
Report to: Clackmannanshire Council

Date of Meeting: 4 March 2022

Subject: General Services Revenue and Capital Budget 2022/23

Report by: Administration

1.0 Purpose

- 1.1. The purpose of this report is to present the Administration's General Services Budget for 2022/23. This report builds on the regular update reports and briefings presented to Council and Audit and Service Committees throughout the year, including those covering the Be the Future Transformation Programme.

2.0 Recommendations

It is recommended that Council agrees:

- 2.1. To approve the reduction of earmarked reserve to 2.4% to cover general in-year pressures as outlined at paragraph 7.8
- 2.2. The General Services Revenue Budget for 2022/23 (Appendix B), including:
- The proposals for demand pressures (Appendix C)
 - The Policy savings set out in Appendix D
 - The 2022/23 Income and Charging Strategy (Appendix E)
 - Schedule of Funding to Voluntary Organisations (Appendix F)
- 2.3. To release the previously earmarked reserve of £1.200m (paragraph 7.10)
- 2.4. The utilisation of £3.942m of General Reserves in setting the proposed General Revenue budget (paragraph 7.11)
- 2.5. The earmarking of £0.632m Capital Receipts from the Capital Receipts Reserve to increase the Council's Transformation Fund (paragraph 7.21)
- 2.6. The utilisation of the flexibility to take a loans fund repayment holiday in 2022/23, reducing net expenditure by £0.966m (paragraph 7.23)

- 2.7. A net resource transfer of £23.073m for the Health and Social Care Partnership for 2022/23 (paragraph 8.4)
- 2.8. That the additional sum of £0.250m earmarked for HSCP transformation in 2020/21 Budget is returned to the Transformation Fund balance (paragraph 8.5)
- 2.9. The General Services Capital Programme incorporating the revisions as shown by the colour coding in Appendix J
- 2.10. The continued use of capital receipts to fund the permitted element of severance and transformation costs (paragraph 7.22)
- 2.11. Delegation of the Flexible Resourcing Fund of £400k and the Discovery Fund of £200k to the Chief Executive in consultation with the Be the Future Board (paragraphs 4.15 and 4.16)
- 2.12. £0.427m of investment from the Transformation Fund to increase capacity for priority projects (Exhibit 2)
- 2.13. the increase in the level of Council Tax for 2022/23 by 3% resulting in Band D Council tax of £1,343.77 (paragraph 6.4)
- 2.14. Arrangements for administering the allocation of the £150 cost of living award, noting the proposed increase in number of direct debit dates offered (paragraphs 6.5 and 6.6).

It is recommended that Council notes:

- 2.15. The challenging context within which this Budget is presented including the unprecedented inflationary pressures (paragraph 7.2)
- 2.16. The significant progress and additional resource secured in implementing Be the Future Priority projects during 2021/22 (Appendix Ai)
- 2.17. the development of a capital implementation plan for 2022/23 (section 9 and in Appendix J)
- 2.18. the summary of recent budget engagement activity detailed in section 5
- 2.19. Anticipated level of uncommitted reserves of £7.333m by 31 March 2022, prior to setting the 2022/23 budget (paragraph 7.10)
- 2.20. That £3.942m of general reserves have been applied in setting the 2022/23 budget (paragraph 7.11)
- 2.21. The balance of £3.991m in uncommitted General Services Revenue reserves, after setting the budget, equating to 2.4% (paragraph 7.11)
- 2.22. To note that a budget strategy for returning reserves to 3% will come forward to Council in the new administrative cycle
- 2.23. The five year cumulative indicative gap of £32.995m up to 2026/27 and a funding gap of £11.311m in 2023/24 following setting this budget (Exhibit 12).

3.0 Strategic Context

- 3.1. This section summarises our strategic planning framework, including our Transformation programme 'Be the Future' which was approved by Council in the 2019/20 budget setting process.
- 3.2. The Council's approved Budget Strategy sets out the planning assumptions and indicative savings figures for a rolling four year period. The Strategy focuses on a framework which aims to:
 - Transform service provision, including more joint working;
 - Reduce expenditure;
 - Maximise income, and
 - Implement other targeted initiatives to deliver high quality services from a sustainable cost base.
- 3.3. This 2022/23 Budget, aims to comply with both the objectives and framework set out within the Council's Financial and Budget Strategies respectively. The proposed Budget is also aligned with the priorities agreed within the Local Outcomes Improvement Plan; and the Be the Future: Corporate and Transformation Plans.
- 3.4. The Corporate Plan and the Local Outcomes Improvement Plan (LOIP) 2018 - 22 established our strategic direction and will be refreshed following the May 2022 Local Government Elections as we move into the new Administrative Cycle.
- 3.5. The 'Be the Future' programme and Corporate Plan are structured around the 3 themes of Sustainable Inclusive Growth; Empowering Families and Communities; and, Health & Well-being. The aims for 2030 are:
 - Improved economic performance with more, better paid jobs and development opportunities for local people;
 - Sustainable health and social care and improved quality of life for residents;
 - Improved choices and chances as a consequence of raising attainment and skills development opportunities;
 - More services designed, developed and delivered in partnership, including with our communities;
 - Greater integration with our partners;
 - Greater resilience and independence within our communities to minimise the impacts of poverty and inequality, and
 - Clear strategies and innovations which place Clackmannanshire in a leading role in meeting climate challenge.

4.0 Our Priorities and context

- 4.1. Since 2020, Council Budgets have been set in the context of the most significant public health emergency that the UK has faced in a generation. In 2021/22, the Council has continued to provide vital support to our residents, communities, businesses and vulnerable service users through its ongoing support of COVID response and mitigation activities.
- 4.2. Additionally, for 2022/23, the Budget is presented against the backdrop of unprecedented financial pressures and impacts for our residents, communities, partners, service users and businesses as a result of the ongoing and potentially recurrent impacts of the pandemic and cost of living pressures, which have reached a 30 year high, and which are predicted to continue to rise.
- 4.3. This Budget aims to minimise the impacts on the delivery of vital services to our residents and communities. This principle underpins all aspects of this Budget, including setting the Council Tax.
- 4.4. The budget presented to Council for approval is, as in the previous two years, focussed on key aspects of Wellbeing and Economic Recovery through prioritisation of investment into People, Place and P&P in line with our Be the Future aims. During 2021/22, significant progress has been made in a number of priority areas, including:

Sustainable Inclusive Growth

- City Region Deal, including Scotland's International Environment Centre and Intergenerational Living Innovation
- Climate Change
- Investment-led recovery from the pandemic
- Transformation Zones
- Regional Economic Strategy

Empowering Families and Communities

- The Promise
- Family Wellbeing Partnership
- STRIVE
- Learning Estate
- Digital Transformation

Health and Wellbeing

- Well-being Hub
- Wellbeing Economy and Community Wealth Building
- Shaping Places for Wellbeing

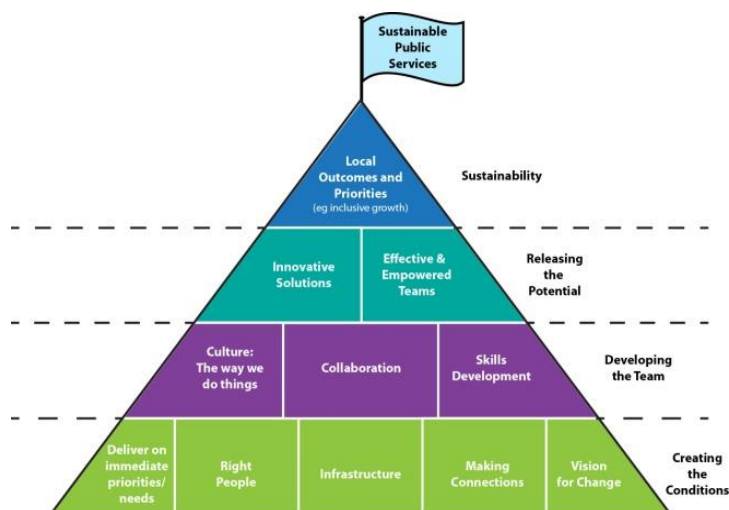
Further details in respect of key progress, achievements and milestones are set out at Appendix A(i).

Changing the way we do things

- 4.5. In 2019, the Council agreed its approach to Organisational Service Redesign (Exhibit 1). Over the course of the 12 months after this approval, this

framework and the supporting action plan brought greater integration to the Be the Future Programme. As a result, a core outcome of our Be the Future programme is delivering sustainable public services that empower our communities and families.

Exhibit 1: Organisational redesign framework



- 4.6. One measure of our service performance is the Local Government Benchmarking Framework (LGBF) data. In the report to Audit Committee in June 2021 (which covers the reporting period 2019/20) the Council's overall average ranking improved substantially, from 27th to 16th place out of the 32 Scottish local authorities. However we know that to achieve sustainability, transformation will need to develop new models of service delivery, different approaches to budgeting and increased use of data to inform service development.
- 4.7. Therefore in 2022/23, there will be an increased focus on accelerating the activity towards the Council's Target Operating Model (TOM). The TOM will help increase our organisational resilience, our ability to move on new opportunities quickly and prepare our workforce for new ways of working.
- 4.8. The Council's approach to redesign will build in the principles and embed the approaches of both the Columba 1400 Values Based Leadership (outlined in Appendices Ai and Ai) and the Scottish Approach to Service Redesign which have been led by the People Directorate in 2021/22. It will also embed the outcomes from the Capacity Analysis and Skills Audit which was commissioned in 2021 as part of the work to shape the Be the Future programme.
- 4.9. The Target Operating Model is also under-pinned by principles of digital transformation, Community Wealth Building and Participatory Budgeting that put collaboration with our communities at the centre of our work. The Council's Workforce Development Plan will be updated in 2022/23 and will also reflect these principles in the forward plan for equipping our staff for the future ways of working. Wider learning from our work on The Promise, the Family Well-being Partnership and the STRIVE projects will be evaluated to inform wider organisational change.

4.10. The Council is already making good progress in doing things differently. Appendix Aii sets out three case studies that support the Council's learning and approach to corporate redesign during the course of the next Administrative cycle. The three case studies provide further information in respect of:

- The Promise and the Family Well-being Partnership;
- STRIVE, and
- Digital transformation.

Supporting transformation

4.11. On an annual basis, as part of the Budget process, all earmarked funding is reviewed. Following this year's review process, it is proposed to increase the Council's Transformation Fund by £0.632m from capital receipts (paragraph 7.21).

4.12. Exhibit 2 summarises the proposed investments against the Transformation Fund in 2022/23 which are submitted to Council for approval.

Exhibit 2: Transformation Fund balance and commitments 2022/23

Expenditure type	Description	Amount (£000)
Revenue support	Learning Estate Programme Manager (G10)	34
	Well-being Hub project coordinator (G8)	26
	Transportation project coordinator (G9)	30
	Compliance coordinator (G8)	25
	Digital Transformation Programme Manager (G10)	17
SUBTOTAL		132
Extension of contracts	Business analyst (Finance)	
	Communications officer	
	PMO administrator	
	Strategic Director (Transformation)	
SUBTOTAL		135
Additional resource	Community Wealth Building Transformation Officer (G9) Fixed term March 2023	60
	Social care business analyst and project manager	100
SUBTOTAL		160
TOTAL COMMITMENTS		427
Earmarked funds		
	Discovery Fund	200
	Flexible Resourcing Fund	400
SUBTOTAL		600
TOTAL COMMITMENTS AND EARMARKED FUNDS		1,027*

* Of the £1,027m earmarked in the Transformation Fund in 2022/23, only £427k is committed. The other monies are attached to the Discovery Fund and the Flexible Resourcing Fund which are earmarked but not committed.

- 4.13. As the Be the Future programme progresses, it is evident that many of the proposals being explored and/or developed are increasingly innovative and complex. This requires the application of potentially new skillsets and expertise and the need to explore options, identify the feasibility of proposals and scope out any revenue implications ahead of committing to projects.
- 4.14. As a consequence it is proposed that two earmarked funds are created within the Transformation Fund, as set out in paragraphs 4.15 and 4.16 below, and that these are delegated to the Chief Executive to administer, in consultation with the Be the Future Board.
- 4.15. A 'Discovery Fund' of £200k for feasibility and options appraisals. Some areas have already been identified and these are summarised in Exhibit 3. Others will be identified in the course of the year. Council is asked to note that:
- Subject to Council approval of this earmarked fund from the Transformation balance that the commitment to The Promise Residential Care feasibility study and options appraisal is an explicit commitment against that fund and work would commence following the Budget meeting.
 - That the £100k funding for The Lens Intrapreneurship Programme will sit alongside the Transformation 'Discovery Fund' and be administered via the Intrapreneurship Investment Events as part of The Lens Programme. This will enable streamlining of activity across both the Discovery Fund and The Lens fund.

Exhibit 3: 'Discovery Fund' priorities for 2022/23

The Promise Local Care Provision	Feasibility study and options appraisal
Catering service review (Free school meals roll-out)	Feasibility study
School cleaning	Feasibility study
STRIVE	Framework for sustainability
Mental Health Transformation	Evaluation and analytical review
Strategic Enhancements	Feasibility study on strategic properties

- 4.16. A 'Flexible Resourcing Fund' of £400k to support proposals that require agile access to expertise to deliver on specific inputs for projects that have been agreed as part of the Be the Future programme. In particular, this could be additional resource to augment legal, procurement, HR. IT and other areas across corporate and support services.
- Subject to Council approval of this earmarked fund, a portion of this fund will be used for additional procurement resource for the Be the Future and Capital programmes.
- 4.17. Structurally the current Transformation team operate to the Strategic Director (Transformation) and sit as a functional team alongside the other Directors' portfolios. In order to strengthen the connection between strategic planning, budget processes and transformation, the Transformation team will move into the Chief Executive Office for 2022/23 but will continue to be led by the Strategic Director (Transformation).

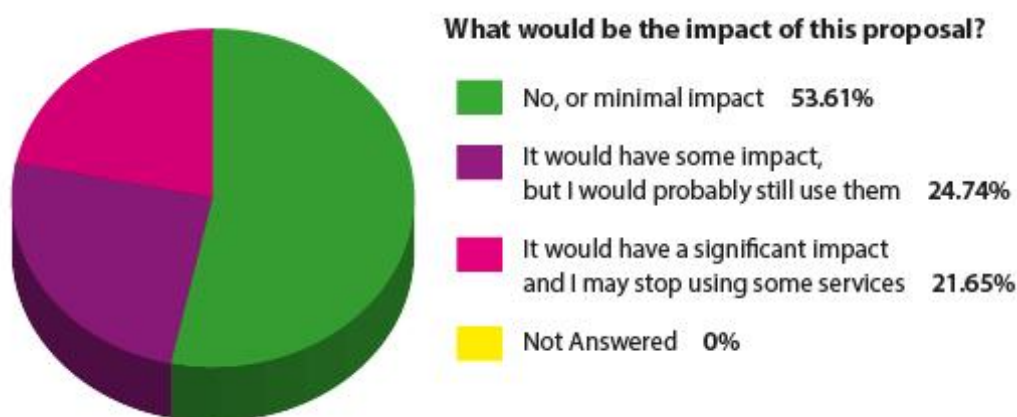
5.0 Budget engagement process

5.1. During 2022/23 and following the approval of the Be the Future Programme and the development of the Programme toolkit, consultation is now targeted and embedded with affected stakeholders and communities of interest year round, particularly within the context of policy and transformational proposals. As a consequence, this year's Budget engagement has been streamlined and targeted, taking account of the officer proposals submitted for consideration.

5.2. An Equality and Poverty Impact Assessment was completed on policy proposals to increase Council Tax and fees and charges by 5.4% (December 2021 Consumer Price Index) for 2022/23. Feedback was sought to understand impacts on particular protected groups. Feedback was requested on impacts and possible mitigations that the Council should consider. The deadline for feedback was 20 February 2022 by which time, 194 representations had been received reflecting the following:

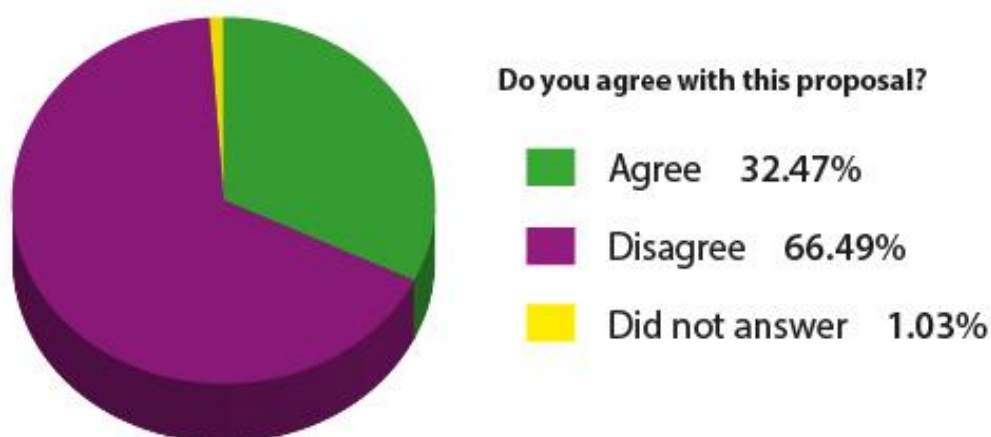
- Fees and Charges increase – approximately 53% of respondents said that a 5.4% would have no or minimal impact; 25% said it would have some impact but they would probably still use the services; and 22% said that it would have a significant impact, and may stop using the services.

Exhibit 4 – Consultation Responses to a 5.4% Increase in Fees and Charges



- Council Tax increase – approximately 66% of respondents disagreed that Council Tax should rise by 5.4%, whilst 32% agreed. The reasons for disagreeing are predominantly related to wider rises in the cost of living and the negative impact this is having on families;

Exhibit 5 – Consultation Responses to a 5.4% Increase in Council Tax



5.3 In recognition of the unprecedented experience and impact of the Covid-19 pandemic and significant rises in inflation impacting on the Council and the community, this Budget makes provision for:

- A fee increase of 5.4% to those fees and charges within the Council's influence over 2021/22 levels, noting that no rise had been applied in 2021/22 due to the Covid-19 pandemic. Further details of the charges for 2022/23 are included in Appendix E.
- Council Tax to be set at an increase of 3% on 2021/22 levels. The average increase for a Band D will be £39.14. This increase is before the application of the £150 Cost of Living Award, which will benefit Council Tax Band A-D properties. This increase seeks to strike a balance between the inflationary cost pressures the Council is facing and recognising the cost of living pressures experienced by our residents.

Staff & Trade Union Consultation

5.4 Engagement with Trade Union representatives on management efficiencies and policy savings has continued along similar lines to that adopted previously, and is well embedded. As in previous years, trade union representatives received the same information on areas for proposed savings as elected members and briefing sessions have also been held for Trade Unions representatives, most recently, ahead of this Budget setting meeting.

5.5 Prior to this meeting of Council, as usual a pre budget staff cascade was prepared and cascaded by the Chief Executive and Chief Finance Officer. This year, this has been enhanced by the use of video messaging led by the Chief Executive and Strategic Directors. Staff have also been encouraged to contact senior managers to discuss proposals if they require further information. Further cascade and video messages are planned for staff following the Council meeting.

