

WEST DUNBARTONSHIRE COUNCIL**Report by Chief Officer - Resources****Council: 21 December 2022**

Subject: Financial Update**1. PURPOSE**

- 1.1 To provide an update on the financial challenges facing the Council, the estimated 2023/24 – 2024/25 revenue budget gaps and present the first tranche of saving options for members consideration to help the Council deliver a balanced 2023/24 budget.
- 1.2 This is the second financial update of 2022/23 and rolls forward previous estimates as well as updating some assumptions. The assumptions will continue to be updated and refined as the financial year progresses.
- 1.3 This update has been prepared using three different scenarios, best case, worst case and mid-range. Relatively small variations in assumptions can lead to fairly significant changes in the outcome. Throughout the report the primary focus is on the mid-range, however, where appropriate reference is made to best case and worst case assumptions.

2. RECOMMENDATIONS

- 2.1 Members are asked to:
 - a) Agree that, given the decision at October Council that in 2022/23 and future years, all residential care costs for children under 16, or those in full time education beyond that age, are allocated on a 72% HSCP/28% West Dunbartonshire Council basis that the proportionate share of the 2022/23 budget to support this change is transferred from West Dunbartonshire Council to the HSCP budget.
 - b) Give consideration to whether any of the £4.748m of Scottish Government funding provided as a contribution to the 2022/23 pay award should be passed through to the Health and Social Care Partnership.
 - c) Note that the Council's estimated 2023/24 revenue budget gap has increased from £14.309m as at June 2022 to £21.142m prior to any measures to balance the budget.
 - d) Approve the activation of the Service Concessionary Financial Flexibility to model the debt associated with service concessionary arrangements over the life of the associated assets rather than the life of the contract.

- e) Approve the earmarking of the one off benefit generate by the Service Concessionary Financial Flexibility to:
- establish a £15m voluntary redundancy/early retirement reserve
 - establish a £6m smoothing fund to support a three year service transformation programme
 - provide £1.75m to increase the Council's prudential target to 3% of expenditure (net of requisitions)
 - fund the Council's projected 2022/23 overspend of £1.5m
 - provide £4.39m of funding for the impact of the 2022/23 pay award on 2022/23 and 2023/24
 - transfer the balance of £0.990m to the Council's general reserve.
- f) Approve the £3.193m of saving options requiring political consideration to contribute toward agreeing a balanced 2023/24 budget and assist with future projected budget gaps.
- g) Note the £0.899m of management adjustments which will contribute to agreeing a balanced 2023/24 budget and assist with future projected budget gaps.
- h) Approve the rescheduling of the Council's 2023/24 budget setting meeting from 8 February 2023 to 1 March 2023
- i) Approve the use of the one off benefit associated with the Service Concessionary Financial Flexibility as a recovery plan to restore the Council's reserves to be in line with, or above, the Council's prudential target.

3. BACKGROUND

- 3.1 On 9 March 2022, the Council agreed a balanced 2022/23 revenue and capital budget and estimates for 2023/24-2024/25. That budget report also highlighted estimated future year budget gaps based on a range of assumptions including future Scottish Government funding, inflation and future interest rates. The decisions taken by Council on 9 March to agree a balanced 2022/23 budget increased the cumulative estimated future budget gap in the best case, mid-range and worst case scenarios. A report to Council on 22 June 2022 provided a further update on the financial challenges faced by the Council and updated the estimated budget gaps as set out in Exhibit 1.

Exhibit 1 – Future Year Estimated Budget Gaps

Budget Gap	Post 9 March 2022 Budget		22 June 2022	
	2023/24 £000	2024/25 £000	2023/24 £000	2024/25 £000
Best Case	11,712	14,521	13,636	18,709
Mid-Range	13,761	18,622	14,309	19,849
Worst Case	16,560	24,223	22,164	34,724

4. MAIN ISSUES

4.1 Since the 22 June 2022 report to Council I have revisited a number of the key budget assumptions. These are summarised in the paragraphs below.

4.2 *Scottish Government Finance Settlement*

There are no changes to my previous assumptions around the level of future Scottish Government funding. In my report in June, I advised that the Resource Spending Review indicated that Local Government should expect to receive a flat cash settlement up to 2026/27. On that basis, in June, I changed my funding assumptions to:

- Best Case - Flat Cash
- Mid-Range – Flat Cash
- Worst Case - 1.0% reduction.

With the Retail Price Index (RPI) exceeding 12% (as at November 2022) there may be scope to assume that the local government settlement will be more positive than flat cash however the UK Government's Autumn Budget (announced on 17 November 2022) generally confirmed that previously scheduled spending will be maintained until 2024/25.

However, as part of the Autumn Budget, the Chancellor did identify some areas of budget priority with extra funds being made available to schools in England and for social care. Through the Barnett Consequentials this results in £1.6bn of additional revenue funding for the Scottish Government over the next two years. There is currently no information on how the Scottish Government will use/distribute that additional funding however they are free to spend it on any area of devolved competence, and do not need to replicate the UK Government's choices.

On that basis I feel it would be prudent to retain my assumption of the Council receiving a flat cash settlement. The Scottish Government will set out its tax and spending plans on 15 December 2022 however this date is after this report was finalised. If possible a verbal update on the settlement will be provided on the day of the Council meeting.

4.3 *Council Tax Increases*

The budget gaps referred to in paragraph 3.1 include no assumption of any increase in Council Tax as setting Council Tax is subject to a political decision when agreeing the budget in March 2023.

4.4 *Changes to Base Budget*

There have been four changes to the Council's base budget since the 22 June 2022 report to Council. These are set out below.

4.5 *Base Budget Adjustment 1 - National Insurance Contribution Reversal*

In 2022/23 the UK Government increased the employer National Insurance Contributions which created a recurring cost pressure of £0.978m (after adjusting for an assumed pay award at that time of 2%). That decision has since been reversed meaning the £0.978m can be removed from the base budget.

4.6 *Base Budget Adjustment 2 - Residential Care Costs*

For residential care costs for children under 16, or those in full time education beyond that age, the Council's base budget currently reflects the Council decision taken on 9 March 2022 to move from the original 50%/50% allocation to a 77.3% HSCP/ 22.7% Education basis.

On 26 October 2022, after considering the outcome of a review, Council agreed that the allocation should change from that 77.3%/22.7% split to a 72% HSCP/28% Education in 2022/23 and on a recurring basis.

Moving from the 77.3%/22.7% split to a 72%/28% split requires a base budget adjustment which would add £0.265m to the education expenditure budget. As this is the current Council position this base budget adjustment has been made.

At the meeting of the HSCP Board on 15 November 2022 all members of the Board agreed that "that in 2022/23 and future years, all residential care costs for children under 16, or those in full time education beyond that age, are allocated on a 72%/28% basis with the Health and Social Care Partnership responsible for 72% and West Dunbartonshire Council responsible for 28%." However the Health Representatives on the Board moved an amendment that "The additional budget resource to support this change to be transferred from West Dunbartonshire Council to the HSCP budget."

As there was not an agreement regarding the transfer of the budget at the HSCP board meeting, and any decision of the Council agreeing to transfer the budget would be required to be taken by Council, the matter currently is in dispute. There is a dispute resolution process which ends with a referral to the Scottish Ministers.

It is recommended that Members agree that:

- Council having agreed that in 2022/23 and future years, all residential care costs for children under 16, or those in full time education beyond that age, are allocated on a 72% HSCP/28% West Dunbartonshire Council basis, the proportionate share of the 2022/23 budget to support this change is transferred from West Dunbartonshire Council to the HSCP budget.

A further update on this will be reported to Council at the 2023/24 budget setting meeting which will include any relevant financial implications.

4.7 *Base Budget Adjustment 3 - Redress for historical abuse cases*

The Council had previously been putting an annual amount aside as a provision to pay for the potential future costs of historical abuse cases. £0.450m per annum was built into the base budget in 2023/24 and 2024/25 for this. The local government contribution for these costs nationally is now being top sliced from the revenue support grant meaning there is no longer a need for the Council to make a specific provision for it.

4.8 *Base Budget Adjustment 4 - Recurring Savings Exercise*

The base budget has £0.300m built in as a recurring savings target. Each year the finance team reviews spend against all budget lines to identify areas where there has been a history of recurring underspends (over a three year basis) which suggests the budget can be reduced. Anything identified over and above the £0.300m can be taken as a further recurring saving. This exercise was completed in November 2022 and identified a total of £0.459m meaning an additional £0.159m can be removed from the base budget on a recurring basis.

4.9 *Non-Pay Inflation*

In my June report, due to material increases in inflation, I changed my assumptions relating to non-pay inflation and applied the same level of non-pay inflation that was applied in the budget report on 9 March 2022 with an additional general inflation provision made of £0.250m in the best case scenario, £0.500m in the mid-range and £0.750m in the worst case scenario. As inflation remains high I am not making any change to that general assumption at the current time. I have however increased a specific inflation for the Council's external audit fee by £14k from £6k to £20k. This is based on information provided by Audit Scotland in relation to expected increases in audit fees in 2023/24.

- 4.10 It may be that the inflation could rise to a peak and then fall again and this would alter future year estimates however this is very difficult to predict and therefore estimates will be kept under review.

4.11 *Bank Interest Rates*

In my June report I reflected on the advice at that time provided by Link (the Council's Treasury Advisors) who were forecasting that the Monetary Policy Committee would increase the bank rate at a much faster pace throughout 2022 to try and keep inflation in check. At that time they forecast a 0.25% increase in June (to 1.25%) with further 0.25% increases in each subsequent quarter with the rate peaking at 2% by the end of quarter 1 in 2023.

Based on that information I assumed Public Work Loans Board (PWLB) rates of borrowing of 1.4% in 2023/24 and 1.8% in 2024/25 in the best case and mid-range scenario with the worst case scenario being 0.2% higher in each year. On this basis, in June, I created cost pressures of:

- Best Case - £0.787m in 2023/24, £1.674m in 2024/25

- Mid-Range - £0.787m in 2023/24, £1.674m in 2024/25
- Worst Case - £1.288m in 2023/24, £2.026m in 2024/25

Since June we have seen increases in the bank interest rate beyond that June forecast and this has required a further calculation of the cost of borrowing on the Council. The impact of the changes in the bank interest rate between June and November has added a further £1.720m to the 2023/24 budget gap, rising cumulatively to £2.660m in 2024/25 and £3.772m in the year beyond that.

Link are also forecasting the interest rate will increase again by 31 March 2023 to 4.3%, decreasing to 4% by 31 March 2024. Based on this information I have deemed it prudent to provide for a further £1.014m in 2023/24 with that impact reducing to £0.959m in 2024/25.

The material impact on the Council's revenue budget is due to the sizeable proportion of the Council debt which is short term borrowing which requires to be re-borrowed regularly and is therefore subject to fluctuations in interest rates. I have held initial discussions with Link about the Council's exposure to fluctuations in interest rates with a view to actively managing a reduction in the proportion of Council debt which is held on a short term basis.

