
**PROCEDURE TO BE FOLLOWED AT THE
MEETING OF RENFREWSHIRE COUNCIL
TO BE HELD ON 3 MARCH 2016
DURING CONSIDERATION OF ITEM 1 CONCERNING
REVENUE ESTIMATES AND COUNCIL TAX
FOR THE FINANCIAL YEAR 2016/17**

The purpose of this note is to give Members advance notice of the procedure which Provost Hall has agreed should be followed at the Meeting of the Council on 3 March, 2016.

1. The Leader of the Council will make his budget statement for financial year 2016/17 and move as appropriate. He will then speak to the principal points of his proposals. The motion will require to be seconded.
2. The Depute Leader of the Council will second the motion and may address the meeting then or reserve the right to speak at a later stage of the debate.
3. For the purposes of the subsequent discussion and voting, the Leader of the Council's proposals will be taken as one motion.
4. An opportunity will then be given to the Leaders of the opposition groups and any other Members to move, and to have duly seconded, comprehensive amendments to the motion (i.e. taking together proposals for resource allocations, budget proposals, revenue estimates and the level of the council tax for the financial year 2016/17).
5. The motion and any amendments will require to be produced in writing and a copy given to each of the Members present prior to being spoken to at the meeting.
6. There shall be no formal restriction upon the length of time given to the Leader of the Council and the Leaders of the opposition groups to move their respective budget statements and speak in support of the principal points of their proposals. However, Provost Hall shall have the power to require any person speaking to limit their speech in order to facilitate the conduct of the meeting.
7. Provost Hall will then invite other Members to take part in the debate including Conveners of the Policy Boards who may wish to take the opportunity to respond concerning the services for which they have responsibility.
8. The debate will conclude with Provost Hall giving the Leader of the Council an opportunity to reply.
9. A vote or votes will then be taken in accordance with the provisions of standing orders.

To: Council

On: 3rd March 2016

Report by: Director of Finance & Resources

Heading: Revenue Budget and Council Tax 2016/17

1. SUMMARY

- 1.1. This report provides members with an overview of the Council's anticipated financial position on the General Fund revenue budget and sets out the information required for the Council to set its budget and council tax for 2016/17. Members are expected to bring forward proposals to secure a balanced budget, and to assist in this, Directors have been providing details of the financial, service and equality implications of any changes to current service levels, as requested by members.
- 1.2. In setting the 2016/17 budget, members will wish to consider the medium and longer term financial context for the Council and the ongoing financial pressures and challenges facing the public sector more generally as set out most recently in the report entitled "*Scottish Government Draft Budget 2016/17 and Local Government Finance Settlement 2016/17*" to the Leadership Board on 17th of February and as covered in more detail in the main body of this report.
- 1.3. As outlined in that report, the Scottish Government have provided only high level planning figures at an overall budget level of their spending plans beyond 2016/17 with no detail provided at portfolio level. In broad terms, the outlook for future revenue resources presents very shallow growth in cash terms, averaging around 0.5% per year up to 2019/20. By contrast, capital resources are expected to increase by an average equivalent rate of around 4% per annum.
- 1.4. Notwithstanding changes that may yet be made by the incoming government to these high level budget plans over the course of the next parliamentary period, this medium term outlook for public finances in Scotland, coupled with any potential commitments to protect major areas of the budget in real terms that may be made by the next Government, would present an extremely challenging financial context for local government and an expectation of a further cash terms contraction in budgets over the medium term. Significant uncertainty will remain over the scale of the reduction, however similar to 2016/17 this is likely to continue to be at a material level year on year and this, along with a continuation of annual

cost pressures will drive a need for further significant and sustained savings across the local government sector just to achieve a balanced budget position each year.

- 1.5. Members should note that as reported to the Leadership Board on the 17th February, the Council's financial settlement for 2016/17 is conditional upon the package of measures linked to the local government finance settlement. As detailed in that report, the Leader of the Council wrote to the Deputy First Minister on the 9th February indicating an in principle agreement to the offer presented as part of the local government finance settlement subject to formal approval by full Council. If the Council does not formally agree to the conditions outlined in detail at paragraphs 3.3 - 3.4 in this report, it is estimated that £13.8 million of grant resources would not be made available to the Council by the Scottish Government.
- 1.6. The Council, in setting its 2015/16 budget, continued as in previous years to take a medium term view of the Council's finances, agreeing a package of savings measures which has supported investment in priority areas, principally covering economic and cultural regeneration, jobs, and tackling poverty. Since setting the budget, a number of the assumptions contained in the draft 2016/17 figures have been updated and in some cases confirmed, including most notably the confirmed pay awards covering both 2015/16 and 2016/17, the confirmed grant available to the Council in 2016/17 and the associated conditions, the impact of new statutory obligations and the impact of increasing demographic and demand pressures and expected council tax yield levels for 2016/17. In addition, the Council has continued to take a number of decisions as part of the ongoing Better Council Change Programme and Debt Smoothing Strategy that support the release of savings over the period 2016/17 – 2017/18. After taking all of these updated factors into account and the potential option to adjust the council tax discount level for empty and unfurnished properties as detailed in section 11, there is an expectation of a budget gap up to £6 million or potentially beyond remaining over the two year period through to 2017/18 with a balanced budget position in 2016/17, subject to any further decisions taken by members.
- 1.7. Given the anticipated position through to 2017/18, the balanced budget position for 2016/17 is expected to be temporary in nature and it is recommended by the Director that members should consider carefully any investment decisions that are not one off or temporary in nature.
- 1.8. The Council's financial projections beyond 2016/17 include, by necessity, a range of key assumptions and there remains significant and in some cases increasing uncertainty in relation to key elements of the Council's future financial position. Most notably the areas of key uncertainty are focused upon:
 - *Future grant settlement* – as referred to above, the Scottish Government have not provided any material details of spending plans beyond 2016/17 and this will be subject to review by the incoming Government following the May Scottish Parliamentary elections. Should the next Government during the next parliamentary period look to protect in real terms major parts of their budget over the medium term as has occurred in 2016/17, and in the absence of any additional resources being provided to the Scottish budget, through for example any future decisions relating to devolved powers on tax, the resources made available to local government as part of future Scottish Government budgets are likely to be set within the context of cash reductions over the medium term. At present there is significant uncertainty over what the scale of this reduction will be. However based on current information and should areas of the Scottish budget that were protected in 2016/17 continue to receive similar levels of protection over the medium term, there would be little to suggest that it is likely to be any better than the reduction experienced by the local government budget in 2016/17. There also remain wider risks that could yet further influence the level of resources made available to the Scottish Government budget through what continues to be fluid and fast changing global economic conditions. It is recognised the ongoing

recovery in the UK economy remains subject to a range of downside risks and over the medium term this could yet have a negative impact on the resources that are ultimately made available to the Scottish Government over the next 3-4 years. In addition, there remains uncertainty over what may yet emerge from ongoing negotiations between the Scottish and UK governments on a fiscal framework and how that may influence future resources in Scotland in the context of further devolution of powers to the Scottish Parliament.

- *Future Pay Settlements* - at present no national agreement has been reached on a pay settlement beyond 2016/17 for any of the Council's employee groups. Pay increases of 1.5% and 1% were agreed for 2015/16 and 2016/17 respectively and overall across the economy sustained cash increase in pay are beginning to move back towards pre-financial crisis levels. This position across the wider economy is likely to provide some important context for future negotiations but equally so will be the challenging medium term financial outlook for public finances and local government in particular.
 - *Demand led Pressures* – demographic and socio-economic demand led cost pressures, in particular on both Children's Services and Adult Social Care, continue to be a key financial risk moving forward. In response, the Council in partnership with the new Renfrewshire Health and Social Care Partnership, continues to actively progress a wide range of key demand and cost management actions which have sought to mitigate the financial impact of these cost pressure over many years whilst seeking to achieve better outcomes for clients and their families. The medium term forecasts take account these pressures and expectations of the scale of mitigation that is achievable. There will however always remain the risk that these pressures grow in their impact and the ability of the Council to mitigate and dampen them over the medium term is not able to keep pace and this will be a key determinant on the Council's medium term financial position.
- 1.9. The nature of the Council's medium term financial outlook, both in scale and potential for movement, means that the Council needs to continue to adopt a strategic and sustainable plan linked to the delivery of priorities approved in the Council Plan and agreed with partners in the Community Plan. These strategic priorities will continue to provide a focus in future budget decisions, where the delivery of core services must be balanced with the resources that will be available to the Council. It is also important that the Council's underlying financial strategy maintains a medium term perspective, recognising the uncertainty around key elements, the wide variation in potential scale of savings that will be required over the medium term and the ambitions of the Council to direct investment to support the delivery of key outcomes.
- 1.10. In addition, members should continue to be alert to the timing of future spending plan announcements from the next Government following the Scottish Parliamentary elections in May. It is likely that this will not emerge until the second half of 2016 which could mean that results for individual councils may not be known until December 2016, two months before the Council would normally look to set the 2017/18 budget. In addition, at this stage although there is an expectation, there is no certainty that future budget announcements by the Scottish Government will extend beyond a single year. The Council should therefore continue to progress financial planning on the basis of the possibility that over future financial years there may be limited time to respond to the confirmed grant settlements. Consequently it is important that the Council continues to pro-actively progress financial planning work for 2017/18 and beyond through the Better Council Change Programme and to prepare for what is anticipated to be a further difficult and uncertain financial period for the Council.
- 1.11. In setting the 2016/17 budget, members should remain aware that any commitments to additional recurring expenditure will increase the projected medium term deficit in future years unless they are offset by sustainable savings. Finally, members are encouraged to

take a holistic view of the Council's total resources, covering both capital and revenue, in coming to final budget decisions and attention is drawn to capital resources available to the Council of £7.300 million, as detailed at Item 2 of this agenda.