6.0 Budget Funding 2022/23

- 6.1. Based on the Finance Circular 9/2021 setting out the Draft Local Government Settlement for 2022/23, issued on the 20 December 2021, the funding assumed for the 2022/23 General Services Revenue Budget is as follows:

Exhibit 6: General Services Funding 2022/23

	£m
General Revenue Grant	84.110
Additional one off funding – share of £120m	1.162
Ring fenced Revenue Grants	8.045
Non-Domestic Rates Income	18.065
Total Grant Funding	111.382
Estimated share of unallocated funds	1.611
Revised Total Grant Funding	112.993
Council Tax Income	24.427
Total Revenue Funding	137.420

Source: Finance Circular 9/2021

- 6.2. A further £120m was made available for Local Authorities as one-off funding for 2022/23 in addition to the funding within the draft settlement. Our share of this funding equates to £1.162m and this is included in the total grant funding of £111.382m.
- 6.3. Included in the total revenue funding are estimated shares of unallocated funds totalling £1.611m. This includes redeterminations for Teachers Induction, Discretionary Housing Payments (DHP) which are yet to be allocated and the top up for Criminal Justice which is paid outwith the settlement. This takes the total grant funding to £112.993m which is an increase from 2021/22 in the Council's funding before Council Tax of £4.844m.
- 6.4. This net funding position reflects an increase of 3% in the level of Council Tax. For Clackmannanshire Council residents, this results in a Band D Council Tax of £1,343.77 for 2022/23 which is an increase of £39.14 on 2021/22. Full details of the Council Tax Band Charges are set out in Appendix H.
- 6.5. Following the announcement by the Scottish Government as part of the 2022/23 budget, of a Cost of Living Award of £150 and subsequent receipt of guidance, the Council has considered the options to pass this onto qualifying householders. A number of factors have been considered including the resource requirement and the software capability and the ability to deliver the award to householders within the quickest timescale. Due to the timescales involved, the Council will process the award by deducting it from the annual council tax liability, evenly spreading the payment over the year.
- 6.6. The Council has also reviewed the amount of monthly Direct Debit dates offered to householders. Currently there are only two dates, one in the middle

and one at the end of the month. Three additional dates have been added for 2022/23 with dates of 1st, 8th, 15th, 21st and 28th now being offered, spreading the options evenly throughout the month. It is hoped that this will increase the amount of customers paying by direct debit and also assist customers with their budgeting as the date they receive their income can vary throughout the month.

- 6.7. Total Government Grant Funding set out above is subject to approval of the Local Government Finance Order. This was laid before Scottish Parliament on 24 February 2022 and approved.

Rollover Revenue Budget

- 6.8. Each year, the base budget is reviewed to ensure that any adjustment that is required to meet expected costs and demands is properly considered. Budget Strategy reports submitted to Council during the year provide updates on the budget gap and changes in assumptions to reflect current information. Due to uncertainty around financial pressures of COVID-19 the assumptions on the gap have remained relatively stable during the year.
- 6.9. The table below sets out the changes in the assumptions:

Exhibit 7: Movement in Indicative Gap during the year

	2022/23 £000
Indicative Gap	5,980
Increase in Demand Pressures above £2.5m	1,991
Settlement & rollover budget adjustments	(63)
Additional Funding – share of £120m	(1,162)
Loans Fund Payment Holiday	(966)
Revised Gap	5,780

- 6.10. Exhibit 8 below details the budget for 2022/23 incorporating the assumptions noted below including the anticipated level of Government Grant and Council Tax Funding. This results in a cumulative budget 'gap' of £28.574m up to March 2027 and £5.780m in 2022/23, after receipt of the funding detailed in Exhibit 7 above.

Exhibit 8: General Services Budget 2022/23 – 2026/27 Indicative funding gap

	2022/23	2023/24	2024/25	2025/26	2026/27
	£000	£000	£000	£000	£000
Net expenditure	143,200	148,473	153,792	159,158	164,572
Net Funding	137,420	136,138	136,060	136,013	135,998
Cumulative indicative Funding Gap	5,780	12,335	17,732	23,145	28,574
Indicative Annual Gap	5,780	6,555	5,397	5,413	5,429

6.11. The main assumptions included within Exhibit 8 are:

- 3% increase in the level of Council Tax for 2022/23 and 3% increase thereafter in future years;
- Pay inflation equivalent to approximately 2% for 2022/23 based on the Scottish Public Sector Pay proposal of £775 flat payment for those earning up to £25k, £750 for those earning over £25k up to £40k and £500 for those earning above £40k. Additionally, 2% inflation is assumed each year thereafter;
- The budget for Teachers pay has been assumed at the same level of pay inflation as for Non-teaching staff pending negotiations. Any increase above this is assumed to be met from additional funding.
- Demand pressures covering both contract inflation and general pressures of £4.491m in 2022/23 as shown in Appendix C. Contract inflation and general demand pressures have been estimated at £3.000m from 2023 onwards. Based on the current level of contract inflation, this amount is only expected to offset future years' contract inflation and any general inflation should be offset through additional savings.
- There has been no increase in General Fund grant in financial year 2022/23 and a reduction of 1% is assumed for all future years;
- Share of the additional social care funding of £72.6m in 2021/22 has been baselined along with the share of the additional £554m received in 2022/23.
- Maintenance of the commitment to implement the Scottish Local Government Living Wage of £9.90 per hour from 1 April 2022, (1 April 2021 currently £9.78 per hour).

7.0 General Services Revenue Budget

- 7.1. The 2022/23 General Services Revenue Budget is summarised at Appendix B. The budget proposes expenditure of £141.362m against income of £141.362m, providing a balanced position.
- 7.2. Each year demand pressures are advised by services which reflect any increasing demand for mandatory services, new duties and responsibilities, the demographic change affecting the area and specific provisions for inflation. After a stringent review of the total £7.179m bids put forward, the 2022/23 proposed pressures total £4.491m and these are set out in Appendix C for approval as part of this Budget.
- 7.3. This level of demand pressures has been proposed following robust review of bids for growth, with a view to minimising additional spend. As the total proposed is significantly lower than the total bids submitted, these pressure areas will need to be closely monitored throughout the year to ensure financial balance is maintained with a focus on reducing expenditure in these areas. Demand Pressures arising throughout the coming year in respect of COVID-19 related expenditure, will also be monitored closely with costs mitigated against specific COVID-19 earmarked reserves wherever possible. Demand Pressures are also submitted by HSCP and these are considered separately (paragraph 8.2).
- 7.4. The 2022/23 budget proposes savings of £1.838m. These comprise:
- £0.050m policy savings requiring Council approval (Appendix D), and
 - £1.778m management efficiencies (Appendix D).
- 7.5. Exhibit 9 below shows how the combined savings are distributed across service portfolios:

Exhibit 9: General Services Revenue Budget 2022/23: Distribution of planned savings by service and Proposed Budget for 2022/23.

Service	Current 2021/22 Budget £000	Total Savings 2022/23 £000	Savings as % reduction in service expenditure	Proposed Budget 2022/23 £000
People	79,866	548	0.68%	80,698
Place	18,975	462	2.43%	21,175
Partnership & Performance	11,289	828	7.33%	12,024
TOTAL	110,130	1,838	1.67%	113,897

- 7.6. The revised Income and Charging Policy and respective list of fees and charges for 2022/23 is set out in Appendix E. It is proposed that where the Council has the discretion to set charges, that these are increased by 5.4% in line with inflation for the financial year 2022/23. Some charges have been increased where these are set nationally or by an external organisation and these exceptions are noted in the Income and Charging Policy.
- 7.7. The Budget also includes a schedule of Funding to Voluntary Organisations in 2022/23 (Appendix F).

Balances and Reserves

General Reserves

- 7.8. The Council's approved Finance Strategy is to retain uncommitted non HRA reserves at a minimum of 3% of net expenditure. The Council reviews this level of reserves on an annual basis and can vary this minimum level in times of economic volatility and rising inflation. Due to the significant increases in inflation and rising costs and demands along with no increase in core General Revenue Grant it is recommended that the minimum level of reserves is reduced from 3% to 2.4% on a temporary basis. The intention would be to increase the minimum level back up to 3% over the medium term and a plan to do this will be brought forward to Council through future Budget Strategy Update reports. Council is therefore asked to approve a reduction on the minimum reserve level to 2.4% on which this budget is based.
- 7.9. The uncommitted reserves at the start of 2021/22 were £6.523m, which is £3.358m above the revised 2.4% minimum level. During the year £0.585m was committed for buildings repairs and per the latest forecast, £0.372m of this amount is required in 2021/22. The current outturn for the Council (excluding the Clackmannanshire element of the H&SCP) as at October is forecasting an overspend of £0.018m after the allocation of COVID-19 funding from earmarked reserves. As a result uncommitted reserves are estimated at £6.133m
- 7.10. Following a review of earmarked reserves, Council is requested to release £1.200m previously earmarked reserves to uncommitted reserves. This results in an increase in uncommitted reserves with an anticipated level of £7.333m as at 31 March 2022 (5.2% of 2022/23 budgeted net expenditure).
- 7.11. After taking account of the planned savings of £1.838m detailed in Appendix D, there is a residual budget gap of £3.942m. It is therefore, recommended that the Council approves utilisation of £3.942m from uncommitted general reserves, resulting in a nil residual budget gap. This would reduce the balance on uncommitted general reserves to £3.991m which equates to the 2.4% minimum level.

Earmarked Reserves

- 7.12. The flexibility to use capital receipts to create the capital element of the Transformation Fund and the Employment fund was due to end at 31 March 2022, however, this has been extended until 31 March 2023. The revenue element of the Employment Fund has been maintained as it is considered prudent to retain the Employment Fund Reserve as the Council continues with

the redesign programme and seeks to deliver a more sustainable cost base for the future.

- 7.13. The table below shows the movements and closing balances on the Transformation Fund and the Employment Fund.

Exhibit 10: Earmarked Reserves

	Opening Balance April 2021 £m	Movements £m	Closing Balance 31 March 2022 £m
Transformation Fund	2.607	0.632	3.239
- Revenue	1.841	0	1.841
- Capital	0.766	0.632	1.398
£0.632m has been transferred from Capital Receipts			
Employment Fund	1.097	(0.047)	1.050
- Revenue	1.000		1.000
- Capital	0.097	(0.047)	0.050
£0.013m is expected to be utilised in the year and £0.050m has transferred back to capital Receipts			

Capital Receipts reserve

- 7.14. The total Capital Receipts Reserve opening balance (both committed and uncommitted) at the start of the year was £1.333m.

- 7.15. The table below shows the movements on the Capital Receipts Reserve.

Exhibit 11: Capital Receipts Reserve

Capital Receipts Reserve	£m
Opening Balance 1 April 2021	1.333
Utilised in 2021/22	
- Support 2021/22 Budget	(0.729)
- Fund Statutory Severance costs	(0.013)
- Transfer from Capital Grants Unapplied	0.100
- Additional receipts received in year	0.332
- Expected additional receipts by 31 March 2022	0.300
- Transfer to Transformation Fund	(0.632)
Expected Closing Balance 31 March 2022	0.691

- 7.16. On 20 December 2021, Local Government Finance Circular 9/2021 was issued setting out the draft local government settlement for 2022/23 (Appendix G). The final settlement was laid before Parliament on 24 February 2022 and confirmed the funding position for 2022/23. This budget has sought to make adequate provision for meeting the assumptions set out in the Finance Circular.
- 7.17. Subject to the approval of this budget, the indicative funding gap for 2023/24 and beyond is set out in Exhibit 12 below. Council will note that the gap has increased by £4.757m for 2023/24 due to one off cash savings, non recurring additional revenue grant and utilisation of uncommitted revenue reserves which have been committed to support the 2022/23 Budget:

Exhibit 12: General Services Budget 2023/24-2027/28 Indicative funding gap

	2023/24	2024/25	2025/26	2026/27	2027/28
	£000	£000	£000	£000	£000
Net expenditure	147,449	152,768	158,134	163,548	169,010
Net Funding	136,138	136,060	136,013	135,998	136,015
Cumulative indicative Funding Gap	11,311	16,708	22,121	27,550	32,995
Annual indicative Funding Gap	11,311	5,397	5,413	5,429	5,445

Financial Flexibilities

- 7.18. Previous member briefings have provided information on the financial flexibility options for Councils to use on an individual basis to address financial pressures associated with the Covid-19 pandemic both in the current year and into the recovery phase.
- 7.19. As part of the 2022/23 draft settlement, the following flexibilities have been introduced or extended:
- use of Capital receipts to fund statutory element of voluntary severance;
 - use of Capital receipts to fund Transformation;
 - use of Capital receipts to offset costs of COVID19, and
 - Loans fund principal repayment holiday.
- 7.20. The Local Government Finance Circular 4/2015 set out financial flexibilities available to Councils' in the use of Capital Receipts for Severance payments and the use of these flexibilities had been approved in previous Council

Budgets. These flexibilities were initially only for a set period of time but have since been extended.

- 7.21. Further financial flexibilities have since been made available to local authorities with regards the use of capital receipts as noted at paragraph 7.19 above. All of these flexibilities have now been extended to March 2023. However, it is important to note that it is limited to only those capital receipts received during the year. This Budget has committed the available £0.632m capital receipts received in 2021/22 against the Transformation Fund. Any further receipts generated in 2022/23 could be used to offset any additional costs of COVID-19 and this will be considered in line with the financial forecasts during the year.
- 7.22. The Council is required to explicitly report and approve the utilisation of capital receipts for this purpose through the Council's Committee reporting structure. External Audit will also be looking at the use of capital receipts to ensure the provisions are being followed. Council is, therefore, asked to reaffirm its approval of this proposed treatment.
- 7.23. To support the budget outlined in this report, the flexibility to take a payment holiday on loans fund payments during the year has been exercised. This reduces revenue expenditure by £0.966m and spreads this cost over future years.
- 7.24. In addition to the flexibilities outlined at paragraph 7.19, discussion is ongoing around the Service Concessions arrangement that was announced as part of the 2021/22 settlement. The Scottish Government, COSLA and Directors of Finance continue to finalise the details of this flexibility supported by Treasury advisors and in discussion with Audit Scotland. It is anticipated that this flexibility will be confirmed during 2022/23.
- 7.25. Work has already taken place to model the financial gains that would arise from utilising this flexibility and the decision to utilise the flexibilities will be based on need, whilst taking account of the necessity for prudence and longer term financial sustainability. This flexibility will be considered further once confirmation has been received on the accounting treatment and the impact on current and future costs can be confirmed.

8.0 Health and Social Care Integration

- 8.1. During 2021/22, two adjustments were made to the HSCP budget including the delegation of several posts to the partnership and the transfer of the delegation of funding to two voluntary organisations back to the Council. The net impact of these transfers is an increase to the baseline budget of £0.035m taking the total 2021/22 budget to £19.910m.
- 8.2. Appendix I summarises the demand pressure bids received in respect of the HSCP and presents 3 scenarios of additional pressures. These range from £11.524m based on a 4% increase, £12.548m based on an 8% increase and £13,951 based on a 12% increase. Of this, the Clackmannanshire element of the pressures range from £1.789m to £2.700m across the three scenarios. This level of pressures would equate to 0.09% and 0.14% growth respectively over the 2021/22 revised budget of £19.910m.
- 8.3. The draft settlement and the letter from the Director of Health Finance and Governance, dated 9 December 2021, set out the requirement that local authority adult social care budgets must be £554m greater than 2021/22 recurring budgets. To date £354m has been allocated to Local Authorities and Clackmannanshire's share of this is £3.163m, which has been included in the proposed transfer figure. Once the residual £200m allocation has been confirmed, the Council's contribution will be increased by the allocated amount.
- 8.4. It is proposed that the Council seeks to continue its track record of supporting the Partnership whilst being mindful of affordability in the wider context of the Council's financial challenges. On this basis it is proposed that the Council allocates the share of the £554m new monies for in-scope services to the Partnership. Applying the allocated amount of £3.163m would result in a resource transfer of £23.073m which equates to growth of 15.9% over the revised sum for 2021/22. Once the remaining £200m of the £554m has been allocated this would also further increase the resource transfer.
- 8.5. It should also be noted that provision has also been made in this Budget for investment in the replacement social care system and the MECS Analogue to Digital project (see capital programme Appendix J). On this basis, Council has been requested to release the £0.250m Transformation Fund for HSCP back to uncommitted Transformation Fund. This Fund is also available to HSCP to submit businesses case bids.
- 8.6. In setting the IJB Budget in March 2022, it is anticipated that the Chief Officer for HSCP and the Chief Finance Officer will set out their proposed approach for managing service delivery within the IJB's available financial resource envelope.

9.0 General Services Capital Programme 2022/23

- 9.1. This section of the report sets out the General Services indicative capital programme and associated budget for 2022/23 which is detailed at Appendix J.
- 9.2. The Capital Budget for 2022/23 onwards follows on from the significant work in 2021/22 to develop a 20 year rolling programme, totalling £255m, that marked a significant change in the Council's approach to its capital investment. The key developments in 2021/22 included:
- planned Capital investment of £255m from 2021/22 onwards, compared with the approved £75m in 2020/21;
 - a longer term strategic planning horizon, moving from a rolling 5 year capital plan to a rolling 20 year capital plan;
 - embedding the Be the Future Programme themes and priorities.
- 9.3. This change was made to allow the Council to expedite planned investment to support wellbeing and economic performance, and recovery. The programme frontloads investment in the first ten years of the programme and manages affordability over the longer term. This remains the strategy in the 2022/23 Budget.
- 9.4. As was indicated in 2021/22, over time it is envisaged that the Council's Capital Investment Plan will focus on fewer, larger proposals which are fully integrated and reflective of the Be the Future key priorities. This will allow the Council to:
- better target internal capacity on project development and implementation;
 - maximise the Council's investment in key strategic priority proposals, focussed on improving local outcomes and economic performance;
 - maximise the benefits of spend to save and revenue releasing capital projects;
 - further improve the effectiveness of targeting the Council's Funding Officer capacity on priority Be the Future projects, and
 - ensure sufficient project management capacity is in place for priority projects by ensuring that project management costs are appropriately built into cost estimates for approved capital projects.
- 9.5. The capital programme is a cornerstone in our approach to Investment-led recovery with the aim of increasing capital investment in Clackmannanshire to stimulate both local and regional economic recovery from the Covid-19 pandemic, as well as to advance planned work to positively impact the area's economic performance as detailed in the Local Outcome Improvement Plan (LOIP). Additionally, a central theme of investment remains focused on Wellbeing with an increased focus on 'green' investment to support our journey to Net Zero.

- 9.6. The Budget for 2022/23 builds on the significant work on the Capital Budget in 2021/22. While the focus of last year's Capital Budget was on affordability, in this Budget we have enhanced the approach to look at both affordability and deliverability. To inform this process, work was undertaken to analyse our historic spend on capital projects over a 5 year period. This demonstrated that across all 5 years we had not spent above £15m per annum. This £15m was used as a proxy threshold for challenging ourselves on the deliverability of our programme in 2022/23.
- 9.7. The analysis also indicated that the trend towards larger projects in the Capital Programme outlined in paragraph 9.4 is already underway. Projects such as Well-being Hub, Learning Estate developments and Transformation Zones in our own Capital Programme, combined with the City Region Deal projects such as The Environment Centre and Active Travel are moving into delivery phases. This means that the Programme now embeds an unprecedented scale and complexity of capital projects.
- 9.8. In addition there has been an extension of the Capital Programme around Digital Transformation which includes two major infrastructure projects – Microsoft 365 and the replacement of the Social Care System.
- 9.9. The planned programme, as in previous years, contains estimated costs for those key proposals which require the development of business cases, for instance the delivery of the Wellbeing Hub in Alloa. These estimates are based on current data, industry benchmarks and a range of assumptions. In 2022/23 assumptions have been reviewed wherever possible to reflect additional costs related to inflation for materials and time, as a result of labour market pressures.
- 9.10. Appropriate governance will, as usual, be sought through Council should any adverse financial variations be highlighted. Routine monitoring of the capital plan through the Audit Committee also provide further opportunities for elected members to scrutinise the delivery of planned activity.
- 9.11. Monitoring of planned activity will also be supported by the development of a Capital Programme Implementation Plan and a refocussing of the Capital Operations Group on more rigorous monitoring of progress against this plan.
- 9.12. Additionally, in October 2017, COSLA agreed that from the financial year 2020/21, at least 1% of the Local Authority budget would be subject to Participatory Budgeting (PB) which for Clackmannanshire would equate to £1.280m.
- 9.13. PB intends to transfer to communities the decision and the allocation of specified resources for specified purposes. The Council already involves the public in various ways in decision making on the allocation of budgets for specific Council services and projects. However, the COSLA commitment requires us to formalise this and meet a budgetary target for PB.
- 9.14. In 2019, Council agreed the framework within which services should plan their PB exercises, and progress on PB has continued to be made throughout 2019 to 2021 in meeting the 1% target. To date a significant proportion of such PB investment has been supported through the Council's Capital Budget.

9.15. Over the course of 2022/23, there will be significant further opportunities to work with communities on service design, delivery and prioritisation of budgets as work to deliver Be the Future Programme continues. Key PB projects for 2022/23 include:

- Well-being Hub
- Learning Estate
- Active Travel
- Village and Small Towns Initiative
- Digital Transformation
- The Promise
- Family Wellbeing Partnership projects.

