

EAST AYRSHIRE COUNCIL
CABINET – 10 DECEMBER 2014
TRANSFORMATION STRATEGY

Report by Executive Director of Finance and Corporate Support

PURPOSE

- 1 This report provides an update on progress with the Council's Transformation Strategy and makes proposals in respect of General Services Capital Investment, General Services Revenue Account and Housing Revenue Account matters.

BACKGROUND

- 2 The Council on 28 June 2012 approved a Transformation Strategy designed to ensure that council services remain financially sustainable in the current economic climate.

UPDATE

- 3 Appendix A comprises a review of progress with regard to the Capital Investment Programme 2013/14 to 2022/23 and seeks approval to take advantage of opportunities to enhance the programme.
- 4 Appendix B includes an update and review of the General Services Revenue position and proposes revenue budget allocations, fees and charges and the Council Tax level for 2015/16 and an increase in Council House rents for 2015/16.

RECOMMENDATION

- 5 Cabinet is requested to consider and agree the recommendations set out in the appendices to this report.

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Executive Director of Finance and Corporate Support
AMcP/SG
4 December 2014

EAST AYRSHIRE COUNCIL

CABINET – 10 DECEMBER 2014

TRANSFORMATION STRATEGY

GENERAL SERVICES CAPITAL INVESTMENT PROGRAMME

1 PURPOSE

- 2** To review progress with regard to the 10 Year Capital Investment Programme 2013/14 to 2022/23 and to seek approval to take advantage of opportunities to enhance the Programme.

3 BACKGROUND

- 4** Cabinet on the 27 March 2013 approved a £300m 10 Year Capital Investment Programme for the period 2013/14 to 2022/23. The 10 Year Capital Investment Programme provides a framework for capital investment whereby projects are aligned to the Council's asset management aspirations and designed to support the overall objectives of the Community Plan and Transformation Strategy 2012 to 2017.

- 5** Specific priorities of the 10 Year Capital Investment Programme are to:

- Regenerate our town centres
- Improve strategic road links
- Improve the schools estate
- Improve sports, leisure and cultural opportunities
- Ensure that buildings are fit for purpose and meet required statutory and regulatory standards
- Minimise costs by maximizing the use of property assets, including the elimination of surplus capacity in under-utilised facilities
- Reduce energy usage

6 CURRENT POSITION

- 7** The 10 Year Capital Investment Programme is designed to deliver a wide range of improvements to the Council's property portfolio and infrastructure assets. The new facilities being delivered by the Council have made a significant impact in promoting economic development and community regeneration, and have also improved access to high quality educational and leisure facilities for the people of East Ayrshire.

- 8 Since the last report a significant number of capital funded projects have been delivered, including a number of major projects:

Facility	Completed
Boswell Centre, Auchinleck	March 2013
Willowbank School	June 2013
Moorfield Industrial Estate (Phase 1 and Phase 2)	July 2013
Sir Alexander Fleming Centre	March 2014
Loudoun Academy Leisure Centre	March 2014
Flowerbank Early Childhood Centre	August 2014
Onthank ECC and Onthank Primary School Extension	November 2014
Cumnock Town Hall Refurbishment	October 2014
Dunlop Primary School Extension (Phase 1 and 2)	November 2014
Doon Academy Synthetic Pitch	November 2014

9 PROPOSALS

- 10 The Council's Capital Programme is kept under review to monitor actual and projected outturn on current schemes, anticipated expenditure on previously approved schemes and any proposed revisions to or inclusion of new projects. Regular updating ensures that it continues to be aligned with overall strategic objectives.
- 11 Changes in the financial landscape have been evident in the last few months including additional capital funding being released from the Scottish Government, signs of upward pressure on prices due to an upturn in market conditions, and favourable debt repayment profile afforded by the extended period of low interest rates, and these combine to present an opportunity for the Council to consider enhancing existing commitments whilst containing borrowing costs within the existing affordability envelope. Attached at Appendix 1 is a proposed revised Capital Investment Programme taking account of these factors.
- 12 It should be noted that allocations shown for future schemes or those still at the early stages of development are forecast estimates taking cognisance of projected inflationary increases where relevant. These estimates are therefore for indicative purposes only and whilst current conditions indicate that final costs will be within these budgetary allocations, the uncertainty and variability in construction costs together with design development over the coming months may result in variations.
- 13 Timescales as indicated by the phased budgets are also shown for indicative purposes at this stage. Where appropriate, timescales have been revised to take account of up-to-date information or changes in progress, and are aligned with the internal resource allocation programmes available for each of the major investment schemes.

14 PROJECTS LINKED TO STRATEGIC PRIORITIES

Educational Attainment

- 15 The Council received notification on 10 October 2014 that the Scottish Government had awarded additional revenue support for the new Learning Campus project in Kilmarnock through the NPD Investment model. As a result a significant proportion of the funding allocation previously set aside by the Council as capital contribution for the project is released. However, in awarding the additional revenue support the Scottish Government requires that the capital contribution released is invested in the refurbishment or replacement of existing schools.
- 16 The announcement confirmed that the released funding would be invested in the replacement of six schools (subject to any necessary statutory consultation); namely St Sophia's Primary School, Galston; Bellsbank Primary School and Bellsbank Early Childhood Centre with Community Facilities, Dalmellington; Muirkirk Primary School and Early Childhood Centre, with Community Facilities, and three schools in Cumnock: Greenmill Primary School and Early Childhood Centre, Barshare Primary School, Supported Learning Centre and Early Childhood Centre and Hillside School, which will be located on a single campus, subject to the necessary statutory consultation process. Proposals for the Cumnock schools are described in more detail at paragraphs 26 to 32 below.
- 17 For forward planning purposes, appropriate allocations for new schools projects have been allowed for within the 10 Year Capital Investment Programme; using the Scottish Futures Trust (SFT) cost and area metrics to establish an Affordability Cap. The Affordability Cap includes for all related expenditure required to bring the building into operation, including construction costs, professional fees, demolition costs, site surveys, ground remediation, furniture and equipment etc.
- 18 The Affordability Cap is calculated taking account of the projected pupil rolls calculated by the Head of Schools for each new establishment, an area allocation per pupil, an 'all in' construction cost per square metre (adjusted for the appropriate forecast Building Cost Information Service (BCIS) indexation factor) and adding in any further allowances for additional accommodation such as dedicated community facilities or the provision of enhanced educational features. Affordability Caps are illustrated below;

Project	School Roll	Early Years Places	Allowance for Additional Facilities	Anticipated Indexation (Mid-Build)	Affordability Cap
St Sophias Primary	70	-	-	Q4 2016	£1.800m
Bellsbank Primary and ECC	100	40	Community	Q4 2016	£4.500m
Muirkirk Primary and ECC	130	40	Community	Q4 2016	£4.900m

- 19** It is also appropriate at this point to formalise the capital funding allocation for the merger of Bellfield and Kirkstyle Primary Schools into a new building as approved by Cabinet 4 June 2014. Using the SFT cost and area metrics as the basis, the projected rolls calculated by the Head of Schools for the new establishment (550 primary, 90 FTE 3-5 years and 15 FTE 2-3 years) the Affordability Cap is estimated at £12.400m (based on an indexation adjustment to Q4 2015, assumed mid-build period).

New Learning Campus, Kilmarnock

- 20** Current guidance from SFT is that the indexation adjustment applicable to the grant funding for this project is to be capped at forecast rates as at June 2014. Indexation forecasts for the same period continue to show incremental increases and consequential inflationary risk. Current forecasts indicate this to be in region of £0.600m and this could increase if there is any slippage in the timescale.
- 21** Whilst further guidance is being sought from SFT on this matter it is considered prudent that the 10 Year Capital Investment Programme continues to retain an allocation of £0.600m to meet possible inflationary risks associated with this project.
- 22** It should also be noted that SFT have yet to confirm formally the actual level of additional revenue support for the New Learning Campus. A figure of £15.233m has been assumed for planning purposes and clarification is currently being sought.
- 23** The Council's original capital allocation included an allocation of £0.500m to meet costs deemed out with the scope of the cost metrics, such as direct salary costs for project staff, ICT equipment etc. Based on an analysis of current costs, it will be necessary to continue to retain this funding within the 10 Year Capital Investment Programme.
- 24** The cost estimates provided by hub South West for the wider project are based on an assessment of likely construction costs for the building at the point Financial Close is reached with the Council; targeted for June 2015. Given current delays against milestones by Hub South West, which they maintain will not impact on delivery, the risk exists that final costs at the point of Financial Close may not match the Affordability Cap, and consequently the funding allocation provided by SFT.
- 25** An option has been identified for the Council to install its own fibre connection between the new campus and the data centre which compares favourably to BT installation costs. Based on current forecasts, it is estimated that it would cost approximately £0.120m for the Council to install its own fibre connection which equates to a payback of about 8 years as compared to the BT installation and associated annual rental costs and it is proposed that this option is funded through Capital.

Knockroon Learning and Enterprise Campus

- 26** The Scottish Government commitment and vision for the national school estate was expressed jointly with COSLA, and resulted in the development of a new school estate strategy, Building Better Schools: Investing in Scotland's Future which was published in 2009. This document sets out national and local government's shared vision, aspirations and principles for the efficient and effective management of the school estate.
- 27** Considering the key aspirations of this strategy, and the wider implications of the Council's own Transformation Plan and vision for delivery of Curriculum for Excellence in schools, it is proposed to seek public comment and to bring forward proposals in early course which would see the establishment of a new Enterprise and Learning Campus which would include provision for Early Childhood, Primary, Special, Supported Learning, Secondary and Further and/or Higher education together with Business Enterprise provision on a single Campus in the Knockroon/Broomfield area.
- 28** Given the proposals for the new Cumnock Primary/SLC/ECC Campus indicated at paragraph 16, there is an opportunity to combine this with the merger of the Cumnock Academy and Supported Learning Centre and Auchinleck Academy to provide a new Learning and Enterprise Campus for children and young people of all ages, irrespective of any additional support need, to serve the Cumnock, Auchinleck and associated communities. This would be a unique educational development and a combined build would not only present benefits in terms of educational outcomes but also significant economies of scale in relation to construction costs and delivery timescales.
- 29** Whilst an extensive statutory consultation exercise will require to be undertaken with regard to the proposals, it is recommended that given the possible investment requirement for such a development that for forward planning purposes an allocation is included within the 10 Year Capital Investment Programme.
- 30** Based on the projected rolls for the schools provided by Education colleagues, and using the SFT cost and area metrics as the basis, it is estimated that the Affordability Cap for the Council element of the campus would be approximately £63.500m based on indexation to Q2 2018 (assumed mid-build period) and including for an allowance of £1.000m to ensure safe walking routes.
- 31** Ayrshire College has expressed an interest in the proposed development and in particular the possible creation of additional accommodation for further education purposes. Discussions are at an early stage however any additional accommodation included within the campus for further education purposes would require to be funded entirely by the College. There may also be opportunities for engagement with the university sector in the project and these will be explored.
- 32** The scheme would also include business incubation units as part of the campus to accommodate new businesses including those which might emerge from and be supported by the school and college.

Major School Refurbishment

- 33** There are a number of issues that require to be addressed to ensure that all schools achieve A or B condition status as defined by the Schools Estate Management Plan (SEMP). Whilst a general funding allocation exists within the 10 Year Capital Programme to replace building components across all operational properties based on the most immediate concerns, the extent of major maintenance works required at certain properties are more extensive and require more focused investment.
- 34** Prioritisation of schools projects will be based on the Schools Estate Management Plan which is approved by the Cabinet on an annual basis. In terms of the secondary school estate, the investment at Knockroon would leave only the three secondary schools at Stewarton, Loudoun and Doon requiring refurbishment with total costs currently estimated at £9.000m and it is proposed that this additional funding be provided for in the programme over four years from 2016/17.
- 35** In the primary school estate, it is apparent from the Schools Estate Management Plan that continuing investment is needed in certain buildings to ensure they remain in reasonable condition. In particular the buildings at Nether Robertland and Netherthird are in need of investment and consideration of how Loanhead can be developed is required. It is proposed that an additional £11.000m is set aside to deal with major issues arising across the primary school estate, including these three priority sites.
- 36** Given the more focused investment opportunities in the school estate as outlined above, it is proposed that the Refurbishment and Component Renewal capital budget be reduced from £2.000m per annum to £1.500m per annum from 2016/17.

Hurlford Primary School

- 37** As part of the capital programme agreed on 27 March 2013, £0.500m was allocated for the replacement of the dining hall at Hurlford Primary School and Early Childhood Centre. The project aim was to integrate the dining facilities into the main building, but this proved not to be feasible and the design proposals developed would establish a new dining facility in the lower ground floor, opening out through an extension to provide direct access to the school and playground. The School Estate Management Plan approved by Cabinet on 5 February 2014 also committed a further £0.530m towards investment in roof and stonework repairs and replacement windows. The building remains a priority within the school estate as the condition and suitability are currently categorised as C.
- 38** Following a detailed design and procurement exercise, in consultation with the school, priced tenders for the proposed scheme have been received back from contractors. However, the tender returns were significantly higher than previously expected primarily due to the additional alterations necessary to provide suitable and safe internal access for the pupils from the existing building to the new dining facilities which then impacts on existing toilets and mechanical and electrical systems. Planning conditions also require a high quality of external materials for the new extension.

- 39** In the intervening period, an opportunity has been identified to enhance the current programme of works to include the development of facilities in relation to the provision of care for 2 and 3 year olds and to improve building accessibility. Cabinet considered a report on 26 November 2014 on the extension of Early Education and Childcare which included the requirement for increasing the Early years provision at Hurlford Early Childhood Centre to accommodate additional provision for 2 year olds. Initial feasibility work has been undertaken and it would be possible to incorporate further adjustments to the accommodation to include this provision and separate capital grant is available to support this.
- 40** Proposals were previously considered to utilise a section of the playground as part of the Social Housing Investment Program (SHIP), however, Cabinet on 26 November 2014 agreed to remove this from the programme. Hurlford Primary School and Early Childhood Centre has also recently benefited from investment in the playground with a grant award of £0.015m being made by the Scottish Government through Grounds for Learning initiative, however, the external areas still offer limited external opportunities or green space to fully develop outdoor learning and support the curriculum.
- 41** It is therefore proposed to allocate £0.500m of Capital Grant allocated by the Scottish Government in relation to the Children and Young People (Scotland) Act 2014 and to set aside a further £0.650m within the 10 Year Capital Investment Programme to meet the additional costs associated with the new dining extension at Hurlford Primary School and Early Childhood Centre, together with the additional works to allow provision of care for 2 – 3 year olds and to address building accessibility and outdoor education provision.

Early Learning and Childcare

- 42** Cabinet on the 26 November 2014 approved proposed expansions at various establishments to meet the Scottish Government commitment to provide 600 hours of early learning and childcare for all 3 and 4 years olds, and those 2 year old children who are looked after or under a kinship care order.
- 43** The costs associated with a number of the proposals outlined within the report have already been allowed for within existing capital allocations. However, for forward planning purposes it is prudent for the Capital Investment Programme to include appropriate allocations for the current remaining projects, namely Cairns, Auchinleck and Lainshaw Early Childhood Centres.
- 44** In order to meet the costs associated with the necessary capital works, the Scottish Government has allocated additional General Capital Grant of £3.445m (split £1.741m in 2014/15 and £1.704m in 2015/16). Based on the previous approved allocations and those included within this report it is therefore estimated the total allocation against the grant funding to date are as follows:

Project	£
Dalrymple Early Childhood Centre (Extension)	£0.320m
Drongan Early Childhood Centre (Refurbishment and Extension)	£0.150m
Kilmaurs Early Childhood Centre (Internal Alterations)	£0.012m
Hurlford Early Childhood Centre (Refurbishment)	£0.500m
Cairns Early Childhood Centre (Extension)	£0.600m
Auchinleck Early Childhood Centre (Extension)	£0.700m
Lainshaw Early Childhood Centre (Extension)	£0.600m
Total	£2.882m
Balance of Funding	£0.563m

- 45 Given the likelihood of further proposals and the uncertainty over final costs associated with the projects listed above, it is recommended that the remaining balance of funding be retained for Early Learning and Childcare projects.

Crosshouse Communication Centre

- 46 Crosshouse Communication Centre is an integral part of Crosshouse Primary School. The Communication Centre was opened in 1998 and supports children with communication disorders, including those on the autistic spectrum. The number of children attending has increased from 13 in 2004 to 31 in 2014. The overall capacity and design of the Communication Centre places certain limits on the ability to deliver the curriculum for excellence in an efficient way.
- 47 Whilst various internal changes have been made since 1998 to accommodate the increasing number of children who require this kind of additional support, It is now apparent that remodelling and extension of the building is required and it is recommended that £2.500m be set aside for this. Project development will be taken forward in consultation with the teaching staff, parents and pupils if this is approved.

Project Contingency

- 48 Within all of these projects there are a number of assumptions and uncertainties over scope and timescale, any or all of which could have an adverse impact on final costs. The imminent upward movement in market prices is a particular source of concern. It is proposed therefore that a contingency of £4.100m be set aside with Cabinet being alerted to any requirement to access this.

