



**PLANNING & BUDGETING PACK  
2015-16**

**Pack 2 – Revenue Budget**



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

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**1. INTRODUCTION**

- 1.1 This report introduces the full package of papers included in the budget pack in relation to the revenue budget. The following papers and their purpose are included in the budget pack in relation to the revenue budget.
- 1.2 Revenue Budget Overview – 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. The main change to the budget overview for 2014-15 is the reduction in grant funding of £2.557m due to updating the finance settlement indicators rather than the flat cash approach. There are further funding adjustments of £1.244m relating to Children and Young Persons (Scotland) Act, transfer of the A83, Council Tax Reduction Scheme Administration, Self-Directed Support as well as a number of small funding changes. There are adjustments to the base budget of £1.209m, employee cost changes which give a net increase of £0.902m, reduction of £0.857m within inflation an additional £1.445m cost and demand pressures and a reduction to fees and charges income of £0.055m. The overall impact is a projected surplus for 2015-16 of £0.154m.
- 1.3 Revenue Budget Fees and Charges – Sets out proposals for increases in fees and charges and the resulting impact on income included in the revenue budget. In general it is proposed to increase fees and charges by 3% for 2015-16. This is consistent with the two year budget agreed in February 2014 which assumed a 3% increase for 2014-15 and 2015-16. The proposed inflationary increase to fees and charges results in £0.308m of increased income.
- 1.4 Revenue Budget Monitoring Report - this report provides a summary of the current revenue budget monitoring position to ensure net expenditure is contained within budget. It provides corporate and departmental information with comparisons on a forecast outturn and a year to date basis. The projected year end outturn at 31 December 2014 is an overall underspend of £0.202m. There are overspends in respect of adult care, leisure central repairs, refuse collection and coastal protection works, shortfall in car parking income, unrecoverable costs for dangerous buildings and additional holiday pay costs. These overspends are offset by savings within school and public transport, a significant saving in respect of utility costs, an underspend within early years and over recovery of vacancy savings.
- 1.5 Financial Risks Analysis – Sets out the risks identified as part of preparing the revenue budget, makes an assessment of the potential financial impact of these and recommends that Members consider the level of any additional provision that should be included as part of the revenue budget. Whilst a total of 59 financial risk areas have

been identified only 11 are classed as likely with a potential impact of £2.761m. These will continue to be monitored throughout the year and action taken to mitigate or manage these risks.

- 1.6 Reserves and Balances – Summarises 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. The Council has usable reserves of £48.526m. Most of these are earmarked for specific purposes. There is currently an estimated surplus over contingency of £9.811m and this is being directed towards the delivery of the Single Outcome Agreement.

## **2. RECOMMENDATIONS**

- 2.1 To approve the revenue budget for 2015-16 as set out in the revenue budget overview as at 31 December 2014.
- 2.2 To approve the proposals for fees and charges and resulting increase in income as set out in the report on fees and charges.
- 2.3 To note the revenue budget monitoring position as at 31 December 2014.
- 2.4 To note the financial risks analysis and consider the provision of any contingency in the revenue budget.
- 2.5 To approve the contingency level for the General Fund Reserve at a level of 1.5% equivalent to £3.658m and note the report on reserves and balances.
- 2.6 To approve the revenue estimates for 2015-16 and that consequently the local tax requirement estimated at £40.900m is funded from Council Tax.
- 2.7 To approve the following rates and charges for the year:
- Council Tax to be paid in respect of a chargeable dwelling in Band “D” of £1178 (representing no change)
  - Council Tax to be paid in respect of a chargeable dwelling in each of the other valuation bands in accordance with Section 74(1) of the Local Government Finance Act 1992 (accordingly representing no change)
  - Business Rates as determined by Scottish Ministers

## **3. IMPLICATIONS**

- 3.1 Policy – Outlines the proposed revenue budget for 2015-16.
- 3.2 Financial - Outlines the proposed revenue budget for 2015-16.
- 3.3 Legal - None.
- 3.4 HR - Individual savings may have human resource implications and these would have been discussed with the Trade Unions.

- 3.5 Equalities - Individual savings may have equality implications and equality impact assessments will be carried out where required.
- 3.6 Risk - Details of financial risks are included within the report.
- 3.7 Customer Service - None.

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**27 January 2015**





**REVENUE BUDGET OVERVIEW**

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**1. EXECUTIVE SUMMARY**

- 1.1 The Council set a two year budget in February 2014 which set the budget for 2014-15 and 2015-16. The main purpose of this report is to provide Members with an update on any changes to the budget assumptions used when preparing the 2015-16 budget and an assessment of the impact.
- 1.2 The most significant change to the assumptions is in relation to the local government funding. The updating of the indicators for 2015-16 results in £2.557m less in local government funding. The overall change to the funding amounts to a decrease of £1.313m as outlined in section 3.1.1.
- 1.3 There are a number of changes to the base budget, some of which are matched by an increase or decrease to the funding. The base adjustments that affect the overall position are in respect of a payment to Atlantis Leisure, the reduction in the Education Management restructure savings, an increase in the estimate for pre-school hours (600 hours), a reduction to the Joint Valuation Board payment and a decrease to the budget provision for utility costs.
- 1.4 There are three additional pressures within employee costs in relation to Holiday Pay (£0.300m), Disturbance Payments (£0.100m) and Teachers Pension Increase (£0.447m). After reviewing and updating the budget to reflect the latest pupil census and also current staffing establishment, there is a reduction to the employee base of £0.398m offset by an increased cost of pay increments of £0.403m.
- 1.5 Inflation has been reviewed and overall there is a reduction of £0.857m on previously estimated assumptions. The changes are summarised below:
- Landfill tax reduced from 10% to 3.25% -£0.171
  - Waste PPP contract increased to 2.7% +£0.044
  - Reduction for utilities -£0.501m
  - Reduction in School and Public Transport fuel cost movements - £0.359m
  - Increase to NPDO contract utility cost +£0.167m
  - Adjustment due to change in base -£0.037m.
- 1.6 There are a number of new cost and demand pressures included which total £1.445m. Kintyre Recycling and Fyne Futures £0.066m, Car Parking Income and DPE £0.390m, Public Analyst Services £0.060m, Shortfall in Commercial Refuse Income £0.114, Scottish Welfare Fund Administration £0.049m, Leisure Repairs and Maintenance £0.100m, IT Maintenance Costs £0.041m, Events and Festivals £0.077m, Festive Lights £0.100m

and Winter Maintenance £0.500m. These are partly offset by a reduction to Housing Benefit Admin Grant cost pressure previously agreed of £0.052m.

- 1.7 The fees and charges inflationary increase has been updated to reflect the revised base budget and this results in a reduction of £0.055m to the previously anticipated inflationary increase.
- 1.8 The 2015-16 budget estimated in February 2014 gave rise to a surplus of £4.121m. After reflecting the changes as at the end of December, the position still remains in surplus at £0.154m.

**REVENUE BUDGET OVERVIEW**

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**2. INTRODUCTION**

2.1 The Council set a two year budget in February 2014 which set the budget for 2014-15 and 2015-16. Regular reports have been submitted to the Policy and Resources Committee throughout 2014-15 providing an update on any changes to the budget assumptions used when preparing the 2015-16 budget and an assessment of the impact.

2.2 This revenue budget outlook report reflects projections as at the end of December 2014.

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

3.1.1.1 The finance settlement for 2015-16 was announced on 11 December 2014. There are some small changes to the previous estimates, however, in the main the finance settlement is in line with our expectations and does not change the assumptions on which the Council was basing its budget approach. It should be noted that the Council Tax Reduction Scheme funding has not been confirmed for 2015-16.

3.1.1.2 The updating of the indicators results in £2.557m less in local government funding from the flat cash basis used previously.

3.1.1.3 The revenue funding in respect of the delivery of free school meals to children in primary 1 to 3 was confirmed by the Scottish Government by letter on 17 July 2014. The funding for 2015-16 for Argyll and Bute is £863,000.

3.1.1.4 When the budget was agreed in February 2014, an estimate of funding in respect of the increase in pre-school hours from 475 hours to 600 hours as a result of the Children and Young People (Scotland) Act was included for 2015-16. The funding estimated was £1.351m. The Scottish Government have now advised that the funding for Argyll and Bute will be £1,265,505.

3.1.1.5 The Scottish Government have also advised of an additional allocation of £465,957 in respect of early year places for 2 year olds from workless households.

- 3.1.1.6 The trunking of 51km of the A83 between Kennacraig and Campbeltown took place early August 2014 and the responsibility for the management and maintenance of this stretch of road transferred from Argyll and Bute Council to Transport Scotland. As a result, the funding will be reduced, the reduction for 2015-16 amounts to £281,000. There is a corresponding base budget reduction.
- 3.1.1.7 Additional funding of £94,000 has been received to support the administration of the Council Tax Reduction Scheme. The funding received is being used to reduce cost pressure as a result of the eventual removal of the Housing Benefit Admin grant, both streams of funding support the team in place to handle the Housing Benefit and Council Tax Reduction Scheme caseload.
- 3.1.1.8 The funding to support the implementation of self-directed support was originally for three years 2012-13 to 2014-15. Additional funding of £87,000 has now been received for 2015-16.

### 3.1.2 Council Tax

- 3.1.2.1 A review of the Council tax funding was undertaken in November 2013 and the Council tax base and the growth was amended for the budget agreed in February 2014. This position has since been updated and the Council Tax base figure requires to be increased by a further £0.100m to reflect the updated expected level of income. Included within the total estimate of Council Tax income is £0.500m which relates to the expected additional income from long term empty properties.

### 3.1.3 Total Funding

- 3.1.3.1 The total funding is summarised within the table below.

	£000 Scottish Government	£000 Council Tax	£000 Total
Funding February 2014	204,798	40,800	245,598
Updating of indicators	-2,557		-2,557
Free School Meals	863		863
Change to funding for Pre-School hours	-85		-85
Early Years – 2 year olds from workless households	466		466
A83 Trunking – reduction in funding	-281		-281
<b>Updated funding October 2014</b>	<b>203,204</b>	<b>40,800</b>	<b>244,004</b>
CTRS Administration	94		94
Self-Directed Support	87		87
Other small settlement	100		100

changes			
Increase to Council Tax Base		100	100
<b>Updated December 2014 Funding</b>	<b>203,485</b>	<b>40,900</b>	<b>244,385</b>

3.1.3.2 The Scottish Government Funding as advised on Finance Circular 9/2014 issued on 11 December 2015 excludes the funding for the Council Tax Reduction Scheme. A reconciliation between the Finance Circular and the funding used within the budget estimates is provided below.

	£000
Finance Circular 9/2014 Total	198,486
Less: Ring-Fenced Grants	-383
Plus: Our estimate of Council Tax Reduction Scheme funding (as per budget pack February 2014)	5,382
<b>Total Funding</b>	<b>203,485</b>

## 3.2 Base Budget

3.2.1 The base budget for 2015-16 as noted in the February 2014 budget pack was £231.900m. There were a number of changes agreed at the Council meeting in February 2014 which updates the base budget to £235,727. The changes are noted within the table below.

	£000
2015-16 Base Budget February 2014	231,900
Revenue Budget Challenge	-240
Employee Costs Increases	1,501
Non-Pay Inflation Increases	1,908
Cost and Demand Pressures	3,469
Fees and Charges	-360
Efficiency Savings	-1,822
Less one-off cost and demand pressures agreed for 2014-15 only	-629
<b>Revised Base Budget 2015-16</b>	<b>235,727</b>

3.2.2 There are further changes to the base budget during 2015-16 and these are noted in the following paragraphs.

3.2.3 Base adjustment in relation to a saving for Atlantis Leisure which was not agreed during 2013. This base budget change should have been adjusted within 2014-15 but was omitted and thus will need to be absorbed within 2014-15.

3.2.4 Base adjustment in respect of the Education Management restructure savings reduction. The anticipated saving was £190,000, however, the saving for the revised structure agreed by Council at its meeting on 23

January 2014 was only £53,316.

- 3.2.5 Base adjustment in respect of Valuation Joint Board – the requisition advised for 2015-16 is £26,579 less than already budgeted within 2015-16.
- 3.2.6 As noted in paragraph 3.1.1.3, the Scottish Government has announced the revenue funding for the delivery of free school meals to children in primary 1 to 3. The base budget requires to be increased in line with the funding increase.
- 3.2.7 The increase in pre-school hours from 475 hours to 600 hours was previously estimated at a cost of £1.200m. A more accurate figure has now been calculated based on the current uptake of the increased hours and the revised cost is £1.272m, an increase of £71,709.
- 3.2.8 As noted in paragraph 3.1.1.5, the Scottish Government has announced the revenue funding in respect of early year places for 2 year olds from workless households. The base budget requires to be increased in line with the funding increase.
- 3.2.9 As noted in paragraph 3.1.1.6 the responsibility for the 51km of A83 between Kennacraig and Campbeltown has transferred from Argyll and Bute Council to Transport Scotland. The base budget requires to be reduced in line with the funding reduction.
- 3.2.10 Additional funding has been included in the settlement to support the Administration of the Council Tax Reduction Scheme £94,000 and to support the implementation of self-directed support £87,000.
- 3.2.11 It has been highlighted through the 2014-15 revenue budget monitoring process that there is an over-provision of budget for utility type costs across the Council, this is mainly as a result of lower than expected inflationary increases to costs. A review has been carried out of the base budget provision required and as a result there is a requirement to reduce these budgets by £0.300m.
- 3.2.12 The changes to the base budget are summarised in the table below.

	£000
Base Budget February 2014	231,900
Changes agreed February 2014	4,456
Remove Cost and Demand Pressures agreed for 2014-15 only	-629
<b>Revised Base Budget 2015-16</b>	<b>235,727</b>
Atlantis Leisure	12
Education Management Restructure	137
Valuation Joint Board	-27
Free School Meals (matched by additional funding)	863

Pre-School Hours – change to base estimate	72
Early Years – 2 year olds from workless households (covered by additional funding)	452
A83 Trunking Kennacraig to Campbeltown (matched by a reduction to funding)	-281
CTRS Administration (matched by additional funding)	94
Self-Directed Support (matched by additional funding)	87
Other small settlement changes (matched by additional funding)	100
Reduction to Utility Cost Budgets	-300
<b>Updated Base Budget 2015-16 as at end of December 2014</b>	<b>236,936</b>

3.2.13 A further summary by service is included within Appendix 1.

### **3.3 Budget Challenge on Base Budget**

3.3.1 A budget challenge process was carried out as part of the 2014-15 budget process and this identified savings of £0.414m, of which £0.240m were removed from the budget and £0.174m were reinvested.

3.3.2 A further budget challenge has been carried out over the last few months, specifically looking at more volatile budgets and those where budget re-alignment is required. It was not expected that this budget challenge would generate further savings but would provide reassurance that the budget was matched to current levels of expenditure. As a result of this a base adjustment has been included to reduce utility cost budgets and a demand pressure has been included to increase the budget for Winter Maintenance.

3.3.3 One other area that was subject to much scrutiny was Adult Care, this was necessary before the budget is transferred over to the Health and Social Care Partnership. A number of budgets were re-aligned as a result of this scrutiny.

3.3.4 A reconciliation between the 2013-14 actuals and the 2015-16 base budget has been carried out. In order to give a “like for like” comparison, the 2013-14 actuals need to be adjusted for budget decisions agreed in February 2014, earmarked reserves spent during 2013-14 and earmarked grants and contributions carried forward at the end of 2013-14.

	£000	£000	Explanation of Figures
Deficit at end of 2013-14		2,097	As per Audited Accounts
Funding 2013-14		247,462	Revenue Support Grant and Council Tax
<b>Expenditure 2013-14</b>		<b>249,559</b>	
<b>Agreed Budgets Adjustments 2014-15:</b>			
Revenue Budget Challenge	-240		Agreed in February 2014
Employee Cost Increases	1,501		Agreed in February 2014
Non-Pay Inflation	1,908		Agreed in February 2014
Cost and Demand Pressures	3,469		Agreed in February 2014
Fees and Charges	-360		Agreed in February 2014
1% Efficiency Savings	-1,822		
		4,456	
One-off Cost and Demand Pressures agreed for 2014-15		-629	Remove One-off cost and demand pressures only agreed for 2014-15 that are included in the budget adjustments figure noted above.
Earmarked Reserves used during 2013-14		-9,314	Earmarked Reserves used during 2013-14 require to be deducted as they relate to one-off expenditure.
Earmarked Grants and Contributions at end of 2013-14		1,160	Grants and Contributions earmarked at the end of 2013-14 require to be added on in order to net off the income and expenditure in relation to the grants and contributions.
<b>Adjusted Expenditure 2013-14</b>		<b>245,232</b>	<b>Expenditure Adjusted in order to compare "like for like" to 2015-16 Base Budget</b>
Base Budget		235,727	Base Budget for 2015-16
<b>Reduction from 2013-14 to 2015-16</b>		<b>9,505</b>	<b>Overall Reduction between expenditure in 2013-14 and Base Budget 2015-16</b>

3.3.5 There is an overall reduction between the adjusted 2013-14 actuals and the 2015-16 base budget of £9.505m. A summary of the main variances are noted within the table below.

Variance	£m
Reduction in Loan Charges due to Debt Fall Out	6,657
Removal of Revenue Contribution to Capital	869
Severance costs in 2013-14 with no budget in 2015-16	862
Budget Contribution from Reserves within 2013-14 (planned to spend more than funding)	1,051
Other Small Reductions	66
<b>Total</b>	<b>9,505</b>

### 3.4 Employee Costs

3.4.1 Strategic Finance have undertaken an exercise to populate salary templates with the employee establishment and this has been confirmed with budget holders.

3.4.2 After reviewing and updating the budget to reflect the latest pupil census and also current staffing establishment, the overall effect is a saving on



the departmental base budget of £0.398m.

3.4.3 The main contributing factors to this overall reduction are:

- In Education there has been a decrease in teaching posts in schools through a combination of a drop in secondary school rolls, the removal of conservation from posts, turnover which has seen posts budgeted for a lower scale points and the mothballing of Ardchattan Primary School.
- Partly offsetting this is an increase in superannuation costs over and above the impact of the pay award inflationary increase, this increase is likely to be in relation to pension auto-enrolment. Since the staging date in May 2013 a total of 1,037 employees have been auto-enrolled into the pension scheme and of these only 121 have opted out of the scheme, therefore to date 88% of employees auto-enrolled have remained in the scheme. It is likely that there will continue to be increases in superannuation contributions until 2017 when all employees will be auto-enrolled into the scheme.

3.4.4 The updated cost of assumptions in relation to the pay costs is noted in the table below:

Employee Assumption	Original Estimate February 2014 £000	Updated Cost £000	Increase/ -Decrease £000
Pay Award	2,112	2,057	-55
Increments	528	919	391
Increase in NI & SA as a result of net increase in pay awards and increments	473	540	67
Pensionable Pay	554	554	0
<b>Total</b>			<b>403</b>

3.4.5 The assumption in respect of the increase in pensionable pay as a result of changes to the Local Government Pension Scheme (Scotland) from 1 April 2015 has not changed at this stage.

3.4.6 The Council have additional cost implications in respect of holiday pay as a result of a recent ruling by the European Court of Justice. The ruling means that employers must now pay employees the same rate of pay, including any overtime or other additional payments that are linked to their job, whilst they are on holiday. The full year cost is estimated to approximately £350,000 and this is being implemented from October 2014.

3.4.7 The Council also have additional cost implications in respect of Disturbance Payments. Staff had not been claiming the disturbance payments as set out in the Single Status Agreements. The full year cost is

approximately £100,000 and this has been included within the revised employee cost estimates.

3.4.8 Scottish Government have advised that the Teachers Pension Scheme Employer Contributions will increase by 2.3% from September 2015. The monetary cost of this increase is £0.447m within 2015-16 (part year) rising to £0.774m in 2016-17 (full year).

3.4.9 The changes to employee costs are summarised in the table below.

	£000
Cumulative Employee Costs changes agreed February 2014	5,168
Less Employee Costs Changes 2014-15	-1,501
<b>Employee Costs changes 2015-16 agreed February 2014</b>	<b>3,667</b>
Adjustment to employee base as a result of staffing changes	-398
Updated Cost of Assumptions	403
Holiday Pay	350
Disturbance Payments	100
Teacher's Pension Employer Contributions	447
<b>Updated Employee Costs December 2014</b>	<b>4,569</b>

3.4.10 A further summary by service is included within Appendix 2.

### 3.5 Non-Pay Inflation

3.5.1 The position remains that only unavoidable/inescapable inflation has been included for 2015-16. A recent review of inflation has been carried out and the following updated assumptions are noted:

- Written confirmation has now been received from the Scottish Government in respect of landfill tax. The charge per tonne will be increased from £80 per tonne to £82.60 per tonne with effect from 1 April 2015, an increase of 3.25%. This had previously been estimated at 10%.
- The inflation in respect of the Waste PPP contract was insufficient and this has been increased to 2.7% which results in an increase of £0.044m.
- Reduction in inflation for utilities due to falling prices and part forward purchase of 2015-16 supplies of electricity and gas.
- Reduction in School and Public Transport fuel cost movements which results in no inflation being required.
- Inflation increase to the NPDO budget which represents the overall increase required to accommodate the contract payments and utility cost increases.
- All other inflationary increases have been updated based on the revised base budget and this has resulted in a reduction of £0.037m.

3.5.2 The changes to non-pay inflation are summarised within the table below.

	£000
Cumulative non-pay inflation agreed February 2014	3,856
Less non-pay inflation 2014-15	-1,908
<b>Non-pay inflation 2015-16 agreed February 2014</b>	<b>1,948</b>
Landfill tax – now 3.25% increase instead of 10%	-171
Waste PPP Contract	44
Reduction to Utilities	-501
Reduction to School and Public Transport	-359
Increase to NPDO	167
Reduction due to updating base budget	-37
<b>Updated Non-Pay Inflation increase December 2014</b>	<b>1,091</b>

3.5.3 Further detail by inflation type and by service is included within Appendix 3.

### 3.6 Cost and Demand Pressures

3.6.1 The cost and demand pressures have been reviewed during December 2014 and the following changes are noted.

- Cost Pressure: Reduce previously agreed cost pressure in respect of Housing Benefits Admin Grant by: -£52,000
- Cost Pressure: Scottish Welfare Fund Administration: +£49,000.
- Cost Pressure: Cost for Public Analyst Services via Glasgow Scientific Services is in excess of budget: +£60,000.
- Cost Pressure: Increased payments as per agreements with Kintyre Recycling Ltd and Fyne Futures: +£66,000.
- Cost Pressure: Under recovery of car parking income and Decriminalised Parking Enforcement income (DPE) – this is based on current estimations following introduction of DPE: +£390,000.
- Cost Pressure: Shortfall in commercial refuse income: +£114,000.
- Demand Pressure: Central Repairs and Maintenance on Leisure estate: +£100,000.
- Demand Pressure: Events and Festivals funding: +£77,000.
- Demand Pressure: Increase in IT Maintenance costs to support growth in IT servers and disk space: +£41,000
- Demand Pressure: Festive Lights across the Council: +£100,000
- Demand Pressure: Winter Maintenance budget increase: +£500,000

3.6.2 The changes to the cost and demand pressures are summarised in the table below:

	Cost Pressures £000	Demand Pressures £000	Total £000
Cumulative Cost and Demand Pressures Agreed February 2014	1,272	3,888	5,160
Less Cost and Demand Pressures 2014-15	-1,630	-1,839	-3,469
Adjust for one-off Cost and Demand Pressures agreed for 2014-15 only – shown as base adjustment	464	165	629
<b>Cost and Demand Pressures 2015-16 agreed February 2014</b>	<b>106</b>	<b>2,214</b>	<b>2,320</b>
Reduction to Housing Benefit Admin Grant cost pressure	-52		-52
Scottish Welfare Fund Administration	49		49
Public Analyst Services	60		60
Kintyre Recycling and Fyne Futures	66		66
Car Parking Income and DPE	390		390
Shortfall in Commercial Refuse Income	114		114
Leisure Repairs and Maintenance		100	100
IT Maintenance Costs		41	41
Events and Festivals		77	77
Festive Lights		100	100
Winter Maintenance		500	500
<b>Updated Cost and Demand Pressures December 2014</b>	<b>733</b>	<b>3,032</b>	<b>3,765</b>

3.6.3 Further detail on all 2015-16 cost and demand pressures is included within Appendix 4.

### 3.7 Fees and Charges

3.7.1 The increase to fees and charges was set at 3% for 2015-16. At this stage there is no recommended change to this assumption.

3.7.2 Although there has been no change to the 3% inflationary assumption, the fees and charges inflationary increase has been updated to reflect the revised base budget and this results in a reduction of £0.055m to the previously anticipated inflationary increase.

3.7.3 It should be noted that the Scottish Government have advised that the Town and Country Planning Amendment Regulations 2014 come into force on 1 November 2014 which results in a 5% increase on planning fees. The increased income has not been reflected in the budget outlook as the service are using this increase towards their 1% savings target.

3.7.4 The changes to inflation are summarised in the table below:

	£000
Cumulative fees and charges inflation agreed February 2014	-723
Less fees and charges inflation 2014-15	360
<b>Fees and charges inflation 2015-16 agreed February 2014</b>	<b>-363</b>
Reduction due to updating base budget	55
<b>Updated fees and charges Inflation December 2014</b>	<b>- 308</b>

3.7.5 A summary of fees and charges inflation per service is included within Appendix 5.

### 3.8 1% Savings Target

3.8.1 The Council agreed to set a 1% savings target for both 2014-15 and 2015-16. There is a separate report that is routinely submitted to the Policy and Resources Committee on progress towards achieving the savings target for 2014-15 and at this stage there is no recommended change to the target for 2015-16.

### 3.9 Updated 2015-16 Budget

3.9.1 The updated budget outlook for 2015-16 is noted in the table below.

<b>Financial Position</b>	<b>2015-16 (Feb 2014)</b>	<b>2015-16 Changes</b>	<b>2015-16 Updated Estimate (Dec 2014)</b>
	<b>£000</b>	<b>£000</b>	<b>£000</b>
Adjusted Base Budget	235,727	1,209	236,936
Employee Cost Increases	3,667	902	4,569
Non-Pay Inflation	1,948	-857	1,091
Cost and Demand Pressures	2,320	1,445	3,765
Fees and Charges	-363	55	-308
1% Savings Target	-1,822	0	-1,822
<b>Total</b>	<b>241,477</b>	<b>2,754</b>	<b>244,231</b>
Funding	<b>245,598</b>	<b>-1,213</b>	<b>244,385</b>
<b>Funding Surplus / -Gap</b>	<b>4,121</b>	<b>-3,967</b>	<b>154</b>

### 3.10 Funding Requests

3.10.1 Requests for funding have been received from a number of external organisations. These include Kilmartin House Museum, Auchindrain Museum, Dunoon Boxing Club and Kintyre Way. At this stage not all of the information required to allow a full assessment of the requests is

available. It is proposed to complete a detailed assessment of each of these requests in relation to the impact of the proposals, the financial deliverability and sustainability of the proposals, the financial capability of the promoters, governance issues and the risks /deliverability of the proposals. These reports will be brought forward once all of the information necessary to complete such an analysis is available. This will then allow members to consider these proposals in the context of the Single Outcome Agreement, the financial commitment required and risk and deliverability.

- 3.10.2 The Council provides funding for advice service to both Argyll and Bute Citizens Advice Bureau and Bute Advice Centre. It is proposed to carry out a review of advice services in Argyll and Bute. This will build on work already carried out in terms of a baseline report by the Argyll and Bute Advisory Network. In order to allow time for this work to be carried out and to agree and implement recommendations in a planned and structured manner, it is essential that existing providers are given certainty over funding for the next 3 years. To do this will require funding of £70,000 in total over the next 3 years and it is proposed to earmark this from the forecast underspend in 2014-15. At this stage this has not been reflected in the projected underspend for 2014-15 or the estimated level of reserves and balances. However, the earmarking of £70,000 could be accommodated within the current projected underspend for 2014-15 and the impact on reserves would be to reduce the funds available for supporting delivery of the Single Outcome Agreement by £70,000.

#### **4. CONCLUSION**

- 4.1 This report sets out the updated outlook for 2015-16 in relation to the Council revenue budget. As a result of the funding indicators being updated for 2015-16 the funding is significantly less, however, overall the updated outlook for 2015-16 remains in surplus at £0.154m.

#### **5. IMPLICATIONS**

- |     |                    |   |
|-----|--------------------|---|
| 5.1 | Policy -           | None.   |
| 5.2 | Financial -        | The report provides an update on the changes to the 2015-16 budget. |
| 5.3 | Legal -            | None.   |
| 5.4 | HR -               | None.   |
| 5.5 | Equalities -       | None.   |
| 5.6 | Risk -             | None.   |
| 5.7 | Customer Service - | None.   |

**Bruce West**  
**Head of Strategic Finance**  
**27 January 2015**

**APPENDICES:**

Appendix 1 – Summary of 2015-16 Base Budget by Service

Appendix 2 – Summary of 2015-16 Employee Cost Changes by Service

Appendix 3 – Summary of 2015-16 Inflation by Inflation Type and by Service

Appendix 4 – Detail of 2015-16 Cost and Demand Pressures

Appendix 5 – Summary of 2015-16 Fees and Charges Inflation by Service





## Appendix 1

### 2015-16 Summary of Base Budget Adjustments by Service

Department	Service	Base Budget Adjustments £000
Community Services	Adult Care	71
Community Services	Children and Families	452
Community Services	Community and Culture	40
Community Services	Education	209
Customer Services	Customer and Support Services	97
Customer Services	Facility Services	863
Development and Infrastructure Services	Roads and Amenity Services	-281
Other Operating Income and Expenditure	Joint Boards	-27
Other Operating Income and Expenditure	Sundry Services	-215
<b>Total</b>		<b>1,209</b>



Appendix 2

2015-16 Summary of Employee Cost Changes by Service

Department	Service	Pay Award £000	Pay Increments £000	Increase in NI and SA £000	Adjustment to employee base as a result of staffing changes £000	Pensionable Pay * £000	Holiday Pay and Disturbance Payments * £000	Teachers Pension Contributions £000	Total Employee Cost Changes £000
Chief Executive's Unit	Chief Executive	4	2	1	58	0	0	0	65
Chief Executive's Unit	Strategic Finance	30	12	9	5	0	0	0	56
Community Services	Executive Director of Community Services	5	2	1	1	0	0	0	9
Community Services	Adult Care	257	124	66	142	0	0	0	589
Community Services	Children and Families	118	64	34	-11	0	0	0	205
Community Services	Community and Culture	98	51	25	11	0	0	0	185
Community Services	Education	887	422	230	-607	0	0	447	1,379
Customer Services	Executive Director of Customer Services	7	2	2	-31	0	0	0	-20
Customer Services	Customer and Support Services	106	44	31	-6	0	0	0	175
Customer Services	Facility Services	115	42	23	63	0	0	0	243
Customer Services	Governance and Law	31	19	10	71	0	0	0	131
Customer Services	Improvement and HR	44	23	13	-16	0	0	0	64
Development and Infrastructure Services	Executive Director of Development and Infrastructure Services	27	18	7	-16	0	0	0	36
Development and Infrastructure Services	Economic Development	47	16	14	-10	0	0	0	67
Development and Infrastructure Services	Planning and Regulatory Services	73	21	21	-21	0	0	0	94
Development and Infrastructure Services	Roads and Amenity Services	190	57	53	-31	0	0	0	269
Other Operating Income and Expenditure	Elected Members	18	0	0	0	0	0	0	18
Other Operating Income and Expenditure	Sundry Services	0	0	0	0	554	450	0	1,004
<b>Total</b>		<b>2,057</b>	<b>919</b>	<b>540</b>	<b>-398</b>	<b>554</b>	<b>450</b>	<b>447</b>	<b>4,569</b>

\* The amounts included for Pensionable Pay, Holiday Pay and Disturbance Payments are held in Sundry Services until information is available to allow these to be allocated across services.