Capital Strategy

9.16. In previous years, the General Services Indicative Capital Programme has been developed in consideration of the financial strategy of minimising new borrowing. Last year's budget marked a departure from this strategy with a revised strategy focusing on supporting capital investment over the 20 year programme. Since the previous strategy was introduced, there has been a reduction of £33m in the Council's level of debt as at March 2021. The Council's borrowing as a proportion of income is now relatively low compared to other Scottish councils. The ratio of the cost of borrowing relative to our income stream as at 31 March 2022 is estimated to be 3.74% compared to the Scottish Average of 7.20%. This has placed the Council in a stronger position from which to now invest and stimulate local economic recovery.

9.17. The Treasury Management Strategy Statement sets out the effect of this strategy in more detail. In terms of the General Services Capital Programme, if the current level of debt was to be maintained, the new borrowing requirement should be restricted to under £227.051m for the duration of the 20 year programme. Any new borrowing above this level in any year will directly impact the revenue costs budgeted for the annual repayment of debt.

9.18. The gross expenditure over the 20 year proposed programme is £254.135m which results in net additional borrowing of £27.084m above the programme level of £227.051m by the end of the 20 year programme. The resulting estimated additional borrowing costs are reflected within the indicative budget gap set out at exhibit 12.

9.19. It is important that medium to longer term levels of borrowing are closely planned and monitored. In particular, given the ambitious plans summarised in the capital programme, it is critical that considerable emphasis is placed on the identification of alternative funding streams including Capital Receipts, specific grant funding and internal borrowing are being considered to reduce any external borrowing requirement to continue to minimise the Council's overall

level of debt. As a consequence, the Funding Officer as well as Strategic Directors will continue to place a priority on identifying and maximising the benefit of such opportunities to identify alternate funding sources.

General Services Capital Grant 2022/23

9.20. The General Capital Grant allocated to Clackmannanshire Council in 2022/23 is £4.309m, this is augmented by additional specific grant income streams totalling £1.244m, resulting in total grant income of £5.553m being available in 2022/23. The £1.244m includes specific capital grant funding for Clackmannan Regeneration (£0.750m), £0.047m for Play Parks, (£0.225m) for the Cycling, Walking and Safer Streets initiatives and (£0.222) for Cycle route developments.

Exhibit 13: General Services Capital Funding 2022/23-2041/42

	2022/23	2023/24	2024/25	2025/26	2026/27	Total 2027-32	Total 2032-37	Total 2037-42	Total
	£000	£000	£000	£000	£000	£000	£000	£000	£000
Income	(5,553)	(8,829)	(8,662)	(8,649)	(8,809)	(28,085)	(21,545)	(21,545)	(111,677)
Gross Programme Limit	(8,499)	(10,798)	(10,530)	(11,709)	(10,773)	(52,445)	(51,974)	(70,323)	(227,051)
Current Revised Proposed Budgets including C/F from 2021/22 approved programme	14,886	16,448	17,343	19,725	19,340	91,835	42,778	31,780	254,135
Balance (Below)/Above Gross Programme Limit	6,387	5,650	6,813	8,016	8,566	39,390	(9,195)	(38,543)	27,084

9.21. As shown in the table above, the indicative spend on the capital programme increases in the initial years, taking investment above the gross programme limit. This is due to significant investments in the Learning Estate and Well-being Hub and lower debt repayments in these years due to the recent change in the loans fund strategy. However, Investment reduces below the programme limit which reduces the overall level of borrowing towards the end of the 20 year programme.

9.22. Exhibit 13 also indicates that over the period to 2041/42, there is a total of £227.051m available for capital investment without increasing borrowing. The Council's proposed programme (including estimated carry forward from 2021/22) for the period 2022/23 – 2041/42 totals £254.135m, £27.084m above this level. This means that the Council's overall level of borrowing is expected to increase by this amount by the end of the 20 year programme, however as noted in paragraph 9.19 above, opportunities to maximise additional funding will be explored in order to reduce the requirement for additional borrowing.

Summary of Capital Programme

- 9.23. The indicative Capital Programme for 2022/23 is shown in detail at Appendix J, which provides detail of the £254.135m Capital Investment Programme. The 20 year programme to 2041/42 is summarised by Be the Future theme at Exhibit 12, along with an additional category of compliance and operational resilience. This latter category reflects the ongoing costs of maintaining and enhancing our existing asset base. It is notable that it represents £26.407m (almost 30%) of our £87.743m programme in 2022/23-2026/27, and £88.947m (35%) across the total 20 year programme, including for ensuring Health and Safety. It is critical that the strategic review of all asset strategies is completed on a rolling basis starting with the property asset portfolio in 2022/23 to inform future investment priorities.
- 9.24. The Programme highlights the Council's key strategic investment priorities as Learning Estate, including ICT investment in schools; City Region Deal projects, including active travel and Scotland's International Environment Centre and the establishment of a Wel-Being Hub in Alloa. The Council's considerable investment in its digital infrastructure also seeks to facilitate efficient and effective resident and customer interfaces with the Council. Of the capital Budget allocated over the next five years, these priorities account for 56% of the proposed Programme (Learning Estate 28%, Well-being Hub 17%, Digital 8% and CRD 2%).
- 9.25. Exhibit 14 below summarises the proposed Capital programme by the four categories outlined in paragraph 9.23.

Exhibit 14: General Services Capital Programme by Be the Future Programme themes 2022/23 to 2041/42

	2022/23	2023/24	2024/25	2025/26	2026/27	Total 2027-32	Total 2032-37	Total 2037-42	20 Year Total £000
	£000	£000	£000	£000	£000	£000	£000	£000	
Sustainable Growth	535	3,077	556	386	2,586	3,230	430	430	11,230
Empowering Individuals, Families and Communities	3,959	3,183	6,410	9,282	12,314	67,263	21,000	10,000	133,411
Health & Wellbeing	3,747	3,875	5,685	5,640	100	500	500	500	20,547
Compliance & Operational Resilience	6,645	6,313	4,692	4,417	4,340	20,842	20,848	20,850	88,947
EXPENDITURE TOTAL	14,886	16,448	17,343	19,725	19,340	91,835	42,778	31,780	254,135
FUNDING TOTAL	(5,553)	(8,829)	(8,662)	(8,649)	(8,809)	(28,085)	(21,545)	(21,545)	(111,677)
BORROWING	9,333	7,619	8,681	11,076	10,531	63,750	21,233	10,235	142,458

10.0 Sustainability Implications

10.1. The Council's budget and its approval will allow services to deliver against sustainable outcomes.

11.0 Resource Implications

11.1. Financial Details

11.2. The full financial implications of the recommendations are set out in the report. This includes a reference to full life cycle costs where appropriate. Yes

11.3. Finance have been consulted and have agreed the financial implications as set out in the report. Yes

11.4. Staffing

12.0 Exempt Reports

12.1. Is this report exempt? No

13.0 Declarations

The recommendations contained within this report support or implement our Corporate Priorities and Council Policies.

(1) **Our Priorities** (Please double click on the check box)

Clackmannanshire will be attractive to businesses & people and ensure fair opportunities for all	X
Our families; children and young people will have the best possible start in life	
Women and girls will be confident and aspirational, and achieve their full potential	X
Our communities will be resilient and empowered so that they can thrive and flourish	X

(2) **Council Policies** (Please detail)

14.0 Equalities Impact

14.1 Have you undertaken the required equalities impact assessment to ensure that no groups are adversely affected by the recommendations?

Yes No X

15.0 Legality

16.1 It has been confirmed that in adopting the recommendations contained in this report, the Council is acting within its legal powers. Yes

17.0 Appendices

17.1 Please list any appendices attached to this report. If there are no appendices, please state "none".

- Appendix Ai 'Be the Future' Priorities and Progress
- Appendix Aii Transforming Service Delivery Business Cases
- Appendix B General Services Revenue Budget 2022/23
- Appendix C Demand Pressures
- Appendix D Policy, Management Efficiency and Transformation Savings
- Appendix E Income and Charging Strategy and Register of Charges
- Appendix F Funding to Voluntary Organisations and Participatory Budget 2022/23
- Appendix G Local Government Settlement Letter 9/2021
- Appendix H Council Tax Charges 2022/23 (All Bands)
- Appendix I HSCP Demand Pressures
- Appendix J General Services Capital Programme

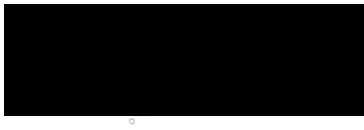
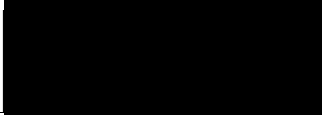
18.0 Background Papers

18.1 Have you used other documents to compile your report? (All documents must be kept available by the author for public inspection for four years from the date of meeting at which the report is considered)

Author(s)

NAME	DESIGNATION	
Ellen Forson	Council Leader	
Nikki Bridle	Chief Executive	
Fiona Colligan	Strategic Director (Transformation)	
Lindsay Sim	Chief Finance Officer (S95)	

Approved By:

NAME	DESIGNATION	Signature
Lindsay Sim	Chief Finance Officer (S95)	
Nikki Bridle	Chief Executive	

Appendix A(i): Be the Future Priorities and progress

1.1. As in previous years, the Council has prioritised sustaining and/or increasing momentum and progress on key aspects of the Be the Future Programme (see Exhibit 1). Next year, 2022/23, represents the start of Year 3 of the Be the Future programme, This is a critical point as activity and focus shift to deliver a greater balance in the financial and social benefits and outcomes delivered by the Council's transformation activity and investment.

Exhibit 1: Key progress with Be the Future implementation during 2021/22

Governance Forum	Key Actions
22 April Council	<ul style="list-style-type: none"> Transformation PMO Team established Plans for the development of the Strategic Roadmap to provide the bridge between the approaches laid out in the 'Be the Future' plan and its full implementation The approach that the Strategic Directors are taking through the Strategic Oversight Group for the Well-being Hub development to try-out new approaches to cross-functional working to deliver transformation
27 May 2021 People Committee	<ul style="list-style-type: none"> The Committee agreed to maintain its commitment to the transformation change programme of The Promise.
24 June Council	<ul style="list-style-type: none"> The investment of £120k from the £1.201m uncommitted Transformation Fund balance to fund a new post of Senior Manager (Transformation) for a fixed term contract of 18 months The investment of £54k from the uncommitted Transformation Fund balance of £1.201m to bring all contracts in the Programme Management Office into line The additional discretionary funding of £372,000 from Scottish Government be allocated to improvements and maintenance within West End Park, Alloa, subject to the necessary financial and legal considerations Transformation Zones agreed as next stage in the Be the Future Programme Driving Change in Mental Health and Wellbeing for Children, Young People and their Families – 10 workstreams of activity underway including 3 new digital services - Mind Moose, Together All and Shout and establishment of a Creative Therapeutic Interventions for Children Service (CTIfCS) for those aged 5 - 9 year olds
19 August Council	<ul style="list-style-type: none"> The activity to identify and accelerate priority projects in the Be the Future programme to support the identification of savings and efficiencies as outlined in the Budget Strategy Update. The work with Scottish Futures Trust (SFT) to develop the rapid scoping assessment and associated 'prospectus' for the Transformation Zones in Alloa, approved at Council in June 2021. People services redesign to support the improvement and recovery of Children's Services and the development of an

Governance Forum	Key Actions
	integrated People Service progresses with permanent appointments to Chief Education Officer and Chief Social Work Officer roles.
16 September 2021 People Committee	<ul style="list-style-type: none"> The Promise will align with and become embedded within the Be The Future Transformation Programme, particularly in the area of Empowering Families and Communities.
21 October Council	<ul style="list-style-type: none"> Repurposing the £467k previously approved budget from the Transformation Fund That £203k of the £467; repurposed funds are used to fund the resources and the remaining balance be added to the delegated flexible resourcing fund The repurposing of £300k from the approved 2021/22 Capital Plan to accelerate Scotland's International Environment Centre The principal of spending up to £145,500 at risk for two City Region Deal Skills and inclusion projects relating to Digital and Active travel skills which would be met from uncommitted reserves if funding was not approved Well-being Complex had completed RIBA stage 0 processes and progressing to options appraisal. Significant community and partner engagement completed. Interim pool provision progresses to the design stage
18 November People Committee	<ul style="list-style-type: none"> Family Wellbeing Partnership is created to improve the wellbeing and capabilities of families and young people in Clackmannanshire in partnership with Columba 1400, Heriot-Watt University and funded by the Scottish Government's Social Innovation Partnership. It embeds commitment to #KeepthePromise Council and its key partners offered the opportunity to their senior leaders and front line staff to attend residential values based leadership opportunity at Columba 1400, funded by the Social Innovation Partnership.
27 January 2022 People Committee	<ul style="list-style-type: none"> Values Based Leadership experiences provided for senior leaders, frontline workers and key influencers, as part of the Family Wellbeing Partnership. STRIVE continues to operate remotely during COVID-19, supporting those who need it most in Clackmannanshire. A dedicated STRIVE space has been created within the new Alloa Police station, where STRIVE team members and project board members can now work collaboratively. Progress has been made in developing a new Children's Services Plan, designed around The Promise and the five priority areas and themes (A Good Childhood; Whole Family Support; Planning; Supporting the Workforce; Building Capacity).

Investment-led recovery

1.2. The Council has already prioritised the aim of improving its economic performance and contribution to the Regional Economy with a particular emphasis on improving the availability of, and access to more, better

paid jobs and tackling inequalities such as the gender pay gap. It is clear that this context and its associated challenges of poverty and inequality have been exacerbated by the pandemic and recent increases in the cost of living.

- 1.3. As a consequence, this Budget sustains a clear focus on investment-led recovery and maximising the impact of the Council's own investment. In the 2020/21 Budget, Council agreed for the first time a 20-year (£255m) rolling capital programme with investment accelerated in the first half of the Programme to stimulate economic recovery. The 2022/23 Budget builds on this baseline with an additional focus on strengthening the alignment across transformation, revenue and capital investment activity.
- 1.4. Improved alignment of the Council's investment in this Budget coincides with the realisation of major projects located in Clackmannanshire, funded from the Stirling and Clackmannanshire City Region Deal. These include:
 - £22m **Environment Centre** based in Alloa which in its first phase will deliver 125 jobs; skills to nearly 9000 individuals including those who are under represented; opportunities to inspire our young people to engage with industry and a future where Clackmannanshire will see the growth of new industry relationships and business.
 - £7.25m from the City Region Deal Clackmannanshire Capital Fund invested to enable the University of Stirling to deliver **Intergenerational Living Innovation** and deploy those innovations across Clackmannanshire to provide new housing, health and social care models.
- 1.5. This firm baseline of Council and external investment is combined with an increased drive to clearly articulate the benefits of our Place-based investment. This approach is aligned with national policy drivers which are increasingly leading to government funding refocussing on the impacts of investment within place-based contexts, rather than funding individual projects or initiatives. This Budget and the underpinning work provides the Council with a singular opportunity to maximise the local benefits we deliver.

The Council's portfolio of activity for investment-led recovery is already well progressed. Key examples of investment led-recovery include:

- **Transformation Zones** were approved at the June 2021 Council meeting as the next step in our Be the Future programme. The first Transformation Zones, working in partnership with Scottish Future Trust, are located in Alloa South and East and encompasses place-based, social, and innovation opportunities to deliver socio-economic benefits, regeneration and community wealth building.

- The selection of Clackmannanshire in July 2021 by the Scottish Government as one of four **Shaping Places for Well-Being** locations in Scotland. This is a 3 year programme of collaborative, data-driven working between partners, drawing on our citizens experience, to bring the place and well-being outcomes that will tackle inequality.
 - £16m investment approved in the 2021/22 Budget into the **Well-being Hub**, which will be located in Alloa and, working with SportScotland, Health and other partners, will create a connected view of health, well-being, social care, sport and leisure across Clackmannanshire. This is combined with £6.3m of investment in developing an **Active Travel** network that connects our towns, villages and schools to promote affordable, low carbon transport options for people.
 - £123m investment into our **Learning Estate** over the next 20 years. This strategic development of the school estate was further augmented with the agreement at the February 2022 Council meeting to the options appraisal for Lochies and Deerpark schools in preparation for a bid to the Phase 3 Scottish Government Learning Estate Investment Programme.
 - In 2021, the Council (through HRA) secured £2.5m of Scottish Government funding to take forward improvements on the **Westhaugh Travellers' site**. In 2022, the Council will work with the residents, in line with the Place standard toolkit and the Governments new Site Design Guide, to shape the design of the infrastructure and living accommodation.
 - As agreed at Council in October 2021, the investment of £0.250m from the capital programme into **Scotland's International Environment Centre** to accelerate Phase 2 in Alloa South as part of the commitment to investment-led recovery through the Transformation Zones.
 - The use of the City Region Deal investment of £2m into **Flexible Skills** to support the complex, system-wide development of skills in order to improve labour market and other outcomes for people within Clackmannanshire.
- 1.6. In the course of developing and implementing these initiatives, the strategic partnerships that have been developed have led to significant levels of investment of partner resources and funding into the Council's transformation and capital programmes. Exhibit 2 outlines highlights from what has been secured in the period 2021/22.

Exhibit 2: Summary of key investment secured through strategic partnership

Project/activity	Partners	Investment/support from partner
Transformation Zones	Scottish Futures Trust	1 FTE resource to support early scoping work
Shaping Places for Well-Being	The Improvement Service & Scottish Government	1.5 FTE officer for 3 years to work on the programme
Scotland's International Environment Centre	University of Stirling	Resource to lead the development of all business cases, implementation work and operation of centre
Well-Being Complex	SportScotland, Health Promotion Service, NHS Forth Valley	0.5 FTE Management capacity Support 'Team Well-being'
Family Well-Being Partnership	Scottish Government, Hunter Foundation and Columba 1400	£450k investment Project coordinator (Columba) Evaluation and Learning partner ISPHERE £50k investment into The Lens
STRIVE	Police Scotland, Well-Being Scotland, SFRSc, Health (GP lead) Scottish Government	1 FTE Police Officer as part of the project team with other partners inputting to the wider STRIVE team and governance £91k Children Social Work Test of Change
Mental Health & Well-being for children, young people and families	Scottish Government	£164K Counselling in schools: Counselling in Schools Coordinator; Research Assistant; Assistant Ed Psychologist £139K Mental Health Supports: Groups, Interventions £9.5K Young Person's Guarantee and SAC Mental Health Interventions
The Promise Participation Network	The Promise Scotland Implementation Team	Mobilisation team, provision of The Promise Design School Training, Corra Funding (£50k)
The Promise 'Follow the Monday'	McKinlay Consulting Chief Design Officer, Scottish Government	Input to the work with Children and Young People Strategic Group and Alliance
Well-Being Economy and Community Wealth Building	SIPHER, CLES and Scottish Government	As Scottish Government pilots for both we have a range of support.

- 1.7. Additionally, following the appointment of a Funding Officer to the Council, more emphasis has been placed on maximising the value of our grant capture (for the Council and for Third Sector) as shown in Exhibit 3. This work has been enhanced through the establishment of a corporate Investment Group during 2021/22. The Investment Group aims to provide greater cohesion to the Council's approach, facilitating proposals at a scale not previously possible. This group is leading on the development of the proposals for the UK Government's Levelling Up Fund which will focus on the opportunities presented to progress the Transformation Zones.

Exhibit 3: Grant capture successes 2021/ 22

Project Name	Funder	Amount Secured
Dumyat Visitor Hub	Visit Scotland	£139,268
Dumyat Visitor Hub	Energy Saving Trust	£22,338
Social Housing Decarbonisation Fund Demonstrator	UK Government (BEIS)	£310,000
Reusing Alva's Toilets*	Nature Scot	£15,000
Improving the Visitor Experience at Gartmorn Dam and the Hillfoots Glens	Better Places Green Recovery Fund 2	£35,083
Various Projects*	Scotland's Towns Partnership	£23,471
Active Travel Hub ebikes*	Keep Scotland Beautiful	£26,036
Organising a series of sports and wellbeing itineraries*	Visit Scotland	£40,000
Refurbishing Alva's Public Toilets*	Forth Valley and Lomond LEADER	£9,746
Addressing Multiple Barriers to Employment: A Pre-Employability Pilot in Clackmannanshire*	UK Government	£575,250
TOTAL GRANT SECURED		£1,197,192

*Indicates that funding was secured for third sector organisation

Regional economy

- 1.8. The Council's work on Community Wealth Building and the Well-being economy is being delivered against a strategic backdrop of emerging national policy focussed on developing regional level approaches. Examples of this include the indicative Regional Spatial Strategy, the Regional Transport Strategy and the ongoing Regional Strategy for Skills.
- 1.9. There has been significant political and managerial investment in collaborating with our neighbouring Councils, Stirling and Falkirk, to secure support for a variety of Forth Valley wide initiatives through the Scottish Government's Regional Recovery and Renewal Fund and a joint bid for Bus Partnership Funding.
- 1.10. With increasing policy focus on Scotland's regional economies, there is now a timely opportunity to build on this work to identify specific areas

of support for our local Economic Recovery and Renewal priorities. Early work on the Regional Economic Development Strategy has identified three priority themes for further work in 2022/23:

- Productive Places and People;
- Regional Inclusive Growth based on a Well-being Economy, and
- Our journey to a Net Zero Forth Valley.