49 CONTINUATION PROJECTS

Schools ICT Infrastructure (including GLOW)

- 50 With the continual changes in technology and rapid adoption of personal handheld devices, continued and sustained investment in schools ICT as seen as a priority for the Council. Funding has been previously allocated to meet the costs associated with the annual replacement and updating of ICT kit in schools to support the GLOW initiative, together with a separate specific allocation to meet wider issues relating to network across educational facilities.

- 51** Cabinet on 5 February 2014, subsequently agreed to a proportion of the Schools ICT infrastructure capital allocations to be re-profiled to meet the costs associated with complying with the Councils 2014 Public Services Network (PSN) submission. It is therefore recommended that the remaining Schools ICT infrastructure and GLOW allocations are combined and funding maintained at £0.500m per annum from 2017/18.

Kilmarnock Town Centre

- 52** The previous 10 Year Capital Investment Programme included a revised allocation of £5.000m for projects that support the regeneration of Kilmarnock Town Centre.
- 53** Cabinet on 7 May 2014 subsequently agreed to allocate £2.800m from this fund to support an application to the Scottish Government Regeneration Capital Grant Fund (RCGF) to allow redevelopment works to be undertaken at 30 – 38 John Finnie Street, Kilmarnock. The Scottish Government has subsequently indicated that a grant award of £1.300m will be approved. The Kilmarnock Townscape Heritage Initiative (KTHI) agreed to allocate £0.700m subject to the full funding package as detailed above being made available. The KTHI was extended to give sufficient time for a decision on the stage 2 RCGF application to be made.
- 54** Now that a positive decision has been received there is a need to formally apply to the Heritage Lottery Fund (HLF) to extend the KTHI and it is recommended that it be extended to 30 June 2017 to allow the grant to be fully drawn down and all HLF requirements to conclude the KTHI to be completed. A conservation accredited architect will be appointed as soon as possible to lead the redevelopment.
- 55** Cabinet on 19 February 2014 also agreed that a balance of £0.200m should be allocated to works being undertaken by Roads to redevelop the car park at Green Street.
- 56** It is proposed that the remaining balance of £2.000m is therefore retained to meet the costs associated with the proposed redevelopment of the Civic Centre North building which may be supplemented by an additional contribution from the Housing Revenue Account (HRA) given their current occupation of building; dependent on the final agreed development proposals. This will allow reconfiguration of town centre office space and the ability to relocate NHS employees from other sites to deliver a more efficient service in terms of Health and Social Care as well as increased footfall in the town centre.

Cumnock Town Centre

- 57** Work is currently being progressed with regard to the proposals approved by Cabinet on 19 March 2014 to construct new retail units on land adjoining Townhead Street, Cumnock to replace the existing Glaisnock Shopping Centre. The proposals included examination of an option to create additional car parking space on the Greenholm Road side of the Glaisnock Water with a road bridge link from the existing car park. This is feasible within the existing allocation and it is proposed that it now be included in the redevelopment. It is currently anticipated that construction works for the retail units will commence on site Spring 2015 with completion in 2016.

Moorfield Industrial Estate (Phase 3)

- 58** Works to construct serviced plots and a speculative industrial unit at Phase 2 Moorfield Industrial Estate, funded jointly between the Council and European Structural Fund, was completed in June 2013. Since the works were completed there has been significant interest in both the undeveloped plots and speculative unit with the first businesses anticipated to move in shortly.
- 59** It is clear that demand for serviced sites and modern industrial units exists and immediate availability is a key factor in company relocation decisions. It is appropriate therefore to consider developing a third phase infrastructure of serviced plots adjacent to Phase 2 subject to the acquisition of the land.
- 60** It is currently estimated that the costs associated with developing Phase 3 could be in region of £4.000m although it should be noted that the costs have been estimated without the benefit of the Council having undertaken site investigations. Given the history of the surrounding area with unrecorded mine workings there is a risk that the site may require remediation in which case a value for money option appraisal would be carried out and reported back to Cabinet.
- 61** In addition to the Phase 3 development, the Council is also exploring opportunities to support local businesses wishing to move into the previous Phase 2 development by offering procurement alternatives for constructing commercial units, which includes the possibility of lease / purchase arrangements. Whilst any possible development will be funded through capital investment further developments will be financed on a rolling investment basis whereby some of the annual debt servicing costs will be met from future income streams.

Economic Regeneration and Development

- 62** It is proposed that other regeneration funding is consolidated and increased to £6.000m to create an Economic Regeneration and Development Fund. This can be used to enable a wide variety of essential initiatives across East Ayrshire to be taken forward including acquisition and/or redevelopment of derelict areas, construction or refurbishment of commercial or industrial premises for lease or sale where a demand exists and infrastructure improvements to attract and sustain private sector investment and jobs.

Telecare

- 63** The Telecare scheme to support individuals living independently in the community has been an efficient and successful initiative. It is therefore proposed that the annual funding allocation of £0.080m per annum is increased to £0.150m per annum to take advantage of new technology opportunities.

Private Sector Housing Grants

- 64** It is proposed that funding for Private Sector Housing Grants be increased by £0.050m on a recurring annual basis to cope with the level of demand for aids and adaptations from home owners. This will increase the value of grants by £1.400m or 44% over the next eight years

Parks and Playparks

- 65** It is recommended that an additional £0.450m is set aside within the 10 Year Capital Investment Programme for playpark provision between 2016/17 and 2018/19, recognising that some upgrades remain outstanding. A programme will be brought forward by the Executive Director of Neighbourhood Services for approval by the Cabinet following consultation with local members.

Cemetery Extension

- 66** The Outdoor Amenities Section has identified a need to undertake significant drainage works and improve existing road layouts at Dalrymple Cemetery. There is also a need to take forward some road repairs in other cemeteries and it is therefore recommended that an additional £0.400m be included within the 10 Year Capital Investment Programme to meet the costs of the works in 2016/17.

CCTV

- 67** The Council's CCTV infrastructure is now at the stage where equipment refresh is necessary and it is proposed to allocate £0.100m in each of the next three years to enable this to be done given the key role of this in community safety.

68 TRANSFORMATION STRATEGY WORKSTREAM PROJECTS

Transformation Strategy Fund

- 69** The 10 Years Capital Investment Programme approved by Cabinet on 27 March 2013 included a capital allocation of £5.000m to support the key workstream within the Council's Transformation Strategy to review the current property portfolio with the aim of achieving a reduction of 25% in the overall estate.
- 70** To date, approximately £1.500m has been allocated to a range of projects including the clearance of the office site at Lugar, the New Cumnock Town Hall project, demolition of the former St. Johns Primary School and Hurlford Adult Training Centre, roofing works at Hurlford Community Centre to support the Community Asset Transfer, and development of community facilities at Dalrymple and Drongan Primary Schools; giving a remaining balance of approximately £3.500m.
- 71** Work is currently in progress to develop proposals which match the various Transformation Strategy workstreams, and schemes will be brought forward for Member consideration in due course.

Supported Accommodation and Residential Care

- 72** Work is currently in hand to develop proposals in consultation with Education and Social Services colleagues to appraise possible site options for the construction of a new children's residential house as a direct alternative to purchasing external residential care.

- 73 Any future proposals will have implication in terms of the Councils capital programme however the expectation is that any scheme brought forward can be financed through revenue savings or income which will at least be equal to the annual debt servicing and operating costs.

74 DELIVERY OF THE CAPITAL PROGRAMME

hub South West

- 75 The Council continues to work closely with hub South West to deliver the new Learning Campus in Kilmarnock. Following acceptance of the Council's New Project Request (NPR) on the 9 June 2014, hub South West have been progressing the development of the new school design through consultation with key stakeholders, with the aim of delivering a Stage 1 submission by the end of September 2014 in accordance with SFT guidelines.
- 76 However, hub South West have not been able to deliver a suitable Stage 1 submission within the agreed timescale, resulting in a delay against the prescribed SFT development programme. The delays have been due to hub South West being unable to produce a design proposal that meets the outline brief for the project, and which can be delivered within the funding metrics established by SFT. The Council Project Team is currently assisting hub South West with their value engineering exercise in order that they can provide a suitable design and cost solution which will allow the project to move to Stage 2 of the development process.
- 77 Hub South West continue to forecast Stage 2 completion and Financial Close by May / June 2015, however, any further delay could compromise the planned complete date of August 2017.
- 78 The hub initiative provides an alternative mechanism for delivering capital investment opportunities that SFT believes represents better value for money as compared to more traditional procurement routes. Whilst there may be opportunities to use hub South West to assist with delivering its future capital programme aspirations, the Council has established its own effective design and procurement solutions for major capital projects which have proved to be extremely successful in recent years.
- 79 The Council should therefore remain open minded about alternative procurement routes such as the hub initiative, however, the use of hub South West will only be considered on future projects where it can be demonstrated that this not only represents value for money but that the option allows for appropriate flexibility in design development and controllability that meets the Council's own aims for any given project.

80 FINANCIAL IMPLICATIONS

Affordability

- 81** The Head of Finance has reviewed the affordability and sustainability of the proposed capital programme, taking into account current forecasts for future interest rates provided by the Council's treasury management advisors and the projected repayment profile of the programme. It is currently planned that an appropriation of £2.760M will be made from the Capital Fund in the period 2015/16 to 2016/17 to smooth the debt charge budget.
- 82** The medium to longer term assessment of affordability and sustainability indicates that the debt charge budget will continue to increase broadly as at present by around £0.500m from financial year 2018/19 onwards in addition to further annual capital fund appropriations. This will continue to be reviewed and reported as part of the overall treasury management arrangements in place.

Alternative Capital Investment Opportunities

- 83** Alternative opportunities to support capital investment continue to be explored. The Council has been successful in achieving investment through non-traditional delivery vehicles for capital investment such as the SFT and there may be other opportunities through potential Joint Venture arrangements. Where a tangible benefit to the organisation arises, these will be brought forward for Members consideration.

Spend to Save Projects

- 84** Where appropriate, the Council continues to explore opportunities which can be financed through annual revenue savings or income, which will be at least equal to the annual debt servicing costs which may be added to the programme as identified.
- 85** Spend to save proposals are currently at an advanced stage of development with the Waste Management and Outdoor Amenities Sections to deliver a combined waste, recycling and bulking facility on the site of the former Council offices in Lugar, together with a separate facility to accommodate the Outdoor Amenities staff that are currently based at Thistle Business Park and Underwood Depot; with the intention that the combined facilities can be supported by the anticipated revenue savings resulting from the relocation to the Lugar site.
- 86** The combined project was initially delayed by concerns over contamination identified on the Lugar site, however, these issues have now been addressed and work is currently on-going to prepare tender documents for issue. There are some concerns that the overall capital investment requirements for combined scheme may exceed the revenue savings available to support the additional borrowing requirement. A phased tender is therefore being prepared for each part of the proposed development which will allow any element to be removed if it cannot demonstrate deliverability on a spend to save basis. It may be that other options may need to be considered to achieve an affordable solution however.

87 RISK MANAGEMENT

- 88** All management risk associated with delivering the 10 Year Capital Investment Programme is managed through the application of PRINCE2 project management principles as embodied within the Council's Total Project Management (TPM) Framework. This includes the adoption of robust governance arrangements where formal Project Boards are established for each of the major capital projects, led by Chief Officers from various departments across the Council.
- 89** In addition to the adoption of project management methodologies, the Corporate Infrastructure Section have also developed robust resource management and planning arrangements utilising the ASTA Powerproject project planning tool. The ASTA Powerproject system allows detailed plans incorporating all tasks and resources for each individual project to be determined, which assist with monitoring progress and reviewing resource allocation at regular intervals.
- 90** Open and transparent monitoring and reporting arrangements are also in place requiring regular highlight reports to be produced for the appropriate Project Boards and summarised for Cabinet and Governance & Scrutiny Committees in the regular East Ayrshire Performs reports.

91 POLICY IMPLICATIONS

- 92** The 10 Year Capital Investment Programme is a key element in ensuring that the Council Delivers on its Community Plan and Single Outcome Agreement which reflect local needs, circumstances and priorities.

93 RECOMMENDATIONS

Cabinet is requested to recommend to Council on 11 December 2014 the following;

- i) approval of capital allocations within the Capital Investment Programme for the St Sophia's (£1.800m), Bellsbank Primary School and Early Childhood Centre (£4.500m), Muirkirk Primary School and Early Childhood Centre (£4.900m), based on the SFT cost and area metrics;
- ii) approval of the capital allocation of £12.400m within the Capital Investment Programme for the merger of Bellfield and Kirkstyle Primary Schools based on the SFT cost and area metrics;
- iii) approval of the retention of £0.600m within the Capital Investment Programme for possible inflationary risks associated with the new Learning Campus;
- iv) approval of the retention of £0.500m previously allowed for with the Capital Investment Programme for costs relating to the new Learning Campus project which are not covered by SFT funding;

- v) approval of the allocation of £0.120m for a new fibre connection for the New Learning Campus, Kilmarnock;
- vi) approval of a capital allocation of £63.500m within the Capital Investment Programme for the Council element of a Knockroon Learning and Enterprise Campus based on the SFT cost and area metrics, including an allocation for safer walking routes;
- vii) approval of a capital allocation of £9.000m within the Capital Investment Programme for major refurbishments at Loudoun Academy, Stewarton Academy and Doon Academy;
- viii) approval of a capital allocation of £11.000m within the Capital Investment Programme for major refurbishments within the primary school estate including specific projects at Netherthird Primary School and Early Childhood Centre, Nether Robertland Primary School and Early Childhood Centre, and Loanhead Primary School and Early Childhood Centre;
- ix) approval of the reduction of the Refurbishment and Component Renewal allocation to £1.500m per annum from 2016/17;
- x) approval of the allocation of £1.150m to meet the additional costs associated with the proposed works at Hurlford Primary School and Early Childhood Centre; with £0.500m to be funded from the additional capital grant received from the Scottish Government in respect of the Children and Young People (Scotland) Act 2014;
- xi) approval of capital allocations within the Capital Investment Programme for adaptations at Cairns (£0.600m), Auchinleck (£0.700m) and Lainshaw (£0.600m) Early Childhood Centres funded from the additional capital grant received from the Scottish Government in respect of the Children and Young People (Scotland) Act 2014, and retention of the balance of funding of £0.563m to meet the costs associated with any future projects or necessary adjustments to existing projects;
- xii) approval of the allocation of £2.500m to enable the extension of Crosshouse Primary School;
- xiii) approval of the retention of £4.100m to allow for Project Contingency, any requirement for which will be reported to Cabinet;
- xiv) approval of the consolidation of remaining balances in respect of the Schools ICT and Glow capital allocations, with funding maintained at £0.500m per annum from 2017/18;
- xv) agreement to request an extension to the Kilmarnock Townscape Heritage Initiative Grant Expiry Deadline from the Heritage Lottery Fund as indicated at paragraph
- xvi) approval of the reallocation of the remaining balance of £2.000m on the Kilmarnock Regeneration Fund to meet the costs associated with the refurbishment of the Civic Centre North building;

- xvii) approval of the allocation of £4.000m for the development of Phase 3 Moorfield Industrial Estate, subject to future negotiations on land purchase;
- xviii) approval of the establishment of an Economic Regeneration and Development Fund of £6.000m;
- xix) approval of the allocation of £0.150m per annum until 2022/23 in respect of the Telecare Programme;
- xx) approval of the increase in the Private Sector Housing Grant of £0.050m on a recurring annual basis to cope with the level of demand for aids and adaptations;
- xxi) approval of the allocation of an additional £0.450m over a three year period from 2016/17 to fund the remaining play park sites requiring upgrade;
- xxii) approval of the allocation of £0.400m to fund the improvement works at Dalrymple Cemetery;
- xxiii) approval of the allocation of £0.300m for the renewal of CCTV equipment.

Alex McPhee

Executive Director of Finance and Corporate Support

AMcP/AK

4 December 2014

LIST OF BACKGROUND PAPERS

NIL

Members wishing further information should contact Malcolm Roulston, Head of Corporate Infrastructure. Telephone 01563 576809.

