figure	A review of the vehicle fleet and plant equipment has been undertaken and based on increasing repair and maintenance costs it has been decided to begin a replacement programme to ensure capital and revenue costs savings can be made. The Council did not have a vehicle replacement programme in place and a decision was taken to replace necessary vehicles with the limited budget available. The cost of this exercise is circa £3m per annum. Other smaller priorities are noted above.	
Match Funding Opportunities/ External Funding	Achieved in 2020-21 External funding has been made available through the Scottish Government to support the drive towards the hybrid and electric vehicle agenda.	
	Opportunities in 2021-22 External funding may be made available through the Scottish Government to support the drive towards the hybrid and electric vehicle agenda.	
Description Of Asset Group (assessment)	The Council currently operate a combination of fleet vehicles and plant equipment (466). Periodically, replacement will be required in line with the end of life cycle of the aforementioned.	

Asset Management System supporting condition assessment criteria	Vehicles and plant will be maintained in line with current legislation.
Methodology used to set priorities/programmes of work	Assessment and review conducted by officers.
Implications of Underinvestment	The inability to provide reliable, safe fleet vehicles and plant to service users to fulfil statutory requirements relating to work plans. Would also result in increased revenue expenditure for repairs and maintenance as well as service disruption due to vehicles being off the road.
Statutory Duties	Operating Licence Undertaking Health and Safety at Work Act 1974 The Road Vehicles (Construction and Use) Regulations Drivers Hours Regulations Operator Compliance Risk Score (OCRS) SEPA fuel regulations

STRATEGIC ASSET MANAGEMENT PLAN – ASSET GROUP SUMMARY

Asset Group	Waste Services	
Service Area	Roads and Infrastructure	
Responsible 3rd Tier Manager	John Blake	
2020-21 Investment	£0.784M (£0.085M Block Allocation from prior years + £0.699M Prudential Borrowing)	
2021-22 Anticipated Investment	£0.000M	
Proposed Outcome from the 2021-22 investment	<p>No capital budget allocated as yet but this is a Health and Safety requirement to carry out works at the Welfare Unit in Glengorm. We are expecting to utilise the PPP variation monies received in 2020-21 towards this and this will be put forward to Council in June as an earmarking proposal. It is hoped that the funding will be sufficient for the work required.</p> <p>The Council has a duty to ensure that a suitable water supply is available for staff welfare and for operational purposes. Therefore, investment is required to ensure that this facility is in situ.</p> <p>The Glengorm waste team are using staff welfare facilities that the Council H&S department have requested be replaced. This facility incorporates, toilets, a staff rest area and showers.</p>	
2 Years of Indicative Funding And The Projected Outcomes	2022-23	2023-24
	Anticipated Funding £0.000M Nil capital. Short term revenue priorities. RIS programme yet to be agreed.	Anticipated Funding £0.000M Nil capital. Short term revenue priorities. RIS programme yet to be agreed.
Backlog Maintenance Figure	£0.00m	
Match Funding Opportunities/ External Funding	Achieved in 2020-21 Nil.	
	Opportunities in 2021-22 Nil.	
Description Of Asset Group (assessment)	N/A.	
Asset Management System supporting condition assessment criteria	To comply with SEPA regulations and the Health and Safety at Work act 1974.	
Methodology used to set priorities/programmes of work	Assessment and review conducted by officers.	

Implications of Underinvestment	Ensuring suitable staff welfare facilities are available for the workforce which include toilets, a staff rest area and showers. The landfill cell on Mull has no sufficient welfare facilities and running water. The site at Glengorm has a requirement for running water and suitable break out and wash facilities for staff. The current welfare unit requires replacement under the Health and Safety at Work Act 1974. Implications if not replaced, current portacabin will not be usable moving forward. No funding is available at the moment, funds to be identified. In replacing this unit the council will become compliant by introducing a facility for water and welfare in Glengorm.
Statutory Duties	Health and Safety at Work Act 1974 Refuse and Amenity Act 1978 Environmental Protection Act 1990 Waste (Scotland) Act 2012