4.12 *Increasing Utility Costs*

In my June report I incorporate further cost pressures in 2023/24 of £1.737m and in 2024/25 of £1.746m (cumulatively) for utility costs with those assumptions based on the estimated 2022/23 costs to the Council and future year increases based on an assumption that utility inflation will revert back to be more in line with CPI.

However utility costs have continued to increase at a material rate and I have updated my estimates based on current forecast for the costs in 2023/24 based on 2021/22 annual consumptions. This creates a further inflationary cost pressure of £0.780m in 2023/24 and future years.

Other Cost Pressures

- 4.13 Generally services work on the basis of having to contain any cost pressures within current resources, however, there are cost pressures which are unavoidable and need to be factored into future budget processes. Historically these have been brought forward on an annual basis as 'burdens' when the Council sets its budget. However as this report is updating the estimated future budget gaps I have decided that any new cost pressure should be highlighted now rather than later as part of the budget process.
- 4.14 Exhibit 2 sets out the changes to cost pressures in the mid-range scenario in 2023/24 and beyond since the Council meeting on 22 June 2022

Exhibit 2 – Changes to cost pressures since June 2022

Service	Cost Pressure	2023/24 (£000)	2024/25 (£000)

Waste	Further increase in waste costs due to change in legislation by the Scottish Government affecting the amount of landfill tax required to be paid on waste disposed of in landfill sites. This £0.900m is in addition to the £0.500m that has already been provided for.	900	900
ICT	Renewal cost of essential Geographic Information System Software is £16k higher than existing budget.	16	16
Planning	In-year shortfall in income from planning applications as a consequence of the economic downturn which is considered a permanent reduction.	255	255
Licensing	In-year shortfall in income from pest control works is considered a permanent reduction.	65	65
ICT	E-Auction to procure Microsoft 365 licences resulted in the best available price being £0.342m higher than current budget (over 3 years).	114	114
ICT	Cloud to Cloud backup solution required to facilitate migration of email users to Microsoft 365.	65	65
General	When creating budget assumptions beyond one year, there is a risk that unknown cost pressures will emerge. As such I include a general cost pressure provision of £1.000m per annum in the mid-range. As we are three quarters of the way through the financial year, the general allowance has been reduced by 75% in 2023/24 as some new cost pressures have already been identified for next year.	(750)	(750)
	Total	665	665

Pay Award Update

4.15 The budget gap reported on 22 June 2022 incorporated a mid-range assumption built into the base budget of a 2% pay award in 2022/23 (1.5% best case and 2.5% worst case) however the pay award was still to be agreed at that time. The 2022/23 pay award, applicable from 1 April 2022, has now been agreed with the key elements being:

- 5% pay increase or £2000 (whichever is larger) for those earning up to £20,500.
- 5% pay increase or £1,925 (whichever is larger) for those earning between £20,500 and £39,000.
- 5% pay increase for those earning between £39,000 and £60,000.
- A maximum increase of £3000 for those earning £60,000 or more.
- An additional day of leave (pro-rata for those working part-time).

The offer raises the minimum hourly rate in the SJC workforce to £10.85 and ensures that 87% of the workforce nationally will receive no less than £1,925 uplift.

- 4.16 The cost to the Council of this pay award exceeds the 2% assumption originally built into the budget by £5.640m. Note however this calculation assumes the teacher's pay award is agreed on the same terms as non-teaching local government employees. The teacher's pay award is currently subject to negotiations and if the terms agreed create costs above and beyond the terms agreed for non-teaching staff, without further funding being made available by the Scottish Government, this will create a further cost pressure for the Council.

agreed at a rate higher than the has not been agreed yet and if it is agreed at a rate above

The Scottish Government has provided a total of £260.6m (WDC share £4.748m) of additional funding as a contribution to these additional costs. This breaks down as:

- £140m (WDC share £2.551m) of revenue funding
- £120.6m (WDC share £2.197m) of capital funding.

This additional funding will be baselined into future Scottish Government funding, however, the £120.6m of capital funding will be provided as capital funding again in 2024/25 before becoming baselined revenue funding in 2025/26 and beyond.

A range of financial flexibilities have been agreed with the Scottish Government to enable councils to convert the additional capital funds into revenue funds however it is recommended that the Council use the service concessionary one off benefit (refer to paragraph 4.28) to fund the £2.197m in 2023/24 and 2024/25 with the Scottish Government capital funding retained as capital funds to help fund the Council's capital programme. This will provide a small revenue benefit as it will reduce the amount of borrowing the Council needs to take out to fund capital costs.

- 4.17 In a letter sent to all local government Directors of Finance on 19 October 2022 the Deputy Director Local Government & Analytical Services Division of the Scottish Government stated, in relation to the additional £4.748m of Scottish Government funding, that

"I can confirm the funding provided by the Scottish Government was intended to support all staff directly employed by local government, including those currently delegated to Integrated Joint Boards (IJBs). While individual local authorities have autonomy to allocate funding based on local needs and priorities, the Scottish Government provided funding based on the total local government workforce and we would expect IJBs to receive their proportionate share of this funding in respect of those delegated staff."

Whilst this references an expectation that a proportion of the additional pay award funding is passed on to the HSCP, it is quite clear that it is a local decision to be taken by Council. As this is subject to a political decision by Council there has been no assumptions made in this report about any decision in relation to this funding. Consequently the budget gap figures in this paper have been calculated with 100% of the funding retained by the Council. If the Council decides that a proportion should be passed to the HSCP then the budget gap in 2023/24 and future years will increase by the amount passed on.

- 4.18 Having reflected on the 2022/23 pay award I have amended my assumption regarding the 2023/24 pay award to a best case 3% increase, mid-range 4% increase and a worst case 5% increase. This adjustment from the original 2% assumption to a 4% assumption increases the 2023/24 budget gap in the mid-range by £3.070m. For future years beyond 2023/24, I have reverted to a 2% increase in all three scenarios.

Revised Mid-Range Estimated Budget Gap

- 4.19 Exhibit 3a sets out the revised cumulative estimated budget gap in the mid-range in 2023/24 and 204/25 and Exhibit 3b summarises the total cumulative budget gaps in all three scenarios. Exhibit 3a illustrates that, prior to any measures to balance the budget, the Council are faced with a budget gap of £21.142m in 2023/24 rising cumulatively to £27.925m in 2024/25.

- 4.20 *Exhibit 3a – Revised Mid-Range Estimated Budget Gaps (Cumulative)*

	Para Ref	2023/24 £000	2024/25 £000
Budget Gap 22 June 2022	3.1	14,309	19,849
Reversal increase in NI contribution	4.5	(978)	(978)
Base budget adjustment for residential care costs	4.6	265	265
Redress for historical abuse cases	4.7	(450)	(450)
Recurring savings	4.8	(159)	(159)
Increase in audit fee	4.9	14	14
Impact of bank interest rate increase June – November 2022	4.11	1,720	2,660
Further impact of projected bank interest rates prior to March 2023	4.11	1,014	959
Increased utility costs	4.12	780	780
Increases to cost pressures	4.14	665	665
Impact of 22/23 pay award on expenditure	4.16	5,640	5,640
Additional SG funding for pay award	4.16	(4,748)	(4,748)
Adjust 23/24 pay award assumption	4.18	3,070	3,428
Revised Estimated Budget Gap		21,142	27,925

4.21 *Exhibit 3b – Estimated Budget Gaps (Cumulative) – Scenario Analysis*

Budget Gap	2023/24 £000	2024/25 £000
Best Case	18,123	23,572
Mid-Range	21,142	27,925
Worst Case	26,136	35,614

Measures to Balance the Budget

4.22 **Service Concessionary Financial Flexibility**

I reported to Council on 22 June 2022 that the Resource Spending Review agreed to the service concessionary financial flexibility to model debt associated with public private partnership (PPP) assets over the life of the asset rather than the life of the contract. The Council has two PPP contracts.

4.23 The basic premise is that the Council (and all councils with PPP assets) have been repaying the principal amount of a PPP loan over the life of the contract (30 years) rather than the life of the asset. This financial flexibility allows the Council to account for its repayment over the asset life. The Council can determine what that asset life is (within reasonableness) and my recommendation is that the Council repays it over 60 years as this is generally consistent with the asset life allocated to PPP schools as reported in the Council's audited annual financial statements.

4.24 From a financial perspective this means that, for the years since the start of the contract until the current year, the Council has repaid borrowing associated with these contracts at an accelerated rate in line with contract life as opposed to the life of the asset as is prudent to do so. Therefore there is a one off benefit to the Council which is the difference between borrowing actually repaid to date compared to the rescheduled repayments over the life of the asset.

4.25 Looking beyond 2022/23 at future year payments, there is a recurring revenue impact. From 2023/24 until the end of the PPP contracts there will be a recurring saving as the Council will need to repay less than originally budgeted for. Once the contracts expire (one in 2039/40 and one in 2042/43) the saving changes to a cost pressure as repayments are then required for a longer period of time than originally budgeted for.

4.26 We have worked with our treasury advisors who have reviewed the impact for the Council of changing the statutory accounting treatment. The summary of the financial impact is set out below.

4.27 *Recurring Financial Impact*

There will be a recurring cost saving between 2023/24 and 2041/42 and then from 2042/43 until 2076/77 there will be a recurring cost pressure. As these

debt liability repayments are made on an annuity basis (i.e. the same amount is repaid every year but the split of that amount between principal repayment and interest changes as the loan is paid down) the revenue impact changes each year. In 2023/24 the revenue saving is £2.831m with this increasing to a peak of £6.199m in 2037/38. In 2042/43 the annual cost pressure starts at £53k rising to a peak of £7.195m in 2068/69 although it should be noted that inflation will mean that future cost pressure is unlikely to be reflective of a similar sum at the current time.

For the next five years the annual savings are:

- 2023/24 – 2.831m
- 2024/25 – £3.259m
- 2025/26 – £3.963m
- 2026/27 – £4.328m
- 2027/28 – £4.249m

4.28 *One Off Financial Benefit*

The total one off financial benefit to the Council for all repayments made up to and including the 2022/23 financial year is £29.630m. The Council has a number of known or anticipated cost pressures in the current and future years which need to be funded and it would be prudent to allocate this one off benefit to fund these pressures as there will not be capacity to fund them from current revenue budgets. It is recommended that the one off benefit is earmarked for the purposes set out in exhibit 4.