Some of the Council-led elements of this work, embedded within existing Be the Future priorities, are covered in the following sections.

Community wealth building and well-being economy

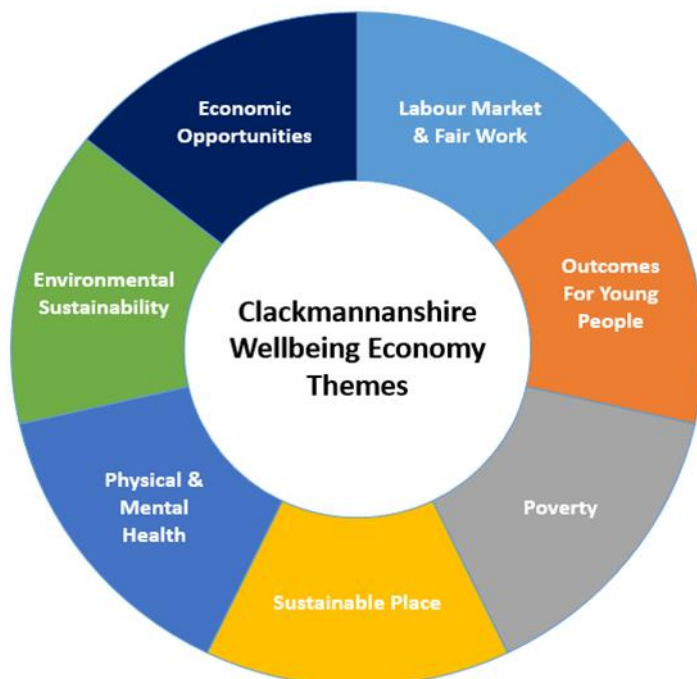
- 1.11. Clackmannanshire Council is in the unique position of being both a Scottish Government Community Wealth Building pilot and a Well-being Economy pilot. With the appointment to Scottish Government of Tom Arthur MSP in May 2021 as a Minister whose portfolio covered Community Wealth Building, this has created an explicit link between Clackmannanshire as a pilot and national policy development.
- 1.12. The Community Wealth Building action plan produced by CLES (the national organisation for local economies) was agreed by both the Council and the Clackmannanshire Alliance Community Planning Partnership (CPP) during 2020/21. This committed Clackmannanshire to be the first area in Scotland to work across all five pillars of the Community Wealth Building model.
- 1.13. Much progress has been made on the action plan in 2021 including:
 - As one of the largest employers in the County, the Council was awarded accreditation as a Real Living Wage Employer. This accreditation also provides leadership to encourage other organisations to follow
 - 4% increase in Council procurement conducted with Clackmannanshire suppliers
 - Community Wealth Building built into the design of Stirling & Clackmannanshire City Region Deal projects.
 - Community benefits wish list developed in partnership with Clackmannanshire Third Sector Interface. This enables companies bidding for Council contracts to identify benefits that will meet the needs of local community and that they can support.
- 1.14. In recognition of the importance of Community Wealth Building as a guiding principle in our transformation programme, this Budget includes:

- a proposal for investment from the Transformation Fund to fund additional resource to support Community Wealth building (Exhibit 8, cover report)
- acceleration of the recommendations in the Council’s action plan on the development of the asset register and the support for the Women in Business programme
- A commitment to use a proportion of the Place Based Investment Fund from Scottish Government in 2022/23 to progress Community Wealth Building actions.

This is in addition to the investment approved for additional capacity to embed Community Wealth Building in the Council’s culture and processes which was approved in the Budget 2021/22.

1.15. Throughout 2021, the Well-being Economy pilot progressed on the six-stage Inclusive Growth Diagnostic Framework. Seven key themes (Exhibit 4) were identified as a focus for Clackmannanshire based on the significant review of data and evidence at a Clackmannanshire level.

Exhibit 4: Seven themes for Well-being Economy activity in Clackmannanshire



1.16. In March 2021 the Alliance agreed to undertake a refresh of the Local Outcomes Improvement Plan (LOIP) and develop a Well-being Economy LOIP to align partners’ collective aspirations to deliver improved well-being economy outcomes for Clackmannanshire.

- 1.17. The LOIP will be refreshed in 2022/23 and will set out the joint strategic outcomes and priorities for the Clackmannanshire Alliance for the next 3 years. It will set the strategic direction for Clackmannanshire, underpinned by robust data and informed by a sound evidence base captured through the Well-being Economy project and the Shaping Places for Well-Being programme.

Climate Challenge: our journey to net zero

- 1.18. Climate Change is one of the most serious challenges facing communities here in Clackmannanshire and across the world. Meaningful action at international, national and local level is required in order to safeguard our planet for future generations.
- 1.19. As part of our investment-led recovery, we have a chance to rebuild in a way that delivers a greener, fairer and more equal society. Whilst there are challenges for small councils such as Clackmannanshire to take meaningful, sustainable action, there are also opportunities which build on the close relationship with our communities and businesses together with the significant action that the Council has already taken and is planning to take as can be evidenced by our Capital Plan and City Region Deal investments.
- 1.20. In August 2021 the Council approved a Motion submitted by the Council Leader that committed the Council to develop a comprehensive Climate Change Strategy within the next 12 months which will deliver a framework to ensure that all strategic decisions, budgets and approaches to planning decisions are in line with a shift to net zero greenhouse gas emissions by 2045. There is significant green investment already being made through our 20 year rolling capital programme as shown in Exhibit 5. In addition our progress on the climate challenge following the earlier Council motion includes:
- Work to gather baseline data needed for identifying the required targets for specific emissions reductions. This will identify the key areas of policy for review in order to meet our commitment to Net Zero;
 - Preliminary work to constitute a Community Climate change forum;
 - Working with young people through the Eco Schools programme and Scotland's International Environment Centre Young Pathfinders' programme;
 - In collaboration with environmental charity Keep Scotland Beautiful, development has begun to shape a bespoke Climate Emergency Training programme for Elected Members and senior officers, and

- In November 2021, following COP26, an application was made to the Woodland Trust's Emergency Tree Fund for the establishment of a Forth Climate Forest. This is a ten year programme of tree planting projects for a range of well-being, climate and ecological benefits within the Forth Valley Area. The project will deliver canopy, connectivity and carbon targets.

Exhibit 5: Green investment through our Capital Programme*

	2022/ 23	2023/ 24	2024/ 25	2025/ 26	2026/ 27	Total 2027-32	Total 2032-37	Total 2037-42	20 year Total
	£'000	£'000	£'000	£'000	£'000	£'000	£'000	£'000	£'000
Innovation Hub Delivery	200	1,164							1,364
City Deal (RPMO)	100	100							200
Renewable Energy Projects	30								30
Active Travel Route Railway Station	0	560							560
Flood Protection	57	235	86	86	86	430	430	430	1,840
Tillicoultry Flood Protection	0	150	250	300	2,500	2,800			6,000
Building energy management system	32	8							40
Cycle Routes	222	100	100	55					477
Active Travel Route	0	2,000							2,000
Street Lighting Replacement	258	258	258	258	259	1,297	1,303	1,305	5,196
Vehicle Replacement	563	800	1,000	1,000	1,000	5,000	5,000	5,000	19,363
TOTAL	1,462	5,375	1,694	1,699	3,845	9,527	6,733	6,735	37,070

* Note: To meet net zero, we will have to consider the carbon impact of ALL our capital projects.

Appendix A(ii): Transforming service delivery case studies

This Appendix sets out three case studies that illustrate how the Council is doing things differently. The case studies set out details in respect of The Promise and Family Well-being Partnership; STRIVE; and Digital Transformation.

Case study: The Promise and the Family Well-being Partnership

In 2021/22 Clackmannanshire Children and Young People Services Partnership Board endorsed an approach which structured the new Children's Services Plan 2021-24 around the framework of The Promise.

One of the first areas of action for the Council is local support and provision, so that every child or young person can have access to care and support in their local community, and they can maintain safe, loving relationships with their families, friends, and other people who care about them and that are important to them.

While working within the expectation that children and young people remain with their families, there is still a need to ensure that those children and young people who do need to be cared for away from home, can stay within their communities, in a safe and loving environment. To do this we need to invest in increased local housing care provision which reflects the high standards that we want for our children and young people, including local emergency provision and housing pathways to independent living to enable young people leaving care to achieve successful independence.

As part of this commitment the Council has made provision in the Budget 2022/23 to progress the options for a review of Residential child care. Work is already underway and immediately following the approval of this Budget, work will commence to carry out a feasibility study to assess options to enhance local provision within Clackmannanshire. This will improve the quality of care for our children and young people, will deliver financial savings moving forward and ensure that we continue to #KeepThePromise. The views of our care experienced community will inform this work from the outset.

As part of the work on The Promise, the Family Well-being Partnership, which is a long-term partnership between Scottish Government, the Hunter Foundation and the Council, is working to change the way we design our services, putting lived experience and collaboration with communities at the forefront. This partnership has already provided opportunities for both the Council and our communities to come together to think differently about how we create the possibilities for change.

In 2021/22 a wide cross-section of senior leaders, frontline workers, elected members, children, families and local partners participated in Columba 1400 Values Based Leadership (VBL) experience. This creates a shared values based approach to change, building a supported community of change makers and marks a significant extension of the leadership development identified in the organisational values work completed in 2019/20.

In 2022/23 our change makers will build on their VBL experience and begin to share expectations and ideas of what needs to happen to make service provision in Clackmannanshire increasingly well-being and capabilities driven. Supported by The Lens and a £100k fund (£50K from The Hunter Foundation and £50k match funding from the Council) our change makers will begin to identify possibilities and challenges within the current system and where new ways of delivering services can be tested. "Green Shoots" of larger scale transformational change are also being tracked by our Learning Partners in the Programme, sphere.

Case study 2: STRIVE – Safeguarding Through Rapid Intervention

Safeguarding through Rapid Intervention (STRIVE) is a project testing the concept that a multi-agency team delivers better outcomes, faster, for the most vulnerable residents of Clackmannanshire through early intervention and integrated working. STRIVE considers a collaborative and person centred response rather than by individual service. More than 330 vulnerable adults and families in Clackmannanshire have been supported by STRIVE.

This “whole-systems” approach involves a team of multi-service professionals working together from the earliest opportunity to improve the existing system of safeguarding vulnerable individuals. STRIVE is made up of core partners from Clackmannanshire Council Housing Service, Money Advice, Children and Families, Education, Health and Social Care Partnership and Alloa Police Services. There are also a range of partners who support the project.

The sharing of crucial pieces of soft intelligence between trusted partner agencies enables proactive, rapid responses to welfare need for those considered to be on the cusp of statutory intervention. Practitioners are better able to “join the dots” to understand the overall vulnerability of cases and knowledge of existing support and interventions underway: this better informs the most appropriate action, reduces the likelihood and impact of people experiencing repeated crisis and reduces the intensive resource required by a variety of public services.

The STRIVE team was initially established as an 8 week pilot project in February 2020 and has grown from strength to strength since then, with the team continuing to work remotely during the pandemic to support the most vulnerable members of the community. With the added benefit of the new Police Scotland office in Kilncraigs, Alloa, the team can meet in a dedicated space and will use this base once restrictions allow.

Partnership working across different agencies and partners working around STRIVE has strengthened from the outset of the project, with leaders from all organisations committed to embedding STRIVE further in Clackmannanshire and connecting this with wider transformational change and wellbeing projects. This work is being advanced through the Family Wellbeing Partnership with support from Columba 1400, the Hunter Foundation and Scottish Government.

The Council was informed in February 2022 that it has been shortlisted as a finalist in the Best Transformation Team Category in the Public Sector Transformation Awards 2022 for STRIVE.

Case study 3: Digital transformation

Digital transformation is a core enabler within the Be the Future transformation programme. During 2022/23 work will be accelerated to implement our digital programme in line with our existing Digital Strategy and building on the work undertaken in June and September 2020 by iESE. This will be facilitated by £0.75m capital investment in 2022/23.

A core principle is that wherever possible our processes will be automated in order to release skilled staff to take forward the value-added interventions that our citizens and communities need. Automation will be of two kinds.

Through Robotic Process Automation (RPA) and Artificial Intelligence we will automate repetitive production tasks to streamline our business processes. Examples of where this approach can be applied includes customer email triage, finance and revenue processes, data cleansing, data migration, health and safety and auto generating reports.

Through the Internet of Things (IoT), sensors will be deployed to provide access to real time data insights that can be used to redefine services and transform the ways in which communities live and work. Areas that will be considered as part of this include waste management, air quality, social housing solutions, building health and well-being applications and water monitoring capabilities.

As part of the Digital Transformation programme, work will also continue on two major digital implementations in 2022/23.

The technical infrastructure build for Microsoft 365 is nearing completion and the next phase is configuration of the platform based on best practice and business needs. This is the precursor to the transition into the delivery phase assisting the migration of Services Areas onto the new system.

The replacement of the existing Social Care Management system will go into the procurement phase in 2022/23 and with the award of the contract, the supplier and the project team will begin work on the implementation phase. This is a significant transformation project that will encompass Children's Services; Criminal Justice and Adult Social Care and will support the People Redesign and HSCP Transformation programme.

**General Revenue Budget
2022/23**

APPENDIX B

	<i>2021/22 Approved Budget</i>	<i>Revised before savings/ use of reserves</i>	<i>2022/23 Proposed Budget</i>	<i>2023/24 Indicative Budget</i>	<i>2024/25 Indicative Budget</i>	<i>2025/26 Indicative Budget</i>	<i>2026/27 Indicative Budget</i>	<i>2027/28 Indicative Budget</i>
	<i>£'000</i>							
Service								
Resource & Governance	6,678	7,984	7,890	8,067	8,178	8,291	8,407	8,525
Strategy & Customer Services	3,350	3,612	3,406	3,616	3,685	3,755	3,827	3,901
	10,028	11,596	11,296	11,683	11,863	12,047	12,234	12,425
less allocated to non general fund	(1,305)	(1,305)	(1,305)	(1,305)	(1,305)	(1,305)	(1,305)	(1,305)
	8,723	10,291	9,991	10,378	10,558	10,742	10,929	11,120
Executive Team	571	582	582	592	603	615	626	638
Development & Environmental	15,414	18,060	17,855	18,276	18,554	18,838	19,128	19,423
Education Service	59,912	62,890	62,602	64,320	65,919	67,551	69,215	70,913
Housing & Community Safety	6,199	6,467	6,210	6,516	6,579	6,643	6,709	6,775
Social Services	15,463	16,163	15,937	16,120	16,307	16,499	16,694	16,892
Corporate Services	(785)	(134)	(696)	2,366	5,366	8,366	11,366	14,366
Misc Services - Non Distributed Costs	1,100	1,100	1,100	1,100	1,100	1,100	1,100	1,100
Services Expenditure	106,596	115,419	113,581	119,668	124,987	130,353	135,767	141,229
Central Scotland Valuation	459	467	467	467	467	467	467	467
Health & Social Care Partnership	19,875	23,073	23,073	23,073	23,073	23,073	23,073	23,073
	126,930	138,959	137,121	143,208	148,527	153,893	159,307	164,769
Add/Deduct								
Interest on Revenue Balances	(91)	(91)	(91)	(91)	(91)	(91)	(91)	(91)
Loans Fund Contribution	4,829	4,132	4,132	4,132	4,132	4,132	4,132	4,132
Contribution to Bad Debt Provision	200	200	200	200	200	200	200	200
	131,868	143,200	141,362	147,449	152,768	158,134	163,548	169,010
Sources of Funding								
General Revenue Funding	(80,274)	(85,272)	(85,272)	(83,257)	(82,424)	(81,600)	(80,784)	(79,976)
Council tax freeze	(829)	0	0	0	0	0	0	0
Ringfenced	(7,444)	(8,045)	(8,045)	(8,045)	(8,045)	(8,045)	(8,045)	(8,045)
General revenue Funding still to be allocated	(807)	(1,611)	(1,611)	(1,611)	(1,611)	(1,611)	(1,611)	(1,611)
NDR	(17,184)	(18,065)	(18,065)	(18,065)	(18,065)	(18,065)	(18,065)	(18,065)
Council Tax	(23,716)	(24,427)	(24,427)	(25,160)	(25,915)	(26,692)	(27,493)	(28,318)
Contribution from Reserves	(885)	0	(2,742)	0	0	0	0	0
Contribution from Uncommitted Reserves	0	0	(1,200)	0	0	0	0	0
	(131,868)	(137,420)	(141,362)	(136,138)	(136,060)	(136,013)	(135,998)	(136,015)
Projected (Surplus)/Shortfall	0	5,780	0	11,311	16,708	22,121	27,550	32,995

Demand Pressures

Pressure Type: Contract/ General	Directorate	Demand Pressure Reference	Name of Pressure	Amount 2022/23
Contract	Partnership & Performance	PREP&P1	IFRS16 Leases - system license costs	20,000
Contract	Partnership & Performance	PREP&P2	IT Contract inflation	16,281
Contract	Partnership & Performance	PREP&P3	Annual Insurance Premium Increase	198,800
Contract	Partnership & Performance	PREP&P4	Apprenticeship Levy - annual inflationary increase and National Insurance increase	3,500
Contract	Partnership & Performance	PREP&P5	Scotland Excel Requisition Increase	1,375
Contract	Partnership & Performance	PREP&P6	National Insurance Increase	700,000
Contract	Partnership & Performance	PREP&P7	Itrent Contract renewal	28,000
Contract	Partnership & Performance	PREP&P8	Statutory Notice increases	20,000
Contract	People	PREPE1	PPP Contract Inflation	507,000
Contract	People	PREPE2	Contract Inflation - other Local Authorities	14,655
Contract	People	PREPE3	External Residential Placement	84,620
Contract	People	PREPE4	Corporate Parenting-External Foster Care Provision	502,000
Contract	People	PREPE5	Growth in Kinship Care	187,010
Contract	People	PREPE6	Out of Area Education	60,000
General	People	PREPE7	Swimming Lessons	50,000
General	People	PREPE8	Residential Unit	54,000
Contract	Place	PREPL1	Landfill Tax Increases	22,800
Contract	Place	PREPL28	Non Domestic Rates	80,000
Contract	Place	PREPL8	Water and Energy increases	899,115
Contract	Place	PREPL22	Consumable price uplifts	285,000
Contract	Place	PREPL24	Recycling Improvements - software licences	10,000
Contract	Place	PREPL10	Price inflation on property consumables and Compliance Testing services	96,309

Pressure Type: Contract/ General	Directorate	Demand Pressure Reference	Name of Pressure	Amount 2022/23
General	Place	PREPL9	Property - transitional staffing to cover statutory duties	62,591
General	Place	PREPL27	Housing - transitional staffing to cover statutory duties	15,000
General	Place	PREPL10	Buildings Repairs & Maintenance	477,191
General	Place	PREPL26	Additional staffing to meet schools COVID cleaning standards	95,657

