

Appendices to Revenue Budget Report



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Copy to: Leaders of all Scottish local authorities

31 January 2019

Dear Alison,

I have listened carefully to the points you and other Leaders have raised with me following our consultation, and most recently in our meeting on 30 January, on the terms of the local government settlement and the issues you have sought to resolve as being important to you. The Scottish Greens have also raised many similar points in my discussions with them to secure support for the Budget.

In the Budget Bill Stage 1 debate in Parliament today I announced a package of further measures covering local taxation and local government finance which I consider will be the biggest empowerment of local authorities since devolution. I write now to confirm the details.

The Scottish Government has committed to make a number of changes to local government taxation between now and the end of this Parliament and clearly COSLA will have a key role as that works unfolds. These potential changes include:

- To consult, in 2019, on the principles of a locally determined tourist tax, prior to introducing legislation to permit local authorities to introduce a **transient visitor levy**, if it is appropriate for local circumstances;
- To support an agreed amendment from the Scottish Greens to the Transport (Scotland) Bill that would enable those local authorities who wish to use such a power, to introduce a **workplace parking levy**. Scottish Government support will be contingent on the exclusion of hospitals and NHS properties; and
- To devolve Non-Domestic Rates **Empty Property Relief** to local authorities in time for the next revaluation.

Both the Scottish Government and the Greens also supported the recommendation of the Commission on Local Tax Reform, which was co-chaired by the then COSLA President, that the present council tax system must end.

In order to make progress the Scottish Government will convene cross-party talks on its replacement with a view to publishing legislation, should cross-party agreement on a replacement be reached, by the end of this Parliament, with that legislation taken forward in the following Parliament.

While the Scottish Government maintains the position that money for education, social care and early learning and child care are core functions of local government, we have listened to the arguments that local government requires increased funding and flexibility for the 'core' local government settlement.

I have, therefore, agreed to make the following changes:

- An increase in the core resource local government settlement of £90 million;
- Continue to provide an earmarked £160 million from the Scottish Government for health and social care investment to support social care and mental health services – including those under the direction of Integration Authorities– whilst, as part of this package, allowing local authorities the flexibility to offset their adult social care allocations to Integration Authorities in 2019-20 by 2.2% compared to 2018-19, i.e. by up to £50 million across all local authorities to help them manage their own budgets
- Provide, as you have requested, local authorities with the flexibility to increase the Council tax by 3% in real terms, which equates to 4.79% next year.
- Bringing forward a three year funding settlement for local government from 2020-21 budget onwards; and to develop a rules based framework for local government funding in partnership with COSLA that would be introduced for the next Parliament.

Taken together, this enhanced package offers up to £187 million of increased funding and flexibility to local authorities.

In addition to this, and subject to the successful outcome of negotiations with teachers, the Scottish Government will fully fund its contribution to the cost of the Teachers' Pay deal, providing local authorities with the additional funding required to meet our share of the pay offer.

At our meeting on 30 January I also undertook to follow up and confirm the position on two further points.

Firstly, Local authorities, along with other public bodies, will face increased costs as a result of changes made by the UK Government to employer contributions for public sector pensions, including for Teacher pensions. The UK Government has committed to part fund these costs.

Local authorities were assuming a shortfall of 33% in the funding for these costs. Scottish Government analysis is that this shortfall is likely to be closer to 21%. This difference amounts to around £15 million for local authorities which they should no longer have to budget for.

We will not have formal confirmation of the impact of these changes to the Scottish Budget until the UK Spring Statement on 13 March 2019. However, we are committed to continue to press the UK Government to meet the full cost of these changes to avoid damaging impacts on the delivery of public services across Scotland. The Scottish Government will, however, commit to pass on to local government the consequential that we receive towards the employers' cost increase for local government Teachers' Pension schemes.

Secondly, I can confirm that I intend to bring forward as early as I can (early in the new financial year) changes to legislation which will allow Councils to vary loans fund repayments for advances made before 1 April 2016. Changes to repayments must be based on prudent principles and we will work with COSLA and Audit Scotland to reach a solution.

Throughout the Budget negotiations, I have endeavoured to engage constructively and openly with COSLA. As a result of the continuing UK austerity cuts forced upon us I know local authorities, along with the rest of the public sector, are still facing some difficult financial challenges, but I hope that you can recognise and welcome the significant package of additional measures I have confirmed today, which I truly do consider will be the biggest empowerment of local authorities since devolution.

Set out in the Appendix to this letter are details of the additional allocations to individual local authorities, through the normal formula distribution for the additional £90 million, to be spent at the discretion of individual councils. Subject to Parliamentary approval in the final stages of the Budget Bill, these sums will be added to the Local Government Finance (Scotland) Order 2019 to be presented to Parliament later in February.