Exhibit 4 – Recommended use of service concessionary one off benefit

		£,000	£,000
One Off Benefit			29,630
Voluntary Redundancy & Early Retirement Reserve	For one off costs (300 posts * £40k per post) plus £3m for ongoing costs	-15,000	
Smoothing Fund for Three Year Service Transformation Programme	To provide time to implement approved savings options that have a lead time to implement	-6,000	
Increase Prudential Target to 3%	Due to uncertain financial climate	-1,750	
Absorb Estimated 2022/23 Overspend	Currently estimating £1.5m	-1,500	

Scottish Government Pay Award Funding Provided as Capital Funds in 2022/23 and 2023/24 (£2.197m *2)	Allows additional SG capital funds to be invested in the capital programme rather than converting to revenue. Small revenue saving due to not needing to borrow. Refer to para 4.16.	-4,390	
Total to earmark			-28,640
Remaining Balance into General Reserves			990

4.29 Saving Options

Between May and December 2022 officers have been developing a range of saving options to help address the budget gap. These are a combination of options not taken in previous years which have been refreshed and new options. They are categorised as either:

- Political options – options which require elected member approval
- Management adjustments – options which can be implemented as part of normal business

4.30 A first tranche of saving options has been finalised. The political options are presented to Council for approval and the management adjustments are presented for noting. The savings options identified to date propose a potential reduction to the Council's establishment of 41 FTE in 2023/24 should they all be accepted by Council. They are summarised in Exhibit 5.

Exhibit 5 – Saving Options Finalised as of December 2022

4.31		2023/24		2024/25		
	Category	No	Saving (£,000)	FTE	Saving (£,000)	FTE
	Political	24	3,193	36	4,238	36
	Mgt Adjustments	26	899	5	1,167	5
	Total	50	4,092	41	5,405	41

4.32 A more detailed breakdown of these saving options is provided in appendix 1 and 2 with appendices 3 and 4 providing the detail of each saving option including the risk/impact associated with them.

4.33 The Chief Executive is authorised to progress voluntary severance and early retirement offers, where appropriate, to support the 2023/24 budget savings exercise. Where appropriate targeted discussions will commence in service areas following the Council decision.

4.34 Exhibit 6 sets out the revised 2023/24 and 2024/25 cumulative budget gap after taking account of the proposed measures to balance the budget. This reduces the 2023/24 budget gap to an estimated £14.928m however this would be on the basis all attached measures to balance the budget are

approved and that the key assumptions made when estimating the 2023/24 budget gap are accurate.

4.35 *Exhibit 6 Updated Mid-Range Estimated Budget Gaps (Cumulative) after Measures to Balance the Budget*

	Para Ref	2023/24 £000	2024/25 £000
Revised Estimated Budget Gap before Measures to Balance Budget		21,142	27,925
Service Concessionary Recurring Saving	4.27	(2,831)	(3,259)
Political Saving Options	4.31	(3,193)	(4,238)
Management Adjustments	4.31	(899)	(1,167)
Revised Estimated Budget Gap After Measures to Balance Budget		14,219	19,261

4.36 It is clear from Exhibit 6 that further work is required to develop options to bridge the remaining estimated budget gap and officers will bring forward a second tranche of saving options as part of the budget report to be considered by Council when setting the 2023/24 budget.

Other Issues

4.37 *Date of Council Meeting to Set 2023/24 Budget*

There is a Council meeting scheduled for 8 February 2023 which was intended to be the meeting at which the Council would agree the 2023/24 budget. Due to the volume of work still required to develop options to deliver a balanced budget it is recommended that this meeting be rescheduled to a later date.

4.38 The legislation for serving Council Tax demand notices stipulates that the notice is to be served on, or as soon as practicable, after the day the Council first sets an amount of Council Tax for the relevant year for the category of dwellings and, where it requires the payment of instalments, at least 14 days before the day on which the first instalment is due under it.

4.39 To allow the Council to take the first instalment by 01/04/23 the demand notice will have to reach Council Tax payers by 17/03/23 at the very latest. The Council would require a period of time following setting of Council Tax for the preparatory work to be completed and to send the relevant files to the external printers who print and post the Council Tax notices to residents. Having reviewed applicable timescales it is recommended that the Council meeting to agree the 2023/24 budget s rescheduled for 1 March 2023.

Prudential Reserve Recovery Plan

4.40 The Council's General Fund contingency is set at 2% of expenditure net of requisitions and amounts to £3.123m. At the beginning of the financial year

there was £0.380m of unallocated General Fund Balance (over and above contingency). After taking into consideration the forecast outturn position at 31 October 2022 (currently £1.5m overspend), the Council is currently forecast to be £1.120m below the current Prudential target. Per the financial regulations, the Council is required to put in place a recovery action plan to bring reserves back to a level in line with or above the Prudential target. As per paragraph 4.28 the recovery plan is to use some of the one off benefit generated by the Service Concessionary Financial Flexibility to offset the 2022/23 overspend and increased the general fund contingency from 2% to 3%.

4.41 *Health and Social Care Partnership*

The Council, at the budget meeting on 9 March 2022, agreed an HSCP requisition of £81.4m (subsequently increased to £81.8m to reflect the final confirmation by the Scottish Government of the allocation of funding commitment). There is a working assumption that the future allocation to the HSCP is on the basis of 'flat cash' plus the appropriate share of the Health & Social Care funding commitments. However this is only an assumption and the HSCP requisition will be a matter for Council to consider as part of the budget process.

4.42 *Council Tax*

As per paragraph 4.3 the estimated budget gap makes no assumptions over future Council Tax increases. This will be a matter for Council to decide however, by means of illustration, a 5% increase would generate approximately £1.850m in revenue.

5. PEOPLE IMPLICATIONS

- 5.1 The potential staffing implications are shown within the savings options appended to this report and will be subject to consultation processes where appropriate and managed in accordance with the Council's Switch Policy (Organisational Change).

6. FINANCIAL AND PROCUREMENT IMPLICATIONS

- 6.1 Sets out the estimated revenue budget gaps in 2023/24 and 2024/25. The financial implications arising from the ongoing budget process are detailed in the report and appendices. There are no direct procurement implications arising from this report.

7. RISK ANALYSIS

- 7.1 None directly from this report but any proposals to address the estimated budget gap will need to consider risk.

8. EQUALITIES IMPACT ASSESSMENT (EIA)

- 8.1 All individual savings options have been screened and where relevant, impact

assessed.

9. CONSULTATION

- 9.1 The views of all Chief Officers have been requested on this report and feedback incorporated herein.

10. STRATEGIC ASSESSMENT

- 10.1 Proper budgetary control and sound financial practice are cornerstones of good governance and support Council and officers to pursue the strategic priorities of the Council's Strategic Plan.
- 10.2 The General Services revenue budget contributes to all categories by providing funding in specific areas to help the Council achieve and develop these priorities.

Laurence Slavin

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Appendices

- Appendix 1 – Summary of Political Saving Options
- Appendix 2 – Summary of Management Adjustments
- Appendix 3 – Detailed Political Saving Options
- Appendix 4 – Detailed Management Adjustments

Background Papers

Budget Report to Council - 9 March 2022

Financial Update Report to Council – 22 June 2022

Appendix 1 – Summary of Political Saving Options

Ref:	Chief Officer	Saving Option	2023/24		2024/25	
			Saving (£,000)	FTE	Saving (£,000)	FTE
CCF07	A Graham	Cease the Pro-Am Golf, Clydebank fireworks display and Xmas Light Switch On events and support community groups to seek funding to stage these events independently	32	0	32	0
EDU01	L Mason	Close Out of School Care Service at Linnvale and St Eunan's Primary Schools. Parents will be signposted to alternative local privately operated OSC services	25	2.5	38	2.5
EDU02	L Mason	Reduce staffing allocation to schools within the constraints of the need to maintain teacher/pupil ratios	654	17.16	981	17.16
EDU05	L Mason	Reduce General School Budgets by 20% leaving a total of £800k to be allocated across schools	200	0	200	0
EDU06	L Mason	Reduce Curriculum Development Budgets by 50% leaving a total of £100k for Education Services.	100	0	100	0
EDU08	L Mason	Reduce the provision of School Travel to be in closer alignment with the national statutory requirements	200	0	300	0
HE06	P Barry	Cease the free driving lesson scheme provided to young people	48	0	48	0
RES06	L Slavin	Reduce the Council's Capital Programme to reduce revenue expenditure on loan financing	339	0	519	0
RES07	L Slavin	Reduce the size of the Council Reconciliation Team	75	2	75	2
RES12	L Slavin	Reduce printing to only print material required to meet statutory/legislative requirements	12.5	0.5	12.5	0.5
RES13	L Slavin	Process education lets with a direct online application to be supported through either automation or an online booking system	12.5	0.5	12.5	0.5
RES14	L Slavin	Remove cheque payments with all external Council payments to be made electronically (predominantly BACS)	2	0	2	0
RES17	L Slavin	Remove discretionary element of long term empty properties	52	0	52	0
RES18	L Slavin	Remove the 20% discretionary relief applied to all national charities who are operating premises in the West Dunbartonshire area.	0	0	11	0
RES19	L Slavin	Increase Council controlled Sales, Fees and Charges by 10%	394	0	410	0

RN02	G Macfarlane	Reduce Civic Waste Amenity Site provision through reduced hours or closing one site	140	5	140	5
RN03	G Macfarlane	Review and optimise refuse collection routes to promote recycling, reduce CO2 footprint and deliver savings	138	4	189	4
RN05	G Macfarlane	Transfer parking enforcement powers from the Police to the Council permitting the Council to deploy parking attendants to issue parking tickets and generate income	100	0	325	0
RN13	G Macfarlane	Introduce fee for electric vehicle charging	91	0	129	0
RR02	A Douglas	Remove additional environmental health budget	105	2	105	2
RR09	A Douglas	Introduce a new charge for Pre application advice	10	0	15	0
RR13	A Douglas	Close the Clydebank Registration Office and provide any necessary services from Dumbarton	28	1	28	1
SDP05	A Wilson	Rationalise property assets to reduce running costs and create opportunities for lease income through moving staff into buildings with spare capacity	380	1.4	426	1.4
SDP06	A Wilson	Review historical leases issued by previous district/regional authorities at below market rent values or no rent	55	0	88	0
		TOTALS	3,193	36	4,238	36