2. RECOMMENDATIONS

Members are asked to:-

- 2.1 Submit for approval proposals for any savings and/or investments and any service changes as part of delivering a balanced budget for 2016/17, and in doing so, to consider the equality impact of any proposed service changes as referred to at paragraph 8.7 and also to assess whether adequate provision is being made in the 2016/17 budget to deliver against the specified commitments linked to the Council's grant settlement for 2016/17, as detailed at paragraph 3.3 – 3.4.
- 2.2 Approve the provisions for inflationary pressures as recommended at Section 5.
- 2.3 Approve the detailed revenue estimates for all services for 2016/17 subject to adjustment for the allocation of central support costs, central repairs costs, capital charges, specific grants, inflationary allowances and any proposals for service changes approved by Council.
- 2.4 Approve that the Council retains unallocated general fund balances of £7 million in 2016/17 and to transfer, subject to any decisions taken by members, any remaining balance to the Investment Programme Capital Fund to provide additional debt smoothing flexibility in 2017/18.
- 2.5 Submit for approval the council tax banding levels A to H inclusive to apply for 2016/17 and any changes under discretionary powers available to the Council to vary the discount regime operating for empty and unfurnished council tax dwellings.

3. GRANT SETTLEMENT

- 3.1 On the 16th December 2015, the Deputy First Minister announced the provisional local government finance settlement. Following that announcement negotiation and engagement occurred between the Scottish Government and Local Government to establish clarity over a number of elements of the offer being provided as part of the published provisional settlement. This culminated in a letter from the Deputy First Minister to council leaders on the 27th January 2016 outlining the full terms of the offer being provided to local government. This was subject to some follow up points of clarification from the Council which were responded to by the 4th of February and which allowed an appropriate level of understanding to be secured on the terms and conditions associated with the settlement offer from the Scottish Government and which was reported to the Leadership Board on the 17th of February.
- 3.2 The settlement provides grant figures for one year only covering 2016/17 and will be formally considered for approval by the Scottish Parliament on the 25th February. The 2016/17 financial settlement confirmed headline grant funding allocated to Renfrewshire Council of £303.471 million. The settlement figure includes a number of planned adjustments by the Scottish Government predominantly arising from responsibilities linked to Children and Young People Act, Kinship Care, delivery of GIRFEC and adjustments linked to the inclusion of funding within the settlement for the Council Tax Reduction Scheme and Discretionary Housing Payments. These adjustments to the grant settlement are linked to associated budgeted adjustments that are included in Table 2.

- 3.3 After adjusting for these areas, the Council's 2016/17 grant figure has, on a like for like basis, decreased by 3.4% from 2015/16, with the Council's share of the overall local government revenue funding settlement increasing marginally from 3.14% to 3.17%. Included as part of this settlement offer is grant conditional upon agreement to the continuation of the council tax freeze (£2.327 million) and the maintenance of the pupil teacher ratio and probationer places (£2.7 million). The budget proposals outlined in this report provide sufficient resources to allow the specified condition on the pupil teacher ratio and providing places for probationers to be met in 2016/17. In addition to the direct revenue grant provided to the Council, 2016/17 will see the added complexity of an element of social care funding, confirmed as £8.779 million for Renfrewshire, provided via the health budget and IJB arrangements. Although this funding is to be directed to fund new cost burdens such as delivering the living wage across the provision of adult social care, progressing reductions in social care charging, it is also available to support wider budget pressures in adult social care including demographic and demand led pressures. The budget proposals detailed in this report will provide for the £8.779 million of funding passing through in full to the IJB as part of the resources to be transferred for Adult Social Care on the 1st April.
- 3.4 The grant offer being made available to the Council, including access to the Adult Social Care Funding being provided through the Health Board is subject to the delivery of the following specified conditions. As reported to the Leadership Board, the offer is provided as an overall package and any council that does not sign up to the full package of conditions and measures will not receive their share of £408 million, made up of integration funding for social care (£250m), support for teachers (£88m) and council tax freeze support (£70m). For Renfrewshire this total funding package equates to an estimated £13.8 million. The Deputy First Minister has also confirmed that in the event a council that signs up to the package then subsequently fails to deliver on any of the specific commitments on social care spend, including delivery of the £8.25 per hour living wage to care staff, national teacher targets, or council tax levels then the Government have reserved its position to apply individual sanctions for authorities. In such circumstances steps will be taken to remove access to or recover some or all of the additional funding support earmarked to deliver the specific measure or measures. If it proves necessary to apply a sanction then the Government have indicated that this will be applied in a proportionate manner to the scale of the failure.

Specifically for Renfrewshire the package of measures includes:

- The continuation of the council tax freeze in 2016/17 with conditional grant of £2.327 million for Renfrewshire Council.
- Maintaining the pupil teacher numbers at 2015 levels **nationally** and securing places for all probationers who require one under the teacher induction scheme. In terms of the pupil teacher ratio, the condition is that the pupil-teacher ratio should be maintained nationally at the same level as 2015; a national target of 13.7. If however, the pupil teacher ratio is not maintained nationally at this level then the Scottish Government reserves its position on individual sanctions for authorities' whose pupil teacher ratio rises and steps will be taken to recover proportionate shares of the £88 million which is being provided for the teacher and probationer commitments in 2016-17. The full distribution of all of this funding has not yet been made as part of the finance settlement but in line with previous years this is estimated to amount to approximately £2.7 million for Renfrewshire Council.
- In terms of Social Care funding within the Health Budget of which Renfrewshire will access £8.779 million, the Deputy First Minister has set out that:

- £125 million of this £250 million is to be directed to support additional spend on expanding adult social care to manage increased demand and demographic growth and making progress on charging thresholds for all non residential services to address poverty by increasing the charging buffer from the existing 16% level to 25%.
- The remaining £125 million is intended to support cost pressures including the aspiration to pay all adult Social Care workers the living wage of £8.25 per hour, including care workers employed by external providers in the 3rd and independent sector who provide commissioned services to local authorities.
- The Government have assumed that as part of delivering a living wage that the independent and third sector providers will meet a share of the associated costs and which has been verbally confirmed by the Deputy First Minister as being 25%. The Government have also confirmed that although they have calculated estimates at a national level of achieving this position, no calculations have been made of resources required to deliver this at a local council level.
- In this context the Scottish Government in a clarification response confirmed that achievement of the Living wage in this sector would be a shared endeavour between the Scottish Government, Councils and providers.
- In recognition of the need for preparatory work to deliver living wage arrangements with providers an implementation date from 1 October 2016 has been outlined.

3.5 As referred to earlier in the report, and in line with the requirements set out by the Deputy First Minister, the Leader of the Council responded to the Scottish Government on the 9th February setting out an in principle agreement to the terms and conditions associated with the grant settlement offer to the Council.

Table 1 – Grant Settlement 2016/17

	2016/17
	£000
Allocated Government Grant Funding	
Specific Grants	24
Non Domestic Rate Income	96,106
Revenue Support Grant	203,369
TOTAL CONFIRMED ALLOCATED GOVERNMENT GRANT FUNDING	299,499
Grant Conditional on Agreement to Specified Commitments **	3,972
TOTAL CONFIRMED GOVERNMENT GRANT	303,471

** Note that in addition to this conditional grant element included within the current settlement figure, Renfrewshire's share of Adult Social Care funding that resides within the health budget is £8.779m and of undistributed teachers grant is estimated to be approximately £1.055m. Taken together these three amounts represent the total £13.8 million of conditional grant, access to which by the Council is subject to the Council agreeing to all of the associated conditions set out by the Deputy first Minister and outlined in 3.3 – 3.4 above.

3.6 As detailed above, beyond 2016/17, although no specific grant figures are available for local government across Scotland and consequently for Renfrewshire, it is anticipated that local government in Scotland will continue to face a challenging medium term financial outlook with further sustained reductions in the levels of revenue grant made available by the Scottish Government. At present there is significant uncertainty over

what the scale of this reduction will be, however based on current information there is little to suggest that it is likely to be any better than the reduction experienced by the local government budget in 2016/17.

- 3.7 There also remain wider risks that could yet further influence the level of resources made available to the Scottish Government budget through what continues to be fluid and fast changing global economic conditions. It is recognised the ongoing recovery in the UK economy remains subject to a range of downside risks and over the medium term this could yet have a negative impact on the resources that are ultimately made available to the Scottish Government over the next 3-4 years.
- 3.8 It is expected that greater clarity over future grant settlement levels will emerge in the latter half of 2016, potentially set out over the medium term if the Government following the May elections choose to set out a full spending review. Moving forward members will be kept appropriately briefed and informed as announcements are made by the Scottish Government during the course of 2016 and in addition of any significant developments in the wider economy which are likely to materially change the future financial outlook for the Council.