## Appendix 3

### 2015-16 Summary of Inflation by Inflation Type

Type of Inflation	2015-16 Inflation %	2015-16 Inflation £000
Adoption Allowances	3.00%	3
Annual Software Maintenance Charges	1.70%	9
Catering Purchases (including Milk)	5.00%	87
Electricity	4.70%	119
Foster Care Payments	3.00%	25
Free Personal Care Subsidy	2.00%	33
Homelessness - short term accommodation	5.60%	52
Kinship Carer Payments	3.00%	9
Landfill Tax	3.25%	83
Lease Agreement Mid Argyll Hospital and Intergrated Care Centre	3.00%	2
Non-Domestic Rates Relief	1.50%	3
Non-Domestic Rates	3.00%	134
NPDO	1.12%	167
Postages	2.00%	9
Pre-Primary Partner Providers	3.00%	41
Private Residential Care	2.00%	123
Service Level Agreements - Events and Festivals	7.01%	1
Street Lighting	5.00%	46
Waste PPP Contract	2.70%	137
Weekly Throughcare	3.00%	8
<b>Total</b>		<b>1,091</b>

Appendix 3

2015-16 Summary of Inflation by Service

Department	Service	Type of Inflation	2015-16 Inflation %	2015-16 Inflation £000
Community Services	Head of Adult Care	Catering Purchases (including Milk)	5.00%	9
Community Services	Head of Adult Care	Electricity	4.70%	8
Community Services	Head of Adult Care	Free Personal Care Subsidy	2.00%	33
Community Services	Head of Adult Care	Lease Agreement Mid Argyll Hospital and Intergrated Care Centre	3.00%	2
Community Services	Head of Adult Care	Private Residential Care	2.00%	123
	<b>Head of Adult Care Total</b>			<b>175</b>
Community Services	Head of Children and Families	Adoption Allowances	3.00%	3
Community Services	Head of Children and Families	Catering Purchases (including Milk)	5.00%	6
Community Services	Head of Children and Families	Electricity	4.70%	3
Community Services	Head of Children and Families	Foster Care Payments	3.00%	25
Community Services	Head of Children and Families	Kinship Carer Payments	3.00%	9
Community Services	Head of Children and Families	Weekly Throughcare	3.00%	8
	<b>Head of Children and Families Total</b>			<b>54</b>
Community Services	Head of Community and Culture	Electricity	4.70%	17
Community Services	Head of Community and Culture	Homelessness - short term accommodation	5.60%	52
Community Services	Head of Community and Culture	Postages	2.00%	1
Community Services	Head of Community and Culture	Service Level Agreements - Events and Festivals	7.01%	1
	<b>Head of Community and Culture Total</b>			<b>71</b>
Community Services	Head of Education	Catering Purchases (including Milk)	5.00%	7
Community Services	Head of Education	Electricity	4.70%	38
Community Services	Head of Education	Postages	2.00%	1
Community Services	Head of Education	Pre-Primary Partner Providers	3.00%	41
	<b>Head of Education Total</b>			<b>87</b>
Customer Services	Executive Director of Customer Services	NPDO	1.12%	167
	<b>Executive Director of Customer Services Total</b>			<b>167</b>
Customer Services	Head of Customer and Support Services	Annual Software Maintenance Charges	1.70%	7
Customer Services	Head of Customer and Support Services	Non-Domestic Rates Relief	1.50%	3
Customer Services	Head of Customer and Support Services	Postages	2.00%	5
	<b>Head of Customer and Support Services Total</b>			<b>15</b>

### Appendix 3

#### 2015-16 Summary of Inflation by Service

Department	Service	Type of Inflation	2015-16 Inflation %	2015-16 Inflation £000
Customer Services	Head of Facility Services	Catering Purchases (including Milk)	5.00%	65
Customer Services	Head of Facility Services	Electricity	4.70%	26
	<b>Head of Facility Services Total</b>			<b>91</b>
Customer Services	Head of Governance and Law	Annual Software Maintenance Charges	1.70%	1
Customer Services	Head of Governance and Law	Postages	2.00%	1
	<b>Head of Governance and Law Total</b>			<b>2</b>
Development and Infrastructure Services	Executive Director of Development and Infrastructure Services	Postages	2.00%	1
	<b>Executive Director of Development and Infrastructure Services Total</b>			<b>1</b>
Development and Infrastructure Services	Head of Planning and Regulatory Services	Electricity	4.70%	4
Development and Infrastructure Services	Head of Planning and Regulatory Services	Annual Software Maintenance Charges	1.70%	1
	<b>Head of Planning and Regulatory Services Total</b>			<b>5</b>
Development and Infrastructure Services	Head of Roads and Amenity Services	Electricity	4.70%	5
Development and Infrastructure Services	Head of Roads and Amenity Services	Landfill Tax	3.25%	83
Development and Infrastructure Services	Head of Roads and Amenity Services	Street Lighting	5.00%	46
Development and Infrastructure Services	Head of Roads and Amenity Services	Waste PPP Contract	2.70%	137
	<b>Head of Roads and Amenity Services Total</b>			<b>271</b>
Other Operating Income and Expenditure	Sundry Services	Electricity	4.70%	18
	<b>Sundry Services Total</b>			<b>18</b>
Council Wide	Non-Controllable	Non-Domestic Rates	3.00%	134
	<b>Non-Controllable Total</b>			<b>134</b>
	<b>Grand Total</b>			<b>1,091</b>





## Appendix 4

### 2015-16 Summary of Cost and Demand Pressures by Service

Department	Service	2015-16 Cost Pressures £000	2015-16 Demand Pressures £000	2015-16 Total £000
Community Services	Adult Care		564	564
Community Services	Children and Families		1,150	1,150
Community Services	Community and Culture		177	177
Community Services	Education		500	500
Customer Services	Customer and Support Services	103	41	144
Development and Infrastructure Services	Planning and Regulatory Services	60		60
Development and Infrastructure Services	Roads and Amenity Services	570	600	1,170
<b>Total</b>		<b>733</b>	<b>3,032</b>	<b>3,765</b>

APPENDIX 4

2015-16 COST PRESSURES

Ref	Service	Detail	Risk	Cost Pressure 2015-16 £000
	Customer and Support Services	<p>The phased introduction of Universal Credit in April 2014 will mean new claimant cases for housing benefit no longer being handled under the current system, thereby impacting on LA caseload. We have recently received notification of the level of subsidy for 2014-15 and the reduction is in line with the previously anticipated national reduction, the subsidy will continue to decrease annually until the end of 2017-18 when it is anticipated that the subsidy will be completely withdrawn. The subsidy is being removed as there is an expectation that the work in terms of processing the housing benefits claims will also be removed. However 80% of the caseload of the staff involved actually relates to joint HB and CTax claims and because of the age demographic of our claimants around 65% of our HB clients will still be entitled to the benefit until the end of 2017-18.</p>	<p>Failure to re-instate the employee budget that corresponds to this income would impact on our ability to deal with the remaining caseload.</p>	80
	Customer and Support Services	<p>Scottish Government funding for Broadband Pathfinder ends on 20 March 2014. No further funding will be forthcoming. Provision is being made for the expected cost of a similar wide area network but with reduced bandwidth in 2014/15 and 2015/16. From 2016 the intention is to procure from the new Scottish Wide Area Network (SWAN) following completion of the Next Generation Broadband (NGB) projects which may allow for better value to be obtained allowing some bandwidth increases at that time to meet future needs. There is no provision for any contribution to the NGB projects. The SWAN contract is expected to be awarded in early 2014. Costs estimates are based on bids received.</p>	<p>Failure to increase the budget would mean that the council could not operate many of its IT systems over the council network adversely affecting service delivery.</p>	26
<b>SubTotal - Cost Pressures Agreed February 2014</b>				<b>106</b>

APPENDIX 4

2015-16 COST PRESSURES

Ref	Service	Detail	Risk	Cost Pressure 2015-16 £000
CP01	Customer and Support Services	<p>A cost pressure of £80k was included in the 2015-16 budget in February 2014 for the expected reduction in Housing Benefit Admin grant. We have received notification of the level of subsidy for 2015-16 together with the level of Council Tax Reduction Scheme Admin funding and the cost pressure can be reduced as a result of this to £28k. The cost pressure is expected to increase in future years as the Housing Benefit Administration grant levels are expected to reduce until 2017-18 when it is anticipated that the subsidy will be completely withdrawn. The subsidy is being removed as there is an expectation that the work in terms of processing the housing benefits claims will also be removed. However 80% of the caseload of the staff involved actually relates to joint HB and CTax claims.</p>	<p>No risk to reducing the cost pressure to this level as funding levels have been confirmed for 2015-16.</p>	-52
CP02	Customer and Support Services	<p>Scottish Welfare Fund Administration. Funding allocated from the Scottish Government for 2013-14 onwards of £55k towards the administration costs of allocating the community care and crisis grants. This funding is only sufficient to fund 2 of the 4 full time posts required to assess the applications. The shortfall for 2014-15 is being accommodated from previous year unspent balances in earmarked reserves, there will be no such funding available in 2015-16. The cost of administering the grants (£104k) is high compared to the total funding allocated of £373k, the service will look in the future to explore opportunities to make the application process and assessment more efficient.</p>	<p>Inability to process Community Care and Crisis Grant applications on time, these claims are submitted by vulnerable people. If these applications are not processed timeously the individuals could require additional support from other council intervention and support services, for example social work or housing.</p>	49

APPENDIX 4

2015-16 COST PRESSURES

Ref	Service	Detail	Risk	Cost Pressure 2015-16 £000
CP03	Planning and Regulatory Services	<p>There is a statutory requirement for the Council to appoint and have access to accredited Public Analyst services. This is provided by Glasgow Scientific Services through a service level agreement and the costs for all analytical services is in excess of the budgeted amount. We are unable to reduce these costs considerably at present as there is a national review being undertaken which is due to conclude in 2015-16.</p>	<p>The risks are:            1. That we are unable to undertake the statutory and environmental monitoring programme for environmental health.            2. That we continue to offset these costs within the service, with the resultant reduction in service capacity and resource levels, which create a significant risk of not meeting our statutory workplans and the Councils statutory duties.</p>	60
CP04	Roads and Amenity Services	<p>Increased payments as per Agreements with Kintyre Recycling Ltd and Fyne Futures for continued kerbside recycling (with increased participation) provision, bring sites (for plastic, cans and textiles) collections and new commercial recycling service on Councils behalf in Kintyre and on Bute respectively. Additional payments mainly due to increased participation and recycling volumes (plastics in particular) plus introduction of new formalised commercial recycling service allowing the Council to comply with the Waste (Scotland) Regulations 2012. Similar payments expected to continue in future years.</p>	<p>Risk of not increasing service and payment could leave Council in breach of Waste (Scotland) Regulations plus the groups would not be able to operate as is. Council taking on such collections would likely result in increase costs plus significant job losses with the community groups.</p>	66

APPENDIX 4

2015-16 COST PRESSURES

Ref	Service	Detail	Risk	Cost Pressure 2015-16 £000
CP05	Roads and Amenity Services	Car parking income is forecast to be 30% down on the budgeted income for the year which projects a cost pressure for this and future years should the income forecast remain at the current level. DPE commenced in June following a month of issuing warning notices. There will be some learning from the early months of DPE in terms of how enforcement resource is deployed to maximise the benefit in terms of providing turnover of on street parking places and patronage of off street car parks. However, based on the first eight months of operation it is unlikely that the car parking income and DPE income will meet current projected income levels.	Shortfall on budgeted income therefore impact on the overall funding of service delivery	390
CP06	Roads and Amenity Services	There is a shortfall in commercial refuse collection income as businesses are in a position to reduce the service they require or are transferring to the private sector provision and also due to the economic position there are fewer business in existence requiring uplift. There is currently a reported under-recovery of income within the revenue budget monitoring reports and the department are currently trying to identify areas to bring the overall department overspend into balance.	Shortfall on budget income therefore impact on the overall funding of service delivery	114
<b>Total Cost Pressures</b>				<b>733</b>

APPENDIX 4

2015-16 DEMAND PRESSURES

Ref	Service	Detail	Risk	Demand Pressure 2015-16 £000
	Adult Care	Growth of Elderly Population Based on an assumed demand increase of 3%. Demand Pressure beyond 2015-16 has been included within future cost/demand pressures.	No budgetary increase for growth in elderly population could lead to overcommitment of budget and this could affect service delivery if steps are required to bring spend back into line with budget.	564
	Children and Families	Fostering Additional cost of implementing new kinship care rates. This demand pressure was included in the 2012-13 budget estimate	Kinship placements break down and children have to be accommodated.	37
	Children and Families	Anticipated Pressure arising from Implementation of Children and Young People (Scotland) Bill - Throughcare and Aftercare. Extension of existing threshold for support to formerly looked after young people from age 21 up to age 25.	Failure to comply with new Children and Young People Bill legislation.	171
	Children and Families	Anticipated Pressure arising from Implementation of Children and Young People (Scotland) Bill - Kinship Care Orders. Enhanced support for those kinship carers considering application for Kinship Care Orders.	Failure to comply with new Children and Young People Bill legislation.	584
	Children and Families	Anticipated Pressure arising from Implementation of Children and Young People (Scotland) Bill - Early Learning and Childcare. Increase from 475 to 600 flexible early learning hours per year. Costings are indicative until decisions have been taken on configuration of service.	Failure to comply with new Children and Young People Bill legislation.	358
	Education	Additional operating cost in 2015-16 for Dunoon and Campbeltown Schools.	If this budget pressure is not agreed there will be insufficient budget to meet the running costs of the new schools in Dunoon and Campbeltown.	500

APPENDIX 4

2015-16 DEMAND PRESSURES

Ref	Service	Detail	Risk	Demand Pressure 2015-16 £000
<b>SubTotal - Demand Pressures Agreed February 2014</b>				
DP01	Community and Culture	Central Repairs/Maintenance. Property Services have highlighted a requirement to undertake statutory, emergency and planned maintenance and repair works on a range of buildings across the Leisure estate in order to maintain the buildings in a safe operational state. In previous years, although the Leisure central repairs budget has not been adequate to meet the costs of these works, the service has been able to offset the overspend from savings within the revenue budget. This is no longer possible due to limitations placed on the revenue budget as a result of the ongoing requirement to deliver annual efficiency savings.	If this pressure is not agreed then deterioration of infrastructure will escalate and establishments will further fall into a state of disrepair potentially resulting in more expensive remedial works and the closure / partial closure of some facilities where they are not safe for use by the general public.	2,214 100
DP02	Community and Culture	Additional funding is required on a recurring basis to continue to provide grants to organisations across Argyll and Bute to support strategic events and festivals. Previous funding for this activity was provided for a three year period which terminates at the end of 2014/15.	Without financial support from the Council, it is extremely likely that a number of strategic events and festivals will be discontinued which would result in a significant loss in economic benefit to the area.	77
DP03	Customer and Support Services	Increase in IT Maintenance Costs. Increase in maintenance required to support growth in IT servers and disk space. In addition to maintenance of recently deployed contracted software: test facility for Lync and server technology is required from 2015-16 onwards; maintenance of email scanning, patching and event log archiving software will result in increased cost pressure of £40k from 2017-18 onwards.	Without maintenance on this specialist software the availability of the IT security could be compromised.	41

APPENDIX 4

2015-16 DEMAND PRESSURES

Ref	Service	Detail	Risk	Demand Pressure 2015-16 £000
DP04	Roads and Amenity Services	Provision to continue to support the provision of Festive lights and decorations across the Council area. This was included in the budget on a 3 year basis from 2012-13 onwards. Proposed to maintain this provision for 2015-16.	Without financial support it is possible that the communities wouldn't be in a position to fund this themselves.	100
DP05	Roads and Amenity Services	Increase to Winter Maintenance budget. Winter maintenance spend has historically exceeded the budget provision. It is very difficult to predict the level of spend as it depends on how severe the winter conditions are but over the last five years the budget provision has been insufficient to meet the costs of even the mildest winter conditions.	Current level of budget provision is insufficient even for the mildest winter. If this budget is not increased there will be a continuing inevitable budget overspend in this area, most of the spend takes place in the final months of the financial year so high risk of an unexpected overspend close to the year-end.	500
<b>Total Demand Pressures</b>				<b>3,032</b>



## Appendix 5

### 2015-16 Summary of Fees and Charges by Service

Department	Service	Fees and Charges Inflation £000
Community Services	Head of Adult Care	-32
Community Services	Head of Community and Culture	-54
Community Services	Head of Education	-3
Customer Services	Head of Customer and Support Services	-1
Customer Services	Head of Facility Services	-3
Customer Services	Head of Governance and Law	-3
Development and Infrastructure Services	Head of Economic Development	-131
Development and Infrastructure Services	Head of Roads and Amenity Services	-81
<b>Total</b>		<b>-308</b>



**REVENUE BUDGET 2015-16**  
**FEES AND CHARGES**

---

**1 INTRODUCTION**

- 1.1 This report provides Members with information in relation to fees and charges for 2015-16.
- 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 In general it is proposed to increase fees and charges by 3% for 2015-16. This is consistent with the two year budget agreed in February 2014 which assumed a 3% increase for 2014-15 and 2015-16.
- 1.4 There are some exceptions to the standard 3% increase, some where no inflationary increase has been applied and some where the fees and charges are set by others – these are all noted within the report and on the attached schedule of charges.
- 1.5 The proposed inflationary increase to fees and charges results in £0.308m of increased income and this increase will be built into the budget estimates.

**REVENUE BUDGET 2015-16**  
**FEES AND CHARGES**

---

**2. INTRODUCTION**

2.1 This report provides Members with information in relation to fees and charges for 2015-16.

**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.

3.2 In general it is proposed to increase fees and charges by 3% for 2015-16. This is consistent with the two year budget agreed in February 2014 which assumed a 3% increase for 2014-15 and 2015-16. In some cases fees and charges are rounded up or down and that gives a variation from the simple 3%. For some smaller charges, the rounding effect may mean that the charge remains the same.

3.3 There are a number of exceptions to the 3% standard increase, for example:

- Commercial Refuse and Waste Disposal where the landfill tax is also included.
- Children and Families residential provision in Helensburgh – charge increased by 4% which represents current unit cost.
- Some charges are showing inflation of between 2%-6% and this reflects rounding of charges to the nearest 5p or 10p.

3.4 There are a number of fees where no inflationary increase has been applied, as follows:

- Schools Meals Income – consistent with previous year.
- Meals on Wheels as this was increased by 32% in 2013-14 to make the service self funding. No increase was anticipated for 2014-15 or 2015-16 as a result of the large increase in 2013-14.
- Community Alarms as the current charge represents the unit cost for the service.
- Non-Residential Sleepover Service as current charge reflects internal unit cost.
- Homeless Temporary Accommodation – only the service charge is subject to inflation.
- Car Parking Charges have not been inflated as there is currently a review of charges.
- Blue Badges has not been inflated as we currently charge the maximum allowed.
- Community Based Care Services – increasing charges would not generate additional income as these charges are means tested and capped at specified levels.

- 3.5 There are also a number of fees where the charges are advised by others and therefore at present have not been inflated:
- Registrars Fees as these are set by the Registrar General and the last fees were set in January 2011.
  - Removal of abandoned car – this charge is set by legislation.
  - Approved Rate for Residential/Nursing Care – rate not advised by COSLA yet.
  - Roads Inspection charges as these are set by Roads Authority and Utility Committee (Scotland).
  - Penalty Charges notices as these are set by the Scottish Government.
- 3.6 It should be noted that the fees and charges in respect of licences are subject to a triennial review with updated fees set for 3 years from June 2015. The new rates are noted in the schedules.
- 3.7 Two new charges in respect of woodland and green burials have been added onto the schedule, sites at: Barbour Cemetery, Strachur, Carrick Cemetery at Tarbert and Pennyfuir Cemetery. The policy was agreed at Council on 25 September 2014. The lair charge is two times the standard lair charge and the burial charge is equal to the standard burial charge.
- 3.8 The fees and charges for Synthetic All Weather Pitch Charges have been left blank for 2015-16 as proposals are the subject of a separate report.
- 3.9 Development and Infrastructure and aiming to address some of the charges in respect of piers and harbours with a focus on a more strategic approach. This will be the subject of a separate report to Members in due course.
- 3.10 The appendix to this report contains the full list of fees and charges for each department.

#### **4. CONCLUSION**

- 4.1 The proposed inflationary increase to fees and charges results in £0.308m of increased income and this increase will be built into the budget estimates.

#### **5. IMPLICATIONS**

- |     |                    |   |
|-----|--------------------|---|
| 5.1 | Policy -           | Outlines the proposed increases to the fees and charges for 2015-16.                        |
| 5.2 | Financial -        | Outlines the increased income as a result of the inflationary increase to fees and charges. |
| 5.3 | Legal -            | None.   |
| 5.4 | HR -               | None.   |
| 5.5 | Equalities -       | None, mainly inflationary increase.   |
| 5.6 | Risk -             | Minimal risk as a result of inflationary increase.  |
| 5.7 | Customer Service - | None.   |

**Bruce West**  
**Head of Strategic Finance**  
**27 January 2015**

**APPENDIX:**  
Schedule of Fees and Charges

# Fees and Charges for 2015-16

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<b>Council Wide Charges</b>	43

Description	Other	2014/2015				2015/2016				Increase		Notes/Comments
		Net £	VAT Rate	VAT £	Gross £	Net £	VAT Rate	VAT £	Gross £	£	%	
<b>SOCIAL WORK</b>												
Local Authority Residential Care Provision (Community Care) Weekly Charge		1,073.95	Zero Rated	0.00	1,073.95	1,106.15	Zero Rated	0.00	1,106.15	32.20	3%	Subject to annual benefit uplift, details of which are not available from DWP yet.
Residential Service - Respite - Pension Age (weekly charge)		178.95	Zero Rated	0.00	178.95							Subject to annual benefit uplift, details of which are not available from DWP yet.
Residential Service - Respite - Working Age 25+ (weekly charge)		108.95	Zero Rated	0.00	108.95							Subject to annual benefit uplift, details of which are not available from DWP yet.
Residential Service - Respite - Working Age 18 -24 (weekly charge)		93.90	Zero Rated	0.00	93.90							Subject to annual benefit uplift, details of which are not available from DWP yet.
Approved Weekly Rates for Private Providers - Residential Care - Elderly rate, as per COSLA Agreement		505.46	Zero Rated	0.00	505.45							Await outcome of discussions between COSLA and care home providers. Subject to National Care Home Contract.
Approved Weekly Rates for Private Providers - Residential Care - Enhanced Residential Rate (specific criteria)		543.55	Zero Rated	0.00	543.55							Await outcome of discussions between COSLA and care home providers. Subject to National Care Home Contract.
Approved Weekly Rates for Private Providers - Residential Care - Learning Disability		401.00	Zero Rated	0.00	401.00	413.05	Zero Rated	0.00	413.05	12.05	3%	Await outcome of discussions between COSLA and care home providers. Subject to National Care Home Contract.
Approved Weekly Rates for Private Providers - Nursing Care - Elderly rate as per COSLA Agreement		587.00	Zero Rated	0.00	587.00							Await outcome of discussions between COSLA and care home providers. Subject to National Care Home Contract.
Approved Weekly Rates for Private Providers - Nursing Care - Learning Disability		508.15	Zero Rated	0.00	508.15	523.40	Zero Rated	0.00	523.40	15.25	3%	Await outcome of discussions between COSLA and care home providers. Subject to National Care Home Contract.
Non - Residential Services - Meals on wheels - per meal		4.88	Zero Rated	0.00	4.90	4.90	Zero Rated	0.00	4.90	0.00	0%	No increase anticipated in 2014-15 or 2015-16 as increase in 2013-14 was 32%
Non - Residential Services - Lunch Clubs - per meal		3.70	Zero Rated	0.00	3.70	3.80	Zero Rated	0.00	3.80	0.10	3%	No increase as current charge reflects the current unit cost of service.
Non - Residential Services - Community Alarms - per week		5.00	Zero Rated	0.00	5.00	5.00	Zero Rated	0.00	5.00	0.00	0%	
Non - Residential Services - Home Help - hourly rate		15.04	Zero Rated	0.00	15.05	15.52	Zero Rated	0.00	15.52	0.47	3%	
Non - Residential Services - Housing Support - hourly rate		15.04	Zero Rated	0.00	15.05	15.52	Zero Rated	0.00	15.52	0.47	3%	
Non - Residential Services - Employment Support - hourly rate		15.04	Zero Rated	0.00	15.05	15.52	Zero Rated	0.00	15.52	0.47	3%	
Non - Residential Services -Sleeper Service - per night		51.60	Zero Rated	0.00	51.60	51.60	Zero Rated	0.00	51.60	0.00	0%	Current charge reflects current internal unit cost - no charge recommended.
Non - Residential Services -Transport - per day		2.36	Zero Rated	0.00	2.35	2.42	Zero Rated	0.00	2.42	0.07	3%	
Non - Residential Services -Elderly Day Care - hourly rate		7.45	Zero Rated	0.00	7.45	7.64	Zero Rated	0.00	7.64	0.19	3%	
Non - Residential Services -Learning Disability Resource Centre Service - hourly rate		19.55	Zero Rated	0.00	19.55	20.16	Zero Rated	0.00	20.16	0.61	3%	
Provision of Occupational Therapy Consultation - Per assessment/consultation		205.05	Zero Rated	0.00	205.05	211.20	Zero Rated	0.00	211.20	6.15	3%	
Provision of Professional Services - Per Community Care Assessment/ Consultation		513.80	Zero Rated	0.00	513.80	529.20	Zero Rated	0.00	529.20	15.40	3%	
Provision of Professional Services - Full needs assessment only		390.10	Zero Rated	0.00	390.10	401.80	Zero Rated	0.00	401.80	11.70	3%	
Provision of Professional Services - Needs Review only		142.70	Zero Rated	0.00	142.70	147.00	Zero Rated	0.00	147.00	4.30	3%	



Description	Other	2014/2015				2015/2016				Increase		Notes/Comments
		Net £	VAT Rate	VAT £	Gross £	Net £	VAT Rate	VAT £	Gross £	£	%	
Housing - Homeless Temporary Accommodation - Bedsit/1 Bed - per week		57.06	Zero Rated	0.00	57.05	57.06	Zero Rated	0.00	57.06	0.00	0%	not subject to inflation - only the service charge is inflated
Housing - Homeless Temporary Accommodation - 2 Bed Flat/House - per week		64.62	Zero Rated	0.00	64.60	64.62	Zero Rated	0.00	64.62	0.00	0%	
Housing - Homeless Temporary Accommodation - 3 Bed Flat/House - per week		71.37	Zero Rated	0.00	71.35	71.37	Zero Rated	0.00	71.37	0.00	0%	
Housing - Homeless Temporary Accommodation - 4 Bed House - per week		76.67	Zero Rated	0.00	76.65	76.67	Zero Rated	0.00	76.67	0.00	0%	
Housing - Homeless Tenants Service Charge per week		38.65	Zero Rated	0.00	38.65	39.80	Zero Rated	0.00	39.80	1.15	3%	
Children & Families - Local Authority Residential Care Provision: Dunclotha (weekly charge)		1,657.00	Zero Rated	0.00	1,657.00	1,707.00	Zero Rated	0.00	1,707.00	50.00	3%	Reflects the current unit cost
Children & Families - Local Authority Residential Care Provision: Shellach View (weekly Charge)		1,490.00	Zero Rated	0.00	1,490.00	1,542.00	Zero Rated	0.00	1,542.00	52.00	3%	Reflects the current unit cost
Children & Families - Local Authority Residential Care Provision: Helensburgh (weekly Charge)		1,448.00	Zero Rated	0.00	1,448.00	1,507.00	Zero Rated	0.00	1,507.00	59.00	4%	Reflects the current unit cost
Children & Families - Other Charges - Inter Country Adoptions		5,385.85	Zero Rated	0.00	5,385.85	5,547.45	Zero Rated	0.00	5,547.45	161.60	3%	
Inter-Authority Substitute Family Care Placements: Within Scotland	In line with British Association of Adoption and Fostering (BAAF) recommended figures.	Other										In line with British Association of Adoption and Fostering (BAAF) recommended figures.
Inter-Authority Substitute Family Care Placements: Elsewhere - 1 child	In line with British Association of Adoption and Fostering (BAAF) recommended figures.	Other										In line with British Association of Adoption and Fostering (BAAF) recommended figures.
Inter-Authority Substitute Family Care Placements: Elsewhere - 2 children (siblings placed together)	In line with British Association of Adoption and Fostering (BAAF) recommended figures.	Other										In line with British Association of Adoption and Fostering (BAAF) recommended figures.
Inter-Authority Substitute Family Care Placements: Elsewhere - 3 children (siblings placed together)	In line with British Association of Adoption and Fostering (BAAF) recommended figures.	Other										In line with British Association of Adoption and Fostering (BAAF) recommended figures.

Description	Other	2014/2015				2015/2016				Increase		Notes/Comments
		Net £	VAT Rate	VAT £	Gross £	Net £	VAT Rate	VAT £	Gross £	£	%	
<b>SWIMMING POOLS</b> (Maximum Charges that can be applied actual charges will vary by facility)												
Spectator		1.00	Standard	0.20	1.20	1.04	Standard	0.21	1.25	0.05	4%	The Council will follow the Institute of Sports and Recreation Management (ISRM)
Spectator - Concession		0.50	Standard	0.10	0.60	0.50	Standard	0.10	0.60	0.00	0%	Admission Policy and will undertake risk assessment to determine the safe level of adult supervision of children.
Swim (including flume)		4.21	Standard	0.84	5.05	4.33	Standard	0.87	5.20	0.15	3%	
Swim (including flume) - Concession		3.70	Standard	0.62	4.00	3.42	Standard	0.68	4.10	0.10	3%	
Swim		3.33	Standard	0.67	4.00	3.42	Standard	0.68	4.10	0.10	3%	
Swim - Concession		1.67	Standard	0.33	2.00	1.71	Standard	0.34	2.05	0.05	3%	
Member Swim (45 minutes)		3.00	Standard	0.60	3.60	3.08	Standard	0.62	3.70	0.10	3%	Applies from Monday - Friday from opening time to 5.00pm when the pool is available for public use - check with individual pools.
Member Swim (45 minutes) - Concession		1.46	Standard	0.29	1.75	1.50	Standard	0.30	1.80	0.05	3%	
20 Swim Punch Card		49.25	Standard	9.85	59.10	50.71	Standard	10.14	60.85	1.75	3%	
20 Swim Punch Card - Concession		26.13	Standard	5.23	31.35	26.92	Standard	5.38	32.30	0.95	3%	Lesson charges apply to courses of lessons.
Sauna		5.54	Standard	1.11	6.65	5.71	Standard	1.14	6.85	0.20	3%	
Sauna - Concession		3.08	Standard	0.62	3.70	3.17	Standard	0.63	3.80	0.10	3%	
Swimming Lessons (Per Lesson)		6.33	Standard	1.27	7.60	6.54	Standard	1.31	7.85	0.25	3%	
Swimming Lessons (Per Lesson) - Concession		4.58	Standard	0.92	5.50	4.71	Standard	0.94	5.65	0.15	3%	Pool Hire for a Gala applies to non profit making clubs and organisations only and allows the hirer to collect the income from users and spectators.
Shower		3.17	Standard	0.63	3.80	3.25	Standard	0.65	3.90	0.10	3%	
Shower - Concession		1.46	Standard	0.29	1.75	1.50	Standard	0.30	1.80	0.05	3%	
Hire of Equipment		1.46	Standard	0.29	1.75	1.50	Standard	0.30	1.80	0.05	3%	
Hire of Equipment - Concession		1.38	Standard	0.28	1.65	1.42	Standard	0.28	1.70	0.05	3%	Sauna prices apply to persons over 16 years of age. Concession prices apply only to adults 60 years of age or over during stated times.
Pool Hire - Gala (per hour) (or 55 pence per person, whichever is greater)		31.92	Standard	6.38	38.30	32.88	Standard	6.58	39.45	1.15	3%	<b>Note:</b> Children under 5 are admitted FREE OF CHARGE but must be accompanied by an adult. Members are residents shown as regular users. Lessons are shown per lesson. This charge also covers admission.
Pool Hire - Gala (per hour) - Concession (or 55 pence per person, whichever is greater)		31.92	Standard	6.38	38.30	32.88	Standard	6.58	39.45	1.15	3%	
Pool Hire - Club Gala (per hour) (or 55 pence per person, whichever is greater)		94.75	Standard	18.95	113.70	97.58	Standard	19.52	117.10	3.40	3%	
Pool Hire - Club Gala (per hour) - Concession (or 55 pence per person, whichever is greater)		94.75	Standard	18.95	113.70	97.58	Standard	19.52	117.10	3.40	3%	

Description Sports Centre (All activity charges are per hour unless otherwise stated)	Other	2014/2015			2015/2016			Increase		Notes/Comments	
		Net £	VAT Rate	VAT £	Gross £	Net £	VAT Rate	VAT £	Gross £		£
Specialist/Admission		1.00	Standard	0.20	1.20	1.04	Standard	0.21	1.25	0.05	4%
Specialist/Admission - Concession		0.60	Standard	0.10	0.60	0.50	Standard	0.10	0.60	0.00	0%
20 Admission Punchcard		15.29	Standard	3.06	18.35	15.75	Standard	3.15	18.90	0.55	3%
20 Admission Punchcard - Concession		7.63	Standard	1.53	9.15	7.83	Standard	1.57	9.40	0.25	3%
Quarter Hall (Badminton etc)		6.71	Standard	1.34	8.05	6.92	Standard	1.38	8.30	0.25	3%
Quarter Hall (Badminton etc) - Concession		3.29	Standard	0.66	3.95	3.38	Standard	0.68	4.05	0.10	3%
Half Hall (Bowls etc)		13.33	Standard	2.67	16.00	13.75	Standard	2.75	16.50	0.50	3%
Half Hall (Bowls etc) - Concession		6.63	Standard	1.33	7.95	6.83	Standard	1.37	8.20	0.25	3%
Whole Hall (Football etc)		25.63	Standard	5.13	30.75	26.38	Standard	5.28	31.65	0.90	3%
Whole Hall (Football etc) - Concession		13.25	Standard	2.65	15.90	13.67	Standard	2.73	16.40	0.50	3%
Hire of Gymnasium		10.21	Standard	2.04	12.25	10.50	Standard	2.10	12.60	0.35	3%
Hire of Gymnasium - Concession		5.13	Standard	1.03	6.15	5.29	Standard	1.06	6.35	0.20	3%
Squash Court (per 40 minutes)		5.13	Standard	1.03	6.15	5.29	Standard	1.06	6.35	0.20	3%
Squash Court (per 40 minutes) - Concession		2.58	Standard	0.52	3.10	2.67	Standard	0.53	3.20	0.10	3%
Off Peak Squash (Before 5.00pm Monday - Friday)		4.08	Standard	0.82	4.90	4.21	Standard	0.84	5.05	0.15	3%
Off Peak Squash (Before 5.00pm Monday - Friday) - Concession		2.04	Standard	0.41	2.45	2.08	Standard	0.42	2.50	0.05	2%
Fitness Suite		4.08	Standard	0.82	4.90	4.21	Standard	0.84	5.05	0.15	3%
Fitness Suite - Concession		2.58	Standard	0.52	3.10	2.67	Standard	0.53	3.20	0.10	3%
Off Peak Fitness Suite (Before 5.00pm Monday - Friday)		2.58	Standard	0.52	3.10	2.67	Standard	0.53	3.20	0.10	3%
Off Peak Fitness Suite (Before 5.00pm Monday - Friday) - Concession		3.08	Standard	0.62	3.70	3.17	Standard	0.63	3.80	0.10	3%
Group Activity (Spinning, Circuits)		2.58	Standard	0.52	3.10	2.67	Standard	0.53	3.20	0.10	3%
Sports Centre Activity (Netball, Basketball, Volleyball etc)		1.38	Standard	0.28	1.65	1.42	Standard	0.28	1.70	0.05	3%
Sports Centre Activity (Netball, Basketball, Volleyball etc) - Concession		1.54	Standard	0.31	1.85	1.58	Standard	0.32	1.90	0.05	3%
Hire of Equipment (per item)		1.50	Standard	0.30	1.80	1.54	Standard	0.31	1.85	0.05	3%
Hire of Equipment (per item) - Concession		20.50	Standard	4.10	24.60	21.13	Standard	4.23	25.35	0.75	3%
Trampoline (per hours + Hall + Admissions)		20.50	Standard	4.10	24.60	21.13	Standard	4.23	25.35	0.75	3%
Trampoline (per hours + Hall + Admissions) - Concession		1.08	Standard	0.22	1.30	1.13	Standard	0.23	1.35	0.05	4%
Shower (per person)		0.58	Standard	0.12	0.70	0.58	Standard	0.12	0.70	0.00	0%
Shower (per person) - Concession		6.71	Standard	1.34	8.05	6.92	Standard	1.38	8.30	0.25	3%
Dance Studio (per person)		3.29	Standard	0.66	3.95	3.38	Standard	0.68	4.05	0.10	3%
Dance Studio (per person) - Concession											

**Note:**  
Children under 5 are allowed to spectate FREE OF CHARGE but must be accompanied by an adult.

Charges for courses, special events etc are additional to these charges and details will be advertised for each event/activity.

The Concession rate applies only when every person participating in the activity is within the concession category.

Description	Other	2014/2015			2015/2016			Increase		Notes/Comments	
		Net £	VAT Rate	VAT £	Gross £	Net £	VAT Rate	VAT £	Gross £		£
<b>Halls</b>											
Main Hall - Community Use (including Exhibitions, Meetings, Birthday Parties, Sports Events and Conferences)	Monday - Friday 0900 - 1700	19.33	If Applicable	3.87	23.20	19.92	If Applicable	3.98	23.90	0.70	3%
Main Hall - Community Use (including Exhibitions, Meetings, Birthday Parties, Sports Events and Conferences)	Monday - Friday from 1700	38.13	If Applicable	7.63	45.75	39.25	If Applicable	7.85	47.10	1.35	3%
Main Hall - Community Use (including Exhibitions, Meetings, Birthday Parties, Sports Events and Conferences)	Saturday and Sunday	38.13	If Applicable	7.63	45.75	39.25	If Applicable	7.85	47.10	1.35	3%
Main Hall - Functions (including non profit-making shows, concerts and drama performances where admission is charged at the door and a bar is in operation)	Monday - Friday 0900 - 1700	37.04	If Applicable	7.41	44.45	38.17	If Applicable	7.63	45.80	1.35	3%
Main Hall - Functions (including non profit-making shows, concerts and drama performances where admission is charged at the door and a bar is in operation)	Monday - Friday from 1700	59.08	If Applicable	11.82	70.90	60.88	If Applicable	12.18	73.05	2.15	3%
Main Hall - Functions (including non profit-making shows, concerts and drama performances where admission is charged at the door and a bar is in operation)	Saturday and Sunday	59.08	If Applicable	11.82	70.90	60.88	If Applicable	12.18	73.05	2.15	3%
Main Hall - Commercial (including profit-making shows and concerts)	Monday - Friday 0900 - 1700	111.42	If Applicable	22.28	133.70	114.75	If Applicable	22.95	137.70	4.00	3%

VAT should be added for all hires where it applies.  
 One member of staff is provided during community events.  
 Two hours' set-up time is included within hire charge. Excess time is charged thereafter at £10 per hour (£9.70 per hour 14/15) (Monday to Friday 0900-1700), and £19.90 per hour (£19.30 per hour 14/15) (after 1700 hours and weekends).  
 A block booking discount of 20% applies to 2 or more days' consecutive booking of 5 or more sessions in an annual quarter paid in advance (non-refundable).  
 Sporting organisations paying 10 sessions in advance will not be liable for VAT.  
 There is no reduction in the above charges for registered charities and other non-profit making groups.  
 Rental includes services of a Duty Officer and one member of staff. Additional staff required (e.g. stewards, technicians etc) will be charged at £19.90 per hour (£19.30 per hour 14/15).  
 Additional technical or specialised support will be charged at the appropriate rate, and determined by the Council following a Risk Assessment being carried out.  
 Two hours' set-up time is included within hire charge. Excess time is charged thereafter at £10 per hour (£9.70 per hour 14/15) (Monday to Friday 09.00 -17.00pm), £19.90 per hour (£19.30 per hour 14/15) (after 17.00 hours and weekends).  
 There is no reduction in the above charges for registered charities and other non-profit making groups.  
 Where possible, a Box Office split will be negotiated, from 70%/30% to 80%/20%.  
 Rental includes services of a Duty Officer and one member of staff. Additional staff required (e.g. stewards, technicians etc) will be charged at £19.90 per hour (£19.30 per hour 14/15) (after 17.00 hours and weekends).