Appendix 2 – Summary of Management Adjustments

Ref:	Chief Officer	Saving Option	2023/24		2024/25	
			Saving (£,000)	FTE	Saving (£,000)	FTE
CCF04	A Graham	Within Clydebank Town Hall keep the coffee shop closed, maximise the number of bookings in the event space and do not open the hall on Sundays	130	0.8	130	0.8
CCF05	A Graham	Generate income through selling advertising space on Council vehicles and assets	44	0	57	0
CCF08	A Graham	Implement a new structure in Facilities Management increasing number of FTEs whilst delivering an overall saving	64	0	64	0
CCF10	A Graham	Move Community Planning to the Council's Community Engagement team and withdraw from SLA with Argyll and Bute Council	22	0	22	0
CCF11	A Graham	Remove some minor admin related budgets in CCF which are no longer required and have no staff impact	40	0	40	0
EDU10	L Mason	Restructure the central education team to replace a grade 8 with a grade 5 post	25	0	25	0
EDU14	L Mason	Remove vacant Instrumental Technician post and outsource instrument repairs	37	0	37	0
HE03	P Barry	Increase rent for Ashton View Supported Accommodation Project	10	0	10	0
HE05	P Barry	Reduce Community Budgeting by 10%	6	0	6	0
HE09	P Barry	Remove £39k of W4U Budget no longer required due to alternative No One Left Behind funding	39	0	39	0
PT03	V Rogers	Reduce the use of colour printing across all council services	12	0	12	0
RES02	L Slavin	Increase the Clydebank Property Company Management Fee	30	0	30	0
RES08	L Slavin	Close Clydebank Municipal Bank	40	2	40	2
RES15	L Slavin	Remove TeamMate as electronic working paper system in internal audit and use secure Council shared	8	0	10	0

		drive instead.				
RN07	G Macfarlane	Reduce the roads budget by identifying defects that are not urgent and can be allocated for a planned patching programme	150	0	200	0
RR01	A Douglas	Transfer costs of one solicitor from revenue to capital to reflect the work they carry out	0	0	55	0
RR03	A Douglas	Provide for income generation from Animal Feed Inspections within the revenue budget	14	0	14	0
RR06	A Douglas	Remove small residual trainee budget	8	0	8	0
RR07	A Douglas	Revert one currently vacant grade 8 Trading Standards Officer Post to grade 6 Authorised Officer post	13	0	13	0
RR10	A Douglas	Increase income from building warrant fees through a review of value of works	5	0	10	0
RR11	A Douglas	Remove one enforcement officer post when current post holder leaves the post	26	0.5	26	0.5
RR14	A Douglas	Stop paying affiliation fees to external organisations such as Nuclear Free Local Authorities, National Association of Councillors and the Commonwealth Local Government Forum.	3	0	3	0
SDP04	A Wilson	Further seek capital receipts for council assets to reduce running costs and generate capital income	0	0	90	0
SDP07	A Wilson	Seek new income opportunities for pavilions	41	0	69	0
SDP08	A Wilson	Remove two vacant posts from consultancy services	82	2	82	2
SDP09	A Wilson	Generate income through Corporate Asset Management acting on a consultancy basis for other councils and Housing Associations.	50	0	75	0
		TOTALS	899	5	1,167	5res

Appendix 3 – Detailed Political Saving Options

Chief Officer: Amanda Graham		Saving Ref: CCF07			
Saving Title		Review funding of events programmes			
Summary of Savings Proposal					
The Council currently funds a number of events across the area as set out below.					
Event		Cost (£)			
Pro-Am Golf Tournament		13,008			
Alexandria and Dumbarton Christmas light switch-on events		7,860			
Clydebank Fireworks Display		11,500			
Dumbarton Fireworks Display		0			
Scottish Pipe Band Championships		70,000			
Loch Lomond Highland Games		14,000			
These costs are based on the 2019 events and in light of the current financial climate it is likely 2023/24 costs will be significantly higher. The Scottish Pipe Band Championships and the Loch Lomond Highland Games attract visitors to the area and provide an economic benefit for communities. The Dumbarton Fireworks Display is funded from Dumbarton Common Good Fund. In light of the current climate, it is proposed to:					
	Proposal				Saving (£)
1	Cease the Pro-Am event and provide support to community groups to apply for funding to stage it independently.				13,008
2	Cease Light Switch On events and provide support to community groups to apply for funding to stage them independently.				7,860
3	Cease the Clydebank firework display and provide support to any community groups to apply for funding to stage it independently.				11,500
	Total Saving				32,368
Impact and Risk					
Risk of reputational impact which could be mitigated by promoting support to enable community groups to stage their own events.					
Saving					
2023/24		2024/25		2025/26	
£000	FTE	£000	FTE	£000	FTE
32	0	32	0	32	0

Chief Officer: Laura Mason	Saving Ref: EDU01
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Saving Title	Out of School Care Service
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Summary of Savings Proposal

This option would close Out of School Care Service (OSC) at Linnvale and St Eunan's Primary Schools (which are the only two OSCs the Council operates) with families signposted to privately operated OSC services.

In the last few years attendance at both OSC services has reduced. Both services currently provide school aged child care for approximately 15 children. The full year cost to the Council of proving these two facilities is set out below

		£
Staff Costs	2.5 FTE	87,056
Income	Charges to parents	(49,000)
	Net Cost	38,056

*note this excludes costs of resources, heating and lighting

The first year saving (2023/2024) would be a part-year saving based on the 8 month period August – March.

Impact and Risk Associated with Proposed Savings

The small number of families using these OSCs currently would require to find alternative provision.

Alternative privately operated services in the area could benefit from increased numbers of families paying for the services they provide. In particular Clydebank East OSC, Dalmuir CE Centre OSC, Radnor Park OSC. St Eunan's children are within walking distance of the OSC at Radnor Park and Linnvale children are also within walking distance of Clydebank East. In the last few years Clydebank East OSC benefitted from the closure of Clydebank ELC OSC which parents accepted as a suitable alternative provision for school aged childcare.

Saving

2023/24		2024/25		2025/26	
£000	FTE	£000	FTE	£000	FTE
25	2.5	38	2.5	38	2.5

Chief Officer Laura Mason	Saving Ref: EDU02				
Saving Title	Reduce staffing allocation to schools within the constraints of the need to maintain teacher/pupil ratios				
Summary of Savings Proposal					
<p>Primary school teaching staffing formulas include additional deprivation allocations as part of their basic staffing entitlement. This is in addition to the basic staffing entitlement of a school. This allocation was included in the formula at a time where there were no other supports to schools in leading and addressing the challenges related to deprivation. In the past 4 years, schools have been allocated Pupil Equity Funding which supports them in implementing interventions which will tackle inequity and reduce the poverty related attainment gap. Schools which receive the highest PEF funding also receive the highest deprivation allocation. PEF funding is allocated based on Free School Meal entitlement which is an accurate representation of need in a school community.</p> <p>This saving option would remove the additional deprivation allocation to all school budgets which equates to 17.16 FTE across the school estate.</p>					
Impact and Risk Associated with Proposed Savings					
<p>Reduced additional deprivation allocation will result in schools having a reduced staffing allocation. This could potentially mean less staff to meet learner needs and could potentially impact on the abilities of Head/Deputy and Principal Teachers to fulfil their leadership and management duties as they may have increased class teaching commitments.</p> <p>Small schools and schools with lower deprivation allocations may be impacted harder in terms of the staffing reduction. This would necessitate a review of the impact on each establishment to determine exceptional circumstances.</p> <p>The reduction in 17.16 FTE figure does not equate to 17.16 members of staff but will be made up of a mix of additional hours allocated to staff and part-time staff allocations.</p>					
Saving					
2023/24		2024/25		2025/26	
£000	FTE	£000	FTE	£000	FTE
654	17.16	981	17.16	981	17.16

Chief Officer: Laura Mason				Saving Ref: EDU05	
Saving Title		Reduce General School Budgets			
Summary of Savings Proposal					
<p>The Council's 40 schools utilise approximately £1,000,000 in delegated school budgets to fund learning and teaching resources including paper, pencils, textbooks; health & safety resources; education activity expenditure; repairs and maintenance; fixtures and fittings; printing; and the maintenance of PE equipment. This saving proposal would reduce the existing budget by £200k (20%).</p>					
Impact and Risk Associated with Proposed Savings					
<p>There is a distinct link between deprivation and increased levels of support required by young people and families negatively impacted by poverty and further impacted by Covid. This reduction would put further strain on the budget utilised to address the needs of children adversely affected. It would also reduce Head Teachers empowerment at a time when the agenda is to enhance their decision making powers.</p>					
Saving					
2023/24		2024/25		2025/26	
£000	FTE	£000	FTE	£000	FTE
200	0	200	0	200	0

Chief Officer: Laura Mason				Saving Ref: EDU06	
Saving Title		Reduce Curriculum Development Budget			
Summary of Savings Proposal					
<p>Currently £200,000 funding is allocated to activities and events which enhance and develop the school curriculum. This option would reduce the budget for curriculum development to £100,000.</p>					
Impact and Risk Associated with Proposed Savings					
<p>This would not impact on the delivery of core education functions and there would be limited risk of reputational damage to the Council. It could however reduce the wider curriculum offer which, in an area of deprivation, could further widen the gap in experience between our least and most deprived. It could reduce the number of events which celebrate achievement of children and young people and may limit the Council flexibility to fund a wide range of diverse school projects.</p>					
Saving					
2023/24		2024/25		2025/26	
£000	FTE	£000	FTE	£000	FTE
100	0	100	0	100	0

Chief Officer Laura Mason		Saving Ref: EDU08			
Saving Title		Reduce the provision of School Travel to be in closer alignment with the national statutory requirements			
Summary of Savings Proposal					
<p>The Council provides transport to schools for:</p> <ul style="list-style-type: none"> • primary pupils who reside more than 1 mile away from school • secondary pupils who reside more than 2 miles away from school. <p>This exceeds the statutory requirement to provide transport to all pupils up to the age of 8 who live more than 2 miles from school, and all pupils over the age of 8 who live more than 3 miles from school.</p> <p>This option would reduce the Council's provision to bring it into closer alignment with the statutory requirement, and provide transport to all primary pupils who live more than 2 miles from school, and all secondary pupils who live more than 3 miles from school, thus saving on contracted costs for school transportation.</p> <p>The 'Schools (Consultation) (Scotland) Act 2010 would require a statutory consultation to take place, as the proposal would alter arrangements for the provision of transport by the council for pupils attending a denominational school'.</p>					
Impact and Risk Associated with Proposed Savings					
<p>Benefits - There are physical and mental health benefits associated with active travel. Children walking, skateboarding, scooting or cycling to school is beneficial for their mental and physical health. If more children are engaged in active travel, there would be a reduction in the amount of traffic on roads, and by association, reducing our carbon impact.</p> <p>Dis-benefits - The benefits of active travel are only realised if children travel to school by active means and there would potentially be a reduction in income for some local transport providers.</p> <p>Complaints - We anticipate this proposal would generate complaints relating to road safety, time, cost, inclement weather and eligibility.</p>					
Saving					
Savings are based on the end-points of existing contracts - it would take until 2024/25 to realise the full saving due to existing contractual agreements, and the time/resource required to implement changes.					
2023/24		2024/25		2025/26	
£000	FTE	£000	FTE	£000	FTE
200	0	300	0	300	0

Chief Officer: Peter Barry		Saving Ref: HE06			
Saving Title		Stop Free Driving Lessons			
Summary of Savings Proposal					
<p>The Council has an established scheme to support young people to secure a driving licence with this support focussed on young people in low pay and apprenticeships and those with experience in the care system. This is designed to help overcome one of the barriers that prevent people from securing employment or remaining in employment. The scheme supports approximately 50 people each year with approximately 50% achieving a pass.</p> <p>The option would end the scheme generating a saving of £48k per annum.</p>					
Impact and Risk Associated with Proposed Savings					
<p>Potential reduction in employment opportunities for those who would take part in the scheme and achieved a pass.</p>					
Saving					
2023/24		2024/25		2025/26	
£000	FTE	£000	FTE	£000	FTE
48	0	48	0	48	0

Chief Officer: Laurence Slavin and Angela Wilson	Saving Ref: RES06
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Saving Title	Review of Capital Programme
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Summary of Savings Proposal

The Council receives a general capital grant from the Scottish Government each year (approx. £6m). Any spend above this level, not funded from other grants, is funded through borrowing. Capital spend funded from borrowing results in loan charges until the borrowing is fully repaid. Therefore, any reduction in the capital programme will result in revenue savings.