4. SPENDING PRESSURES, MANAGING DEMAND, AND AGREED SAVINGS

- 4.1 An analysis has been enclosed with this report detailing, for each service, the proposed budget changes between 2015/16 and 2016/17. The budget has been adjusted to reflect:-
- (i) the continuing costs of the current level of service;
 - (ii) the financial impact of any decisions already taken by the Council or its Policy Boards;
 - (iii) the implementation of the approved medium term debt smoothing strategy which will support the delivery of significant budget savings on financing charges in 2017/18; and
 - (iv) The transfer of the £8.779 million of resources to the new Health and Social Care Partnership as part of the Adult Social Care Budgets to be transferred on the 1st April.
- 4.2 Demographic and socio-economic factors continue to play a major role in driving spending pressures for the Council, specifically in relation to both Adult and Children's Services and relating mainly to:-
- older people's services linked to the shift in the balance of care, supporting older people to live safely at home for as long as possible, and facilitating prompt discharge from hospital;
 - the increasing number and complexity of care packages required to support adult clients to live as independently as possible in the community; and
 - the continued commitment to protecting vulnerable children and young people, and supporting them into independent adulthood.

- 4.3 The Council has for a number of years been taking forward a wide range of mitigation strategies designed to dampen the impact of demand led growth. These strategies have focused on multiple perspectives including:-
- Seeking to provide more cost effective services - for example Children's Services has been focusing significantly on a strategy to shift the balance of foster care provision to predominantly in-house provided foster carers as opposed to those sourced through more expensive external agencies.
 - Investing in preventative measures and redesigned services to reduce longer term demand growth - for example within Adult Service delivering intensive short term reablement service to support older people to be cared for at home when they leave hospital and reduce demand for more expensive residential care.
 - Better service provision to reduce ongoing demand - for example Children's Services has focused on improving how well the service is able to support children through to places of permanency, principally aimed at delivering better sustainable outcomes for the children but at the same time reducing ongoing demand for temporary care arrangements.
- 4.4 As a result of the growing positive impact of the wide range of measures implemented over the years, the Director of Children's Services has confirmed that the expected resources released as a consequence of these mitigation measures will be sufficient to manage the impact of new demographic and socio-economic demand led pressures on the service. As a consequence there is no requirement to provide any associated adjustment to the Children's Services base budget moving into 2016/17 for such pressures.
- 4.5 In relation to Adult Services, although a similar impact is being achieved through demand and cost mitigation strategies, the scale of demand pressures remain significant. It is estimated that in the absence of any further action by the Council to manage these pressures and rising demands the Council's budget would have to increase by £2.7 million in 2016/17. The mitigation measures however continue to assist in reducing the impact of demand led cost pressures and help to maintain and protect core frontline Adult Services. In discussion with the Chief Officer and Chief Finance Officer of the new Health and Social Care Partnership the required budget adjustment in 2016/17 for demographic and socio-economic pressures for Adult Services can be contained to £1.060 million after taking account of the anticipated impact of demand and cost management measures.
- 4.6 As referred to earlier in the paper the budget recommendations outlined in this report will support the pass through of the full £8.779 million of resources intended for Adult Social Care. As part of the conditions associated with the grant provision to the Council, the Council is required to agree to increase the buffer used in the income assessment process for non residential charging within the Adult Care services. A cost of £0.374 million is included within the Adult Services unavoidable adjustment to reflect this requirement. The conditions would also commit the Council to the shared endeavour of seeking to deliver, from the 1st October, the living wage of £8.25 across care staff within Adult Social Care services, whether employed directly by the Council or as part of services commissioned by the Council from the third and Independent sectors. If agreed to by the Council, officers will progress quickly to engage with external providers to set out the agreed partnership route and costs associated with moving towards this objective by the 1st October. It should be noted that the Council is not able to mandate such a requirement on suppliers under procurement legislation and achieving such an objective will require joint working and agreement between the Council and providers operating under a wide range of contract arrangements, including those commissioned through the National Care Home contract.

- 4.7 In addition, the actual cost of delivering this living wage objective will not be confirmed until these negotiations are completed and will be dependent upon the extent to which providers are willing to meet 25% of the associated cost as has been envisaged by the Scottish Government. After accounting for demand and cost pressures to be funded by the additional £8.779 million of resources, and subject to any decisions taken by members, approximately £4 million would remain available to the IJB in 2016/17. These resources would be available to support the delivery of the living wage commitment from the 1st of October and support the IJB to meet further service demand or reform activity with the intention of supporting the delivery of further progress in key mitigation strategies that would assist in dampening future pressures in 2017/18. Given the part year timing associated with the living wage commitment it is expected that there will be sufficient resources available to the IJB in 2016/17 to meet the cost of the living wage impact whilst providing some flexibility to fund reform activity. There may however be subsequent funding challenges as the full year cost impact of the living wage emerges in 2017/18 and if so this is likely to be an issue for engagement with the Scottish Government ahead of the 2017/18 financial settlement. This issue is covered in more significant detail in the due diligence report also included on this Council agenda at item 3.
- 4.8 Table 2 below summarises the recommended base budget adjustments to reflect the pressures facing the Council in 2016/17 and support the pass through of Adult and Social Care grant resources as described earlier. These are offset by the net financial impact of decisions already made by the Council and adjustments to reflect the non recurring nature of commitments made in prior year budgets. Also included is an adjustment arising from the ongoing implementation of the Council's medium term debt smoothing strategy which will continue to support the delivery of significant budget savings on financing charges in 2017/18 as outlined in more detail in section 6 below.

Table 2 - Summary of Recommended Base Budget Adjustments 2016/17

	2016/17	
	£000	£000
Impact of Previous Council and Board Decisions	(19,722)	(28,501)
Resource Transfer from NHS	(8,779)	
Total (Net Reductions)		
Add:		
Financial Settlement Adjustments - primarily inclusion of the Council Tax Reduction Scheme and Discretionary Housing Payment Funding	15,510	34,154
National Insurance, Pay and Pensions Changes	7,025	
Adult Services - Demographic Pressures, Living Wage and Changes to Charging	6,026	
Debt Smoothing Adjustment	3,256	
Contract Payment Adjustments	960	
Other Unavoidable Pressures	1,377	
Total Increases		34,154
Net Base Budget (Reduction)/Increase		5,653

5. PAY AND PRICE PRESSURES

- 5.1 The 2016/17 budget position detailed in Table 3 at paragraph 8.1, includes provision for pay inflation at £0.769 million for 2016/17 across all pay groups. This adjustment reflects the required budget uplift to reflect the agreed pay award of 1.5% and 1% for 2015/16 - 17 across all pay groups, taking account of the level of pay award provision made in the setting of the 2015/16 budget.
- 5.2 In setting its 2015/16 budget, the Council decided not to apply any general inflationary uplift to non-pay budgets. For financial planning purposes, a 2.5% non pay inflation provision would add approximately £3.5 million each year. Given the financial challenges facing the Council, in particular over the medium term and in line with historic practice general non pay inflation is not provided for in the 2016/17 budget.
- 5.3 The Financial Regulations require charges for services to be reviewed at least annually and a 2.5% increase in charges would generate additional income of £0.200 million. The overview of the Council's spending in Table 3 at paragraph 8.1 makes provision for an inflation adjustment to charges at 2.5%.

6. FINANCING COSTS

- 6.1 The provision for financing costs includes both debt charges payable as a result of the Council's capital investment programme and the interest gained on temporary investment of cash. In assessing financing cost requirements, an assumed average interest rate of 4.18% has been applied. No adjustment has been made to the temporary interest income budget reflecting existing cash management approaches, the anticipated temporary cash

deposits levels over the course of 2016/17 and an expectation that interest rate levels are unlikely to materially increase over the course of the year.

- 6.2 As previously reported to members, a strategy of debt smoothing, with the intention of releasing budget savings over the medium term, is incorporated into the Council's medium term financial planning assumptions. As part of the debt smoothing exercise the annual financing cost budget includes provision to support planned debt repayment as part of the strategy with an anticipated reduction in recurring annual financing costs of approximately £18 million planned for in 2017/18. As well as supporting planned debt repayments, a key element of the strategy also utilises the managed release of resources held within the capital fund to offset annual financing costs within the revenue account. In recognition of the ongoing scale and uncertainty of financial risk that the Council will face over the medium term period, a full review will be carried out of the debt smoothing strategy to ensure maximum flexibility is maintained across the strategy to support the Council's financial requirements in both a medium and longer term basis. It is not at this stage envisaged this will impact on the planned release of savings in 2017/18 and any material changes in the shape of the strategy and implications for the Council's financial position will be clearly outlined for members.

7. **TRADING ORGANISATIONS**

- 7.1 The detailed revenue estimates include within Miscellaneous Services the projected surpluses to be earned by the Council's Trading Operations in 2016/17. The current policy is for any surpluses and deficits to return to the General Fund. The exception to this policy is Building Services where a proportionate element of any trading surplus/deficit is currently transferred in to the Housing Revenue Account based on the level of Housing related turnover.

8. **SPENDING OVERVIEW**

- 8.1 The Council approved spending for 2015/16 at the meeting on 12th February 2015 of £375.760 million. It is estimated that £381.982 million (as detailed in Table 3) is needed to fund the costs of maintaining present service levels, and addressing known pressures and demands in 2016/17.

Table 3 – Estimated Spending Need 2016/17

	£000
Spending approved 2015/16 budget	375,760
Add:	
Recommended Budget Adjustments (per Table 2)	5,653
Revised Budget per Appendix 1	381,413
Provision for inflationary pressures (see paragraph 5.1 - 5.3)	569
Estimated spending need for 2016/17	381,982

- 8.2 Significant cost pressures are anticipated to persist beyond 2016/17 for the Council. Some cost pressures, such as those related to contractual commitments and cost increases linked to landfill taxation are easier to predict for future years. Others such as future pay increases, the impact of legislative and national policy changes, movement on key commodity prices and increasingly demand led pressures are more difficult to estimate and are not necessarily within the direct control of the Council. In addition, and as referred to in

paragraphs 3.7 – 3.8 above, there is significant uncertainty in respect to how much of a reduction is likely to be experienced in government grant levels over the medium term.