STRATEGIC ASSET MANAGEMENT PLAN – ASSET GROUP SUMMARY

Asset Group	Piers and Harbours	
Service Area	Marine Operations, Roads and Amenity Services	
Responsible 3rd Tier Manager	Stewart Clark	
2020-21 Investment	£0.860 (Prudential Borrowing)	
2021-22 Anticipated Investment	<p>£12.033M (£11.990M Prudential Borrowing + £0.043 Block Allocation)</p> <p>A review is underway to ensure that any borrowing to fund capital works can be fully funded through revenue income derived from Piers and Harbours. Loans periods will be designed so that they don't exceed the life of the asset receiving investment.</p>	
Proposed Outcome from the 2021-22 investment	Major scheme progression with Piers and Harbours Asset Management Plan i.e. Iona / Fionnphort / Craignure / Rothesay / Dunoon and Kilcreggan.	
2 Years of Indicative Funding And The Projected Outcomes	2022-23	2023-24
	Anticipated Funding £14.870M (Prudential Borrowing)	Anticipated Funding £7.525M (Prudential Borrowing)
	Scheme progression	Scheme progression
Backlog Maintenance Figure	None	
Match Funding Opportunities/ External Funding	Achieved in 2020-21	
	Town centre funding / Coastal Community Fund – Rothesay Pontoons	
	Opportunities in 2021-22	
	Potential for additional spend at Rothesay pontoons.	
Description Of Asset Group (assessment)	Piers and Harbours	
Asset Management System supporting condition assessment criteria	<p><i>Visual surveys for condition assessment.</i></p> <p><i>Also - Based on Transport Scotland priority requirements for ferry ports.</i></p>	
Methodology used to set priorities/programmes of work	Survey results and engineering need. Transport Scotland / Calmac ferry service related priorities for developmental issues.	
Implications of Underinvestment	Reduced resilience / potential disruption to ferry services.	
Statutory Duties	No.	

STRATEGIC ASSET MANAGEMENT PLAN – ASSET GROUP SUMMARY

Asset Group	Ferries	
Service Area	Marine Operations, Roads and Amenity Services	
Responsible 3rd Tier Manager	Stewart Clark	
2020-21 Investment	£100K Eilean Dhiura (Block Allocation) £100K Lismore (Scottish Government funded)	
2021-22 Anticipated Investment	£400K Lismore (Scottish Government funded)	
Proposed Outcome from the 2021-22 investment	Ramps on Eilean Dhiura and new Lismore ferry vessel replacement.	
2 Years of Indicative Funding And The Projected Outcomes	2022-23 Anticipated Funding £0	2023-24 Anticipated Funding £0
	There are early indications from CMAL that a replacement ferry for the Easdale route could become available by 2022 or thereabouts. There is some uncertainty around timescales and costs at this time. Once more is known on this, if there are potential costs, this will be reported through the normal capital reporting arrangements. Should the opportunity arise, the Easdale will become the next ferry for replacement after the Lismore.	
Backlog Maintenance Figure	None	
Match Funding Opportunities/ External Funding	Achieved in 2020-21 Funding received from Scottish Government for the replacement of Lismore Ferry. The new vessel will need to comply with revised MCA requirements. The old vessel due to its single construction hull will not be compliant in the future.	
	Opportunities in 2021-22 Discussions with Transport Scotland over funding will continue for both revenue and capital fund. Whilst this relates to revenue, the ferry fares received do not cover the cost of running the internal ferry service for Argyll and Bute. This is currently under review.	
Description Of Asset Group (assessment)	Council operated ferries	

Asset Management System supporting condition assessment criteria	<i>Visual surveys / MCA external survey / annual dry-docking.</i>
Methodology used to set priorities/programmes of work	Visual surveys / legislation changes / condition of asset
Implications of Underinvestment	Loss of service resilience. Service standards need to meet the requirements of the MCA and as such, the DPA needs to be satisfied that adequate levels of funding are in place to meet the necessary operational and safety requirements associated with ferry reviews.
Statutory Duties	No

This page is intentionally left blank