DEREK MACKAY

Local Authority	Additional Stage 1 Allocation: Core Grant
	£m
Aberdeen City	3.161
Aberdeenshire	4.352
Angus	1.967
Argyll & Bute	1.626
Clackmannanshire	0.834
Dumfries & Galloway	2.678
Dundee City	2.503
East Ayrshire	2.051
East Dunbartonshire	1.874
East Lothian	1.719
East Renfrewshire	1.787
Edinburgh, City of	7.038
Eilean Siar	0.691
Falkirk	2.600
Fife	6.165
Glasgow City	9.969
Highland	4.228
Inverclyde	1.355
Midlothian	1.493
Moray	1.543
North Ayrshire	2.398
North Lanarkshire	5.702
Orkney	0.637
Perth & Kinross	2.477
Renfrewshire	2.941
Scottish Borders	1.990
Shetland	0.719
South Ayrshire	1.890
South Lanarkshire	5.388
Stirling	1.585
West Dunbartonshire	1.576
West Lothian	3.063
Scotland	90.000

FALKIRK COUNCILSUMMARY OF REVENUE BUDGET 2019/20

<u>SERVICE</u>	<u>2018/19</u> <u>Budget</u> <u>at Outturn</u> <u>Prices</u> <u>£'000</u>	<u>2019/20</u> <u>Budget</u> <u>at Outturn</u> <u>Prices</u> <u>£'000</u>
Children's Services	189,653	193,635
Social Work Adult Services	3,691	3,664
Development Services	28,775	27,629
Corporate & Housing Services	28,719	26,279
Trading Accounts	(508)	(518)
Sub-Total	<u>250,330</u>	<u>250,689</u>
 Falkirk Community Trust	 11,001	 10,793
Integration Joint Board	60,729	63,322
 Joint Valuation Board	 1,245	 1,257
Capital Charges	<u>15,210</u>	<u>13,932</u>
Total Net Expenditure	<u>338,515</u>	<u>339,993</u>
 Aggregate External Finance	 272,511	 272,439
General Fund Reserves Applied	2,300	950
Council Tax (see below)	<u>63,704</u>	<u>66,604</u>
Total Income	<u>338,515</u>	<u>339,993</u>
 Estimated yield of £1 Council Tax	 £56,127	 £56,975
Council Tax (Band D)	<u>£1,135</u>	<u>£1,169</u>
Product	<u>63,704</u>	<u>66,604</u>

FALKIRK COUNCIL

2019/20 REVENUE BUDGET MOVEMENTS

	Childrens Services £'000	Social Work Adult Services £'000	Development Services £'000	Corporate & Housing Services £'000	Trading Accounts £'000	Council Services £'000
2018/19 Net Budget	189,653	3,691	28,775	28,719	(508)	250,330
Inflation						
Pay Inflation	3,998	35	889	762	-	5,684
FSP/NPDO Inflation	536	-	-	-	-	536
General Inflation	483	-	-	-	(8)	475
	<u>5,017</u>	<u>35</u>	<u>889</u>	<u>762</u>	<u>(8)</u>	<u>6,695</u>
Service Specific Movements						
Living Wage	-	-	-	200	-	200
Pension Increases	3,759	7	108	100	-	3,974
FSP Recharge	(172)	-	-	-	-	(172)
NPDO Refinancing	(1,700)	-	-	-	-	(1,700)
Demographics	(76)	-	49	-	-	(27)
Crematorium	-	-	552	-	-	552
Looked After Children	705	-	-	-	-	705
Continuing Care	132	-	-	-	-	132
Other Changes	232	(69)	(166)	192	(2)	187
Discretionary Housing Payments	-	-	-	(1,532)	-	(1,532)
New Investment	200	-	20	1,040	-	1,260
	<u>3,080</u>	<u>(62)</u>	<u>563</u>	<u>-</u>	<u>(2)</u>	<u>3,579</u>
Budget Saving Measures						
Rebasing Adjustments	(228)	-	(150)	(1,172)	-	(1,550)
Service Savings	(3,887)	-	(2,448)	(2,030)	-	(8,365)
	<u>(4,115)</u>	<u>-</u>	<u>(2,598)</u>	<u>(3,202)</u>	<u>-</u>	<u>(9,915)</u>
2019/20 Net Budget	<u>193,635</u>	<u>3,664</u>	<u>27,629</u>	<u>26,279</u>	<u>(518)</u>	<u>250,689</u>

2019/20 Children's Services Budget**Service - Objective Analysis**

	2018/19 Budget Outturn Prices £	2019/20 Budget September 2018 Prices £	2019/20 Budget Outturn Prices £
Primary Education	57,839,230	60,507,460	62,329,380
Secondary Education	80,928,730	80,289,770	82,411,360
Special Education	10,990,510	10,750,890	11,019,160
Service Management	(1,194,590)	(3,607,230)	(3,422,440)
Early Years	12,147,490	11,967,490	12,315,520
Psychological	852,000	852,000	870,800
Community Learning & Dev	2,871,140	2,721,140	2,786,500
Community Halls	408,270	408,270	425,430
Children & Families	24,221,650	23,722,330	24,365,470
Criminal Justice	96,760	96,700	104,060
Catering & Cleaning	492,020	377,970	429,830
NET EXPENDITURE	189,653,210	188,086,790	193,635,070