Description	Other	2014/2015				2015/2016				Increase		Notes/Comments
		Net £	VAT Rate	VAT £	Gross £	Net £	VAT Rate	VAT £	Gross £	£	%	
Main Hall - Commercial (including profit-making shows and concerts)	Monday - Friday after 1700	148.83	If Applicable	29.77	178.60	153.29	If Applicable	30.66	183.95	5.35	3%	Additional technical or specialised support will be charged at the appropriate rate, and determined by the Council following a Risk Assessment being carried out.
Main Hall - Commercial (including profit-making shows and concerts)	Saturday and Sunday	148.83	If Applicable	29.77	178.60	153.29	If Applicable	30.66	183.95	5.35	3%	Additional technical or specialised support will be charged at the appropriate rate, and determined by the Council following a Risk Assessment being carried out.
Meeting Rooms & Suites	Monday - Friday 0900 - 1700	11.17	If Applicable	2.23	13.40	11.50	If Applicable	2.30	13.80	0.40	3%	Two hours' set-up time is included within hire charge. Excess time is charged thereafter at £10 per hour (£9.70 per hour 14/15)
Meeting Rooms & Suites	Monday - Friday after 1700	11.17	If Applicable	2.23	13.40	11.50	If Applicable	2.30	13.80	0.40	3%	Two hours' set-up time is included within hire charge. Excess time is charged thereafter at £10 per hour (£9.70 per hour 14/15)
Meeting Rooms & Suites	Saturday and Sunday	11.17	If Applicable	2.23	13.40	11.50	If Applicable	2.30	13.80	0.40	3%	Two hours' set-up time is included within hire charge. Excess time is charged thereafter at £10 per hour (£9.70 per hour 14/15)
Sales or other profit-making groups (eg Weight Watchers etc)	Monday - Friday 0900 - 1700	18.58	If Applicable	3.72	22.30	19.13	If Applicable	3.83	22.95	0.65	3%	Two hours' set-up time is included within hire charge. Excess time is charged thereafter at £10 per hour (£9.70 per hour 14/15)
Sales or other profit-making groups (eg Weight Watchers etc)	Monday - Friday after 1700	18.58	If Applicable	3.72	22.30	19.13	If Applicable	3.83	22.95	0.65	3%	Two hours' set-up time is included within hire charge. Excess time is charged thereafter at £10 per hour (£9.70 per hour 14/15)
Sales or other profit-making groups (eg Weight Watchers etc)	Saturday and Sunday	18.58	If Applicable	3.72	22.30	19.13	If Applicable	3.83	22.95	0.65	3%	Two hours' set-up time is included within hire charge. Excess time is charged thereafter at £10 per hour (£9.70 per hour 14/15)
Hire of equipment	TV & Video	12.42	If Applicable	2.48	14.90	12.79	If Applicable	2.56	15.35	0.45	3%	
Hire of equipment	Powerpoint	12.42	If Applicable	2.48	14.90	12.79	If Applicable	2.56	15.35	0.45	3%	
Hire of equipment	Flip Chart	9.33	If Applicable	1.87	11.20	9.63	If Applicable	1.93	11.55	0.35	3%	
Hire of equipment	OHP	12.42	If Applicable	2.48	14.90	12.79	If Applicable	2.56	15.35	0.45	3%	

Description	Other	2014/2015				2015/2016				Increase		Notes/Comments
		Net £	VAT Rate	VAT £	Gross £	Net £	VAT Rate	VAT £	Gross £	£	%	
<b>OTHER COMMUNITY SERVICES CHARGES</b>												
Mini Bus Hire - up to 4 hours		29.17	Standard	5.83	35.00	30.04	Standard	6.01	36.05	1.05	3%	
Mini Bus Hire - per Day		58.38	Standard	11.68	70.05	60.13	Standard	12.03	72.15	2.10	3%	
School Letting Charges per hour - Non-Profit Organisations (room let)		9.70	Exempt	0.00	9.70	10.00	Exempt	0.00	10.00	0.30	3%	
School Letting Charges per hour - Commercial Rate (room let)		26.90	Exempt	0.00	26.90	27.70	Exempt	0.00	27.70	0.80	3%	
School Letting Charges per hour - Non-Profit Organisations (sports facilities)		10.04	Standard	2.01	12.05	10.33	Standard	2.07	12.40	0.35	3%	
School Letting Charges per hour - Commercial Rate (sports facilities)		27.33	Standard	5.47	32.80	28.17	Standard	5.63	33.80	1.00	3%	
Synthetic All Weather Pitch charge per hour - Non-Profit Organisations - MAKI		41.13	Standard	8.23	49.35							The fees and charges proposals for Synthetic All Weather Pitches are subject to a separate report.
Synthetic All Weather Pitch charge per hour - Non-Profit Organisations - OLI		48.29	Standard	9.66	57.95							
Synthetic All Weather Pitch charge per hour - Non-Profit Organisations - BUTE		12.73	Standard	2.55	15.30							
Synthetic All Weather Pitch charge per hour - Non-Profit Organisations - COWAL		12.73	Standard	2.55	15.30							
Synthetic All Weather Pitch charge per hour - Non-Profit Organisations - H&L		19.75	Standard	3.95	23.70							
Synthetic All Weather Pitch charge per hour - Commercial Rate		67.38	Standard	13.48	80.85	69.42	Standard	13.88	83.30	2.45	3%	
Adult Education Course Fees - Vocational 40 Hour Courses		75.65	Exempt	0.00	75.65	77.90	Exempt	0.00	77.90	2.25	3%	
Adult Education Course Fees - Non Vocational 20 Hour Courses		31.50	Standard	6.30	37.80	32.46	Standard	6.49	38.95	1.15	3%	
Sale of Meals to Pupils - Per meal (Primary-without milk)		2.00	Exempt	0.00	2.00	2.00	Exempt	0.00	2.00	0.00	0%	No inflation applied.
Section 23 Charges per annum - Parklands		36,291.30	Exempt	0.00	36,291.30	37,380.05	Exempt	0.00	37,380.05	1,088.75	3%	
Hostel & Inveraray Primary Charges - Room hire - children's hearing - half day		19.00	Exempt	0.00	19.00	19.55	Exempt	0.00	19.55	0.55	3%	
Hostel & Inveraray Primary Charges - Room hire - children's hearing - Full day		31.65	Exempt	0.00	31.65	32.60	Exempt	0.00	32.60	0.95	3%	
Hostel & Inveraray Primary Charges - Room hire - Any other organisation - half day		31.65	Exempt	0.00	31.65	32.60	Exempt	0.00	32.60	0.95	3%	
Hostel & Inveraray Primary Charges - Room hire - Any other organisation - Full day		56.95	Exempt	0.00	56.95	58.65	Exempt	0.00	58.65	1.70	3%	
Hostel & Inveraray Primary Charges - Catering: Tea, Coffee and Biscuits		2.75	Exempt	0.00	2.75	2.85	Exempt	0.00	2.85	0.10	4%	
Hostel & Inveraray Primary Charges - Catering: Soup and Sandwiches		5.35	Exempt	0.00	5.35	5.50	Exempt	0.00	5.50	0.15	3%	
Hostel & Inveraray Primary Charges - Catering: Lunch (2 course with coffee)		8.25	Exempt	0.00	8.25	8.50	Exempt	0.00	8.50	0.25	3%	
Hostel Charges - accommodation - Argyll & Bute Council - Bed & Breakfast		31.65	Exempt	0.00	31.65	32.60	Exempt	0.00	32.60	0.95	3%	
Hostel Charges - accommodation - Argyll & Bute Council - Half Board		44.35	Exempt	0.00	44.35	45.70	Exempt	0.00	45.70	1.35	3%	
Hostel Charges - accommodation - Other Groups - Bed & Breakfast		31.65	Exempt	0.00	31.65	32.60	Exempt	0.00	32.60	0.95	3%	
Hostel Charges - accommodation - Other Groups - Half Board		44.35	Exempt	0.00	44.35	45.70	Exempt	0.00	45.70	1.35	3%	
Hostel Charges - accommodation - Other Groups - Full Board		50.70	Exempt	0.00	50.70	52.20	Exempt	0.00	52.20	1.50	3%	
Instrumental instruction charges - Per Annum		146.40	Exempt	0.00	146.40	150.80	Exempt	0.00	150.80	4.40	3%	
Libraries - Overdue Charge - per item, per day - Adult		0.15	Exempt	0.00	0.15	0.15	Exempt	0.00	0.15	0.00	0%	
Libraries - Overdue Charge - per item, per day - Concession		0.06	Exempt	0.00	0.06	0.06	Exempt	0.00	0.06	0.00	0%	
Libraries - Overdue Charge - Overdue notices - Adult		0.60	Exempt	0.00	0.60	0.60	Exempt	0.00	0.60	0.00	0%	

Description	Other	2014/2015				2015/2016				Increase		Notes/Comments
		Net £	VAT Rate	VAT £	Gross £	Net £	VAT Rate	VAT £	Gross £	£	%	
Libraries - Overdue Charge - Overdue notices - Concession		0.30	Exempt	0.00	0.30	0.30	Exempt	0.00	0.30	0.00	0%	
Libraries - Requests per title - Adult		0.80	Exempt	0.00	0.80	0.80	Exempt	0.00	0.80	0.00	0%	
Libraries - Requests per title - Concession		0.40	Exempt	0.00	0.40	0.40	Exempt	0.00	0.40	0.00	0%	
Libraries - Inter-library Loans	Borrower covers cost of postage	Other										
Libraries - Lost or Damaged Stock	Full cost or like-for-like replacement	Other										
Libraries - Loss of computerised membership card - Adult		2.40	Exempt	0.00	2.40		Exempt	0.00	2.45	0.05	2%	
Libraries - Loss of computerised membership card - Concession		1.25	Exempt	0.00	1.25		Exempt	0.00	1.30	0.05	4%	

Description	Other	2014/2015				2015/2016				Increase	
		Net £	VAT Rate	VAT £	Gross £	Net £	VAT Rate	VAT £	Gross £	£	%
<b>CUSTOMER SERVICES</b>											
Solicitors Property Enquiry Certificates		127.30	Zero Rated	0.00	127.30	131.10	Zero Rated	0.00	131.10	3.80	3%
Commission on trade union deductions		2.50%	Zero Rated		2.50%	2.50%	Zero Rated		2.50%		
Arrestment handling charge per item		1.00	Zero Rated	0.00	1.00	1.00	Zero Rated	0.00	1.00	0.00	0%
Info to Banks etc - Handling Charge		18.88	Standard	3.78	22.66	18.88	Standard	3.89	23.35	0.70	3%
Charges for credit card payment		1.89%	Zero Rated		1.89%	1.89%	Zero Rated		1.89%		
Charges for internet credit card payments		1.89%	Zero Rated		1.89%	1.89%	Zero Rated		1.89%		
Taxi Car Licence		380.00	Zero Rated	0.00	380.00	391.00	Zero Rated	0.00	391.00	11.00	3%
Private Hire Car Licence		380.00	Zero Rated	0.00	380.00	391.00	Zero Rated	0.00	391.00	11.00	3%
Taxi/Private Hire Car Driver Licence		95.00	Zero Rated	0.00	95.00	98.00	Zero Rated	0.00	98.00	3.00	3%
Second Hand Dealer Licence		380.00	Zero Rated	0.00	380.00	391.00	Zero Rated	0.00	391.00	11.00	3%
Second Hand Motor Dealer Licence		440.00	Zero Rated	0.00	440.00	453.00	Zero Rated	0.00	453.00	13.00	3%
Metal Dealer Licence		440.00	Zero Rated	0.00	440.00	453.00	Zero Rated	0.00	453.00	13.00	3%
Boat Hire Licence		230.00	Zero Rated	0.00	230.00	237.00	Zero Rated	0.00	237.00	7.00	3%
Street Trader Licence		230.00	Zero Rated	0.00	230.00	237.00	Zero Rated	0.00	237.00	7.00	3%
Street Trader - Charity/Temporary		75.00	Zero Rated	0.00	75.00	77.00	Zero Rated	0.00	77.00	2.00	3%
Market Operator Licence		440.00	Zero Rated	0.00	440.00	453.00	Zero Rated	0.00	453.00	13.00	3%
Market Operator - voluntary/charitable organisation holding one event per year		145.00	Zero Rated	0.00	145.00	149.00	Zero Rated	0.00	149.00	4.00	3%
Public Entertainment Licence		440.00	Zero Rated	0.00	440.00	453.00	Zero Rated	0.00	453.00	13.00	3%
Public Entertainment temporary Licence		125.00	Zero Rated	0.00	125.00	129.00	Zero Rated	0.00	129.00	4.00	3%
Late hours catering licence		440.00	Zero Rated	0.00	440.00	453.00	Zero Rated	0.00	453.00	13.00	3%
Window Cleaner Licence		230.00	Zero Rated	0.00	230.00	237.00	Zero Rated	0.00	237.00	7.00	3%
HMO - premises of up to 10 persons		690.00	Zero Rated	0.00	690.00	711.00	Zero Rated	0.00	711.00	21.00	3%
HMO - premises with more than 10 persons		845.00	Zero Rated	0.00	845.00	870.00	Zero Rated	0.00	870.00	25.00	3%
Amendment to HMO licence		105.00	Zero Rated	0.00	105.00	108.00	Zero Rated	0.00	108.00	3.00	3%
Substitution of vehicle (taxi/private hire) - same day		75.00	Zero Rated	0.00	75.00	77.00	Zero Rated	0.00	77.00	2.00	3%
Substitution of vehicle (taxi/private hire) - within 5 days		55.00	Zero Rated	0.00	55.00	57.00	Zero Rated	0.00	57.00	2.00	4%
Certified copy of a licence		35.00	Zero Rated	0.00	35.00	36.00	Zero Rated	0.00	36.00	1.00	3%
Re-issue of a badge		35.00	Zero Rated	0.00	35.00	36.00	Zero Rated	0.00	36.00	1.00	3%
Re-issue of taxi/private hire car plate		35.00	Zero Rated	0.00	35.00	36.00	Zero Rated	0.00	36.00	1.00	3%
Extract of Civic Government Register		30.00	Zero Rated	0.00	30.00	31.00	Zero Rated	0.00	31.00	1.00	3%



Description	Other	2014/2015				2015/2016				Increase		Notes/Comments
		Net £	VAT Rate	VAT £	Gross £	Net £	VAT Rate	VAT £	Gross £	£	%	
Copy of Civic Government Register		75.00	Zero Rated	0.00	75.00	77.00	Zero Rated	0.00	77.00	2.00	3%	Triennial review of fee, 2015-16 fee set for 3 years from June 2015.
Taxi Booking Office Licence		105.00	Zero Rated	0.00	105.00	108.00	Zero Rated	0.00	108.00	3.00	3%	Triennial review of fee, 2015-16 fee set for 3 years from June 2015.
Knife Dealers Licence		440.00	Zero Rated	0.00	440.00	453.00	Zero Rated	0.00	453.00	13.00	3%	Triennial review of fee, 2015-16 fee set for 3 years from June 2015.
Skin piercing & tattoo operator Licence (premises occupied by them)		260.00	Zero Rated	0.00	260.00	268.00	Zero Rated	0.00	268.00	8.00	3%	Triennial review of fee, 2015-16 fee set for 3 years from June 2015.
Skin piercing & tattoo operator Licence (premises under control of others)		210.00	Zero Rated	0.00	210.00	216.00	Zero Rated	0.00	216.00	6.00	3%	Triennial review of fee, 2015-16 fee set for 3 years from June 2015.
Registrars Fees and Charges (Extracts at time of registration)		10.00	Zero Rated	0.00	10.00	10.00	Zero Rated	0.00	10.00	0.00	0%	Set by Registrar General - fees set from 1 January 2011
Registrars Fees and Charges (Extracts outwith a calendar month of registration)		15.00	Zero Rated	0.00	15.00	15.00	Zero Rated	0.00	15.00	0.00	0%	Set by Registrar General - fees set from 1 January 2011
Registrars Search & Genealogy - Particular Search		5.00	Zero Rated	0.00	5.00	5.00	Zero Rated	0.00	5.00	0.00	0%	Set by Registrar General - fees set from 1 January 2011
Registrars Search & Genealogy - General Search		15.00	Zero Rated	0.00	15.00	15.00	Zero Rated	0.00	15.00	0.00	0%	Set by Registrar General - fees set from 1 January 2011
Registrars - Recording of name, or change of name or surname or alternative name		40.00	Zero Rated	0.00	40.00	40.00	Zero Rated	0.00	40.00	0.00	0%	Set by Registrar General - fees set from 1 January 2011
Marriage Notices (Per Person)		30.00	Zero Rated	0.00	30.00	30.00	Zero Rated	0.00	30.00	0.00	0%	Set by Registrar General - fees set from 1 January 2011
Civil Marriage/Partnership Solemnisation		55.00	Zero Rated	0.00	55.00	55.00	Zero Rated	0.00	55.00	0.00	0%	Set by Registrar General - fees set from 1 January 2011
Registrars Rental Income - Registrars Office Wedding		81.70	Zero Rated	0.00	81.70	84.15	Zero Rated	0.00	84.15	2.45	3%	Set by Registrar General - fees set from 1 January 2011
Registrars Rental Income - Registrars Office Wedding - Saturday		164.45	Zero Rated	0.00	164.45	169.40	Zero Rated	0.00	169.40	4.95	3%	Set by Registrar General - fees set from 1 January 2011
Admin charges, approved venue weekday		215.35	Zero Rated	0.00	215.35	221.80	Zero Rated	0.00	221.80	6.45	3%	Fee increased by £70 wef 01/10/14 as a result of no charge for approved venues.
Admin charges, approved venue Saturday		255.65	Zero Rated	0.00	255.65	263.30	Zero Rated	0.00	263.30	7.65	3%	Fee increased by £70 wef 01/10/14 as a result of no charge for approved venues.
Admin charges, evenings after 6pm		290.70	Zero Rated	0.00	290.70	299.40	Zero Rated	0.00	299.40	8.70	3%	Fee increased by £70 wef 01/10/14 as a result of no charge for approved venues.
Admin charges, Sundays & Public Holidays (excl. Easter & Christmas)		324.60	Zero Rated	0.00	324.60	334.35	Zero Rated	0.00	334.35	9.75	3%	Fee increased by £70 wef 01/10/14 as a result of no charge for approved venues.
Privilege rides within school transport (cost per child per term)		65.75	Zero Rated	0.00	65.75	67.70	Zero Rated	0.00	67.70	1.95	3%	
Privilege rides within school transport (where there are 2 or more children, cost per child)		55.15	Zero Rated	0.00	55.15	56.80	Zero Rated	0.00	56.80	1.65	3%	
Blue Badges		20.00	Zero Rated	0.00	20.00	20.00	Zero Rated	0.00	20.00	0.00	0%	Set at highest charge currently allowed - £20.
Registrars Travel Fees - Up to 5 miles		6.40	Zero Rated	0.00	6.40	0.00	Zero Rated	0.00	0.00	-6.40	-100%	Replaced with flat rate charge per mile.
Registrars Travel Fees - Up to 10 miles		12.70	Zero Rated	0.00	12.70	0.00	Zero Rated	0.00	0.00	-12.70	-100%	Replaced with flat rate charge per mile.
Registrars Travel Fees - Up to 15 miles		19.10	Zero Rated	0.00	19.10	0.00	Zero Rated	0.00	0.00	-19.10	-100%	Replaced with flat rate charge per mile.
Registrars Travel Fees - Up to 20 miles		25.45	Zero Rated	0.00	25.45	0.00	Zero Rated	0.00	0.00	-25.45	-100%	Replaced with flat rate charge per mile.
Registrars Travel Fees - Up to 25 miles		31.85	Zero Rated	0.00	31.85	0.00	Zero Rated	0.00	0.00	-31.85	-100%	Replaced with flat rate charge per mile.
Registrars Travel Fees - rate per mile		0.00	Zero Rated	0.00	0.00	0.60	Zero Rated	0.00	0.60	0.60	100%	Flat rate charge per mile replacing tiered charging structure.

Description	Other	2014/2015				2015/2016				Increase		Notes/Comments		
		Net £	VAT £	Gross £	Net £	VAT Rate	VAT £	Gross £	Net £	VAT Rate	VAT £		Gross £	£
<b>LOCAL DEVELOPMENT PLAN &amp; PRINTING</b>														
Local Development Plan (Incl of P&P) - All Maps														
Landscape Capacity Study (Incl P&P) - Bute & Cowal		21.10	0.00	21.10	21.75	Outwith the Scope	0.00	21.75	0.65	3%				Replacing all Local Plans. Fees still to be established.
Landscape Capacity Study (Incl P&P) - Mull		10.05	0.00	10.05	10.35	Outwith the Scope	0.00	10.35	0.30	3%				
Landscape Capacity Study (Incl P&P) - North & South Kintyre		12.15	0.00	12.15	12.50	Outwith the Scope	0.00	12.50	0.35	3%				
Landscape Capacity Study (Incl P&P) - Lorn		24.05	0.00	24.05	24.75	Outwith the Scope	0.00	24.75	0.70	3%				
Landscape Capacity Study (Incl P&P) - Mid Argyll & Inveraray		15.30	0.00	15.30	15.75	Outwith the Scope	0.00	15.75	0.45	3%				
Landscape Capacity Study (Incl P&P) - Islay		7.95	0.00	7.95	8.20	Outwith the Scope	0.00	8.20	0.25	3%				
Location Plans (10 Copies)		24.40	0.00	24.40	25.15	Outwith the Scope	0.00	25.15	0.75	3%				
Printing - Internal Service Only - A2 Prints each		7.70	0.00	7.70	7.95	Exempt	0.00	7.95	0.25	3%				
Printing - Internal Service Only - A2 Prints (+11) each		5.50	0.00	5.50	5.65	Exempt	0.00	5.65	0.15	3%				
Printing - Internal Service Only - A1 Prints (1-10 copies) each		11.00	0.00	11.00	11.35	Exempt	0.00	11.35	0.35	3%				
Printing - Internal Service Only - A1 Prints (+11 copies) each		8.80	0.00	8.80	9.05	Exempt	0.00	9.05	0.25	3%				
Printing - Internal Service Only - A0 Prints (1-10 copies) each		16.55	0.00	16.55	17.05	Exempt	0.00	17.05	0.50	3%				
Printing - Internal Service Only - A0 Prints (+11 copies) each		14.35	0.00	14.35	14.80	Exempt	0.00	14.80	0.45	3%				

Description	Other	2014/2015				2015/2016				Increase		Notes/Comments
		Net £	VAT Rate	VAT £	Gross £	Net £	VAT Rate	VAT £	Gross £	£	%	
<b>REGULATORY SERVICES</b>												
Food Examination - Export of Food/Fish Certificates (First Certificate)		37.85	Outwith the Scope	0.00	37.85	Outwith the Scope	0.00	39.00	1.15	3%		
Food Examination - Export of Food/Fish Certificates (2 - 4 Certificates)		18.95	Outwith the Scope	0.00	18.95	Outwith the Scope	0.00	19.50	0.55	3%		
Food Examination - Export of Food/Fish Certificates (in excess of 4 Certificates)		9.50	Outwith the Scope	0.00	9.50	Outwith the Scope	0.00	9.80	0.30	3%		
Food Examination - Annual Agreement - Export of Food/Fish (Food Examination - Condemnation Certificate (Voluntary Surrender))	By negotiation											
Licences/Registration - Riding Establishment Act 1964/70	Vets Fees to be added	176.92	Standard	35.38	212.30	Standard	36.44	218.65	6.35	3%		
Licences/Registration - Dangerous Wild Animals Act 1976	Vets Fees to be added	105.20	Outwith the Scope	0.00	105.20	Outwith the Scope	0.00	108.35	3.15	3%		
Licences/Registration - Pet Animals Act 1963	Vets Fees to be added	75.35	Outwith the Scope	0.00	75.35	Outwith the Scope	0.00	77.60	2.25	3%		
Licences/Registration - Animal Boarding Establishments Act 1963	Vets Fees to be added	114.35	Outwith the Scope	0.00	114.35	Outwith the Scope	0.00	117.80	3.45	3%		
Licences/Registration - Breeding of Dogs Act 1973	Vets Fees to be added	114.35	Outwith the Scope	0.00	114.35	Outwith the Scope	0.00	117.80	3.45	3%		
Licences/Registration - Zoo Act	Vets Fees to be added	149.35	Outwith the Scope	0.00	149.35	Outwith the Scope	0.00	153.85	4.50	3%		
Licences/Registration - Game Dealers		52.00	Outwith the Scope	0.00	52.00	Outwith the Scope	0.00	53.55	1.55	3%		
Licences/Registration - Venison Dealers		52.00	Outwith the Scope	0.00	52.00	Outwith the Scope	0.00	53.55	1.55	3%		
Licences/Registration - Cinema Licence		144.10	Outwith the Scope	0.00	144.10	Outwith the Scope	0.00	148.40	4.30	3%		
Licences/Registration - Theatre Licence		144.10	Outwith the Scope	0.00	144.10	Outwith the Scope	0.00	148.40	4.30	3%		
Poisons - Registration		36.00	Outwith the Scope	0.00	36.00	Outwith the Scope	0.00	37.00	1.00	3%		
Poisons - Re-Registration		19.00	Outwith the Scope	0.00	19.00	Outwith the Scope	0.00	19.55	0.55	3%		
Poisons - Amendment to Registration		9.75	Outwith the Scope	0.00	9.75	Outwith the Scope	0.00	10.05	0.30	3%		

Description	Other	2014/2015				2015/2016				Increase		Notes/Comments
		Net £	VAT Rate	VAT £	Gross £	Net £	VAT Rate	VAT £	Gross £	£	%	
<b>PLANNING SERVICES</b>												
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		133.33	Standard	26.67	160.00	137.50	Standard	27.50	165.00	5.00	3%	
Planning Section 50 Licence Certificate		114.00	Outwith the Scope	0.00	114.00	117.00	Outwith the Scope	0.00	117.00	3.00	3%	

Description	Other	2014/2015				2015/2016				Increase		Notes/Comments
		Net £	VAT Rate	VAT £	Gross £	Net £	VAT Rate	VAT £	Gross £	£	%	
<b>BUILDING STANDARDS</b>												
Property Inspection		284.00	Outwith the Scope	0.00	284.00	293.00	Outwith the Scope	0.00	293.00	9.00	3%	
Re - Inspection Fee Property Inspection Applications		142.00	Outwith the Scope	0.00	142.00	146.00	Outwith the Scope	0.00	146.00	4.00	3%	
Confirmation of completion Applications		228.00	Outwith the Scope	0.00	228.00	235.00	Outwith the Scope	0.00	235.00	7.00	3%	
Re - Inspection Fee Confirmation of Completion Applications		130.00	Outwith the Scope	0.00	130.00	134.00	Outwith the Scope	0.00	134.00	4.00	3%	The 14/15 Fee has been updated to reflect the charge as advised on the Building Standards - Non Statutory Charges web page.
Confirmation of Exempt class of works		57.00	Outwith the Scope	0.00	57.00	59.00	Outwith the Scope	0.00	59.00	2.00	4%	
Building Standards Section 50 Licence Certificate		114.00	Outwith the Scope	0.00	114.00	117.00	Outwith the Scope	0.00	117.00	3.00	3%	
Property Enquiries (if Application Number known)		34.00	Outwith the Scope	0.00	34.00	35.00	Outwith the Scope	0.00	35.00	1.00	3%	
Property Enquiries (if Application Number not known)		82.00	Outwith the Scope	0.00	82.00	84.00	Outwith the Scope	0.00	84.00	2.00	2%	

Description	Other	2014/2015				2015/2016				Increase		Notes/Comments
		Net £	VAT Rate	VAT £	Gross £	Net £	VAT Rate	VAT £	Gross £	£	%	
<b>WASTE COLLECTION</b>												
Supply of Sacks for Commercial Use (pack of 50)		196.50	Outwith the Scope	0.00	196.50	204.50	Outwith the Scope	0.00	204.50	8.00	4%	Landfill Tax 1.07% plus inflation 3%
Confidential Sacks - Includes Uplift, Shredding and disposal	<b>Internal Use Only</b> Minimum of 8 sacks per order	12.50	Exempt	0.00	12.50	12.90	Exempt	0.00	12.90	0.40	3%	
Poop Scoops - Refill Bags (Per 50)		1.00	Standard	0.20	1.20	1.04	Standard	0.21	1.25	0.05	4%	
Domestic Use Only 140 Litre Bins		28.45	Outwith the Scope	0.00	28.45	29.30	Outwith the Scope	0.00	29.30	0.85	3%	
Domestic Use Only 240 Litre Bins		28.45	Outwith the Scope	0.00	28.45	29.30	Outwith the Scope	0.00	29.30	0.85	3%	
Commercial Use Only 240 Litre Bins		72.75	Standard	14.55	87.30	74.92	Standard	14.98	89.90	2.60	3%	
Commercial Use Only 360 Litre Bins		105.83	Standard	21.17	127.00	109.00	Standard	21.80	130.80	3.80	3%	
Commercial Use Only 660 Litre Bins		266.92	Standard	53.38	320.30	274.92	Standard	54.98	329.90	9.60	3%	
Commercial Use Only 1100 Litre Bins		325.17	Standard	65.03	390.20	334.92	Standard	66.98	401.90	11.70	3%	
Commercial Use Only 1280 Litre Bins		334.88	Standard	66.98	401.85	344.92	Standard	68.98	413.90	12.05	3%	
Householder Special Refuse Collection	Minimum Charge covers work of two men and vehicle up to ten minutes.	54.65	Outwith the Scope	0.00	54.65	56.30	Outwith the Scope	0.00	56.30	1.65	3%	
Householder Special Refuse Collection Extra Charge	Charged per 10 minutes over minimum charge	34.05	Outwith the Scope	0.00	34.05	35.05	Outwith the Scope	0.00	35.05	1.00	3%	
Commercial Special Uplift	(Charge Per Hour - Minimum Charge 1 hour) - <b>Housing Associations should be charged at this rate.</b>	100.25	Standard	20.05	120.30	103.25	Standard	20.65	123.90	3.60	3%	
Householder Asbestos cement collection - Minimum charge up to 30 minutes		227.25	Outwith the Scope	0.00	227.25	234.05	Outwith the Scope	0.00	234.05	6.80	3%	
Householder Asbestos cement collection - Each further 30 minutes		113.50	Outwith the Scope	0.00	113.50	116.90	Outwith the Scope	0.00	116.90	3.40	3%	
Return of Supermarket trolleys (each)		33.58	Standard	6.72	40.30	34.58	Standard	6.92	41.50	1.20	3%	

Description	Other	2014/2015			2015/2016			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	234.40	Outwith the Scope	0.00	234.40	243.95	Outwith the Scope	0.00	243.95	9.55	4%
Wheeled Bins - 340 ltr	Based on 1 uplift per week	332.10	Outwith the Scope	0.00	332.10	345.60	Outwith the Scope	0.00	345.60	13.50	4%
Wheeled Bins - 660 ltr	Based on 1 uplift per week	637.10	Outwith the Scope	0.00	637.10	663.05	Outwith the Scope	0.00	663.05	25.95	4%
Wheeled Bins - 1100 ltr	Based on 1 uplift per week	1,061.45	Outwith the Scope	0.00	1,061.45	1,104.65	Outwith the Scope	0.00	1,104.65	43.20	4%
Wheeled Bins - 1280 ltr	Based on 1 uplift per week	1,235.10	Outwith the Scope	0.00	1,235.10	1,285.35	Outwith the Scope	0.00	1,285.35	50.25	4%
Loads - Bands 1-5		569.80	Outwith the Scope	0.00	569.80	593.00	Outwith the Scope	0.00	593.00	23.20	4%
Loads - Bands 6-10		1,284.00	Outwith the Scope	0.00	1,284.00	1,336.25	Outwith the Scope	0.00	1,336.25	52.25	4%
Front End Loader Service - Uplifted twice weekly by Shanks	Per Cubic Yard	1,247.65	Outwith the Scope	0.00	1,247.65	1,298.45	Outwith the Scope	0.00	1,298.45	50.80	4%
Front End Loader Service - Uplifted twice weekly by Shanks	Per Cubic Metre	1,472.95	Outwith the Scope	0.00	1,472.95	1,532.90	Outwith the Scope	0.00	1,532.90	59.95	4%
Pull Out Charge		27.30	Outwith the Scope	0.00	27.30	28.10	Outwith the Scope	0.00	28.10	0.80	3%
Commercial Service Fee		35.00	Standard	7.00	42.00	36.04	Standard	7.21	43.25	1.25	3%

Description	Other	2014/2015				2015/2016				Increase		Notes/Comments
		Net £	VAT Rate	VAT £	Gross £	Net £	VAT Rate	VAT £	Gross £	£	%	
<b>RECYCLING CHARGES</b>												
Office Paper - Large Bag / 1 x week		100.95	Outwith the Scope	0.00	100.95	Outwith the Scope	0.00	104.00	3.05	3%	Charges for recycling collections or treatment should in general be levied on the commercial sector on the same basis as normal refuse collection or disposal, but with the benefit of no landfill tax payment being applied to the charge.	
Paper and Cardboard - 240 litre Bins and Minimum Charge for Year	Fortnightly Charge	63.85	Outwith the Scope	0.00	63.85	Outwith the Scope	0.00	65.75	1.90	3%		
Paper and Cardboard - 340 litre Bin	Weekly services shall be charged accordingly at fortnightly rate x 2	89.95	Outwith the Scope	0.00	89.95	Outwith the Scope	0.00	92.65	2.70	3%		
Paper and Cardboard - 660 litre Bin		172.15	Outwith the Scope	0.00	172.15	Outwith the Scope	0.00	177.30	5.15	3%		
Paper and Cardboard - 1100/1280 litre Bin		286.25	Outwith the Scope	0.00	286.25	Outwith the Scope	0.00	294.85	8.60	3%		
Commercial Sacks for Recyclable Waste	Charge Per Sack. Service available in Kintyre, (inc Tarbert) Bute and areas of Cowal serviced by Fyne Futures. May also be available in Helensburgh and Lomond"	1.00	Outwith the Scope	0.00	1.00	Outwith the Scope	0.00	1.03	0.03	3%	At Waste Disposal Sites and Civic Amenity/Recycling Sites, use by the commercial sector (if permitted by the the license conditions) should only be allowed in return for the payment of the appropriate rate, equivalent to the disposal charge excluding landfill tax. A pre-paid punch card system is available.  Paper and cardboard recycling charges are also applicable for plastic and cans where such recycling is available.	
Recyclable Waste Brought to Civic Amenity/Recycling Facilities	Purchase of Punch Card - Price per card	29.30	Outwith the Scope	0.00	29.30	Outwith the Scope	0.00	30.20	0.90	3%		
Cooking Oil Collection (per 20/24lr container)	Service available in Mull, Iona, Tiree, Islay and Jura	2.40	Outwith the Scope	0.00	2.40	Outwith the Scope	0.00	2.45	0.05	2%		
Segregated Glass Collection - 240 litre bin 1 x weekly	Segregated available on mainland Argyll & Isle of Bute.	42.15	Outwith the Scope	0.00	42.15	Outwith the Scope	0.00	43.40	1.25	3%		
Segregated Glass Collection - 330/360 litre bin 1 x weekly	Minimum Charge same as for Mixed Glass	58.05	Outwith the Scope	0.00	58.05	Outwith the Scope	0.00	59.80	1.75	3%		
Segregated Glass Collection - 660 litre bin 1 x weekly		114.20	Outwith the Scope	0.00	114.20	Outwith the Scope	0.00	117.65	3.45	3%		
Segregated Glass Collection - 1100/1280 litre bin 1 x weekly		172.15	Outwith the Scope	0.00	172.15	Outwith the Scope	0.00	177.30	5.15	3%		
Mixed Glass Collection - 240 litre bin and Minimum Charge	Fortnightly Service	63.85	Outwith the Scope	0.00	63.85	Outwith the Scope	0.00	65.75	1.90	3%		
Mixed Glass Collection - 660 litre bin	Fortnightly Service	172.15	Outwith the Scope	0.00	172.15	Outwith the Scope	0.00	177.30	5.15	3%		
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	110.20	Outwith the Scope	0.00	110.20	Outwith the Scope	0.00	113.50	3.30	3%		
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	393.80	Outwith the Scope	0.00	393.80	Outwith the Scope	0.00	405.60	11.80	3%		



Description SKIPS	Other	2014/2015				2015/2016				Increase		Notes/Comments
		Net £	VAT Rate	VAT £	Gross £	Net £	VAT Rate	VAT £	Gross £	£	%	
Hire (for 24 hours)	Any Ferry Journeys will be recharged at cost.	4.67	Standard	0.93	5.60	4.79	Standard	0.96	5.75	0.15	3%	
Commercial - Service of Skip - Up to 10 miles travel, one way from disposal point	Any Ferry Journeys will be recharged at cost.	61.15	Outwith the Scope	0.00	61.15	63.00	Outwith the Scope	0.00	63.00	1.85	3%	
Commercial - Service of Skip - Up to 20 miles travel, one way from disposal point	Any Ferry Journeys will be recharged at cost.	77.65	Outwith the Scope	0.00	77.65	80.00	Outwith the Scope	0.00	80.00	2.35	3%	
Commercial - Service of Skip - Over 20 miles travel, one way from disposal point	Any Ferry Journeys will be recharged at cost.	96.10	Outwith the Scope	0.00	96.10	99.00	Outwith the Scope	0.00	99.00	2.90	3%	
Commercial - Tipping Charge per Service, including Landfill Tax (Active)	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%	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.
Commercial - Fish Wastes (additional charge per skip)		93.15	Outwith the Scope	0.00	93.15	95.95	Outwith the Scope	0.00	95.95	2.80	3%	Tipping Charges - Islay and Mull - charge based on weighbridge - see Waste Disposal Charges.