A full review of the capital programme identified areas where capital expenditure could be reduced thus decreasing the cost of borrowing. This focused on:

1. Non-recurring projects which are considered non-essential.
2. Annual recurring projects where the value remains static.
3. Budgets held for spend relating to other organisations (such as Valuation Joint Board and HSCP) resulting in revenue impact to the Council.

A detailed report on the output of this review is included in the December Council meeting as a standalone agenda item. It will generate up to £0.339m in 2023/24 rising to £0.580m depending on whether all of the options are taken

Impact and Risk Associated with Proposed Savings

Historically the Council has received criticism from external audit over its level of borrowing for capital projects. With interest rates increasing and the increased risk of higher costs on projects due to inflation, the cost of loan charges are likely to increase which will put greater pressure on the revenue budget.

There is potential for reputational risk with reductions in capital works relating to, for example, roads maintenance.

Saving

2023/24		2024/25		2025/26	
£000	FTE	£000	FTE	£000	FTE
339	0	519	0	580	0

Chief Officer: Laurence Slavin		Saving Ref: RES07			
Saving Title		Reduce Reconciliation Team			
Summary of Savings Proposal					
<p>The Council's Reconciliation team reconcile and review in excess of 100 reconciliations per month with two officers involved in every reconciliation. The reconciliations include: Council Tax; Scottish Water payments; Non Domestic Rates; pension deductions; tax and NI deductions; loans fund and interest payments; housing rents, etc. The team consists of 1x Grade 7 (Team Leader) & 2.4 FTE Grade 5 (Reconciliations Officers)</p> <p>This option would remove the grade 7 post and one grade 5 post. This level of reduction would be dependent on an agreed reduction in the team's workload which would effectively mean not completing reconciliations considered low risk or low value. This would require a prioritisation review to be carried out.</p>					
Impact and Risk Associated with Proposed Savings					
<p>The staff are fully employed at present and due to a previous reduction in the team they do not meet the target of 100% of reconciliations completed by 1 month after the previous month end. This option would require realignment of staff management responsibilities and the identification of staffing resource from elsewhere to complete the more complex reconciliations (if these reconciliations were considered essential)</p> <p>Reducing the current reconciliations completed and reviewed could increase the risk of:</p> <ul style="list-style-type: none"> • HMRC payments being incorrect or late • income and expenditure within budgetary control reports and financial statements being incorrect • potential fraud • criticism from internal and/or external audit 					
Saving					
2023/24		2024/25		2025/26	
£000	FTE	£000	FTE	£000	FTE
75	2	75	2	75	2

Chief Officer: Laurence Slavin		Saving Ref: RES12			
Saving Title		Central Admin Support Printing			
Summary of Savings Proposal					
<p>This proposal would reduce printing carried out by the CAS team to only print material required to meet statutory/legislative requirements. All other material would only be available in electronic format.</p> <p>Whilst not exhaustive this list sets out a list of key areas where the Council would no longer provide hard copies in-house:</p> <ul style="list-style-type: none"> • Invoices • Cheques (all payments to be electronic) • Council/Committee papers • Correspondence • Leaflets 					
Impact and Risk Associated with Proposed Savings					
<p>This proposal would generate savings through reduced print room staff costs and reductions in the cost of elements such as paper, electricity, and ink. It would also reduce the Council's carbon footprint, thus contributing to tackling climate challenge and promoting the Council's corporate social responsibility.</p> <p>Services may still have a periodic requirement for printed materials but this will be on an exceptional basis and funded from existing service budgets.</p> <p>The saving below is for the reduction in staff costs only. Any saving incurred due to reduced printing would be in addition.</p>					
Saving (Cumulative)					
2023/24		2024/25		2025/26	
£000	FTE	£000	FTE	£000	FTE
12.5	0.5	12.5	0.5	12.5	0.5

Chief Officer: Laurence Slavin		Saving Ref: RES13			
Saving Title		Education Lets			
Summary of Savings Proposal					
Under this proposal, education lets would be facilitated and processed with a direct online application, either using automation or an online booking system.					
Impact and Risk Associated with Proposed Savings					
This will enhance the current approach and create a positive experience for users as they will receive notification whether their booking can be approved. Online payment can also be taken as part of the booking process. For sessional lets, invoices could be raised through automation.					
Saving (Cumulative)					
2023/24		2024/25		2025/26	
£000	FTE	£000	FTE	£000	FTE
12.5	0.5	12.5	0.5	12.5	0.5

Chief Officer: Laurence Slavin		Saving Ref: RES14			
Saving Title		100% Electronic Payments			
Summary of Savings Proposal					
Under this option, the Council would no longer accept payment by cheque and all external Council payments would be made electronically (predominantly BACS).					
The Council issues around 2,625 cheques per annum with the three highest numbers being for Council Tax refunds (1,255), creditors invoices (745) and rent refunds (250). The table below sets out the cost per annum of this.					
Cheque cost (assuming a batch of 5000 cheques @ £0.20p/cheque)					£525
Bank cost (£0.08p per transaction)					£210
2nd Class Postage (£0.36p per cheque)					£945
Total cost per annum					£1,680
In addition there are admin costs associated with removing/reducing number of 'cheque' tracing requests and removing duplicate or incorrect payment name/address errors which can lead to reprinting, incurring further costs. A review of data suggests the majority of the recipients are able to be paid by BACS.					
Impact and Risk Associated with Proposed Savings					
Adopting this proposal would mean all citizens entitled to a payment from the Council require a bank account to enable the payment to be made by BACS. In the exceptional circumstance where a recipient cannot obtain a bank account, payment can be made via an alternative payment method such as Pay Point, which is already being used for Scottish Welfare Fund payments. This proposal will necessitate services requiring to collect payment method and verify bank details.					
Saving (Cumulative)					
2023/24		2024/25		2025/26	
£000	FTE	£000	FTE	£000	FTE
2	0	2	0	2	0

Chief Officer: Laurence Slavin		Saving Ref: RES17			
Saving Title		Remove discretionary element of long term empty properties			
Summary of Savings Proposal					
<p>From April 2014, the Council agreed to adopt a new policy intended to reduce the number of empty properties in our area. This policy includes doubling the Council Tax for long term empty homes, however, discretionary elements to the scheme were introduced to provide safeguards for owners who have purchased a property which requires work to be carried out to make it suitable for habitation. Removing this discount – which is up to 50% - would create a saving of £52k per annum.</p>					
Impact and Risk Associated with Proposed Savings					
<p>Under this option the Council Tax discount offered to homeowners with second homes would be withdrawn. This may create a risk of reduced purchases of 2nd homes</p>					
Saving (Cumulative)					
2023/24		2024/25		2025/26	
£000	FTE	£000	FTE	£000	FTE
52	0	52	0	52	0

Chief Officer: Laurence Slavin						Saving Ref: RES18		
Saving Title			Remove NDR for National Charities					
Summary of Savings Proposal								
<p>At present the Council provides 20% discretionary rates relief for all charities operating premises in the area.</p> <p>Under this proposal, the Council would no longer offer rates relief to national charities operating premises in the area saving the Council an estimated £11,000. This would allow the Council to focus resources in support of local charities.</p>								
Impact and Risk Associated with Proposed Savings								
<p>The Council requires to provide at least 12 months' notice in writing from the end of the financial year before any Discretionary Relief of Rates can be discontinued so this option would not provide any savings until 2024/25.</p>								
Saving (Cumulative)								
2023/24			2024/25			2025/26		
£000	FTE	H/Count	£000	FTE	H/Count	£000	FTE	H/Count
0	0	0	11	0	0	11	0	0

Chief Officer: Laurence Slavin	Saving Ref: RES19
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Saving Title	Sales, Fees and Charges
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Summary of Savings Proposal

The Council's financial planning currently assumes a 4% annual increase in sales, fees and charges (SFC) as detailed in the budget pack submitted to Council when members agreed the 2022/23 budget. Inflation is currently exceeding 12%.

Under this option, a higher percentage increase would be applied to SFC to keep it more in line with inflation. The 4% assumed increase means £263k is already built into future year budget assumptions. Increasing this by a further 6% to a total of 10% in 2023/24 would generate a further increase of £394k.

If increases then reverted to 4% increase in 2024/25 and 2025/26 this would generate further increases of £289k and £300k respectively.

A comparison of the current budget assumption (already built in) to the revised option is set out below.

	2023/24 (£,000)	2024/25 (£,000)	2025/26 (£,000)
Current 4% Assumption (cumulative)	263	535	820
10% in 2023/24 and 4% subsequently (cumulative)	657	945	1,246
Cumulative Difference	394	410	426

Impact and Risk Associated with Proposed Savings

A large increase in SFC may result in a decline in consumption which would reduce the income generated. There is also a reputational risk for the Council.

Saving (Cumulative)

2023/24			2024/25			2025/26		
£000	FTE	H/Count	£000	FTE	H/Count	£000	FTE	H/Count
394	0	0	410	0	0	426	0	0

Chief Officer: Gail Macfarlane	Saving Ref: RN02
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Saving Title	Reduce operation of civic waste amenity sites
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Summary of Savings Proposal

The Council operates two civic amenity sites at Dalmoak, Renton, and Ferry Road, Old Kilpatrick which are operational 7 days a week for:

- 11 hours a day during the summer season (April to September)
- 9 hours a day during the winter season (October to March).

There are 4 saving options to consider:

	Details	Saving (£,000)
1	Sites open 6 days a week with one mid-week day closure to reflect quieter days of use. It will be a different closure day for each site.	46
2	Opening times amended to 10am giving residents 7 hours of access a day, 7 days a week.	78
3	Both sites will operate 7 hours a day over 6 days of the week with one day closure mid-week. A different closure day for each site.	113
4	Close 1 civic waste site	140

Impact and Risk Associated with Proposed Savings

The employee impact will be a change of working hours, a reduction in overtime for 8 employees and a reduction in number of employees for options 2, 3 and 4.

The impact to the public is limited as it is proposed to close the amenity site on a midweek day which had reduced number of users.

Options 1-3 would impact the public with reduced number of opening hours and a 1 day closure. Option 4 would impact the public by reducing the number of civic waste sites available for use and could increase distance for some users depending where they live in the authority.

There is a risk of increased fly tipping with a requirement for an increase in enforcement.

There will be a period of communication to ensure that residents are made aware of any changes in advance.