2019/20 Children's Services Budget

Service - Subjective Analysis

	2018/19 Budget Outturn Prices £	2019/20 Budget September 2018 Prices £	2019/20 Budget Outturn Prices £
<u>EMPLOYEE EXPENSES</u>			
SJC Employees	46,642,840	46,755,910	48,139,470
Teachers	83,937,460	85,877,670	88,476,740
Pension/Termination Costs	27,670	27,670	27,670
Indirect Employee Expenses	1,575,480	1,557,810	1,572,680
Total Employee Expenses	132,183,450	134,219,060	138,216,560
<u>PROPERTY EXPENSES</u>			
Repairs and Maintenance	1,393,150	1,292,150	1,314,860
Maintenance of Grounds	8,390	8,390	8,390
Grnds Maint Internal Recharges	109,170	109,170	110,790
Energy Costs	2,028,090	2,137,200	2,360,830
Rents	284,150	284,150	286,660
Rates / Council Tax	4,373,810	4,369,970	4,499,220
Water Services	352,570	351,970	355,540
Fixtures and Fittings	87,340	87,340	87,340
Expenses of Operational Bldgs	4,500	4,500	4,500
Cleaning & Domestic Supplies	3,338,840	3,336,840	3,428,550
Property Insurance	241,970	264,070	264,070
Total Property Expenses	12,221,980	12,245,750	12,720,750
<u>TRANSPORT EXPENSES</u>			
Direct Transport Costs	2,500	2,500	2,500
Transport Recharges	154,960	154,960	157,890
Transport Insurance	530	530	540
Transportation Costs	3,788,990	3,788,990	3,845,100
Total Transport Expenses	3,946,980	3,946,980	4,006,030
<u>SUPPLIES & SERVICES</u>			
Equip, Furniture and Materials	5,661,490	13,126,100	13,145,280
Training Materials	32,890	32,890	32,890
Services	845,930	769,180	781,960
Catering	6,630,740	6,505,740	6,556,270
Clothing, Uniforms & Laundry	41,700	41,700	41,700
Printing, Staty & Gen Off Exps	119,530	119,530	120,280
Client Amenities	16,590	16,590	16,590
Communications & Computing	578,500	578,500	581,610
Contribution to Funds	10,000	10,000	10,000
Schools Per Capita	1,301,730	1,301,730	1,301,730
Miscellaneous Supplies	654,660	122,790	122,790
Total Supplies & Services	15,893,760	22,624,750	22,711,100

2019/20 Children's Services Budget

Service - Subjective Analysis

	2018/19 Budget Outturn Prices £	2019/20 Budget September 2018 Prices £	2019/20 Budget Outturn Prices £
<u>THIRD PARTY PAYMENTS</u>			
Internal Recharges	(556,540)	(556,540)	(556,540)
Other Local Authorities	759,000	759,000	782,780
Other Agencies	14,810,370	13,786,470	14,056,530
Payments to Voluntary Orgs	639,030	639,030	652,070
Grants to Voluntary Orgs	3,000	3,000	3,000
DSS Transfer Projects	32,250	32,250	32,250
Falkirk Schools Project	17,405,970	17,233,970	17,675,670
Community Schools Project	12,949,770	11,249,770	11,518,520
Total Third Party Payments	46,042,850	43,146,950	44,164,280
<u>TRANSFER PAYMENTS</u>			
Payments to Pupils/Students	796,590	772,590	789,040
Payments Individuals	3,371,440	3,737,590	3,809,870
Total Transfer Payments	4,168,030	4,510,180	4,598,910
<u>SUPPORT SERVICES</u>			
Central Support Recharges	253,160	253,160	253,160
Departmental Recharges	5,921,180	5,834,390	5,836,880
Total Support Services	6,174,340	6,087,550	6,090,040
TOTAL EXPENDITURE	220,631,390	226,781,220	232,507,670
<u>INCOME</u>			
Specific Government Grants	(8,672,760)	(16,428,410)	(16,421,580)
Other Government Grants	(1,504,610)	(1,504,610)	(1,513,180)
Other Grants, Reimburse & Conts	(455,700)	(455,700)	(455,700)
Customer and Client Receipts	(3,347,050)	(3,422,050)	(3,422,050)
Rents Received	(92,060)	(92,060)	(92,060)
Internal Recharges	(5,998,330)	(5,978,090)	(5,978,090)
Charges to Other Bodies	(1,397,660)	(1,397,660)	(1,405,420)
Catering Internal Trad Rechgs	(5,179,740)	(5,179,740)	(5,231,710)
Building Clean Int Trad Rechgs	(4,030,560)	(4,030,560)	(4,134,110)
Miscellaneous Income	(299,710)	(205,550)	(218,700)
Total Income	(30,978,180)	(38,694,430)	(38,872,600)
NET EXPENDITURE	189,653,210	188,086,790	193,635,070

2019/20 Social Work Adult Services Budget

Sub Service - Objective Analysis

	2018/19 Budget Outturn Prices <u>£</u>	2019/20 Budget September 2018 Prices <u>£</u>	2019/20 Budget Outturn Prices <u>£</u>
Social Work Shared Services	1,130,320	1,094,470	1,129,750
SW Adult Out of Scope	2,560,930	2,458,670	2,534,000
NET EXPENDITURE	<u>3,691,250</u>	<u>3,553,140</u>	<u>3,663,750</u>