Description	Other	2014/2015			2015/2016			Increase		Notes/Comments	
		Net £	VAT Rate	VAT £	Gross £	Net £	VAT Rate	VAT £	Gross £		£
<b>HOUSEHOLDER SCRAP CAR REMOVAL AND DISPOSAL SERVICE (Service not available to Commercial Customers they should make their own arrangements with appropriate vehicle dismantlers)</b>											
Scrap Car Deposit Voucher - per car	The voucher service is <b>not</b> available in Helensburgh and Lomond, where advice can be sought from your local area office.	81.50	Outwith the Scope	0.00	81.50	83.95	Outwith the Scope	0.00	83.95	2.45	3%
Removal and disposal from householders		133.95	Outwith the Scope	0.00	133.95	137.95	Outwith the Scope	0.00	137.95	4.00	3%
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%
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		133.95	Outwith the Scope	0.00	133.95	137.95	Outwith the Scope	0.00	137.95	4.00	3%

Description	Other	2014/2015			2015/2016			Increase		Notes/Comments	
		Net £	VAT Rate	VAT £	Gross £	Net £	VAT Rate	VAT £	Gross £		£
<b>WASTE DISPOSAL</b>											
Ordinary Waste - Landfill Tax Element of Charges per tonne (Fee set by Government)	Charge includes Landfill Tax	80.00	Outwith the Scope	0.00	80.00	Outwith the Scope	0.00	82.60	2.60	3%	Statutory Increase
Ordinary Waste - Waste Disposal Cost per tonne	Charge includes Landfill Tax	106.00	Outwith the Scope	0.00	106.00	Outwith the Scope	0.00	109.40	3.40	3%	Statutory Increase
Inactive Waste - Landfill Tax Element of Charges per tonne	Charge includes Landfill Tax	2.50	Outwith the Scope	0.00	2.50	Outwith the Scope	0.00	2.50	0.00	0%	No Statutory Increase
Inactive Waste - Waste Disposal Cost per tonne	Charge includes Landfill Tax	0.00	Outwith the Scope	0.00	0.00	Outwith the Scope	0.00	0.00	0.00	0%	No Statutory Increase
Assumed Loads per vehicle type - Small Van/pick up (Escort size)	0.4 tonnes	43.30	Outwith the Scope	0.00	43.30	Outwith the Scope	0.00	44.70	1.40	3%	increase includes change in statutory landfill tax charges.
Assumed Loads per vehicle type - Medium Van/pick up (Transit wheeled)	0.8 tonnes	86.55	Outwith the Scope	0.00	86.55	Outwith the Scope	0.00	89.30	2.75	3%	increase includes change in statutory landfill tax charges.
Assumed Loads per vehicle type - Large Van/pick up (twin wheeled)	1.2 tonnes	129.85	Outwith the Scope	0.00	129.85	Outwith the Scope	0.00	134.00	4.15	3%	increase includes change in statutory landfill tax charges.
Assumed Loads per vehicle type - Tipper/Large Box Van (over 3.5 tonnes and less than 7.5 tonnes)	3 tonnes	324.55	Outwith the Scope	0.00	324.55	Outwith the Scope	0.00	334.90	10.35	3%	increase includes change in statutory landfill tax charges.

Description	Other	2014/2015				2015/2016				Increase		Notes/Comments
		Net £	VAT Rate	VAT £	Gross £	Net £	VAT Rate	VAT £	Gross £	£	%	
<b>PUBLIC CONVENIENCES</b>												
Entrance Fee (where turnstile fitted)		0.30	Outwith the Scope	0.00	0.30	0.30	Outwith the Scope	0.00	0.30	0.00	0%	
Radar Keys		3.40	Outwith the Scope	0.00	3.40	3.50	Outwith the Scope	0.00	3.50	0.10	3%	Purchased at Area Offices.

PEST CONTROL Description	Other	2014/2015				2015/2016				Increase		Notes/Comments
		Net £	VAT Rate	VAT £	Gross £	Net £	VAT Rate	VAT £	Gross £	£	%	
DOMESTIC HOUSES - Eradication of Rodent or Insect Pests This covers all individual dwelling premises either private or rented from Housing Associations/Social Landlords/Private Landlords.												Payment must be made in Advance.
Non refundable Survey Charge		58.29	Standard	11.66	69.95	60.04	Standard	12.01	72.05	2.10	3%	
No Treatment Required - Maximum Refund		19.38	Standard	3.88	23.25	19.96	Standard	3.99	23.95	0.70	3%	
COMMERCIAL - Eradication of Rodent or Insect Pests - Survey and/or Treatment up to 30 minutes		38.79	Standard	7.76	46.55	39.96	Standard	7.99	47.95	1.40	3%	
COMMERCIAL - Eradication of Rodent or Insect Pests - Survey Subsequent Treatment per 20 minutes		62.13	Standard	12.43	74.55	64.00	Standard	12.80	76.80	2.25	3%	In treatments where several visits are required for completion of a treatment or the use of additional expensive poisons are required such as for mole, rabbit, bedbug and cockroach treatments, supplementary charges may be levied. Where this is the case the client will be advised of the extra cost accordingly. This is relevant for domestic, commercial and council properties.
COMMERCIAL - Eradication of Rodent or Insect Pests - Issue of Rodent Control Certificate		38.38	Standard	7.68	46.05	39.54	Standard	7.91	47.45	1.40	3%	
COMMERCIAL - Eradication of Rodent or Insect Pests - Annual Agreement - Commercial	By negotiation	114.58	Standard	22.92	137.50	118.04	Standard	23.61	141.65	4.15	3%	
COUNCIL OWNED PROPERTIES - Eradication of Rodents or Insect Pests - Survey and/or Treatment up to 30 minutes		Other	Standard				Standard					
COUNCIL OWNED PROPERTIES - Eradication of Rodents or Insect Pests - Subsequent Treatment per 20 minutes		62.15	Outwith the Scope	0.00	62.15	64.00	Outwith the Scope	0.00	64.00	1.85	3%	Council Departments to receive same treatment options as Commercial Customers.
COUNCIL OWNED PROPERTIES - Eradication of Rodents or Insect Pests - Subsequent Treatment per 20 minutes		38.30	Outwith the Scope	0.00	38.30	39.45	Outwith the Scope	0.00	39.45	1.15	3%	
COUNCIL OWNED PROPERTIES - Eradication of Rodents or Insect Pests - Annual Agreement - Commercial	By negotiation	Other	Outwith the Scope				Outwith the Scope					

DOG FEES	Description	Other	2014/2015			2015/2016			Increase		Notes/Comments	
			Net £	VAT Rate	VAT £	Gross £	Net £	VAT Rate	VAT £	Gross £		£
	Standard Fee (Statutory Fee)		25.00	Outwith the Scope	0.00	25.00	25.00	0.00	Outwith the Scope	0.00	0%	Payment in advance. Proof of identity must be shown, at Area Office when payment is made. A receipt will be issued to allow the owner to collect their dog from the kennels.
	Daily Boarding Fee		13.15	Outwith the Scope	0.00	13.15	13.55	0.00	Outwith the Scope	0.40	3%	In order for Kennel Operators to accept dogs there is a requirement that they are inoculated.
	Kennel Inoculation Fee		33.79	Standard	6.76	40.55	34.79	6.96	Standard	1.20	3%	

PLAYING FIELDS	Description	Other	2014/2015			2015/2016			Increase		Notes/Comments		
			Net £	VAT Rate	VAT £	Gross £	Net £	VAT Rate	VAT £	Gross £		£	%
	Hire of lined Pitch with Changing Facilities including attendant required for changing facilities	Adult	58.29	Standard	11.66	69.95	60.04	Standard	12.01	72.05	2.10	3%	All hire must be paid for in advance. Applications should be made for the hire of playing and a letter confirming dates should be issued. Forms are available from Roads and Amenity Services, Manse Brae, Lochgillhead.
		Youth Adult	29.08 29.08	Standard Standard	5.82 5.82	34.90 34.90	29.96 29.96	Standard Standard	5.99 5.99	35.95 35.95	1.05 1.05	3% 3%	
		Youth	14.58	Standard	2.92	17.50	15.00	Standard	3.00	18.00	0.50	3%	
		Hire of lined Pitch	14.58	Standard	2.92	17.50	15.00	Standard	3.00	18.00	0.50	3%	
	Hire of Pitch only (Training)	Adult	17.67	Standard	3.63	21.20	18.21	Standard	3.64	21.85	0.65	3%	
	Use of Changing Facilities (Training)	Youth	8.83	Standard	1.77	10.60	9.08	Standard	1.82	10.90	0.30	3%	
	Hire of Pony Park - Bite	Concession	29.71	Standard	5.94	35.65	30.58	Standard	6.12	36.70	1.05	3%	
	Hire of Howie Pavilion, Lomond		9.30	Zero Rated	0.00	9.30	9.60	Zero Rated	0.00	9.60	0.30	3%	

Description	Other	2014/2015			2015/2016			Increase		Notes/Comments	
		Net £	VAT Rate	VAT £	Gross £	Net £	VAT Rate	VAT £	Gross £		£
<b>OUTDOOR RECREATION</b>											
Putting/Crazy Golf/Trampoline	Adult	2.08	Standard	0.42	2.50	2.17	Standard	0.43	2.60	0.10	4%
	Concession	1.08	Standard	0.22	1.30	1.13	Standard	0.23	1.35	0.05	4%
Tennis - Per Session	Adult	2.08	Standard	0.42	2.50	2.17	Standard	0.43	2.60	0.10	4%
	Concession	1.08	Standard	0.22	1.30	1.13	Standard	0.23	1.35	0.05	4%
Tennis - Season Ticket	Adult	40.13	Standard	8.03	48.15	41.33	Standard	8.27	49.60	1.45	3%
	Concession	19.79	Standard	3.96	23.75	20.38	Standard	4.08	24.45	0.70	3%
Tennis - Hire of Racquet and Balls	Adult	2.08	Standard	0.42	2.50	2.17	Standard	0.43	2.60	0.10	4%
	Concession	1.08	Standard	0.22	1.30	1.13	Standard	0.23	1.35	0.05	4%
Bowling - Per Session	Adult	2.08	Standard	0.42	2.50	2.17	Standard	0.43	2.60	0.10	4%
	Concession	1.08	Standard	0.22	1.30	1.13	Standard	0.23	1.35	0.05	4%
Bowling - Season Ticket	Adult	48.54	Standard	9.71	58.25	50.00	Standard	10.00	60.00	1.75	3%
	Concession	24.33	Standard	4.87	29.20	25.08	Standard	5.02	30.10	0.90	3%
Cricket Wicket (unprepared)	Adult	26.88	Standard	5.38	32.25	27.67	Standard	5.53	33.20	0.95	3%
Cricket Wicket (prepared)	Adult	48.54	Standard	9.71	58.25	50.00	Standard	10.00	60.00	1.75	3%
Hire of McCaigs Tower (Weddings)		242.71	Standard	48.54	291.25	250.00	Standard	50.00	300.00	8.75	3%
Hire of Stadium (Mossfield, Dunoon and Rothesay) for a major event - MINIMUM CHARGE		582.42	Standard	116.48	698.90	599.88	Standard	119.98	719.85	20.95	3%
Dunoon Stadium - Hire of running Track-without marking		9.75	Standard	1.95	11.70	10.04	Standard	2.01	12.05	0.35	3%
Dunoon Stadium - Hire of Running Track-with marking		43.71	Standard	8.74	52.45	45.00	Standard	9.00	54.00	1.55	3%
Grass Tracks - Hire of Running Track (without marking)		9.75	Standard	1.95	11.70	10.04	Standard	2.01	12.05	0.35	3%
Grass Tracks - Hire of Running Track (with marking)		132.00	Standard	26.40	158.40	135.96	Standard	27.19	163.15	4.75	3%
Grandstand (Public Restricted)		185.42	Standard	37.08	222.50	191.00	Standard	38.20	229.20	6.70	3%
Rental of Stall - Per Linear Metre		58.55	Zero Rated	0.00	58.55	60.30	Zero Rated	0.00	60.30	1.75	3%
Rental of Stall - by Registered Charity - by Stall		23.33	Standard	4.67	28.00	24.04	Standard	4.81	28.85	0.85	3%



Description	Other	2014/2015				2015/2016				Increase		Notes/Comments
		Net £	VAT Rate	VAT £	Gross £	Net £	VAT Rate	VAT £	Gross £	£	%	
<b>FAIRS</b>												
Hire of ground for 1 week (7 days) With total frontage of all rides/stalls, less than 49 linear metres		296.65	Exempt	0.00	296.65	305.55	Exempt	0.00	305.55	8.90	3%	
Hire of Ground for 1 week (7 days). With total frontage of all rides/stalls, over 49 linear metres - per linear metre		6.10	Exempt	0.00	6.10	6.30	Exempt	0.00	6.30	0.20	3%	
Food Vans/Stalls - Hire of Ground per week (7days) - per linear metre		4.55	Exempt	0.00	4.55	4.70	Exempt	0.00	4.70	0.15	3%	
Charitable Organisations - Hire of Ground up to 7 days - per linear metre		3.10	Exempt	0.00	3.10	3.20	Exempt	0.00	3.20	0.10	3%	Charges for commercial refuse/tidy up will be over and above the charges noted.

Description	Other	2014/2015			2015/2016			Increase		Notes/Comments		
		Net £	VAT Rate	VAT £	Gross £	Net £	VAT Rate	VAT £	Gross £		£	%
<b>FLORAL DECORATIONS</b>												
Hire of Round or Half Baskets (each)		14.92	Standard	2.98	17.90	15.38	Standard	3.08	18.45	0.55	3%	Loss or damage to containers will be charged to hirer at replacement value.
Troughs 1 Metre Long (each)		18.13	Standard	3.63	21.75	18.67	Standard	3.73	22.40	0.65	3%	
Tubs to 16" diameter (each)		21.42	Standard	4.28	25.70	22.04	Standard	4.41	26.45	0.75	3%	
Tubs over 16" diameter (each)		31.04	Standard	6.21	37.25	31.96	Standard	6.39	38.35	1.10	3%	
Handling Charge												
At cost price with prior notice												

Description	Other	2014/2015			2015/2016			Increase		Notes/Comments	
		Net £	VAT Rate	VAT £	Gross £	Net £	VAT Rate	VAT £	Gross £		£
<b>BURIAL CHARGES</b>											
*Interment/Re Opening Lair		488.65	Outwith the Scope	0.00	488.65	503.30	Outwith the Scope	0.00	503.30	14.65	3%
Interment (Child under 16)					No charge						
Additional Charge - Interment on Saturday/Sunday or Public Holiday will incur this additional charge		181.85	Outwith the Scope	0.00	181.85	187.30	Outwith the Scope	0.00	187.30	5.45	3%
Additional Charge - Burial of ashes on Saturday/Sunday or Public Holiday will incur this additional charge		51.50	Outwith the Scope	0.00	51.50	53.05	Outwith the Scope	0.00	53.05	1.55	3%
*Burial of Cremated Remains		110.20	Outwith the Scope	0.00	110.20	113.50	Outwith the Scope	0.00	113.50	3.30	3%
*Scattering of Ashes		85.20	Outwith the Scope	0.00	85.20	87.75	Outwith the Scope	0.00	87.75	2.55	3%
*Purchase of Single Lair, incl maintenance		577.35	Outwith the Scope	0.00	577.35	594.65	Outwith the Scope	0.00	594.65	17.30	3%
*Purchase of Double Lair, incl maintenance		1,154.60	Outwith the Scope	0.00	1,154.60	1,189.25	Outwith the Scope	0.00	1,189.25	34.65	3%
*Purchase of Treble Lair, incl maintenance		1,731.90	Outwith the Scope	0.00	1,731.90	1,783.85	Outwith the Scope	0.00	1,783.85	51.95	3%
*Lair for Casket only		118.20	Outwith the Scope	0.00	118.20	121.75	Outwith the Scope	0.00	121.75	3.55	3%
*Woodland and Green Burial Service Burial Charge						503.30	Outwith the Scope	0.00	503.30	0.00	0%
*Woodland and Green Burial Service Standard Lair						1,189.30	Outwith the Scope	0.00	1,189.30	0.00	0%
Transfer of Title Deeds		31.30	Outwith the Scope	0.00	31.30	32.25	Outwith the Scope	0.00	32.25	0.95	3%
Extract/Search Register (£13.20 to be paid in Advance for work up to half an hour)		17.60	Outwith the Scope	0.00	17.60	18.15	Outwith the Scope	0.00	18.15	0.55	3%
Administration Fee for Return of Lair	10% of purchase price (90% returned)	Other									
Permission to erect Standard Memorial or one off design		94.85	Outwith the Scope	0.00	94.85	97.70	Outwith the Scope	0.00	97.70	2.85	3%
Permission to erect semi recumbent book type memorial		47.25	Outwith the Scope	0.00	47.25	48.65	Outwith the Scope	0.00	48.65	1.40	3%
Erection of plaques at Cemeteries (where consent granted)		47.25	Outwith the Scope	0.00	47.25	48.65	Outwith the Scope	0.00	48.65	1.40	3%
Erection of inscribed memorial plaque (for previously unmarked graves)		159.15	Outwith the Scope	0.00	159.15	163.90	Outwith the Scope	0.00	163.90	4.75	3%
Erection of Headstone (Tires ONLY)		122.70	Outwith the Scope	0.00	122.70	126.40	Outwith the Scope	0.00	126.40	3.70	3%
Exhumations (not including re interment)		522.85	Outwith the Scope	0.00	522.85	538.55	Outwith the Scope	0.00	538.55	15.70	3%
Exhumations of Caskets (hourly rate)		34.70	Outwith the Scope	0.00	34.70	35.75	Outwith the Scope	0.00	35.75	1.05	3%

Description	Other	2014/2015			2015/2016			Increase			
		Net £	VAT Rate	VAT £	Gross £	Net £	VAT Rate	VAT £	Gross £	£	%
<b>CREMATORIUM CHARGES</b>											
Child (under 16)					No charge						
Adults 16 years and over		507.95	Zero Rated	0.00	507.95	523.20	Zero Rated	0.00	523.20	15.25	3%
Adults 16 years and over - Saturday		562.50	Zero Rated	0.00	562.50	579.40	Zero Rated	0.00	579.40	16.90	3%
Additional Charge - Public Holiday		180.05	Zero Rated	0.00	180.05	185.45	Zero Rated	0.00	185.45	5.40	3%
Clergy		62.45	Zero Rated	0.00	62.45	64.30	Zero Rated	0.00	64.30	1.85	3%
Dispersal of Ashes		19.60	Zero Rated	0.00	19.60	20.20	Zero Rated	0.00	20.20	0.60	3%
Casket - Purchase		43.15	Zero Rated	0.00	43.15	44.45	Zero Rated	0.00	44.45	1.30	3%
Urn (plus carrier) - Purchase		19.60	Zero Rated	0.00	19.60	20.20	Zero Rated	0.00	20.20	0.60	3%
Book of Remembrance (per line)		22.79	Standard	4.56	27.35	23.46	Standard	4.69	28.15	0.80	3%
Small Book of Remembrance (2 Lines)		72.75	Standard	14.55	87.30	74.92	Standard	14.98	89.90	2.60	3%
Small Book of Remembrance (5 Lines)		134.92	Standard	26.98	161.90	138.96	Standard	27.79	166.75	4.85	3%
Small Book of Remembrance (8 Lines)		199.00	Standard	39.80	238.80	204.96	Standard	40.99	245.95	7.15	3%
Small Book of Remembrance (Guided Motif/Capital Letter)		48.54	Standard	9.71	58.25	50.00	Standard	10.00	60.00	1.75	3%
Badges		36.88	Standard	7.38	44.25	38.00	Standard	7.60	45.60	1.35	3%
Coat of Arms and Floral Motif		51.46	Standard	10.29	61.75	53.00	Standard	10.60	63.60	1.85	3%
Retention of Ashes - per month		10.10	Zero Rated	0.00	10.10	10.40	Zero Rated	0.00	10.40	0.30	3%
Chapel of Rest		33.00	Zero Rated	0.00	33.00	34.00	Zero Rated	0.00	34.00	1.00	3%
Plaque - Single with inscription		126.17	Standard	25.23	151.40	129.96	Standard	25.99	155.95	4.55	3%
Plaque - Double with single inscriptions		183.46	Standard	36.69	220.15	188.96	Standard	37.79	226.75	6.60	3%
Plaque - Double with two inscriptions		232.96	Standard	46.59	279.55	239.96	Standard	47.99	287.95	8.40	3%
Additional inscription		68.96	Standard	13.79	82.75	71.04	Standard	14.21	85.25	2.50	3%
Use of Crematorium Chapel for a Burial Service		192.05	Zero Rated	0.00	192.05	197.80	Zero Rated	0.00	197.80	5.75	3%
Memorial Kerbstone - (10 years)		157.29	Standard	31.46	188.75	162.00	Standard	32.40	194.40	5.65	3%
Inscription for Kerbstone		5.83	Standard	1.17	7.00	6.00	Standard	1.20	7.20	0.20	3%

Description	Other	2014/2015			2015/2016			Increase			Notes/Comments
		Net £	VAT £	Gross £	Net £	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		62.45	0.00	62.45	64.30	0.00	64.30	1.85	3%		
Out of hours Service - Cuan/Easdale/Lismore - After Midnight		80.65	0.00	80.65	83.05	0.00	83.05	2.40	3%		Age 5 to 16 - Child Fare Age 16 and above - Adult Fare
Easdale/Cuan Passenger Fares - Adult - Return		1.85	0.00	1.85	1.90	0.00	1.90	0.05	3%		Free Travel: Children up to Age 5, Scholars, Primary School Escort, Pre-5 Escort
Easdale/Cuan Passenger Fares - Adult - 5 Return Journeys		6.15	0.00	6.15	6.35	0.00	6.35	0.20	3%		
Easdale/Cuan Passenger Fares - Child - Return		1.05	0.00	1.05	1.10	0.00	1.10	0.05	5%		
Easdale/Cuan Passenger Fares - Child - 5 Return Journeys		3.00	0.00	3.00	3.10	0.00	3.10	0.10	3%		
Cuan Vehicle Fares - Private Vehicles - Motor Cars 50% Disability discount - Return		3.70	0.00	3.70	3.80	0.00	3.80	0.10	3%		
Cuan Vehicle Fares - Private Vehicles - cars, trailers or caravans - Return - Up to and including 5m		7.40	0.00	7.40	7.60	0.00	7.60	0.20	3%		
Cuan Vehicle Fares - Private Vehicles - cars, trailers or caravans - Up to and including 5m - 5 Return Journeys		24.50	0.00	24.50	25.25	0.00	25.25	0.75	3%		
Cuan Vehicle Fares - Private Vehicles - cars, trailers or caravans - Up to and including 5m - 3 Monthly Unlimited (domestic travellers only - car and driver only)		214.80	0.00	214.80	221.25	0.00	221.25	6.45	3%		
Cuan Vehicle Fares - Private Vehicles - Motorcycle - Return Journeys		3.10	0.00	3.10	3.20	0.00	3.20	0.10	3%		
Cuan Vehicle Fares - Private Vehicles - Motorcycle - 10 to 8.0m - Return		9.80	0.00	9.80	10.10	0.00	10.10	0.30	3%		
Cuan Vehicle Fares - Commercial Vehicles/Coaches - 5.01m to 8.0m - Return		10.88	2.18	13.05	11.21	2.24	13.45	0.40	3%		
Cuan Vehicle Fares - Commercial Vehicles/Coaches - 8.01m to 12.0m - Return		12.67	2.53	15.20	13.04	2.61	15.65	0.45	3%		
Cuan Vehicle Fares - Commercial Vehicles/Coaches - 12.01m to 18.0m - Return		14.42	2.88	17.30	14.83	2.97	17.80	0.50	3%		
Cuan Vehicle Fares - Commercial Vehicles/Coaches - 5.01m to 8.0m - 5 Return Journeys		53.46	10.69	64.15	55.04	11.01	66.05	1.90	3%		
Cuan Vehicle Fares - Commercial Vehicles/Coaches - 8.01m to 12.0m - 5 Return Journeys		61.79	12.36	74.15	63.63	12.73	76.35	2.20	3%		
Cuan Vehicle Fares - Commercial Vehicles/Coaches - 12.01m to 18.0m - 5 Return Journeys		70.13	14.03	84.15	72.21	14.44	86.65	2.50	3%		
Lismore/Jura Passenger Fares - Adult - Single		1.65	0.00	1.65	1.70	0.00	1.70	0.05	3%		Age 5 to 16 - Child Fare
Lismore/Jura Passenger Fares - Adult - 10 Journeys		11.00	0.00	11.00	11.35	0.00	11.35	0.35	3%		Age 16 and above - Adult Fare
Lismore/Jura Passenger Fares - Child - Single		0.95	0.00	0.95	1.00	0.00	1.00	0.05	5%		Free Travel: Children up to Age 5, Scholars, Primary School Escort, Pre-5 Escort
Lismore/Jura Passenger Fares - Child - 10 Journeys		5.30	0.00	5.30	5.45	0.00	5.45	0.15	3%		
Jura Vehicle Fares - Private Vehicles - Excursion Return		14.10	0.00	14.10	14.50	0.00	14.50	0.40	3%		
Jura Vehicle Fares - Private Vehicles - Motor Cars 50% Disability Discount - Return (Based on 50% Excursion Return)		7.00	0.00	7.00	7.20	0.00	7.20	0.20	3%		
Jura Vehicle Fares - all vehicles up to and including 5m		8.80	0.00	8.80	9.05	0.00	9.05	0.25	3%		
Jura Vehicle Fares - all vehicles up to and including 5m - 10 Single Journeys		56.85	0.00	56.85	58.55	0.00	58.55	1.70	3%		
Jura Vehicle Fares - all vehicles up to and including 5m - 50 Single Journeys (including Driver)		288.65	0.00	288.65	297.30	0.00	297.30	8.65	3%		
Jura Vehicle Fares - Private Vehicles - Motorcycle - Single Journeys		3.60	0.00	3.60	3.70	0.00	3.70	0.10	3%		
Jura Vehicle Fares - Private Vehicles - Motorcycle - 10 Journeys		22.80	0.00	22.80	23.50	0.00	23.50	0.70	3%		
Jura Vehicle Fares - Commercial Vehicles/Coaches - 5.01m to 8.0m		15.75	3.15	18.90	16.21	3.24	19.45	0.55	3%		
Jura Vehicle Fares - Commercial Vehicles/Coaches - 8.01m to 12.0m		17.75	3.55	21.30	18.29	3.66	21.95	0.65	3%		
Jura Vehicle Fares - Commercial Vehicles/Coaches - 12.01m to 18.0m		19.92	3.98	23.90	20.50	4.10	24.60	0.70	3%		
Jura Vehicle Fares - Commercial Vehicles/Coaches - Out of Hours service - up to Midnight		80.65	0.00	80.65	83.05	0.00	83.05	2.40	3%		

Description	2014/2015				2015/2016				Increase		Notes/Comments
	Net £	VAT Rate Outwith the Scope	VAT £	Gross £	Net £	VAT Rate Outwith the Scope	VAT £	Gross £	£	%	
Jura Vehicle Fares - Commercial Vehicles/Coaches - Out of Hours service - After Midnight	80.65	Outwith the Scope	0.00	80.65	83.05	Outwith the Scope	0.00	83.05	2.40	3%	

Description	Other	2014/2015				2015/2016				Increase		Notes/Comments
		Net £	VAT Rate	VAT £	Gross £	Net £	VAT Rate	VAT £	Gross £	£	%	
<b>PIERS AND HARBOURS - RATES - GOODS, PASSENGERS &amp; VEHICLES</b>												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.		1.70	Zero Rated	0.00	1.70	1.75	Zero Rated	0.00	1.75	0.05	3%	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.		1.45	Zero Rated	0.00	1.45	1.50	Zero Rated	0.00	1.50	0.05	3%	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)		1.85	Zero Rated	0.00	1.85	1.90	Zero Rated	0.00	1.90	0.05	3%	
Liquid and Gaseous Bulk Products (per tonne) - Bruchladdich only		6.50	Zero Rated	0.00	6.50	6.70	Zero Rated	0.00	6.70	0.20	3%	
Explosives (per tonne)		65.90	Zero Rated	0.00	65.90	67.90	Zero Rated	0.00	67.90	2.00	3%	All empty boxes, barrels, sacks and packages if previously shipped or landed will be exempt.
Livestock - Poultry (per bird)		0.30	Zero Rated	0.00	0.30	0.30	Zero Rated	0.00	0.30	0.00	0%	Passengers Personal Baggage shall be free of charge.
Animals (per Animal)		0.50	Zero Rated	0.00	0.50	0.50	Zero Rated	0.00	0.50	0.00	0%	
Smolt (per thousand)		3.75	Zero Rated	0.00	3.75	3.85	Zero Rated	0.00	3.85	0.10	3%	2.5% of catch
Fish, including Shellfish - Fresh, all varieties and also fish consigned for sale at other markets - percentage of catch	2.50%		Other If Applicable				If Applicable					
Rates on Passenger and Vehicles - Adult Passengers landing at or embarking from pier (each)		0.35	Zero Rated	0.00	0.35	0.35	Zero Rated	0.00	0.35	0.00	0%	
Rates on Passenger and Vehicles - Child Passengers landing at or embarking from pier (each)		0.20	Zero Rated	0.00	0.20	0.20	Zero Rated	0.00	0.20	0.00	0%	
Rates on Passenger and Vehicles - Private Cars, Taxis, Hireses and Agricultural Machinery (Tractors, Trailers, etc.) (each)		1.05	Zero Rated	0.00	1.05	1.10	Zero Rated	0.00	1.10	0.05	5%	
Rates on Passenger and Vehicles - Caravans or Trailers (except Commercial Trailers) (each)		1.65	Zero Rated	0.00	1.65	1.70	Zero Rated	0.00	1.70	0.05	3%	
Rates on Passenger and Vehicles - Cycles (each)		0.30	Zero Rated	0.00	0.30	0.30	Zero Rated	0.00	0.30	0.00	0%	
Rates on Passenger and Vehicles - Motorcycles including sidecar (each)		0.65	Zero Rated	0.00	0.65	0.65	Zero Rated	0.00	0.65	0.00	0%	
Rates on Passenger and Vehicles - Buses (each)		5.75	Zero Rated	0.00	5.75	5.90	Zero Rated	0.00	5.90	0.15	3%	
Rates on Passenger and Vehicles - Commercial Vehicles - Per Metre		0.65	Zero Rated	0.00	0.65	0.65	Zero Rated	0.00	0.65	0.00	0%	

Description	2014/2015				2015/2016				Increase		Notes/Comments
	Net £	VAT Rate	VAT £	Gross £	Net £	VAT Rate	VAT £	Gross £	£	%	
<b>PIERS AND HARBOURS - RATES - MISCELLANEOUS</b>											
Mobile Cranage - for each lift	10.00	Zero Rated	0.00	10.00	10.00	Zero Rated	0.00	10.00	0.00	0%	For goods remaining in sheds or on the pier or quays for a period longer than 24 hours, 50% of the original pier dues shall be charged for each 24 hours or part thereof.
Fresh Water - per tonne or part thereof (minimum charge £10)	2.60	Zero Rated	0.00	2.60	2.70	Zero Rated	0.00	2.70	0.10	4%	Provided that in the case of sheds occupied from time to time under lease or let from the Council such dues shall not be charged against the occupier or lessee. The terms of such leases or lets shall be subject to individual negotiation with the Executive Director.
Left Luggage - per article up to 24hours (minimum charge £10)	2.25	Standard	0.45	2.70	2.33	Standard	0.47	2.80	0.10	4%	(Note there is a minimum charge of £10.00 for some items)
Parcels and Packages up to 50 kg (minimum charge £10)	0.25	Standard	0.05	0.30	0.25	Standard	0.05	0.30	0.00	0%	
Parcels and Packages- where articles can be measured - charge per cubic metre (minimum charge £10)	2.54	Standard	0.51	3.05	2.63	Standard	0.53	3.15	0.10	3%	
Parcels and Packages- where articles cannot be measured - charge per tonne (minimum charge £10)	2.54	Standard	0.51	3.05	2.63	Standard	0.53	3.15	0.10	3%	
Rope Handling - To be charged each time i.e. Arrival and departure to be charged separately	103.00	Zero Rated	0.00	103.00	106.10	Zero Rated	0.00	106.10	3.10	3%	
Timber Debris Clearance	257.50	Standard	51.50	309.00	265.21	Standard	53.04	318.25	9.25	3%	Cost of clearing site reflected in increase in charge.
Use of Linkspan - Campbeltown Harbour	300.00	Zero Rated	0.00	300.00	300.00	Zero Rated	0.00	300.00	0.00	0%	



Description <b>PIERS AND HARBOURS - RATES - VESSELS</b>	Other	2014/2015				2015/2016				Increase			Notes/Comments
		Net £	VAT Rate	VAT £	Gross £	Net £	VAT Rate	VAT £	Gross £	£	%		
1 - Basic Rate - All vessels to be charged at this rate unless otherwise approved by the Executive Director	Per visit up to 24 hours												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 Campbelltown Pontoon are not managed by Agyll 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. 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 5 metres in length	8.50	Zero Rated	0.00	8.50	8.75	Zero Rated	0.00	8.75	0.25	3%		
	Up to 6 metres in length	10.25	Zero Rated	0.00	10.25	10.55	Zero Rated	0.00	10.55	0.30	3%		
	Up to 7 metres in length	11.80	Zero Rated	0.00	11.80	12.15	Zero Rated	0.00	12.15	0.35	3%		
	Up to 8 metres in length	13.55	Zero Rated	0.00	13.55	13.95	Zero Rated	0.00	13.95	0.40	3%		
	Up to 9 metres in length	15.25	Zero Rated	0.00	15.25	15.70	Zero Rated	0.00	15.70	0.45	3%		
	Up to 10 metres in length	16.95	Zero Rated	0.00	16.95	17.45	Zero Rated	0.00	17.45	0.50	3%		
	Over 10 metres in length - charge per metre	1.70	Zero Rated	0.00	1.70	1.75	Zero Rated	0.00	1.75	0.05	3%		
	Up to 5 metres in length	42.20	Zero Rated	0.00	42.20	43.45	Zero Rated	0.00	43.45	1.25	3%		
	Up to 6 metres in length	50.60	Zero Rated	0.00	50.60	52.10	Zero Rated	0.00	52.10	1.50	3%		
Up to 7 metres in length	59.05	Zero Rated	0.00	59.05	60.80	Zero Rated	0.00	60.80	1.75	3%			
Up to 8 metres in length	68.65	Zero Rated	0.00	68.65	70.70	Zero Rated	0.00	70.70	2.05	3%			
Up to 9 metres in length	76.55	Zero Rated	0.00	76.55	78.85	Zero Rated	0.00	78.85	2.30	3%			
Up to 10 metres in length	84.40	Zero Rated	0.00	84.40	86.95	Zero Rated	0.00	86.95	2.55	3%			
Up to 5 metres in length	309.50	Zero Rated	0.00	309.50	318.80	Zero Rated	0.00	318.80	9.30	3%			
Up to 6 metres in length	371.40	Zero Rated	0.00	371.40	382.55	Zero Rated	0.00	382.55	11.15	3%			
Up to 7 metres in length	433.30	Zero Rated	0.00	433.30	446.30	Zero Rated	0.00	446.30	13.00	3%			
Up to 8 metres in length	495.20	Zero Rated	0.00	495.20	510.05	Zero Rated	0.00	510.05	14.85	3%			
Up to 9 metres in length	557.15	Zero Rated	0.00	557.15	573.85	Zero Rated	0.00	573.85	16.70	3%			
Up to 10 metres in length	619.05	Zero Rated	0.00	619.05	637.60	Zero Rated	0.00	637.60	18.55	3%			
Up to 5 metres in length	225.10	Zero Rated	0.00	225.10	231.85	Zero Rated	0.00	231.85	6.75	3%			
Up to 6 metres in length	270.10	Zero Rated	0.00	270.10	278.20	Zero Rated	0.00	278.20	8.10	3%			
Up to 7 metres in length	315.15	Zero Rated	0.00	315.15	324.60	Zero Rated	0.00	324.60	9.45	3%			
Up to 8 metres in length	360.15	Zero Rated	0.00	360.15	370.95	Zero Rated	0.00	370.95	10.80	3%			
Up to 9 metres in length	405.20	Zero Rated	0.00	405.20	417.95	Zero Rated	0.00	417.95	12.75	3%			
Up to 10 metres in length	450.20	Zero Rated	0.00	450.20	463.70	Zero Rated	0.00	463.70	13.50	3%			
1a - Any ship of a gross tonnage less than 15 tonnes or used for recreation or pleasure - charge is subject to 20% VAT													
Up to 5 metres in length	7.25	Standard	1.45	8.70	7.46	Standard	1.49	8.95	0.25	3%			
Up to 6 metres in length	8.67	Standard	1.73	10.40	8.92	Standard	1.78	10.70	0.30	3%			
Up to 7 metres in length	10.04	Standard	2.01	12.05	10.33	Standard	2.07	12.40	0.35	3%			
Up to 8 metres in length	11.50	Standard	2.30	13.80	11.83	Standard	2.37	14.20	0.40	3%			
Up to 9 metres in length	12.96	Standard	2.59	15.55	13.33	Standard	2.67	16.00	0.45	3%			
Up to 10 metres in length	14.38	Standard	2.88	17.25	14.79	Standard	2.96	17.75	0.50	3%			
Over 10 metres in length - charge per metre	1.46	Standard	0.29	1.75	1.50	Standard	0.30	1.80	0.05	3%			
Up to 5 metres in length	35.88	Standard	7.18	43.05	36.96	Standard	7.39	44.35	1.30	3%			
Up to 6 metres in length	43.04	Standard	8.61	51.65	44.33	Standard	8.87	53.20	1.55	3%			
Up to 7 metres in length	50.21	Standard	10.04	60.25	51.71	Standard	10.34	62.05	1.80	3%			
Up to 8 metres in length	58.38	Standard	11.68	70.05	60.13	Standard	12.03	72.15	2.10	3%			
Up to 9 metres in length	66.54	Standard	13.01	78.05	67.00	Standard	13.40	80.40	2.35	3%			
Up to 10 metres in length	74.71	Standard	14.35	86.10	73.92	Standard	14.78	88.70	2.60	3%			
Up to 5 metres in length	263.08	Standard	52.62	315.70	270.96	Standard	54.19	325.15	9.45	3%			
Up to 6 metres in length	315.71	Standard	63.14	378.85	325.17	Standard	65.07	390.20	11.35	3%			
Up to 7 metres in length	368.29	Standard	73.66	441.95	379.33	Standard	75.87	455.20	13.25	3%			
Up to 8 metres in length	420.92	Standard	84.18	505.10	433.54	Standard	86.71	520.25	15.15	3%			
Up to 9 metres in length	473.54	Standard	94.71	568.25	487.75	Standard	97.55	585.30	17.05	3%			
Up to 10 metres in length	526.21	Standard	105.24	631.45	542.00	Standard	108.40	650.40	18.95	3%			
Up to 5 metres in length	191.33	Standard	38.27	229.60	197.08	Standard	39.42	236.50	6.90	3%			
Up to 6 metres in length	229.58	Standard	45.92	275.50	236.46	Standard	47.29	283.75	8.25	3%			