APPENDIX 1

PROJECT											TOTAL
	Prior Years	15/16	16/17	17/18	18/19	19/20	20/21	21/22	22/23		
	£m	£m	£m	£m	£m	£m	£m	£m	£m	£m	
Total Prior Projects	114.319									114.319	
CONTINUATION PROJECTS											
Galston Community / Office Facilities	1.500	2.500								4.000	
School ICT (including Glow allocation)	1.000	0.500	0.700	0.500	0.500	0.500	0.500	0.500	0.500	5.200	
Western Road Depot	0.300	2.000	1.700							4.000	
Kilmarnock Town Centre Regeneration	0.000	0.400	1.600							2.000	
Economic Regeneration and Development Fund	(0.792)	1.500	3.292	1.000	1.000					6.000	
Galston CARS	0.300									0.300	
Cumnock Town Centre	0.088	3.912								4.000	
Cumnock Town Hall	1.048									1.048	
Gypsy Traveller Site	0.000	0.300								0.300	
Roads & Transportation Programme	29.086	4.150	4.150	4.150	4.150	4.050	3.825	3.775	3.725	61.061	
Dean Road Bridge	1.850									1.850	
Synthetic Sports Pitches	2.850									2.850	
Storage Area Network (SAN) Replacement	0.600									0.600	
ICT Programme	0.900	0.450	0.450	0.450	0.450	0.450	0.450	0.450	0.500	4.550	
New Learning Campus, Kilmarnock	0.100	0.050	0.170	0.900						1.220	
Onthank Primary School	4.332									4.332	
Hurlford Primary School and ECC	0.080	1.500	0.600							2.180	
Dunlop Primary School	0.390									0.390	
Fenwick Primary School	0.000	0.500								0.500	
Telecare	0.160	0.150	0.150	0.150	0.150	0.150	0.150	0.150	0.150	1.360	
Private Sector Housing Grant - Disabled Adaptations	0.800	0.400	0.450	0.500	0.550	0.600	0.650	0.700	0.750	5.400	
Private Sector Housing Grant - Improvement	0.400	0.200	0.200	0.200	0.200	0.200	0.200	0.200	0.200	2.000	
NEW PROJECTS											
Strategic Priorities											
Education Projects											
Knockroon Learning and Enterprise Campus	0.000		10.000	36.800	14.000	2.700				63.500	
Bellfield / Kirkstyle	0.000	10.000	2.400							12.400	
Muirkirk	0.000		4.000	0.900						4.900	
Bellsbank	0.000		4.000	0.500						4.500	
St Sophia's	0.000	1.000	0.800							1.800	
Primary School Refurbishments	0.000		2.000	2.000	3.500	3.500				11.000	
Secondary Schools Refurbishment	0.000		2.000	2.000	3.000	2.000				9.000	
Crosshouse Communications Centre	0.000		0.500	2.000						2.500	
Cairns Early Childhood Centre	0.000		0.600							0.600	
Auchinleck Early Childhood Centre	0.000		0.700							0.700	
Lainshaw Early Childhood Centre	0.000		0.600							0.600	
Dalrymple Primary Reconfiguration	1.200									1.200	
Drongan Primary Reconfiguration	0.530									0.530	
Kilmaurs Primary Toilet	0.012									0.012	
Balance of Early Learning and Childcare Funding	0.000	0.563								0.563	
Project Contingency	0.000		4.100							4.100	
Neighbourhood Services and Corporate Projects											
Green St Car Park	0.200									0.200	
30-38 John Finnie Street	0.150	1.500	1.150							2.800	
Brown Street, Newmilns	0.360									0.360	
Dalmellington / Waterside CARS	0.200									0.200	
Dean Castle / Keep Match Funding	0.000		3.000							3.000	
Dalricket Landfill Site	0.527									0.527	
CCTV Renewal	0.030	0.100	0.100	0.100						0.330	
Public Services Network Compliance	2.300									2.300	
Transformation Projects											
Galleon Centre	0.000	2.000								2.000	
Dean Castle Country Park Match Funding	0.200									0.200	
Transformation Strategy Fund	0.000	0.726	2.000	0.750						3.476	
Lugar Site	0.350									0.350	
Hurlford Community Centre	0.100									0.100	
Bonnyton Community Centre	0.021									0.021	
Demolition of St John's Primary	0.180									0.180	
New Cumnock Town Centre	0.293									0.293	
Demolition of Hurlford Adult Training Centre	0.050									0.050	
Energy Efficiency	1.500	0.750	0.750							3.000	
Broadband -Step Change 2015 Project	1.200									1.200	
Other Projects											
Parks and Playparks	0.750		0.150	0.150	0.150					1.200	
Cemetery Extensions	0.250		0.400							0.650	
Outdoor Amenities Equipment	0.300	0.150	0.150	0.150						0.750	
Moorfield Industrial Estate	0.000		1.000	1.500	1.500					4.000	
Refurbishment and Component Renewal	3.920	1.550	1.500	1.500	1.500	1.500	1.500	1.500	1.500	15.970	
										276.203	
TOTAL INDICATIVE EXPENDITURE	173.934	36.851	55.362	56.200	30.650	15.650	7.275	7.275	7.325	390.522	
SELF FUNDED PROJECTS											
Lugar Waste & Recycling Facility (Spend to Save)		2.360								2.360	
Lugar Outdoor Amenities Depot - (Spend to Save)		1.350								1.350	
New Cumnock Town Centre (Spend to Save)		0.200								0.200	
New Children's House (Spend to Save)		1.500								1.500	

EAST AYRSHIRE COUNCIL

CABINET – 10 DECEMBER 2014

TRANSFORMATION STRATEGY

REVENUE BUDGET UPDATE AND REVIEW 2014

PURPOSE

- 1 To report progress against the Council's Transformation Strategy and to recommend the General Services Revenue Budget for 2015/16 and the draft budget for 2016/17, the Council Tax level for 2015/16, and an increase in Council House Rents for 2015/16.

BACKGROUND

- 2 The Cabinet, at its meeting on 11 December 2013, noted that savings to the value of £35.058m had been identified for the period to 31 March 2017 leaving an estimated budget gap at that point of £1.017m and noted that grant distribution proposals were under discussion.
- 3 Following discussions with COSLA, the Scottish Government issued a Finance Circular in July 2014 which provided indicative funding allocations for 2015/16 based on revised Grant Aided Expenditure (GAE) statistics. The impact of updating the GAE indicators resulted in the grant settlement for 2015/16 for the Council increasing by £1.8m. The individual settlement for each Council will be finally confirmed in a Scottish Local Government Finance Circular in December 2014.
- 4 On 9 October 2014 in a letter to COSLA copied to all Council Leaders, the Scottish Government indicated their expectation that the settlement remains firmly anchored in the ongoing relationship between the Scottish Government and local government and the commitment to working together.
- 5 As part of the overall funding settlement local authorities will be expected to deliver specific local commitments. These are:
 - Maintain a council tax freeze;
 - Secure a place for all probationers who require one under the teacher induction scheme.
- 6 As noted in the report to Cabinet on 29 October 2014 the Scottish Government and COSLA have also agreed to a five month timetable to reach agreement on an outcomes based approach to educational outcomes through a process that will consider a broader range of indicators of educational improvement, including teacher numbers as an important contributory factor.

- 7 The Leader of any council that decides not to accept the conditions attached to the grant offer is required to advise the Cabinet Secretary for Finance, Employment and Sustainable Growth by 11 March 2015 and their grant level will be reduced accordingly. Achievement against commitments will be monitored by COSLA and the Scottish Government.
- 8 The December 2014 Financial Settlement will contain the Council's share of the £70m "holdback" in respect of maintaining the council tax freeze. The Council's share of this allocation is £1.480m in 2015/16 and if the Council approves the continuation of the council tax freeze then this amount will be included in the funding allocation to the Council. If the Council were to elect to increase council tax and forego their share of the £70m "holdback" then a council tax increase of approximately 3.4% would be required to offset the loss of Scottish Government funding.
- 9 Current analysis of economic commentary indicates that public spending will continue to be reduced until at least 2018/19. The level of reduction for local government in Scotland will be significantly influenced by how and when the conclusions of the Smith Commission are implemented and the outcome of the 2015 General Election. The Transformation Strategy at this stage includes an assumption of a reduction in grant of £2.456m in 2016/17. This is based on external advice that public spending will continue to reduce for the foreseeable future but the figure will require to be adjusted for once matters become clearer during 2015. In view of the level of uncertainty and the number of factors involved it is considered prudent to wait for a greater level of certitude before bringing forward budget figures for periods beyond 2016/17.
- 10 Cabinet on 29 October 2014 approved an update of the Transformation Strategy 2012 to 2017 and noted that, at that stage, there was no immediate requirement for any additional efficiencies beyond those already agreed and approved by Cabinet.
- 11 There are a number of savings workstreams where there is a risk of under achievement of their financial target but heads of service remain focussed on achieving these by 2016/17. Equally demand pressures continue to emerge across all areas and downward pressure on public spending will continue. There is little doubt therefore that further savings will be required beyond 2016/17 even if all of the savings workstreams currently in hand deliver all of the planned cost reductions.
- 12 The Chancellor of the Exchequer presented the Autumn Statement to Parliament on 4 December 2014 and announced that the level of economic growth was forecast to be 3% in 2014 up from the 2.7% predicted in March 2014. There was also additional funding of £2bn for Health with further funds for GP Services which will result in additional funding to the Scottish Government. In addition, apprentices under the age of 25 will be exempt from National Insurance Contributions from 1 April 2016 and this change will result in a modest saving in employers contributions.

- 13 The Chancellor also announced that savings will continue to be made from Government departments and that reductions in Departmental Expenditure Limits (DEL), will continue into the first two years of the next Parliament. DEL reductions have already been factored into the Council's budget and a reduction of £2.456m has been assumed for 2016/17 as noted in paragraph 9 above.

PRESSURES

- 14 It is clear that demand pressures exist in a number of areas which will result in increased costs for services in 2015/16 and beyond. Pressure on Community Care budgets has been widely recognised for some time and is a key driver in the decision to establish Integrated Health and Social Care Partnerships across Scotland. 2015/16 will see the formal commencement of the Integrated Joint Board for the East Ayrshire Health and Social Care Partnership and see the pooling of Council and NHS resources ensuring that new arrangements can be developed to help cope with the anticipated increase in future need. The Director of Health and Social Care has identified a number of issues in relation to Council led services which can not be immediately dealt with by service redesign as outlined below.

Pressure	2015/16 Allocation £m
Increased numbers of elderly clients based on national statistics	0.300
Increased number of adult care packages	0.200
Clients currently looked after at home who will require long term care packages	0.500
Looked after and accommodated young people reaching transition into adulthood	0.400
Total	1.400

- 15 It is proposed to increase the annual budget for the Council services element of the Partnership budget by £1.400m from 2015/16 on a recurring basis. Within this, the Partnership will have the capacity to utilise the resources available as required. The Strategic Plan of the Partnership will require to be developed in line with the totality of resources allocated by the Council and NHS Ayrshire and Arran in order that a recurrently sustainable budget position can be established by the Partnership Joint Board. The aim should be that services will be reconfigured across the Partnership to help mitigate future demand pressures.
- 16 It is clear that demand pressure exists within Planning and Economic Development, not least from the number of complex planning applications for windfarms and wind turbines which require to be processed. Additional temporary posts have been established which will be required for the foreseeable future and will be kept under review. Compliance monitoring arrangements in respect of existing opencast and quarry sites carried out by externally appointed consultants will cost around £0.100m per annum and can not be met from current

resources. It is proposed to increase the budget by £0.100m to respond to these pressures.

- 17 The implementation of the Children and Young People Act will result in full year funding for the increase to 600 hours of early learning and childcare for 3 and 4 year olds and 2 year olds from out of work households. Revenue funding of £2.962m has been provided by the government for 2015/16 and this will be sufficient to implement the initiative in East Ayrshire in line with plans approved by the Cabinet.
- 18 On 3 November 2014 the Living Wage Foundation set the 2015/16 living wage level at £7.85, an increase of 20p per hour from the previous year and this has been provided for from 1 April 2015 in line with the Council's mainstreamed arrangements. Employee costs for 2015/16 and 2016/17 are based on a below inflation pay award.
- 19 Additional unavoidable cost increases in areas such as national insurance, pension contributions and contractual price inflation have been factored into the 2015/16 budget. Provision has also been made to cover the expected cost of the recent Holiday Pay Overtime judgement.
- 20 There have been indications from COSLA sources that teachers pension contributions could increase up to 2.3% from October 2015. COSLA will be pressing both the Scottish and UK Governments for additional funding for this. The estimated cost for East Ayrshire is £0.620m from September 2015 to March 2016 with the full year cost anticipated at £1.063m.
- 21 An inflationary uplift of 2.5% has been applied to income lines although flexibility has been given to Executive Directors and Heads of Service to set appropriate fees and charges for certain services. Details of existing and proposed charges for 2015/16 are attached at Appendix 1. A further report finalising the relevant East Ayrshire Health and Social Care Partnership approved rates and charges will be presented to Cabinet once national negotiations have concluded. Prices for leisure services will be set by the East Ayrshire Leisure Trust.
- 22 Certain charges, such as registration searches and Landfill Tax are outwith the control of the Council and in such cases may not reflect the 2.5% inflationary increase.

TRANSFORMATION STRATEGY

- 23 A number of workstreams were identified as part of the Transformation Strategy agreed in June 2012. Financial savings targets were attached to these where relevant in December 2012, and the following table summarises progress to date.

Workstream	Current Position																		
Consultation and Engagement Plans	<p>Cabinet approved the framework for consultation on the Transformation Strategy in August 2012.</p> <p>Specific Transformation Strategy update presentations were made to a range of organisations during November 2014. This was viewed as an opportunity to continue the conversation that began in 2012 and has routinely included updates on progress.</p> <p>Continued engagement with specific stakeholders and communities will remain as an essential element in the development and implementation of proposals contained within the Strategy.</p>																		
Alternative Delivery Models	<p>East Ayrshire Leisure Trust was established on 1 July 2013 realising savings of £0.803m in 2013/14. Savings in future years depend largely on the progress of Community Asset Transfer and the phased savings have been adjusted to take account of that. The figures assume that the Trust will pursue the achievement of 2.5% efficiency savings each year.</p> <p>Members are asked to approve the changes to phasing indicated below.</p> <table><tr><td></td><td>2013/14</td><td>2014/15</td><td>2015/16</td><td>2016/17</td><td>Total</td></tr><tr><td>Existing</td><td>£0.803m</td><td>£0.405m</td><td>£0.443m</td><td>£0.443m</td><td>£2.094m</td></tr><tr><td>Proposed</td><td>£0.803m</td><td>£0.100m</td><td>£0.300m</td><td>£0.891m</td><td>£2.094m</td></tr></table>		2013/14	2014/15	2015/16	2016/17	Total	Existing	£0.803m	£0.405m	£0.443m	£0.443m	£2.094m	Proposed	£0.803m	£0.100m	£0.300m	£0.891m	£2.094m
	2013/14	2014/15	2015/16	2016/17	Total														
Existing	£0.803m	£0.405m	£0.443m	£0.443m	£2.094m														
Proposed	£0.803m	£0.100m	£0.300m	£0.891m	£2.094m														
Early Years Services	<p>Good progress has been made in implementing the recommendations from Cabinet on 5 December 2012 regarding Early Years services. Shared Headships have now been established in all of the relevant Early Childhood Centres/Primary Schools with the exception of one. The work of the peripatetic Teacher Access Programme has also been redesigned.</p> <p>600 hours of early learning and childcare has been implemented for all three and four year olds and two year olds looked after or on a kinship care order. Places in some establishments are now available for two year olds living in households on income based out of work benefits and approval has been given by Cabinet for the next phase of development.</p>																		

Workstream	Current Position										
Transport Arrangements	The change in distance entitlement to one and a half miles for all primary school pupils and three miles for secondary aged pupils, with effect from August 2013 and the introduction of charges for secondary transport between 1.5 and 3 miles has been implemented.										
	<table><tr><td>2013/14</td><td>2014/15</td><td>2015/16</td><td>2016/17</td><td>Total</td></tr><tr><td>£0.270m</td><td>£0.090m</td><td>-</td><td>-</td><td>£0.360m</td></tr></table>	2013/14	2014/15	2015/16	2016/17	Total	£0.270m	£0.090m	-	-	£0.360m
	2013/14	2014/15	2015/16	2016/17	Total						
	£0.270m	£0.090m	-	-	£0.360m						
New delivery models for Social Work transport and delivered savings of £0.200m per annum.											
<table><tr><td>2013/14</td><td>2014/15</td><td>2015/16</td><td>2016/17</td><td>Total</td></tr><tr><td>-</td><td>£0.200m</td><td>-</td><td>-</td><td>£0.200m</td></tr></table>	2013/14	2014/15	2015/16	2016/17	Total	-	£0.200m	-	-	£0.200m	
2013/14	2014/15	2015/16	2016/17	Total							
-	£0.200m	-	-	£0.200m							
Transforming our Relationship with the Communities we Serve	<p>Vibrant Communities continues to have a major positive impact and build new momentum within our local communities. The service has attracted considerable interest on a national basis from major funders, Local authorities and Health and Social Care Partnerships. Key highlights over the last year include support for the nine groups who have published community led action plans, the delivery of a wide range of Commonwealth legacy events including the Queens Baton Relay Event in June, the award winning National Play day event in August, a communities conference for Community Led Action Plan Steering Groups at Dumfries House attracting speakers from as far afield as North America, our older peoples Full of Life Event in October and our Youth Conference in November. The service has developed a Council wide Framework for Volunteering which was approved by Cabinet in September and over the last year 185 new volunteers have been recruited and over 7,000 hours of managed volunteering recorded with Vibrant Communities. The service continues to use innovative approaches to support and provide services for some of our most vulnerable residents in order to empower them to live happy, healthy and fulfilling lives. The team has provided a range of keynote presentations and workshops at national conferences and events and the Vibrant Communities approach is being recognised as good practice and informing the Community Empowerment agenda across Scotland.</p> <table><tr><td>2013/14</td><td>2014/15</td><td>2015/16</td><td>2016/17</td><td>Total</td></tr><tr><td>£0.403m</td><td>£0.060m</td><td>£0.100m</td><td>£0.041m</td><td>£0.604m</td></tr></table>	2013/14	2014/15	2015/16	2016/17	Total	£0.403m	£0.060m	£0.100m	£0.041m	£0.604m
2013/14	2014/15	2015/16	2016/17	Total							
£0.403m	£0.060m	£0.100m	£0.041m	£0.604m							

Workstream	Current Position
Youth Work Provision	<p>Grants Committee on 21 March 2014 approved proposals for developing a sustainable youth work provision based on strategic need across the Council area. This proposal was based on the 5 service hub model, in partnership with third sector providers who had previously received funding from the Council. This was within the context of a previously agreed (Grants Committee: 21 November 2013) reduction of grant funding for youth work provision which saw the available budget reduce as follows: £0.255m in 2014/15, £0.230m in 2015/16 and £0.207m in 2016/17. A range of discussions have now taken place with Barnardos, Yipworld and The Zone. Meetings have been positive in terms of the direction of travel – namely the desire to ensure an appropriate and equitable spread of youth work across East Ayrshire. All organisations have agreed to consult with their various staff and management structures, and respond with proposals on how the new model can be delivered within the hubs they naturally cover. A further update will be provided to grants committee in January 2015</p>

Service Efficiencies

Total service efficiency savings are detailed in Appendix 2.