Saving

	2023/24		2024/25		2025/26	
	£000	FTE	£000	FTE	£000	FTE
Option 1	23	0	46	0	46	0
Option 2	40	2	78	2	78	2
Option 3	63	2	113	2	113	2
Option 4	140	5	140	5	140	5

Chief Officer: Gail MacFarlane		Saving Ref: RN03			
Saving Title		Refuse Route Optimisation and Efficiencies			
Summary of Savings Proposal					
<p>This is a two phase approach to delivering efficiencies in the refuse collection route process.</p> <p>Phase 1 will be a comprehensive review of routes and working practices within the Refuse collection teams at Clydebank and Dumbarton. Phase 2 will be a structural and operational review post construction of a new depot and relocation. In total this will deliver annual savings of £189k through reduction of operatives (£140k), vehicles (£25k) and fuel £24k).</p> <p>Consolidation of routes and further efficiency improvements are subject to, and dependant on, depot rationalisation and transfer station development.</p>					
Impact and Risk Associated with Proposed Savings					
<p>This option will consolidate and balance our existing waste collection routes and provide opportunities to develop services that will generate income, promote recycling and reduce our CO2 footprint.</p> <p>There may be challenges as routes are established, leading to customer complaints or non-delivery of service initially.</p>					
Saving					
2023/24		2024/25		2025/26	
£000	FTE	£000	FTE	£000	FTE
138	4	189	4	189	4

Chief Officer: Gail Macfarlane		Saving Ref: RN05			
Saving Title		Parking Enforcement			
Summary of Savings Proposal					
<p>This option is for the Council to apply for the transfer of parking enforcement powers from the Police to the Council. This would permit the Council to deploy parking attendants to issue parking tickets to vehicles where they are parked on a double yellow line, in a bus bay or outwith time restrictions.</p> <p>The expected income is in relation to the payment of fines initially with proposed parking charging within car parks to follow on development of an approved plan.</p>					
Impact and Risk Associated with Proposed Savings					
<p>The Roads Service receives numerous emails in relation to unsafe and inconsiderate car parking within town centres, in the proximity of schools, reducing footway access and within bus stops making it difficult to access public transport. Currently no action can be undertaken as the Police have the powers to enforce but limited resource to apply this power. This proposal would give the Council that enforcement power.</p> <p>Responsible parking improves safety for all road and pavement users, encourages turnover supporting access to town centre facilities and amenities and reduces congestion.</p>					
Saving					
2023/24		2024/25		2025/26	
£000	FTE	£000	FTE	£000	FTE
100	0	325	0	325	0

Chief Officer Gail Macfarlane		Saving Ref: RN13			
Saving Title		Charge for Electric Vehicle Charging			
Summary of Savings Proposal					
<p>The Council does not charge users for charging electric vehicles at Council owned charging points. This saving option is to introduce charges to ensure the Council is not subsidising private car use. The charge would be introduced in April 2023. This has already been introduced in some other councils.</p> <p>The estimated annual saving for this option is detailed below. Rising utility prices may affect this saving target however the service will retain the ability to amend the charge to reflect variations in electricity prices.</p>					
		2023/24		2024/25	
Estimated Cost Recovery		£140,504		£201,675	
Estimated energy cost @ 40p kW/h		(£36,851)		(£57,750)	
Estimated maintenance & charges		(£13,000)		(£15,000)	
Estimated Annual Saving		£90,653		£128,925	
Impact and Risk Associated with Proposed Savings					
<p>There is no material risk to the Council of introducing this charge. It removes the fact that the Council is currently subsidising running costs for private electric vehicle use in a way it does not subsidise the costs of petrol or diesel vehicles.</p>					
Saving					
2023/24		2024/25		2025/26	
£000	FTE	£000	FTE	£000	FTE
91	0	129	0	140	0

Chief Officer: Alan Douglas			Saving Ref: RR02			
Saving Title		Remove additional EHO posts Budget				
Summary of Savings Proposal						
There are two main options to this proposal.						
<u>Option 1</u> - Remove the two EHO grade 8 posts from the establishment list.						
<u>Option 2 - Remove</u> the EHO posts from the establishment list and replace with one Environmental Health Assistant (EHA) post and one Graduate EHO post.						
Both posts are vacant and were advertised twice with no successful candidates.						
Impact and Risk Associated with Proposed Savings						
<u>Option 1</u>						
These 2 additional EHO posts were created to help meet the Council's expanded Food Law Intervention requirements brought about the introduction of the Intervention Food Law Code of Practice (Scotland) Act 2019.						
<u>Option 2</u>						
The Graduate EHO post would provide support to the Food and Business Group and complete the remainder of their professional training.						
The EHA would be able to assist with the expanding Environmental Health remit such as smoking in hospital grounds, Food law and inspections.						
In addition to the new food law requirements, recent legislation around smoking in hospital grounds, single use plastics and the licensing of short term let premises will place additional statutory demands on an already stretched service. Option 2 would help to meet these requirements.						
Saving						
	2023/24		2024/25		2025/26	
	£000	FTE	£000	FTE	£000	FTE
Option 1	105	2	105	2	105	2
Option 2	25	1	25	1	25	1

Chief Officer Alan Douglas		Saving Ref: RR09			
Saving Title		Charging for pre application advice			
Summary of Savings Proposal					
<p>The Council provides a very comprehensive quality pre application advice service which is free of charge. This involves meetings with the case officer and Senior Officers, written responses, elected member briefing and, Place and Design Panel depending on the category of application.</p> <p>The Planning Act 2019 and Fees for Applications Regulations 2022 allows for the charging of various aspects of the planning and a number of councils now charge for pre application advice for householders, local and major developments.</p> <p>It is estimated that charging a fee would generate additional income of £10,000 - £20,000.</p>					
Impact and Risk Associated with Proposed Savings					
<p>This would require the introduction of more formal procedures for pre application discussions and it would be essential that it is adequately resourced to ensure that no reputational or credibility risks for the Council arise. The charging for pre application advice would require the agreement of the Planning Committee.</p> <p>It may also have an impact on performance figures as a number of the smaller applications may be submitted without pre -planning advice and may result in negotiation during the planning application process, which otherwise would have been done at the pre application stage. There also be some opposition from the public and local agents especially for the smaller applications which take advantage of the free service</p>					
Saving					
2023/24		2024/25		2025/26	
£000	FTE	£000	FTE	£000	FTE
10	0	15	0	20	0

Chief Officer – Regulatory and Regeneration		Saving Ref: RR13			
Saving Title		Close Clydebank Registration Office			
Summary of Savings Proposal					
<p>During the Covid -19 pandemic the Registration Service only operated in the Dumbarton Office – Municipal Buildings, College Street, Dumbarton. Unlike other council services, the registration service continued to operate throughout the pandemic which prompted National Records for Scotland (NRS) to introduce new rules which allowed all death registrations to be conducted remotely. Following a review by the NRS, Registration of Births can now take place remotely. This means that both births and deaths could be conducted remotely in the future. Civil marriages can take place anywhere in West Dunbartonshire including the Clydebank Town Hall with paperwork currently being processed in the Dumbarton Office.</p> <p>It is proposed that the Clydebank Registration Office, which is based in the Clydebank Town Centre Office, should close on a permanent basis resulting in the loss of one registration post.</p>					
Impact and Risk Associated with Proposed Savings					
<p>Following a review by the National Registers of Scotland, Registration of Births can now take place remotely. This was the last effective requirement for registration of Births and Deaths to take place in person and therefore the impact on the public of closure of the office is likely to be minimal.</p>					
Saving					
2023/24		2024/25		2025/26	
£000	FTE	£000	FTE	£000	FTE
28	1	28	1	28	1

Chief Officer Angela Wilson		Saving Ref: SDP05			
Saving Title		Office/Depot Rationalisation (Kilbowie Road/Elm Road/Bridge Street)			
Summary of Savings Proposal					
A review of property related assets has identified the following options.					
<u>Kilbowie Road</u>					
Identification of alternative accommodation for HSCP located in Kilbowie Road which will allow the Council to lease out this building and recover the lease costs as additional income. It is estimated this would generate savings in 2023/24 of £45k, rising to £91k in 2024/25 and beyond. This includes £4k of staffing costs for Facilities Management staff.					
<u>Elm Road</u>					
Close a number of surplus depot sites on Elm Road early and lease these out. Savings are estimated as £113k per annum through additional lease income and removal of running costs.					
<u>Bridge Street</u>					
Early exit of staff from Bridge Street which would generate estimated savings of £222k of which £89k are in relation to a reduction in operational running costs.					
Impact and Risk Associated with Proposed Savings					
<u>Kilbowie Road</u> – No impact. HSCP services previously delivered from this site have now fully transferred to the new Clydebank Health Centre					
<u>Elm Road</u> – No impact. Through use of unoccupied buildings and changes to working practices it has become possible to relocate Building Services staff currently within Elm Road depot office to Overburn Road.					
<u>Bridge Street - Bridge Street</u> is currently the base for HSCP Justice and Children and Families. Both services also have a presence and deliver services from Aurora House, Clydebank. Discussions have taken place for both services to be relocated to Church Street with contact space taking place at NHS building in Dumbarton and discussion regarding clinical space requirements is ongoing but can be accommodated if required in Church Street.					
Saving					
2023/24		2024/25		2025/26	
£000	FTE	£000	FTE	£000	FTE
380	1.4	426	1.4	426	1.4

Chief Officer Angela Wilson		Saving Ref: SDP06			
Saving Title		Historical lease review			
Summary of Savings Proposal					
<p>A review of historical leases issued by previous district/regional authorities (31 properties) at below market rent values or no rent has been carried out to determine the additional income that could be generated if the lease amounts were amended to better reflect current market rates. Based on current leases it is estimated that this would generate additional income of £55k in 2023/24 increasing to £88k in 2024/25 and £132k in 2025/26.</p>					
Impact and Risk Associated with Proposed Savings					
<p>There is a risk that some organisations benefiting from the favourable lease rates may decide to end their lease on renegotiation, however, this would make the asset available either to sell or lease to a different tenant.</p>					
Saving					
2023/24		2024/25		2025/26	
£000	FTE	£000	FTE	£000	FTE
55	0	88	0	132	0

Appendix 4 – Detailed Management Adjustments

Chief Officer: Amanda Graham		Saving Ref: CCF04			
Saving Title		Clydebank Town Hall			
Summary of Savings Proposal					
<p>Clydebank Town Hall (CTH) operates as a multi-use venue incorporating office accommodation, museum, gallery and events space. In March 2022 a new staffing model was introduced within CTH which reduced the core team operating the building during normal operational hours and looked to support events out of hours with a casual team of employees whose substantive post is in other roles. This is supplemented by Facilities Management support for opening/locking the building.</p> <p>In addition the new structure saw the closure of the CTH Coffee Shop which operated at a significant loss. This was agreed by the Cultural Committee at the end of 2020. Whilst this generated savings these were negated by subsequent Cultural Committee decisions in 2021/22 to:</p> <ul style="list-style-type: none"> • Reverse the closure of the coffee shop • Limit bookings in the event space, • Use the existing events budget to offset cost of weekend opening. <p>The coffee shop is still closed as the manager post has not yet been filled. This proposal will:</p> <ul style="list-style-type: none"> • Keep the coffee shop closed with a view to engaging with HSCP/and or community groups to take over the operation of the space. • Reverse the decision on limiting bookings in the event space • Reverse the decision relating to Sunday opening. 					
Impact and Risk Associated with Proposed Savings					
<p>The decision to only accept bookings at CTH up to six months in advance has significantly inhibited income generation at the venue given its most popular use is for weddings which are typically booked between 18 months and two years in advance. As a result there is only one event booked in 2023/24 and booking requests are having to be turned down. There is a risk that even if this option is taken, as a result of the period of closure/limitation the income in 2023/24 does not materialise given the typical booking period for events and the limited time available to attract new bookings for 2023/24.</p>					
Saving					
2023/24		2024/25		2025/26	
£000	FTE	£000	FTE	£000	FTE
130	0.8	130	0.8	130	0.8

Chief Officer: Amanda Graham	Saving Ref: CCF05
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Saving Title	Income Generation through Commercialisation
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Summary of Savings Proposal

There is an opportunity to generate income through utilising the sales and marketing expertise of the Council’s Commercial Sales and Marketing Officer.