2019/20 Social Work Adult Services Budget

Sub Service - Subjective Analysis

	2018/19 Budget Outturn Prices £	2019/20 Budget September 2018 Prices £	2019/20 Budget Outturn Prices £
<u>EMPLOYEE EXPENSES</u>			
SJC Employees	1,086,340	1,093,530	1,128,520
Indirect Employee Expenses	138,970	148,990	149,100
Total Employee Expenses	1,225,310	1,242,520	1,277,620
<u>PROPERTY EXPENSES</u>			
Repairs and Maintenance	357,420	357,420	366,600
Maintenance of Grounds	15,000	0	0
Grnds Maint Internal Recharges	3,760	3,760	3,810
Energy Costs	335,140	350,540	384,380
Rents	112,640	112,640	112,930
Rates / Council Tax	112,110	112,110	115,400
Water Services	68,630	68,630	69,320
Fixtures and Fittings	12,210	12,210	12,210
Cleaning & Domestic Supplies	222,260	222,260	226,430
Property Insurance	32,310	28,120	28,120
Total Property Expenses	1,271,480	1,267,690	1,319,200
<u>TRANSPORT EXPENSES</u>			
Direct Transport Costs	1,540	1,540	1,580
Transport Recharges	285,980	285,980	293,330
Total Transport Expenses	287,520	287,520	294,910
<u>SUPPLIES & SERVICES</u>			
Equip, Furniture and Materials	21,340	21,340	21,340
Training Materials	68,640	68,640	68,640
Services	202,010	221,850	225,000
Printing, Staty & Gen Off Exps	28,150	28,150	28,290
Communications & Computing	85,280	85,280	88,480
Contribution to Funds	45,000	45,000	45,000
Miscellaneous Supplies	124,630	49,120	49,120
Total Supplies & Services	575,050	519,380	525,870
<u>THIRD PARTY PAYMENTS</u>			
Other Agencies	13,000	13,000	13,000
Total Third Party Payments	13,000	13,000	13,000
<u>SUPPORT SERVICES</u>			
Departmental Recharges	477,890	382,030	392,150
Total Support Services	477,890	382,030	392,150
TOTAL EXPENDITURE	3,850,250	3,712,140	3,822,750
<u>INCOME</u>			
Internal Recharges	(80,000)	(80,000)	(80,000)
Charges to Other Bodies	(66,000)	(66,000)	(66,000)
Miscellaneous Income	(13,000)	(13,000)	(13,000)
Total Income	(159,000)	(159,000)	(159,000)

2019/20 Social Work Adult Services Budget

Sub Service - Subjective Analysis

	2018/19 Budget Outturn Prices <hr/> £	2019/20 Budget September 2018 Prices <hr/> £	2019/20 Budget Outturn Prices <hr/> £
NET EXPENDITURE	<hr/> 3,691,250	<hr/> 3,553,140	<hr/> 3,663,750

2019/20 Development Services Budget

Service - Objective Analysis

	2018/19 Budget Outturn Prices <u>£</u>	2019/20 Budget September 2018 Prices <u>£</u>	2019/20 Budget Outturn Prices <u>£</u>
Service Management	81,870	(744,450)	(692,090)
Design, Roads & Transport	11,201,430	10,327,010	11,045,540
Planning & Economic Dev	2,975,970	3,056,960	3,348,320
Environmental Services	14,516,500	13,422,930	13,927,660
NET EXPENDITURE	<u>28,775,770</u>	<u>26,062,450</u>	<u>27,629,430</u>

2019/20 Development Services Budget

Service - Subjective Analysis

	2018/19 Budget Outturn Prices £	2019/20 Budget September 2018 Prices £	2019/20 Budget Outturn Prices £
EMPLOYEE EXPENSES			
SJC Employees	29,984,160	29,066,420	29,952,750
Indirect Employee Expenses	1,045,480	1,003,020	1,006,130
Total Employee Expenses	31,029,640	30,069,440	30,958,880
PROPERTY EXPENSES			
Repairs and Maintenance	638,720	611,700	621,430
Maintenance of Grounds	76,590	24,590	25,750
Grnds Maint Internal Recharges	85,030	85,030	86,310
Energy Costs	1,682,790	1,632,830	1,801,640
Rents	607,020	607,020	607,020
Rates / Council Tax	876,670	851,570	878,710
Water Services	77,580	71,630	72,420
Fixtures and Fittings	12,410	12,410	12,410
Expenses of Operational Bldgs	11,010	11,010	11,010
Cleaning & Domestic Supplies	218,760	218,760	222,980
Property Insurance	301,640	285,580	285,580
Other Property Expenses	100,800	100,800	100,800
Total Property Expenses	4,689,020	4,512,930	4,726,060
TRANSPORT EXPENSES			
Direct Transport Costs	4,578,870	4,470,870	4,527,390
Transport Recharges	3,363,380	3,271,640	3,358,180
Transport Insurance	377,770	347,660	348,450
Transportation Costs	9,960	9,960	9,960
Total Transport Expenses	8,329,980	8,100,130	8,243,980
SUPPLIES & SERVICES			
Equip, Furniture and Materials	3,260,290	3,141,290	3,195,560
Services	878,550	737,900	740,200
Catering	5,570	5,570	5,570
Clothing, Uniforms & Laundry	79,910	79,600	79,600
Printing, Staty & Gen Off Exps	270,360	270,170	272,780
Communications & Computing	377,340	377,340	380,010
Contribution to Funds	20,000	20,000	20,000
Miscellaneous Supplies	2,317,850	1,465,830	1,496,110
Total Supplies & Services	7,209,870	6,097,700	6,189,830
THIRD PARTY PAYMENTS			
Internal Recharges	35,880	35,880	35,880
Other Local Authorities	141,220	141,220	141,220
Private Contractors	5,662,260	5,416,530	5,583,120
Other Agencies	3,959,050	3,845,050	3,891,480
Internal Trading Organisations	727,640	627,640	662,890
Payments to STA Sub-Cons	675,760	675,760	675,760
Total Third Party Payments	11,201,810	10,742,080	10,990,350