No savings are anticipated in 2015/16 in respect of the review of the school estate (line No.3) and options in respect of identified schools will form part of a wider time line for school rationalisation. Cabinet consideration and statutory consultation will mean the majority of savings are likely to be delivered in later years and as a consequence the savings have been re-phased to 2016/17 and 2017/18.

The saving identified in the schools Arts and Enterprise (line 27) envisaged the attraction of sponsorship income to offset the costs. It has not proved possible to attract sponsorship for events and given the value of Arts and Enterprise in schools in terms of the development of confidence, self-discipline and innovation amongst young people, it is considered important that the service is sustained. The saving amounts to less than 0.1% of the Education Service budget and can be met from modest improvements in general efficiency across the budget.

A review of Primary 7 swimming provision (line 40) has been carried out with an annual saving of £8,890 achieved against a target of £26,890. The achievement of the saving would therefore require this facility to be withdrawn. This is not recommended and it is proposed that the balance of £18,000 is met from general efficiencies across the Education service.

The saving associated with the development of an integrated education and care provision for children/ young people with complex/additional needs (line No.92) has been reviewed and the saving increased to £1.300m.

The saving attached to the review of adults day care in line with self directed support, and a reduced emphasis on a buildings based model of care (line No. 52) requires to be rephased following discussion with the Director of Health and Social care to allow consideration of options as part of the wider health and social care agenda.

The Community Care review of charges and charging policy saving requires to be re-phased as the Director of Health and Social care has identified a need to review client groups and the impact of the increase on them (line No. 89).

The Group Life saving (line No. 95) will be achieved as part of a wider employee benefits review and has been re-phased.

Members are asked to approve the changes to phasing indicated below.

	2013/14 £m	2014/15 £m	2015/16 £m	2016/17 £m	2017/18 £m	Total £m
Existing	4.371	6.937	7.359	6.149	-	24.816
Proposed	4.371	6.570	6.910	5.640	1.325	24.816

Workstream	Current Position										
Waste Management Arrangements	<p>An update report on progress with Waste Management arrangements was presented to Cabinet on 12 November 2014. The report identified that the food and plastics roll –out had been successfully implemented, with the final phase completed in August 2014. It was further reported that the timescale for the proposed Household Recycling and Bulking facility at Lugar has been revised to take account of the need for the environmental impact assessment. Cabinet approved the introduction of a 3 weekly collection service for the residual waste bin on a phased approach, to be completed by November 2015. It is anticipated that the projected saving of £169K will be realised through landfill diversion.</p> <table><tr><td>2013/14</td><td>2014/15</td><td>2015/16</td><td>2016/17</td><td>Total</td></tr><tr><td>£0.039m</td><td>£0.000m</td><td>£0.205m</td><td>£-0.075m</td><td>£0.169m</td></tr></table>	2013/14	2014/15	2015/16	2016/17	Total	£0.039m	£0.000m	£0.205m	£-0.075m	£0.169m
2013/14	2014/15	2015/16	2016/17	Total							
£0.039m	£0.000m	£0.205m	£-0.075m	£0.169m							
Grants	<p>The grants review was completed in 2013/14 and, the agreed three year funding allocations remain as reported last year and as a result the savings target of £0.600m has been exceeded.</p> <table><tr><td>2013/14</td><td>2014/15</td><td>2015/16</td><td>2016/17</td><td>Total</td></tr><tr><td>£0.132m</td><td>£0.196m</td><td>£0.273m</td><td>£0.082m</td><td>£0.683m</td></tr></table>	2013/14	2014/15	2015/16	2016/17	Total	£0.132m	£0.196m	£0.273m	£0.082m	£0.683m
2013/14	2014/15	2015/16	2016/17	Total							
£0.132m	£0.196m	£0.273m	£0.082m	£0.683m							
Customer Contact	<p>Changes to streamline, modernise and improve how residents interact with the Council have been implemented and have led to an increase in the number and opening hours of payment points, enhanced Hub Office facilities and moving towards a one stop telephone contact centre with the anticipated savings delivered.</p> <table><tr><td>2013/14</td><td>2014/15</td><td>2015/16</td><td>2016/17</td><td>Total</td></tr><tr><td>-</td><td>£0.100m</td><td>-</td><td>-</td><td>£0.100m</td></tr></table>	2013/14	2014/15	2015/16	2016/17	Total	-	£0.100m	-	-	£0.100m
2013/14	2014/15	2015/16	2016/17	Total							
-	£0.100m	-	-	£0.100m							
Employee/ Workforce Benefits	<p>Under the Council's voluntary severance programme 1 employee left the Council's service during 2012/13; 46 employees left during 2013/14 and 174 employees will leave the Council during 2014/15. 218 of the 221 severances were charged to the 2013/14 financial year at a cost of £7.248m.</p>										

Workstream	Current Position										
Income and Charges	<p>There were no financial savings attached to this workstream but anticipated outcomes will increase efficiency and deliverability of a number of other workstreams. A particular focus will be on improving the consistency of charging for the use of facilities across the Council, including school lets, taking into account the work being progressed via community asset transfer and property and estate rationalisation.</p> <p>The review is being informed by the recent Audit Scotland publication “Charging For Services – Are You Getting It Right?”</p>										
Economic Development Employability Services	<p>The savings from staff rationalisation and from vacating the office at Foregate, Kilmarnock have been achieved.</p> <table><tr><td>2013/14</td><td>2014/15</td><td>2015/16</td><td>2016/17</td><td>Total</td></tr><tr><td>£0.087m</td><td>-</td><td>-</td><td>-</td><td>£0.087m</td></tr></table>	2013/14	2014/15	2015/16	2016/17	Total	£0.087m	-	-	-	£0.087m
2013/14	2014/15	2015/16	2016/17	Total							
£0.087m	-	-	-	£0.087m							
Property and Estate Rationalisation	<p>Vibrant Communities continue to progress community asset transfer and asset rationalisation. The phasing of savings remains dependant on progress across a range of activities and will continue to be monitored with any changes to the existing phasing reported to members through East Ayrshire performs.</p> <table><tr><td>2013/14</td><td>2014/15</td><td>2015/16</td><td>2016/17</td><td>Total</td></tr><tr><td>-</td><td>£0.280m</td><td>£0.920m</td><td>£1.046m</td><td>£2.246m</td></tr></table>	2013/14	2014/15	2015/16	2016/17	Total	-	£0.280m	£0.920m	£1.046m	£2.246m
2013/14	2014/15	2015/16	2016/17	Total							
-	£0.280m	£0.920m	£1.046m	£2.246m							
Energy Efficiency	<p>The overall aim was to mitigate energy price increases by reducing energy usage across the Council. It is now apparent that prices have not increased to the extent anticipated in 2012 due to global factors. At the same time, work done to establish detailed energy usage data for all properties has revealed that energy usage is in fact more efficient than had been assumed, albeit there are some notable exceptions which are being addressed. It is anticipated that these matters will balance out with no overall impact on the bottom line.</p> <table><tr><td>2013/14</td><td>2014/15</td><td>2015/16</td><td>2016/17</td><td>Total</td></tr><tr><td>£0.600m</td><td>£0.500m</td><td>£0.500m</td><td>£0.600m</td><td>£2.200m</td></tr></table>	2013/14	2014/15	2015/16	2016/17	Total	£0.600m	£0.500m	£0.500m	£0.600m	£2.200m
2013/14	2014/15	2015/16	2016/17	Total							
£0.600m	£0.500m	£0.500m	£0.600m	£2.200m							

Workstream	Current Position					
Administrative/ Clerical Functions	The review of admin and clerical services was based on a target reduction in the overall full time equivalent administrative and clerical staffing complement by 10%. The voluntary severance exercise impacted upon the achievement of this saving and the actual level of posts which was of a clerical or administrative nature was less than anticipated. Work will continue to identify opportunities to further rationalise clerical and administrative functions however the original saving of £1.5m is unlikely to be achievable. A rephasing of the saving is therefore shown.					
Document Imaging						
	2013/14	2014/15	2015/16	2016/17	2017/18	Total
	£0.063m	£0.328m	£0.207m	£0.167m	£0.031m	£0.796m
Printing Arrangements	The new arrangements have been rolled out across the Council's corporate office accommodation and to schools and the savings will be achieved as planned.					
	2013/14	2014/15	2015/16	2016/17	Total	
	£0.050m	£0.100m	£0.150m	-	£0.300m	
Supported Accommodation for Adults with Complex Needs	It is widely accepted that demand continues to increase as a consequence of demographic changes resulting from advances in medical treatment enabling individuals with very complex needs to live longer than ever before. In addition, the impact of parental alcohol and drug misuse on children both pre and post natal has led to additional demand on adult services.					
	The preferred service model is one of supported accommodation with separate support provision and a working group led by the Head of Community Health and Care Services is developing proposals. This is linked to the Council house building programme although there are no specific savings targets associated to this work stream at this time however it should be recognised that supported accommodation will provide significantly mitigating against increasing demand costs.					

Workstream	Current Position									
Residential Child Care	Work is taking place to further develop internal residential child care as a direct alternative to purchasing external placements. This includes increasing the capacity of local secondary schools to sustain some of the more challenging young people within internal educational resources.									
	Key outcomes for the Service would include: increased placement choice; greater availability of placement provision; supporting more challenging young people in local schools; and decreased use of external residential care. Further, children would be supported to live in their local community by intensive and family support services targeted towards alternatives to them being accommodated.									
	A number of potential sites for the new children’s house associated with this workstream are currently being evaluated. Savings have been identified associated with this work stream have been identified in the consultation proposals and a detailed proposals paper is being developed for future consideration by Cabinet.									
	<table><tr><td>2013/14</td><td>2014/15</td><td>2015/16</td><td>2016/17</td><td>Total</td></tr><tr><td>-</td><td>-</td><td>-</td><td>£1.300m</td><td>£1.300m</td></tr></table>	2013/14	2014/15	2015/16	2016/17	Total	-	-	-	£1.300m
2013/14	2014/15	2015/16	2016/17	Total						
-	-	-	£1.300m	£1.300m						

- 24 The table below shows the calculations of the revised indicative budget gap based on the previously identified gap of £34.004m updated with inflationary pressures, savings options agreed in December 2012, and further savings proposals contained in the 2013 report. No additional savings are required for 2015/16 other than those previously approved by Cabinet and the result of the updates to the 2015/16 budget and the movement in savings and workstream efficiencies equates to a balanced budget by 2016/17, assuming all identified savings are fully delivered.

	2013/14 £m	2014/15 £m	2015/16 £m	2016/17 £m	TOTAL £m
Indicative Budget Gap (December 2012)	11.877	4.508	8.572	9.047	34.004
Savings agreed (December 2012)	(7.623)	(7.674)	(8.752)	(0.925)	(24.974)
Annual Budget Gap	4.254	(3.166)	(0.180)	8.122	9.030
Rephased Savings	0.804	1.134	0.625	(2.646)	(0.083)
Revised inflationary pressures	-	(0.058)	(2.017)	4.146	2.071
Savings proposals (December 2013)	-	(3.104)	(2.524)	(4.373)	(10.001)
Annual Revised Budget Gap / (Surplus) as at December 2013	5.058	(5.194)	(4.096)	5.249	1.017
Revised pressures and funding	-	-	(1.125)	(1.787)	(2.912)
Rephased Savings	-	1.121	1.087	(0.448)	1.760
Annual Revised Budget Gap / (Surplus)	5.058	(4.073)	(4.134)	3.014	(0.135)

- 25 The summarised financial position which would result from acceptance of all measures indicated above is shown below. The figures for 2015/16 and 2016/17 reflect the new management structure.

	2013/14 £m	2014/15 £m	2015/16 £m	2016/17 £m
Educational & Social Services	180.976	180.169		
Neighbourhood Services	32.303	31.257		
Police, Fire, Valuation Board & SPT	2.883	2.907		
Finance & Corporate Support	20.710	21.640		
Other Non Departmental Items	86.574	84.968		
Council Wide Workstreams	(2.052)	(2.318)		
Net Expenditure	321.394	318.623		
Grant Income	(212.970)	(223.432)		
Council Tax	(48.970)	(49.769)		
Other Income	(54.396)	(45.558)		
Income	(316.336)	(318.759)		
Change in Reserves / Budget Gap	5.058	(0.136)		
Depute Chief Executive - Strategic Lead: Economy and Skills			99.476	101.553
Depute Chief Executive - Strategic Lead: Community Safety			61.008	61.725
Health and Social Care			71.674	71.750
Chief Executive and Governance			7.334	7.486
Other Non-Departmental Elements			83.557	83.263
Valuation Board & SPT			2.921	2.921
Council Wide Workstreams		1.121	(2.248)	(2.883)
Net Expenditure		1.121	323.722	325.815
Grant Income			(220.917)	(218.461)
Council Tax			(50.735)	(51.403)
Other Income			(55.219)	(56.086)
Income			(326.871)	(325.950)
Change in Reserves / Budget Gap	5.058	0.985	(3.149)	(0.135)

- 26 This highlights a cumulative breakeven position by 2016/17. However, as noted previously this is contingent on all savings being fully delivered within the timescales indicated and grant funding assumptions being borne out. A focus on delivering the savings associated with the Transformation Strategy workstreams previously agreed will continue to be maintained with the Transformation Plan Strategic Board managing delivery of the overall programme.

RESERVES AND BALANCES STRATEGY

- 27 The proposed strategy on the sources and utilisation of Reserves and Balances is set out in Appendix 3.
- 28 The anticipated position of the balances of these funds at 31 March 2015 is shown below:

Fund	Balance at 31 March 2014	Forecast Balance at 31 March 2015
Statutory Funds	£m	£m
Capital Fund	8.435	8.380
Renewals and Repair Fund:	6.735	5.113
<i>General Fund</i>	<i>5.746</i>	<i>5.004</i>
<i>Housing Revenue Account</i>	<i>0.989</i>	<i>0.109</i>
Total Statutory Funds	15.170	13.493
General Fund Balances		
Uncommitted	9.375	10.140
Earmarked:	18.651	14.537
<i>Departmental Balances</i>	<i>13.472</i>	<i>11.929</i>
<i>Transformation Fund</i>	<i>4.124</i>	<i>1.968</i>
<i>Welfare Reform Fund</i>	<i>0.705</i>	<i>0.410</i>
<i>Primary Technology Fund</i>	<i>0.350</i>	<i>0.230</i>
Total General Fund Balances	28.026	24.677
Total HRA Balance	6.342	7.565

- 29 The projected level of uncommitted General Fund balance at 31 March 2015 is £10.140m which is 3.2% of the Council's net budgeted expenditure and therefore within the range set as part of the Council's Reserves Strategy. The minimum balance in terms of the Council's Reserves Strategy is £6.372m (2%) with a maximum level of £12.745m (4%).
- 30 As in previous years, services will be encouraged to achieve savings ahead of schedule where practicable, and a mid-year review of spending will be carried out in an effort to enhance balances from one-off savings.

SETTING THE COUNCIL TAX

- 31 On the basis of the proposals set out in this report the Band D Council Tax for 2015/16 would remain at 2007/08 levels and Council Tax for all Bands would therefore be:

Band	A	B	C	D	E	F	G	H
£	792.66	924.77	1,056.88	1,188.99	1,453.21	1,717.43	1,981.65	2,377.98

HOUSING REVENUE ACCOUNT

- 32 Cabinet on 10 February 2010 agreed Council House rents would be increased annually by the greater of RPI plus 1% or 3.5%, plus the additional costs for new house building. The anticipated rent increase for new house building was spread across three years with this being the third such year. This was to ensure that tenants would not be faced with a single large rent increase on completion of the works. The Council remains on track to achieve the Scottish Housing Quality Standard for all houses by 2015. Notwithstanding the achievement of the SHQS it is clear that there will be a continuing need to maintain houses at a high standard and the intention will be to continue the capital programme at current expenditure levels.
- 33 Cabinet on 29 October 2014 approved the budget strategy for housing rents and noted the proposed average rent increase for 2015/16 of £2.86 over 52 weeks or £3.10 over the 48 week payment cycle, equivalent to a 4.5% increase.
- 34 The Scottish Government has now received authority from the UK Government to supplement discretionary housing payments which will reduce the level of bad debt provision required and it is proposed that the rent increase be reduced to £2.67 over 52 weeks or £2.89 over the 48 week payment cycle.
- 35 It was proposed that the increase for Lock-Up and Garage Site rentals be based on the rent increase formula which equates to a 3.5% increase. This would result in Garage Sites increasing by £1.29 to £38.18 per annum. For Lockups the cost would increase by £0.18 to £5.30 per week over 52 weeks; or by £0.19 to £5.74 per week over the 48 week payment cycle.