Description	2014/2015				2015/2016				Increase			Notes/Comments
	Other	Net £	VAT Rate	VAT £	Gross £	Net £	VAT Rate	VAT £	Gross £	£	%	
Up to 7 metres in length	Winter	267.88	Standard	53.58	321.45	275.92	Standard	55.18	331.10	9.65	3%	
Up to 8 metres in length	Winter	306.13	Standard	61.23	367.35	315.29	Standard	63.06	378.35	11.00	3%	
Up to 9 metres in length	Winter	344.42	Standard	68.88	413.30	354.75	Standard	70.95	425.70	12.40	3%	
Up to 10 metres in length	Winter	382.71	Standard	76.54	459.25	394.21	Standard	78.84	473.05	13.80	3%	
<b>2 - Vessels actively engaged in a commercial undertaking.</b> If registered - per gross registered tonne (see comment 3) If not registered then:		0.30	Zero Rated	0.00	0.30	0.30	Zero Rated	0.00	0.30	0.00	0%	
Up to 5 metres in length	Per visit up to 24 hours	4.35	Zero Rated	0.00	4.35	4.50	Zero Rated	0.00	4.50	0.15	3%	
Up to 10 metres in length	Per visit up to 24 hours	8.65	Zero Rated	0.00	8.65	8.90	Zero Rated	0.00	8.90	0.25	3%	
Up to 15 metres in length	Per visit up to 24 hours	13.00	Zero Rated	0.00	13.00	13.40	Zero Rated	0.00	13.40	0.40	3%	
Up to 20 metres in length	Per visit up to 24 hours	17.25	Zero Rated	0.00	17.25	17.75	Zero Rated	0.00	17.75	0.50	3%	
Up to 25 metres in length	Per visit up to 24 hours	21.60	Zero Rated	0.00	21.60	22.25	Zero Rated	0.00	22.25	0.65	3%	
Up to 30 metres in length	Per visit up to 24 hours	26.25	Zero Rated	0.00	26.25	27.05	Zero Rated	0.00	27.05	0.80	3%	
Over 30 metres in length - charge per metre	Per visit up to 24 hours	0.95	Zero Rated	0.00	0.95	1.00	Zero Rated	0.00	1.00	0.05	5%	
Up to 5 metres in length	Weekly	21.25	Zero Rated	0.00	21.25	21.90	Zero Rated	0.00	21.90	0.65	3%	
Up to 10 metres in length	Weekly	42.55	Zero Rated	0.00	42.55	43.85	Zero Rated	0.00	43.85	1.30	3%	
Up to 15 metres in length	Weekly	63.70	Zero Rated	0.00	63.70	65.60	Zero Rated	0.00	65.60	1.90	3%	
Up to 20 metres in length	Weekly	85.55	Zero Rated	0.00	85.55	88.10	Zero Rated	0.00	88.10	2.55	3%	
Up to 25 metres in length	Weekly	106.90	Zero Rated	0.00	106.90	110.10	Zero Rated	0.00	110.10	3.20	3%	
Up to 30 metres in length	Weekly	128.30	Zero Rated	0.00	128.30	132.15	Zero Rated	0.00	132.15	3.85	3%	
Up to 5 metres in length	Summer	157.60	Zero Rated	0.00	157.60	162.35	Zero Rated	0.00	162.35	4.75	3%	
Up to 10 metres in length	Summer	315.15	Zero Rated	0.00	315.15	324.60	Zero Rated	0.00	324.60	9.45	3%	
Up to 15 metres in length	Summer	472.70	Zero Rated	0.00	472.70	486.90	Zero Rated	0.00	486.90	14.20	3%	
Up to 20 metres in length	Summer	630.25	Zero Rated	0.00	630.25	649.15	Zero Rated	0.00	649.15	18.90	3%	
Up to 25 metres in length	Summer	787.85	Zero Rated	0.00	787.85	811.50	Zero Rated	0.00	811.50	23.65	3%	
Up to 30 metres in length	Summer	945.45	Zero Rated	0.00	945.45	973.80	Zero Rated	0.00	973.80	28.35	3%	
Up to 5 metres in length	Winter	112.55	Zero Rated	0.00	112.55	115.95	Zero Rated	0.00	115.95	3.40	3%	
Up to 10 metres in length	Winter	225.10	Zero Rated	0.00	225.10	231.85	Zero Rated	0.00	231.85	6.75	3%	
Up to 15 metres in length	Winter	337.65	Zero Rated	0.00	337.65	347.80	Zero Rated	0.00	347.80	10.15	3%	
Up to 20 metres in length	Winter	450.20	Zero Rated	0.00	450.20	463.70	Zero Rated	0.00	463.70	13.50	3%	
Up to 25 metres in length	Winter	562.75	Zero Rated	0.00	562.75	579.65	Zero Rated	0.00	579.65	16.90	3%	
Up to 30 metres in length	Winter	675.30	Zero Rated	0.00	675.30	695.55	Zero Rated	0.00	695.55	20.25	3%	
<b>3 - All vessels operating a scheduled ferry or pleasure service per gross registered tonne.</b>		1.20	Zero Rated	0.00	1.20	1.25	Zero Rated	0.00	1.25	0.05	4%	
Unmanned Pler		0.0824	Zero Rated	0.00	0.0824	0.0850	Zero Rated	0.00	0.0850	0.00	3%	
4 - Vessels regularly engaged in commercial fishing and paying appropriate fish landing dues to Council.		0.0824	Zero Rated	0.00	0.0824	0.0850	Zero Rated	0.00	0.0850	0.00	3%	
Up to 10 metres in length	Per visit up to 24 hours	2.00	Zero Rated	0.00	2.00	2.05	Zero Rated	0.00	2.05	0.05	3%	
Up to 15 metres in length	Per visit up to 24 hours	2.90	Zero Rated	0.00	2.90	3.00	Zero Rated	0.00	3.00	0.10	3%	
Up to 20 metres in length	Per visit up to 24 hours	3.95	Zero Rated	0.00	3.95	4.05	Zero Rated	0.00	4.05	0.10	3%	
Up to 25 metres in length	Per visit up to 24 hours	4.90	Zero Rated	0.00	4.90	5.05	Zero Rated	0.00	5.05	0.15	3%	
Up to 30 metres in length	Per visit up to 24 hours	5.85	Zero Rated	0.00	5.85	6.05	Zero Rated	0.00	6.05	0.20	3%	
Over 30 metres in length - charge per metre	Per visit up to 24 hours	0.30	Zero Rated	0.00	0.30	0.30	Zero Rated	0.00	0.30	0.00	0%	
Up to 10 metres in length	Weekly	10.00	Zero Rated	0.00	10.00	10.30	Zero Rated	0.00	10.30	0.30	3%	
Up to 15 metres in length	Weekly	15.05	Zero Rated	0.00	15.05	15.50	Zero Rated	0.00	15.50	0.45	3%	
Up to 20 metres in length	Weekly	20.00	Zero Rated	0.00	20.00	20.60	Zero Rated	0.00	20.60	0.60	3%	
Up to 25 metres in length	Weekly	25.10	Zero Rated	0.00	25.10	25.85	Zero Rated	0.00	25.85	0.75	3%	
Up to 30 metres in length	Weekly	29.90	Zero Rated	0.00	29.90	30.80	Zero Rated	0.00	30.80	0.90	3%	
Annual charge	Annual charge	260.45	Zero Rated	0.00	260.45	268.25	Zero Rated	0.00	268.25	7.80	3%	
Up to 10 metres in length	Annual charge	390.70	Zero Rated	0.00	390.70	402.40	Zero Rated	0.00	402.40	11.70	3%	
Up to 15 metres in length	Annual charge	519.45	Zero Rated	0.00	519.45	535.05	Zero Rated	0.00	535.05	15.60	3%	
Up to 20 metres in length	Annual charge	652.55	Zero Rated	0.00	652.55	672.15	Zero Rated	0.00	672.15	19.60	3%	
Up to 25 metres in length	Annual charge	778.40	Zero Rated	0.00	778.40	801.75	Zero Rated	0.00	801.75	23.35	3%	

updated - now rounded to 4 decimal places  
updated - now rounded to 4 decimal places

Description	2014/2015			2015/2016			Increase		Notes/Comments
	Net £	VAT £	Gross £	VAT £	Gross £	Net £	%		
Other									

In relation to the foregoing charges, the Executive Director - Development and Infrastructure, where he considers it to be in the commercial interests of the Council and after consultation with the relevant Policy Lead and the Head of Strategic Finance, is authorised to negotiate and agree variations of the foregoing charges for individual users or classes of users of the facilities in respect of their respective use of the facilities and the charges as varied shall be applied to such use as the Executive Director - Development and Infrastructure shall deem appropriate. In addition, the Executive Director -Development and Infrastructure is authorised, after consultation with the relevant Policy Lead and the Head of Strategic Finance, to put in place a suitable booking procedures for harbour and airport facilities and to take into account, inter alia, the level of bookings made by individual users or classes of users when agreeing variations of the foregoing charges with individual users or classes of users.

Description	Other	2014/2015				2015/2016				Increase		Notes/Comments
		Net £	VAT Rate	VAT £	Gross £	Net £	VAT Rate	VAT £	Gross £	£	%	
<b>AIRFIELD CHARGES</b>												
Standard Landing Charges - up to 500kg MTWA		6.67	Standard	1.33	8.00	6.67	Standard	1.33	8.00	0.00	0%	Charge for ultra lights and flexwings Landing Charge Rebates - Only Available if full payment is made prior to final departure or approved credit facilities have been agreed.
Standard Landing Charges - 501kg to 1000kg MTWA		10.00	Standard	2.00	12.00	10.00	Standard	2.00	12.00	0.00	0%	
Standard Landing Charges - 1001kg to 1500kg MTWA		14.15	Standard	2.83	17.00	15.00	Standard	3.00	18.00	1.00	6%	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		20.00	Standard	4.00	24.00	20.83	Standard	4.17	25.00	1.00	4%	B) Visiting Aircraft on Training Flights First landing - full rate, Subsequent landings - 50% discount.
Standard Landing Charges - 2001kg to 2500kg MTWA		25.00	Standard	5.00	30.00	25.83	Standard	5.17	31.00	1.00	3%	C) Cargo Aircraft Empty or Loaded - 20% discount.
Standard Landing Charges - 2501kg to 3000kg MTWA		34.15	Standard	6.83	41.00	35.00	Standard	7.00	42.00	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. 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 - 3001kg to 3500kg MTWA		45.00	Standard	9.00	54.00	46.67	Standard	9.33	56.00	2.00	4%	
Standard Landing Charges - 3501kg to 4000kg MTWA		55.00	Standard	11.00	66.00	56.67	Standard	11.33	68.00	2.00	3%	
Standard Landing Charges - 4001kg to 4500kg MTWA		64.15	Standard	12.83	77.00	65.83	Standard	13.17	79.00	2.00	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 Initiation Rate.
Standard Landing Charges - 4501kg to 5000kg MTWA		75.00	Standard	15.00	90.00	77.50	Standard	15.50	93.00	3.00	3%	
Standard Landing Charges - Over 5000kg MTWA - per additional 500g or part thereof		10.00	Standard	2.00	12.00	10.00	Standard	2.00	12.00	0.00	0%	
Standard Landing Fee for Coll and Colonsay		8.00		0.00	8.00	6.67	Standard	1.33	8.00	0.00	0%	

Description	Other	2014/2015				2015/2016				Increase		Notes/Comments
		Net £	VAT Rate	VAT £	Gross £	Net £	VAT Rate	VAT £	Gross £	£	%	
Flights outside normal hours of availability (Air Ambulance/Search and Rescue) - <b>Oban</b>		333.34	Standard	66.67	400.00	343.33	Standard	68.67	412.00	12.00	3%	Flights outside normal hours of availability as described in the UK AIP and on the airport website whereby the type of flight requires a Licensed Aerodrome. Where flights are made outside of these hours by arrangement with the Council, an out of hours charge will be payable in accordance with these rates or such rates as agreed with the Council at the time of the arrangement. The rates notes are subject to a minimum charge equivalent to 2 hours. Note: an extension of up to one hour immediately following normal opening hours would incur a charge at 50% of the normal hourly rate i.e. £206.48hr notice minimum for out of hours availability. Coll and Colonsay - helicopter fire cover only.
Flights outside normal hours of availability (Air Ambulance/Search and Rescue) - <b>Coll and Colonsay</b>		166.65	Standard	33.33	200.00	171.67	Standard	34.33	206.00	6.00	3%	
Flights outside normal hours of availability (Air Ambulance/Search and Rescue) - <b>Glentworth</b>	<b>NOT AVAILABLE - EXCEPT FOR EMERGENCY FLIGHTS BY ARRANGEMENT - NO CHARGE</b>	Other		0.00	0.00	0.00		0.00	0.00	0.00	0%	
Flights outside normal hours of availability (Air Ambulance/Search and Rescue) - <b>Indemnity Certificate</b>		33.35	Standard	6.67	40.00	34.17	Standard	6.83	41.00	1.00	3%	
Aircraft Parking charges (for a period of 24 hours or part thereof) - <b>First 24 hours</b>	<b>NO CHARGE</b>	Other	standard	0.00	0.00	0.00		0.00	0.00	0.00	0%	No charge.
Aircraft Parking charges (for a period of 24 hours or part thereof) Thereafter - <b>Not exceeding 5 tonnes MTWA - charge is per 500kg or part thereof</b>		1.25	Standard	0.25	1.50	1.25	Standard	0.25	1.50	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 - <b>over 5 tonnes MTWA - charge is per 500kg or part thereof</b>		2.50	Standard	0.50	3.00	2.50	Standard	0.50	3.00	0.00	0%	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)		37.50	Standard	7.50	45.00	38.33	Standard	7.67	46.00	1.00	2%	Amount payable for each departing passenger over 2 years old on a Public Transport Flight.
Passenger Load Supplement (inclusive of Security Charge if Applicable) Domestic and International		8.50	Exempt	0.00	8.50	8.50	Exempt	0.00	8.50	0.00	0%	
Cargo throughput charge	<b>NIL</b>	Other	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).
Vehicle Permits - Airside Vehicle Permit		0.00	Standard	0.00	0.00	0.00	Standard	0.00	0.00	0.00	0%	
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%	

Description	Other	2014/2015				2015/2016				Increase		Notes/Comments
		Net £	VAT Rate	VAT £	Gross £	Net £	VAT Rate	VAT £	Gross £	£	%	
Temporary Traffic Regulation Orders - Provision of Temporary TRO		640.00	Exempt	0.00	640.00	660.00	Exempt	0.00	660.00	20.00	3%	"Plus cost of advert" 1 - Temporary Traffic Regulation Orders (TTRO) costs should be met in full by the organiser promoting the event. Event organisers have the option to make a grant application to the local committee for their costs to cover the TTRO. Alternatively event organisers shall recover the costs of the TTRO from the event. Fees include minimal administration costs from the Council and advertising costs from local newspapers. 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)		320.00	Exempt	0.00	320.00	330.00	Exempt	0.00	330.00	10.00	3%	
Temporary Traffic Regulation Orders - Provision of Extension of Temporary TRO		320.00	Exempt	0.00	320.00	330.00	Exempt	0.00	330.00	10.00	3%	
Temporary Traffic Regulation Orders - Provision of Emergency Notice TRO		320.00	Exempt	0.00	320.00	330.00	Exempt	0.00	330.00	10.00	3%	
Controlled Signing - Removal of Illegal Signs		12.00	Standard	0.00	12.00	12.00	Standard	0.00	12.00	0.00	0%	
Controlled Signing - Release of impounded signs	AT-COST	65.00	Exempt	0.00	65.00	67.00	Exempt	0.00	67.00	2.00	3%	Per 4 weeks
Scaffoldings & Hoardings - Fees for Licence		27.00	Exempt	0.00	27.00	28.00	Exempt	0.00	28.00	1.00	4%	One off charge for extension + £13 per week or part thereof.
Scaffoldings & Hoardings - Extension of the licence		20.00	Exempt	0.00	20.00	21.00	Exempt	0.00	21.00	1.00	5%	
Builders skips placed on the Road - consideration of Licence			Standard				Standard					
Provision of signing and guarding	AT-COST + 12.5%											
Permission to open up the Road by non Statutory Organisations - Commercial		160.83	Standard	32.17	193.00	165.83	Standard	33.17	199.00	6.00	3%	For each and every opening. To be charged at commercial rate unless advised differently by Roadspace Manager.
Permission to open up the Road by non Statutory Organisations - Residential		81.67	Standard	16.33	98.00	84.17	Standard	16.83	101.00	3.00	3%	
Permission to erect Traffic Signals on Roads (1 Month)		56.67	Standard	11.33	68.00	58.33	Standard	11.67	70.00	2.00	3%	
Permission to erect Traffic Signals on Roads (Up to 3 Months)		113.33	Standard	22.67	136.00	116.67	Standard	23.33	140.00	4.00	3%	
Permission to erect Temporary Signs for Events (Up to 3 Months)		56.67	Standard	11.33	68.00	58.33	Standard	11.67	70.00	2.00	3%	This is for assessment and Permission.
Permission to erect Sign for New Development (Up to 12 Months)		283.33	Standard	56.67	340.00	291.67	Standard	58.33	350.00	10.00	3%	Not supply and erection.
Permission to occupy part of the road for Pavement Café etc. (First Year)		141.67	Standard	28.33	170.00	145.83	Standard	29.17	175.00	5.00	3%	
Permission to occupy part of the road for Pavement Café etc. (Renewal)		48.33	Standard	9.67	58.00	50.00	Standard	10.00	60.00	2.00	3%	
RCC Inspections (per RCC)		36.67	Standard	7.33	44.00	37.50	Standard	7.50	45.00	1.00	2%	£43.00 per £1,000 of Road Bond Value.
RCC Processing (Initial Application + 1 Review)	NIL	Other										Option of Time in Line to be available.
RCC Processing (Further Reviews)	STAFF COSTS + ON-COSTS	Other										Staff Costs + On costs for Sub Standard Application
Street Works Register Fines - Fines are levied at a cost of £ per breach		120.00	Exempt	0.00	120.00	120.00	Exempt	0.00	120.00	0.00	0%	Street Works Register - Fines - Fines are only levied against Utility Companies if they breach the recording of road openings on the Street Works Register. As determined by the Network and Environment Unit's Roadspace Manager.
This fine can be reduced to £ if paid within 30 days		80.00	Exempt	0.00	80.00	80.00	Exempt	0.00	80.00	0.00	0%	
Road Inspections as a result of Road Openings - 1st Inspection	STATUTORY CHARGE	36.00	Exempt	0.00	36.00	36.00	Exempt	0.00	36.00	0.00	0%	These charges are set by Roads Authority and Utility Committee (Scotland). 2014/15
Road Inspections as a result of Road Openings - Further Inspections (each inspection)	STATUTORY CHARGE	36.00	Exempt	0.00	36.00	36.00	Exempt	0.00	36.00	0.00	0%	charge is out for consultation at the current time.

Description	Other	2014/2015				2015/2016				Increase		Notes/Comments
		Net £	VAT Rate	VAT £	Gross £	Net £	VAT Rate	VAT £	Gross £	£	%	
Removal of materials from Road	AT COST + 12.5%	Other										
Re-locating Street Lights or Other Street Furniture	AT COST + 12.5%	Other										
Site Clearance after Accidents	AT COST + 12.5%	Other										
Salt Bins	AT COST + REFILL	Other										

Description PARKING	Other	2014/2015				2015/2016				Increase		Notes/Comments
		Net £	VAT Rate	VAT £	Gross £	Net £	VAT Rate	VAT £	Gross £	£	%	
Oban Car Parks (Except Corran No.1) Helensburgh including Pier Area A, Dunoon, Rothesay, Craignure	Per 15 mins up to 4 hrs	0.17	Standard	0.03	0.20	0.17	Standard	0.03	0.20	0.00	0%	No increase at the moment, review to be undertaken.
	Per 30 mins up to 4 hrs	0.33	Standard	0.07	0.40	0.33	Standard	0.07	0.40	0.00	0%	
	Per 45 mins up to 4 hrs	0.50	Standard	0.10	0.60	0.50	Standard	0.10	0.60	0.00	0%	
	Per 60 mins up to 4 hrs	0.67	Standard	0.13	0.80	0.67	Standard	0.13	0.80	0.00	0%	
	Per hour thereafter -4 to 10hrs	0.67	Standard	0.13	0.80	0.67	Standard	0.13	0.80	0.00	0%	
	Quarterly Season	96.67	Standard	19.33	116.00	96.67	Standard	19.33	116.00	0.00	0%	
	6 Monthly Season	180.00	Standard	36.00	216.00	180.00	Standard	36.00	216.00	0.00	0%	
	9 Monthly Season	259.17	Standard	51.83	311.00	259.17	Standard	51.83	311.00	0.00	0%	
	Annual Season	339.17	Standard	67.83	407.00	339.17	Standard	67.83	407.00	0.00	0%	
	Per 15 mins - Maximum 4 hrs	0.17	Standard	0.03	0.20	0.17	Standard	0.03	0.20	0.00	0%	
	Per 30 mins - Maximum 4 hours	0.33	Standard	0.07	0.40	0.33	Standard	0.07	0.40	0.00	0%	
	Per 45 mins - Maximum 4 hours	0.50	Standard	0.10	0.60	0.50	Standard	0.10	0.60	0.00	0%	
	Per 60 mins - Maximum 4 hours	0.67	Standard	0.13	0.80	0.67	Standard	0.13	0.80	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%		
per hour	0.25	Standard	0.05	0.30	0.25	Standard	0.05	0.30	0.00	0%		
per day	0.83	Standard	0.17	1.00	0.83	Standard	0.17	1.00	0.00	0%		
Per 15 mins - up to 4 hrs	0.17	Standard	0.03	0.20	0.17	Standard	0.03	0.20	0.00	0%		
Per 30 mins - up to 4 hours	0.33	Standard	0.07	0.40	0.33	Standard	0.07	0.40	0.00	0%		
Per 45 mins - up to 4 hours	0.50	Standard	0.10	0.60	0.50	Standard	0.10	0.60	0.00	0%		
Per 60 mins - up to 4 hours	0.67	Standard	0.13	0.80	0.67	Standard	0.13	0.80	0.00	0%		
Seasonal Car Parks Corran No.1												
Seasonal Car Parks - Permits												
Per hour thereafter -4 to 10hrs	0.58	Standard	0.12	0.70	0.58	Standard	0.12	0.70	0.00	0%		
Seasonal Period	75.00	Standard	15.00	90.00	75.00	Standard	15.00	90.00	0.00	0%		
Per hour - up to 10 hours	0.67	Standard	0.13	0.80	0.67	Standard	0.13	0.80	0.00	0%		
Per hour - 0 to 4 hours	0.25	Standard	0.05	0.30	0.25	Standard	0.05	0.30	0.00	0%		
Half Day	0.83	Standard	0.17	1.00	0.83	Standard	0.17	1.00	0.00	0%		
Daily	1.67	Standard	0.33	2.00	1.67	Standard	0.33	2.00	0.00	0%		
Statutory Charge Paid within 14 days	0.00	Zero Rated	0.00	0.00	0.00	Zero Rated	0.00	0.00	30.00	30.00	0%	PCNs are statutory charges and the level is set by the Scottish Government
Statutory Charge Paid after 14 days	0.00	Zero Rated	0.00	0.00	60.00	Zero Rated	0.00	60.00	60.00	60.00	0%	



Description	2014/2015				2015/2016				Increase		Notes/Comments
	Net £	VAT Rate	VAT £	Gross £	Net £	VAT Rate	VAT £	Gross £	£	%	
Other											
Per 40 mins - Limited to 2 hours maximum	0.80	Zero Rated	0.00	0.80	0.80	Zero Rated	0.00	0.80	0.00	0%	
Per 40 mins - Limited to 4 hours maximum	0.80	Zero Rated	0.00	0.80	0.80	Zero Rated	0.00	0.80	0.00	0%	
Annual Charge	80.00	Zero Rated	0.00	80.00	80.00	Zero Rated	0.00	80.00	0.00	0%	
Quarterly Charge	29.00	Zero Rated	0.00	29.00	29.00	Zero Rated	0.00	29.00	0.00	0%	
Annual	67.08	Standard	13.42	80.50	67.08	Standard	13.42	80.50	0.00	0%	
On Street Parking - Inner Zone											
On Street Parking - Outer Zone											
Residents Permit											
Staff Permits - Municipal Buildings - Oban											

COUNCIL WIDE CHARGES		2013/2014			2014/2015			Increase		Notes/Comments
		Net £	VAT £	Gross £	Net £	VAT £	Gross £	£	%	
Description	Other									
Photocopying/Printing A4 (black & white) per side		0.15	0.00	0.15	0.15	0.00	0.15	0.00	0%	Standard Rate across Council
Photocopying/Printing A4 (coloured) per side		0.30	0.00	0.30	0.30	0.00	0.30	0.00	0%	Standard Rate across Council
Photocopying/Printing - Colour - per side (A3)		0.60	0.00	0.60	0.60	0.00	0.60	0.00	0%	Standard Rate across Council
Photocopying/Printing - Black and White - per side (A3)		0.30	0.00	0.30	0.30	0.00	0.30	0.00	0%	Standard Rate across Council
Fax - minimum charge (less than 10 seconds)		0.25	0.00	0.25	0.25	0.00	0.25	0.00	0%	Standard Rate across Council
Fax - rate per 10seconds thereafter		0.05	0.00	0.05	0.05	0.00	0.05	0.00	0%	Standard Rate across Council
Fax - receiving per sheet (libraries)		0.60	0.00	0.60	0.60	0.00	0.60	0.00	0%	Standard Rate across Council

## REVENUE BUDGET MONITORING REPORT – DECEMBER 2014-15

### Overall Position:

- The current forecast outturn position is a projected underspend of £202k, the previously reported position in the October period was a projected overspend of £914k, reflecting a £1,116k reduction to the previously reported overspend.
- There is a year to date deficit of £981k with the profiled Year to Date budget being less than the Year to Date expenditure.

### Key Highlights for December 2014:

- In the December period the projected year-end outturn position is an underspend of £202k, this position will be monitored and any changes reported through monthly budget monitoring.
- The year to date variance has decreased from a year to date surplus of £6,047k in October to a year to date deficit of £981k in December, further information on year to date variances is included in the departmental financial summaries.

### Key Financial Successes:

Departmental expenditure for 2013-14 was kept within budget, with an underspend of £0.842m for controllable spend across departments. The General Fund balance decreased by £2.097m in 2013-14, this is a reduction to the forecast position and includes £10.427m of revenue expenditure funded from the General Fund during 2013-14. This is despite having significant challenges to meet with implementing savings. Departments are on track to meet the savings target for 2014-15 and are developing plans to meet 2015-16 targets.

### Key Financial Challenges:

Maintaining favourable year-end balanced position in light of council wide risks to expenditure.

Ongoing requirement to identify savings and the challenges services are faced with in terms of delivering services more efficiently with less resources.

Maintaining or improving the level of service income recovered, for example planning, building standards and car parking.

Spend in service areas which are demand led and to some extent outwith service control, for example Winter Maintenance.

Ongoing requirement to fund unavoidable increases in employee costs, particularly in relation to pay awards, holiday pay entitlements, disturbance payments and changes in rules around pension and national insurance contributions.

### Proposed Actions to address Financial Challenges:

Ongoing robust monitoring of the financial position to ensure that any budget issues are fed back to the management team and members through the budget monitoring process.

Continually refine/develop systems to accurately calculate forecast outturns and the future financial outlook.

Actively monitor income recovery as part of routine budget monitoring and ensure Council fees and charges policies are reviewed.

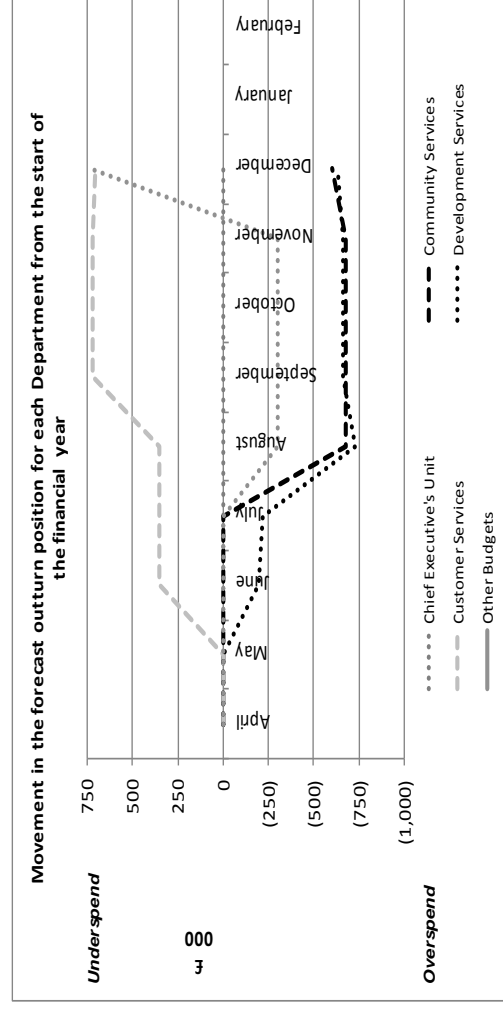
Use risk based approach to budget monitoring to focus additional attention to these areas, ensuring any financial implications are reported as soon as possible.

Ongoing work with HR to ensure emerging issues are highlighted as soon as possible so that the financial impact can be reported through the budget monitoring and preparation processes.

## Forecast Outturn Position

As at the end of December 2014 the forecast outturn position is a projected underspend of £202k.

Current Forecast Outturn Variance with change from previous month						
Department	Annual Budget £'000	Forecast Outturn £'000	Current Forecast Variance £'000	Previous Forecast Variance £'000	Change £'000	Explanation
Chief Executive's Unit	2,118	2,118	0	0	0	Forecast overspend within Community Services relates to an overspend within Adult Care as a result of increasing demand, holiday pay costs and an overspend in central repairs for leisure facilities, these are partly offset by a forecast underspend in early years for the expansion of pre school provision. Forecast underspend in Customer Services is mainly in relation to School and Public Transport in addition to over recovery of vacancy savings, other staff savings and savings in Pool Cars and external cleaning and catering contracts. Forecast overspend in Development and Infrastructure relates to remaining unplanned expenditure within Coastal Protection, a shortfall in commercial refuse collection income and car park income, increased costs of Glasgow Scientific Services and holiday pay costs all partly offset by increased planning fee and private landlord registration income and an over-recovery of vacancy savings. The forecast underspend in other corporate budgets is in relation to the expected outturn for utility costs across all services, this is a result of lower than expected inflationary increases to costs. The previous projected overspend of £300k in relation to the recent ruling about holiday pay entitlement, has been transferred into individual departmental projections as there will be an expectation that departments will absorb this cost pressure from within existing budgets where possible.
Community Services	138,031	138,636	(605)	(674)	69	
Customer Services	39,047	38,344	703	723	(20)	
Development and Infrastructure Services	31,093	31,725	(632)	(663)	31	
Other Corporate Budgets	37,757	37,021	736	(300)	1,036	
<b>Total</b>	<b>248,046</b>	<b>247,844</b>	<b>202</b>	<b>(914)</b>	<b>1,116</b>	

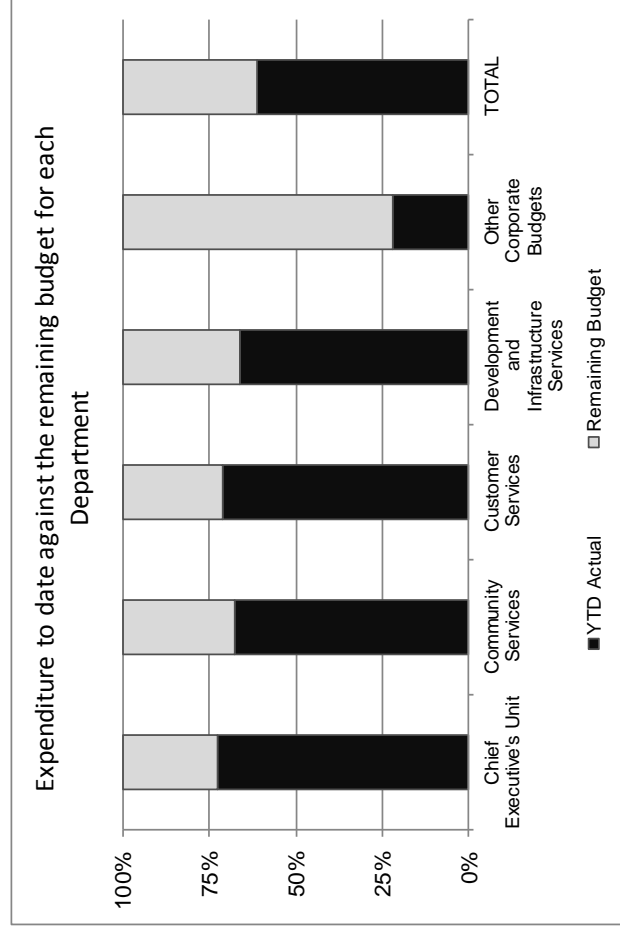


Further information on the departmental forecast outturn variances is included within the attached appendices.

## Year to Date Position

As at the end of December 2014 there is a year to date deficit of £981k. The year to date position is not necessarily an indication of the likely year-end position.

The current year to date variance position for each Department:				
Department	YTD Budget £'000	YTD Actual Spend £'000	YTD Variance £'000	Explanation
Chief Executive's Unit	1,569	1,543	26	Outwith reporting criteria
Community Services	97,330	93,889	3,441	YTD underspend is mainly due to the profiling of budgets in Education, mainly for recharges from Customer Services for school catering costs, these will be addressed over the coming month as the allocation basis is reviewed and re-aligned.
Customer Services	24,317	27,875	(3,558)	YTD overspend is mainly due to the profiling of income budgets in Facility Services for school catering costs which are recharged to Community Services. The allocation basis requires to be reviewed and re-aligned, this will be addressed in the January monitoring period.
Development and Infrastructure Services	19,977	20,602	(625)	YTD overspend position is in line with forecast overspend position for the year end.
Other Corporate Budgets	7,972	8,237	(265)	YTD underspend relates mainly to Agency Accounts held by Development and Infrastructure. These accounts are set up to administer projects that are fully funded by way of grants and contributions and no budgets are created for these.
<b>Total Net Expenditure</b>	<b>151,165</b>	<b>152,146</b>	<b>(981)</b>	



Further information on the departmental year to date variances is included within the attached appendices.

## OBJECTIVE SUMMARY – OVERALL COUNCIL POSITION AT 31 DECEMBER 2014

	YEAR TO DATE POSITION			CURRENT PROJECTED FINAL OUTTURN				
	YTD Budget £'000	YTD Actual £'000	YTD Variance £'000	Variance %	Annual Budget £'000	Forecast Outturn £'000	Forecast Variance £'000	Variance %
<b>Departmental Budgets</b>								
Chief Executives	1,569	1,543	26	1.66%	2,118	2,118	0	0.00%
Community Services	97,330	93,889	3,441	3.54%	138,031	138,636	(605)	(0.44%)
Customer Services	24,317	27,875	(3,558)	(14.63%)	39,047	38,344	703	1.80%
Development and Infrastructure Services	19,977	20,602	(625)	(3.13%)	31,093	31,725	(632)	(2.03%)
<b>Total Departmental Budgets</b>	<b>143,193</b>	<b>143,909</b>	<b>(716)</b>	<b>(0.50%)</b>	<b>210,289</b>	<b>210,823</b>	<b>(534)</b>	<b>(0.25%)</b>
<b>Non-Departmental Budgets</b>								
Other Operating Income and Expenditure	2,491	2,761	(270)	(10.84%)	3,979	3,243	736	18.50%
Joint Boards	1,032	1,011	21	2.03%	1,376	1,376	0	0.00%
Non-Controllable Costs	4,449	4,465	(16)	100.00%	32,402	32,402	0	0.00%
<b>Total Non-Departmental Budgets</b>	<b>7,972</b>	<b>8,237</b>	<b>(265)</b>	<b>(3.32%)</b>	<b>37,757</b>	<b>37,021</b>	<b>736</b>	<b>1.95%</b>
<b>TOTAL NET EXPENDITURE</b>	<b>151,165</b>	<b>152,146</b>	<b>(981)</b>	<b>(0.65%)</b>	<b>248,046</b>	<b>247,844</b>	<b>202</b>	<b>0.08%</b>
<b>Financed By</b>								
Aggregate External Finance	(127,965)	(127,965)	0	0.00%	(204,935)	(204,935)	0	0.00%
Local Tax Requirement	(38,167)	(38,167)	0	0.00%	(40,700)	(40,700)	0	0.00%
Contributions to General Fund	0	0	0	0.00%	1,020	1,020	0	0.00%
Deductions from General Fund	0	0	0	0.00%	(15)	(15)	0	0.00%
Revenue Contribution to Capital	0	0	0	0.00%	869	869	0	0.00%
Earmarked Reserves	0	0	0	0.00%	(4,285)	(4,285)	0	0.00%
<b>Total Funding</b>	<b>(166,132)</b>	<b>(166,132)</b>	<b>0</b>	<b>0.00%</b>	<b>(248,046)</b>	<b>(248,046)</b>	<b>0</b>	<b>0.00%</b>
<b>Deficit/(Surplus) for Period</b>	<b>(14,967)</b>	<b>(13,986)</b>	<b>(981)</b>		<b>0</b>	<b>(202)</b>	<b>202</b>	

YTD is year to date and represents the actual or budgeted expenditure and income for the financial year so far.