2019/20 Development Services Budget

Service - Subjective Analysis

	2018/19 Budget Outturn Prices £	2019/20 Budget September 2018 Prices £	2019/20 Budget Outturn Prices £
<u>SUPPORT SERVICES</u>			
Departmental Recharges	2,457,520	2,422,620	2,424,870
Total Support Services	2,457,520	2,422,620	2,424,870
<u>CAPITAL COSTS</u>			
Operating Leasing Charges	482,540	482,540	482,540
Total Capital Costs	482,540	482,540	482,540
TOTAL EXPENDITURE	65,400,380	62,427,440	64,016,510
<u>INCOME</u>			
Other Government Grants	(1,835,530)	(1,835,530)	(1,835,530)
Insur Recoveries & Commission	(79,910)	(79,910)	(79,910)
Other Grants,Reimburse & Conts	(1,857,640)	(1,914,640)	(1,914,640)
Customer and Client Receipts	(5,374,410)	(4,965,770)	(4,965,770)
Rents Received	(3,868,670)	(3,868,670)	(3,868,670)
Internal Recharges	(13,230,060)	(13,245,750)	(13,245,750)
Charges to Other Bodies	(481,870)	(481,870)	(481,870)
Charges to Staff	(4,000)	(4,000)	(4,000)
Grnds Maint Int Trading Rechgs	(1,592,410)	(1,585,730)	(1,607,820)
Roads Internal Trad Rechgs	(7,743,310)	(7,743,310)	(7,743,310)
Miscellaneous Income	(556,800)	(639,810)	(639,810)
Total Income	(36,624,610)	(36,364,990)	(36,387,080)
NET EXPENDITURE	28,775,770	26,062,450	27,629,430

2019/20 Corporate & Housing Services Budget

Service - Objective Analysis

	2018/19 Budget Outturn Prices <hr/> £	2019/20 Budget September 2018 Prices <hr/> £	2019/20 Budget Outturn Prices <hr/> £
General Fund Housing & Proc	3,228,800	2,474,900	2,506,370
Miscellaneous Services	2,358,140	3,005,440	3,012,160
Central Support Services	23,131,990	19,996,280	20,761,130
NET EXPENDITURE	<hr/> 28,718,930 <hr/>	<hr/> 25,476,620 <hr/>	<hr/> 26,279,660 <hr/>

2019/20 Corporate & Housing Services Budget

Service - Subjective Analysis

	2018/19 Budget Outturn Prices £	2019/20 Budget September 2018 Prices £	2019/20 Budget Outturn Prices £
<u>EMPLOYEE EXPENSES</u>			
SJC Employees	25,097,640	24,716,140	25,471,200
Pension/Termination Costs	2,800,190	2,800,190	2,800,190
Indirect Employee Expenses	405,130	379,540	386,710
Total Employee Expenses	28,302,960	27,895,870	28,658,100
<u>PROPERTY EXPENSES</u>			
Repairs and Maintenance	270,530	196,950	200,010
Maintenance of Grounds	0	0	760
Grnds Maint Internal Recharges	388,900	387,900	393,810
Housing Repairs-Ext Contractor	700	0	0
Energy Costs	297,490	293,520	324,960
Rents	392,670	392,670	392,670
Rates / Council Tax	497,310	494,920	510,720
Water Services	71,560	63,140	63,870
Fixtures and Fittings	680	680	680
Cleaning & Domestic Supplies	217,800	217,040	221,540
Property Insurance	28,070	25,030	25,030
Other Property Expenses	33,470	33,100	33,100
Total Property Expenses	2,199,180	2,104,950	2,167,150
<u>TRANSPORT EXPENSES</u>			
Direct Transport Costs	6,640	6,640	6,640
Transport Recharges	38,340	38,340	39,260
Total Transport Expenses	44,980	44,980	45,900
<u>SUPPLIES & SERVICES</u>			
Equip, Furniture and Materials	396,130	438,220	438,220
Services	953,420	929,960	929,960
Catering	94,470	94,470	94,470
Clothing, Uniforms & Laundry	1,900	1,850	1,850
Printing, Staty & Gen Off Exps	159,400	149,940	151,180
Communications & Computing	956,280	904,080	908,250
Members Expenses	658,560	622,060	632,010
Contribution to Funds	407,120	407,120	407,120
Voids & Irrecoverables	13,140	0	0
Miscellaneous Supplies	1,763,500	1,858,260	1,858,260
Total Supplies & Services	5,403,920	5,405,960	5,421,320
<u>THIRD PARTY PAYMENTS</u>			
Joint Board	145,510	145,510	145,510
Internal Recharges	476,520	304,520	304,520
Private Contractors	50,000	50,000	50,000
Other Agencies	3,185,480	2,950,480	2,950,480
Repair/Improvement Grants	383,220	383,220	383,220
Scottish Welfare Fund	927,820	927,820	927,820
Total Third Party Payments	5,168,550	4,761,550	4,761,550

2019/20 Corporate & Housing Services Budget

Service - Subjective Analysis

	2018/19 Budget Outturn Prices £	2019/20 Budget September 2018 Prices £	2019/20 Budget Outturn Prices £
<u>TRANSFER PAYMENTS</u>			
Housing Benefits	41,379,000	39,847,000	39,847,000
Rent Allowances	(8,000)	(8,000)	(8,000)
Payments Individuals	4,210	4,210	4,270
Total Transfer Payments	41,375,210	39,843,210	39,843,270
<u>SUPPORT SERVICES</u>			
Central Support Recharges	79,000	79,000	79,000
Departmental Recharges	222,160	208,180	209,060
Total Support Services	301,160	287,180	288,060
<u>CAPITAL COSTS</u>			
Loans Fund	11,370	11,370	11,370
Total Capital Costs	11,370	11,370	11,370
TOTAL EXPENDITURE	82,807,330	80,355,070	81,196,720
<u>INCOME</u>			
Other Government Grants	(40,073,890)	(40,073,890)	(40,073,890)
Insur Recoveries & Commission	(42,200)	(42,200)	(42,200)
Other Grants, Reimburse & Conts	(39,940)	(79,940)	(79,940)
Customer and Client Receipts	(1,021,840)	(1,018,340)	(1,018,340)
Rents Received	(157,490)	(97,690)	(97,690)
Internal Recharges	(9,447,350)	(9,800,700)	(9,839,310)
Charges to Other Bodies	(626,980)	(636,980)	(636,980)
Charges to Staff	(180)	(180)	(180)
Income from Loans Advanced	(10,980)	(10,980)	(10,980)
Miscellaneous Income	(2,667,550)	(3,117,550)	(3,117,550)
Total Income	(54,088,400)	(54,878,450)	(54,917,060)
NET EXPENDITURE	28,718,930	25,476,620	26,279,660