- 8.3 In this context there is significant uncertainty in relation to the scale of savings that the Council may be required to deliver both in 2017/18 and also more significantly beyond into the medium term. In respect to 2017/18, the position will be predominantly influenced by pay levels that emerge for 2017/18 and the scale of the grant cut. After taking account of anticipated budget pressures, savings from the Better Council Change Programme and debt smoothing that will take effect in 2017/18, and current pay and grant assumptions included in the budget strategy, the remaining saving requirement to achieve a balanced budget could be in the region of £1 million. However, should the grant cut be more significant than that experienced in 2016/17 and more significant cost pressures emerge over the next 12 months in relation to pay, demographic and demand pressures, a gap in the region of £6 million or more could yet emerge for 2017/18. It should be noted that as referred to above this forecast position for 2017/18 is after the impact of Better Council Change Programme savings and significant savings from debt smoothing. The underlying saving prior to the impact of these measures for 2017/18 is likely to be excess of £20 million. In addition, moving forward beyond 2017/18 the outlook may not materially improve from a savings perspective. Should grant reductions of around the 3% level persist, along with pay awards in the range of 1%-2%, annual budget gaps in the region of £20 million per annum would represent a very real prospect for the Council up to 2019/20.
- 8.4 In addition, members should be alert to the likely timing of spending plan announcements by the Scottish Government that is elected following the May Parliamentary elections. It is likely that this will be in the second half of 2016 and could mean that results for individual councils are not likely to be known until December 2016, two months before the Council would normally look to set the 2017/18 budget. In addition, at this stage although there would be reasonable expectation, there is no certainty, that the announcement by the Scottish Government will provide draft planning figures beyond 2017/18, potentially extending the cycle of ongoing uncertainty over medium term government grant prospects for the Council.
- 8.5 Consequently, the Council will continue to operate with a medium term financial outlook that remains inherently uncertain, both in scale and potential for variability. As such it is important that the Council continues to adopt a flexible medium term perspective to the delivery of savings and maintains a strategic and sustainable focus linked to the delivery of priorities approved in the Council Plan and agreed with partners in the Community Plan. The Council will be required to plan for the possibility that over the future financial years, there may continue to be limited time to respond to confirmed grant settlements and manage both unexpected and higher levels of cost pressures than is currently being forecast. Consequently, the Council should continue to pro-actively progress financial planning work for 2017/18 and beyond through the Better Council Change Programme to prepare for what is anticipated to be a further difficult and uncertain financial period for the Council.
- 8.6 Members will continue to be updated on developments for future years, but should be aware that in setting the 2016/17 budget any commitments to additional recurring expenditure will increase the projected deficit in future years unless they are offset by recurring savings. Similarly, any decisions taken now to address the future year budget deficits provides greater certainty for service planning and the workforce, and also supports the future financial stability of the Council.
- 8.7 Where the Council is making decisions in relation to its spending priorities, it is obliged to comply with the public sector equality duty set out in the Equalities Act 2010. This means that the Council must have due regard to the need to:

- Eliminate unlawful discrimination, harassment and victimisation and other prohibited conduct
- Advance equality of opportunity between people who share a relevant characteristic and those who do not; and
- Foster good relations between people who share a protected characteristic and those who do not.

8.8 To meet this requirement, where necessary the Council must assess the impact of applying a new policy or decision against these three "needs" and at the point where a decision is made elected members must have sufficient information available to them to assess that impact. Members in considering their budget proposals prior to presentation at the Council meeting are therefore encouraged to seek advice from Directors on the equality implications of each proposal.

9. RESOURCE ALLOCATIONS

9.1 Appendix 1 attached summarises the provisional resource allocation for each service in terms of the detailed revenue estimates which accompany this report. The resource allocations will be subject to amendment to reflect the Council's views on budget proposals, inflationary pressures and the allocation of central support costs, specific grants and capital charges.

10. PROBABLE OUTTURN 2015/16, BALANCES AND RESERVES

10.1 The summary booklet attached to this report includes at Page 8 an overview of the Probable Outturn for 2015/16.

10.2 The Council's general fund balances as at 1st April 2015 were £58.854 million, and as outlined in Table 4 below, the majority of this was earmarked for specific purposes. The Council in setting the budget for 2015/16 did not plan to draw from available unallocated reserves, planning for £7.767 million of general working balances to be available by 31st March 2016. As reported to members during the course of 2015/16, a year-end under-spend is being experienced across service budgets and the position on unallocated reserves on the closure of the 2015/16 accounts is expected to be £9.002 million. This projected year end position is after accounting for planned debt repayment as part of the Council's ongoing debt repayment strategy.

10.3 It is important that the Council maintains sufficient reserves to protect it during the course of the financial year. Audit Scotland will continue to closely monitor the Council's position to ensure unallocated general working balances remain at an appropriately prudent level and it is recommended that in the context of the Council's risk profile moving into 2016/17, unallocated reserves are maintained at least at £7.0 million, approximately 1.8% of the Council's net expenditure. In this context and recognising the uncertainty outlined earlier in relation to the potential budget gap that may emerge for 2017/18, it would be recommended that subject to any decisions taken by members to draw on balances as part of setting the 2016/17 budget, that unallocated reserves above £7 million are transferred to the capital fund to support additional debt smoothing flexibility moving forward into 2017/18 and beyond.

- 10.4 Table 4 below summarises the forecast movement and year end position of the General Fund balances, including those earmarked for agreed purposes and estimated future liabilities.

Table 4 – General Fund Balances 2015/16

	Balances as at 1/4/2015	Forecast In Year Change and Year End Transfers	Forecast Closing Position as at 31/3/16
	£000	£000	£000
Service Modernisation and Reform Fund	6,396	(1,300)	5,096
PPP Reserve	12,670	-	12,670
M74 Contribution	571	-	571
Development Contribution - Paisley Town Centre	1,136	(716)	420
Early Years Strategy	3,321	-	3,321
Land Decontamination	233	(233)	-
Waste Management Strategy	8,631	(2,306)	6,325
Invest in Renfrewshire	7,490	(2,500)	4,990
Community Safety	1,107	(940)	167
Private Sector Housing Grant	1,840	-	1,840
Support Credit Unions	461	(292)	169
Energy and Carbon Management	255	(255)	-
Events and Tourism	114	(114)	-
Paisley Town Centre Heritage Strategy	1,802	5,385	7,187
City Deal	1,561	-	1,561
Commission on Tackling Poverty	1,636	1,700	3,336
Youth Employment Strategy	180	32	212
Service Year End Flexibility	1,683	-	1,683
Unallocated General Fund Balances	7,767	1,235	9,002
Total General Fund Balances	58,854	(304)	58,550

- 10.5 As previously reported to Council in its consideration of the 2014/15 accounts, and as detailed in Table 5 below, other specific reserves continue to be maintained.

Table 5 – Specific Reserves 2015/16

	Balances as at 1/4/2015	Forecast In Year Movement	Forecast Balance as at 31/3/16
	£000	£000	£000
Insurance Fund	2,543	-	2,543
Reservoir Repair Fund	310	-	310
Education Capital Items Fund	838	-	838
Investment Programme Capital Fund	24,484	1,380	25,864
Housing Capital Fund	3,684	-	3,684
Total Specific Reserves	31,859	1,380	33,239

- 10.6 The Insurance Fund covers the main classes of insurance and is earmarked for insurance purposes such as the cost of insurance excesses and premiums.

- 10.7 The Reservoir Repairs Fund represents funding received from a developer for repairs in perpetuity in relation to the Thornley Dam.
- 10.8 The Education Capital Items fund is earmarked for specific schools for the planned purchases of a capital nature such as computers and information communication technology equipment.
- 10.9 The Capital Funds are used as part of the wider debt smoothing strategies operating across both the General Fund and Housing Revenue Account to manage both the debt levels linked with the respective investment programmes and the associated debt servicing costs charged to the revenue accounts.

11. COUNCIL TAX

- 11.1 The Council's council tax (Band D) for 2015/2016 is £1,164.69 and is £16 (1.39%) above the Scottish average. It is estimated that in 2016/17 each £1 of council tax will yield £66,723 which is higher than 2015/16. The increase in the yield is principally linked to anticipated growth in the council tax base in the context of the modest recovery being experienced in the housing development market. A maximum net yield of £77.711 million can therefore be anticipated from present council tax levels. In relation to empty and unfurnished properties, the Council under discretionary powers provides more generous discount provisions relative to many other council areas across the country. At present empty and unfurnished properties within Renfrewshire are afforded the statutory full exemption for 6 months, followed by a discretionary 50% discount for a further six months and a discretionary 10% discount permanently thereafter. Discretionary powers allow the second six month discount to be reduced to 10% with the option to apply a levy of up to 100% additional council tax after 12 months. The application of the levy after 12 months can be deferred until 24 months where the property in question is being actively marketed for rent or sale. Given the context of the Council's financial outlook, members may wish to consider aligning the discount arrangements for empty and unfurnished properties to the position allowable under discretionary powers and in line with many other local authorities. Should members wish to move to this position, an increase in yield of £0.300 million could be budgeted for in 2016/17 with a full year effect of £0.400 million in 2017/18, reflecting time required to implement a change of this nature and provide affected owners with an appropriate notice period of the change.
- 11.2 Within the context of the current service resources, specific collection initiatives continue to be implemented to support the collection of council tax, including the recovery of arrears for prior years. It is anticipated that £0.500 million will be collected next year.
- 11.3 Members are required to determine the level of council tax for Bands A to H inclusive which should apply for 2016/17, and in doing so, are reminded of the grant conditions detailed at paragraph 3.4 - 3.5.