TOTAL 4,490,904

People 1,459,285
Place 2,043,663
Partnership & Performance 987,956

TOTAL 4,490,904

Contractual 3,736,465
General 754,439

TOTAL 4,490,904

Management Efficiency Savings

Directorate	Saving Reference	Description	Cash/ Permanent	2022/23 £
P&P	P&PMGT01	Turnover across services	Permanent	500,000
P&P	P&PMGT02	Hybrid Working - Reduction in Mileage	Cash	20,000
P&P	P&PMGT03	Vacancy Senior Accountancy Asst (12 mths)	Cash	48,000
P&P	P&PMGT04	Cash Handling Consolidation	Permanent	15,000
P&P	P&PMGT05	Housing Benefit of homelessness income	Cash	20,000
P&P	P&PMGT06	Staff Salary Sacrifice Scheme Income	Permanent	1,000
P&P	P&PMGT07	Capitalisation of Digital Transformation posts supporting capital plan implementation	Cash	42,000
P&P	P&PMGT08	Capitalisation of ICT posts supporting capital plan implementation	Cash	123,300
P&P	P&PMGT09	Removal of Research and Information Vacancy	Permanent	30,000
P&P	P&PMGT10	Temporary Reduction in Kilncraigs Reception Resource	Cash	18,450
P&P	P&PMGT11	Reduction to HR Legal budget	Permanent	10,000
People	PEMGT07	Capitalisation of Project Manager for Digital Technology within People for Digital Rollout	Cash	50,155
People	PEMGT1B	ELC Staffing Models and Centre Support	Cash	17,468
People	PEMGT2	Primary Schools Efficiency (Falling Rolls)	Permanent	95,292
People	PEMGT3	External Recharge to Regional Improvement Collaborative	Cash	82,221
People	PEMGT6	PPP Contract Management	Permanent	43,000
People	PEMGT8	Vacant libraries post	Permanent	34,314
People	PEMGT9	Withdraw support for external organisations Apex and CAB	Permanent	14,000
People	PEMGT11	Review SLA with SPS for Glenochil	Permanent	30,000
People	PEMGT12	Align Criminal Justice spend with funding	Permanent	50,000
People	PEMGT13	Residential placements	Permanent	98,500
People	PEMGT15	Reduction in external foster places (further saving 23/24)	Permanent	33,000
Place	PLMGT01	Trading Standards SLA	Cash	40,000
Place	PLMGT02	Economic Development Budget Realignment	Cash	25,000
Place	PLMGT03	Rental Properties	Permanent	45,390

Management Efficiency Savings

Directorate	Saving Reference	Description	Cash/ Permanent	2022/23 £
Place	PLMGT04	Street Lighting Maintenance	Cash	20,000
Place	PLMGT05	Fleet Diesel	Cash	15,000
Place	PLMGT06	Fleet Tyres	Cash	10,000
Place	PLMGT07	Homelessness Income - increase previous cash saving of £100,000	Cash	200,000
Place	PLMGT10	Reconfiguration of staffing funding from other sources reduced from £80,000.	Cash	45,000
Place	PLMGT14	Rental Income	Permanent	12,000
		TOTAL		1,788,090

P&P	827,750
People	547,950
Place	412,390
Total	1,788,090

Cash	776,594
Permanent	1,011,496
	1,788,090

Policy Savings

Directorate	Saving Reference	Description	Cash/ Permanent	2022/23 £
Place	PLPOL2	Waste Income - internal charges	Cash	5,000
Place	PLPOL3	Waste Income - Brown Garden Waste Bin Permit Charge	Cash	15,000
Place	PLPOL4	Roads Charges Income	Permanent	12,000
Place	PLPOL5	Land Services Burials income	Cash	10,000
Place	PLPOL7	Waste Income - Increase in bulky waste collection charge	Cash	5,000
Place	PLPOL8	Waste Income - Introduction of charges for bins at new developments	Cash	3,000
				50,000

P&P	-
People	-
Place	50,000
Total	50,000
Cash	38,000
Permanent	12,000
Total	50,000



Clackmannanshire Council

www.clacksweb.org.uk

Charging Policy

This policy sets out Clackmannanshire's policy regarding fees and charges for services for the 2022/23 financial year.

Introduction

Clackmannanshire Council has a statutory duty to provide certain services to the public. There are no charges for these services except where charges are set by statute. (e.g. planning applications, building control, licensing).

The Council provides other discretionary services, some of which are provided at a cost to the customer.

Principles

1. The Council must provide services which are defined as a statutory duty.
2. The Council may also choose to provide discretionary services, depending on the identified needs of the population of Clackmannanshire.
3. The Council will agree the charges for each discretionary service provided as part of the budget process each year and these are published annually in the Council's Register of Charges.
4. The Council will benchmark the charges it makes against other Scottish Councils to ensure fees and charges are reasonable and affordable. Where a bench mark doesn't exist a commercial rate may be used to set the rate.
5. Services aim to recover the full cost of providing discretionary services to ensure that all costs are covered by the charges made.
6. The Council consults with the public each year through a Budget Engagement process covering the provision of Services incorporating any changes to fees and charges.

7. The Council can choose to provide services through a third party supplier or provider. Any such arrangement will be procured through the agreed procurement arrangements and in compliance with Councils Contract Standing Orders.
8. The ability of those in receipt of services, to pay proposed rates is taken into account when proposals for increased charges are being considered. Consideration is also given to the competitive environment in which particular services operate.
9. The cost of invoicing and recovering income due is taken into account when considering fees and charges for services. Low volume activity will cost the Council more to process than the income generated. This figure will reduce as more transactions are carried out electronically.
10. The Council encourages customers to pay for services, in advance and electronically or through on-line facilities.
11. Fees are set in advance, for the coming year, however a small number may be subject to mid-year revisions.

Summary

The Council seeks to ensure best value for all residents of Clackmannanshire.

Statutory services will be provided free of charge to residents of Clackmannanshire, except where statute or legislation requires a charge to be made.

Discretionary services will be provided on a full cost recovery basis subject to financial assessment where appropriate.

Fees and charges are reviewed on an annual basis as part of the budget setting process, but may be subject to changes in-year.

The Register of Charges will be available on the Council's website following approval of the Budget and this will set out the charges for fees and services provided from 1st April 2022 to 31st March 2023.

Income and Charging 2022/23

Rationale for changes in 2022/23

The annual review of the Council's Income and Charging Policy has taken place as part of the budget challenge process. All aspects of the Council's income and expenditure were taken into account including comparison with other councils, discussion with Services and consideration of service proposals to introduce a service charge or increase charges in some areas.

Charges for 2022/23

Fees and charges have increased for 2022/23 by an inflationary increase of 5.4%. The exception to this is where fees and charges are set by statute or set outwith control of the Council.

Exceptions

Environment Health

The shelter for stray dogs is run by Stirling Council. The charge has been increased by a proposed 3%. This will be confirmed once Stirling Council agree their budget.

Trading Standards

This service is provided by Stirling Council. The charge has been increased by a proposed 3%. This will be confirmed once Stirling Council agree their budget.

Registrars

Ceremony fees have increased by £30-£35 to cover associated costs.

Housing

The rent charge has increased by 3.1%.

The rent charge for temporary accommodation and support remains at the same level as 2021/22.

There has been no increase to the weekly rent for the travelling persons site.

Council Tax

Council tax has increased by 3%.

Development & Environment

Some fees are set by statute and cannot be increased by the Council. Where this is the case, the Council charges the maximum charge.

Other charges made within Development Services and Environment Services will continue to be made on a commercial basis, taking account of affordability and level of demand.

For 2022/23 we have introduced two new charges:

- £10 for the replacement of wheeled bins, and
- £60 applicable to developers for the provision of bins for new developed properties.

Appendix F

Disclosure of Funded Organisations 2022/23

In September 2014, the Council's External Auditor recommended that the Council should disclose annually details of each individual voluntary organisation it funds by direct award including the Council role, the Council contribution and the category of services delivered.

The table below outlines this information for the financial year 2022/23. All funding arrangements are subject to Contract Standing Orders and the Council's Code of Practice for Funding External Bodies and Following the Public Pound.

Directorate	Description	Category	Council Role	Value
People	Action for Children – family centre	Children & Young People	Contract via Direct Award	£146,463
People	Action for Children – functional family therapy	Children & Young People	Contract via Direct Award	£81,551
People	Action for Children – out of hours	Children & Young People	Contract via Direct Award	£90,000
People	Action for Children – Tayavalla	Children & Young People	Contract via Direct Award	£106,807
People	Barnardos - early intervention	Children & Young People	Contract via Direct Award	£40,969
People	Barnardos – substance misuse	Children & Young People	Contract via Direct Award	£65,686
People	Transform Forth Valley	Children & Young People	Direct Award	£8,500
People	C.H.A.S.	Children & Young People	Direct Award	£6,447
People	Central Carers Association	Children & Young People	Contract via Direct Award	£47,084
People	Community House	Children & Young People	Contract via Direct Award	£34,760
People	Homestart	Children & Young People	Contract via Direct Award	£70,002
People	Who Cares?	Children & Young People	Contract via Direct Award	£35,209
People	Apex Scotland	Criminal Justice	Direct Award	£26,500
People	Barnardos -Freagarrach	Children & Young People	Contract via Direct Award	£18,050
People	Citizens Advice Bureau	Criminal Justice	Direct Award	£16,500
People	Play Alloa	Education- Youth Services	Contract via Direct Award	£16,738
People	Clackmannanshire Sports Council	Health & Wellbeing	Contract via Direct Award	£6,202
Partnership and Performance	Support to 3 Community Run Halls: Coalsnaughton, Clackmannan, Devonvale	Community Empowerment	Contract via Direct Award	£12,800
Partnership and Performance	Safe Drive Stay Alive	Community Safety	Contract via Direct Award	£3,000
Partnership and Performance	The Gate Foodbank	Supporting Vulnerable Adults	Contract via Direct Award	£ 4,645
Partnership and Performance	The Gate Soup Pot	Supporting Vulnerable Adults	Contract via Direct Award	£ 2,787
People	Clackmannanshire Women's Aid	Supporting Vulnerable Adults	Direct Award	£161,442
People	Rape Crisis	Supporting Vulnerable Adults	Direct Award	£12,903
Total				£1,015,045



Email: [REDACTED]

Local Government Finance Circular No. 9/2021

Chief Executives and Directors of Finance of
Scottish Local Authorities

Chief Executive, Convention of Scottish Local
Authorities (COSLA)

Our ref: A35612006
20 December 2021

Dear Chief Executive/Director of Finance

1. LOCAL GOVERNMENT FINANCE SETTLEMENT 2022-23 **2. NON-DOMESTIC RATES**

1. This Local Government Finance Circular provides details of the provisional total revenue and capital funding allocations for 2022-23, as well as the latest information on current known redeterminations for 2021-22. This Circular also provides details on a range of Non-Domestic Rates measures, including the proposed 2022-23 poundage and changes to certain reliefs.
2. The provisional total funding allocations form the basis for the annual consultation between the Scottish Government and COSLA ahead of the Local Government Finance (Scotland) Order 2022 being presented to the Scottish Parliament. This is currently scheduled for early February 2022.
3. We expect local authorities to inform COSLA, and for COSLA in turn to inform the Scottish Government by no later than 21 January 2022, if they think there are any discrepancies or changes required to these provisional allocations. Redistribution(s) to address any agreed discrepancies or changes will be undertaken within the total settlement allocations set out in this Circular and not through the provision of any additional resources by the Scottish Government. The allocations are therefore provisional only at this stage, with the final allocations not being confirmed until after the end of the consultation period and the publication of the Local Government Finance Circular which will follow the approval of the Local Government Finance (Scotland) Order 2022.
4. The Cabinet Secretary for Finance and Economy wrote to the COSLA President, copied to all Council Leaders on 9 December 2021, confirming the package of measures that make up the settlement to be provided to local government. This Circular should be read in conjunction with that letter. The terms of this settlement have been discussed with COSLA on behalf of all 32 of its member councils.

5. The Scottish Government will work in partnership with local government to implement the budget and the joint priorities in return for the full funding package worth over £12.5 billion and includes:
- £174.5 million for continued delivery of the real Living Wage within Health and Social Care;
 - £15 million for uprating of free personal and nursing care payments;
 - £20.4 million for implementation of the Carers Act;
 - Additional investment of £124 million to provide care at home;
 - £20 million to support Interim Care;
 - An additional £200 million to support investment in health and social care;
 - £145 million for Additional Teachers and Support Staff;
 - Maintained funding for 100 day commitments including the removal of curriculum and music tuition charges and expanded School Clothing Grant; and
 - An additional £64 million revenue that was not identified on the face of the budget as well as the £30 million of capital funding already identified to facilitate the expansion of Free School Meals.
6. In addition to the funding set out in this Circular it should be noted that there are a number of further revenue and capital funding streams outwith the local government finance settlement for particular policy initiatives which deliver on shared priorities and benefit local government services. Table 5.17 in the Scottish Government's "Budget Document: 2022-23", which was published on 9 December 2021, provides further details of these funding streams.
7. The allocations have been arrived at using the standard agreed needs-based distribution methodology and updated indicators. Any undistributed sums will be allocated in the standard way following consideration by the Settlement and Distribution Group. We have shared a separate note with COSLA providing a full reconciliation of the changes between the 2021-22 and 2022-23 Budgets and between the 2022-23 Budget and the figures in this Circular. We have also provided full details of all the revenue and capital allocations.
8. The various parts and annexes to this Circular, listed below, provide more of the detail behind the calculations.

- Part A: Local Government Finance Settlement – Revenue: 2022-23 and changes in 2021-22;
 Part B: Local Government Finance Settlement – Capital: 2022-23;
 Part C: Non-Domestic Rates for 2022-23.

The various Annexes included in this Circular are as follows:

- Annex A: All Scotland Aggregated Funding Totals 2021-23;
 Annex B: Individual Revenue Allocations for 2022-23;
 Annex C: Revised Individual Revenue Allocations for 2021-22;
 Annex D: Explanatory Notes on the Revenue Distribution;
 Annex E: Estimates of Ring-Fenced Grant Revenue Funding for 2022-23;
 Annex F: Floor calculation for 2022-23;
 Annex G: Redeterminations of Individual Revenue funding for 2021-22;
 Annex H: 2008-23 Changes Column;
 Annex I: General Capital Grant and Specific Capital Grants 2022-23;
 Annex J: General Capital Grant – Flood Allocations Per Local Authority 2022-23; and
 Annex K: Total Local Government Funding Settlement 2022-23.

Part A: Local Government Finance Settlement - Revenue: 2022-23 and changes in 2021-22

9. This Finance Circular sets out the provisional distribution of revenue funding allocations for 2022-23. **Annex A** of this Circular sets out the all-Scotland aggregate totals for 2021-23.
10. **Annexes B** and **C** set out the distribution of the total revenue funding allocation between councils and the allocation of the different elements (General Revenue Funding, Non-Domestic Rate Income and Ring-Fenced Revenue Grants) for each council for 2022-23 and 2021-22. The basis behind the grant distribution methodology is as recommended in the report from the Settlement and Distribution Group (SDG). The explanatory notes contained in **Annex D** explain the basis behind the calculation of the individual council grant allocations.
11. **Annex E** gives a breakdown of the provisional individual council shares of all the ring-fenced revenue grant allocations for 2022-23.
12. The calculation and effects of the main floor adjustment for 2022-23, which provided councils with a maximum decrease in the funding used in the calculation of the main floor of -0.42%, is set out in **Annex F** of this Circular. The setting of the floor is in line with the revised arrangements agreed following the SDG review of the floor methodology during 2018.
13. This Circular confirms the continuation of the **85% funding floor** for 2022-23. The methodology compares total revenue funding plus local authorities' assumed council tax income and any council whose total support under this method falls below 85% will be topped up to ensure that all councils receive 85% of the Scottish average total revenue support per head.
14. This Local Government Finance Circular provides details of current known 2021-22 redeterminations at **Annex G** for the General Revenue Grant, both core settlement and COVID-19 related. It should be noted that only the core settlement additions have been included in the revised 2021-22 settlement set out in Annex A and Annex C. The COVID-19 related additional funding is a constantly changing position however the redetermination allocations for 2021-22 to be paid as General Revenue Grant as at the end of January will be included in the Local Government Finance (Scotland) Order 2022.
15. **Annex H** summarises the column within the settlement titled 2008-23 Changes Column.

Part B: Local Government Finance Settlement – Capital Grants 2022-23

16. In 2022-23 the Local Government Settlement provides capital grants totalling £679.6 million. This is made up of General Capital Grant totalling £540.5 million and Specific Capital Grants totalling £139.1 million.
17. **Annex I** sets out the provisional distribution of the Settlement for capital per local authority for 2022-23. The methodologies used to calculate these provisional allocations have been agreed with COSLA. Capital grants which remain undistributed are identified as such.
18. The provisional distribution for the General Capital Grant includes allocations for flood schemes. The allocations for these schemes is set out in **Annex J**. Where schemes have slipped and the grant paid in a prior year exceeds the grant due the scheme will show a negative value which will reduce the total General Capital Grant payable to that Council.
19. **Annex K** summarises the Local Government Finance Settlement for 2022-23.

Part C: Non-Domestic Rates for 2022-23

20. The Distributable Amount of Non-Domestic Rates Income for 2022-23 has been provisionally set at £2,766 million. This figure uses the latest forecast of net income from non-domestic rates in 2022-23 and also draws on council estimates of the amounts they will contribute to the Non-Domestic Rating Account (the 'Pool') in 2021-22. The figure incorporates the Scottish Fiscal Commission's estimate of the contributable amount and includes a calculation of gross income; expected losses from appeals; estimated expenditure on mandatory and other reliefs; write-offs and provision of bad debt together; and estimated changes due to prior year adjustments. The distribution of Non-Domestic Rates Income for 2022-23 has been based on the amount each Council estimates that it will collect (based on the 2021-22 mid-year estimates provided by councils). General Revenue Grant provides the guaranteed balance of funding. This method of allocation provides a clear presentation of the Non-Domestic Rates Income per council and transparency in the make-up of council funding.
21. The 2022-23 Non-Domestic Basic Property Rate ('poundage') is provisionally set at 49.8 pence. Two additional rates are levied on properties with a rateable value over £51,000 (51.1 pence) and £95,000 (52.4 pence) respectively.
22. The Scottish Budget 2022-23 also introduces the following policies:
- 50% Retail, Hospitality and Leisure relief for the first three months of 2022-23, capped at £27,500 per ratepayer
 - Business Growth Accelerator relief will be expanded by making increases in rateable value due to the installation of solar panels a qualifying improvement eligible for relief from 1 April 2022
 - Enterprise Areas relief will be extended for one year to 31 March 2023.
23. The Scottish Budget 2022-23 maintains the following reliefs which are set annually:
- Small Business Bonus Scheme relief, which lifts over 111,000 properties out of rates altogether as at 1 June 2021; and
 - Transitional Relief, which caps annual rates bill increases at 12.5% in real terms for Aberdeen City and Aberdeenshire offices and for all but the very largest hospitality properties across Scotland.
24. The following reliefs will also be maintained: day nursery relief, disabled rates relief, district heating relief, empty property relief, Fresh Start relief, hardship relief, hydro relief, mobile masts relief, new fibre relief, renewable energy relief, renewable heat networks relief, reverse vending machine relief, rural relief, sports club relief and stud farms relief. Charitable rates relief will also be maintained, however from 1 April 2022 mainstream independent schools will no longer be eligible for this relief, as recommended by the independent Barclay Review of Non-Domestic Rates in 2017.
25. The Barclay Review also recommended that: "To counter a known avoidance tactic for second homes, owners or occupiers of self-catering properties must prove an intention let for 140 days in the year and evidence of actual letting for 70 days." This policy will be implemented 1 April 2022, from which point self-catering premises will be required to meet these criteria. Councils will have discretion in the event of exceptional circumstances, which lead to the criteria not being met, to determine that a property can continue to be treated as a self-catering premises.
26. We will lay legislation to help local authorities tackle a known avoidance tactic on empty non-domestic properties. This policy will provide local authorities with the discretion, in prescribed circumstances, to restrict the awarding of 100% empty property rates relief where the occupier

has entered insolvency, compulsorily (by the court) or voluntarily. This will deliver greater fiscal empowerment for councils in advance of the devolution of empty property relief in April 2023.

27. NDR reliefs, like other subsidy or support measures, may be subject to the conditions set out in the EU-UK Trade and Cooperation Agreement, which in certain cases limits sectoral public subsidisation to 325,000 Special Drawing Rights (equivalent to approximately £335,000) over any period of three fiscal years.