EQUALITY IMPACT ASSESSMENT

- 36 All proposals previously approved have been assessed in respect of their potential to affect equality across our communities via the following process:
- the completion of an initial screening assessment of all savings proposals to identify those which could have an impact in terms of equalities;
 - undertaking an equality analysis of those savings proposals which the screening suggested could have an impact on individuals covered by the nine protected characteristics (age, race, disability, sex, sexual orientation, gender reassignment, pregnancy and maternity, marriage and civil partnership and religion and belief (non-belief); and
 - taking a strategic overview of the totality of the Council's budget proposals as part of a high level Equality Impact Assessment.

RECOMMENDATIONS

37 Cabinet is requested to recommend to Council on 11 December 2014 the following:

- (i) that the measures detailed in the Cabinet Secretary for Finance, Employment and Sustainable Growth's letter of 9 October 2014 to COSLA as described in paragraphs 5 to 8 be agreed to;
- (ii) that all of the proposals contained within this report be approved as part of the budget process;
- (iii) that the Band D Council Tax level for 2015/16 should be maintained at £1,188.99;
- (iv) that the increase to fees and charges outlined at Appendix 1 be approved for implementation in 2015/16;
- (v) approve changes to phasing indicated at section 23 Alternative Delivery Models and Service Efficiencies and note the detailed list in Appendix 2;
- (vi) that the Resource Allocations shown at paragraph 25 of this report be approved;
- (vii) that departmental service plans be updated accordingly to reflect the Resource Allocations;
- (viii) that a council house rent increase for 2015/16 of £2.00 per week over a 52 week period be approved;
- (ix) that for 2015/16 Lockups and Garage Site charges increases of £0.18 to £5.30 per week over 52 weeks for Lockups and £1.29 to £38.18 per annum for Garage Sites be approved;
- (x) approve the Reserves and Balances Strategy set out in Appendix 3;
- (xi) otherwise note the contents of this report.

Alex McPhee
Executive Director of Finance and Corporate Support

3 December 2014

LIST OF BACKGROUND PAPERS

Letter from the Cabinet Secretary for Finance, Employment and Sustainable Growth
to COSLA dated 9 October 2014

APPENDIX 1

Charging for Services 2015/16									
			2014/15			2015/16			
Department / Service	Type of Charge	Date of Last Increase	Current Charging Structure	Current Charge 2014/15 £	VAT / Non VAT	Uplift for 2015/16 %	Revised Charge for 2015/16 £	VAT @ 20% £	Total Charge £
Educational Services									
Early Education and Childcare	Day Care for children	01/04/2014	per hour and a 50% reduction for additional children	3.08	Non VAT	2.3%	3.15	0.00	3.15
Onsite Services	School Meals	01/04/2013	standard 2 course meal	1.95	Non VAT	2.5%	2.00	0.00	2.00
Onsite Services	Other Meals - Lunch Clubs	01/04/2013		2.75	Non VAT	0.0%	2.75	0.00	2.75
Onsite Services	Food Hygiene Training	01/04/2014	Daily delegate rate	50.00	VAT	0.0%	50.00	10.00	60.00
Onsite Services	Subsidised School Transport	01/04/2014	Daily rate	1.20	Non VAT	2.5%	1.23	0.00	1.23
Onsite Services	Vending Receipts	01/04/2014		Various	VAT		Various	Various	Various
Onsite Services	Community Centres additional hours	01/04/2014	Charges based on actual costs incurred.	14.43	VAT	1.0%	14.58	2.92	17.50
Special Central	Section 23 charges	01/04/2014	Charges based on actual costs incurred.	Various	Non VAT	1.0%	Various	0.00	Various
Arts & Enterprise	Ticket Sales	01/04/2014	Prices set for individual concerts. Tickets sold by Palace Theatre	Various	VAT		Various	Various	Various
Arts & Enterprise	Music Tuition	15/08/2011	Subject to discount arrangements previously implemented for additional pupils from same family, introductory discounts, and free of charge for study related to Standard Grade and Higher courses	Various	Non VAT		Various	0.00	Various
Vibrant Communities	Fun 4 Hire Equipment								
	Bouncy castle up to 4 hours	01/04/2014	Covers costs of trained staff, equipment and transport	80.00	VAT	2.5%	82.00	16.40	98.40
	Bouncy castle 4 – 8 hours	01/04/2014	Covers costs of trained staff, equipment and transport	128.75	VAT	2.5%	131.97	26.39	158.36
	Pre-5 play pack up to 4 hours	01/04/2014	Covers costs of trained staff, equipment and transport	96.00	Non VAT	2.5%	98.40	0.00	98.40
	Pre-5 play pack 4 - 8 hours	01/04/2014	Covers costs of trained staff, equipment and transport	154.50	Non VAT	2.5%	158.40	0.00	158.40
	Giant games pack up to 4 hours	01/04/2014	Covers costs of trained staff, equipment and transport	80.00	VAT	2.5%	82.00	16.40	98.40
	Giant games pack up to 4 hours	01/04/2014	Covers costs of trained staff, equipment and transport	128.75	VAT	2.5%	132.00	26.40	158.40
	Giant assault course up to 4 hours	01/04/2014	Covers costs of trained staff, equipment and transport	159.65	VAT	2.5%	163.64	32.73	196.37
	Giant assault course 4 – 8 hours	01/04/2014	Covers costs of trained staff, equipment and transport	257.50	VAT	2.5%	263.94	52.79	316.73
	Badgemaker per unit	01/04/2014	Basic hire fee per day	2.75	VAT	2.5%	2.82	0.56	3.38
	Badge components per unit	01/04/2014	Covers Costs	0.29	VAT	2.5%	0.30	0.06	0.36
	Keyring components per unit	01/04/2014	Covers Costs	0.33	VAT	2.5%	0.34	0.07	0.41
	Standard kits per day	01/04/2014	Basic hire fee per day	2.75	VAT	2.5%	2.82	0.56	3.38
	Face paints	01/04/2014	Basic hire fee per day	11.42	VAT	2.5%	11.70	2.34	14.04
	Face paints	01/04/2014	Per hour with one trained member of staff	15.88	VAT	2.5%	16.28	3.26	19.54
	Badgemaker with staff	01/04/2014	Per hour with one trained member of staff and components	25.25	VAT	2.5%	25.88	5.18	31.06
	New games pack	01/04/2014	Per hour with one trained member of staff	18.80	Non VAT	2.5%	19.27	0.00	19.27
	Circus skills pack	01/04/2014	Per hour with one trained member of staff	18.80	Non VAT	2.5%	19.27	0.00	19.27
	Traditional Games pack	01/04/2014	Per hour with one trained member of staff	18.80	Non VAT	2.5%	19.27	0.00	19.27
	Physical games pack	01/04/2014	Per hour with one trained member of staff	18.80	Non VAT	2.5%	19.27	0.00	19.27
	Balloon modelling kit	01/04/2014	Per hour with one trained member of staff	3.30	VAT	2.5%	3.38	0.68	4.06
	Balloon modelling materials	01/04/2014	Covers Costs	8.25	VAT	2.5%	8.46	1.69	10.15
	Balloon modelling workshop	01/04/2014	Half day workshop with staff	31.95	VAT	2.5%	32.75	6.55	39.30
	Healthy choices pack	01/04/2014	Per hour with one trained member of staff	18.80	Non VAT	2.5%	19.27	0.00	19.27
	Giant health challenge	01/04/2014	Per hour with one trained member of staff	18.80	Non VAT	2.5%	19.27	0.00	19.27
	Tri golf	01/04/2014	Per hour with one trained member of staff	18.80	Non VAT	2.5%	19.27	0.00	19.27
	New Age Kurling	01/04/2014	Per hour with one trained member of staff	18.80	Non VAT	2.5%	19.27	0.00	19.27
	Strike it healthy board game	01/04/2014	Per hour with one trained member of staff	22.56	Non VAT	2.5%			0.00
	Fun fitness	01/04/2014	Basic hire fee per day	3.30	Non VAT	2.5%	3.38	0.00	3.38
	Fun Fitness with staff	01/04/2014	Per hour with one trained member of staff	18.80	Non VAT	2.5%	19.27	0.00	19.27
	Mini Fun day up to 4 hours	01/04/2014	Covers costs of trained staff, equipment and transport	188.83	VAT	2.5%	193.53	38.71	232.24

APPENDIX 1

Department / Service	Type of Charge	Date of Last Increase	2014/15			2015/16			
			Current Charging Structure	Current Charge 2014/15 £	VAT / Non VAT	Uplift for 2015/16 %	Revised Charge for 2015/16 £	VAT @ 20% £	Total Charge £
	Mini Fun day 4 – 8 hours	01/04/2014	Covers costs of trained staff, equipment and transport	343.33	VAT	2.5%	351.92	70.38	422.30
	Mega Fun day up to 4 hours	01/04/2014	Covers costs of trained staff, equipment and transport	343.33	VAT	2.5%	351.92	70.38	422.30
	Mega Fun day 4 – 8 hours	01/04/2014	Covers costs of trained staff, equipment and transport	643.75	VAT	2.5%	659.84	131.97	791.81
	Mobile Skate Park up to 4 hours (external Hire)	01/04/2014	Covers costs of trained staff, equipment and transport	250.00	VAT	2.5%	256.25	51.25	307.50
	Mobile Skate Park 4 – 8 hours (external Hire)	01/04/2014	Covers costs of trained staff, equipment and transport	416.67	VAT	2.5%	427.08	85.42	512.50
Vibrant Communities	Activities								
	Play-times: 1st child (2.5 hours)	01/04/2014	Lottery Funded - affordable price	2.85	Non VAT	2.5%	2.90	0.00	2.90
	Play-times: siblings (2.5 hours)	01/04/2014	Lottery Funded - affordable price	1.45	Non VAT	2.5%	1.50	0.00	1.50
	Early years sessions (1 hour)	01/04/2014	Lottery Funded - affordable price	1.15	Non VAT	2.5%	1.20	0.00	1.20
	Children's Activity Session 1 hour	01/04/2014	Discounts may apply with membersip cards, special initiatives etc	1.65	Non VAT	2.5%	1.70	0.00	1.70
	Children's Activity Session 1.5 hours	01/04/2014	Discounts may apply with membersip cards, special initiatives etc	2.05	Non VAT	2.5%	2.10	0.00	2.10
	Children's Activity Session 2 hours	01/04/2014	Discounts may apply with membersip cards, special initiatives etc	2.35	Non VAT	2.5%	2.40	0.00	2.40
	Children's Activity Session 3 hours	01/04/2014	Discounts may apply with membersip cards, special initiatives etc	3.40	Non VAT	2.5%	3.50	0.00	3.50
	Diversionary Sports Activities	01/04/2014	Free targeted activities	0.00	Non VAT	2.5%	0.00	0.00	0.00
	Sports Instruction to Groups 1 hour	01/04/2014	Trained Staff	10.90	Non VAT	2.5%	11.20	0.00	11.20
	Adult Participation Activities 1 hour	01/04/2014	Discounts may apply with membersip cards, special initiatives etc	1.80	Non VAT	2.5%	1.85	0.00	1.85
	Adult Participation Activities 1.5 hours	01/04/2014	Discounts may apply with membersip cards, special initiatives etc	2.65	Non VAT	2.5%	2.70	0.00	2.70
	Adult Participation Activities 2 hours	01/04/2014	Discounts may apply with membersip cards, special initiatives etc	3.10	Non VAT	2.5%	3.20	0.00	3.20
	Lifestyle Classes (CHIP)	01/04/2014	Discounts may apply with membersip cards, special initiatives etc	1.15	Non VAT	2.5%	1.20	0.00	1.20
	CHIP Community Event within EAC (Up to 4 hours)	01/04/2014	Covers costs of trained staff, equipment and transport	27.30	Non VAT	2.5%	28.00	0.00	28.00
	CHIP Community Event within EAC (4 – 8 hrs)	01/04/2014	Covers costs of trained staff, equipment and transport	54.65	Non VAT	2.5%	56.00	0.00	56.00
	CHIP Community Event outwith EAC (Up to 4 hours)	01/04/2014	Covers costs of trained staff, equipment and transport	40.95	Non VAT	2.5%	42.00	0.00	42.00
	CHIP Community Event outwith EAC (4 – 8 hrs)	01/04/2014	Covers costs of trained staff, equipment and transport	82.00	Non VAT	2.5%	84.05	0.00	84.05
	CHIP Commercial Event within EAC (Up to 4 hours)	01/04/2014	Covers costs of trained staff, equipment and transport	54.65	VAT	2.5%	56.00	11.20	67.20
	CHIP Commercial Event within EAC (4 – 8 hrs)	01/04/2014	Covers costs of trained staff, equipment and transport	109.00	VAT	2.5%	111.71	22.34	134.05
	CHIP Commercial Event outwith EAC (Up to 4 hours)	01/04/2014	Covers costs of trained staff, equipment and transport	82.00	VAT	2.5%	84.04	16.81	100.85
	CHIP Commercial Event outwith EAC (4 – 8 hrs)	01/04/2014	Covers costs of trained staff, equipment and transport	164.00	VAT	2.5%	168.13	33.63	201.76
	Youth Work Training Category Y1	01/04/2014	Trained Staff - includes certificated and non-certificated	0.00	Non VAT	2.5%	0.00	0.00	0.00
	Youth Work Training Category Y2 (up to 4 Hrs)	01/04/2014	Trained Staff - includes certificated and non-certificated	10.00	Non VAT	2.5%	10.25	0.00	10.25
	Youth Work Training Category Y2 (4 -16 Hrs)	01/04/2014	Trained Staff - includes certificated and non-certificated	15.00	Non VAT	2.5%	15.38	0.00	15.38
	Youth Work Training Category Y2 (>16 Hrs)	01/04/2014	Trained Staff - includes certificated and non-certificated	20.00	Non VAT	2.5%	20.50	0.00	20.50
	Youth Work Training Category Y2 (up to 4 Hrs)	01/04/2014	Trained Staff - includes certificated and non-certificated	20.00	Non VAT	2.5%	20.50	0.00	20.50
	Youth Work Training Category Y2 (4 -16 Hrs)	01/04/2014	Trained Staff - includes certificated and non-certificated	30.00	Non VAT	2.5%	30.75	0.00	30.75
	Youth Work Training Category Y2 (>16 Hrs)	01/04/2014	Trained Staff - includes certificated and non-certificated	40.00	Non VAT	2.5%	41.00	0.00	41.00
Vibrant Communities	Other								
	Replacement Shoutcard	01/04/2014	Covers costs	1.88	VAT	2.5%	1.92	0.38	2.30
Health and Social Care									
Social Work	Blue badges - disabled parking permits	01/04/2011	Flat rate charge (3 yearly)	20.00	Non VAT	Zero	20.00		20.00
Social Work	Charges for day care services	01/04/2011	Flat rate charge per day	2.50	Non VAT	50p	3.00		3.00
Social Work	Community alarms service	01/04/2011	Weekly charge following assessment	3.50	Non VAT	50p	4.00		4.00
Social Work	Care at home services	01/04/2011	Hourly charge following assessment	12.36	Non VAT	2.5%	12.67		12.67
Social Work	Charges for day care services	01/04/2013	Flat rate charge per day	56.28	Non VAT	2.5%	57.69		57.69