12. BUDGET OVERVIEW – 2016/17

- 12.1 The overview budget position for the Council for 2016/17, prior to any changes in service levels, is outlined in Table 6 below. This overview position confirms a balanced budget position for 2016/17, subject to decisions by members in setting the final budget for 2016/17. As detailed in the table below, this balanced budget position reflects the impact of a change in council tax discount levels for empty and unfurnished properties. Should members wish to retain the existing arrangements, a minor budget gap of £0.300 million would require to be addressed. Members should be reminded that this budget position is anticipated to be temporary in nature with the Council expected to face a significant budget deficit over the medium term. Therefore, any decisions taken in setting the

2016/17 budget which commits resources on a recurring basis will increase further this forecast deficit position unless decisions are also taken to deliver corresponding savings.

Table 6 – Budget Overview 2016/17

	£000
Income:	
Confirmed Government Grant (per table1)	303,471
Council Tax Income	77,711
Council Tax Income from change in Empty Property Discount	300
Council Tax / Community Charge Arrears Recovery	500
Total Income	381,982
Less: Estimated Spending Need (Table 3)	381,982
Estimated Funding Surplus 2016/17	0

13. BUDGETARY CONTROL

- 13.1 Directors are expected to manage their approved budgets on a bottom line basis in accordance with the Financial Regulations. If an overspend emerges during the year on any approved budget line the Director is expected to take corrective action, seeking Policy Board approval for any policy changes involved in such actions.

14. FURTHER ACTION

- 14.1 Members wishing clarification of the details of this report or the enclosed Revenue Estimates pack should contact Alan Russell (extension 7364) or the Chief Executive or any Director in relation to their specific service responsibilities.
- 14.2 Members wishing advice on budget proposals should contact the appropriate service Director.

Implications of this Report

Financial – The report and enclosures provide the background information on the 2016/17 budget, identifying a balanced budget position. As detailed in the report, if the Council does not formally agree to the specified set of commitments as part of agreeing the 2016/17 budget, a further grant reduction estimated at £13.8 million will be applied by the Scottish Government.

HR & Organisational Development - Employee numbers will be subject to any budget proposals agreed.

Community Planning

Children and Young People – implications will be subject to any budget proposals agreed.

Community Care, Health & Well-being - implications will be subject to any budget proposals agreed.

Empowering our Communities - implications will be subject to any budget proposals agreed.

Greener - implications will be subject to any budget proposals agreed.

Jobs and the Economy - implications will be subject to any budget proposals agreed.

Safer and Stronger - implications will be subject to any budget proposals agreed.

Legal - The Council is required to set a balanced budget for 2015/16.

Property/Assets – implications will be subject to any budget proposals agreed.

Information Technology - implications will be subject to any budget proposals agreed.

Equality & Human Rights - in considering the budget proposals, the Council must have due regard to any impact on equalities and human rights and complying with the public sector equality duty.

Health & Safety - implications will be subject to any budget proposals agreed.

Procurement – implications will be subject to any budget proposals agreed.

Risk - As outlined in sections 8 and 10 of the report, the Council continues to be faced with risk and uncertainty in setting its 2015/16 budget and future financial outlook over the medium term, principally in relation to factors outwith its direct control. In addition the scope of ongoing change underway within the Council and scale of ongoing budget reduction necessary to realign Council spending with available resources over the medium term brings with it additional risk for the Council. In recognition of this it is important that the Council's unallocated balances remain at an appropriately prudent level and that decisions taken by the Council pay due regard to the medium term financial outlook.

Privacy Impact - implications will be subject to any budget proposals agreed.

List of Background Papers

(a) Background Papers - none

Author – Alan Russell, Director of Finance & Resources

APPENDIX 1

REVENUE ESTIMATES 2016/17
PROVISIONAL RESOURCE ALLOCATION STATEMENT
(subject to amendment for any budget proposals approved by Council)

	RESOURCES ALLOCATION £000
<u>Service</u>	
Chief Executive's	4,362
Children's Services	169,483
Leisure Services	8,273
Community Resources	43,940
SPTA	3,355
Finance and Resources	27,246
Valuation Joint Board	1,244
Development and Housing	8,675
Adult Services	60,199
Miscellaneous Services	56,451
NET EXPENDITURE PER SUMMARY BOOKLET (Page 3)	383,228
Less: Recoveries from accounts outwith service resource allocations	1,815
Total per Table 3	381,413

(Note: No allowance has been included in the resource allocations at this stage for inflation identified in section 5 of the report)

RENFREWSHIRE COUNCIL
SUMMARY OF 2016-2017 REVENUE ESTIMATES
DEPARTMENT : CHILDRENS SERVICES

£

£

£

Analysis of Change between 2015-2016 and 2016-2017

2015-2016 Estimates			202,010,269
Adjustments for items outwith Resource Allocation			
Less: capital charges	(16,454,500)	(16,454,500)	
Central support costs	(15,442,790)		
Central support recoveries			
Corporate and Democratic core costs	361,400	(15,081,390)	
			(31,535,890)
Adjusted 2015-2016 Estimates			170,474,379
Adjustment to Current Year Estimates			
Unavoidable Increase (Decrease) (PAPER 2)		302,571	
Transfers (PAPER 3)		(1,294,360)	
			(991,789)
2016-2017 Estimates			169,482,590
(Before budget decisions)			

RENFREWSHIRE COUNCIL
SUMMARY OF 2016-2017 REVENUE ESTIMATES
UNAVOIDABLE INCREASES (DECREASES)

DEPARTMENT : CHILDRENS SERVICES

ED		£
1	Impact of Better Council Change Programme	(400,000)
2	Increased SQA Presentation Costs	50,000
3	Annual Contractual PPP Contract Indexation Adjustment	268,571
4	Increased Employer's Contributions to Teachers' Superannuation	700,000
5	Teacher Induction Funding not yet distributed by Scottish Government	(316,000)
Total Increase (Decrease) to Budget		302,571

RENFREWSHIRE COUNCIL

SUMMARY OF 2016-2017 REVENUE ESTIMATES

TRANSFERS

DEPARTMENT : CHILDRENS SERVICES

[illegible]

RENFREWSHIRE COUNCIL
SUMMARY OF 2016-2017 REVENUE ESTIMATES
DEPARTMENT : LEISURE SERVICES

£ £ £

Analysis of Change between 2015-2016 and 2016-2017

2015-2016 Estimates 11,584,958

Adjustments for Items outwith Resource Allocation

Less: capital charges

(2,509,470)

(2,509,470)

Adjustments for Central Support

Central support costs

(939,901)

Corporate and Democratic core costs

45,870

(894,031)

(3,403,501)

Adjusted 2015-2016 Estimates

8,181,457

Adjustment to Current Year Estimates

Unavoidable Increase (Decrease) (PAPER 2)

(355,000)

Transfers (PAPER 3)

446,546

91,546

2016-2017 Estimates

8,273,003

(Before budget decisions)

RENFREWSHIRE COUNCIL
SUMMARY OF 2016-2017 REVENUE ESTIMATES
UNAVOIDABLE INCREASES (DECREASES)

DEPARTMENT : LEISURE SERVICES

[illegible]

RENFREWSHIRE COUNCIL

SUMMARY OF 2016-2017 REVENUE ESTIMATES

TRANSFERS

DEPARTMENT : LEISURE SERVICES

[illegible]

RENFREWSHIRE COUNCIL
SUMMARY OF 2016-2017 REVENUE ESTIMATES
DEPARTMENT : COMMUNITY RESOURCES

£ £ £

Analysis of Change between 2015-2016 and 2016-2017

2015-2016 Estimates			56,532,458
Adjustments for items outwith Resource Allocation less: capital charges	(7,124,870)	(7,124,870)	
Adjustments for Central Support			
Central support costs	(3,990,162)		
Central support recoveries	222,608		
Corporate and Democratic core costs	180,190	(3,587,364)	
			(10,712,234)
Adjusted 2015-2016 Estimates			45,820,224
Adjustment to Current Year Estimates			
Unavoidable Increase (Decrease) (PAPER 2)		(1,079,900)	
Transfers (PAPER 3)		(800,628)	
			(1,880,528)
2016-2017 Estimates			43,939,696
(Before budget decisions)			

RENFREWSHIRE COUNCIL
SUMMARY OF 2016-2017 REVENUE ESTIMATES
UNAVOIDABLE INCREASES (DECREASES)

DEPARTMENT : COMMUNITY RESOURCES

CR		£
1	Impact of Better Council Change Programme	(1,510,500)
2	Contract variations and adjustments	35,600
3	Increased costs for statutory testing and certification in public buildings	150,000
4	Increase In Landfill Tax	106,000
	Payments to Trading Operations	
5	Contract Payment - Catering Trading	42,300
6	Contract Payment - Vehicle Maintenance Trading	39,700
7	Contract Payment - Roads Trading	57,000
	Total Increase (Decrease) to Budget	(1,079,900)

RENFREWSHIRE COUNCIL

SUMMARY OF 2016-2017 REVENUE ESTIMATES

TRANSFERS

DEPARTMENT : COMMUNITY RESOURCES

[illegible]