28. Councils may also offer their own local reliefs under the Community Empowerment (Scotland) Act 2015.

29. Information on the Business Rates Incentivisation Scheme (BRIS) will be set out later.

Enquiries relating to this Circular

30. It should be noted that figures in this Circular may be marginally different from final allocations due to roundings. Local authorities should note that if they have any substantive specific enquiries relating to this Circular these should, in the first instance, be addressed through COSLA. We have given an undertaking to respond to these queries as quickly as possible. Contact details for COSLA are:

Mirren Kelly
[REDACTED]

Any other queries should be addressed to the following:

Local Government Revenue Settlement and BRIS.
Bill Stitt [REDACTED]

Local Government Finance Settlement (Capital)
Craig Inglis [REDACTED]

Non-Domestic Rates
Anouk Berthier [REDACTED]

31. This Circular, along with the supporting tables will be made available through the Local Government section of the Scottish Government website at:

<https://www.gov.scot/publications/local-government-finance-circulars-index/>

Yours faithfully

Ellen Leaver

Deputy Director, Local Government & Analytical Services Division

	2021-22	2022-23
	£ million	£ million
Revenue Funding		
General Resource Grant	8,558.218	8,307.650
Non Domestic Rate Income	2,090.000	2,766.000
Specific Revenue Grants	776.081	784.983
Total Revenue	11,424.299	11,858.633
<i>less</i> Redress Top-Slice	0.000	5.000
<i>less</i> Teachers' Induction Scheme	0.000	37.600
<i>less</i> Discretionary Housing Payments	35.369	80.200
<i>less</i> Gaelic	0.163	0.103
<i>less</i> Pupil Equity Fund	0.000	10.000
<i>less</i> Customer First Top-up	0.446	1.410
<i>less</i> Support for Ferries	0.000	1.000
<i>less</i> SCP Bridging Payments	0.000	68.200
<i>less</i> New Health and Social Care	0.000	200.000
<i>less</i> Removal of Curriculum Charges	0.000	8.000
<i>less</i> Removal of Music Tuition Charges	0.000	12.000
<i>less</i> Free School Meals Revenue	0.000	42.200
<i>less</i> Free School Meals revenue Holiday Provision	0.000	21.750
<i>less</i> Educational Psychology Trainees	0.000	0.450
<i>Total Undistributed Revenue Funding</i>	35.978	482.913
Distributable Revenue Funding	11,388.321	11,370.720
Capital Funding		
General Capital Grant	509.931	540.537
Specific Capital Grants	123.777	123.777
Distributed to SPT	15.327	15.327
Total Capital	649.035	679.641
Total Funding	12,073.334	12,538.274

2021-22 RECONCILIATION FROM FINANCE CIRCULAR 5/2021	
General Resource Grant Circular	8,177.311
In Year Additions - Annex G - General Total	460.071
Teachers Induction Scheme Distributed	-37.600
Customer First Distributed	-0.964
Funding for Pressures Distributed	-40.000
School Child Burials Distributed	-0.600
Revised General Resource Grant Circular 9/2021	8,558.218
General Capital Grant	489.937
Play Park Renewal	5.000
Nature Restoration Fund	5.000
Aberdeen City Deals	3.000
Co2 Monitors	7.000
Undistributed Local Bridge Maintenance Fund	-0.006
Revised General Capital Grant Circular 9/2021	509.931

£million	Expenditure					Funding						
	1	2	3	4	5	6	7	8	9	10	11	13
	Updated Service Provision	2008-23 Changes	Loan Charges/ PPP/ LPFS	Main Floor	Total Estimated Expenditure	Assumed Council Tax contribution	Total Ring-fenced Grants	Non Domestic Rates	General Revenue Funding	Total	85% floor	Revised Total
£m	£m	£m	£m	£m	£m	£m	£m	£m	£m	£m	£m	£m
Aberdeen City	454.146	18.816	17.891	-6.589	484.264	93.626	28.831	268.557	93.250	390.638	0.000	390.638
Aberdeenshire	578.711	23.971	18.838	-8.607	612.914	113.278	33.562	138.786	327.288	499.636	0.000	499.636
Angus	263.549	10.891	11.249	-3.376	282.313	44.383	15.010	26.160	196.760	237.930	0.000	237.930
Argyll & Bute	225.412	9.332	9.037	15.850	259.632	39.931	12.186	33.179	174.335	219.701	0.000	219.701
Clackmannanshire	121.973	5.053	4.595	-1.828	129.792	19.572	8.045	18.065	84.110	110.220	0.000	110.220
Dumfries & Galloway	361.823	14.950	15.126	-3.287	388.612	59.603	18.545	51.388	259.076	329.009	0.000	329.009
Dundee City	361.878	14.994	5.762	3.124	385.758	47.795	23.184	35.496	279.282	337.963	0.000	337.963
East Ayrshire	294.339	12.192	9.710	-4.582	311.659	42.949	18.810	23.226	226.674	268.710	0.000	268.710
East Dunbartonshire	257.788	10.674	3.961	-3.700	268.722	51.034	12.364	17.675	187.649	217.688	0.000	217.688
East Lothian	241.066	9.982	3.684	-3.451	251.280	47.700	13.605	28.686	161.290	203.580	0.000	203.580
East Renfrewshire	233.795	9.681	9.020	-3.271	249.225	43.756	9.951	9.574	185.944	205.469	0.000	205.469
Edinburgh, City of	1,012.919	41.960	23.165	9.231	1,087.276	224.483	56.739	249.861	556.192	862.793	10.116	872.909
Eilean Siar	85.022	3.520	6.824	17.984	113.349	9.602	4.346	8.149	91.253	103.747	0.000	103.747
Falkirk	358.738	14.853	19.163	-5.415	387.339	59.717	23.131	80.433	224.058	327.622	0.000	327.622
Fife	849.532	35.166	30.245	-13.035	901.908	141.061	52.847	179.675	528.325	760.847	0.000	760.847
Glasgow City	1,484.686	61.583	36.258	42.849	1,625.375	217.525	100.324	296.203	1,011.323	1,407.850	0.000	1,407.850
Highland	570.382	23.612	30.254	-2.212	622.036	98.460	32.673	141.565	349.338	523.576	0.000	523.576
Inverclyde	195.186	8.076	9.993	2.258	215.513	27.699	11.315	15.906	160.593	187.814	0.000	187.814
Midlothian	215.840	8.948	6.337	-3.088	228.037	37.780	14.835	24.895	150.527	190.257	0.000	190.257
Moray	210.060	8.683	8.194	-3.253	223.683	34.745	12.020	54.575	122.343	188.938	0.000	188.938
North Ayrshire	336.897	13.950	5.730	8.084	364.661	50.154	20.057	37.745	256.705	314.507	0.000	314.507
North Lanarkshire	806.019	33.418	9.853	-12.171	837.119	117.725	49.382	111.737	558.274	719.394	0.000	719.394
Orkney Islands	84.366	3.510	5.605	-1.330	92.151	8.243	15.527	12.954	55.426	83.908	0.000	83.908
Perth & Kinross	340.423	14.074	11.853	-4.793	361.557	66.803	17.194	46.141	231.418	294.754	0.000	294.754
Renfrewshire	417.825	17.310	7.705	-6.131	436.710	71.555	25.589	108.076	231.489	365.155	0.000	365.155
Scottish Borders	271.372	11.220	12.405	-3.539	291.459	48.476	15.017	35.294	192.672	242.983	0.000	242.983
Shetland Islands	92.654	3.861	5.943	4.690	107.148	8.300	20.722	35.322	42.804	98.848	0.000	98.848
South Ayrshire	268.116	11.085	8.904	-4.041	284.064	48.255	13.887	30.913	191.009	235.809	0.000	235.809
South Lanarkshire	739.475	30.614	9.939	-1.429	778.599	126.650	43.109	422.591	186.249	651.949	0.000	651.949
Stirling	218.750	9.060	10.795	-3.309	235.297	39.162	12.665	35.942	147.528	196.135	0.000	196.135
West Dunbartonshire	229.206	9.504	3.601	4.739	247.051	33.568	13.817	107.740	91.925	213.483	0.000	213.483
West Lothian	413.150	17.118	12.292	-6.375	436.186	66.492	24.590	79.491	265.613	369.694	0.000	369.694
Scotland	12,595.095	521.659	383.931	0.000	13,500.686	2,140.082	773.879	2,766.000	7,820.724	11,360.604	10.116	11,370.720

REVISED INDIVIDUAL REVENUE ALLOCATIONS 2021-22

ANNEX C

£million	Expenditure					Funding								Non Recurring Covid Funding £m
	1	2	3	4	5	6	7	8	9	10	11	12	13	
	Updated Service Provision £m	2008-22 Changes £m	Loan Charges/ PPP/ LPFS £m	Main Floor £m	Total Estimated Expenditure £m	Assumed Council Tax contribution £m	Total Ring-fenced Grants £m	Non Domestic Rates £m	General Revenue Funding £m	Total £m	85% floor £m	Council Tax Freeze £m	Revised Total £m	
Aberdeen City	447.187	15.667	18.624	-0.354	481.123	93.989	32.243	202.923	151.968	387.134	0.000	4.206	391.340	6.299
Aberdeenshire	571.356	21.301	19.474	-7.332	604.798	111.729	34.455	104.867	353.747	493.069	0.000	4.715	497.785	6.795
Angus	260.700	9.637	11.591	-3.419	278.509	43.972	13.854	19.766	200.916	234.537	0.000	1.727	236.264	3.731
Argyll & Bute	225.587	7.854	9.313	15.222	257.977	39.450	12.302	25.070	181.155	218.527	0.000	1.762	220.289	2.725
Clackmannanshire	121.045	4.088	4.747	-0.594	129.287	19.547	7.444	13.650	88.645	109.740	0.000	0.829	110.569	2.088
Dumfries & Galloway	358.934	12.974	15.653	-2.800	384.760	59.355	16.943	38.830	269.633	325.405	0.000	2.364	327.769	5.398
Dundee City	364.096	12.222	5.967	5.215	387.500	47.379	24.863	26.821	288.437	340.121	0.000	2.123	342.244	6.514
East Ayrshire	292.358	10.120	10.101	-3.872	308.707	42.537	18.747	17.550	229.873	266.170	0.000	1.903	268.074	4.972
East Dunbartonshire	258.023	9.176	4.100	-2.425	268.873	50.689	13.291	13.355	191.538	218.184	0.000	2.153	220.337	3.091
East Lothian	237.598	8.550	3.813	-1.947	248.014	46.349	14.743	21.675	165.246	201.665	0.000	1.948	203.613	3.240
East Renfrewshire	231.999	8.667	9.164	-1.799	248.032	43.195	8.506	7.234	189.097	204.837	0.000	1.802	206.639	2.641
Edinburgh, City of	1,001.090	34.955	23.755	10.499	1,070.299	222.915	61.959	188.796	596.629	847.384	8.409	9.615	865.408	14.520
Eilean Siar	86.541	3.383	7.071	16.347	113.341	9.544	4.497	6.157	93.143	103.797	0.000	0.372	104.169	0.868
Falkirk	359.156	12.761	19.582	-4.157	387.341	59.394	24.798	60.775	242.374	327.947	0.000	2.358	330.305	5.520
Fife	841.792	30.195	31.534	-11.004	892.517	140.079	51.131	135.763	565.544	752.438	0.000	5.829	758.267	13.286
Glasgow City	1,479.101	49.479	90.881	4.170	1,623.631	215.650	94.552	223.812	1,089.617	1,407.981	0.000	9.671	1,417.653	31.049
Highland	568.257	20.526	31.353	-1.010	619.127	97.845	33.620	106.967	380.695	521.282	0.000	4.231	525.513	7.573
Inverclyde	195.521	6.603	10.359	3.047	215.530	27.533	12.454	12.019	163.524	187.997	0.000	1.198	189.195	3.422
Midlothian	212.768	7.449	6.450	-0.001	226.665	36.786	16.548	18.811	154.521	189.879	0.000	1.663	191.542	2.906
Moray	208.057	7.609	8.484	-2.731	221.419	34.539	13.091	41.237	132.552	186.880	0.000	1.482	188.362	2.628
North Ayrshire	336.732	11.468	6.918	8.508	363.626	49.870	20.980	28.520	264.257	313.756	0.000	2.182	315.938	6.182
North Lanarkshire	806.019	28.097	10.197	-10.308	834.005	117.132	51.025	84.429	581.420	716.873	0.000	4.640	721.513	13.884
Orkney Islands	84.688	3.090	5.824	-1.204	92.397	8.146	10.593	9.788	63.870	84.251	0.000	0.319	84.571	0.637
Perth & Kinross	335.551	12.303	12.247	-4.225	355.877	65.922	16.920	34.864	238.171	289.955	0.000	2.817	292.772	4.016
Renfrewshire	416.831	14.284	7.979	-3.013	436.081	70.931	28.742	81.663	254.744	365.150	0.000	3.019	368.169	6.796
Scottish Borders	269.604	9.809	12.894	-3.539	288.768	47.999	15.168	26.668	198.933	240.769	0.000	1.955	242.724	3.679
Shetland Islands	91.616	3.347	7.162	4.984	107.109	8.234	14.307	26.690	57.878	98.875	0.000	0.323	99.198	0.643
South Ayrshire	264.891	9.373	9.199	-3.381	280.081	48.033	13.388	23.358	195.303	232.048	0.000	2.102	234.150	4.045
South Lanarkshire	732.365	26.119	10.285	3.745	772.514	125.178	43.734	319.312	284.289	647.336	0.000	4.882	652.217	12.388
Stirling	217.747	7.703	11.112	-2.572	233.990	38.914	14.233	27.158	153.685	195.076	0.000	1.690	196.765	2.669
West Dunbartonshire	230.836	7.648	3.726	5.350	247.560	33.812	14.097	81.408	118.242	213.748	0.000	1.423	215.171	4.161
West Lothian	410.495	14.854	12.669	-5.401	432.617	65.519	22.689	60.063	284.345	367.098	0.000	2.699	369.797	6.805
Scotland	12,518.540	441.310	452.228	0.000	13,412.078	2,122.166	775.918	2,090.000	8,423.994	11,289.912	8.409	90.000	11,388.321	195.171

The explanation of each of the columns within the tables at Annex B is as follows:

Column 1 – represents the updated on-going service provision and includes the following combined information: (i) the updated Grant Aided Expenditure (GAE) assessments; (ii) the revised Special Islands Needs Allowance (SINA); (iii) each council's individual share of the on-going revenue grants which have been rolled up into the core local government finance settlement; (iv) each council's share of all the baselined redeterminations since Spending Review 2007; and the previous loan charge adjustment.

Column 2 – is the new combined total, non-ring-fenced, changes in general provision resulting from Spending Reviews 2007, 2010, 2011, 2013, 2015 and budget revisions for 2016 - 2023 allocated pro-rata to each council's share of TEE as agreed with the Settlement and Distribution Group (SDG).

Column 3 – represents the updated share of the loan charges support for outstanding debt and the same level of on-going PPP level playing field support. The methodology for calculating Loan Charge Support (LCS) and support for Public Private Partnership (PPP) projects (level playing field projects only (LPFS) is set out on Annex H of Finance Circular 2/2011.

Column 4 – is the main floor adjustment which has been calculated using the revised methodology agreed following the 2018 review.

Column 5 – this is the net revenue expenditure recognised by the Scottish Government and represents the sum of columns 1 to 4.

Column 6 – is the assumption of the amount of Total Estimated Expenditure to be funded from the council tax. Any changes are as a result of buoyancy or projected numbers of properties, as well as the estimated additional council tax income to be collected and retained by each local authority as a result of the changes to bands E to H.

Column 7 – is each council's estimated share of the on-going Ring-Fenced Grants for Gaelic, Pupil Equity Fund (PEF), Criminal Justice Social Work, Early Learning and Childcare, and Inter-Island Ferries.

Column 8 – is each council's share of the estimated non-domestic rate income which has been distributed proportionately on the basis of council's 2021-22 mid-year income.

Column 9 – is the balance of funding provided by means of general revenue funding and is calculated by deducting columns 6, 7 and 8 from the Total Estimated Expenditure in column 5.

Column 10 – represents the total revenue funding available to each council in 2022-23.

Column 11 – is the 85% floor adjustment which has been calculated to meet the Scottish Government's commitment to ensure that no Local Authority receives less than 85% of the Scottish average per head in terms of revenue support.

Column 12 - is the revised total funding including all the changes and the 85% funding floor adjustments.

Local Authority	Gaelic	Pupil Equity Fund (PEF)	Criminal Justice Social Work	Early Learning and Childcare Expansion	ELC Deferral Pilots	Inter-Island Ferries
	£m	£m	£m	£m	£m	£m
Aberdeen City	0.092	3.049	3.953	20.537	1.200	0.000
Aberdeenshire	0.000	2.852	2.817	27.893	0.000	0.000
Angus	0.023	2.141	1.628	10.518	0.700	0.000
Argyll & Bute	0.365	1.304	0.984	7.964	0.300	1.269
Clackmannanshire	0.002	1.498	1.117	5.128	0.300	0.000
Dumfries & Galloway	0.000	2.813	2.521	13.212	0.000	0.000
Dundee City	0.000	4.968	3.551	14.665	0.000	0.000
East Ayrshire	0.144	3.434	2.108	13.124	0.000	0.000
East Dunbartonshire	0.077	1.631	0.791	9.865	0.000	0.000
East Lothian	0.008	1.582	1.068	10.946	0.000	0.000
East Renfrewshire	0.012	1.326	0.614	7.998	0.000	0.000
Edinburgh, City of	0.320	7.121	7.984	41.314	0.000	0.000
Eilean Siar	0.965	0.287	0.294	2.799	0.000	0.000
Falkirk	0.014	3.587	2.684	16.046	0.800	0.000
Fife	0.010	9.684	6.105	35.448	1.600	0.000
Glasgow City	0.560	21.760	15.519	59.685	2.800	0.000
Highland	0.910	3.928	3.239	23.906	0.000	0.690
Inverclyde	0.068	2.349	1.300	7.598	0.000	0.000
Midlothian	0.007	2.166	1.251	11.411	0.000	0.000
Moray	0.003	1.367	1.291	9.359	0.000	0.000
North Ayrshire	0.090	4.212	2.662	13.093	0.000	0.000
North Lanarkshire	0.265	8.930	5.345	34.842	0.000	0.000
Orkney Islands	0.000	0.233	0.235	2.213	0.000	12.847
Perth & Kinross	0.104	1.665	1.831	13.594	0.000	0.000
Renfrewshire	0.016	4.274	2.583	18.716	0.000	0.000
Scottish Borders	0.001	1.763	1.256	11.497	0.500	0.000
Shetland Islands	0.000	0.223	0.252	2.758	0.200	17.289
South Ayrshire	0.015	2.351	1.729	9.792	0.000	0.000
South Lanarkshire	0.170	8.098	4.412	30.428	0.000	0.000
Stirling	0.115	1.390	1.239	9.421	0.500	0.000
West Dunbartonshire	0.015	3.104	1.631	9.067	0.000	0.000
West Lothian	0.008	4.910	2.455	17.217	0.000	0.000
Scotland	4.379	120.000	86.450	522.056	8.900	32.095

Notes: These figures represent the best estimates used in the calculation of the 2022-23 local government finance settlement, including the calculation of the Floors. The actual sums payable will be notified to the relevant Policy Team.

PEF allocations for 2022-23 are still being prepared by the Scottish Government. The figures refer to local authority PEF allocations in the 2021-22 financial year, less the one-off Pupil Premium which will not be repeated in 2022-23.

The distribution of the Inter-Island Ferries has also necessarily used estimated figures and currently excludes £1 million previously paid in respect of Orkney Transport.