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Department / Service	Type of Charge	Date of Last Increase	2014/15			2015/16			
			Current Charging Structure	Current Charge 2014/15 £	VAT / Non VAT	Uplift for 2015/16 %	Revised Charge for 2015/16 £	VAT @ 20% £	Total Charge £
Social Work	Charges for sensory impairment services	01/04/2013	Charge per hour	40.87	Non VAT	2.5%	41.89		41.89
Social Work	Service users' care reviews	01/04/2013	Flat rate per individual needs review	163.49	Non VAT	2.5%	167.58		167.58
Social Work	Charges for adult residential services	01/04/2013	Flat rate weekly charge per placement	1,337.43	Non VAT	2.5%	1370.87		1,370.87
Social Work	Charges for adult respite services	01/04/2013	Flat rate weekly charge per placement	1,203.46	Non VAT	2.5%	1233.55		1,233.55
Social Work	Children with disability respite services	01/04/2013	Flat rate weekly charge per placement	2,389.46	Non VAT	2.5%	2449.2		2,449.20
Neighbourhood Services									
Outdoor Amenities	Burial Charges	01/04/2014	Purchase of Lair	450.00	Non VAT	2.6%	461.50	-	461.50
Outdoor Amenities	Burial Charges	01/04/2014	Purchase of Single Lair	147.50	Non VAT	2.4%	151.00	-	151.00
Outdoor Amenities	Burial Charges	01/04/2014	Purchase of Cremation Casket Lair	299.00	Non VAT	2.5%	306.50	-	306.50
Outdoor Amenities	Burial Charges	01/04/2014	Interment of Adult	470.50	Non VAT	2.6%	482.50	-	482.50
Outdoor Amenities	Burial Charges	01/04/2014	Interment of Adult (Public Holidays/Saturday)	941.00	Non VAT	2.6%	965.00	-	965.00
Outdoor Amenities	Burial Charges	01/04/2014	Interment of Child (16yrs and under)	0.00	Non VAT		-	-	-
Outdoor Amenities	Burial Charges	01/04/2014	Interment of Ashes	145.50	Non VAT	2.4%	149.00	-	149.00
Outdoor Amenities	Burial Charges	01/04/2014	Interment of Ashes (Public Holidays/Saturday)	291.00	Non VAT	2.4%	298.00	-	298.00
Outdoor Amenities	Burial Charges	01/04/2014	Duplicate Lair Certificates	24.00	Non VAT	2.1%	24.50	-	24.50
Outdoor Amenities	Burial Charges	01/04/2014	Monumental Permit Full Fee (Includes Foundation)	168.00	Non VAT	2.4%	172.00	-	172.00
Outdoor Amenities	Burial Charges	01/04/2014	Monumental Permit -Up to and Inclusive of 24" x 18"	60.00	Non VAT	2.5%	61.50	-	61.50
Outdoor Amenities	Burial Charges	01/04/2014	Monumental Permit - Over 24" x 18" and inclusive of 30" of 24"	89.50	Non VAT	2.2%	91.50	-	91.50
Outdoor Amenities	Burial Charges	01/04/2014	Transfer of lair papers	24.00	Non VAT	2.1%	24.50	-	24.50
Outdoor Amenities	Burial Charges	01/04/2014	Search of records (Public)	24.00	Non VAT	2.1%	24.50	-	24.50
Outdoor Amenities	Burial Charges	01/04/2014	Purchase of Individual Lair - Baby Sections	155.50	Non VAT	2.6%	159.50	-	159.50
Outdoor Amenities	Burial Charges		Single Lair, Baby Sections	0.00	Non VAT		-	-	-
Outdoor Amenities	Burial Charges	01/04/2014	Name of Baby Section Plaque	29.00	Non VAT	1.7%	29.50	-	29.50
Outdoor Amenities	Burial Charges	01/04/2014	Memorial Ancillary Permit (Allows upgrading, relettering etc)	35.00	VAT	2.9%	30.00	6.00	36.00
Outdoor Amenities	Burial Charges	01/04/2014	Name Plaque Memorial Planter (New Cumnock Only)	29.00	Non VAT	1.7%	29.50	-	29.50
Outdoor Amenities	Burial Charges	01/04/2014	Green Burial - Purchase of Lair	302.00	Non VAT	2.5%	309.50	-	309.50
Outdoor Amenities	Burial Charges	01/04/2014	Green Burial - Interment of Adult	302.00	Non VAT	2.5%	309.50	-	309.50
Outdoor Amenities	Burial Charges	01/04/2014	Green Burial - Interment of Adult (Public Holiday/Saturday)	603.50	Non VAT	2.6%	619.00	-	619.00
Outdoor Amenities	Burial Charges	01/04/2014	Green Burial - Interment of Child (16yrs and under)	0.00	Non VAT		-	-	-
Outdoor Amenities	Burial Charges	01/04/2014	Green Burial - Ashes Interment - Meadowland only	115.00	Non VAT	2.6%	118.00	-	118.00
Outdoor Amenities	Burial Charges	01/04/2014	Green Burial - Ashes Interment - Meadowland only (Public Holidays/Saturday)	230.00	Non VAT	2.6%	236.00	-	236.00
Outdoor Amenities	Burial Charges	01/04/2014	Green Burial - Memorial Tree	251.00	VAT	2.6%	214.58	42.92	257.50
Outdoor Amenities	Ancillary Service	01/04/2014	Sharps Recovery	39.50	VAT	6.3%	35.00	7.00	42.00
Outdoor Amenities	Burial Charges	01/04/2014	Placement of Memorial Seat (Lease Agreement 10 years, Compulsary)	100.00	Non VAT	2.5%	102.50	-	102.50
Outdoor Amenities	Burial Charges	01/04/2014	Installation of Memorial Seating - (Compulsary)	75.00	Non VAT	2.7%	77.00	-	77.00
Outdoor Amenities	Burial Charges	01/04/2014	Supply Memorial Seating (Standard Seat)	650.00	Non VAT	2.5%	666.50	-	666.50
Outdoor Amenities	Burial Charges	01/04/2014	Maintenance Agreement - 10 years	650.00	Non VAT	2.5%	666.50	-	666.50
Outdoor Amenities	Burial Charges	01/04/2014	Lease Extension - 10 years	100.00	Non VAT	2.5%	102.50	-	102.50
Outdoor Amenities	Burial Charges	01/04/2014	Take down and Removal costs	78.00	Non VAT	2.6%	80.00	-	80.00
Outdoor Amenities	Burial Charges	01/04/2014	Interments outside Normal Working Hours will be subject to an additional Charge, = 2 x employees at £33.00 each, per hour or Part hour.	41.00	VAT	2.4%	35.00	7.00	42.00
Outdoor Amenities	Outdoor Amenities	01/04/2014	Ad-Hoc Work - per man per hour, or part hour.	41.00	VAT	2.4%	35.00	7.00	42.00

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			Current Charging Structure	Current Charge 2014/15 £	VAT / Non VAT	Uplift for 2015/16 %	Revised Charge for 2015/16 £	VAT @ 20% £	Total Charge £
Planning & Economic Development	Building Warrant Fees		Fee scale set by Scottish Government dependent on value of works	100.00-no ceiling	Non VAT			-	100.00-no ceiling
Planning & Economic Development	Planning Fees		Fee scale set by Scottish Government - increased by Scottish Govt Nov 2014 - MIN	319.00	Non VAT	25.7%	401.00	-	401.00
Planning & Economic Development	Planning Fees		Fee scale set by Scottish Government - increased by Scottish Govt Nov 2014 - MAX	23,925.00	Non VAT	26.4%	30,240.00	-	30,240.00
Planning & Economic Development	Letter of Comfort	01/04/2014		238.70	Non VAT	0.5%	240.00	-	240.00
Planning & Economic Development	External Map Charges - Location Plans	01/04/2014	Up to 10 A4 Plans	30.90	Non VAT	0.3%	31.00	-	31.00
Planning & Economic Development	Planning Advert Fees	01/04/2014	per application per advert	130.02	VAT	0.0%	110.50	22.10	132.60
Planning & Economic Development	Exemption Survey/Window Inspection and Appraisal	01/04/2014		162.52	VAT	0.3%	135.83	27.17	163.00
Planning & Economic Development	Application for Section 50 Certificate	01/04/2014		159.13	VAT	0.5%	133.33	26.67	160.00
Planning & Economic Development	Application for Section 89 Staging Certificate: Minor Staging	01/04/2014	Fee will be calculated on a cost recovery basis for staff time. £150 for small events where occupant capacity of attendees is less than 500 people	Cost Recovery	Non VAT			-	Cost Recovery
Planning & Economic Development	Application for Section 89 Staging Certificate: Medium Staging	01/04/2014	£300 where occupant capacity of attendees is greater than 500 people but less than 1000	195.02	VAT	0.0%	162.50	32.50	195.00
Planning & Economic Development	Application for Section 89 Staging Certificate: Medium/Large Staging	01/04/2014	£300 plus £100 per each 1000 people or part thereof where the occupant capacity is greater than 1000 people	390.05	VAT	0.0%	325.00	65.00	390.00
Planning & Economic Development	Application for Section 89 Staging Certificate: Large Staging	01/04/2014	per each 1000 people or part thereof where the occupant capacity is greater than 1000 people	390.05	VAT	0.0%	325.00	65.00	390.00
Planning & Economic Development	Application for Section 89 Staging Certificate: Large Staging	01/04/2014	per each 1000 people or part thereof where the occupant capacity is greater than 1000 people	130.02	VAT	0.0%	108.33	21.67	130.00
Planning & Economic Development	Location Plans for Planning & Building Warrant Applications - additional copies	01/04/2014	per copy	1.06	VAT	0.0%	0.83	0.17	1.00
Planning & Economic Development	External Map Charges - Location Plans - Extra Copies for Neighbour Notification	01/04/2014	per copy	1.06	VAT	0.0%	0.83	0.17	1.00
Planning & Economic Development	Additional Plans Requested for Register Search	01/04/2014	per set (up to 5 drawings)	78.00	VAT	2.6%	66.67	13.33	80.00
Planning & Economic Development	Building Warrant Searches	01/04/2014		78.00	VAT	2.6%	66.67	13.33	80.00
Planning & Economic Development	Planning Application Searches	01/04/2014		78.00	VAT	2.6%	66.67	13.33	80.00
Planning & Economic Development	Copy of Building Warrants/Completion Certificates*	01/04/2014		78.00	VAT	2.6%	66.67	13.33	80.00
Planning & Economic Development	Copy of Planning Application Form, Decision Notices and A4 plan extract*	01/04/2014		78.00	VAT	2.6%	66.67	13.33	80.00
Planning & Economic Development	Copy of Building Warrant or Planning Application Plans*	01/04/2014		78.00	VAT	2.6%	66.67	13.33	80.00
Planning & Economic Development	Exemption Survey/Confirmation Development Exempt	01/04/2014		162.52	VAT	0.3%	135.83	27.17	163.00
Waste Management	Commercial Waste Charges	01/04/2014	140L 1 uplift per week (residual) - Annual Charge	187.81	Non VAT	7.5%	201.90	-	201.90
Waste Management	Commercial Waste Charges	01/04/2014	140L 2 uplifts per week (residual) - Annual Charge	375.61	Non VAT	7.5%	403.78	-	403.78
Waste Management	Commercial Waste Charges	01/04/2014	140L 3 uplifts per week (residual) - Annual Charge	563.42	Non VAT	7.5%	605.68	-	605.68
Waste Management	Commercial Waste Charges	01/04/2014	240L 1 uplift per week (recycling) - Annual Charge	107.21	Non VAT	2.5%	109.89	-	109.89
Waste Management	Commercial Waste Charges	01/04/2014	240L 2 uplifts per week (recycling) - Annual Charge	214.41	Non VAT	2.5%	219.77	-	219.77
Waste Management	Commercial Waste Charges	01/04/2014	240L 3 uplifts per week (recycling) - Annual Charge	321.62	Non VAT	2.5%	329.66	-	329.66
Waste Management	Commercial Waste Charges	01/04/2014	240L 4 uplifts per week (recycling) - Annual Charge	428.83	Non VAT	2.5%	439.55	-	439.55
Waste Management	Commercial Waste Charges	01/04/2014	240L 5 uplifts per week (recycling) - Annual Charge	536.04	Non VAT	2.5%	549.44	-	549.44
Waste Management	Commercial Waste Charges	01/04/2014	240L 1 uplift per week (residual) - Annual Charge	321.95	Non VAT	7.5%	346.10	-	346.10
Waste Management	Commercial Waste Charges	01/04/2014	240L 2 uplifts per week (residual) - Annual Charge	643.91	Non VAT	7.5%	692.20	-	692.20
Waste Management	Commercial Waste Charges	01/04/2014	240L 3 uplifts per week (residual) - Annual Charge	965.86	Non VAT	7.5%	1,038.30	-	1,038.30
Waste Management	Commercial Waste Charges	01/04/2014	240L 4 uplifts per week (residual) - Annual Charge	1,287.82	Non VAT	7.5%	1,384.41	-	1,384.41
Waste Management	Commercial Waste Charges	01/04/2014	240L 5 uplifts per week (residual) - Annual Charge	1,609.77	Non VAT	7.5%	1,730.50	-	1,730.50
Waste Management	Commercial Waste Charges	01/04/2014	330L 1 uplift per week (recycling) - Annual Charge	147.41	Non VAT	2.5%	151.10	-	151.10
Waste Management	Commercial Waste Charges	01/04/2014	330L 2 uplifts per week (recycling) - Annual Charge	294.82	Non VAT	2.5%	302.19	-	302.19
Waste Management	Commercial Waste Charges	01/04/2014	330L 3 uplifts per week (recycling) - Annual Charge	442.23	Non VAT	2.5%	453.29	-	453.29
Waste Management	Commercial Waste Charges	01/04/2014	330L 4 uplifts per week (recycling) - Annual Charge	589.64	Non VAT	2.5%	604.38	-	604.38
Waste Management	Commercial Waste Charges	01/04/2014	330L 5 uplifts per week (recycling) - Annual Charge	737.05	Non VAT	2.5%	755.48	-	755.48
Waste Management	Commercial Waste Charges	01/04/2014	330L 1 uplift per week (residual) - Annual Charge	442.69	Non VAT	7.5%	475.89	-	475.89
Waste Management	Commercial Waste Charges	01/04/2014	330L 2 uplifts per week (residual) - Annual Charge	885.38	Non VAT	7.5%	951.78	-	951.78
Waste Management	Commercial Waste Charges	01/04/2014	330L 3 uplifts per week (residual) - Annual Charge	1,328.07	Non VAT	7.5%	1,427.68	-	1,427.68
Waste Management	Commercial Waste Charges	01/04/2014	330L 4 uplifts per week (residual) - Annual Charge	1,770.75	Non VAT	7.5%	1,903.56	-	1,903.56