2019/20 Trading Accounts Budget

Service - Objective Analysis

	2018/19 Budget Outturn Prices <u>£</u>	2019/20 Budget September 2018 Prices <u>£</u>	2019/20 Budget Outturn Prices <u>£</u>
Operating Surpluses:-			
Building Maintenance	(508,100)	(509,810)	(517,990)
TOTAL OPERATING SURPLUS	<u>(508,100)</u>	<u>(509,810)</u>	<u>(517,990)</u>

2019/20 Trading Accounts Budget

Service - Subjective Analysis

	2018/19 Budget Outturn Prices £	2019/20 Budget September 2018 Prices £	2019/20 Budget Outturn Prices £
<u>EMPLOYEE EXPENSES</u>			
SJC Employees	13,143,350	13,207,200	13,603,960
Indirect Employee Expenses	367,080	376,020	377,460
Total Employee Expenses	13,510,430	13,583,220	13,981,420
<u>PROPERTY EXPENSES</u>			
Repairs and Maintenance	44,690	44,690	45,360
Energy Costs	126,940	126,940	140,250
Rents	58,410	58,410	58,410
Rates / Council Tax	108,060	108,060	111,300
Water Services	18,050	18,050	18,230
Fixtures and Fittings	3,000	3,000	3,000
Cleaning & Domestic Supplies	41,340	41,340	42,200
Property Insurance	5,590	4,840	4,840
Total Property Expenses	406,080	405,330	423,590
<u>TRANSPORT EXPENSES</u>			
Direct Transport Costs	374,960	374,960	375,200
Transport Recharges	815,000	815,000	835,460
Transport Insurance	41,620	41,620	42,660
Total Transport Expenses	1,231,580	1,231,580	1,253,320
<u>SUPPLIES & SERVICES</u>			
Equip, Furniture and Materials	6,275,780	6,301,010	6,426,750
Services	111,870	68,210	68,210
Clothing, Uniforms & Laundry	33,900	33,900	33,900
Printing, Staty & Gen Off Exps	25,510	25,510	25,690
Communications & Computing	56,400	56,400	56,910
Miscellaneous Supplies	146,850	146,850	146,850
Total Supplies & Services	6,650,310	6,631,880	6,758,310
<u>THIRD PARTY PAYMENTS</u>			
Payments to STA Sub-Cons	6,065,390	6,009,070	6,091,180
Total Third Party Payments	6,065,390	6,009,070	6,091,180
<u>SUPPORT SERVICES</u>			
Central Support Recharges	874,500	874,500	874,500
Departmental Recharges	244,640	245,640	250,580
Total Support Services	1,119,140	1,120,140	1,125,080
<u>CAPITAL COSTS</u>			
Capital Charges to Services	281,970	281,970	281,970
Charges to Revenue	10,000	10,000	10,000
Total Capital Costs	291,970	291,970	291,970
TOTAL EXPENDITURE	29,274,900	29,273,190	29,924,870

2019/20 Trading Accounts Budget

Service - Subjective Analysis

	2018/19 Budget Outturn Prices <u>£</u>	2019/20 Budget September 2018 Prices <u>£</u>	2019/20 Budget Outturn Prices <u>£</u>
<u>INCOME</u>			
Internal Recharges	(385,000)	(385,000)	(385,000)
Interest Received	10,000	10,000	10,000
Build Maint Int Trading Rechgs	(29,312,000)	(29,312,000)	(29,971,860)
Miscellaneous Income	(96,000)	(96,000)	(96,000)
Total Income	<u>(29,783,000)</u>	<u>(29,783,000)</u>	<u>(30,442,860)</u>
 TOTAL OPERATING SURPLUS	 <u>(508,100)</u>	 <u>(509,810)</u>	 <u>(517,990)</u>

SUMMARY OF 2019/20 OFFICER'S SAVINGS OPTIONS

	Officer's Options		Admin Proposals	
	£'000	FTE	£'000	FTE
Children's Services	6,259	162.00	3,887	77.20
Development Services	4,884	49.75	2,448	48.00
Corporate & Housing Services	3,511	14.90	3,108	5.50
	14,654	226.65	9,443	130.70