Local Authority	Grant Without Floor	Change Without Floor	Floor Change	Grant With Floor	Change With Floor
	£m	%	£m	£m	%
Moray	151.676	2.87%	-3.253	148.423	0.66%
Orkney Islands	61.991	2.59%	-1.330	60.661	0.39%
West Lothian	297.202	2.53%	-6.375	290.827	0.33%
South Ayrshire	188.393	2.52%	-4.041	184.352	0.32%
Fife	607.734	2.48%	-13.035	594.699	0.28%
North Lanarkshire	567.442	2.48%	-12.171	555.271	0.28%
East Ayrshire	213.609	2.47%	-4.582	209.027	0.27%
East Lothian	160.913	2.40%	-3.451	157.462	0.20%
Aberdeenshire	401.261	2.26%	-8.607	392.655	0.06%
Midlothian	143.954	2.21%	-3.088	140.866	0.02%
Aberdeen City	307.182	2.16%	-6.589	300.593	-0.03%
Stirling	154.279	2.13%	-3.309	150.970	-0.06%
Clackmannanshire	85.233	2.08%	-1.828	83.405	-0.11%
East Dunbartonshire	172.518	2.04%	-3.700	168.817	-0.15%
Renfrewshire	285.825	2.03%	-6.131	279.695	-0.16%
Falkirk	252.447	1.94%	-5.415	247.032	-0.25%
Angus	187.652	1.41%	-3.376	184.276	-0.42%
Argyll & Bute	156.808	-9.56%	15.850	172.659	-0.42%
Dumfries & Galloway	260.988	0.85%	-3.287	257.701	-0.42%
Dundee City	257.742	-1.61%	3.124	260.865	-0.42%
East Renfrewshire	165.053	1.59%	-3.271	161.783	-0.42%
Edinburgh (City of)	649.837	-1.81%	9.231	659.068	-0.42%
Eilean Siar	71.332	-20.47%	17.984	89.316	-0.42%
Glasgow City	1,059.501	-4.29%	42.849	1,102.350	-0.42%
Highland	416.878	0.11%	-2.212	414.666	-0.42%
Inverclyde	144.519	-1.95%	2.258	146.777	-0.42%
North Ayrshire	238.224	-3.69%	8.084	246.308	-0.42%
Perth & Kinross	232.646	1.68%	-4.793	227.854	-0.42%
Scottish Borders	193.898	1.43%	-3.539	190.359	-0.42%
Shetland Islands	66.893	-6.94%	4.690	71.583	-0.42%
South Lanarkshire	506.612	-0.14%	-1.429	505.183	-0.42%
West Dunbartonshire	158.153	-3.32%	4.739	162.893	-0.42%
Scotland	8,818.397	-0.17%	0.000	8,818.397	-0.17%

The annual change in the Grant for Floor Funding was -0.17% and as a result of the floor being set at -0.25 below this annual change the maximum decrease in the Grant for floor was set at -0.42%

REDETERMINATIONS OF INDIVIDUAL REVENUE FUNDING 2021-22 - GENERAL

ANNEX G

GENERAL FUNDING	Living Wage - Health and Social Care	Additional GRG Funding	Teacher Induction Scheme Amendment - Glasgow Only	Free Child Burials	Summer of Play: Activities for Children & Young People	Phase 1: Universal Free School Meals	Phase 2: Free School Meal Holiday Support	Correction Educational Psychologists	Teacher Induction Scheme - admin costs	School Clothing Grant	Removal of Fees for Instrumental Music Tuition	Removal of Core Curriculum Charges	Additional Funding to Increase Teacher Numbers and Pupil Support Assistants	*Scottish Child Payment Bridging Payments
	£m	£m	£m	£m	£m	£m	£m	£m	£m	£m	£m	£m	£m	£m
Aberdeen City	1.132	1.420	0.000	0.011	0.418	0.585	1.043	0.000	-0.005	0.175	0.298	0.135	1.656	0.707
Aberdeenshire	1.250	1.931	0.000	0.016	0.562	0.573	1.653	-0.001	-0.007	0.176	0.351	0.207	2.644	0.674
Angus	0.723	0.873	0.000	0.006	0.335	0.372	0.620	0.000	-0.003	0.118	0.109	0.087	1.102	0.449
Argyll & Bute	0.553	0.712	0.000	0.004	0.232	0.205	0.425	0.000	-0.003	0.079	0.060	0.058	0.794	0.249
Clackmannanshire	0.281	0.371	0.000	0.003	0.162	0.245	0.267	0.000	-0.001	0.064	0.078	0.038	0.468	0.290
Dumfries & Galloway	1.004	1.176	0.000	0.007	0.529	0.529	0.714	0.000	-0.004	0.172	0.089	0.106	1.418	0.641
Dundee City	0.906	1.108	0.000	0.007	0.432	0.885	0.665	0.000	-0.004	0.176	0.087	0.104	1.287	0.973
East Ayrshire	0.728	0.917	0.000	0.007	0.405	0.583	0.619	0.000	-0.003	0.168	0.077	0.092	1.137	0.681
East Dunbartonshire	0.599	0.832	0.000	0.006	0.184	0.290	0.722	0.000	-0.003	0.072	0.142	0.099	1.222	0.460
East Lothian	0.582	0.775	0.000	0.006	0.277	0.294	0.654	0.000	-0.002	0.105	0.160	0.085	1.042	0.351
East Renfrewshire	0.508	0.786	0.000	0.006	0.187	0.231	0.777	0.000	-0.003	0.071	0.227	0.099	1.220	0.283
Edinburgh, City of	2.569	3.168	0.000	0.025	0.846	1.241	2.303	0.000	-0.010	0.346	0.247	0.296	3.628	1.386
Eilean Siar	0.201	0.307	0.000	0.002	0.078	0.063	0.139	0.000	-0.001	0.021	0.028	0.019	0.279	0.051
Falkirk	0.883	1.157	0.000	0.009	0.443	0.717	0.872	0.000	-0.004	0.175	0.104	0.125	1.544	0.821
Fife	2.116	2.737	0.000	0.020	1.160	1.679	1.956	-0.001	-0.010	0.458	0.370	0.286	3.540	1.980
Glasgow City	3.488	4.485	0.087	0.031	2.250	4.068	2.462	-0.001	-0.016	0.968	0.334	0.401	4.925	5.174
Highland	1.350	1.860	0.000	0.013	0.721	0.722	1.255	0.000	-0.006	0.232	0.732	0.176	2.306	0.807
Inverclyde	0.522	0.598	0.000	0.004	0.201	0.532	0.325	0.000	-0.002	0.081	0.047	0.056	0.696	0.459
Midlothian	0.457	0.675	0.000	0.005	0.252	0.295	0.594	0.000	-0.002	0.094	0.110	0.077	0.930	0.361
Moray	0.562	0.690	0.000	0.005	0.256	0.250	0.525	0.000	-0.002	0.090	0.073	0.069	0.870	0.285
North Ayrshire	0.861	1.039	0.000	0.007	0.452	0.704	0.651	0.000	-0.004	0.186	0.097	0.103	1.292	0.868
North Lanarkshire	1.832	2.547	0.000	0.020	1.104	1.577	1.873	0.000	-0.010	0.448	0.234	0.280	3.469	1.858
Orkney	0.139	0.280	0.000	0.001	0.068	0.035	0.120	0.000	-0.001	0.020	0.013	0.016	0.241	0.052
Perth & Kinross	0.924	1.115	0.000	0.008	0.397	0.307	0.775	0.000	-0.003	0.133	0.222	0.104	1.324	0.383
Renfrewshire	1.031	1.295	0.000	0.010	0.436	0.771	0.960	0.000	-0.005	0.178	0.113	0.136	1.672	0.862
Scottish Borders	0.706	0.889	0.000	0.006	0.353	0.333	0.587	0.000	-0.003	0.119	0.079	0.082	1.067	0.399
Shetland	0.119	0.303	0.000	0.002	0.053	0.042	0.150	-0.001	-0.001	0.013	0.051	0.019	0.269	0.053
South Ayrshire	0.753	0.850	0.000	0.005	0.295	0.406	0.556	0.000	-0.003	0.118	0.107	0.081	1.025	0.514
South Lanarkshire	1.821	2.367	0.000	0.017	0.882	1.516	1.716	0.000	-0.009	0.336	0.068	0.257	3.196	1.782
Stirling	0.489	0.698	0.000	0.005	0.213	0.256	0.493	0.000	-0.002	0.080	0.214	0.073	0.937	0.286
West Dunbartonshire	0.527	0.693	0.000	0.006	0.276	0.486	0.479	0.000	-0.003	0.118	0.059	0.071	0.881	0.600
West Lothian	0.884	1.346	0.000	0.011	0.541	0.958	1.050	0.000	-0.005	0.210	0.305	0.156	1.919	1.090
Scotland	30.500	40.000	0.087	0.290	15.000	21.750	28.000	-0.007	-0.140	5.800	5.285	3.993	50.000	25.830

REDETERMINATIONS OF INDIVIDUAL REVENUE FUNDING 2021-22 - GENERAL

ANNEX G (Continued)

GENERAL FUNDING	Implementation of National Trauma Training Programme	Unaccompanied Asylum Seeking Children (UASC)	Scottish Disability Assistance	Mental Health Recovery & Renewal	Care at Home Winter Planning	Interim Care Winter Planning	Funding for Pressures	Social Care workforce Uplift	Teacher Induction Scheme	Customer First	Dundee to Stansted	Educational Psychology Trainees	General Total
	£m	£m	£m	£m	£m	£m	£m	£m	£m	£m	£m	£m	£m
Aberdeen City	0.050	0.022	0.031	0.107	2.337	1.507	1.065	2.091	0.583	0.000	0.000	0.000	15.368
Aberdeenshire	0.050	0.044	0.037	0.149	2.632	1.698	1.448	1.633	0.841	0.000	0.000	0.000	18.562
Angus	0.050	0.022	0.024	0.063	1.479	0.954	0.655	0.912	0.374	0.000	0.000	0.014	9.339
Argyll & Bute	0.050	0.011	0.015	0.050	1.129	0.728	0.534	0.783	0.276	0.000	0.000	0.000	6.943
Clackmannanshire	0.050	0.011	0.011	0.025	0.556	0.359	0.278	0.528	0.739	0.000	0.000	0.014	4.837
Dumfries & Galloway	0.050	0.000	0.029	0.088	2.025	1.306	0.882	1.433	0.951	0.000	0.000	0.000	13.144
Dundee City	0.050	0.022	0.040	0.072	1.787	1.153	0.831	1.384	1.613	0.000	0.904	0.014	14.496
East Ayrshire	0.050	0.011	0.022	0.062	1.439	0.929	0.688	0.751	1.786	0.000	0.000	0.014	11.163
East Dunbartonshire	0.050	0.022	0.018	0.051	1.265	0.816	0.624	0.837	4.000	0.000	0.000	0.014	12.323
East Lothian	0.050	0.011	0.018	0.054	1.188	0.767	0.581	0.740	1.137	0.000	0.000	0.014	8.890
East Renfrewshire	0.050	0.022	0.018	0.045	1.089	0.703	0.589	0.741	2.900	0.000	0.000	0.014	10.563
Edinburgh, City of	0.050	0.000	0.029	0.245	5.530	3.567	2.376	4.260	1.426	0.000	0.000	0.029	33.556
Eilean Siar	0.050	0.000	0.010	0.019	0.384	0.248	0.230	0.056	0.382	0.000	0.000	0.000	2.565
Falkirk	0.050	0.022	0.033	0.078	1.758	1.134	0.867	1.243	2.587	0.000	0.000	0.014	14.632
Fife	0.050	0.044	0.083	0.186	4.291	2.768	2.053	2.869	4.291	0.000	0.000	0.029	32.955
Glasgow City	0.050	0.000	0.152	0.314	6.919	4.464	3.364	4.590	6.161	0.000	0.000	0.057	54.728
Highland	0.050	0.033	0.050	0.139	2.730	1.761	1.395	1.827	1.085	0.000	0.000	0.000	19.238
Inverclyde	0.050	0.011	0.020	0.038	1.039	0.670	0.449	0.567	0.946	0.000	0.000	0.014	7.323
Midlothian	0.050	0.011	0.024	0.046	0.934	0.603	0.506	0.751	1.052	0.000	0.000	0.014	7.839
Moray	0.050	0.011	0.015	0.051	1.137	0.734	0.517	0.450	1.565	0.000	0.000	0.000	8.204
North Ayrshire	0.050	0.011	0.028	0.068	1.719	1.109	0.780	0.866	1.158	0.000	0.000	0.014	12.060
North Lanarkshire	0.050	0.033	0.083	0.166	3.597	2.321	1.910	2.213	3.742	0.964	0.000	0.029	30.340
Orkney	0.050	0.000	0.010	0.015	0.271	0.175	0.210	0.112	0.078	0.000	0.000	0.000	1.904
Perth & Kinross	0.050	0.011	0.031	0.083	1.969	1.271	0.836	1.051	0.510	0.000	0.000	0.000	11.501
Renfrewshire	0.050	0.011	0.035	0.086	2.051	1.323	0.971	1.184	3.765	0.000	0.000	0.014	16.950
Scottish Borders	0.050	0.022	0.018	0.066	1.454	0.938	0.667	0.873	0.781	0.000	0.000	0.014	9.500
Shetland	0.050	0.000	0.010	0.015	0.234	0.151	0.227	0.084	0.083	0.000	0.000	0.000	1.926
South Ayrshire	0.050	0.011	0.018	0.057	1.554	1.002	0.637	0.964	1.455	0.000	0.000	0.029	10.484
South Lanarkshire	0.050	0.022	0.083	0.160	3.661	2.362	1.776	2.081	2.220	0.000	0.000	0.043	26.407
Stirling	0.050	0.011	0.013	0.049	1.032	0.666	0.524	0.702	1.276	0.000	0.000	0.014	8.078
West Dunbartonshire	0.050	0.011	0.020	0.044	1.043	0.673	0.520	0.580	0.631	0.000	0.000	0.014	7.780
West Lothian	0.050	0.022	0.044	0.089	1.767	1.140	1.010	1.044	2.825	0.000	0.000	0.014	16.471
Scotland	1.600	0.500	1.072	2.780	62.000	40.000	30.000	40.200	53.219	0.964	0.904	0.444	460.071

*Partial distribution only. The final distribution will be included in the LG Finance Order.

REDETERMINATIONS OF INDIVIDUAL REVENUE FUNDING 2021-22 - COVID

ANNEX G (Continued)

2021-2022	Correction - Additional Free School Meals to cover Dec/Jan holidays	Education Recovery	Family Pandemic Payments	*Low Income Pandemic Payments	*Local Self-Isolation Assistance Service	Tenant Grant Fund	COVID-19 Business Support Administration Grant 2021-22	Co2 monitors	Financial Insecurity Flexible funding	COVID Total	General + COVID 19 TOTAL
COVID 19 FUNDING	£m	£m	£m	£m	£m	£m	£m	£m	£m	£m	£m
Aberdeen City	-0.166	1.943	0.653	2.179	0.300	0.414	0.157	0.101	0.718	6.299	21.667
Aberdeenshire	-0.224	2.853	0.623	1.790	0.364	0.293	0.213	0.156	0.727	6.795	25.357
Angus	-0.125	1.258	0.415	1.206	0.200	0.164	0.063	0.064	0.485	3.731	13.070
Argyll & Bute	-0.080	0.869	0.230	0.979	0.146	0.098	0.063	0.049	0.371	2.725	9.669
Clackmannanshire	-0.069	0.590	0.268	0.745	0.091	0.145	0.019	0.028	0.271	2.088	6.925
Dumfries & Galloway	-0.194	1.643	0.592	1.914	0.282	0.218	0.103	0.083	0.757	5.398	18.542
Dundee City	-0.288	1.722	0.900	2.472	0.300	0.377	0.063	0.081	0.886	6.514	21.010
East Ayrshire	-0.202	1.423	0.629	1.858	0.237	0.200	0.054	0.069	0.705	4.972	16.135
East Dunbartonshire	-0.093	1.319	0.423	0.795	0.137	0.111	0.047	0.069	0.284	3.091	15.414
East Lothian	-0.098	1.169	0.325	0.978	0.155	0.184	0.051	0.061	0.415	3.240	12.130
East Renfrewshire	-0.074	1.279	0.261	0.634	0.109	0.086	0.042	0.069	0.236	2.641	13.204
Edinburgh, City of	-0.333	4.239	1.282	4.940	0.637	1.578	0.336	0.220	1.622	14.520	48.076
Eilean Siar	-0.024	0.298	0.048	0.292	0.055	0.023	0.019	0.018	0.139	0.868	3.433
Falkirk	-0.212	1.868	0.759	1.794	0.255	0.229	0.065	0.090	0.672	5.520	20.152
Fife	-0.557	4.316	1.829	4.330	0.664	0.647	0.167	0.210	1.680	13.286	46.241
Glasgow City	-1.203	6.982	4.775	12.565	1.292	1.623	0.346	0.321	4.348	31.049	85.778
Highland	-0.255	2.608	0.746	2.428	0.391	0.312	0.183	0.140	1.019	7.573	26.810
Inverclyde	-0.162	0.951	0.427	1.370	0.155	0.098	0.028	0.043	0.512	3.422	10.745
Midlothian	-0.109	1.076	0.333	0.840	0.137	0.166	0.041	0.055	0.368	2.906	10.746
Moray	-0.088	0.981	0.264	0.792	0.146	0.092	0.055	0.052	0.335	2.628	10.832
North Ayrshire	-0.209	1.615	0.802	2.388	0.273	0.314	0.055	0.077	0.867	6.182	18.242
North Lanarkshire	-0.519	4.183	1.717	5.118	0.592	0.592	0.132	0.203	1.866	13.884	44.224
Orkney	-0.017	0.246	0.048	0.190	0.036	0.022	0.023	0.015	0.074	0.637	2.542
Perth & Kinross	-0.118	1.448	0.354	1.233	0.228	0.188	0.100	0.079	0.505	4.016	15.517
Renfrewshire	-0.243	2.041	0.798	2.637	0.309	0.225	0.082	0.099	0.848	6.796	23.746
Scottish Borders	-0.111	1.199	0.369	1.233	0.191	0.184	0.081	0.064	0.470	3.679	13.179
Shetland	-0.021	0.281	0.049	0.165	0.036	0.025	0.024	0.017	0.066	0.643	2.569
South Ayrshire	-0.135	1.204	0.474	1.450	0.200	0.199	0.059	0.060	0.533	4.045	14.529
South Lanarkshire	-0.470	3.897	1.647	4.410	0.564	0.462	0.150	0.187	1.541	12.388	38.795
Stirling	-0.086	1.028	0.264	0.771	0.137	0.111	0.065	0.054	0.325	2.669	10.747
West Dunbartonshire	-0.186	1.111	0.554	1.560	0.182	0.277	0.034	0.053	0.575	4.161	11.940
West Lothian	-0.279	2.360	1.008	2.097	0.300	0.343	0.082	0.113	0.780	6.805	23.276
Scotland	-6.950	60.000	23.867	68.154	9.100	10.000	3.000	3.000	25.000	195.171	655.242

*Partial distribution only. The final distribution will be included in the LG Finance Order.