Forecast Outturn is the estimate now of what expenditure or income will be for the whole of the financial year.

The Variance is the difference between budget and actual or forecast outturn.

A positive variance is when actual or forecast expenditure is less than budget or actual or forecast income is more than budget.

A negative variance is shown in brackets and is when actual or forecast expenditure is more than budget or actual or forecast income is less than budget.

An explanation is given for any variance which exceeds £50,000 or 10%.

## SUBJECTIVE SUMMARY – OVERALL COUNCIL POSITION AT 31 DECEMBER 2014

	YEAR TO DATE POSITION				CURRENT PROJECTED FINAL OUTTURN			
	YTD Budget £'000	YTD Actual £'000	YTD Variance £'000	Variance %	Annual Budget £'000	Forecast Outturn £'000	Forecast Variance £'000	Variance %
<b>Subjective Category</b>								
Employee Expenses	95,079	96,260	(1,181)	(1.24%)	133,404	133,380	24	0.02%
Premises Related Expenditure	11,675	11,113	562	4.81%	17,004	16,235	770	4.53%
Supplies and Services	17,382	13,731	3,651	21.00%	23,516	23,585	(69)	(0.29%)
Transport Related Expenditure	9,771	10,063	(292)	(2.99%)	21,109	21,394	(285)	(1.35%)
Third Party Payments	90,325	92,318	(1,993)	(2.21%)	129,115	129,110	5	0.00%
Capital Financing	0	(1,672)	1,672	0.00%	27,950	27,950	0	0.00%
<b>TOTAL NET EXPENDITURE</b>	<b>224,232</b>	<b>221,813</b>	<b>2,419</b>	<b>1.08%</b>	<b>352,099</b>	<b>351,655</b>	<b>444</b>	<b>0.13%</b>
Income	239,199	235,799	3,400	1.42%	352,099	351,857	242	0.07%
<b>Deficit/(Surplus) for Period</b>	<b>(14,967)</b>	<b>(13,986)</b>	<b>(981)</b>		<b>0</b>	<b>(202)</b>	<b>202</b>	

YTD is year to date and represents the actual or budgeted expenditure and income for the financial year so far. Forecast Outturn is the estimate now of what expenditure or income will be for the whole of the financial year. The Variance is the difference between budget and actual or forecast outturn. A positive variance is when actual or forecast expenditure is less than budget or actual or forecast income is more than budget. A negative variance is shown in brackets and is when actual or forecast expenditure is more than budget or actual or forecast income is less than budget. An explanation is given for any variance which exceeds £50,000 or 10%.

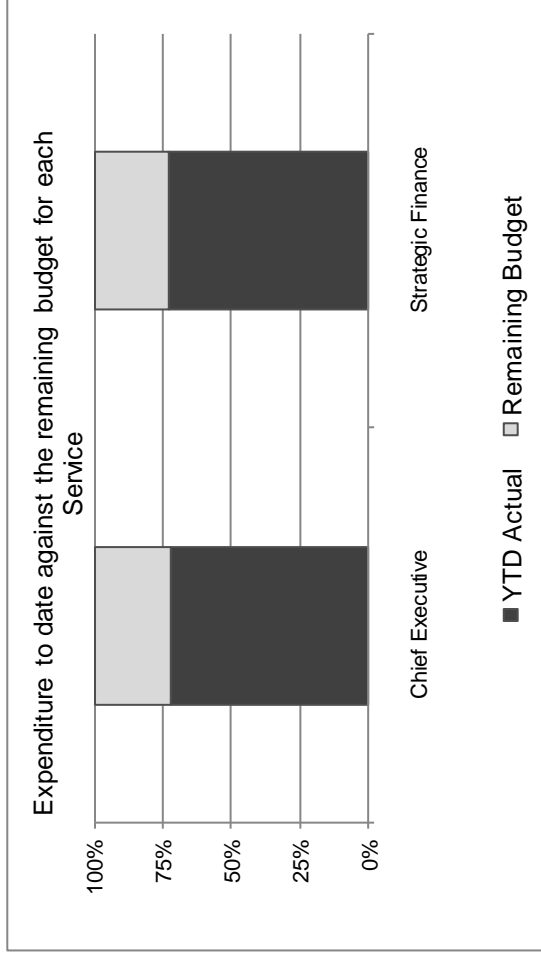
## CHIEF EXECUTIVE'S UNIT HIGHLIGHTS – DECEMBER 2014

- The department are currently forecasting spend for 2014-15 to be in line with budget, therefore no forecast variance outturns have been reported in the December monitoring period.
- Net expenditure for the year to date spend is £26k less than the profiled to date budget – an underspend to date of 1.66%

### Forecast Outturn Position

Service	Current Forecast Outturn Variance with change from previous month				
	Annual Budget £000	Forecast Outturn £000	Current Forecast Variance £000	Previous Forecast Variance £000	Change £000
Chief Executive	246	246	0	0	0
Strategic Finance	1,871	1,871	0	0	0
<b>Totals</b>	<b>2,118</b>	<b>2,118</b>	<b>0</b>	<b>0</b>	<b>0</b>

### Year to Date Position



### Key Financial Successes:

2013-14 year-end outturn position was an underspend of £97k, a forecast underspend was projected as part of routine budget monitoring. All savings for 2014-15 have been secured and plans are in place to achieve the 2015-16 savings.

### Key Financial Challenges:

Achieving efficiency and other savings in future years. The department consists of support services, the main assets and costs of a support service are people or employees. The continued requirement to meet savings means that the only area where budget can be cut is from employee costs. Services could face losing posts with no reduction in demand for support from client departments.

### Proposed Actions to address Financial Challenges:

Ongoing robust monitoring to ensure financial issues are promptly highlighted to the service management team. Continually refine/develop staffing structures and systems. Strategic Finance are currently reviewing different areas of business to ensure work is prioritised in line with Council priorities and that tasks are carried out in the most efficient way.



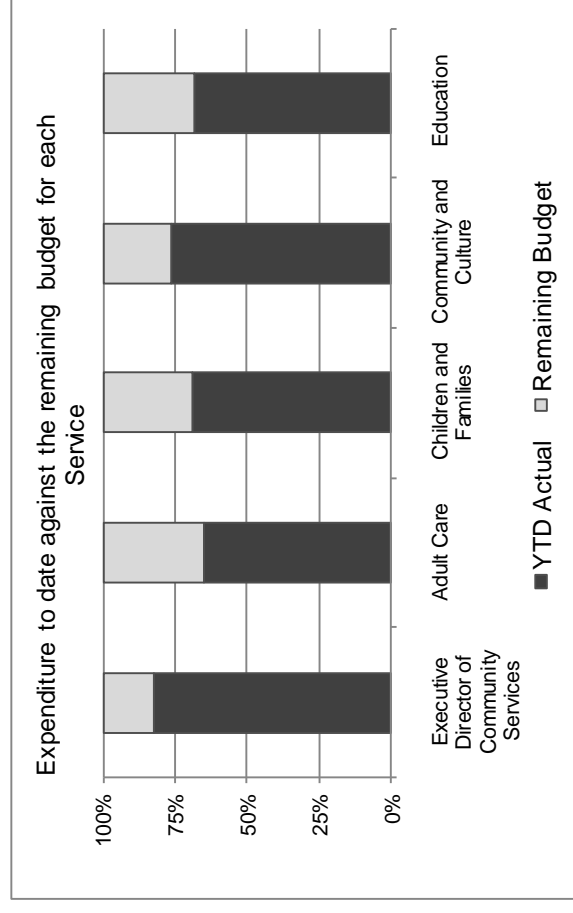
## COMMUNITY SERVICES HIGHLIGHTS – DECEMBER 2014

- The department are forecasting an overspend of £605k at the December 2014 monitoring period, there are overspends in Adult Care in relation to demand for services, holiday pay costs and central repairs for leisure facilities, these are partly offset by a forecast underspend in early years.
- Net expenditure for the year to date spend is £3,441k less than the profiled to date budget – an underspend to date of 3.54%

### Forecast Outturn Position

Current Forecast Outturn Variance with change from previous month					
Service	Annual Budget £000	Forecast Outturn £000	Current Forecast Variance £000	Previous Forecast Variance £000	Change £000
Executive Director of Community Services	549	688	(139)	0	(139)
Adult Care	43,493	43,966	(473)	(562)	89
Children and Families	16,939	16,845	94	0	94
Community and Culture	11,528	11,615	(87)	0	(87)
Education	65,428	65,428	0	(112)	112
<b>Totals</b>	<b>137,937</b>	<b>138,542</b>	<b>(605)</b>	<b>(674)</b>	<b>69</b>

### Year to Date Position



### Key Financial Successes:

The 2013-14 budget outturn was only 0.2% of the total £138,391k budget.

### Key Financial Challenges:

Client growth /Service demand/rising third party costs have an adverse impact on available budgets (Adult Care, Children and Families, Education)

Department / Service on-going ability to meet future savings / efficiency requirements

Assessing / managing the financial impact of new acts /consultations (Self-Directed Support, Children and Young People Act)

### Proposed Actions to address Financial Challenges:

Ongoing robust financial monitoring and forecasting and the provision of supporting management information to complement financial summaries.

Service prioritisation / redesign

Review / participation in consultation process. Identify potential cost pressures

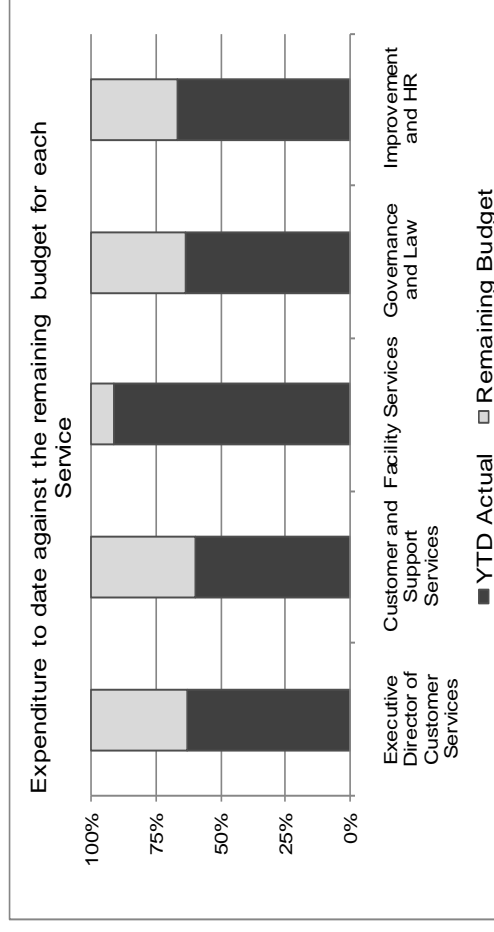
## CUSTOMER SERVICES HIGHLIGHTS – DECEMBER 2014

- The department are forecasting an underspend of £703k at the December 2014 monitoring period, this is mainly in relation to School and Public Transport in addition to over recovery of vacancy savings, other staff savings and savings in Pool Cars and external catering and cleaning contracts. The underspend is offset by a small overspend within Elections.
- Net expenditure for the year to date spend is £3,558k more than the profiled to date budget – an overspend to date of 14.63%.

### Forecast Outturn Position

Current Forecast Outturn Variance with change from previous month					
Service	Annual Budget £000	Forecast Outturn £000	Current Forecast Variance £000	Previous Forecast Variance £000	Change £000
Executive Director of Customer Services	13,560	13,398	162	128	34
Customer and Support Services	8,019	8,019	0	0	0
Facility Services	11,955	11,437	517	571	(54)
Governance and Law	1,895	1,871	24	24	0
Improvement and HR	3,617	3,617	0	0	0
<b>Totals</b>	<b>39,047</b>	<b>38,344</b>	<b>703</b>	<b>723</b>	<b>(20)</b>

### Year to Date Position



### Key Financial Successes:

Department delivered services within budget during 2013-14 with a favourable year-end outturn position. Savings for 2014-15 have been successfully removed from service budgets with no policy implications.

### Key Financial Challenges:

Implementing Scottish Government plans to provide free school meals to P1 to P3 children from January 2015.

### Proposed Actions to address Financial Challenges:

Notification has been received from the Scottish Government of the additional revenue funding allocation. Strategy being developed to minimise the additional cost to the Council to reduce the funding gap for 2014-15 and to update cost estimates for future years.

Impact of Welfare reforms.

Input ongoing to multi agency working group to ensure robust arrangements are put in place.

Securing efficiency savings for 2015-16, this will be more difficult as a result of inflationary cost pressures and the already secured 2014-15 efficiency savings.

Ongoing robust financial monitoring and joint working between Strategic Finance and services to identify possible services areas for savings as early as possible.

Impact of numbers/uptake in demand let service areas like transport, benefits and licensing.

Continually refine/develop systems to accurately calculate forecast outturns and the impact on the future financial outlook.

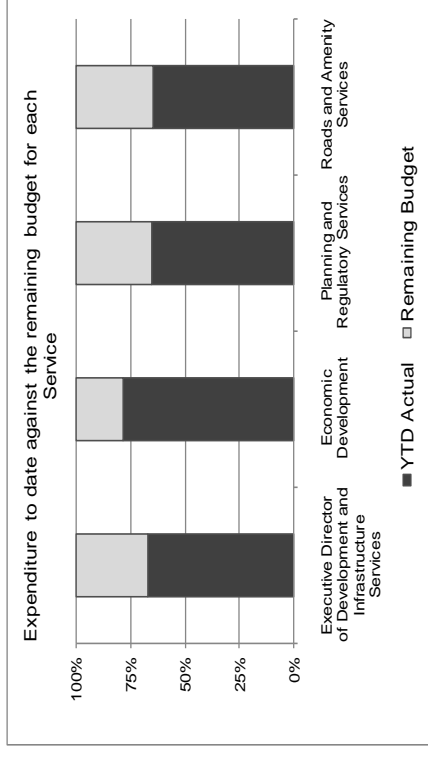
## DEVELOPMENT AND INFRASTRUCTURE SERVICES HIGHLIGHTS – DECEMBER 2014

- The department are forecasting an overspend of £632k at the December 2014 monitoring period. In Roads and Amenity Services for coastal protection, refuse collection income and car park income and increased cost of Glasgow Scientific Services, partly offset by increased planning fee and private landlord registration income.
- Net expenditure for the year to date spend is £625k more than the profiled to date budget – an overspend to date of 3.13%.

### Forecast Outturn Position

Current Forecast Outturn Variance with change from previous month					
Service	Annual Budget £000	Forecast Outturn £000	Current Forecast Variance £000	Previous Forecast Variance £000	Change £000
Executive Director of Development and Infrastructure Services	1,813	1,927	(114)	0	(114)
Economic Development	3,045	3,010	34	59	(25)
Planning and Regulatory Services	3,227	3,173	54	(12)	66
Roads and Amenity Services	22,954	23,561	(606)	(710)	104
<b>Totals</b>	<b>31,039</b>	<b>31,671</b>	<b>(632)</b>	<b>(663)</b>	<b>31</b>

### Year to Date Position



### Key Financial Successes:

During 2013-14 there was an over-recovery of vacancy savings that assisted to reduce the overall departmental overspend on winter maintenance and storm damage.

### Key Financial Challenges:

Department / Service ongoing ability to meet future savings / efficiency requirements.

Projected shortfall in income within commercial refuse collection, car parking and building standards.

Dangerous buildings, there is no budget for this expenditure and the council have no control over the demand for the service.

Delayed introduction of co-mingled alternative weekly recycling collections within the Waste PPP project will lead to a shortfall in delivery of service review savings.

Renegotiations of shellfish bio-toxin monitoring contract with Food Standards Agency, risk that the income will not meet expenditure.

### Proposed Actions to address Financial Challenges:

Monitoring of trend / expenditure levels / service configuration and the Service Prioritisation process.

Close monitoring of income levels to ensure that any further shortfall in income recovery is reported.

Building Standards, Legal Services and Strategic Finance are working closely to manage debt recovery and to consider other options to minimise corporate risk exposure.

Contractual negotiations with Shanks and the introduction of a co-mingled collection supported by the Special Projects Team.

Ongoing contract negotiations.

## CHIEF EXECUTIVE'S UNIT – OBJECTIVE SUMMARY AS AT 31 DECEMBER 2014

Service Outcome	YTD Budget	YTD Actual	YTD Variance	% Variance	Annual Budget	Forecast Outturn	Forecast Variance	% Variance	Explanation
Central/Management Costs	£169,059	£177,340	(£8,281)	(4.90%)	£246,243	£246,243	£0	0.00%	Outwith reporting criteria.
<b>Chief Executive</b>	<b>£169,059</b>	<b>£177,340</b>	<b>(£8,281)</b>	<b>(4.90%)</b>	<b>£246,243</b>	<b>£246,243</b>	<b>£0</b>	<b>0.00%</b>	
SF01 - Council Finances Managed Effectively	£1,247,230	£1,175,302	£71,928	5.77%	£1,649,728	£1,649,728	£0	0.00%	Outwith reporting criteria.
SF02 - Internal Audit	£153,269	£190,708	(£37,439)	(24.43%)	£221,753	£221,753	£0	0.00%	
<b>Strategic Finance</b>	<b>£1,400,499</b>	<b>£1,366,010</b>	<b>£34,489</b>	<b>2.46%</b>	<b>£1,871,481</b>	<b>£1,871,481</b>	<b>£0</b>	<b>0.00%</b>	
<b>Grand Total</b>	<b>£1,569,558</b>	<b>£1,543,351</b>	<b>£26,207</b>	<b>1.67%</b>	<b>£2,117,724</b>	<b>£2,117,724</b>	<b>£0</b>	<b>0.00%</b>	

YTD is year to date and represents the actual or budgeted expenditure and income for the financial year so far.

Forecast Outturn is the estimate now of what expenditure or income will be for the whole of the financial year.

The Variance is the difference between budget and actual or forecast outturn.

A positive variance is when actual or forecast expenditure is less than budget or actual or forecast income is more than budget.

A negative variance is shown in brackets and is when actual or forecast expenditure is more than budget or actual or forecast income is less than budget.

An explanation is given for any variance which exceeds £50,000 or 10%.

## CHIEF EXECUTIVE'S UNIT – SUBJECTIVE SUMMARY AS AT 31 DECEMBER 2014

Subjective Category	YTD Budget	YTD Actual	YTD Variance	% Variance	Annual Budget	Forecast Outturn	Forecast Variance	% Variance	Explanation
Employee	£1,505,342	£1,476,533	£28,809	1.91%	£2,134,591	£2,134,591	£0	0.00%	Outwith reporting criteria.
Premises	£261	£0	£261	100.00%	£350	£350	£0	0.00%	YTD underspend due to profiling of budget, very small budget value not a significant variance.
Supplies & Services	£33,709	£38,504	(£4,795)	(14.22%)	£44,087	£44,087	£0	0.00%	YTD overspend due to profiling of budget, very small budget value not a significant variance.
Transport	£15,396	£11,334	£4,062	26.39%	£20,909	£20,909	£0	0.00%	YTD underspend in staff travel in Strategic Finance, due to profiling of budget, it is difficult to profile staff travel budgets accurately.
Third Party	£14,850	£16,981	(£2,131)	(14.35%)	£24,957	£24,957	£0	0.00%	YTD overspend due to budget profiling with costs being incurred sooner than expected.
Income	£0	£0	£0	0.00%	(£107,170)	(£107,170)	£0	0.00%	Outwith reporting criteria.
<b>Totals</b>	<b>£1,569,558</b>	<b>£1,543,351</b>	<b>£26,207</b>	<b>1.67%</b>	<b>£2,117,724</b>	<b>£2,117,724</b>	<b>£0</b>	<b>0.00%</b>	

YTD is year to date and represents the actual or budgeted expenditure and income for the financial year so far.

Forecast Outturn is the estimate now of what expenditure or income will be for the whole of the financial year.

The Variance is the difference between budget and actual or forecast outturn.

A positive variance is when actual or forecast expenditure is less than budget or actual or forecast income is more than budget.

A negative variance is shown in brackets and is when actual or forecast expenditure is more than budget or actual or forecast income is less than budget.

An explanation is given for any variance which exceeds £50,000 or 10%.

**CHIEF EXECUTIVE'S UNIT – RED VARIANCES**

Service Area	Annual Budget	Forecast Outturn	Forecast Variance	% Variance	Explanation

A red variance is a forecast variance which is greater than +/- £50,000.

**THERE ARE CURRENTLY NO FORECAST OUTTURN VARIANCES FOR THE DEPARTMENT, AND THEREFORE NO RED VARIANCES TO REPORT.**

COMMUNITY SERVICES – OBJECTIVE SUMMARY AS AT 31 DECEMBER 2014

Service Outcome	YTD Budget	YTD Actual	YTD Variance	% Variance	Annual Budget	Forecast Outturn	Forecast Variance	% Variance	Explanation
Central/Management Costs	£519,683	£452,545	£67,138	12.92%	£548,682	£688,017	(£139,335)	(25.39%)	The YTD underspend is mainly due to profiling issues on Central Repairs budgets.
<b>Executive Director of Community Services</b>	<b>£519,683</b>	<b>£452,545</b>	<b>£67,138</b>	<b>12.92%</b>	<b>£548,682</b>	<b>£688,017</b>	<b>(£139,335)</b>	<b>(25.39%)</b>	
AC1 - Community Support	£26,952,256	£27,254,162	(£301,906)	(1.12%)	£42,238,905	£42,712,382	(£473,477)	(1.12%)	The YTD and forecast overspends reflect the extremely high demand for adult care services in the first part of the year due to the growth in the number of service users and the increasing complexity of new packages.
AC2 - Vulnerable Adults	£71,645	£80,732	(£10,913)	15.23%	£93,641	£93,641	£0	0.00%	
AC3 - Alcohol and Drugs	£270,919	£304,632	(£33,713)	(12.44%)	£426,990	£426,990	£0	0.00%	
Central/Management Costs	£504,807	£529,510	(£24,703)	(4.89%)	£733,056	£733,056	£0	0.00%	
<b>Adult Care</b>	<b>£27,799,627</b>	<b>£28,149,036</b>	<b>(£349,409)</b>	<b>(1.26%)</b>	<b>£43,492,591</b>	<b>£43,966,068</b>	<b>(£473,477)</b>	<b>(1.09%)</b>	
CF1 - Looked-after Children	£4,362,612	£4,523,940	(£161,329)	(3.70%)	£6,012,376	£6,012,376	£0	0.00%	The YTD overspend relates mainly to staffing overspends in Children's Homes and the Area Teams together with an overspend on Residential Placements. The Forecast underspend is within Early Years and is resulting from delayed take-up of the newly introduced 2 year-old provision.
CF2 - Child Protection	£2,404,097	£2,485,515	(£81,418)	(3.39%)	£3,401,312	£3,401,312	£0	0.00%	
CF3 - Children with a Disability and Early Years	£3,976,439	£3,928,219	£48,220	1.21%	£6,510,956	£6,416,772	£94,184	1.45%	
CF4 - Criminal Justice	£215,615	£211,537	£4,078	1.89%	(£7,426)	(£7,426)	£0	0.00%	
Central/Management Costs	£644,984	£632,265	£12,719	1.97%	£1,116,271	£1,116,271	£0	0.00%	
<b>Children and Families</b>	<b>£11,603,747</b>	<b>£11,781,476</b>	<b>(£177,729)</b>	<b>(1.53%)</b>	<b>£17,033,489</b>	<b>£16,939,305</b>	<b>£94,184</b>	<b>0.55%</b>	
CC01 - Young people active healthier lives	£3,080	£6,244	(£3,164)	(102.74%)	£147,290	£147,290	£0	0.00%	The YTD overspend in relation to Sport and Physical activity relates mainly to staffing overspends within the Leisure
CC02 - Sport and Physical Activity	£1,693,573	£1,802,709	(£109,136)	(6.44%)	£2,680,852	£2,767,704	(£86,852)	(3.24%)	Service's swimming pools combined with the profiling of the Leisure Service's income. The forecast overspend relates to the level of remedial work required in the Leisure Service buildings estate.
CC03 - Adults access to learning opportunities	£541,853	£583,160	(£41,308)	(7.62%)	£888,851	£888,851	£0	0.00%	
CC04 - Homelessness	£1,693,208	£1,639,716	£53,492	3.16%	£2,450,452	£2,450,452	£0	0.00%	
CC05 - Youth Services	£372,313	£356,661	£15,652	4.20%	£542,461	£542,461	£0	0.00%	
CC06 - Community Development	£694,579	£625,107	£69,472	10.00%	£910,801	£910,801	£0	0.00%	
CC07 - Affordable Housing	£2,445,900	£2,393,049	£52,851	2.16%	£1,954,097	£1,954,097	£0	0.00%	
CC08 - Improved literacy, health and well-being	£1,183,700	£1,188,435	(£4,735)	(0.40%)	£1,680,704	£1,680,704	£0	0.00%	
Central/Management Costs	£167,862	£199,692	(£31,830)	(18.96%)	£272,726	£272,726	£0	0.00%	
<b>Community and Culture</b>	<b>£8,796,067</b>	<b>£8,794,774</b>	<b>£1,293</b>	<b>0.01%</b>	<b>£11,528,234</b>	<b>£11,615,086</b>	<b>(£86,852)</b>	<b>(0.75%)</b>	
ED01 - Primary School Education	£19,233,810	£16,985,197	£2,248,612	11.69%	£25,850,786	£25,850,786	£0	0.00%	The main factor in the YTD underspend is the profiling of School Meals budgets and the delay in the submission of corresponding charges. Other factors contributing to the total underspend are profiling issues on Central Repairs and planned restrictions on central Education third party expenditure.
ED02 - Secondary School Education	£20,027,563	£18,628,721	£1,398,842	6.98%	£26,700,503	£26,700,503	£0	0.00%	
ED03 - Central/Management Team	£3,025,785	£2,749,281	£276,505	9.14%	£4,123,168	£4,123,168	£0	0.00%	
ED04 - Additional Support Needs	£6,182,675	£6,197,358	(£14,683)	(0.24%)	£8,597,625	£8,597,625	£0	0.00%	
ED05 - Opportunities for All	£146,523	£136,551	£9,972	6.81%	£138,427	£138,427	£0	0.00%	
ED06 - Leadership and Professional Learning	(£4,684)	£14,548	(£19,232)	0.00%	£17,364	£17,364	£0	0.00%	
<b>Education</b>	<b>£48,611,672</b>	<b>£44,711,656</b>	<b>£3,900,016</b>	<b>8.02%</b>	<b>£65,427,873</b>	<b>£65,427,873</b>	<b>£0</b>	<b>0.00%</b>	
<b>Grand Total</b>	<b>£97,330,796</b>	<b>£93,889,487</b>	<b>£3,441,309</b>	<b>3.54%</b>	<b>£138,030,869</b>	<b>£138,636,349</b>	<b>(£605,480)</b>	<b>(0.44%)</b>	

## COMMUNITY SERVICES – SUBJECTIVE SUMMARY AS AT 31 DECEMBER 2014

Subjective Category	YTD Budget	YTD Actual	YTD Variance	% Variance	Annual Budget	Forecast Outturn	Forecast Variance	% Variance	Explanation
Employee	£62,809,143	£63,316,633	(£507,490)	<b>(0.81%)</b>	£86,728,755	£86,868,090	(£139,335)	<b>(0.16%)</b>	The YTD overspend relates to a number of different areas including Homecare, Elderly Residential Homes and Pupil Support Teachers. The forecast overspend relates to the impact of new holiday pay arrangements put in place following recent court rulings.
Premises	£3,781,626	£3,509,221	£272,405	<b>7.20%</b>	£6,431,150	£6,518,002	(£86,852)	<b>(1.35%)</b>	YTD variance is mainly due to profiling issues on the central repairs budgets. The forecast overspend relates to the level of remedial work required in the Leisure Service buildings estate.
Supplies & Services	£7,297,793	£3,786,636	£3,511,156	<b>48.11%</b>	£9,225,612	£9,225,612	£0	<b>0.00%</b>	The main factor in the YTD underspend is the profiling of School Meals budgets and the delay in the submission of corresponding charges.
Transport	£1,073,087	£1,108,395	(£35,309)	<b>(3.29%)</b>	£1,522,347	£1,522,347	£0	<b>0.00%</b>	Outwith reporting criteria.
Third Party	£37,189,626	£36,914,227	£275,400	<b>0.74%</b>	£55,565,588	£55,944,881	(£379,293)	<b>(0.68%)</b>	The YTD position is the result of a number of offsetting variances many of which are profile related. The forecast overspend relates to the extremely high demand for adult care services in the first part of the year due to growth in the number of service users and the increasing complexity of new packages.
Income	(£14,820,479)	(£14,745,625)	(£74,854)	<b>(0.51%)</b>	(£21,442,583)	(£21,442,583)	£0	<b>0.00%</b>	The main contributing factor in the YTD under-recovery of income relates to NHS Resource Release income on Learning Disability Joint Residential Care.
<b>Totals</b>	<b>£97,330,796</b>	<b>£93,889,487</b>	<b>£3,441,309</b>	<b>3.54%</b>	<b>£138,030,869</b>	<b>£138,636,349</b>	<b>(£605,480)</b>	<b>(0.44%)</b>	

YTD is year to date and represents the actual or budgeted expenditure and income for the financial year so far.

Forecast Outturn is the estimate now of what expenditure or income will be for the whole of the financial year.

The Variance is the difference between budget and actual or forecast outturn.

A positive variance is when actual or forecast expenditure is less than budget or actual or forecast income is more than budget.

A negative variance is shown in brackets and is when actual or forecast expenditure is more than budget or actual or forecast income is less than budget.

An explanation is given for any variance which exceeds £50,000 or 10%.



## COMMUNITY SERVICES – RED VARIANCES

Service Area	Annual Budget	Forecast Outturn	Forecast Variance	% Variance	Explanation
Home Care	9,865,006	10,338,483	(473,477)	(4.80%)	Demand for homecare has been extremely high in the first part of the year due to growth in the number of service users and the increasing complexity of new packages due to the continued move towards older people being looked after at home for as long as possible rather than in care homes. The homecare service is currently undertaking a review of all of the current cases and undertaking additional scrutiny on news cases in order to address the overspend.
Early Years	1,368,366	1,274,182	94,184	6.88%	The Children and Young People Act extended the provision of pre-school services to 2 year olds from workless families from August 2014. To date, uptake of this new provision has been lower than expected, resulting in a lower than expected cost. The service continues to monitor uptake which is expected to grow as the availability of the service becomes more widely known about.
Leisure Services	210,899	297,751	(86,852)	(41.18%)	Property Services have identified a requirement to undertake statutory, emergency and planned maintenance and repairs works across a range of buildings within the Leisure estate in order to maintain the buildings in a safe operation state. The service has been able to partially offset the excess costs of these works from elsewhere within the Community and Culture budget but is unable to meet the full excess within its allocation.
Directorate	308,594	447,929	(139,335)	(45.15%)	This projected overspend relates to the unexpected cost of the recent ruling about holiday pay entitlement, this reflects the expected full year cost for 2014-15.

A red variance is a forecast variance which is greater than +/- £50,000.