Summary of 2019/20 Officer's Savings Options
Children's Services Savings

No	Ref	Description	Officer's Options			Admin Proposals
			Savings £'000	FTE Impact	EPIA Rating	
9	CS09	Building Cleaning Reduce level of service across all council facilities. Operational costs and staff savings.	300	10.70	Low	
10	CS10	Review of C&F Social Work Staff Staff savings reduction of staff.	290	7.00	Low	290
11	CS11	Reduction of Holiday Programme Children with Disabilities. 50% reduction in service. Operational budget saving.	35	-	Medium	
12	CS12	Re-provisioning of the School Estate - Phase 1: School Estate Mothballing Review schools with <10 catchment pupils on roll. Operational and potential staff savings.	101	-	Low	101
13	CS13	ELC - Realignment of Early Years Team Staff savings (2fte). 2 peripatetic vacant posts deleted.	125	2.00	Low	125
14	CS14	ELC - Staffing Realignments & Review of Assets Efficiencies Derived from Staffing Realignments & Review of Assets (linked to Strategic Property Review)	125	-	Low	125
15	CS15	Secondary School Target Re-provisioning of school registration process. (16.7fte)	433	16.70	Low	433
16	CS15	Secondary School Target Adjusting demographic growth provision (10.0fte)	251	10.00	Low	251
17	CS15	Secondary School Target Reducing teachers across all schools (34.5fte)	876	34.50	Low	
18	CS16	Primary School Target Re-design of teaching support in nursery classes with use of graduate childcare professionals (20fte)	519	20.00	Low	519

Summary of 2019/20 Officer's Savings Options
Children's Services Savings

No	Ref	Description	Officer's Options			Admin Proposals
			Savings £'000	FTE Impact	EPIA Rating	
19	CS16	Primary School Target Removal of discretionary support provided for schools (i.e. for additional classes) (7fte)	179	7.00	Low	179
20	CS16	Primary School Target Children's Services to review allocations in the following areas: SFLA's, Supplies & Services, Other school support.	422	27.00	Low	
21	CS17	Redesign of ASN Service (Closer to Home) Returning Pupils to the local schools rather than external special provisions. Making the Service more efficient and reducing the cost of current Service provision.	220	4.00	Low	220
22	CS18	CLD Review Community Centres & Wings. Staff savings	170	12.00	Low	
23	CS18	CLD Review Community Centres & Wings. Staff savings	150	4.00	Low	150
24	CS19	Replace Cartons of Milk/Fruit Juice with Water.	125	-	Low	125
25	CS20	Review and reduction of Central Support staff (Sealock House & Camelon EC)	282	4.50	Low	282
26	CS21	Fees & Charges	75	-	Low	75
27	CS22	Additional Support Needs Service Review - Review of SLA / Commissioning	100	-	Not Rated	100
28	CS23	Closer to Home - Social Work Children's Services	837		Low	837
			6,259	162.00		3,887

Summary of 2019/20 Officer's Savings Options
Development Services Savings

No	Ref	Description	Officer's Options			Admin Proposals
			Savings £'000	FTE Impact	EPIA Rating	
1	DV01	Removal of Pest Control Services	10	1.00	Low	10
2	DV02	Waste Recycling Centres opening Hours	200	10.00	Low	200
3	DV03	Transformation of Operational Services: Revised special uplift arrangements	300	6.00	Low	300
4	DV04	Transformation of Operational Services: Revised permit arrangements for vans	160	0.00	Low	160
5	DV05	Brown Bin Monthly	166	6.00	Low	166
6	DV06	Transformation of Operational Services: Brown Bin charges	433	-7.00	Low	
7	DV07	CCTV Surveillance	20	0.00	Low	20
8	DV08	Transformation of Operational Services: Reduction in Street Cleansing	200	3.00	Low	200
9	DV08	Transformation of Operational Services: Further Reduction in Street Cleansing	200	3.00	Low	
10	DV09	Transformation of Operational Services: Remove Community Safety team provision	323	5.00	Not Rated	60
11	DV10	Reduce School Crossing Patrols to national standards	43	3.75	Low	
12	DV11	Reduction of bus subsidies (1)	352	0.00	Low	167
13	DV12	Reduction of bus subsidies (2)	719	0.00	Low	
14	DV13	Reduce Shopmobility Service	10	0.00	Low	
15	DV14	Withdraw Free after Three at Council owned car parks	53	0.00	Low	

Summary of 2019/20 Officer's Savings Options
Development Services Savings

No	Ref	Description	Officer's Options			Admin Proposals
			Savings £'000	FTE Impact	EPIA Rating	
16	DV15	Remove contribution to Bo'ness Community Bus	10	0.00	Low	10
17	DV16	Transformation of Design, Roads and Transport: Roads Maintenance Reduction	200	2.00	Low	
18	DV17	Transformation of Design, Roads and Transport: Remove flower bedding and baskets provision	100	2.00	Low	100
19	DV18	Reduce taxicard budget overprovision	28	0.00	Low	28
20	DV19	Transformation of Design, Roads and Transport: Review Learning and Physical Disability Transport	88	3.00	Low	88
21	DV20	Income Maximisation: SLA recharge for traffic collection services to Clackmannanshire Council	10	0.00	Low	10
22	DV21	Income Maximisation: SLA recharge for Structural & Street Lighting Services to Stirling & Clackmannanshire Councils	20	0.00	Low	20
23	DV22	Income Maximisation: SLA recharge for gritter driver services to Stirling & Clackmannanshire Councils	10	0.00	Low	10
24	DV23	Transformation of Planning & Economic Development: Remove Christmas lights provision	150	0.00	Low	
25	DV24	Transformation of Planning & Economic Development: Reduce Growth and Investment budget	27	0.00	Low	
26	DV25	Transformation of Planning & Economic Development: Reduce support for Economic Development (Tourism)	21	0.00	Low	
27	DV26	Reduce FCT property maintenance budget	20	0.00	Low	20
28	DV27	Transformation of Design, Roads and Transport: Reduce vacant posts within Design, Roads and Transport	250	8.50	Low	250