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Department / Service	Type of Charge	Date of Last Increase	2014/15			2015/16			
			Current Charging Structure	Current Charge	VAT /	Uplift for 2015/16 %	Revised Charge for 2015/16 £	VAT @ 20% £	Total Charge £
				2014/15 £	Non VAT				
Waste Management	Commercial Waste Charges	01/04/2014	330L 5 uplifts per week (residual) - Annual Charge	2,213.44	Non VAT	7.5%	2,379.45	-	2,379.45
Waste Management	Commercial Waste Charges	01/04/2014	660L 1 uplift per week (recycling) - Annual Charge	294.82	Non VAT	2.5%	302.19	-	302.19
Waste Management	Commercial Waste Charges	01/04/2014	660L 2 uplifts per week (recycling) - Annual Charge	589.64	Non VAT	2.5%	604.38	-	604.38
Waste Management	Commercial Waste Charges	01/04/2014	660L 3 uplifts per week (recycling) - Annual Charge	884.46	Non VAT	2.5%	906.57	-	906.57
Waste Management	Commercial Waste Charges	01/04/2014	660L 4 uplifts per week (recycling) - Annual Charge	1,179.29	Non VAT	2.5%	1,208.77	-	1,208.77
Waste Management	Commercial Waste Charges	01/04/2014	660L 5 uplifts per week (recycling) - Annual Charge	1,474.10	Non VAT	2.5%	1,510.95	-	1,510.95
Waste Management	Commercial Waste Charges	01/04/2014	660L 1 uplift per week (residual) - Annual Charge	885.38	Non VAT	7.5%	951.78	-	951.78
Waste Management	Commercial Waste Charges	01/04/2014	660L 2 uplifts per week (residual) - Annual Charge	1,770.75	Non VAT	7.5%	1,903.56	-	1,903.56
Waste Management	Commercial Waste Charges	01/04/2014	660L 3 uplifts per week (residual) - Annual Charge	2,656.12	Non VAT	7.5%	2,855.33	-	2,855.33
Waste Management	Commercial Waste Charges	01/04/2014	660L 4 uplifts per week (residual) - Annual Charge	3,541.49	Non VAT	7.5%	3,807.10	-	3,807.10
Waste Management	Commercial Waste Charges	01/04/2014	660L 5 uplifts per week (residual) - Annual Charge	4,426.87	Non VAT	7.5%	4,758.89	-	4,758.89
Waste Management	Commercial Waste Charges	01/04/2014	1100/1280L 1 uplift per week (recycling) - Annual Charge	491.37	Non VAT	2.5%	503.65	-	503.65
Waste Management	Commercial Waste Charges	01/04/2014	1100/1280L 2 uplifts per week (recycling) - Annual Charge	982.73	Non VAT	2.5%	1,007.30	-	1,007.30
Waste Management	Commercial Waste Charges	01/04/2014	1100/1280L 3 uplifts per week (recycling) - Annual Charge	1,474.10	Non VAT	2.5%	1,510.95	-	1,510.95
Waste Management	Commercial Waste Charges	01/04/2014	1100/1280L 4 uplifts per week (recycling) - Annual Charge	1,965.47	Non VAT	2.5%	2,014.61	-	2,014.61
Waste Management	Commercial Waste Charges	01/04/2014	1100/1280L 5 uplifts per week (recycling) - Annual Charge	2,456.83	Non VAT	2.5%	2,518.25	-	2,518.25
Waste Management	Commercial Waste Charges	01/04/2014	1100/1280L 1 uplift per week (residual) - Annual Charge	1,475.62	Non VAT	7.5%	1,586.29	-	1,586.29
Waste Management	Commercial Waste Charges	01/04/2014	1100/1280L 2 uplifts per week (residual) - Annual Charge	2,951.25	Non VAT	7.5%	3,172.59	-	3,172.59
Waste Management	Commercial Waste Charges	01/04/2014	1100/1280L 3 uplifts per week (residual) - Annual Charge	4,426.87	Non VAT	7.5%	4,758.89	-	4,758.89
Waste Management	Commercial Waste Charges	01/04/2014	1100/1280L 4 uplifts per week (residual) - Annual Charge	5,902.50	Non VAT	7.5%	6,345.19	-	6,345.19
Waste Management	Commercial Waste Charges	01/04/2014	1100/1280L 5 uplifts per week (residual) - Annual Charge	7,378.12	Non VAT	7.5%	7,931.48	-	7,931.48
Waste Management	Commercial Waste Charges	01/04/2014	23L food container 1 uplift per week - Annual Charge	29.98	Non VAT	2.5%	30.73	-	30.73
Waste Management	Commercial Waste Charges	01/04/2014	23L food container 2uplift per week - Annual Charge	59.96	Non VAT	2.5%	61.46	-	61.46
Waste Management	Commercial Waste Charges	01/04/2014	23L food container 13uplift per week - Annual Charge	89.94	Non VAT	2.5%	92.19	-	92.19
Waste Management	Commercial Waste Charges	01/04/2014	140L food container 1 uplift per week - Annual charge	184.53	Non VAT	2.5%	189.14	-	189.14
Waste Management	Commercial Waste Charges	01/04/2014	140L food container 2 uplift per week - Annual charge	369.06	Non VAT	2.5%	378.29	-	378.29
Waste Management	Commercial Waste Charges	01/04/2014	140L food container 3 uplift per week - Annual charge	553.59	Non VAT	2.5%	567.43	-	567.43
Waste Management	Commercial Waste Charges	01/04/2014	500L food container 1 uplift per week - Annual charge	659.05	Non VAT	2.5%	675.53	-	675.53
Waste Management	Commercial Waste Charges	01/04/2014	500L food container 2 uplift per week - Annual charge	1,318.10	Non VAT	2.5%	1,351.05	-	1,351.05
Waste Management	Commercial Waste Charges	01/04/2014	500L food container 13uplift per week - Annual charge	1,977.15	Non VAT	2.5%	2,026.58	-	2,026.58
Waste Management	Commercial Waste Charges	01/04/2014	Use of Compaction Unit	POA	Non VAT	0.0%	POA	-	POA
Waste Management	Commercial Waste Charges	01/04/2014	ADHOC RATE PER HOUR PER MAN	30.26	Non VAT	2.5%	31.02	-	31.02
Waste Management	Commercial Waste Charges	01/04/2014	Commercial Sacks(residual)1 uplift per week (per sack)	2.32	Non VAT	7.5%	2.49	-	2.49
Waste Management	Commercial Waste Charges	01/04/2014	Commercial Sacks(blue paper/cardboard) 1 uplift per week(per sack)	0.77	Non VAT	2.5%	0.79	-	0.79
Waste Management	Commercial Waste Charges	01/04/2014	Commercial Sacks(red plastics) 1 uplift per week(per sack)	0.77	Non VAT	2.5%	0.79	-	0.79
Waste Management	Commercial Waste Charges	01/04/2014	Black/Lilac sacks	0.08	VAT	7.5%	0.07	0.01	0.09
Waste Management	Commercial Waste Charges	01/04/2012	Compost to go sacks	2.00	Non VAT	0.0%	2.00	-	2.00
Waste Management	Commercial Waste Charges	01/04/2014	Loose Card - Regular User	107.21	Non VAT	2.5%	109.89	-	109.89
Waste Management	Commercial Waste Charges	01/04/2014	Loose Card - High User	214.41	Non VAT	2.5%	219.77	-	219.77
Waste Management	Skip Hire	01/04/2014	Per Skip (Recyclate only)	108.25	VAT	0.0%	90.21	18.04	108.25
Waste Management	Skip Hire	01/04/2013	Per Skip (Residual)	240.01	VAT	2.5%	205.01	41.00	246.01
Waste Management	Special Uplifts	01/04/2012	Bulky Household Uplift - White Goods per item	15.45	Non VAT	0.0%	15.45	-	15.45
Waste Management	Special Uplifts	01/04/2014	Commercial Fridge Uplift	POA	Non VAT	0.0%	POA	-	POA
Waste Management	Special Uplifts	01/04/2014	Commercial Double Fridge Uplift	POA	Non VAT	0.0%	POA	-	POA
Waste Management	Special Uplifts	01/04/2014	Commercial Fridge Delivered	POA	Non VAT	0.0%	POA	-	POA
Waste Management	Special Uplifts	01/04/2014	Commercial Double Fridge Delivered	POA	Non VAT	0.0%	POA	-	POA
Waste Management	Special Uplifts	01/04/2014	Kitchen Units & Bathroom Suites	75.80	Non VAT	7.5%	81.49	-	81.49

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			Current Charging Structure	Current Charge 2014/15 £	VAT / Non VAT	Uplift for 2015/16 %	Revised Charge for 2015/16 £	VAT @ 20% £	Total Charge £
Waste Management	Supply of refuse/recycling containers to new developments	01/04/2014	Supply of refuse/recycling containers to new developments	POA	Non VAT	0.0%	POA	-	POA
Waste Management	Commercial Waste Charges	01/04/2014	Commercial Permit System - Standard Charge	107.20	Non VAT	2.5%	109.88	-	109.88
Waste Management	Commercial Waste Charges	01/04/2014	Commercial Permit System - Construction & Garden Waste Charge	758.91	Non VAT	2.5%	777.88	-	777.88
Ayrshire Roads Alliance	Access Crossings	01/04/2013	Charge per Crossing	1,158.00	VAT	2.5%	989.13	197.83	1,186.95
Ayrshire Roads Alliance	Access Crossings - Administration Fee	01/04/2013	Charge per Crossing	34.00	Non VAT	82.4%	62.00	-	62.00
Ayrshire Roads Alliance	Road Operating Permit for works and excavations	01/04/2013	Charge per permit	140.00	Non VAT	17.9%	165.00	-	165.00
Ayrshire Roads Alliance	Road Operating Permit for construction of access	01/04/2013	Charge per permit	44.00	Non VAT	47.7%	65.00	-	65.00
Ayrshire Roads Alliance	Road Occupation Permit for placing materials on	01/04/2013	Charge per permit	66.00	Non VAT	2.5%	67.65	-	67.65
Ayrshire Roads Alliance	Road Occupation Permit for cranes and other plant	01/04/2013	Charge per permit	66.00	Non VAT	2.5%	67.65	-	67.65
Ayrshire Roads Alliance	Road Occupation Permit for scaffolding	01/04/2013	Charge per Permit	66.00	Non VAT	2.5%	67.65	-	67.65
Ayrshire Roads Alliance	Skip Permits	01/04/2013	Charge per Permit	28.00	Non VAT	46.4%	41.00	-	41.00
Ayrshire Roads Alliance	Temporary Traffic Signal Permit (two way)	01/04/2013	Charge per Permit	0.00	Non VAT		103.00	-	103.00
Ayrshire Roads Alliance	Temporary Traffic Signal Permit (three way or more) up to 30 days	01/04/2013	Revised for different time scales	72.00	Non VAT	43.1%	103.00	-	103.00
Ayrshire Roads Alliance	Temporary Traffic Signal Permit (three way or more) between 31 & 90 days	01/04/2013	Revised for different time scales	72.00	Non VAT	113.9%	154.00	-	154.00
Ayrshire Roads Alliance	5 Day Temporary Traffic order (by notice)	01/04/2013	Charge per Order (plus a 10% surcharge per week for urgent requests)	325.00	Non VAT	2.5%	333.13	-	333.13
Ayrshire Roads Alliance	Emergency Temporary Traffic order (by notice) (MIN)	01/04/2013	Charge per Order (plus a 10% surcharge per week for urgent requests)	325.00	Non VAT	53.8%	500.00	-	500.00
Ayrshire Roads Alliance	Emergency Temporary Traffic order (by notice) (MAX)	01/04/2013	Charge per Order (plus a 10% surcharge per week for urgent requests)	325.00	Non VAT	115.4%	700.00	-	700.00
Ayrshire Roads Alliance	Temporary Traffic orders (advertised in press)	01/04/2013	Charge per Order (plus advertising at cost plus additional charge)	500.00	Non VAT	5.0%	525.00	-	525.00
Ayrshire Roads Alliance	Temporary Traffic orders (advertised in press)	01/04/2013	Charge per Order (plus advertising at cost plus additional charge)	700.00	Non VAT	10.7%	775.00	-	775.00
Ayrshire Roads Alliance	Supply of Traffic Data (different levels of information)	01/04/2013	Charge per request	180.00	Non VAT	2.5%	184.50	-	184.50
Ayrshire Roads Alliance	Neighbourhood Watch Signs	01/04/2013	Charge per sign	34.50	VAT	2.5%	29.47	5.89	35.36
Ayrshire Roads Alliance	Inspection Charges for Public Undertaker	01/04/2012	Charge per inspection (statutory)	36.00	Non VAT	0.0%	36.00	-	36.00
Ayrshire Roads Alliance	Car Parking Enforcement charges (Penalty Notices)	01/04/2012	Charge per fine	60.00	VAT	0.0%	50.00	10.00	60.00
Ayrshire Roads Alliance	Car Parking Charges	01/04/2011	On Street/Off Street/Length of Stay	0.00	VAT	0.0%	-	-	-
Ayrshire Roads Alliance	Car Parking Charges	01/04/2011	On Street charge per quarter hour	0.20	VAT	25.0%	0.21	0.04	0.25
Ayrshire Roads Alliance	Car Parking Charges	01/04/2010	Off Street charge per hour	0.60	VAT	16.0%	0.58	0.12	0.70
Ayrshire Roads Alliance	Multi Storey	01/04/1999	Off Street charge per hour	0.30	VAT	33.0%	0.33	0.07	0.40
Ayrshire Roads Alliance	Multi Storey	01/04/2008	Off Street charge per day	1.00	VAT	0.0%	0.83	0.17	1.00
Ayrshire Roads Alliance	H Bars	New Charge	New for East Ayrshire Council	0.00	VAT		154.17	30.83	185.00
Ayrshire Roads Alliance	Temporary direction signs	New Charge	New for East Ayrshire Council charge per sign for duration of event or development, and not longer than 6 months	0.00	VAT		100.00	20.00	120.00
Finance and Corporate Support									
LPR - Environmental Health	Pest Control Charge	18/08/2010	Eradication / Infestation Charges	42.00	VAT	0.0%	35.00	7.00	42.00
LPR - Environmental Health	Pest Control Charge	18/08/2010	Fumigation	Various	VAT	0.0%	Various		Various
LPR - Trading Standards	Metrological	18/08/2010	Charges for examining, testing, certifying, stamping, authorising or reporting on special weighing or measuring equipment	Various	VAT	2.5%	Various		Various
LPR - Trading Standards	Petroleum Licence	18/08/2010	UNDER 2,500 LITRES	42.00	Non VAT	0.0%	42.00		42.00
LPR - Trading Standards	Petroleum Licence	18/08/2010	2,500 TO 50,000 LITRES	58.00	Non VAT	0.0%	58.00		58.00

APPENDIX 1

Department / Service	Type of Charge	Date of Last Increase	2014/15			2015/16			
			Current Charging Structure	Current Charge 2014/15 £	VAT / Non VAT	Uplift for 2015/16 %	Revised Charge for 2015/16 £	VAT @ 20% £	Total Charge £
LPR - Trading Standards	Petroleum Licence	18/08/2010	50,000 LITRES & OVER	120.00	Non VAT	0.0%	120.00		120.00
LPR - Trading Standards	Petroleum Licence	18/08/2010	TRANSFER OF LICENCE	8.00	Non VAT	0.0%	-		-
LPR - Licensing	Liquor Licences	01/10/2010	Charges based on category of Premises and type of licence required	Various	Non VAT	0.0%	Various		Various
LPR - Licensing	Gambling Licences	n/a	Charges based on category of Premises and type of licence required	Various	Non VAT	n/a	Statute-Not Yet Known		Various
LPR - Licensing	Civic Government and Miscellaneous Licensing	01/01/2011	Charges based on type of licence required, e.g. taxi operators, street traders, fireworks dealers etc.	Various	Non VAT	n/a	Review Due After October 15		Various
Democratic Services	Printroom - Affiliated Organisations	n/a	Scale of Charges based on size, type and binding of documents printed	Various	VAT	0.0%	Various		Various
Democratic Services	Property Certificates	n/a	Standard & Full Certificates	50.00	Non VAT	0.0%	50.00		50.00
Corporate Infrastructure	Applications to purchase land/ property not currently being marketed	05/12/2012	Initial application fee (non refundable)	185.00	Non VAT	0.0%	185.00		185.00
Corporate Infrastructure	Applications to purchase land/ property not currently being marketed	05/12/2012	Sales fee incl prep of deed plan (payable on conclusion of transaction). 1% of purchase price subject to minimum as detailed.	375.00	Non VAT	0.0%	375.00		375.00
Corporate Infrastructure	Property Rights - Wayleave for utility companies		National agreement	150.00	Non VAT	0.0%	150.00		150.00
Corporate Infrastructure	Property Rights - Servitudes		Cost Recovery	Cost Recovery	Non VAT	0.0%	Cost Recovery		Cost Recovery
Corporate Infrastructure	Property Rights - Minutes of Waiver		Cost Recovery	Cost Recovery	Non VAT	0.0%	Cost Recovery		Cost Recovery
Corporate Infrastructure	Property Rights - Requests for new ground leases for gas governor/ electricity sub-station purposes		Cost Recovery	Cost Recovery	Non VAT	0.0%	Cost Recovery		Cost Recovery
Registration	Accommodation Charges - Cumnock (Mon - Thur)	01/04/2014		125.00	Non VAT	4.0%	130.00		130.00
Registration	Accommodation Charges - Dalmellington (Mon - Thur)	01/04/2014		125.00	Non VAT	4.0%	130.00		130.00
Registration	Accommodation Charges - Kilmarnock (Mon - Thur)	01/04/2014		125.00	Non VAT	4.0%	130.00		130.00
Registration	Accommodation Charges - Cumnock (Friday)	01/04/2014		125.00	Non VAT	8.0%	135.00		135.00
Registration	Accommodation Charges - Dalmellington (Friday)	01/04/2014		125.00	Non VAT	8.0%	135.00		135.00
Registration	Accommodation Charges - Kilmarnock (Friday)	01/04/2014		125.00	Non VAT	8.0%	135.00		135.00
Registration	Accommodation Charges - Cumnock (Sat, Sun & PH)	01/04/2014		235.00	Non VAT	4.3%	245.00		245.00
Registration	Accommodation Charges - Kilmarnock (Sat, Sun & PH)	01/04/2014		235.00	Non VAT	4.3%	245.00		245.00
Registration	Marriage Outwith Offices - Monday - Thursday	01/04/2014		215.00	Non VAT	4.7%	225.00		225.00
Registration	Marriage Outwith Offices - Friday	01/04/2014		215.00	Non VAT	16.3%	250.00		250.00
Registration	Marriage Outwith Offices - Monday - Friday Outwith Office Hours	01/04/2014		280.00	Non VAT	3.6%	290.00		290.00
Registration	Marriage Outwith Offices - Saturday	01/04/2014		280.00	Non VAT	3.6%	290.00		290.00
Registration	Marriage Outwith Offices - Sunday / Public Holiday	01/04/2014		280.00	Non VAT	3.6%	290.00		290.00
Registration	Admin Charge (Change of Ceremony Date)	NEW CHARGE		0.00	Non VAT	n/a	10.00		10.00
Registration	Statutory Marriage Fees		Charges Set by Registrar General	125.00	Non VAT	0.0%	125.00		125.00
Registration	Citizenship Ceremonies		Charges Set by Home Office	80.00	Non VAT	0.0%	80.00		80.00
Registration	Naming Ceremonies (Mon-Fri In Office)	01/04/2014		140.00	Non VAT	3.6%	145.00		145.00
Registration	Naming Ceremonies (Saturday In Office)	01/04/2014		315.00	Non VAT	3.2%	325.00		325.00
Registration	Naming Ceremonies (Sunday / Public Holidays In Office)	01/04/2014		315.00	Non VAT	3.2%	325.00		325.00
Registration	Naming Ceremonies (Mon-Fri Outwith Office)	01/04/2014		180.00	Non VAT	2.8%	185.00		185.00
Registration	Naming Ceremonies (Saturday Outwith Office)	01/04/2014		350.00	Non VAT	2.9%	360.00		360.00
Registration	Naming Ceremonies (Sunday / Public Holidays Outwith Office)	01/04/2014		350.00	Non VAT	2.9%	360.00		360.00
Registration	Naming Ceremony During Civil Marriage	01/04/2014		115.00	Non VAT	4.3%	120.00		120.00
Registration	Renewal of Marriage Vows (Mon-Fri In Office)	01/04/2014		140.00	Non VAT	3.6%	145.00		145.00
Registration	Renewal of Marriage Vows (Saturday In Office)	01/04/2014		315.00	Non VAT	3.2%	325.00		325.00
Registration	Renewal of Marriage Vows (Sunday / Public Holidays In Office)	01/04/2014		315.00	Non VAT	3.2%	325.00		325.00