The first opportunity is to generate income by selling advertising space on the side of the Council’s fleet of refuse trucks. The trucks travel throughout West Dunbartonshire every week day, from 7am until 2pm meaning advertisers can take advantage of visibility on every main road and residential street in the area as the trucks collect refuse from 48,000 households.

The proposal is that a pilot scheme is undertaken to measure success. This would involve six refuse trucks with advertising on one side, and initially running them with “Advertise your business here” banners. There would be an initial installation cost of £3,500 and it is estimated up to £12,000 profit would be generated in year one, £25,000 in year two and £40,000 in year three.

Further opportunity exists for the Council to install three advertising billboards at prominent sites across the area, with the potential to generate up to £20,000 per annum. Bus stop and roadside advertising could generate a further £12,000 per annum. Savings are summarised below

	2023/24 (£,000)	2024/25 (£,000)	2025/26 (£,000)
Selling Advertising Space on Refuse Trucks	12	25	40
Billboards	20	20	20
Bus Stop/ Roadside Advertising	12	12	12
Total	44	57	72

Impact and Risk Associated with Proposed Savings

There is a risk that the advertising opportunities do not materialise on the scale projected however this has been mitigated by erring on the side of caution in development of the figures and keeping projections low. Where applicable, there is a risk planning consent is not granted.

Saving

2023/24		2024/25		2025/26	
£000	FTE	£000	FTE	£000	FTE
44	0	57	0	72	0

Chief Officer Amanda Graham		Saving Ref: CCF08			
Saving Title		Facilities Management (FM) Restructure			
Summary of Savings Proposal					
<p>The FM structure required to be reviewed to take account of significant global, national and local events which have impacted on the service and created a need for additional capacity and a rethink of the delivery model. These changes included the launch of the expanded 1140 hours early years provision creating new centres and increasing facilities and catering employees; introduction of free meals for all primary school pupils by 2024 and development of new nutritional requirements for education premises.</p> <p>A new structure has been developed which increases frontline support and delivers service improvements while also generating a £64,000 saving to the Council.</p> <p>The new structure is planned to be implemented by the end of the calendar year and the full saving can therefore be realised from 1 April 2023. The new structure increases the number of employees from 11.3 to 12.7 (0.6 reduction in Facilities Officer and increase in number of Facilities Team Leaders).</p>					
Impact and Risk Associated with Proposed Savings					
<p>The revised structure increases frontline support and will enhance the service provided. The restructure has been fully consulted upon with TUs and the Facilities Management team and the feedback was very positive.</p> <p>The consultation took place between July and August this year and has now concluded and the restructure finalised. Subject to successful recruitment, the new structure will be in place by end January, 2023..</p>					
Saving					
2023/24		2024/25		2025/26	
£000	FTE	£000	FTE	£000	FTE
64	0	64	0	64	0

Chief Officer Amanda Graham/Peter Barry		Saving Ref: CCF10			
Saving Title		Adapt Community Planning Management Model			
Summary of Savings Proposal					
<p>Community Planning support for West Dunbartonshire is delivered on our behalf by the Communities Manager at Argyll and Bute Council at a cost of £22,000 per annum. As part of the service WDC receives practical support for its Community Planning Executive Group, Community Planning Management Board and Delivery and Improvement Groups. This was introduced following the departure of the Performance and Strategy Manager and a restructure of that service which deleted the manager position and transferred responsibility for the P&S team and Arts and Heritage team to the Communications Manager.</p> <p>The model has operated successfully, however, it was always intended to keep this under review and to consider any opportunity for another Council service to take on community planning. In other councils, the Communities Service leads on Community Planning and there is an opportunity to integrate CPP Management with the frontline Community Engagement team and provide CPP from existing resources, generating a £22,000 saving.</p>					
Impact and Risk Associated with Proposed Savings					
<p>There are significant benefits of having the two areas of CPP and Communities which are closely aligned delivered from a single team which has existing relationships with CP partners, expertise in the field of community development as well as awareness of the national and local landscape and context.</p> <p>The current agreement would run until end of March providing time for Communities staff to shadow at meetings and gain an understanding of what is involved as well as plan for taking on the service from 1 April. Given this, there is unlikely to be any impact on service delivery.</p> <p>There is a risk that A&B opts to end the agreement in advance of 31 March, limiting the time available for a handover.</p>					
Saving					
2023/24		2024/25		2025/26	
£000	FTE	£000	FTE	£000	FTE
22	0	22	0	22	0

Chief Officer Amanda Graham		Saving Ref: CCF11			
Saving Title		Citizen, Culture and Facilities General Efficiencies			
Summary of Savings Proposal					
<p>F Following a review of CCF spend in recent years, a number of savings have been identified which will have minimal impact. These include:</p> <ul style="list-style-type: none"> • Removal of the £25,000 events budget. Although added to the Arts and Heritage budget, this was not sought by or in engagement with the team and in practice was ring-fenced for other services to use. In recent years it was utilised via member's services to deliver on projects such as the town twinning, commemorative booklet for the Blitz, DVD for Blitz and purchase of books. • Cease contract with Survey Monkey to generate a £7,500 saving per annum. The GIS mapping software used by the planning team incorporates functionality to support surveys (Survey 123). • Delete other ancillary budget lines in Performance and Strategy (transport, admin costs) saving £2,500 • Amend telephone survey contract to move from monthly to bi-monthly resident surveys to ensure satisfaction can continue, saving £2,000 • Reduce events budget line in Communications by £3,000 <p>Total annual saving from above £40,000</p>					
Impact and Risk Associated with Proposed Savings					
<p>There would be little impact on services from the above.</p> <p>The events line has not been used by the arts and heritage service; an alternative to survey monkey exists which can be accessed for no additional cost; the highlighted budget lines in P&S have not been utilised in recent years; the events budget line has historically paid for four SMN events and the employee recognition event can be curtailed to ensure it is predominantly funded by sponsorship.</p>					
Saving					
2023/24		2024/25		2025/26	
£000	FTE	£000	FTE	£000	FTE
40	0	40	0	40	0

Chief Officer Laura Mason		Saving Ref: EDU10			
Saving Title		Reduce education performance budget			
Summary of Savings Proposal					
<p>The Council has a small central team who lead the delivery of both national and Council priorities and expectations for education. The team contains three posts, but a restructure would replace a grade 8 post with a grade 5, providing a saving.</p> <p>This service includes:</p> <ul style="list-style-type: none"> • Statutory monitoring of the quality of education provision in WDC education establishments. • Analysis of data gathered through quality assurance programmes. • Management of service priorities, actions and risks. • Management of service wide policies. • Officers who lead service wide improvements in performance, digital transformation, school transport, staffing and learning estate. 					
Impact and Risk Associated with Proposed Savings					
<p>There is a limited risk of failing to deliver on statutory duties and functions however it is not considered significant as the team size is not reducing. These areas include:</p> <ol style="list-style-type: none"> (1) Monitoring of the quality of education provision (2) Management of service priorities, actions and risks (3) Failure to resource change projects to transform the service from analogue practices to digital. 					
Saving					
2023/24		2024/25		2025/26	
£000	FTE	£000	FTE	£000	FTE
25	0	25	0	25	0

Chief Officer: Laura Mason		Saving Ref: EDU14			
Saving Title		Instrumental Technician			
Summary of Savings Proposal					
<p>West Dunbartonshire is one of a few authorities employing a technician to provide annual maintenance and to repair damaged / broken musical instruments. The authority employs one full time position with the employee resigning from this position this year. It is proposed that this position will not be replaced.</p>					
Impact and Risk Associated with Proposed Savings					
<p>Instrument repair will need to be outsourced from external supplier which may offset the saving from non-replacement of the post. This will need to be managed within existing budgets.</p>					
Saving					
2023/24		2024/25		2025/26	
£000	FTE	£000	FTE	£000	FTE
37	0	37	0	37	0

Chief Officer Peter Barry		Saving Ref: HE03			
Saving Title		Increase rental charge for Ashton View			
Summary of Savings Proposal					
Increase rental charge for Ashton View Supported Accommodation Project from £350 to £510 per week.					
Impact and Risk Associated with Proposed Savings					
The new rent requires to be assessed by a Rent Officer and agreed to be appropriate to avoid any external audit risk.					
The proposed rent is seen to be appropriate and correlates with service provision but the above requires to be satisfied in order for the new rental charge to be introduced.					
Saving					
2023/24		2024/25		2025/26	
£000	FTE	£000	FTE	£000	FTE
10	0	10	0	10	0

Chief Officer: Peter Barry		Saving Ref: HE05			
Saving Title		Community Budgeting			
Summary of Savings Proposal					
Reduce Community budgeting by 10% leaving £54k available					
Impact and Risk Associated with Proposed Savings					
<p>This budget reduction would impact on the Council’s Community Empowerment ambitions which have been developed in response to the Community Empowerment (Scotland) Act 2015. The Community budgeting process allows for increased levels of community participation and resources are directed to communities where it is most needed. Community budgeting also contributes to the requirement for the Council to direct 1% of its budgets through a Participatory Budgeting process.</p>					
Saving					
2023/24		2024/25		2025/26	
£000	FTE	£000	FTE	£000	FTE
6	0	6	0	6	0

Chief Officer Peter Barry		Saving Ref: HE09			
Saving Title		WFU - Withdraw Flexible Options			
Summary of Savings Proposal					
<p>Working4U has a budget of £39,000 each year which is used to meet the cost of training and development for people seeking employment and using the Working4U employability service. The fund is used, for example, to support people to secure the required accreditation to work in construction; secure health and hygiene certificates for working in the hospitality sector and driving certification (fork lift) to support them to secure employment in construction/warehouse distribution.</p> <p>This option removes that budget</p>					
Impact and Risk Associated with Proposed Savings					
<p>This fund was set aside at a time when there were very few resources available to meet the cost of this specialist, reactive training. However, as 'No One Left Behind' funds have become available we have started using these Scottish Government grants for this purpose. We have also built provision for this specialist training into our UK Shared Prosperity proposals. As such the provision will continue to be available as long as we receive funding from these alternative sources and this approach to supporting people into employment remains effective.</p>					
Saving					
2023/24		2024/25		2025/26	
£000	FTE	£000	FTE	£000	FTE
39	0	39	0	39	0

Chief Officer: Victoria Rogers	Saving Ref: PT03
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Saving Title	Reduction in colour printing across the Council
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Summary of Savings Proposal

Proposal is to make a saving on one of the two printing budgets (rental and usage budgets) that are centralised to ICT by restricting printing to monochrome only

Approx. 16 % of all printing is colour. Cost for mono print/copy 1 A4 BW Print is: £0.0023 and cost for 1 A4 Colour is: £ 0.0230.