RENFREWSHIRE COUNCIL
SUMMARY OF 2016-2017 REVENUE ESTIMATES
DEPARTMENT : FINANCE AND RESOURCES

	£	£	£
Analysis of Change between 2015-2016 and 2016-2017			
2015-2016 Estimates			4,407,790
Adjustments for items outwith Resource Allocation capital charges	(3,406,490)	(3,406,490)	
Adjustments for Central Support			
Central support costs	(7,821,787)		
Central Support recoveries	<u>36,030,921</u>	28,209,134	
			<u>24,802,644</u>
Adjusted 2015-2016 Estimates			<u>29,210,434</u>
Adjustment to Current Year Estimates			
Unavoidable Increase (Decrease) (PAPER 2)		(2,663,794)	
Transfers (PAPER 3)		<u>699,173</u>	
			<u>(1,964,621)</u>
2016-2017 Estimates			<u><u>27,245,813</u></u>
(Before budget decisions)			

RENFREWSHIRE COUNCIL
SUMMARY OF 2016-2017 REVENUE ESTIMATES
UNAVOIDABLE INCREASES (DECREASES)

DEPARTMENT : FINANCE AND RESOURCES

FIT		£
1	Impact of Better Council Change Programme	(2,991,000)
2	Agreed increase in Members' Salaries Costs	12,000
3	Adjustment to Legal and Property Enquiry Certificate Income	36,620
4	Increase in ICT Software and Hardware Maintenance Contracts	110,716
5	Adjustment to Single Fraud Investigation Service Grant Funding	(8,000)
6	Notified Reduction in DWP Housing Benefit Administration Grant Funding	166,160
7	Impact of Additional Scotland Excel Requisition	9,710
	Total Increase (Decrease) to Budget	(2,663,794)

RENFREWSHIRE COUNCIL

SUMMARY OF 2016-2017 REVENUE ESTIMATES

TRANSFERS

DEPARTMENT : FINANCE AND RESOURCES

	E
Transfer of Property & Construction Services Budgets	(197,109)
Transfer of GIS Budgets to Chief Executives	(253,259)
Realignment of Prior Year Savings	(59,427)
Realignment of Community Halls Budgets	(8,500)
Realignment of Travel and Subsistence Budgets	17,000
Transfer of Budget Provision for 2015-16 Living Wage Inflation	22,580
Corporate Support Model - consolidation of Staffing Budgets	360,422
Corporate Support Model - consolidation of ICT Budgets	127,003
Corporate Support Model - consolidation of Finance Service Budgets	716,463
Consolidation of Advice Services Budgets	(26,000)
Total Increase (Decrease) to Budget	699,173

RENFREWSHIRE COUNCIL
SUMMARY OF 2016-2017 REVENUE ESTIMATES
DEPARTMENT : RENFREWSHIRE VALUATION JOINT BOARD

	£	£	£
Analysis of Change between 2015-2016 and 2016-2017			
2015-2016 Estimates			1,277,780
Adjustments for items outwith Resource Allocation less: capital charges	-	-	
Adjustments for Central Support Central support costs Corporate and Democratic core costs	-	-	
Adjusted 2015-2016 Estimates			1,277,780
Adjustment to Current Year Estimates			
Unavoidable Increase (Decrease) (PAPER 2)		(33,880)	
Transfers (PAPER 3)		-	
			(33,880)
2016-2017 Estimates			1,243,900
(Before budget decisions)			

RENFREWSHIRE COUNCIL
SUMMARY OF 2016-2017 REVENUE ESTIMATES
UNAVOIDABLE INCREASES (DECREASES)

DEPARTMENT : RENFREWSHIRE VALUATION JOINT BOARD

[illegible]

RENFREWSHIRE COUNCIL

SUMMARY OF 2016-2017 REVENUE ESTIMATES

TRANSFERS

DEPARTMENT : RENFREWSHIRE VALUATION JOINT BOARD

JVB		£
		-

RENFREWSHIRE COUNCIL**SUMMARY OF 2016-2017 REVENUE ESTIMATES****DEPARTMENT : DEVELOPMENT & HOUSING SERVICES - OTHER HOUSING**

	£	£	£
Analysis of Change between 2015-2016 and 2016-2017			
2015-2016 Estimates			4,521,231
Adjustments for items outwith Resource Allocation less: capital charges	-	-	
Adjustments for Central Support			
Central support costs	(471,361)		
Corporate and Democratic core costs	94,310		
		(377,051)	
			(377,051)
Adjusted 2015-2016 Estimates			4,144,180
Adjustment to Current Year Estimates			
Unavoidable Increase (Decrease) (PAPER 2)		1,101,000	
Transfers (PAPER 3)		38,276	
			1,139,276
2016-2017 Estimates			5,283,456
(Before budget decisions)			

RENFREWSHIRE COUNCIL
SUMMARY OF 2016-2017 REVENUE ESTIMATES
UNAVOIDABLE INCREASES (DECREASES)

DEPARTMENT : DEVELOPMENT & HOUSING SERVICES - OTHER HOUSING

[illegible]

RENFREWSHIRE COUNCIL
SUMMARY OF 2016-2017 REVENUE ESTIMATES
TRANSFERS

DEPARTMENT : DEVELOPMENT & HOUSING SERVICES - OTHER HOUSING

OH		£
1	Consolidation of Advice Services Budgets	(35,000)
2	Realignment of Prior Year Savings	(10,262)
3	Realignment of Staffing Budgets	83,538
Total Increase (Decrease) to Budget		38,276

RENFREWSHIRE COUNCIL**SUMMARY OF 2016-2017 REVENUE ESTIMATES****DEPARTMENT : DEVELOPMENT & HOUSING SERVICES - PLANNING AND ECONOMIC
DEVELOPMENT**

	£	£	£
Analysis of Change between 2015-2016 and 2016-2017			
2015-2016 Estimates			4,861,096
Adjustments for items outwith Resource Allocation less: capital charges	(637,920)	(637,920)	
Adjustments for Central Support Central support costs	(685,849)		
Corporate and Democratic core costs	61,950	(623,899)	
			(1,261,819)
Adjusted 2015-2016 Estimates			3,599,277
Adjustment to Current Year Estimates			
Unavoidable Increase (Decrease) (PAPER 2)		(320,000)	
Transfers (PAPER 3)		112,403	
			(207,597)
2016-2017 Estimates (Before budget decisions)			3,391,680

RENFREWSHIRE COUNCIL
SUMMARY OF 2016-2017 REVENUE ESTIMATES
UNAVOIDABLE INCREASES (DECREASES)

**DEPARTMENT : DEVELOPMENT & HOUSING SERVICES - PLANNING AND ECONOMIC
DEVELOPMENT**

PED		£
1	Impact of Previous Council and Board Decisions	(250,000)
2	Impact of Better Council Change Programme	(143,000)
3	Adjustment to Planning & Building Warrant Income	73,000
Total Increase (Decrease) to Budget		(320,000)

RENFREWSHIRE COUNCIL

SUMMARY OF 2016-2017 REVENUE ESTIMATES

TRANSFERS

DEPARTMENT : DEVELOPMENT & HOUSING SERVICES - PLANNING AND ECONOMIC DEVELOPMENT

PED		E
1	Realignment of Prior Year Savings	(1,000)
2	Corporate support model - realignment of ICT Budgets	(168)
3	Realignment of Staffing Budgets	113,571
	Total Increase (Decrease) to Budget	112,403

RENFREWSHIRE COUNCIL**SUMMARY OF 2016-2017 REVENUE ESTIMATES****DEPARTMENT : STRATHCLYDE PASSENGER TRANSPORT**

£

£

£

Analysis of Change between 2015-2016 and 2016-2017**2015-2016 Estimates**

3,354,700

Adjustments for items outwith Resource Allocation
less: capital charges

-

-

Adjustments for Central Support

Central support costs

-

Corporate and Democratic core costs

-

Adjusted 2015-2016 Estimates

3,354,700

Adjustment to Current Year Estimates

Unavoidable Increase (Decrease) (PAPER 2)

Transfers (PAPER 3)

-

-

2016-2017 Estimates

3,354,700

(Before budget decisions)

RENFREWSHIRE COUNCIL
SUMMARY OF 2016-2017 REVENUE ESTIMATES
UNAVOIDABLE INCREASES (DECREASES)

DEPARTMENT : STRATHCLYDE PASSENGER TRANSPORT

[illegible]

RENFREWSHIRE COUNCIL

SUMMARY OF 2016-2017 REVENUE ESTIMATES

TRANSFERS

DEPARTMENT : STRATHCLYDE PASSENGER TRANSPORT

[illegible]

RENFREWSHIRE COUNCIL
SUMMARY OF 2016-2017 REVENUE ESTIMATES
DEPARTMENT : CHIEF EXECUTIVE

£ £ £

Analysis of Change between 2015-2016 and 2016-2017

2015-2016 Estimates			1,620,259
Adjustments for items outwith Resource Allocation less: capital charges	(130)	(130)	
Central support costs	(164,179)		
Central support recoveries	2,382,467		
Corporate and Democratic core costs	<u>-</u>	2,218,288	
			<u>2,218,158</u>
Adjusted 2015-2016 Estimates			3,838,417
Adjustment to Current Year Estimates			
Unavoidable Increase (Decrease) (PAPER 2)		413,450	
Transfers (PAPER 3)		<u>110,629</u>	
			<u>524,079</u>
2016-2017 Estimates			4,362,496
(Before budget decisions)			

RENFREWSHIRE COUNCIL
SUMMARY OF 2016-2017 REVENUE ESTIMATES
UNAVOIDABLE INCREASES (DECREASES)

DEPARTMENT : CHIEF EXECUTIVE

[illegible]