CUSTOMER SERVICES – OBJECTIVE SUMMARY AS AT 31 DECEMBER 2014

Service Outcome	YTD Budget	YTD Actual	YTD Variance	% Variance	Annual Budget	Forecast Outturn	Forecast Variance	% Variance	Explanation
Special Projects	£8,919,871	£8,364,925	£554,946	6.22%	£13,079,384	£13,052,392	£26,992	0.21%	YTD underspend in Special Projects team, this budget will be required later in the year for the new school projects. The forecast variance in Special Projects relates to agreed deductions to the NPDO payments. The forecast variance within central/management costs relates to the over recovery of vacancy savings, partly reduced by the additional costs for holiday pay.
Central/Management Costs	£200,520	£193,888	£6,632	3.31%	£480,623	£345,818	£134,805	28.05%	
<b>Executive Director of Customer Services</b>	<b>£9,120,391</b>	<b>£8,558,813</b>	<b>£561,578</b>	<b>6.16%</b>	<b>£13,560,008</b>	<b>£13,398,211</b>	<b>£161,797</b>	<b>1.19%</b>	
CS01 - Benefits	(£441,096)	£195,786	(£636,882)	144.39%	£1,375,167	£1,375,167	£0	0.00%	The YTD overspend in Benefits relates to the timing of benefit payments being made and income received to offset these. The YTD underspend in ICT relates to network line charges where charges will be incurred later than anticipated in the budget. In both cases the variances relate to the timing of expenditure and income with the budget profile out of sync with the amounts paid or received, the budget profiling will be refined.
CS02 - NDR Disc Relief	(£51,791)	(£52,169)	£378	0.00%	£100,294	£100,294	£0	0.00%	
CS03 - Creditors	£170,817	£169,245	£1,572	0.92%	£247,636	£247,636	£0	0.00%	
CS04 - Print and Mail Room	£32,484	£6,848	£25,636	78.92%	£49,040	£49,040	£0	0.00%	
CS05 - Debtors and Local Tax Income	£539,758	£517,942	£21,816	4.04%	£540,715	£540,715	£0	0.00%	
CS06 - Procurement	£435,269	£435,863	(£2,594)	(0.60%)	£661,722	£661,722	£0	0.00%	
CS07 - Customer Service and Registrars	£922,690	£960,943	(£38,253)	(4.15%)	£1,434,115	£1,434,115	£0	0.00%	
CS08 - ICT Applications and Infrastructure	£2,478,799	£2,323,610	£155,190	6.26%	£3,293,783	£3,293,783	£0	0.00%	
Central/Management Costs	£224,107	£220,366	£3,741	1.67%	£316,536	£316,536	£0	0.00%	
<b>Customer and Support Services</b>	<b>£4,309,037</b>	<b>£4,778,434</b>	<b>(£469,396)</b>	<b>(10.89%)</b>	<b>£8,019,009</b>	<b>£8,019,009</b>	<b>£0</b>	<b>0.00%</b>	
FS01 - School Meals	(£1,415,415)	£2,687,598	(£4,103,013)	289.88%	(£320,625)	(£350,625)	£30,000	(9.36%)	Forecast underspend in School and Public Transport relates to a reduction on demand on this budget due to procurement savings, the transfer of some routes to in-house provision and lower inflation increases. The forecast underspend of £30,745 relates to the surplus from the Police Cleaning Contract which is now not going to tender until 2015-16. There is a small underspend of £15k in Pool cats. The underspend of £30k in school meals relates to the external catering contract for Kilbowie House. The YTD overspend in School Meals is a result of the ongoing review of the recharge mechanism for the catering service as a result of the removal of the trading account status, this will be addressed in the January budget monitoring period. The YTD underspend in School and Public Transport is in line with forecast variance position.
FS02 - Safer Communities and Facilities	£1,224,860	£1,205,275	£19,585	1.60%	£2,087,806	£2,057,061	£30,745	1.47%	
FS03 - Sustainability	£99,191	£83,095	£16,096	16.23%	£132,361	£117,361	£15,000	11.33%	
FS04 - School and Public Transport	£6,791,747	£6,483,196	£308,551	4.54%	£9,359,797	£8,918,309	£441,488	4.72%	
Central/Management Costs	£533,078	£462,061	£71,018	13.32%	£695,292	£695,292	£0	0.00%	
<b>Facility Services</b>	<b>£7,233,462</b>	<b>£10,921,225</b>	<b>(£3,687,763)</b>	<b>(50.98%)</b>	<b>£11,954,631</b>	<b>£11,437,398</b>	<b>£517,233</b>	<b>4.33%</b>	
GL1 - Democratic Services	£437,739	£454,181	(£16,442)	(3.76%)	£678,303	£640,303	£38,000	5.60%	The YTD position is outwith reporting criteria. The forecast underspend within Democratic Services relates to savings within the new support staff structure due to posts not in place from the start of the financial year. The forecast overspend within Elections relates to the additional cost of four by-elections.
GL2 - Governance	£80,240	£78,713	£1,527	1.90%	£124,663	£124,663	£0	0.00%	
GL3 - Member's Services	£107,419	£111,324	(£3,904)	(3.63%)	£170,546	£170,546	£0	0.00%	
GL4 - Community Safety	£33,355	£9,925	£23,430	70.24%	£49,712	£49,712	£0	0.00%	
GL5 - Elections	£85,080	£139,464	(£54,384)	(63.92%)	£118,731	£132,731	(£14,000)	(11.79%)	
GL6 - Children's Panel	£25,100	£11,386	£13,714	54.64%	£33,698	£33,698	£0	0.00%	
GL7 - Community Councils	£25,466	£23,305	£2,161	8.49%	£34,810	£34,810	£0	0.00%	
GL8 - Legal Services - Corporate	£210,011	£200,653	£9,358	4.46%	£298,640	£298,640	£0	0.00%	
GL9 - Legal Services - Commercial	£221,379	£212,660	£8,719	3.94%	£321,889	£321,889	£0	0.00%	
GL10 - Licensing	(£177,301)	(£162,675)	(£14,626)	8.25%	(£133,684)	(£133,684)	£0	0.00%	
Central/Management Costs	£141,713	£131,229	£10,421	7.35%	£198,108	£198,108	£0	0.00%	
<b>Governance and Law</b>	<b>£1,190,202</b>	<b>£1,210,202</b>	<b>(£20,027)</b>	<b>(1.68%)</b>	<b>£1,895,416</b>	<b>£1,871,416</b>	<b>£24,000</b>	<b>1.27%</b>	
IHR01 - Discrimination	£0	£0	£0	0.00%	£0	£0	£0	0.00%	The YTD underspend relates to balances that were previously earmarked being transferred from the overall departmental budget underspend and the balances removed from reserves. Normally with earmarked reserves services would draw-down the budget as and when required, i.e. when the spend takes place. The YTD underspend represents this budget being profiled before the planned spend has taken place.
IHR02 - Emergency Planning	£63,093	£64,533	(£1,440)	(2.28%)	£88,551	£88,551	£0	0.00%	
IHR03 - Health and Safety	£279,664	£279,925	(£260)	(0.09%)	£389,747	£389,747	£0	0.00%	
IHR04 - Continuous Improvement	£1,344,801	£1,331,728	£13,073	0.97%	£2,023,287	£2,023,287	£0	0.00%	
IHR05 - Community Improvements	£151,497	£143,605	£7,892	5.21%	£218,317	£218,317	£0	0.00%	
IHR06 - Gaelic Language Plan	£11,853	£11,853	£0	100.00%	£11,853	£11,853	£0	0.00%	
IHR07 - Learning and Development	£522,829	£486,867	£35,962	6.88%	£759,488	£759,488	£0	0.00%	
Central/Management Costs	£89,894	£88,175	£1,719	1.91%	£126,241	£126,241	£0	0.00%	
<b>Improvement and HR</b>	<b>£2,463,631</b>	<b>£2,406,686</b>	<b>£56,945</b>	<b>2.31%</b>	<b>£3,617,484</b>	<b>£3,617,484</b>	<b>£0</b>	<b>0.00%</b>	
<b>Grand Total</b>	<b>£24,316,723</b>	<b>£27,875,387</b>	<b>(£3,558,663)</b>	<b>(14.63%)</b>	<b>£39,046,548</b>	<b>£38,343,518</b>	<b>£703,030</b>	<b>1.80%</b>	

## CUSTOMER SERVICES – SUBJECTIVE SUMMARY AS AT 31 DECEMBER 2014

Subjective Category	YTD Budget	YTD Actual	YTD Variance	% Variance	Annual Budget	Forecast Outturn	Forecast Variance	% Variance	Explanation
Employee	£13,415,424	£13,310,570	£104,854	0.78%	£19,570,872	£19,337,322	£233,550	1.19%	The forecast variance relates to the over recovery of vacancy savings across all services in addition to staff savings for the new Governance structure due to posts not in place from the start of the financial year. The YTD variance is linked to the forecast variance.
Premises	£1,596,772	£1,486,407	£110,365	6.91%	£2,649,798	£2,649,798	£0	0.00%	The YTD underspend relates to central repairs spend on properties with the spend being less than the YTD profiled budget.
Supplies & Services	£3,626,540	£3,522,460	£104,080	2.87%	£5,089,187	£5,103,187	(£14,000)	(0.28%)	YTD underspend mainly relates to School Meals where the budget for catering purchases requires to be re-aligned as part of the review into the recharge mechanism for the catering service. The forecast overspend relates to the additional cost for the four by-elections.
Transport	£1,020,009	£850,171	£169,837	16.65%	£7,433,310	£7,418,310	£15,000	0.20%	YTD underspend mainly relates to School and Public Transport, this is reflected in the forecast outturn for third party payments. The forecast underspend is in relation to Pool Cars and is due to reduced fuel costs and pool car usage.
Third Party	£34,338,354	£34,702,205	(£363,851)	(1.06%)	£47,619,141	£47,150,661	£468,480	0.98%	Forecast underspend in School and Public Transport relates to a reduction on demand on this budget due to procurement savings, the transfer of some routes to in-house provision and lower inflation increases. There is also a forecast underspend in Special Projects as a result of agreed deductions to the NPDO payments. The YTD overspend relates to the timing of benefit payments being made and the profiling of this budget, this is partly offset by a YTD underspend due to the forecast underspend for School and Public Transport and the underspend to date on this budget.
Income	(£29,680,375)	(£25,996,427)	(£3,683,948)	(12.41%)	(£43,315,761)	(£43,315,761)	£0	0.00%	The YTD under recovery of income is in relation to School Meals as a result of the ongoing review of the recharge mechanism for the catering service, this will be addressed in the January monitoring period, this is partly offset by benefit income which is out of sync with the profiled YTD budget.
<b>Totals</b>	<b>£24,316,723</b>	<b>£27,875,387</b>	<b>(£3,558,663)</b>	<b>(14.63%)</b>	<b>£39,046,548</b>	<b>£38,343,518</b>	<b>£703,030</b>	<b>1.80%</b>	

YTD is year to date and represents the actual or budgeted expenditure and income for the financial year so far.

Forecast Outturn is the estimate now of what expenditure or income will be for the whole of the financial year.

The Variance is the difference between budget and actual or forecast outturn.

A positive variance is when actual or forecast expenditure is less than budget or actual or forecast income is more than budget.

A negative variance is shown in brackets and is when actual or forecast expenditure is more than budget or actual or forecast income is less than budget.

An explanation is given for any variance which exceeds £50,000 or 10%.

## CUSTOMER SERVICES – RED VARIANCES

Service Area	Annual Budget	Forecast Outturn	Forecast Variance	% Variance	Explanation
School and Public Transport	7,277,488	6,836,000	441,488	6.07%	Relates to a reduction on demand on this budget as a result of procurement savings, the transfer of some routes to in-house provision and lower inflation increases. This position has been updated from the October monitoring period as further work has been carried out to confirm the level of commitment on the budget. This will be closely monitored on an ongoing basis.
Vacancy Savings	-98,694	-272,960	174,266	-176.57%	Department has over-achieved vacancy savings target. Projected underspend includes all savings removed to December 2014. It is not expected that the savings will continue at this level in future years.

A red variance is a forecast variance which is greater than +/- £50,000.

## DEVELOPMENT AND INFRASTRUCTURE SERVICES – OBJECTIVE SUMMARY AS AT 31 DECEMBER 2014

Service Outcome	YTD Budget	YTD Actual	YTD Variance	% Variance	Annual Budget	Forecast Outturn	Forecast Variance	% Variance	Explanation
Central/Management Costs	£1,230,983	£1,214,838	£16,145	1.31%	£1,812,857	£1,927,002	(£114,145)	(6.30%)	The forecast overspend relates to the unexpected cost of the recent ruling about holiday pay entitlement, this reflects the expected full year cost for 2014-15. This is partly offset by an anticipated over recovery of vacancy savings.
<b>Executive Director of Development and Infrastructure Services</b>	<b>£1,230,983</b>	<b>£1,214,838</b>	<b>£16,145</b>	<b>1.31%</b>	<b>£1,812,857</b>	<b>£1,927,002</b>	<b>(£114,145)</b>	<b>(6.30%)</b>	
ET01 - Economic Growth	£804,312	£818,311	(£14,000)	(1.74%)	£1,204,806	£1,229,148	(£24,342)	(2.02%)	The forecast underspend reflects one-off unbudgeted income that had associated costs that were absorbed within 2013-14.
ET02 - Strategic Transportation & Attractive Communities	£1,393,637	£1,390,709	£2,928	0.21%	£1,413,633	£1,354,885	£58,748	4.16%	This is partly offset by the final retention payment in relation to the improvement contract for Bowmore town centre for which there is no budget provision.
ET03 - Renewables	£9,000	£2,668	£6,332	70.35%	£30,000	£30,000	£0	0.00%	
ET04 - Third Sector	£112,372	£100,718	£11,654	10.37%	£157,302	£157,302	£0	0.00%	
Central/Management Costs	£80,752	£80,041	£711	0.88%	£238,815	£238,815	£0	0.00%	
<b>Economic Development</b>	<b>£2,400,072</b>	<b>£2,392,447</b>	<b>£7,626</b>	<b>0.32%</b>	<b>£3,044,555</b>	<b>£3,010,149</b>	<b>£34,406</b>	<b>1.13%</b>	
PR01 - Development Management	£317,908	£304,595	£13,313	4.19%	£524,539	£464,539	£60,000	11.44%	The forecast overspend is due to building warrant fees being less than budgeted and also the anticipated cost of Glasgow Scientific Services being greater than budgeted. These are offset by both Planning Fees and Private Landlord Registration
PR02 - Trading Standards	£360,293	£354,344	£5,949	1.65%	£510,324	£510,324	£0	0.00%	
PR03 - Environmental Health	£734,901	£752,450	(£17,549)	(2.39%)	£1,107,600	£1,162,600	(£55,000)	(4.97%)	
PR04 - Building Standards	£23,421	£18,337	£5,085	21.71%	£64,911	£70,911	(£6,000)	(9.24%)	
PR05 - Corepath Plan	£90,880	£102,789	(£11,909)	(13.10%)	£136,926	£136,926	£0	0.00%	anticipated to be greater than budget. YTD variance mainly relates to the anticipated private landlord registration income.
PR06 - Environmental Safety	£78,211	(£11,309)	£89,520	114.46%	£93,685	£38,685	£55,000	58.71%	
PR07 - Development Policy	£394,990	£397,021	(£2,032)	(0.51%)	£543,222	£543,222	£0	0.00%	
Central/Management Costs	£220,714	£230,022	(£9,308)	(4.22%)	£300,152	£300,152	£0	0.00%	
<b>Planning and Regulatory Services</b>	<b>£2,221,318</b>	<b>£2,148,247</b>	<b>£73,070</b>	<b>3.29%</b>	<b>£3,281,358</b>	<b>£3,227,358</b>	<b>£54,000</b>	<b>1.65%</b>	
RA01 - Roads & Lighting	£5,414,064	£5,912,053	(£497,989)	(9.20%)	£8,663,690	£8,732,892	(£69,202)	(0.80%)	Forecast variance relates to remaining unplanned expenditure within Coastal Protection following the December 2013 storms and unplanned expenditure following the floods in November 2014. Also contributing are a shortfall in commercial refuse collection income as businesses are in a position to reduce the service they require or are transferring to the private sector provision, in addition a shortfall in car parking and DPE income, DPE was introduced in June 2014 and based on the first months of operation is it unlikely that the income recovered will meet the budgeted levels. This partly offset by a potential underspend on street lighting electricity. Roads & lighting YTD variance is due to roads maintenance profiling, this budget is monitored via monthly engagement meetings with operational service managers. YTD variance within Network and Environment relates to the delayed introduction of DPE and the potential impact on income levels for PCNs and car parking
RA02 - Network & Environment	(£766,803)	(£440,473)	(£326,330)	42.56%	(£699,234)	(£478,234)	(£221,000)	31.61%	
RA03 - Fleet	(£1,851,407)	(£1,800,215)	(£51,192)	2.77%	(£1,400,291)	(£1,400,291)	£0	0.00%	
RA04 - Roads Design	£329,428	£336,869	(£7,441)	(2.26%)	£468,037	£648,037	(£180,000)	(38.46%)	
RA05 - Streetscene	£2,901,297	£2,802,770	£98,527	3.40%	£4,117,744	£4,117,744	£0	0.00%	
RA06 - Waste Management	£7,981,162	£7,914,338	£66,823	0.84%	£11,636,538	£11,772,538	(£136,000)	(1.17%)	
Central/Management Costs	£116,949	£121,283	(£4,334)	(3.71%)	£167,944	£167,944	£0	0.00%	
<b>Roads and Amenity Services</b>	<b>£14,124,690</b>	<b>£14,846,625</b>	<b>(£721,935)</b>	<b>(5.11%)</b>	<b>£22,954,429</b>	<b>£23,560,631</b>	<b>(£606,202)</b>	<b>(2.64%)</b>	
<b>Grand Total</b>	<b>£19,977,063</b>	<b>£20,602,157</b>	<b>(£625,094)</b>	<b>(3.13%)</b>	<b>£31,093,199</b>	<b>£31,725,140</b>	<b>(£631,941)</b>	<b>(2.03%)</b>	

## DEVELOPMENT AND INFRASTRUCTURE SERVICES – SUBJECTIVE SUMMARY AS AT 31 DECEMBER 2014

Subjective Category	YTD Budget	YTD Actual	YTD Variance	% Variance	Annual Budget	Forecast Outturn	Forecast Variance	% Variance	Explanation
Employee	£16,128,901	£15,604,189	£524,711	3.25%	£22,781,719	£22,851,864	(£70,145)	(0.31%)	The forecast overspend mainly relates to the unexpected cost of the recent ruling about holiday pay entitlement, this is partly offset by an anticipated over recovery of vacancy savings. The YTD variance mainly relates to the Roads operational staff not being operated at the full establishment.
Premises	£1,613,961	£1,395,770	£218,191	13.52%	£2,767,163	£2,647,163	£120,000	4.34%	The forecast underspend relates to the anticipated underspend in street lighting electricity. The YTD variance is in line with the anticipated underspend in street lighting electricity.
Supplies & Services	£5,549,677	£5,643,048	(£93,370)	(1.68%)	£7,421,989	£7,476,989	(£55,000)	(0.74%)	The forecast overspend relates to increased costs for Public Analyst services. YTD variance relates mainly to purchase of play equipment and this is matched by additional income from contributions.
Transport	£7,557,285	£7,956,311	(£399,026)	(5.28%)	£11,829,476	£12,129,476	(£300,000)	(2.54%)	The projected overspend relates to additional expenditure on hire of external plant, this is matched by additional income from clients. The main factor in the YTD variance relates to external plant hire that supports the projected outturn variance.
Third Party	£17,692,810	£18,729,356	(£1,036,547)	(5.86%)	£24,452,851	£24,537,193	(£84,342)	(0.34%)	The forecast variance relates mainly to remaining unplanned expenditure within Coastal Protection following the December 2013 storms and unplanned expenditure following the floods in November 2014. This is partly offset by planned underspend in car park maintenance. The YTD variance is in line with the forecast outturn position with an additional variance relating to CHORD expenditure which is matched by additional income. Also contributing to the YTD variance is the roads maintenance operation account profiling, this budget is monitored via monthly engagement meetings with operational service managers.
Capital Financing	£0	£0	£0	0.00%	£158,891	£158,891	£0	0.00%	Outwith reporting criteria
Income	(£28,565,571)	(£28,726,517)	£160,946	0.56%	(£38,318,889)	(£38,076,435)	(£242,454)	(0.63%)	The forecast variance relates to a shortfall in commercial refuse collection income as businesses are in a position to reduce the service they require or are transferring to the private sector provision. In addition there is an expected shortfall in car parking and DPE income, DPE was introduced in June 2014 and based on the first months of operation it is unlikely that the income recovered will meet the budgeted levels. Also there is an anticipated shortfall in income from building warrants. These are partly offset by anticipated increased income in planning fees, private landlord registration and recovery of external hire charges from client departments. The main contributing factors to the YTD variance relates to the additional income in CHORD, Fleet and Parks as mentioned above.
<b>Totals</b>	<b>£19,977,063</b>	<b>£20,602,157</b>	<b>(£625,094)</b>	<b>(3.13%)</b>	<b>£31,093,199</b>	<b>£31,725,140</b>	<b>(£631,941)</b>	<b>(2.03%)</b>	

YTD is year to date and represents the actual or budgeted expenditure and income for the financial year so far.

Forecast Outturn is the estimate now of what expenditure or income will be for the whole of the financial year.

The Variance is the difference between budget and actual or forecast outturn.

A positive variance is when actual or forecast expenditure is less than budget or actual or forecast income is more than budget.

A negative variance is shown in brackets and is when actual or forecast expenditure is more than budget or actual or forecast income is less than budget.

An explanation is given for any variance which exceeds £50,000 or 10%.

## DEVELOPMENT AND INFRASTRUCTURE SERVICES – RED VARIANCES

Service Area	Annual Budget	Forecast Outturn	Forecast Variance	% Variance	Explanation
Directorate	166,229	280,374	(114,145)	(68.67%)	This projected overspend relates to the unexpected cost of the recent ruling about holiday pay entitlement, this reflects the expected full year cost for 2014-15. This is partly offset by an anticipated over recovery of vacancy savings.
Piers and Harbours	-1,455,769	-1,514,517	58,748	(4.04%)	This projected underspend reflects one-off unbudgeted income that had associated costs that were absorbed within 2013-14 financial year.
Development Management	524,539	464,539	60,000	11.44%	The projected underspend reflects the estimated income that exceeds budget and this is due to the increase in the number of overall planning applications and the number of large valued applications. The projection also take into account the 5% increase in fees from 1 November 2014.
Environmental Health	270,940	325,940	(55,000)	(20.30%)	There is a statutory requirement for the Council to appoint and have access to accredited Public Analyst services. This is provided by Glasgow Scientific Services through a service level agreement and the costs for all analytical services is in excess of the budgeted amount. We are unable to reduce these costs considerably at present as there is a national review being undertaken which is due to conclude in 2015-16. There is a pressure of £55,000 for 2014-15. This is offset by a couple of smaller valued underspends.
Network and Environment	(394,211)	(173,211)	(221,000)	56.06%	The under recovery of income relates to car parking income is forecast to be 30% down on the budget income for the year which projects a cost pressure for this and future years should the income forecast remain at the current level. DPE commenced in June following a month of issuing warning notices. The planned introduction of DPE was delayed by over two months and this has contributed approximately £70k to the under recovery of DPE income within 2014-15. There will be some learning from the early months of DPE in terms of how enforcement resource is deployed to maximise the benefit in terms of providing turnover of on street parking places and patronage of off street car parks. However, based on the first eight months of operation it is unlikely that the car parking income and DPE income will meet current projected income levels. This under recovery has been partly offset by a planned underspend in car park maintenance.
Coastal Protection	180,599	360,599	(180,000)	(99.67%)	The projected overspend relates to remaining unplanned expenditure within Coastal Protection following the December 2013 and January 2014 storms.
Waste Collection	1,997,292	2,133,292	(136,000)	(6.81%)	The projected overspend relates to a shortfall in commercial refuse collection income as businesses are in a position to reduce the service they require or are transferring to the private sector provision.
Street Lighting	1,994,158	1,874,158	120,000	6.02%	This anticipated underspend is due to a new energy supply contract being in place where the energy cost rates per unit have been reduced. Further savings have been achieved from the on-going capital programme where low energy lamps have been installed on new installations and upgrades.
Roads Client	9,493,411	9,682,613	(189,202)	(1.99%)	The overspend relates to unexpected flood damage during November 2014 and an under recovery off budget income.

A red variance is a forecast variance which is greater than +/- £50,000.





**MONITORING OF FINANCIAL RISKS – 2014-15 & 2015-16**

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**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 have been identified along with risks for each department and service of the Council. For each departmental risk the financial impact has been quantified and the likelihood assessed based on the standard risk matrix.
- 1.3 There are currently 59 departmental risks totalling £8.378m. Only 11 of the risks are categorised as likely and no risks have been categorised as almost certain.
- 1.4 The financial risks are monitored routinely and actions put in place to continue to mitigate the risks.

**MONITORING OF FINANCIAL RISKS – 2014-15 & 2015-16**

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**2. INTRODUCTION**

2.1 This report outlines the process and approach developed in carrying out a financial risks analysis and provides an update on the current assessment of financial risks.

**3 DETAIL**

**3.1 Introduction**

3.1.1 The Council is currently in a period of significant financial challenge. In developing its budget to address both restricted resources and cost and demand pressures there are a number of financial risks the Council needs to consider and manage.

3.1.2 There are a number of risks that affect the income or expenditure across the whole council and these have been identified. Financial risks have been considered by each department and service of the Council.

3.1.3 For each risk, the financial impact has been quantified and the likelihood assessed based on the standard risk matrix as follows:

- 1 – Remote
- 2 – Unlikely
- 3 – Possible
- 4 – Likely
- 5 – Almost Certain

**3.2 Council Wide Risks**

3.2.1 The estimated level of council tax income is based on current and forecast Band D equivalents and non-payment rates. This reflects our most recent experience in terms of the council tax base and likely collection rates. A 1% variation in council tax income amounts to approximately £400,000.

3.2.2 The finance settlement for 2015-16 was announced on 11 December 2014. There are some small changes to the previous estimates, however, in the main the finance settlement is in line with our expectations.

3.2.3 One area of risk to funding would be if the Council were deemed not to have met the conditions attached to the finance settlement and this is assessed as remote. A 1% variation in Scottish Government Funding amounts to around £2m.

3.2.4 At the Council budget meeting in February it was agreed that services have to achieve 1% savings in both 2014-15 and 2015-16. The savings should not have a

policy implication and therefore officers are given delegated authority to develop and secure these savings with progress monitored and reported to the Policy and Resources Committee. The Council have a good track record in delivering savings and the progress with the 1% savings target will be monitored closely. A 1% savings target amounts to £1.822m. A 10% shortfall on this savings target would amount to £182,000.

3.2.6 The Council have additional cost implications in respect of holiday pay as a result of a recent ruling by the European Court of Justice. The ruling means that employers must now pay employees the same rate of pay, including any overtime or other additional payments that are linked to their job, whilst they are on holiday. The full year cost is estimated to be around £350,000. The position regarding any backdating of these payments is unclear and there are currently a number of cases or appeals underway and it may be 2016 before there is a final resolution to this matter.

3.2.7 The Council wide risks noted above in addition to other Council wide risks are noted within the table below:

Description	Likelihood	Financial Impact £000
1% variation in Council Tax Income	2	400
Council has not met the conditions attached to the finance settlement. Risk value is equivalent to a 1% variation in Scottish Government funding.	1	2,000
10% shortfall on 1% savings target	2	182
Backdating of Holiday Pay Entitlement	2	1,000
Employee Pay increase by 1% more than budgeted	2	1,334
Employers NI rate increase by 2%	2	2,000
Employers Superannuation auto enrolment into pension scheme.	5	Range of 200 to 2,000
Energy costs increase by 10% greater than anticipated	2	745
Repairs and Maintenance costs increase by 5%	2	120
General Inflation at 2% on all costs not already inflated.	2	1,717

### 3.3 Departmental/Service Risks

3.3.1 The detail of each departmental financial risk is included within Appendix 1. The following table provides a summary of the number of risks within each department and likelihood category with the financial impact.

Department	1 - Remote		2 - Unlikely		3 - Possible		4 - Likely		5 - Almost Certain		Total	
	No.	£000	No.	£000	No.	£000	No.	£000	No.	£000	No.	£000
Community Services	0	0	5	435	14	2,527	8	1,431	0	0	27	4,393
Customer Services	3	170	6	399	8	1,093	1	30	0	0	18	1,692
Development & Infrastructure	2	120	1	10	9	863	2	1,300	0	0	14	2,293
<b>Total</b>	<b>5</b>	<b>290</b>	<b>12</b>	<b>844</b>	<b>31</b>	<b>4,483</b>	<b>11</b>	<b>2,761</b>	<b>0</b>	<b>0</b>	<b>59</b>	<b>8,378</b>

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

SERVICE	TITLE OF RISK	DESCRIPTION OF RISK	LIKELIHOOD	FINANCIAL IMPACT £000
Roads and Amenity Services	Winter Maintenance	Adverse weather conditions which require greater than budgeted number of gritting runs.	4	1,200
Adult Care	Increased complexity of Older People, LD and MH packages.	Level of service demand remains at current commitment or increases due to needs becoming more complex.	3	950
Adult Care	Older People - population growth	Growth in elderly population exceeds expectation reflected in Demand Pressure thereby putting increased demand on services.	3	700
Adult Care	Provider Charges - LD & MH	Increased provider charges in respect of clients with learning disability/mental health needs.	4	400
Adult Care	Older People - external provider rates	Uncertainty over external provider rates in those areas not included in externalisation framework agreed by Council.	4	400

3.3.3 The current top five risks in terms of the likely impact are noted in the table below.

SERVICE	TITLE OF RISK	DESCRIPTION OF RISK	LIKELIHOOD	FINANCIAL IMPACT £000
Roads and Amenity Services	Winter Maintenance	Adverse weather conditions which require greater than budgeted number of gritting runs.	4	1,200
Adult Care	Provider Charges - LD & MH	Increased provider charges in respect of clients with learning disability/mental health needs.	4	400
Adult Care	Older People - external provider rates	Uncertainty over external provider rates in those areas not included in externalisation framework agreed by Council.	4	400
Children and Families	Looked after children - residential placements	Increased level of support, increased placement cost, increased client base	4	200
Adult Care	Provider Charges - Older People Homecare	Increased provider charges in respect of older clients requiring homecare.	4	200

### 3.4 Changes to Financial Risks since last P&R Report

3.4.1 The changes to the financial risks are summarised as follows:

- Added a risk within Adult Care in respect of inflationary increase to provider charges for homecare.
- Added a risk within Adult Care in respect of a potential increase in the nightly allowance to pay for sleepovers provided by personal assistants funded via Direct Payment in order to meet National Minimum Wage Regulations.
- Added a risk within Adult Care and Children and Families in respect of the potential increase in the allowance paid to staff working sleepovers in residential units to bring payments into line with the National Minimum Wage Regulations.
- Added a risk within Children and Families in respect of the share of potential overspend from Criminal Justice Partnership.
- Added a risk within Governance and Law in respect of the Insurance Contract. The Council has to tender the Insurance Service contract during 2015-16. It is possible there will be an increased cost of insurance as a result of the tender.
- Removed a risk within Facility Services re the Provision of Free School Meals to P1 to P3 school children. The Council has now been advised of the revenue and capital funding.

### 3.5 Monitoring of Financial Risks

3.5.1 Financial risks will be reviewed and monitored on a two monthly basis and will be included in the pack of financial reports submitted to Policy and Resources Committee. For 2014-15 the next report is due on 19 March 2015 and this will reflect the financial risks as at the end of January 2015.

## 4 CONCLUSION

4.1 This report summarises the key financial risks facing the Council. Only 11 out of the 59 risks are categorised as likely with no risks categorised as almost certain. The financial risks are monitored routinely and actions put in place to continue to mitigate the risks.

## 5 IMPLICATIONS

- |     |                    |   |
|-----|--------------------|---|
| 5.1 | Policy -           | None.   |
| 5.2 | Financial -        | The financial value of each risk is included within the appendix. |
| 5.3 | Legal -            | None.   |
| 5.4 | HR -               | None.   |
| 5.5 | Equalities -       | None.   |
| 5.6 | Risk -             | Financial risks are detailed within the appendix.                 |
| 5.7 | Customer Service - | None.   |

**Bruce West**  
**Head of Strategic Finance**  
**27 January 2015**

Appendix 1 – Detail of Department/Service financial risks.

APPENDIX 1

DEPARTMENT/SERVICE FINANCIAL RISKS - AS AT 31 DECEMBER 2014

DEPARTMENT	SERVICE	SERVICE OUTCOME	TITLE OF RISK	DESCRIPTION OF RISK	MITIGATIONS ACTIONS IN PLACE	As at 31 October 2014		As at 31 December 2014	
						LIKELIHOOD	FINANCIAL IMPACT £000	LIKELIHOOD	FINANCIAL IMPACT £000
Community Services	Adult Care	AC1 - Our community is supported to live more active, healthier and independent lives	Provider Charges - LD & MH	Increased provider charges in respect of clients with learning disability/mental health needs.	Ensure services are targeted at priority need clients. Review of client assessments and selection of appropriate provider via commissioning of service.	4	400	4	400
Community Services	Adult Care	AC1 - Our community is supported to live more active, healthier and independent lives	Older People - external provider rates	Uncertainty over external provider rates in those areas not included in externalisation framework agreed by Council.	Commissioning team agreeing rates and the role of home care procurement managers in allocating services.	4	400	4	400
Community Services	Adult Care	AC1 - Our community is supported to live more active, healthier and independent lives	Charges for Community Care	Clients withdraw from service due to charges or changes to benefits leading to a reduction in income.	Ensure clients benefits are maximised to reduce impact of charges and risk of withdrawal from service. Ensure internal and externally delivered services cease where client withdraws from charging scheme.	3	140	3	140
Community Services	Adult Care	AC1 - Our community is supported to live more active, healthier and independent lives	Older People - population growth	Growth in elderly population exceeds expectation reflected in Demand Pressure thereby putting increased demand on services.	Restrict service provision within available budget. Ensure services targeted at priority need clients. Continue to shift balance of care where average community care packages cost less than institutional. Growth of elderly population built into financial estimates.	3	700	3	700
Community Services	Adult Care	AC1 - Our community is supported to live more active, healthier and independent lives	Increased complexity of Older People, LD and MH packages.	Level of service demand remains at current commitment or increases due to needs becoming more complex.	Restrict service provision within available budget. Ensure services targeted at priority need clients. Continue to shift balance of care where average community care packages cost less than institutional. Target funding at preventative services to reduce risk of higher dependency.	3	950	3	950
Community Services	Adult Care	AC1 - Our community is supported to live more active, healthier and independent lives	Residential Care - self funding clients	Changes in self funded clients receiving residential care.	Management have no control over financial circumstance of clients receiving care.	3	175	3	175
Community Services	Adult Care	AC1 - Our community is supported to live more active, healthier and independent lives	Provider Charges - Older People Homecare	Increased provider charges in respect of older clients requiring homecare.	Ensure services are targeted at priority need clients. Review of client assessments and selection of appropriate provider via commissioning of service.			4	200
Community Services	Adult Care	AC1 - Our community is supported to live more active, healthier and independent lives	Direct Payments - Sleepover Allowance Rates	Potential increase in the nightly allowance to pay for sleepovers provided by personal assistants funded via Direct Payment in order to meet National Minimum Wage Regulations.	Ensure services are targeted at priority need clients, review of client assessments and greater use of Telecare to support/monitor clients.			4	34

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DEPARTMENT/SERVICE FINANCIAL RISKS - AS AT 31 DECEMBER 2014

DEPARTMENT/SERVICE FINANCIAL RISKS - AS AT 31 DECEMBER 2014							As at 31 October 2014		As at 31 December 2014	
DEPARTMENT	SERVICE	SERVICE OUTCOME	TITLE OF RISK	DESCRIPTION OF RISK	MITIGATIONS ACTIONS IN PLACE	LIKELIHOOD	FINANCIAL IMPACT £000	LIKELIHOOD	FINANCIAL IMPACT £000	
Community Services	Adult Care	AC1 - Our community is supported to live more active, healthier and independent lives	Internal Provision - Sleepover Allowance Rates	Potential increase in the allowance paid to staff working sleepovers in residential units to bring payments into line with the National Minimum Wage Regulations.	Review rotas to ensure that overnight staffing levels are appropriate and meet statutory requirements.	4		4	42	
Community Services	Children and Families	CF1 - The life chances for looked after children are improved	Looked after children - residential placements	Increased level of support, increased placement cost, increased client base	Commissioning Team; Regular reviews to minimise duration of placement, Maximise existing resources.	4	200	4	200	
Community Services	Children and Families	CF1 - The life chances for looked after children are improved	Looked after children - throughcare	Increased level of support, increased placement cost, increased client base	Commissioning Team; Regular reviews; Prompt transition to benefits. Active policy/strategic aim to develop/enhance throughcare offset by corresponding savings within residential placements.	2	80	2	80	
Community Services	Children and Families	CF1 - The life chances for looked after children are improved	Fostering	Increase to fostering client base.	Active Policy/Service Priority to enhance activity.	3	120	3	120	
Community Services	Children and Families	CF1 - The life chances for looked after children are improved	Adoption	Increased number of contested adoptions	Activity Policy/Service Priority to enhance activity.	2	15	2	15	
Community Services	Children and Families	CF1 - The life chances for looked after children are improved	Adoption	Increased number of adoptions	Activity Policy/Service Priority to enhance activity.	2	50	2	50	
Community Services	Children and Families	CF1 - The life chances for looked after children are improved	Internal Provision - Sleepover Allowance Rates	Potential increase in the allowance paid to staff working sleepovers in residential units to bring payments into line with the National Minimum Wage Regulations.	Review rotas to ensure that overnight staffing levels are appropriate and meet statutory requirements.	4		4	85	
Community Services	Children and Families	CF2 - Children, young people and their families at risk are safeguarded	Children with a Disability	Increased demand for service.	Disability Transitions Groups	3	60	3	60	
Community Services	Children and Families	CF3 - We have contributed to making our communities safe from crime disorder and danger	Criminal Justice	Share of potential overspend from Criminal Justice Partnership.	Ongoing review of Criminal Justice budget and partnership activities.			4	70	
Community Services	Community and Culture	CC02 - Raised lifelong participation levels in sport and physical activity to enable us to lead more active healthier lives	Leisure Facilities	Reduced take up of services offered.	Tracking of service user participation using a traffic light system to identify services where usage drops. Services with a low rate of participation would be reviewed.	3	40	3	40	
Community Services	Community and Culture	CC04 - Less people will become homeless each year in A&B as a result of our proactive approach to prevention and support	Temporary Accommodation - cost	Higher cost of temporary accommodation - increased rental prices and bed and breakfast costs with clients remaining in tenancies for a longer time period until permanent residences are secured.	Bed and breakfast contracts are in place as block purchase of allocation. Work with housing associations and landlords to negotiate rent levels.	3	15	3	15	



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						LIKELIHOOD	FINANCIAL IMPACT £000	LIKELIHOOD	FINANCIAL IMPACT £000
Community Services	Community and Culture	CC04 - Less people will become homeless each year in A&B as a result of our proactive approach to prevention and support	Temporary Accommodation - priority need	All unintentionally homeless people will be classed as priority need and entitled to permanent accommodation. They must be temporarily accommodated by council until then.	Provision of information and advice services to minimise number of applicants proceeding to full homeless application.	3	12	3	12
Community Services	Community and Culture	CC04 - Less people will become homeless each year in A&B as a result of our proactive approach to prevention and support	Temporary Accommodation - benefits recovered	Introduction of universal benefits has an impact on the level of benefits recovered for temporarily accommodated individuals.	Provision of information and advice services to minimise number of applicants proceeding to full homeless application. Ensure that they are in receipt of full benefit entitlement.	3	75	3	75
Community Services	Community and Culture	CC07 - People successfully access a choice of suitable and affordable housing options in the area that they want to live and can participate in the housing market	Housing Support	Increased cost from external providers of housing support.	Ensure appropriate commissioning of service and targeting of resource to areas of greatest need.	3	20	3	20
Community Services	Education	ED01/ED02 - Primary/secondary school children and are enabled to increase levels of attainment and achievement and realise their potential	Schools - Teacher Cover	Increased absence rate resulting in increased cover requirement.	Absence management protocols.	3	100	3	100
Community Services	Education	ED04 - The education additional support needs of children and young people are met	Schools - ASN Assistants	Client base increasing	Priority Need Framework, Active Management of Distribution/ allocations.	2	230	2	230
Community Services	Education	ED04 - The education additional support needs of children and young people are met	ASN - Residential Placements	ASN Residential Placements - increased cost due to increase of client base.	Liaison with SW colleagues. Active management of existing client base.	2	60	2	60
Community Services	Education	ED07 - Young children and their families are given assistance to help them achieve the best start in life.	Pre-Five Units - number of providers	Failure of commissioning pre-five units resulting in the Council having to provide the service.	Annual financial appraisal; Support network; Short-term cash injections.	3	50	3	50
Community Services	Education	ED07 - Young children and their families are given assistance to help them achieve the best start in life.	Pre-Five Units - pupil numbers	Increase in pupil numbers.	Maximise current staff base	3	70	3	70
Customer Services	Customer and Support Services	CS01 - Benefits are paid promptly whilst minimising fraud	Housing Benefit Subsidy	Loss of Housing Benefit Subsidy due to exceeding LA error threshold.	Processes in place for handling of claims accurately and efficiently.	2	125	2	125