Summary of 2019/20 Officer's Savings Options
Development Services Savings

No	Ref	Description	Officer's Options			Admin Proposals
			Savings £'000	FTE Impact	EPIA Rating	
29	DV28	Transformation of Design, Roads and Transport: Removal of grounds maintenance nursery provision	120	3.00	Low	120
30	DV29	Transformation of Planning & Economic Development: Falkirk Towns Ltd	79		Low	
31	DV30	Transformation of Planning & Economic Development: Business Gateway Saving	26		Low	26
32	DV31	Transformation of Planning & Economic Development: Staff Reduction within Planning and Economic Development (vacancies)	26	0.50	Low	26
33	DV32	Transformation of Planning & Economic Development: Income from capital Sustrans & Planning Obligations	97		Low	97
34	DV33	ETU Service Review	110		Medium	57
35	DV34	Services for the Bereaved: Bereavement Services - General Expenditure	44		Low	44
36	DV35	Services for the Bereaved: Mercury Abatement - Savings following upgrade	52		Low	52
37	DV36	Smart Working Smart Travel	50		Low	50
38	DV37	Transformation of Design, Roads and Transport: LED Lighting upgrade programme	90		Low	90
39	DV38	Crematorium & Burials - Fees & Charges	67		TBC	67
			4,884	49.75		2,448

Summary of 2019/20 Officer's Savings Options
Corporate & Housing Savings

No	Ref	Description	Officer's Options			Admin Proposals
			Savings £'000	FTE Impact	EPIA Rating	
1	CHS01	Transfer the Travelling Peoples Site to the HRA	28		Low	28
2	CHS02	Transfer responsibility for the Castings Hostel to the HRA	172		Low	172
3	CHS03	General Fund Housing - staffing adjustments	60		Low	60
4	CHS04	Procurement savings from supplier contracts	300		Low	300
5	CHS05	Increased income from contract rebates and prompt payment of invoices	105		Low	105
6	CHS06	Transfer Repair and Renewal Balance	30		Low	30
7	CHS06	Sale of surplus stock	15		Low	15
8	CHS07	Procurement Staffing - Vacancy Management	33	1.50	Low	33
9	CHS08	Contract management - Telecoms	20		Low	20
10	CHS09	Review of leased IT lines	15		Low	15
11	CHS10	Savings from GIS Contract	80		Low	80
12	CHS11	Savings from stopping the publication of Falkirk News	20		Low	20
13	CHS12	Staffing savings - Policy, Technology and Improvement	13		Low	13
14	CHS13	Remove town twinning budget	11		Low	6
15	CHS14	Reduce external funding for taxi marshalling	30		Medium	
16	CHS15	Transfer the funding of Oasis to the HRA	10		Low	10
17	CHS16	Reduce external funding for Safe Drive (Fire Service)	5		Low	
18	CHS17	External Funding - rebasing	5		Low	5

Summary of 2019/20 Officer's Savings Options
Corporate & Housing Savings

No	Ref	Description	Officer's Options			Admin Proposals
			Savings £'000	FTE Impact	EPIA Rating	
19	CHS18	Withdrawal of monitored CCTV services and moving to a recorded only services	145		Low	
20	CHS19	Reduce Fairer Falkirk Funding for employability and financial inclusion - Citizen's Advice Bureau	50		Low	50
21	CHS20	Reduce Fairer Falkirk Funding for employability and financial inclusion - Real Jobs Action Group	42		TBC	42
22	CHS21	Reduce Fairer Falkirk Funding for employability and financial inclusion - Employment Training Unit	103		Medium	103
23	CHS22	Reduced costs from replacing the sound system within the committee suite	10		Low	10
24	CHS23	Realignment of budgets within Members Support	42		Low	42
25	CHS24	Increased income from Childrens Hearing Scotland	50		Low	50
26	CHS25	Reduction in supplies and services	29		Low	29
27	CHS26	Savings from delivery of the absent voting process	15		Low	15
28	CHS27	Reduced loans fund capital charges	713		Low	713
29	CHS28	Increase recharge to Pension Fund	23		Low	23
30	CHS29	Review of Secretarial Support	32		Low	32
31	CHS30	General supplies and services savings	23		Low	23
32	CHS31	Staff savings linked to the Hub delivery model resulting in more efficient working practices and no direct impact on service provision	90	3.00	Low	90
33	CHS32	Improved collection of hard to collect debts	80		Low	80
34	CHS33	Reduction in council tax bad debt provision.	270		Low	270
35	CHS34	Remove second home council tax discount for owners of second homes	15		Low	15

Summary of 2019/20 Officer's Savings Options
Corporate & Housing Savings

No	Ref	Description	Officer's Options			Admin Proposals
			Savings £'000	FTE Impact	EPIA Rating	
36	CHS35	Reduction in Organisational Development Support	30	0.80	Low	
37	CHS36	Reducing local office support currently provided to services	170	8.00	Low	
38	CHS37	Removal of HR support for redeployment	18	0.60	Low	
39	CHS38	Purchasing annual leave scheme.	100		Low	100
40	CHS39	Integration of email system into Contact Centre telephony	25	1.00	Low	25
41	CHS40	Review business support charges	350		Low	350
42	CHS41	Absence Service Review	134		TBC	134
			3,511	14.90		3,108

Savings within Corporate & Housing Services	2,030
Savings within Loans Charges	713
Savings within Council Tax	365
	<u>3,108</u>