RENFREWSHIRE COUNCIL

SUMMARY OF 2016-2017 REVENUE ESTIMATES

TRANSFERS

DEPARTMENT : CHIEF EXECUTIVE

CE		£
1	Corporate Support Model - realignment of ICT Budgets	(27,884)
2	Realignment of Prior Year Savings	(24,356)
3	Realignment of Staffing Budgets	(90,390)
4	Transfer of GIS Budgets to Chief Executives	253,259
Total Increase (Decrease) to Budget		110,629

RENFREWSHIRE COUNCIL**SUMMARY OF 2016-2017 REVENUE ESTIMATES****DEPARTMENT : MISCELLANEOUS**

	£	£	£
Analysis of Change between 2015-2016 and 2016-2017			
2015-2016 Estimates			29,932,378
Adjustments for items outwith Resource Allocation			
Less: capital charges	31,537,490	31,537,490	
Adjustments for Central Support			
Central support costs	(7,305,285)		
Corporate and Democratic core costs	(743,720)	(8,049,005)	
Adjusted 2015-2016 Estimates			23,488,485
			53,420,863
Adjustment to Current Year Estimates			
Unavoidable Increase (Decrease) (PAPER 2)		2,262,741	
Transfers (PAPER 3)		767,553	
			3,030,294
2016-2017 Estimates			56,451,157

RENFREWSHIRE COUNCIL
SUMMARY OF 2016-2017 REVENUE ESTIMATES
UNAVOIDABLE INCREASES (DECREASES)

DEPARTMENT : MISCELLANEOUS

MS		£
1	Impact of Previous Council and Board Decisions	(11,020,000)
2	Impact of Better Council Change Programme	(1,405,000)
3	Provision for Increased Insurance Premium Tax	22,645
4	Mainlining of funding for events programme	750,000
5	Impact of National Pension Changes and Living Wage	6,325,000
6	Increased Non Domestic Rates poundage	200,000
7	Government Grant Adjustments for Council Tax Replacement and Other Settlement Changes	12,913,000
8	Debt Smoothing Adjustment	3,256,096
9	Adjustment to Resource Transfer Arrangements	(8,779,000)
	Total Increase (Decrease) to Budget	2,262,741

RENFREWSHIRE COUNCIL
SUMMARY OF 2016-2017 REVENUE ESTIMATES
TRANSFERS

DEPARTMENT : MISCELLANEOUS

MS		£
1	Transfer of Budget Provision for 2015-16 Living Wage Inflation	(192,445)
2	Allocation of Funding for Children & Young People Act	(137,000)
3	Realignment of Prior Year Savings	539,824
4	Consolidation of Advice Services Budgets	108,000
5	Transfer of Staffing Resources	(159,577)
6	Realignment of Travel and Subsistence Budgets	(17,000)
7	Realignment of Non Domestic Rates Budgets	(111,216)
8	Corporate Support Model - consolidation of Finance Service Budgets	(113,033)
9	Realignment of Grant Adjustments	850,000
Total Increase (Decrease) to Budget		767,553

RENFREWSHIRE COUNCIL
SUMMARY OF 2016-2017 REVENUE ESTIMATES
DEPARTMENT : ADULT SERVICES

£

£

£

Analysis of Change between 2015-2016 and 2016-2017

2015-2016 Estimates			55,657,081
Adjustments for items outwith Resource Allocation			
Less: capital charges	(1,404,110)	(1,404,110)	
Adjustments for Central Support			
Central support costs	-		
Corporate and Democratic core costs	-		
			(1,404,110)
Adjusted 2015-2016 Estimates			54,252,971
Adjustment to Current Year Estimates			
Unavoidable Increase (Decrease) (PAPER 2)		6,026,000	
Transfers (PAPER 3)		(79,592)	
			5,946,408
2016-2017 Estimates			60,199,379
(Before budget decisions)			

RENFREWSHIRE COUNCIL
SUMMARY OF 2016-2017 REVENUE ESTIMATES
UNAVOIDABLE INCREASES (DECREASES)

DEPARTMENT : ADULT SERVICES

SW		£
1	Impact of demographic and socio-economic demand pressures	1,060,000
2	Inflationary pressures on commissioned contracts	540,000
3	Adjustment to the charging buffer from 16% to 25%	374,000
4	Living wage and capacity for further additionality	4,052,000
Total Increase (Decrease) to Budget		6,026,000

RENFREWSHIRE COUNCIL

SUMMARY OF 2016-2017 REVENUE ESTIMATES

TRANSFERS

DEPARTMENT : ADULT SERVICES

[illegible]

RENFREWSHIRE

REVENUE ESTIMATES

BASE BUDGET

2016-2017

Renfrewshire Council

REVENUE ESTIMATES 2016-17

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Renfrewshire Council
Estimates of Expenditure and Income for the Year Ended 31st March 2017
General Fund Summary
Objective Summary

Line No	Expenditure	2015/16 Estimates £	2016/17 Estimates £
1	Children's Services	189,833,131	188,676,464
2	Leisure Services	10,105,875	9,946,335
3	Community Resources	63,894,425	62,183,532
4	Finance and Resources	38,058,496	36,216,087
5	Valuation Joint Board	1,277,780	1,243,900
6	Other Housing	71,137,539	71,113,815
7	Planning and Economic Development	6,753,277	7,520,315
8	SPT	3,354,700	3,354,700
9	Chief Executives	3,840,767	4,385,690
10	Miscellaneous	57,016,521	68,213,413
11	Adult Services	76,185,718	81,741,129
12	Total Expenditure	521,456,229	534,595,380

Renfrewshire Council
Estimates of Expenditure and Income for the Year Ended 31st March 2017
General Fund Summary
Objective Summary

Line No	Income	2015/16 Estimates £	2016/17 Estimates £
1	Children's Services	19,358,752	19,193,874
2	Leisure Services	1,924,418	1,673,332
3	Community Resources	18,074,201	18,243,836
4	Finance and Resources	8,848,062	8,970,274
5	Valuation Joint Board	0	0
6	Other Housing	66,993,359	65,830,359
7	Planning and Economic Development	3,154,000	4,128,635
8	SPT	0	0
9	Chief Executives	2,350	23,194
10	Miscellaneous	3,595,658	11,762,256
11	Adult Services	21,932,747	21,541,750
12	Total Income	143,883,547	151,367,510

Renfrewshire Council
Estimates of Expenditure and Income for the Year Ended 31st March 2017
General Fund Summary
Objective Summary

Line No	Net Expenditure	2015/16 Estimates £	2016/17 Estimates £
1	Children's Services	170,474,379	169,482,590
2	Leisure Services	8,181,457	8,273,003
3	Community Resources	45,820,224	43,939,696
4	Finance and Resources	29,210,434	27,245,813
5	Valuation Joint Board	1,277,780	1,243,900
6	Other Housing	4,144,180	5,283,456
7	Planning and Economic Development	3,599,277	3,391,680
8	SPT	3,354,700	3,354,700
9	Chief Executives	3,838,417	4,362,496
10	Miscellaneous	53,420,863	56,451,157
11	Adult Services	54,252,971	60,199,379
12	Net Expenditure	377,574,682	383,227,870

Renfrewshire Council
Estimates of Expenditure and Income for the Year Ended 31st March 2017
General Fund Summary

Line No	Expenditure	2015/16 Estimates £	2016/17 Estimates £
1	Employee Costs	214,689,747	223,605,717
2	Salaries - Teacher	62,211,539	62,601,325
3	Salaries - Non Teacher	88,635,588	86,151,188
4	Salaries - Manual Worker	14,197,588	14,695,288
5	Superannuation - Teacher	10,005,251	9,944,343
6	Superannuation - Non Teacher	13,701,203	13,622,348
7	Superannuation - Manual Worker	1,769,719	1,668,761
8	Pension Increases	4,606,286	4,606,726
9	National Insurance - Teacher	5,054,009	5,018,921
10	National Insurance - Non Teacher	5,595,695	5,572,455
11	National Insurance - Manual Worker	705,383	758,426
12	In Service Training	348,971	337,020
13	Supported Study	3,000	0
14	Other Employee Costs - Others	4,162,935	14,905,076
15	Other Employee Costs - Teachers	28,812	28,812
16	Teachers Absence Cover - HQ	1,511,105	1,511,105
17	Teachers Absence Cover - Schools	727,589	727,489
18	Training Costs	634,587	654,422
19	Travel and Subsistence - Others	666,095	679,569
20	Travel and Subsistence - Teachers	124,393	122,443
21	Property Costs	83,405,207	84,557,960
22	Accommodation Charges to Users	33,260	33,260
23	Adaptations	177,871	482,871
24	Capital Minor Works	135,552	135,552
25	Central Repairs	27,410	0
26	Cleaning Materials	320,250	297,050
27	Contract Trading Service - Cleaning/Janitorial/Steward	278,829	344,715
28	Contract Trading Service - Grounds Maintenance	124,780	74,380
29	Electricity	2,875,257	2,927,065
30	Factoring	55,682	55,682
31	Furniture and Fittings	329,466	342,045
32	Gas	2,254,327	2,344,354
33	Grounds Maintenance	4,700	15,200
34	Heating Oil	301,885	272,341
35	Maintenance Repairs	15,348	5,000
36	Property Insurance	90,027	90,027
37	Rates	6,469,124	6,511,860
38	Rent Allowances	37,470,100	37,470,100
39	Rent Rebates	25,944,100	25,944,100
40	Rents and Leases	1,841,947	1,822,867
41	Repairs Direct	359,941	273,242
42	Security (Schools and Other)	3,213	3,213
43	Water Charges	1,016,887	993,053
44	Other Property Costs	3,275,252	4,119,984
45	Supplies and Services	10,791,003	10,800,591
46	Aids (Disabled People)	726,032	726,032
47	Analytic Bacteriological Fees	155,000	155,000
48	Client Expenditure (clothing/treatment/telephones/outings)	200,836	214,836
49	Clothing/Uniforms	195,730	184,019
50	Computer Equipment, Maintenance, Software etc.	434,891	392,910
51	Educational Supplies	829,536	998,138
52	Electrical Power	1,697,700	1,680,667
53	Fees for Coaching/Instruction	133,903	45,670
54	Festive Lighting/Community Fireworks	22,500	22,500
55	Ground Maintenance Supplies (Seeds, Plants, Fertiliser etc.)	121,054	112,685
56	Hotel etc. Charges	15,000	15,000
57	ICT Equipment	2,111,550	2,014,728
58	Library Books/Periodicals/Specimen Art Collection (incl Display Cases)	360,885	360,885
59	Office Equipment	81,394	77,586
60	Other Equipment (incl Maintenance)	22,947	22,947
61	Other Supplies and Services	1,152,077	910,105
62	Provisions	1,271,168	1,383,339
63	Publicity and Promotion (incl Renfrewshire Newsletter)	158,542	470,804
64	Road Supplies (incl Street Lighting Equipment)	196,700	196,700
65	Supply of Bins (incl Dog Waste Bins)	168,607	168,607
66	Tools and Equipment	524,951	437,433
67	Winter Maintenance	210,000	210,000
68	carried forward	308,885,957	318,964,268