Local Authority	2022-23 GAE plus SINA	Percentage Shares	2008-23 Changes	2008-22 Changes	Movement in Changes
	£m	£m	£m	£m	£m
Aberdeen City	347.294	3.62	18.816	15.667	3.149
Aberdeenshire	466.368	4.86	23.971	21.301	2.671
Angus	207.573	2.16	10.891	9.637	1.255
Argyll & Bute	167.313	1.74	9.332	7.854	1.478
Clackmannanshire	89.785	0.94	5.053	4.088	0.964
Dumfries & Galloway	277.990	2.90	14.950	12.974	1.976
Dundee City	265.393	2.77	14.994	12.222	2.772
East Ayrshire	222.421	2.32	12.192	10.120	2.072
East Dunbartonshire	198.890	2.07	10.674	9.176	1.498
East Lothian	189.132	1.97	9.982	8.550	1.432
East Renfrewshire	184.868	1.93	9.681	8.667	1.014
Edinburgh, City of	764.226	7.97	41.960	34.955	7.005
Eilean Siar	69.611	0.73	3.520	3.383	0.137
Falkirk	278.861	2.91	14.853	12.761	2.092
Fife	657.502	6.85	35.166	30.195	4.971
Glasgow City	1077.653	11.24	61.583	49.479	12.104
Highland	442.621	4.61	23.612	20.526	3.086
Inverclyde	143.039	1.49	8.076	6.603	1.473
Midlothian	168.336	1.76	8.948	7.449	1.499
Moray	166.958	1.74	8.683	7.609	1.074
North Ayrshire	248.247	2.59	13.950	11.468	2.481
North Lanarkshire	612.617	6.39	33.418	28.097	5.321
Orkney	59.594	0.62	3.510	3.090	0.420
Perth & Kinross	265.450	2.77	14.074	12.303	1.771
Renfrewshire	315.871	3.29	17.310	14.284	3.026
Scottish Borders	212.488	2.22	11.220	9.809	1.412
Shetland	64.395	0.67	3.861	3.347	0.515
South Ayrshire	202.998	2.12	11.085	9.373	1.712
South Lanarkshire	568.699	5.93	30.614	26.119	4.495
Stirling	168.274	1.75	9.060	7.703	1.357
West Dunbartonshire	164.539	1.72	9.504	7.648	1.856
West Lothian	322.619	3.36	17.118	14.854	2.264
Scotland	9591.627	100.000	521.659	441.310	80.350

2022-23 £m	Capital Settlement 2022-23			Specific grants to be paid in 2022-23				
	General Capital Grant	Specific Grants	Total Capital Grants	Strathclyde Partnership	Vacant and Derelict Land	TMDF	Cycling Walking & Safer Streets	Total
Aberdeen City	18.453	1.003	19.456	0.000	0.000	0.000	1.003	1.003
Aberdeenshire	27.577	1.142	28.719	0.000	0.000	0.000	1.142	1.142
Angus	10.982	0.507	11.489	0.000	0.000	0.000	0.507	0.507
Argyll & Bute	16.478	0.374	16.852	0.000	0.000	0.000	0.374	0.374
Clackmannanshire	4.309	0.225	4.534	0.000	0.000	0.000	0.225	0.225
Dumfries & Galloway	13.874	0.649	14.523	0.000	0.000	0.000	0.649	0.649
Dundee City	13.723	0.651	14.374	0.000	0.000	0.000	0.651	0.651
East Ayrshire	9.653	0.532	10.185	0.000	0.000	0.000	0.532	0.532
East Dunbartonshire	7.453	0.476	7.929	0.000	0.000	0.000	0.476	0.476
East Lothian	9.508	0.472	9.980	0.000	0.000	0.000	0.472	0.472
East Renfrewshire	6.374	0.420	6.794	0.000	0.000	0.000	0.420	0.420
Edinburgh, City of	40.221	30.260	70.481	0.000	0.000	27.950	2.310	30.260
Eilean Siar	8.834	0.116	8.950	0.000	0.000	0.000	0.116	0.116
Falkirk	15.860	0.703	16.563	0.000	0.000	0.000	0.703	0.703
Fife	24.806	3.089	27.895	0.000	1.451	0.000	1.638	3.089
Glasgow City	50.279	69.236	119.515	0.000	2.159	64.295	2.782	69.236
Highland	36.321	1.031	37.352	0.000	0.000	0.000	1.031	1.031
Inverclyde	6.353	0.337	6.690	0.000	0.000	0.000	0.337	0.337
Midlothian	7.221	0.408	7.629	0.000	0.000	0.000	0.408	0.408
Moray	8.543	0.419	8.962	0.000	0.000	0.000	0.419	0.419
North Ayrshire	13.150	1.908	15.058	0.000	1.320	0.000	0.588	1.908
North Lanarkshire	23.362	3.431	26.793	0.000	1.938	0.000	1.493	3.431
Orkney Islands	5.048	0.098	5.146	0.000	0.000	0.000	0.098	0.098
Perth & Kinross	11.872	0.665	12.537	0.000	0.000	0.000	0.665	0.665
Renfrewshire	12.075	0.785	12.860	0.000	0.000	0.000	0.785	0.785
Scottish Borders	20.664	0.504	21.168	0.000	0.000	0.000	0.504	0.504
Shetland Islands	5.623	0.100	5.723	0.000	0.000	0.000	0.100	0.100
South Ayrshire	8.557	0.491	9.048	0.000	0.000	0.000	0.491	0.491
South Lanarkshire	22.424	2.141	24.565	0.000	0.737	0.000	1.404	2.141
Stirling	10.801	0.412	11.213	0.000	0.000	0.000	0.412	0.412
West Dunbartonshire	5.982	0.387	6.369	0.000	0.000	0.000	0.387	0.387
West Lothian	11.556	0.805	12.361	0.000	0.000	0.000	0.805	0.805
Undistributed	52.601	0.000	52.601	0.000	0.000	0.000	0.000	0.000
Councils Total	540.537	123.777	664.314	0.000	7.605	92.245	23.927	123.777
Strathclyde Partnership for Transport		15.327	15.327	15.327	0.000	0.000	0.000	15.327
Grand Total	540.537	139.104	679.641	15.327	7.605	92.245	23.927	139.104

Council	Flood Scheme	Total 2022-23
		£m
Aberdeenshire Council	Stonehaven	4.685
Aberdeenshire Council	Huntly	0.000
Angus Council	Arbroath	0.816
Argyll & Bute Council	Campbeltown	2.472
Comhairle nan Eilean Siar	South Fords	-0.820
Dumfries & Galloway Council	Dumfries/ River Nith/ Whitesands FPS	-1.185
Dumfries & Galloway Council	Stranraer work item 4 &6	0.000
Dumfries & Galloway Council	Langholm	0.048
Dumfries & Galloway Council	Newton Stewart/ River Cree	0.118
Dundee City Council	Broughty Ferry	0.004
Dundee City Council	Dundee	0.000
East Ayrshire Council	New Cumnock	0.720
East Dunbartonshire Council	Park Burn	0.000
East Lothian Council	Musselburgh	1.314
East Lothian Council	Haddington	-0.008
Falkirk Council	Grangemouth FPS	5.518
Fife Council	Kinness Burn	0.000
Glasgow City Council	White Cart Water Phase 3	0.000
Glasgow City Council	Camlachie Burn	0.000
Highland Council	Smithton and Culloden	-0.148
Highland Council	Caol and Lochyside	6.245
Highland Council	Drumnadrochit	1.789
Inverclyde Council	Inverclyde FPS - Glenmosston Burn	-0.024
Inverclyde Council	Inverclyde FPS - Coves Burn	0.000
Inverclyde Council	Inverclyde FPS - Bouverie Burn	0.000
Inverclyde Council	Quarrier's Village	0.000
Moray Council	Newmill	0.000
North Ayrshire Council	Millport Coastal	0.478
North Ayrshire Council	Upper Garnock FPS	1.586
North Ayrshire Council	Mill Burn Millport	0.714
Orkney Islands Council	Kirkwall	0.000
Perth & Kinross Council	Comrie	-0.230
Perth & Kinross Council	Milnathort	-1.246
Perth & Kinross Council	South Kinross	0.159
Perth & Kinross Council	Scone	-0.442
Scottish Borders Council	Hawick	9.555
Stirling Council	Bridge of Allan	0.458
Stirling Council	Stirling	0.658
Stirling Council	Callander	1.365
West Dunbartonshire Council	Gruggies Burn	-1.000
	Total	33.600

Local Authority	Ring-Fenced Grants	Non Domestic Rates	General Revenue Funding	Total 2022-23 Revenue	General Capital Grant	Specific Grant	Total 2022-23 Capital	2022-23 Local Government Finance Settlement
	£m	£m	£m	£m	£m	£m	£m	£m
Aberdeen City	28.831	268.557	93.250	390.638	18.453	1.003	19.456	410.094
Aberdeenshire	33.562	138.786	327.288	499.636	27.577	1.142	28.719	528.355
Angus	15.010	26.160	196.760	237.930	10.982	0.507	11.489	249.419
Argyll & Bute	12.186	33.179	174.335	219.701	16.478	0.374	16.852	236.553
Clackmannanshire	8.045	18.065	84.110	110.220	4.309	0.225	4.534	114.754
Dumfries & Galloway	18.545	51.388	259.076	329.009	13.874	0.649	14.523	343.532
Dundee City	23.184	35.496	279.282	337.963	13.723	0.651	14.374	352.337
East Ayrshire	18.810	23.226	226.674	268.710	9.653	0.532	10.185	278.895
East Dunbartonshire	12.364	17.675	187.649	217.688	7.453	0.476	7.929	225.617
East Lothian	13.605	28.686	161.290	203.580	9.508	0.472	9.980	213.560
East Renfrewshire	9.951	9.574	185.944	205.469	6.374	0.420	6.794	212.263
Edinburgh, City of	56.739	249.861	566.309	872.909	40.221	30.260	70.481	943.390
Eilean Siar	4.346	8.149	91.253	103.747	8.834	0.116	8.950	112.697
Falkirk	23.131	80.433	224.058	327.622	15.860	0.703	16.563	344.185
Fife	52.847	179.675	528.325	760.847	24.806	3.089	27.895	788.742
Glasgow City	100.324	296.203	1,011.323	1,407.850	50.279	69.236	119.515	1,527.365
Highland	32.673	141.565	349.338	523.576	36.321	1.031	37.352	560.928
Inverclyde	11.315	15.906	160.593	187.814	6.353	0.337	6.690	194.504
Midlothian	14.835	24.895	150.527	190.257	7.221	0.408	7.629	197.886
Moray	12.020	54.575	122.343	188.938	8.543	0.419	8.962	197.900
North Ayrshire	20.057	37.745	256.705	314.507	13.150	1.908	15.058	329.565
North Lanarkshire	49.382	111.737	558.274	719.394	23.362	3.431	26.793	746.187
Orkney	15.527	12.954	55.426	83.908	5.048	0.098	5.146	89.054
Perth & Kinross	17.194	46.141	231.418	294.754	11.872	0.665	12.537	307.291
Renfrewshire	25.589	108.076	231.489	365.155	12.075	0.785	12.860	378.015
Scottish Borders	15.017	35.294	192.672	242.983	20.664	0.504	21.168	264.151
Shetland	20.722	35.322	42.804	98.848	5.623	0.100	5.723	104.571
South Ayrshire	13.887	30.913	191.009	235.809	8.557	0.491	9.048	244.857
South Lanarkshire	43.109	422.591	186.249	651.949	22.424	2.141	24.565	676.514
Stirling	12.665	35.942	147.528	196.135	10.801	0.412	11.213	207.348
West Dunbartonshire	13.817	107.740	91.925	213.483	5.982	0.387	6.369	219.852
West Lothian	24.590	79.491	265.613	369.694	11.556	0.805	12.361	382.055
Undistributed	11.103	0.000	476.810	487.913	52.601	0.000	52.601	540.514
Strathclyde Passenger Transport	0.000	0.000	0.000	0.000	0.000	15.327	15.327	15.327
Scotland	784.982	2,766.000	8,307.651	11,858.633	540.537	139.104	679.641	12,538.274

COUNCIL TAX CHARGES 2022-23

Valuation Band	Council Tax £	Water Charge £	Waste Charge £	Total £
BAND A - DISABLED	746.54	123.00	142.80	1,012.34
BAND A - upto £27,000	895.85	147.60	171.36	1,214.81
BAND B - £27,001 to £35,000	1,045.15	172.20	199.92	1,417.27
BAND C - £35,001 to £45,000	1,194.46	196.80	228.48	1,619.74
BAND D - £45,001 to £58,000	1,343.77	221.40	257.04	1,822.21
BAND E - £58,001 to £80,000	1,765.56	270.60	314.16	2,350.32
BAND F - £80,001 to £106,000	2,183.62	319.80	371.28	2,874.70
BAND G - £106,001 to £212,000	2,631.55	369.00	428.40	3,428.95
BAND H - over £212,000	3,292.23	442.80	514.08	4,249.11

Clackmannanshire Council does not set the charges for Water and Waste. These charges are set by Scottish Water and have increased by 4.2% for 2022-23

HSCP Demand Pressures

Revenue Budget 2022/23 - Revised Assessment for January IJB Budget Update
08/12/2021

Scenario 1 - Based on Long Term Pre Covid Trends 4% Demand Growth

Scenario 2 - Midway Scenario 8% Demand Growth

Scenario 3 - 12% Demand Growth

Pressure	Scenario 1 Impact £000	Scenario 2 Impact £000	Scenario 3 Impact £000	Comments
Clackmannanshire				
Pay Award				
Employee Expenditure	218	218	218	Assumed @ 2% plus cost of incremental increases
NI Increase	30	30	30	Estimated NI increase based on Stirling's increase
Contractual Inflation				
Long Term Care	472	472	472	4% for Long Term Care (NCHC)
Care at Home	473	473	473	4.79% for Care at Home
Direct Payments, Daycare, Respite	42	42	42	4.79% for DPs etc
Demographic Demand Pressures				
Care at Home	395	789	1,184	Demographic pressures of new demands entering the system 4%. Based on pre Covid growth trends
Direct Payments, Daycare, Respite	61	122	183	4%
Learning Disability Transitions / Complex Discharges	100	100	100	Initial Assessment subject to further intelligence and analysis. Need detailed pipeline information from Childrens and Lochview
Prisons / Post Prison Discharge Social Care Needs	tba	tba	tba	Emergent Issue being assessed. Some influence of historic child sexual abuse convicts having significant issues post prison release.
Clacks Total Excluding estimate for new Information System	1,789	2,245	2,700	
Stirling				
Employee Costs				Assume 2.0% increase
Increments & Pay Adjustments	59	59	59	Based on historical increases
Superannuation	41	41	41	22.5% to 23%
NI Increase	55	55	55	
Pay Inflation	300	300	300	1.75% assumed
Contractual Inflation				
Long Term Care	614	614	614	4% for Long Term Care (NCHC)
Care at Home	827	518	518	3% for Care at Home
Others (Day Care, DP's, Op 2, Respite)	120	50	50	2% Increase
Demand Pressures				
Transitions & Demographic Growth	947	1,894	2,841	Rough estimate based on populations, historic increases and throughput
LD Transitions	200	200	200	Initial Assessment subject to further intelligence and analysis. Need detailed pipeline information from Childrens and Lochview
Stirling Total	3,162	3,731	4,678	
Recurrent Demand Pressure currently met from Covid consequentials	2,419	2,419	2,419	May need met from LG settlement additionality
Build on Carers Investment Plan Commitments	467	467	467	
Interim Care Assumed Equal to Expenditure	512	512	512	
Estimated Required Investments in Rapid Response Teams & Other Additionality	3,175	3,175	3,175	
Clackmannanshire & Stirling Total	11,524	12,548	13,951	

Project	2022/23	2023/24	2024/25	2025/26	2026/27	Total	Total	Total	TOTAL	Funding	Net Spend	
	£'000	£'000	£'000	£'000	£'000	2027-32 £'000	2032-37 £'000	2037-42 £'000	£'000	£'000	£'000	
Sustainable Growth	Innovation Hub Delivery	200	1,164						1,364		1,364	
	City Deal (RPMO)	100	100						200		200	
	Renewable Energy Projects	30							30		30	
	Alloa Town Centre Upgrade	0	200	200					400		400	
	Active Travel - Alloa Town Centre	100							100		100	
	Active Travel Route Railway Station	0	560						560	(400)	160	
	Forthbank Road Operational Facilities	16	4						20		20	
	Flood Protection	57	235	86	86	86	430	430	430	1,840		1,840
	Tillicoultry Flood Protection	0	150	250	300	2,500	2,800			6,000	(4,800)	1,200
	Alva Glen	0	87							87		87
	Parking Management System	0	569	20						589		589
	Building energy management system	32	8							40		40
TOTAL	535	3,077	556	386	2,586	3,230	430	430	11,230	(5,200)	6,030	

Project	2022/23	2023/24	2024/25	2025/26	2026/27	Total 2027-32	Total 2032-37	Total 2037-42	TOTAL	Funding	Net Spend
	£'000	£'000	£'000	£'000	£'000	£'000	£'000	£'000	£'000	£'000	£'000
Community Investment Grants	60	80	100	100	100	240			680		680
Clackmannan Regeneration	1,275								1,275	(750)	525
Clackmannan Town Hall Roof & Wall	1,067	50							1,117		1,117
Alloa Town Centre Upgrade extension		400							400		400
Village and Small Town - Alva	320								320		320
Village and Small Town - Menstrie		120							120		120
Village and Small Town - Tillicoultry		550							550		550
Clackmannan Community Access Point	93								93		93
School Estate - Tullibody South Campus	50								50		50
Coalsnaughton Primary School	106								106		106
Park Primary	48								48		48
Demolition of St Mungos	250								250		250
Learning Estate											
Development Driven (minimum requirements)		450	4,700	6,965	6,281	14,305			32,701	(11,100)	21,601
Learning Estate Indicative Future Investment Requirements (Options appraisals, condition and suitability)	690	1,150	460	300	3,250	17,750	21,000	10,000	54,600		54,600
Learning Estate Policy Driven		383	1,150	1,917	2,683	34,968			41,102		41,102
TOTAL	3,959	3,183	6,410	9,282	12,314	67,263	21,000	10,000	133,411	(11,850)	121,561

Project	2022/23	2023/24	2024/25	2025/26	2026/27	Total 2027-32	Total 2032-37	Total 2037-42	TOTAL	Funding	Net Spend	
	£'000	£'000	£'000	£'000	£'000	£'000	£'000	£'000	£'000	£'000	£'000	
Health and Wellbeing	Social services adaptations	75	75	75	75	75	375	375	375	1,500		1,500
	Analogue to Digital	386	192							578		578
	Park, Play Area & Open Space Improvements	72	25	25	25	25	125	125	125	547		547
	Cycle Routes	222	100	100	55					477	(477)	0
	Gartmorn Dam Country Park	22	33							55		55
	Active Travel Route	0	2,000							2,000	(1,400)	600
	Resourcing	110								110		110
	Wellbeing Hub	2,860	1,450	5,485	5,485					15,280	(2,000)	13,280
TOTAL	3,747	3,875	5,685	5,640	100	500	500	500	20,547	(3,877)	16,670	

Project	2022/23	2023/24	2024/25	2025/26	2026/27	Total 2027-32	Total 2032-37	Total 2037-42	TOTAL	Funding	Net Spend
	£'000	£'000	£'000	£'000	£'000	£'000	£'000	£'000	£'000	£'000	£'000
DIGITAL											
Social services IT system	332	1,668							2,000		2,000
Digital Transformation	750								750		750
Digital Learning Strategy	478	478	478	250	250	1,250	1,250	1,250	5,684		5,684
Digital Infrastructure (Fibre - Council and Schools)	350								350		350
IT Equipment (Homeworking)	50								50		50
IT Infrastructure (Council)	144	90	90	90	90	450	450	450	1,854		1,854
Interactive Screen Replacement (Secondary Schools)	123								123		123
ICT Replacement (Secondary Schools)	125	125	125	125	125	625	625	625	2,500		2,500
ICT Upgrade (Primary Schools)	90	90	90	90	90	450	450	450	1,800		1,800
ICT Resourcing - Corporate	165								165		165
ICT Resourcing Digital rollout	50								50		50
CRB system (School)	40								40		40
LEARNING ESTATE											
Fitness Suite Equipment	12	12	12	12	12	60	60	60	240		240
Alva Primary School Bridge		35							35		35
Asbestos Removal (Schools)	10	10	10	10	10	50	50	50	200		200
Learning Estate DDA	17	17	17	17	17	85	85	85	340		340
Cleaning Equipment Upgrade (Schools and Council)	23	10							33		33

Project		2022/23	2023/24	2024/25	2025/26	2026/27	Total 2027-32	Total 2032-37	Total 2037-42	TOTAL	Funding	Net Spend
		£'000	£'000	£'000	£'000	£'000	£'000	£'000	£'000	£'000	£'000	£'000
Compliance and Operational Resilience	PLACE											
	Bridge Improvements	190	200	122	75	75	375	375	375	1,787		1,787
	Street Lighting Replacement	258	258	258	258	259	1,297	1,303	1,305	5,196		5,196
	Carriageways - Road Improvements	2,151	2,210	2,210	2,210	2,210	11,050	11,050	11,050	44,141		44,141
	Cemetery Walls	257	250	250	250	172				1,179		1,179
	Kilncraigs Stone Preservation	120	30							150		150
	Strategic Estate Enhancements	315								315		315
	Police Intergration	8								8		8
	Vehicle Replacement	563	800	1,000	1,000	1,000	5,000	5,000	5,000	19,363		19,363
	Wheeled Bins	24	30	30	30	30	150	150	150	594		594
TOTAL	6,645	6,313	4,692	4,417	4,340	20,842	20,848	20,850	88,947	0	88,947	

GROSS PROGRAMME TOTAL	14,886	16,448	17,343	19,725	19,340	91,835	42,778	31,780	254,135	(20,927)	233,209
INCOME	(5,553)	(8,829)	(8,662)	(8,649)	(8,809)	(28,085)	(21,545)	(21,545)	(111,677)		
NET PROGRAMME TOTAL	9,333	7,619	8,681	11,076	10,531	63,750	21,233	10,235	142,458		

KEY

EXISTING

NEW

REVISED