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						LIKELIHOOD	FINANCIAL IMPACT £000	LIKELIHOOD	FINANCIAL IMPACT £000
Customer Services	Customer and Support Services	CS02 - Businesses are supported in claiming Non-Domestic Rates relief.	Non-Domestic Rates Relief	Risk of demand changing due to legislative changes outwith our control or new charitable businesses. Likely to be powers to make a new discretionary rates relief scheme from April 2015.	Outwith direct management control.	4	30	4	30
Customer Services	Customer and Support Services	CS04 - Income from local taxes and sundry debtors is maximised and properly controlled	Sundry Debt Recovery	Recovery of debt becomes more difficult to pursue in the current economic climate.	Robust monitoring of arrangements with debt collection agency. Joint working with Legal Services to assist services with the recovery of aged debt.	3	110	3	110
Customer Services	Customer and Support Services	CS04 - Income from local taxes and sundry debtors is maximised and properly controlled	Council Tax Debt Collection Recovery	Recovery of debt becomes more difficult to pursue in the current economic climate, Council entering into new contract with debt collection agents for Council Tax.	Robust monitoring of arrangements with debt collection agency and performance against target collection rates.	3	100	3	100
Customer Services	Customer and Support Services	CS05 - Increased value is delivered from procurement, with key contracted services of better quality and effectiveness	Procurement legal challenge	Potential challenge from unsuccessful bidders resulting in claims for damages	Ensure procurement procedures and policies are followed. Explore possibilities for insurance cover in relation to claims.	3	100	3	100
Customer Services	Facility Services	FS01 - Children in Argyll and Bute are healthier by maximising the number of pupils option to choose a nutritionally balanced school meal at lunchtime	Catering Purchases	Increased supplier charges.	Joint strategy with procurement colleagues to reduce potential impact. Control food wastage/portion controls.	2	60	2	60
Customer Services	Facility Services	FS01 - Children in Argyll and Bute are healthier by maximising the number of pupils option to choose a nutritionally balanced school meal at lunchtime	Provision of Free School Meals to P1 to P3 school children	The Children and Young People (Scotland) Act 2014 requires the Council to provide free school meals to all P1 to P3 pupils from January 2015. There will be significant revenue and capital costs associated with this. The costs have been estimated and the Scottish Government have allocated additional revenue funding for 2014-15 and 2015-16 but the Council are still awaiting notification on the capital funding allocation.	Implementation group continually review financial impact of the additional meal provision and update financial assumptions as new information becomes available. Engaging with the Scottish Government through COSLA to provide information on the financial implications to the Council and raising concerns with them.	3	100		
Customer Services	Facility Services	FS02 - Communities are safer and more successful through improved facilities	Property - Central Repairs	Increased demands on CRA as a result of the decrease in capital funding available and increases in supplier/contractor charges.	Joint strategy with procurement colleagues to reduce potential impact of supplier/contractor charges. Close monitoring of CRA budgets and commitments.	3	200	3	200

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DEPARTMENT/SERVICE FINANCIAL RISKS - AS AT 31 DECEMBER 2014

DEPARTMENT	SERVICE	SERVICE OUTCOME	TITLE OF RISK	DESCRIPTION OF RISK	MITIGATIONS ACTIONS IN PLACE	As at 31 October 2014		As at 31 December 2014	
						LIKELIHOOD	FINANCIAL IMPACT £000	LIKELIHOOD	FINANCIAL IMPACT £000
Customer Services	Facility Services	FS02 - Communities are safer and more successful through improved facilities	Surplus Properties	Ongoing market difficulties lead to increased numbers of surplus properties, there are residual running costs associated with surplus properties.	Asset Management Strategy	3	250	3	250
Customer Services	Facility Services	FS02 - Communities are safer and more successful through improved facilities	Rental Income from Properties	Due to current economic climate may be reduced ability to recover rental income from leased properties or place suitable tenants in properties as leases come to an end.	Management of leasehold properties by Estates team, any issues with debt recovery being dealt with in line with Council debt recovery policy.	2	20	2	20
Customer Services	Facility Services	FS03 - We contribute to the sustainability of the local area	Energy Costs	Increase in energy costs and consumption. The Council are required to participate in the CRC Energy Efficiency Scheme from 2014-15 onwards, there is a risk that the required carbon emission reductions are not met and the cost of the allowances could increase.	Energy Management Team actions to reduce energy consumption and efficiency and ensure more accurate billing by energy providers. Regular monitoring of energy budgets to ensure any issues are raised and resolved as soon as possible.	3	200	3	200
Customer Services	Facility Services	FS04 - School and public transport meets the needs of communities	SPT Requisition	Increased contribution required for SPT requisition.	Outwith direct management control.	2	60	2	60
Customer Services	Facility Services	FS04 - School and public transport meets the needs of communities	School and Public Transport - provider charges	Increased provider charges	Joint strategy with procurement colleagues to reduce potential impact.	2	100	2	100
Customer Services	Governance and Law	GL10 - Timely provision of liquor licences and Civic Government licenses to the public	Licensing	Reduced numbers of licensing applications leading to reduced income	Monitoring of trends.	3	30	3	30
Customer Services	Governance and Law	GL5 - Electors enabled to participate in the democratic process	Elections	More than 1 by-election required outwith standard election cycle.	Outwith direct management control.	2	34	2	34
Customer Services	Governance and Law	GL6 - The best interests of children at risk are promoted	Children's Panel	Increased number of referrals.	Liaise with Community Services colleagues to maximise council facilities/resources in the first instance.	1	10	1	10
Customer Services	Governance and Law	GL8 - Provision of high quality, timely legal advice	Legal Services	Failure to minimise Council wide use of external legal advice.	Ensure legal services are gateway to access all legal advice.	1	10	1	10
Customer Services	Governance and Law	GL9 - Provision on high quality, timely and appropriate legal documentation.	Insurance Contract	The Council has to tender the Insurance Service contract during 2015-16. It is possible there will be an increased cost of insurance as a result of the tender.	Legal Services will seek to ensure that a number of tender returns are made to increase competitive benefit for the Council.			3	103
Customer Services	NPDO	NPDO	Contract RPI	Increase in RPI.	Monitoring annual alteration to contract RPI rate and mitigation through financial forecasting and existing budget.	1	150	1	150

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DEPARTMENT/SERVICE FINANCIAL RISKS - AS AT 31 DECEMBER 2014

DEPARTMENT	SERVICE	SERVICE OUTCOME	TITLE OF RISK	DESCRIPTION OF RISK	MITIGATIONS ACTIONS IN PLACE	As at 31 October 2014		As at 31 December 2014	
						LIKELIHOOD	FINANCIAL IMPACT £000	LIKELIHOOD	FINANCIAL IMPACT £000
Development & Infrastructure	Economic Development	ET02 - Argyll and Bute is better connected, safer and more attractive	Ferry Services - maintenance	Increased maintenance costs of ferries due to age of fleet.	Monitor the cost of maintaining the fleet and if necessary prepare business cases for the procurement of replacement ferries.	3	50	3	50
Development & Infrastructure	Economic Development	ET02 - Argyll and Bute is better connected, safer and more attractive	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	3	40
Development & Infrastructure	Economic Development	ET02 - Argyll and Bute is better connected, safer and more attractive	Piers and Harbours	Reduced fishing fleet resulting in lower number of fish landings.	Monitor fish landings and ensure that all income is collected.	3	40	3	40
Development & Infrastructure	Economic Development	ET02 - Argyll and Bute is better connected, safer and more attractive	Airfields and Air Services - usage	Reduced number of aircraft using the airports.	Monitor usage and market the facilities.	2	10	2	10
Development & Infrastructure	Economic Development	ET02 - Argyll and Bute is better connected, safer and more attractive	Airfields and Air Services - fuel costs	Increased fuel costs on PSO flights being passed onto the Council.	Scrutinise all claims for increased costs to ensure that they are in accordance with the contract.	3	30	3	30
Development & Infrastructure	Planning and Regulatory Services	PR01 - The local economy is improved through the delivery of sustainable development	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	1	100
Development & Infrastructure	Planning and Regulatory Services	PR03 - We secure standards relating to public health and health protection through working with businesses, partner agencies and the public, through risk-based proportionate enforcement	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	1	20
Development & Infrastructure	Planning and Regulatory Services	PR04 - The health, safety, welfare and convenience of people in and around buildings is protected and improved	Dangerous Buildings interventions	Deal in Building Standards with an increasing level of dangerous building work which has significant financial implications for Council	Monitor activity and seek to recover costs from the owner	3	180	3	180
Development & Infrastructure	Planning and Regulatory Services	PR04 - The health, safety, welfare and convenience of people in and around buildings is protected and improved	Building Warrant fee shortfalls	Due to downturn in economic / building activity, building warrant fee income shortfalls leading to revenue budget pressures.	Continue to monitor Building Standards income and expenditure tightly and investigate further income generation streams. Lobby Scottish Ministers through professional organisations to increase Building Warrant fees to a sustainable level.	3	130	3	130
Development & Infrastructure	Roads and Amenity Services	RA01 - Proportionate, safe and available infrastructure	Winter Maintenance	Adverse weather conditions which require greater than budgeted number of gritting runs.	Monitor weather conditions and apply gritting policy to minimise costs.	4	1,200	4	1,200

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DEPARTMENT/SERVICE FINANCIAL RISKS - AS AT 31 DECEMBER 2014

DEPARTMENT	SERVICE	SERVICE OUTCOME	TITLE OF RISK	DESCRIPTION OF RISK	MITIGATIONS ACTIONS IN PLACE	As at 31 October 2014		As at 31 December 2014	
						LIKELIHOOD	FINANCIAL IMPACT £000	LIKELIHOOD	FINANCIAL IMPACT £000
Development & Infrastructure	Roads and Amenity Services	RA01 - Proportionate, safe and available infrastructure	Roads Maintenance	Adverse weather conditions result in deterioration of the road network necessitating greater spend on repair of defects.	Manage maintenance budgets to ensure that spend is prioritised to deal with safety defects.	3	230	3	230
Development & Infrastructure	Roads and Amenity Services	RA01 - Proportionate, safe and available infrastructure	Street Lighting	Age of lighting stock requires greater maintenance as health and safety becomes a consideration.	Manage maintenance budgets to ensure that spend is prioritised to deal with safety defects.	4	100	4	100
Development & Infrastructure	Roads and Amenity Services	RA06 - Sustainable disposal of waste	Waste Collection	Reduced income from commercial refuse collection	Review operational service provision	3	165	3	136
Development & Infrastructure	Roads and Amenity Services	RA06 - Sustainable disposal of waste	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	3	27
<b>Total</b>						<b>54</b>	<b>7,973</b>	<b>59</b>	<b>8,378</b>



**RESERVES AND BALANCES – UPDATE AS AT 31 DECEMBER 2014**

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**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 £48.526m usable reserves as at the end of 31 March 2014. Of this balance, £1.025m relates to Repairs and Renewals Fund, £3.460m relates to Capital Funds and the remainder is held in the General Fund, with £30.372m of the balance earmarked for specific purposes.
- 1.3 The Council has a total of £126.299m unusable reserves that are not backed with resources. They are required purely for accounting purposes.
- 1.4 The General Fund contingency level remains at 1.5% of net expenditure. There is currently an estimated surplus over contingency of £9.811m and this is being directed towards the delivery of the Single Outcome Agreement.
- 1.5 Assessing the adequacy of reserves should take account of the strategic, operational and financial risks facing the Council and should consider both internal and external factors. There are 18 categories included in the risk analysis and 7 have been assessed as low with 3 low/medium and 8 medium. The risk assessment category is the same as last year. There are no medium/high risks. The medium risks relate to cost pressures, demand pressures, funding, savings, strategic risks, operational risks and general financial climate.

**RESERVES AND BALANCES - UPDATE AS AT 31 DECEMBER 2014**

**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 2014**

3.2.1 The balances on each type of reserve at 31 March 2014 are set out in the table below.

<b>Reserve</b>	<b>£000</b>
<b>Unusable Reserves</b>	
Revaluation Reserve	56,113
Capital Adjustment Account	198,230
Financial Instruments Adjustment Account	-4,889
Pensions Reserve	-118,337
Accumulated Absences Account	-4,818
<b>Total Unusable Reserves</b>	<b>126,299</b>
Usable Reserves.....on next page	



<b>Reserve</b>	<b>£000</b>
<b>Usable Reserves</b>	
Repairs and Renewals Fund	1,025
Capital Fund	703
Usable Capital Receipts Reserve	2,757
General Fund	44,041
<b>Total Usable Reserves</b>	<b>48,526</b>
<b>Total Reserves</b>	<b>174,825</b>

- 3.2.2 The Revaluation Reserve represents the unrealised gains in the valuation of fixed asset. The Capital Adjustment Account represents the difference between depreciation based on proper accounting practice and statutory charges for financing capital expenditure. The Financial Instruments Adjustment Account represents the difference between gains and losses on borrowing and statutory capital financing charges. The Pensions Reserve represents the difference between pension costs based on proper accounting practice and payments made for pension costs. The Accumulated Absences Account represents the costed difference between holiday pay entitlement and actual holidays taken at 31 March.
- 3.2.3 The Repairs and Renewals Fund was established to support funding of renewal and replacement of school equipment. Schools can only draw on the Repairs and Renewals Fund to the extent they have previously paid into the Fund and contributions must be contained within schools devolved budgets.
- 3.2.4 The Capital Fund was established to receive all capital receipts generated by the Council and can be used to support the capital plan or meet the principal repayments on loan charges. The Council decides as part of the budget process each year how it wishes to draw funding from the Capital Fund.
- 3.2.5 The Usable Capital Receipts Reserve relates to the accumulated unspent capital receipts from sale of council houses prior to transfer of the housing stock. The reserve forms part of the Council's Strategic Housing Fund and can only be used for investment in social housing. The reserve will be used in accordance with the approach to investing in housing agreed by the Council in August 2012.

### 3.3 General Fund

- 3.3.1 The General Fund balance at 31 March 2014 can be analysed as follows:

	<b>Balance 31/03/14 £000</b>
Balance on General Fund as at 31 March 2013	46,138
Reduction to General Fund balance at end of 2013-14	2,097
Earmarked Balances	30,372
Contingency allowance at 1.5% of net expenditure	3,658
Unallocated balance as at 31 March 2014	10,011

- 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 2014, 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.

<b>Earmarking Category</b>	<b>Balance 31/03/14</b>	<b>Drawn- down to 2014-15 Budget as at 31/12/14</b>	<b>Planned Still to Spend 2014-15</b>	<b>Planned Spend Future Years</b>	<b>Balance no Longer Required</b>
	<b>£000</b>	<b>£000</b>	<b>£000</b>	<b>£000</b>	<b>£000</b>
Strategic Housing Fund	7,484	1,144	0	6,340	0
Revenue Contribution to Capital - Dunoon and Campbeltown Schools	3,000	0	0	3,000	0
Investment in Affordable Housing	9,500	0	0	9,500	0
Severance Costs	27	0	0	27	0
Reserve Committed for 2014-15 Budget	326	326	0	0	0
CHORD	420	0	0	420	0
DMR – Schools	887	887	0	0	0
Existing Legal Commitments	196	0	0	196	0
Unspent Grant	979	380	417	182	0
Unspent Third Party Contribution	255	15	5	235	0
Unspent Budget	7,298	1,530	930	4,447	391
<b>Total</b>	<b>30,372</b>	<b>4,282</b>	<b>1,352</b>	<b>24,347</b>	<b>391</b>

3.3.3 The balances no longer required that can be released back into the unallocated General Fund are noted below:

- NPDO £200,000
- Argyll and Bute Manager Programme £51,083
- Learning and Development £54,800
- Corporate Improvement Board Projects £43,500
- Local Plan Enquiry £42,000

3.3.4 The earmarked balances noted in paragraph 3.3.3, with the exception of the Local Plan Enquiry are all within Customer Services. Due to procurement savings and lower than expected inflation costs within School and Public Transport in addition to insurance savings within NPDO, the department will be able to progress the projects/initiatives from within their current budget for 2014-15 and is therefore able to release the earmarked balances back into the unallocated General Fund.

3.3.5 The sum of £90,000 had been earmarked for the Local Plan Enquiry. It is now expected that the final cost will be £48,000, therefore, the remaining £42,000 can be released back to the General Fund.

- 3.3.6 There is a change to the profiling of the Unspent Budget in respect of Early Intervention (Early Years Change Fund) (Ref 035 on appendix). The profile as agreed in February 2014 was indicative based on the assumption that the service would be spending evenly over 2014-15 and 2015-16. The work has been delayed due to the service review within Children and Families and the new profiling is noted below:  
 2014-15 £274,004  
 2015-16 £288,681  
 2016-17 £168,315
- 3.3.7 There is a change to the profiling of the unspent budget in respect of Care First/Care Pay Consultancy (Ref 036 on appendix). The earmarking relates to the implementation of the foster care payments module on CareFirst which was planned to take place during 2014-15 but has been deferred to 2015-16.
- 3.3.8 There is a change to the profiling of the Unspent Budget in respect of the introduction of the amenity services management system (Ref 003 on appendix). The project is in the early stages and is preparing initial documents for consideration at the IT steering board.
- 3.3.9 There is a change to the profiling of the Unspent Budget in respect of Iona Ferry Slip (Ref 051 on appendix). It is expected that this money will be used in 2015-16, currently retendering is underway.
- 3.3.10 Based on the financial risks analysis there are no proposals to change the general fund contingency.
- 3.3.11 Looking forward, the following forecasts are estimated for the unallocated general fund balance. Members agreed at Policy and Resources Committee in August to direct the free balance on the general fund exclusively to the theme of economy and jobs and proposals to increase income / reduce costs for the Council.

<b>Unallocated General Fund Forecast</b>	<b>£000</b>
Unallocated balance on General Fund as at 31 March 2014	10,011
Earmarked funds no longer required	391
Supplementary estimates previously approved:	
• Waverley (agreed in 2013-14) - £15k in 2014-15 and £10k in 2015-16	-25
• Rothesay Pavilion – agreed £335k at Council 25 September 2014.	-335
• 6 Year Budget for Lorn Arc programme team office agreed at Council on 22 January 2015	-1,607
Budgeted Surplus 2014-15	1,020
Forecast outturn for 2014-15 as at 31 December 2014	202
Forecast outturn for 2015-16 as at 31 December 2014	154
Free General Fund Balance to be directed towards delivery of Single Outcome Agreement.	9,811

### **3.4 Review and Risk Assessment**

- 3.4.1 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 Reserve. A separate financial risk analysis report has been prepared looking at the overall financial risks relating to the revenue budget.
- 3.4.2 There are 18 categories included in the risk analysis and 7 have been assessed as low with 3 low/medium and 8 medium. The risk assessment category is the same as last year. There are no medium/high risks. The medium risks relate to cost pressures, demand pressures, funding, savings, strategic risks, operational risks and general financial climate.
- 3.4.3 Based on the above it is recommended that the contingency for the General Fund reserve should be retained at 1.5%.
- 3.4.4 Risks in terms of capital projects can be partially managed by using capital receipts and managing the overall capital plan. In terms of cash flow management there are substantial earmarked reserves that in the short term can be used to manage overall cash flow.

## **4. CONCLUSION**

- 4.1 The report outlines the overall reserves and balances for the Council covering the purpose and level of each reserve. It also provides detail as to expenditure against earmarked balances held within the General Fund. There is currently an estimated surplus over contingency of £9.811m and this is being directed towards the delivery of the Single Outcome Agreement.

## **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 | Equalities - | None.   |
| 5.6 | Risk -       | A contingency of £3.658 equivalent to 1.5% of net   |

expenditure has been set aside as part of the general fund. This has been subject to a risk assessment.

5.7 Customer Service - None.

**Bruce West**  
**Head of Strategic Finance**  
**27 January 2015**

**APPENDICES**

Appendix 1 – Earmarked Reserves breakdown of unspent budget  
Appendix 2 – Risk Assessment for Review of Reserves



APPENDIX 1

Earmarked Reserves - Unspent Budget  
As at 31 December 2014

Ref	Department	Service	Description	Balance 31/03/14	Drawdown to 2014/15 Budget as at 31/12/14	Planned Still to Spend in 2014/15	Planned Future Spend Years	Balance No Longer Required	Plans for Use
001	Customer Services	Governance & Law	Oban By-election	60,000	60,000	0	0		Due to the resignation of two elected members there is a requirement to have two separate by-elections in the Oban area, one alongside the European Elections in May and the other in July. The service do not have the capacity within the recurring operational revenue budget to accommodate the cost of the by-elections, the Governance and Law service are projecting a favourable outcome position in 2013-14 which could be earmarked to cover the costs.
002	Development and Infrastructure	Economic Development	Oban Airport meteorological equipment	60,000	0	60,000	0		To replace the current equipment that is at the end of its life expectancy and has required expensive maintenance repairs. Provision was included within the 2013-14 budget for these costs but not in 2014-15. The contract for the works was put out to tender but has to be re-tendered which has delayed this project until 2014-15. There is no available budget within the service in 2014-15 to fund this.
003	Development and Infrastructure	Roads and Amenity Services	Amenity Services introduction of management information system	135,500	0	0	135,500		To introduce WDM/TOTAL to provide accurate management information on the operation of Amenity Services. Funding was available in the 2013-14 budget for this project, there is not budget available in 2014-15 to fund this project which was agreed as part of the service review. Because of delays with progressing budget savings options this delayed the implementation of this project. This will be progressed in 2014-15 instead of 2013-14.
019	Customer Services	Customer and Support Services	Scottish Government Funding - Welfare Reform/Discretionary Housing Payments (agreed at Council February 2014)	523,706	130,000	131,853	261,853		DWP LSSR service activity as per Council Paper from February 2014. Scottish Government Grant in relation to Discretionary Housing Payments. This is committed in 2014-15 against DWP LSSF service activity.
022	Customer Services	Facility Services	Holy Loch Community Centre	52,345	52,345	0	0		To be used to fund the demolition costs of the Holy Loch Community Centre in Sandbank near Dunoon. This was approved in February 2014 to be met from underspends in the Facility Services budget for 2013-14, there was a delay in carrying out the works on site due to requirement to secure a bat license.

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025	Development and Infrastructure	Economic Development	Inveraray CARS	350,000	0	25,000	325,000		<p>The aims of the scheme focus around the objectives of protecting the quality of the built environment as an asset for sustainable economic growth, enabling the development of growth enhancing activities within Inveraray itself and to act as a catalyst for economic regeneration of the town and its hinterland.</p> <p>The scheme seeks to :</p> <ol style="list-style-type: none"> <li>1. Secure investment in the fabric of the built heritage of Inveraray which is highlighted as our premier conservation area and a main tourist attraction.</li> <li>2. Focus on essential repair of the historic environment focused around 8 priority buildings, shop fronts, a small repairs and public realm investment .</li> <li>3. Deliver training and improve the traditional building skills base amongst local contractors and business operating with the community and linking to the Argyll Construction college and working with the Lead Sheet Association.</li> <li>4. Deliver education and awareness raising initiatives working closely with the local primary school, specifically Argyll College (as part of UH) and local contractors.</li> <li>5. Develop working partnerships with local and national authorities, local traders and residents with regard to improving the appearance of the conservation area.</li> <li>6. Consider opportunities for town centre, access and parking improvements and the opportunities for joint working with the trunk roads authority to develop a heritage led approach relative to road signage.</li> </ol>
026	Development and Infrastructure	Economic Development	Hermitage Park HLF	300,000	0	0	300,000		<p>The aims of the scheme focus around the objectives of protecting the quality of the heritage of Hermitage Park thereby improving the quality of the experience, increase public engagement and the use of the park. The overall objective is to enhance the quality of the area as a place to live and work and in turn improve the overall quality of life in our communities. This will be achieved through the following:</p> <ol style="list-style-type: none"> <li>1 Restoration of the historic fabric including walled memorial garden, pond and gates, old mill remains, Hermitage Well and the Millig Burn paths, bridges and walls.</li> <li>2 Restoration/reinterpretation of historic planting, including open up lines of site to improve safety of visitors.</li> <li>3 Celebration of heritage through interpretation and community involvement – and upgrading of the paths and drainage to increase access to the Park.</li> <li>4 Reconsideration of the recreational elements which include the children's play park, bowling green, tennis courts, putting green and recreational pavilion, shelter and toilets.</li> </ol>
027	Development and Infrastructure	Economic Development	Campbeltown Picture House	150,000	0	0	150,000		<p>First constructed in 1913 and is now the oldest purpose built cinema still operating in Scotland. However, due to age, years of water ingress and an antiquated heating system, the property is now in a perilous state of repair and is an A-Listed property. Although the management board is composed of volunteers, it currently employs 7 staff (2 FT/ 5 PT) and has plans to expand. Total costs of renovations are forecast at £3m as detailed in the Business Case (Jura Consultants, August 2012).</p>



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Earmarked Reserves - Unspent Budget  
As at 31 December 2014

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032	Community Services	Adult Care	Residential Care Home Placements (Charging Order Income)	853,000	0	0	853,000		Contingency put in place in February 2013 to offset budget saving options for Adult Care Service. The Council holds a debtor on the balance sheet for the level of charging orders in place, this earmarked balance is a holding account to retain the monies that were generated in creating the debtor. These funds have not yet been recovered, if this earmarked balance was removed there would be an issue for the service if the debt is not recovered.
033	Community Services	Adult Care	Autism Strategy	35,000	10,354	24,646	0		Carry forward on monies received late in 2012-13 to fund the development of an autism strategy for both adults and children. Report to Community Services Committee 8th May 2014. noting The Health and Social Care Strategic Partnership are leading work in Argyll and Bute to develop services for clients with an Autism Spectrum Disorder (ASD) Work is underway and funding is being utilised.
034	Community Services	Adult Care	Health and Social Care Integration	120,000	120,000	0	0		To fund a team for two years to progress Health and Social Care Integration. Project is up and running. Funding will be required to cover project team staff costs until implementation. Additional ad-hoc support may be required subject to developments / timescales.
035	Community Services	Children and Families	Early Intervention (Early Years Change Fund)	731,000	274,004	0	456,996		Fund established in 2012/13 to be spent over more than one year. Expenditure plan was prepared in 2014/15.
036	Community Services	Children and Families	Care First /Care Pay Consultancy	16,200	0	0	16,200		Progress the integration of financial and care management information held in the CareFirst system for Children and Families. Monies were planned to be spent during 2013-14, however the timescale has slipped. Consultancy will now be needed in 2015-16.
037	Community Services	Children and Families	Early Years Development Support	29,190	29,190	0	0		Two posts shared by the Council and NHS to support the Integrated Childrens Services Planning and Early Years Collaborative. 2 posts were recruited to in November 2013. Funding is required to fund these posts in 14/15.
038	Community Services	Community and Culture	Events and Festivals	67,000	67,000	0	0		Contribution towards a strategic events and festivals programme. Year 3 of 3 year programme.
039	Community Services	Community and Culture	Welfare Rights Officer	42,000	33,434	66	8,500		Continuation of fixed 2 year Welfare Rights Officer post, to assist in the delivery of additional requirements placed on the service, as a result of Welfare Reform. Fixed 2 year post wef June 2013.
040	Community Services	Education	School Campus Proposals - Dunoon and Campbeltown	648,407	75,000	57,631	515,776		Additional revenue costs associated with development of new schools. Drawn down as Schools project progresses and project costs are incurred.
041	Community Services	Education	Use of Additional Scottish Government Funding to Maintain Teacher numbers - Performance Management Officer	32,138	32,138	0	0		Two year initiative, creation of a post to provide support to the Education Management Team. Year 2 of initiative. Officer in post, contracted until March 2015.

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Earmarked Reserves - Unspent Budget  
As at 31 December 2014

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042	Community Services	Education	Youth Employment Opportunities Fund	162,388	10,000	65,000	87,388		Fund established in 2012/13 to be spent over more than one year. Monies will be spent on activities including Modern Apprenticeships and work experience.
043	Customer Services	Customer and Support Services	Corporate Purchasing Cards	5,000	5,000	0	0		Introduce corporate purchasing cards for catering purchases in schools. Remaining balance is required for next year for 4 months to allow the completion of the creditors scanning backlog.
044	Customer Services	Customer and Support Services	Information Management Strategy	6,212	2,400	3,812	0		To fund one-off costs within IT in respect of Information Management Strategy. All monies were planned to be spent during 2013-14, however some invoices were withheld for payment due to late delivery and poor quality of some of the deliverables of the project. These issues have been resolved in 2014-15 and the monies will be required to offset the final costs.
045	Customer Services	Executive Director of Customer Services	NPDO	200,000	0	0	0	200,000	Use efficiencies within 2012-13 to pay for the potential costs associated with a refinancing proposal for ABC Schools. Any refinancing proposal has the potential to result in a substantial gain for the Council. The costs associated with re-financing will not be incurred until 2014-15.
046	Customer Services	Facility Services	Asbestos Management	358,369	114,974	64,211	179,185		Asbestos survey to be carried out for all of the Council properties. Reserves were approved to fund a 3 year programme of asbestos works, the original amount earmarked was £513k. The remaining monies will be spent over 2014-15 and 2015-16.
047	Customer Services	Improvement and HR	Argyll and Bute Manager Programme	164,575	0	0	113,492	51,083	Fund the Argyll and Bute Manager training programme. The service have incurred some expenditure but this can be accommodated from within the service favourable outturn position. Proposed to maintain balance in reserves to fund the extension of the Argyll and Bute Manager programme. ALTHOUGH BALANCE IS BEING RELEASED BACK TO THE GENERAL FUND, THERE IS AVAILABLE MONIES WITHIN CUSTOMER SERVICES BUDGET WITHIN 2014-15 TO ENABLE THIS PROJECT/INITIATIVE TO STILL PROGRESS.
048	Customer Services	Improvement and HR	Learning and Development	175,640	0	0	120,840	54,800	Training identified via PRDs, develop further E-Learning modules and the provision of Social Work degree and HNC qualifications. Original earmarked balance was to be spent over a 5 year period. The service have incurred some expenditure in these areas but do not require to draw on the reserves as these costs can be accommodated from the favourable outturn position. The spending plan has been expanded to include the provision of social work HNC qualifications. ALTHOUGH BALANCE IS BEING RELEASED BACK TO THE GENERAL FUND, THERE IS AVAILABLE MONIES WITHIN CUSTOMER SERVICES BUDGET WITHIN 2014-15 TO ENABLE THIS PROJECT/INITIATIVE TO STILL PROGRESS.
049	Customer Services	Improvement and HR	Corporate Improvement Board Projects	43,500	0	0	0	43,500	Plans for use include the re-accreditation of PSIF verifiers, BPR training costs and the costs of developing e-learning modules. Monies originally planned to be spent by 2014-15. Plans for use include the re-accreditation of PSIF verifiers, BPR training costs and the costs of developing e-learning modules. ALTHOUGH BALANCE IS BEING RELEASED BACK TO THE GENERAL FUND, THERE IS AVAILABLE MONIES WITHIN CUSTOMER SERVICES BUDGET WITHIN 2014-15 TO ENABLE THIS PROJECT/INITIATIVE TO STILL PROGRESS.
050	Development and Infrastructure	Economic Development	Lorn Arc	26,000	26,000	0	0		To address any outstanding aspects of the Lorn Arc Business Case

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051	Development and Infrastructure	Economic Development	Iona Ferry Slip	255,000	0	0	255,000		To be used on ferry slip on Iona which requires significant work. There has been a delay in initiating project due to the scope of the work changing and the revised project having to be re-tendered.
052	Development and Infrastructure	Planning and Regulatory Services	Local Plan Enquiry	90,000	40,200	7,800	0	42,000	Local Plan Enquiry scheduled for 2014/15
053	Development and Infrastructure	Roads and Amenity Services	Waste Management	586,258	318,554	267,704	0		Will be used towards Waste Management longer term model. Delay in introduction of comingled collection due to legal issues that remain to be resolved, however monies will be required for waste management longer term model.
054	Development and Infrastructure	Roads and Amenity Services	Car Parking Strategy Initial Shortfall	209,314	58,606	150,708	0		Required for the implementation of DPE. Implementation commenced during 2013-14. £217k of the funding was used and it is expected that the balance of £209k will be used in the first 6 months of 2014-15.
077	HQ Non Dept	n/a	Community Resilience Fund	524,680	0	0	524,680		Fund established in 2012/13 to be spent over more than one year
078	HQ Non Dept	n/a	PVG Retrospective Phase	211,413	46,470	59,237	105,706		Budget earmarked at the end of 2012-13 for a 3 year programme to ensure the council is compliant with the requirement of the PVG scheme, including the migration of existing staff over to the new scheme.
079	HQ Non Dept	n/a	Support Staff for PVG Retrospective Phase	74,192	24,519	12,577	37,096		Additional support in HR to process PVG applications.
<b>TOTAL</b>				<b>7,298,027</b>	<b>1,530,188</b>	<b>930,245</b>	<b>4,446,212</b>	<b>391,383</b>	



## APPENDIX 2

<b>Risk Assessment for Review of Reserves</b>		
<b>Factor</b>	<b>Comment</b>	<b>Assessment</b>
Cost pressures	Cost pressures for 2015-16 have been reviewed regularly throughout 2014-15. The cost pressures included in the service plans and draft budget take account of the requirement to fund existing levels of service provision.	Medium (2014-15 Medium)
Demand led pressures	The main demand led pressures over the last few years have related to social work services for children, additional support needs in education, home care and winter maintenance on the road network. Demand pressures for 2015-16 have been reviewed regularly throughout 2014-15.	Medium (2014-15 Medium)
Service Income	Service income levels have been reviewed as part of constructing the budget. In addition fees and charges have been reviewed.	Low (2014-15 Low)
Council Wide Cost Risks	The financial risk analysis identified 10 council wide cost risks – Council Tax income, finance settlement conditions, shortfall on savings target, backdating of holiday pay, employee pay awards, national insurance, superannuation, energy costs, repairs and maintenance and general inflation. All risks have been assessed as unlikely (score 2) with the exception of the finance settlement conditions risk which has been assessed as remote (score 1) and the Employers Superannuation auto enrolment which has been assessed as almost certain (score 5). At this stage it is difficult to determine a reasonable estimate of the financial impact of superannuation auto enrolment.	Medium (2014-15/ Medium)
Funding Risks	The financial settlement announced on 11 December 2014 confirms funding for the 2015-16 financial year with the exception of the Council Tax Reduction Scheme funding. The other element of funding is council tax and the Council has made a prudent	Medium (2014-15 Medium)

<b>Risk Assessment for Review of Reserves</b>		
<b>Factor</b>	<b>Comment</b>	<b>Assessment</b>
	estimate of income and has a sound history of achieving collection targets. The overall assessment is a medium risk.	
Savings Risks	The Council have agreed a strategy to managing the budget which will see a savings target of 1% per annum for 2014-15 and 2015-16. The longer term outlook will require to be addressed through the development of "service choices" to ensure the Councils resources are aligned to support the delivery of the SOA.	Medium (2014-15 Medium)
Inflation Rates	The projections for inflation have been based on Bank of England forecasts. Currently the rate of inflation CPI is 1.2%. In terms of the longer term outlook, general inflation exceeds future forecasts. Whilst it is forecast to rise to around 1.3% in 2015-16 there is still a 56% probability of it exceeding 2.0% in the medium term. In terms of any longer term outlook in light of the updated Bank of England projections the general inflation assumption used would be 2.0%.	Low/Medium (2014-15 Low/Medium)
Interest Rates	The Council has a large proportion of its borrowing secured at fixed rates. Surplus funds are invested and the rates of interest earned reflect current market conditions. Borrowing is being managed to reduce surplus cash available for investment subject to working capital/cash flow requirements. This reduces risk exposure on surplus funds. Current forecasts of interest rate are based on advice from our treasury advisors. Current investment rates are so low there is little scope for them to reduce any further.	Low (2014-15 Low)
Financial risks	The Council has reduced surplus funds invested and this has reduced exposure to risks associated with money market deposits. It retains a working balance of £10m to meet cash flow needs. Investments are managed based on the credit worthiness of agreed counterparties based on credit scores of	Low (2014-15 Low)

<b>Risk Assessment for Review of Reserves</b>		
<b>Factor</b>	<b>Comment</b>	<b>Assessment</b>
	recognised agencies. This should avoid having to borrow in an unplanned way from the money markets.	
Strategic risks	The strategic risk register has been reviewed against the draft corporate and service plans.	Medium (2014-15 Medium)
Operational risks	Operational risk registers are held in Pyramid and formally reviewed each quarter. Service plans and budget have been prepared to reflect current risks.	Medium (2014-15 Medium)
General financial climate	The finance settlement covers 2015-16. A prudent approach to estimating income from council tax has been taken. Risks arising from inflation, interest rates, cost pressures and demand led pressures have been outlined above. However, given the increased uncertainty globally in relation to the general financial climate particularly in relation to the Eurozone this does remain an area of risk. It would be prudent to assume a medium risk for this.	Medium (2014-15 Medium)
Availability of contingency funds	The Council currently has sufficient contingency funds to meet its target.	Low (2014-15 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. The planning and budget process has identified cost pressures and risks, however, significant savings are required going forward. The risks from the overall financial standing of the Council are low.	Low (2014-15 Low)
Track record in budget management	The Council has a good track record of containing expenditure within budget. Again the Council is on track to contain costs within budget for 2014-15. However there remains the potential for significant costs for winter maintenance in relation to roads.	Low (2014-15 Low)
Financial	Revenue and capital budgets are	Low/Medium

<b>Risk Assessment for Review of Reserves</b>		
<b>Factor</b>	<b>Comment</b>	<b>Assessment</b>
information and reporting arrangements	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.	(2014-15 Low/Medium)
Insurance cover	The Council has adequate insurance cover.	Low (2014-15 Low)
Internal controls	The statement of internal controls identifies a generally adequate control framework although there are areas for improvement. An audit plan is approved and delivered each year to monitor internal controls. The Council's Audit Committee is active and complies with most aspects of good practice.	Low/Medium (2014-15 Low/Medium)