APPENDIX 1

Department / Service	Type of Charge	Date of Last Increase	2014/15			2015/16			
			Current Charging Structure	Current Charge 2014/15 £	VAT / Non VAT	Uplift for 2015/16 %	Revised Charge for 2015/16 £	VAT @ 20% £	Total Charge £
Registration	Renewal of Marriage Vows (Mon-Fri Outwith Office)	01/04/2014		180.00	Non VAT	2.8%	185.00		185.00
Registration	Renewal of Marriage Vows (Saturday Outwith Office)	01/04/2014		350.00	Non VAT	2.9%	360.00		360.00
Registration	Renewal of Marriage Vows (Sunday / Public Holidays Outwith Office)	01/04/2014		350.00	Non VAT	2.9%	360.00		360.00
Registration	Search & Extract Fees - General Search (Assisted)		Charges Set by Registrar General	15.00	Non VAT	0.0%	15.00		15.00
Registration	Search & Extract Fees - Particular Search (Assisted)		Charges Set by Registrar General	5.00	Non VAT	0.0%	5.00		5.00
Registration	Search & Extract Fees - Extract Fee For Current Year		Charges Set by Registrar General	10.00	Non VAT	0.0%	10.00		10.00
Registration	Search & Extract Fees - Extract Fee Outwith Current Year		Charges Set by Registrar General	15.00	Non VAT	0.0%	15.00		15.00
Registration	Roots Magic search	01/04/2012	per hour	35.00	Non VAT	0.0%	35.00		35.00
Registration	Additional copies of Roots Magic data	01/04/2012	per copy	20.00	Non VAT	0.0%	20.00		20.00
Registration	Photocopy of Historical Extracts (via GRO)		Charges Set by Registrar General	0.50	Non VAT	0.0%	0.50		0.50
Registration	Hire of Robert Burns Suite	01/04/2012	Half Day	200.00	Non VAT	n/a	0.00		0.00
Registration	Hire of Training Room	01/04/2012	Full Day	340.00	Non VAT	n/a	0.00		0.00
Registration	Hire of Robert Burns Suite	01/04/2012	Half Day	105.00	Non VAT	n/a	0.00		0.00
Registration	Hire of Training Room	01/04/2012	Full Day	180.00	Non VAT	n/a	0.00		0.00
Registration	Hire of Robert Burns Suite	NEW BASIS	per hour	0.00	Non VAT	n/a	45.00		45.00
Registration	Hire of Training Room	NEW BASIS	per hour	0.00	Non VAT	n/a	20.00		20.00
Registration	Genealogy Searches (via GRO)	01/04/2012	Daily Rate	15.00	Non VAT	0.0%	15.00		15.00
Registration	Genealogy Searches (via GRO) Scotland's People Vouchers	01/04/2012		15.00	Non VAT	0.0%	15.00		15.00

APPENDIX 2

No	Option	2013/14 Saving £	2014/15 Saving £	2015/16 Saving £	2016/17 Saving £	2017/18 Saving £	Total £
1	Review staffing and management structures within services across the Council led by Heads of Service.	61,070	601,570	1,442,938	-	-	2,105,578
2	Efficiencies from investment in reablement and review.	132,913	932,914	982,914	-	-	2,048,741
3	Review the school estate to achieve 85% average occupancy target.	-	200,000	-	400,000	1,275,000	1,875,000
4	Expand the Council's internal foster service and reduce the use of externally funded foster care placements for short term / emergency placements.	-	-	699,400	-	-	699,400
5	Delete current vacancies as recommended by Heads of Service following review.	648,988	-	-	-	-	648,988
6	Review and reduce supplies and services expenditure and other related expenditure across all services.	482,220	137,500	61,000	-	-	680,720
7	Elderly residential and nursing care - maintain average weekly placements at 2012/13 levels by re-balancing care provision.	584,000	-	-	-	-	584,000

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No	Option	2013/14 Saving £	2014/15 Saving £	2015/16 Saving £	2016/17 Saving £	2017/18 Saving £	Total £
8	Improve Transport commissioning, with detailed review of logistics and assessments against existing criteria across mainstream and Additional Support Needs Transport.	500,000	10,000	10,000	-	-	520,000
9	Reduce the use of externally provided foster care placements by 10 as placements come to an end.	101,138	151,707	252,845	-	-	505,690
10	Review of management and staffing within the East Ayrshire Support Team (EAST) Service.	15,330	241,340	134,810	-	-	391,480
11	Care at home services - maintain resource allocation at 2012/13 level.	350,000	-	-	-	-	350,000
12	Implementation of Early Years Management Review with a potential to establish shared headships and early childhood hubs linked to a review of the teacher access programme.	-	201,938	88,062	-	-	290,000
13	Increase income targets above inflation.	104,870	201,810	5,000	-	-	311,680
14	Reduce the secure accommodation budget based on reduced usage over the past two years.	141,311	153,599	-	-	-	294,910
15	End double funding roll element to supported learning centres.	-	253,990	-	-	-	253,990

APPENDIX 2

No	Option	2013/14 Saving £	2014/15 Saving £	2015/16 Saving £	2016/17 Saving £	2017/18 Saving £	Total £
16	Music Instruction - Review of funding strategy to support existing level of programme.	-	-	249,240	-	-	249,240
17	Assessment and review funding, maintain resource allocation at 2012/13 level until 2015/16 and subsequently increase focus on community based services in line with hospital discharge targets.	146,759	-	87,174	-	-	233,933
18	Modernise procurement arrangements for Learning Disability / Mental Health Services to reflect self directed services.	36,491	178,000	8,000	-	-	222,491
19	Further improve efficiency across school meals, lunch clubs, Social Work daycare and corporate catering by the further development of menus, marketing, production arrangements and food cost controls.	70,000	75,000	61,000	-	-	206,000
20	Social Work adult day care provision re-design following commissioning of new facilities in Kilmarnock.	-	200,000		-	-	200,000
21	Remove peripatetic science technicians following school rationalisation and review of present working arrangements for technician support to schools.	-	-	194,420	--	-	194,420
22	Change janitorial and cleaning support across locations in line with cluster groupings, mobile support and reduced SLA levels.	128,000	20,000	43,000	-	-	191,000

APPENDIX 2

No	Option	2013/14 Saving £	2014/15 Saving £	2015/16 Saving £	2016/17 Saving £	2017/18 Saving £	Total £
23	Reduce unit costs within Adult Day Care - Balmoral, Hurlford, Riverside.	64,310	50,000	50,000	-	-	164,310
24	Reduce Removals and Storage, Furniture and Bed & Breakfast in Homeless Services based on current expenditure.	98,980	20,000	-	-	-	118,980
25	Delete service contingency budgets, (unallocated recurring funding).	72,856	40,000	-	-	-	112,856
26	Remove uncommitted service development monies - Advocacy.	110,000	-	-	-	-	110,000
27	Education Service general efficiencies.	-	-	126,060	-	-	126,060
28	Reduce unit costs for Locality Services - day care North and South.	33,000	33,000	34,000	-	-	100,000
29	Reduce expenditure with External Contractors in respect of waste disposal contracts.	2,960	40,000	34,910	-	-	77,870
30	Reduce costs in direct adult home care through reduction in overtime costs.	30,400	37,110	7,000	-	-	74,510

APPENDIX 2

No	Option	2013/14 Saving £	2014/15 Saving £	2015/16 Saving £	2016/17 Saving £	2017/18 Saving £	Total £
31	Fleet rationalisation in Roads Maintenance Unit.	20,000	20,000	20,000	-	-	60,000
32	Efficiencies from improved procurement and delivery of Equipment and Adaptations service.	45,440	5,000	5,000	-	-	55,440
33	Energy efficiency savings - street lighting and multi storey car park.	54,000	-	-	-	-	54,000
34	Re-allocate work of Joint Ayrshire Planning Service to individual Councils.	26,435	26,435	-	-	-	52,870
35	Focus the Supported Accommodation Service on community capacity and engagement.	52,709	-	-	-	-	52,709
36	Cease financial support to the National Health Service for the Public Health Practitioner: Child Health Post.	51,570	-	-	-	-	51,570
37	Remove uncommitted service development - Alternatives to Secure Accommodation.	43,788	-	-	-	-	43,788
38	Review Self-directed services payment and support arrangements.	36,010	-	-	-	-	36,010
39	Increase the Licensing Board Income Budget in line with current levels.	30,000	-	-	-	-	30,000
40	Review arrangements for Primary 7 swimming.	-	-	8,890	-	-	8,890
41	Reduce Ethnic Minority Inclusion Budget to reflect spend over the last two years.	22,970	-	-	-	-	22,970

APPENDIX 2

No	Option	2013/14 Saving £	2014/15 Saving £	2015/16 Saving £	2016/17 Saving £	2017/18 Saving £	Total £
42	Choose Life - review budget to reflect 2012/13 expenditure. This reflects success in incorporating work in mainstream activities.	20,000	-	-	-	-	20,000
43	Reduce the flexible training budget.	-	-	17,150	-	-	17,150
44	Reduce the centrally held client assistance budget.	16,120	-	-	-	-	16,120
45	Transport Cost Savings.	2,000	2,000	12,000	-	-	16,000
46	Use local outlets rather than council contractors for food and other services by Children's Houses.	10,000	-	-	-	-	10,000
47	Reduce Fieldwork (Locality) overtime budget.	10,000	-	-	-	-	10,000
48	Use digital media in place of Young Scot Packs.	9,620	-	-	-	-	9,620
49	Community Meals - review budget to reflect projected 2012/13 commitment.	5,000	-	-	-	-	5,000
50	Development of timetables and classes best matched with pupil numbers to deliver the aims of Curriculum for Excellence and secure best outcomes for young people. Development of centres of excellence in line with modern teaching practices.	-	-	-	1,580,000	-	1,580,000
51	Review of residential learning disability models of care including Berryknowe to promote independence.	-	-	200,000	-	-	200,000

APPENDIX 2

No	Option	2013/14 Saving £	2014/15 Saving £	2015/16 Saving £	2016/17 Saving £	2017/18 Saving £	Total £
52	Review of adults day care in line with self directed support, and a reduced emphasis on a buildings based model of care.	-	75,000	-	75,000	50,000	200,000
53	Review and rationalisation of management supports within the service	-	100,000	-	-	-	100,000
54	Development of a priority based and integrated campus approach to janitation and cleaning, reflecting a reduced number of buildings and focus on high demand times	-	-	160,000	280,000	-	440,000
55	Increased efficiency to deliver an average unit cost of £2.70 per meal.	-	-	109,000	109,000	-	218,000
56	Greater efficiency in the tendering exercise for mainstream school transport as contracts are renewed.	-	50,000	25,000	25,000	-	100,000
57	Increased efficiency through reduction of overtime budget	-	15,000	-	-	-	15,000
58	Removal of subsidy to NHS Child Protection Advisor with revised arrangements requiring to be managed through the Child Protection Committee	-	25,250	-	-	-	25,250
59	Deletion of 2 FTE Early Years Addiction posts. Referrals (average 15 per year in last three years) will be picked up by Family Care Workers. The recent funding to the CVO to lead a Public Social Partnership focussing on early intervention with young families will also support families with addiction.	-	26,300	26,300	-	-	52,600

APPENDIX 2

No	Option	2013/14 Saving £	2014/15 Saving £	2015/16 Saving £	2016/17 Saving £	2017/18 Saving £	Total £
60	Deletion of Early Education Quality Officer. Contract compliance for Partner Providers of early learning and childcare will be reviewed. Support for improvement planning to out of school care groups will be stopped, although access to the Council's Continuing Professional Development will continue.	-	-	-	47,550	-	47,550
61	Restructure Supporting Vibrant Communities service in line with anticipated demand for service	-	-	-	90,000	-	90,000
62	Align vulnerability budget with current levels of spend.	-	16,497	5,503	-	-	22,000
63	Reduce supply cover for EAST team in line with operational experience	-	15,000	-	-	-	15,000
64	Reduction in Match Funding for European funded Employability Programme in line with current spend	-	65,000	-	-	-	65,000
65	Reduce parking attendants in light of operational experience.	-	21,859	-	-	-	21,859
66	Reduction in street-lighting energy budget	-	20,000	20,000	20,000	-	60,000
67	Reduction in vehicle maintenance materials in line with current and anticipated spend	-	-	20,000	20,000	-	40,000
68	Revise shift rota and review management structure within the Risk Management Centre	-	60,000	-	-	-	60,000

APPENDIX 2

No	Option	2013/14 Saving £	2014/15 Saving £	2015/16 Saving £	2016/17 Saving £	2017/18 Saving £	Total £
69	Relocate Housing Options team at breakpoint in lease for current building	-	-	-	60,707	-	60,707
70	Reduce payments to Bield HA in accordance with their new arrangements.	-	22,345	-	-	-	22,345
71	Delete 1 post of skip driver and associated vehicle in line with service demand	-	-	53,000	-	-	53,000
72	Savings arising from new residual waste contract generating savings in landfill tax.	-	400,000	-	375,000	-	775,000
73	Savings in supplies and services in line with current spend pattern.	-	221,000	-	-	-	221,000
74	Review and redesign current outdoor amenities service.	-	153,756	167,103	-	-	320,859
75	Closure of Peden Court Hostel in line with current levels of demand across the authority.	-	-	105,515	-	-	105,515
76	Reduction in weekend overtime working by employing additional staff on weekend contracts	-	32,685	-	-	-	32,685
77	Deletion of a vacant G12 Solicitor post	-	47,090	-	-	-	47,090
78	General efficiencies against environmental health supplies and services in line with current spend	-	11,910	-	-	-	11,910
79	Review of Legal & Regulatory Services staffing and supplies	-	-	58,000	58,000	-	116,000
80	Service review across the full Human Resources service	-	42,000	42,000	42,000	-	126,000

APPENDIX 2

No	Option	2013/14 Saving £	2014/15 Saving £	2015/16 Saving £	2016/17 Saving £	2017/18 Saving £	Total £
81	Staff Voluntary Severance	-	74,000	118,000	70,000	-	262,000
82	Reconfiguration of CI Supplies Services / Contracts to reflect alternative working arrangements	-	81,000	37,000	83,000	-	201,000
83	Reduction of supplies and services budget	-	-	-	3,250	-	3,250
84	Reduction in Community Planning Challenge Fund	-	-	10,000	-	-	10,000
85	Review of Policy, Planning and Performance Division (deletion of 3 posts)	-	56,000	71,130	-	-	127,130
86	Review of Administration Division (deletion of 1 post)	-	-	28,620	-	-	28,620
87	Incorporate risk management expenditure within the CRA	-	200,000	-	-	-	200,000
88	Review of team structures (incl voluntary severances - 5.7FTE)	-	85,000	59,000	31,000	-	175,000
89	Community Care - Review of charges and charging policy	-	69,326	82,800	82,800	-	234,926
90	Increase focus on reablement and promotion of independent living	-	686,155	786,155	797,000	-	2,269,310

APPENDIX 2

No	Option	2013/14 Saving £	2014/15 Saving £	2015/16 Saving £	2016/17 Saving £	2017/18 Saving £	Total £
91	Continue to implement strategies to maintain reduced level of secure accommodation presentations	-	7,043	7,043	7,043	-	21,129
92	Development of an integrated educational and care provision for children / young people with complex / additional needs.	-	-	-	1,300,000	-	1,300,000
93	Discontinuation of brown bin collection over winter months	-	32,000	-	-	-	32,000
94	Reduce Supplies and Services – Neighbourhood Services	-	26,000	-	-	-	26,000
95	Remove Group Life Assurance Scheme for all staff and elected members	-	-	83,500	83,500	-	167,000
TOTAL EFFICIENCIES		4,371,258	6,570,129	6,909,482	5,639,850	1,325,000	24,815,719

RESERVES AND BALANCES

FUND	SOURCES OF FUNDS	UTILISATION OF FUNDS
Capital Fund	Credited with all net capital receipts except where these are related to the overall funding package for a specific project as well as any in-year Debt Charge surplus arising from slippage in the capital programme.	It is recommended that in 2015/16 a maximum of £1.047m will be drawn with a total drawdown not exceeding £2.760m over the period to 2016/17. The position will be reviewed on an annual basis to take account of actual capital spend and the level of borrowing support within the grant settlement.
Renewal and Repairs Fund	Credited other funds available at the Council's discretion including HRA surpluses and savings in debt charges.	Available for use on capital or revenue expenditure on council assets.
Departmental Balances	Departmental bottom line underspends not arising from windfall savings. "Windfall" savings include, for example, pay awards being less than budgeted. Such savings will be removed from departmental budgets during the year.	Available for use on non-recurring or fixed term projects or to assist in aligning services with resources available over a three year budget period. Departments should hold no more than 4% of revenue expenditure by the end of the three year period. Accordingly where balances significantly in excess of this are held and not identified for future anticipated liabilities or projects, Cabinet may consider transfer of the excess to the uncommitted General Fund balance for use in other areas. An annual review of departmental balances will be carried out following the audit of accounts.
General Fund Balances	Year end underspends not attributed to departmental balances.	Value to be between 2% and 4% of annual budgeted expenditure although it may be prudent from time to time to build up funds in excess of the minimum level to meet known or predicted financial pressures, for example in relation to termination costs and reductions in grant funding. Funds in excess of the limits could be made available for one off expenditure items or fixed life contributions.
Transformation Fund (subset of the General Fund)	Non recurring budget savings as identified during the financial year.	To be used to enable changes which support elements of the Transformation Strategy. This may involve capital expenditure or one-off or time limited revenue expenditure and may include grants or other support to external organisations.