Renfrewshire Council
Estimates of Expenditure and Income for the Year Ended 31st March 2017
General Fund Summary

Line No	Expenditure	2015/16 Estimates £	2016/17 Estimates £
68	brought forward	308,885,957	318,964,268
69	Contractors	96,974,027	100,784,069
70	Childrens Development Monies	198,106	198,106
71	Consultants	416,291	416,256
72	Contract Speech Therapy	337,700	340,000
73	Flexibility	22,843,097	28,945,097
74	Other Accounts of the Authority (incl Internal Consultants)	17,246,168	15,434,205
75	Other Local Authorities Use of PE Facilities	64,958	66,258
76	Payments to Careleavers	112,285	112,285
77	Payments to Contract Trading Services	9,957,849	10,011,049
78	Payments to Foster Parents	9,702,390	9,661,886
79	Payments to Other Agencies and Bodies	4,845,832	4,836,832
80	Payments to Other Local Authorities	1,349,964	1,404,764
81	Payments to Voluntary Organisations	2,213,034	2,213,034
82	Short Term Respite	1,449,594	1,449,594
83	Supplementation Payments	21,706,856	21,531,856
84	Work by Contractors	4,045,733	3,845,777
85	General Payments (including agency and other fees)	484,170	317,070
86	Transport	11,851,199	10,421,839
87	Transport charges - fleet hire	983,596	1,010,916
88	Transport charges - drivers	837,837	32,108
89	Transport charges - fuel	1,148,931	1,121,311
90	Transport charges - maintenance	1,146,181	1,131,132
91	Transport charges - garaging	53,965	14,593
92	External Fuel	1,622,312	1,621,102
93	External Hires	686,996	678,956
94	Mower/Plant Maintenance	199,600	227,600
95	Pupil Transport - Consortium	83,000	83,000
96	Pupil Transport - Private Contractors	1,899,040	1,899,040
97	Pupil Transport - SPT	2,430,683	2,430,683
98	Vehicle Insurance	104,074	104,074
99	Vehicle/Plant Purchase	30,976	30,976
100	Other Transport Costs	624,009	36,349
101	Administration Costs	27,055,400	27,388,378
102	Advertising	135,718	135,718
103	Apportionment of Management Support Costs	19,418,783	19,356,903
104	Bank Charges	77,580	78,580
105	Books and Publications	26,074	30,796
106	Conference/Course Expenses	89,460	89,403
107	Insurance	342,718	355,018
108	Legal Expenses (incl JP Court Expenses)	237,138	237,875
109	Members - Basic Pay	804,400	816,400
110	Members - NI	69,280	69,280
111	Members - Superannuation	65,080	65,080
112	Members - Surgeries (Rent and Advertising)	15,100	12,100
113	Members - Travel and Subsistence	30,030	30,030
114	Membership Fees and Subscriptions	54,225	59,244
115	Other Administration Costs	247,248	193,043
116	Postages	359,689	363,250
117	Printing and Stationery	1,006,875	1,280,363
118	Promotional Events	40,075	40,075
119	Recharges from HRA	1,415,300	1,502,267
120	Recharges to Other Accounts	1,676,000	1,676,000
121	Registration Fees	83,105	83,105
122	Staff Life Assurance	7,550	7,550
123	Telephones	853,971	906,297
124	carried forward	444,766,583	457,558,553

Renfrewshire Council
Estimates of Expenditure and Income for the Year Ended 31st March 2017
General Fund Summary

Line No	Expenditure	2015/16 Estimates £	2016/17 Estimates £
126	brought forward	444,766,583	457,558,553
127	Payments to Other Bodies	43,089,566	42,941,050
128	Access/Contact Payments	39,180	39,180
129	Amenity Lighting	28,764	28,764
130	Audit Fees	332,500	332,500
131	Children's Panel	49,700	24,700
132	Clothing Grants	366,100	366,100
133	Contract Trading Services	14,585	21,585
134	Cost of Elections	122,000	0
135	Grants to Voluntary Organisations	2,788,566	2,788,566
136	Direct Payments / Self Direct Support	1,807,328	1,340,328
137	Management Savings	336,477	292,208
138	National Priorities Action Fund	16,000	18,000
139	Payments to Health Board	545,471	545,471
140	Provision for Best Value	77,163	74,807
141	Provosts Community Scheme	4,980	4,980
142	Requisitions	1,665,330	1,644,459
143	School Boards	27,103	27,103
144	Section Payments	59,107	59,107
145	Irrecoverable Rent / Voids	373,166	373,166
146	Special Functions/Hospitality	209,467	203,287
147	SQA Presentations	867,070	917,070
148	Transport Subsidy - SPT	3,066,900	3,066,900
149	Payments to Other Bodies/Agencies	13,795,738	14,007,328
150	Payments to PPP Provider	16,496,871	16,765,442
151	Capital Financed from Current Revenue	1,500,000	1,000,000
152	CFCR	1,500,000	1,000,000
153	Capital Charges	0	0
154	Capital Charges	0	0
155	Loan Charges	32,102,080	33,095,776
156	Loan Charges - Principal	23,325,180	24,318,876
157	Loan Charges - Interest	8,685,100	8,685,100
158	Loan Charges - Expenses	91,800	91,800
159	Total Expenditure	521,458,229	534,595,380

Renfrewshire Council
Estimates of Expenditure and Income for the Year Ended 31st March 2017
General Fund Summary

Line No	Expenditure	2015/16 Estimates £	2016/17 Estimates £
169	Grant Income	71,065,803	70,405,824
170	Other Government Grants	68,547,933	67,656,413
171	Other Grants General	2,449,670	2,681,211
172	School Milk Subsidy	68,200	68,200
173	Other Income	72,817,744	80,961,686
174	Income from Users	4,917,461	4,526,461
175	Community Care	147,495	147,495
	Income from Other Agencies	591,458	500,298
176	Income from Other Bodies	180,310	180,310
177	Licensing and Fine Income	570,180	630,180
178	Miscellaneous Income	1,887,387	1,817,728
179	Off Street Parking	370,970	370,970
180	On Street Parking	426,100	426,100
181	Other Accounts of the Authority	9,397,876	9,707,951
182	Other Local Authorities	767,327	736,627
183	Property Enquiry Fees	25,620	9,000
184	Recovery of Departmental Management Support	20,861,731	20,760,925
185	Registration Fees	185,250	185,250
186	Rental Income	2,544,784	2,560,284
187	Resource Transfer	16,455,693	25,234,693
188	Sales, Fees and Charges	6,108,601	6,368,061
189	Statutory Additions	483,900	483,900
190	Temporary Interest	1,412,400	800,000
191	Trading Account - Net Surplus : Building and Works	711,000	711,000
192	Trading Account - Net Surplus : Catering	502,507	502,507
193	Trading Account - Net Surplus : Roads Direct	417,875	417,875
194	Trading Account - Net Surplus : Transport Workshop	551,889	551,889
195	Transfer to Water Services	540,000	635,652
	Employee Costs Recovered from Capital	2,759,929	2,696,529
196	Total Income	143,883,547	151,367,510
200	Total Income	143,883,547	151,367,510
201	Total Expenditure	521,458,229	534,595,380
202	Net Expenditure	377,574,682	383,227,870

Renfrewshire Council

General Fund Probable Outturn for 2015-16

Line No	Net Expenditure	2015/16	2015/16
		Revised Estimates £000	Probable Outturn £000
1	Children's Services	200,950	200,950
2	Leisure Services	12,665	12,665
3	Community Resources	56,302	56,302
4	Finance and Resources	4,684	4,509
5	Valuation Joint Board	1,278	1,278
6	Other Housing	5,735	5,443
7	Planning and Economic Development	8,457	8,457
8	SPT	3,355	3,355
9	Chief Executives	1,596	1,481
10	Miscellaneous	29,050	28,850
11	Social Work	55,830	55,830
12	Net Expenditure	379,902	379,120