It is proposed that the savings are generated from ICT budgets and HSCP budgets (where ICT currently do a recharge to HSCP).

Impact and Risk Associated with Proposed Savings

Risks include:

- Accommodating users with distinct needs;
- Accommodating public requirements
- Accommodating documentation for presentations, portfolios etc.
- Note Print Room could remain an option for colour.

Saving

2023/24		2024/25		2025/26	
£000	FTE	£000	FTE	£000	FTE
12	0	12	0	12	0

Chief Officer: Laurence Slavin		Saving Ref: RES02			
Saving Title		Clydebank Property Company			
Summary of Savings Proposal					
<p>Clydebank Property Company (managing property assets – including office space, workshops and the Titan Crane) makes a profit each year, which, after payment of a dividend to the Council is retained in reserves by the Company. The Council currently charges the Company for staffing costs for hours worked on behalf of the Company.</p> <p>This proposal is to increase the internal charge for services provided by the Council to the company by £30k on the assumption that the Council is subsidising the Company by undercharging for services provided. The revised charge would include non-staffing charges such as accommodation, administration, holiday pay.</p> <p>This would allow sufficient annual profit for the assumed annual dividend to the Council to continue to be paid in full.</p>					
Impact and Risk Associated with Proposed Savings					
<p>No material risk or impact – the alternative option would be to bring CPC back in house which would generate slightly higher savings of circa £48k however this would mean CPC would no longer exist and there may be longer term benefit to maintaining CPC for future regeneration purposes.</p>					
Saving					
2023/24		2024/25		2025/26	
£000	FTE	£000	FTE	£000	FTE
30	0	30	0	30	0

Chief Officer: Laurence Slavin		Saving Ref: RES08			
Saving Title		Clydebank Municipal Bank			
Summary of Savings Proposal					
<p>The Council underwrite any losses of the Clydebank Municipal Bank (CMB). Over recent years, with decreasing interest rates, the annual loss funded by the Council is approximately £40k per annum (budgeted).</p> <p>Finance officer time is recharged to the CMB at the year end, along with accommodation charges for use of the Clydebank town centre office.</p> <p>Within the past year the Royal Bank of Scotland (RBS), who provide the upper level of banking for the CMB has indicated that significant changes are required to meet their governance arrangements, this is likely to increase the loss of the CMB beyond what is budgeted by the Council. A paper had been taken to the CMB Board of Directors who have agreed to close the bank. The closure process is now underway with the closure date set as 31 March 2023. .</p>					
Impact and Risk Associated with Proposed Savings					
No further impact on the Council beyond the decision already taken by the CMB Board of Directors.					
Saving					
2023/24		2024/25		2025/26	
£000	FTE	£000	FTE	£000	FTE
40	2	40	2	40	2

Chief Officer: Laurence Slavin				Saving Ref: RES15	
Saving Title		Remove TeamMate			
Summary of Savings Proposal					
<p>The Internal Audit team currently uses TeamMate to store electronic working papers relating to audit reviews and maintain employee timesheets. This attracts an annual maintenance fee of around £10k. The proposal is to not renew the contract. The current contract runs to July 2023 so the saving in 2023/24 would only be a partial year</p>					
Impact and Risk Associated with Proposed Savings					
<p>There would be no impact on the audit team as the team can use existing MS Office applications such as MS Word and MS Excel and store documents on Internal Audit shared drive.</p>					
Saving					
2023/24		2024/25		2025/26	
£000	FTE	£000	FTE	£000	FTE
8	0	10	0	10	0

Chief Officer: Gail Macfarlane		Saving Ref: RN07			
Saving Title		Structural Patching			
Summary of Savings Proposal					
<p>The proposal is for a 2023/24 reduction of £150k in the roads revenue budget currently spent on patching by identifying defects that are not urgent or emergency and can be allocated for a planned patching programme extending the lifespan of the network. The reduction will increase in the following 2 years.</p> <p>The Roads Asset Management Plan (RAMP) currently funds the annual resurfacing projects and large patching repairs which are determined through a prioritisation process including condition surveys etc. To mitigate the impact of the reduction in pothole and small patching repairs the allocation within the RAMP budget for structural patching will be increased to continue the delivery of defect management. The structural patching programme will be developed following inspection, site visits etc.</p> <p>This is in accordance with the Well Maintained Highways code of practice which looks to maintain the lifespan of the fabric of the road structure through earlier intervention rather than pothole patching until the requirement to resurface.</p>					
Impact and Risk Associated with Proposed Savings					
<p>The Service currently have 2 find and fix squads. These operatives will be reallocated to pothole inspection, classification and repair. Urgent and emergency pothole repair will continue to be carried out but, if appropriate, routine defects will be programmed to be repaired as a structural patch extending the lifespan of the carriageway and reducing requirement to revisit for further repairs. This allows repair to be capitalised dependant on size and permanent nature of repair.</p>					
Saving					
2023/24		2024/25		2025/26	
£000	FTE	£000	FTE	£000	FTE
150	0	200	0	250	0

Chief Officer: Alan Douglas		Saving Ref: RR01			
Saving Title		Capitalise Legal Costs			
Summary of Savings Proposal					
<p>While there are two solicitors and part of a trainee post paid for by Centralised Capital Contributions, this does not reflect the historical workload of the Contracts and Property Section and the Manager of Legal Services. The time spent on Capital projects (including the sale and acquisition of land for Capital Projects) would justify the costs of a further FTE solicitor being capitalised.</p> <p>The capitalisation of a further solicitor post would meet with both the permissive and proper intention of the Capital Accounting Rules. This proposal is to capitalise one solicitor post to reflect the nature of the actual carried out.</p> <p>As there is currently a half solicitor post / trainee solicitor being part funded by Capital (expires 2024/25), it is intended that this saving should only be taken from 2024/25.</p>					
Impact and Risk Associated with Proposed Savings					
No impact					
Saving					
2023/24		2024/25		2025/26	
£000	FTE	£000	FTE	£000	FTE
0	0	55	0	55	0

Chief Officer: Alan Douglas		Saving Ref: RR03			
Saving Title		Income From Animal Feed Inspections			
Summary of Savings Proposal					
<p>The Council's Trading Standards service has taken on the inspection of Animal Feed on behalf of Food Standards Scotland. The term of the agreement was from 1 April 2021 until 31 March 2024.</p> <p>An assumption has been made that this contract will be extending beyond 31 March 2024. The income for the service on 2022/23 rates is £14,439.00. This income is not currently included in the budget.</p>					
Impact and Risk Associated with Proposed Savings					
No risk					
Saving					
2023/24		2024/25		2025/26	
£000	FTE	£000	FTE	£000	FTE
14	0	14	0	14	0

Chief Officer Alan Douglas		Saving Ref: RR06			
Saving Title		Removal Of Residual Budget for Trainee			
Summary of Savings Proposal					
The proposal is to remove a residual budget left over from the reorganisation of the section which had been earmarked for possible Trading Standards Apprentice / Trainee.					
Impact and Risk Associated with Proposed Savings					
It would remove the opportunity to offer training in Trading Standards to assist with a local and national shortage of Trading Standards Officers. No immediate proposals to recruit so no risk or impact.					
Saving					
2023/24		2024/25		2025/26	
£000	FTE	£000	FTE	£000	FTE
8	0	8	0	8	0

Chief Officer Alan Douglas		Saving Ref: RR07			
Saving Title		Revert Trading Standards officer post to Authorised Officer			
Summary of Savings Proposal					
<p>The proposal is to revert one currently vacant Trading Standards Officer post to an Authorised Officer. Trading Standards formerly operated with a mix of Trading Standards Officers and Authorised Officers but as part of a previous budget driven reorganisation of the section it was proposed that whilst numbers were reduced, all officers should be higher qualified Trading Standards Officer (Grade 8) rather than Authorised Officers (Grade 6).</p> <p>Following a number of failed attempts to recruit it was proposed that a linked grade (beginning on Grade 6 and rising on full qualification to Grade 8) be considered. This proposal would depart from that and reduce the budget to a Grade 6.</p>					
Impact and Risk Associated with Proposed Savings					
<p>Having clearance to proceed to recruit a grade 6 Authorised Officer would increase the capacity of the currently understaffed team although it would reduce future flexibility associated with the previous decision to have all officers fully qualified.</p>					
Saving					
2023/24		2024/25		2025/26	
£000	FTE	£000	FTE	£000	FTE
13	0	13	0	13	0

Chief Officer Alan Douglas		Saving Ref: RR10			
Saving Title		Value of works for building warrants			
Summary of Savings Proposal					
<p>The fee for a building warrant is determined by the value of works. The Council's value of works being stated is low compared to the value of works stated in other Council areas. An exercise is underway to compare to value of works for building warrants in other Council areas.</p> <p>It is estimated this would generate an increase of income initially between £5,000 - £10,000</p>					
Impact and Risk Associated with Proposed Savings					
<p>We are advising applicants that any building warrant application which have a low value of works may be subject to a fee increase. This work is ongoing and it is unclear how many applications this is likely to affect in the future.</p>					
Saving					
2023/24		2024/25		2025/26	
£000	FTE	£000	FTE	£000	FTE
5	0	10	0	10	0

Chief Officer Alan Douglas		Saving Ref: RR11			
Saving Title		Remove one enforcement officer post			
Summary of Savings Proposal					
<p>The Planning Service has one 0.5 Planning Enforcement Officer that deals with breaches of planning control and monitoring of quarries and landfill sites. Enforcement action is discretionary and unlike the other aspects of planning is non- statutory and action does not need to be taken even if a complaint is received.</p> <p>Recently the Service has introduced an online enforcement complaint service. This has reduced significantly the number of small scale enforcement complaints. However with enforcement there are always a number of more complex enforcement cases which require significant input together with the monitoring of quarry and landfill sites.</p> <p>This proposal would remove the post. The current post holder has intimated their resignation so there would be no requirement to redeploy or consider redundancy.</p>					
Impact and Risk Associated with Proposed Savings					
<p>If there was no dedicated Enforcement Officer the enforcement work would require to be undertaken by the Planning Officers. This may result in Planning Officers being diverted from normal planning work which could have an impact on performance and performance indicators as well as dealing with the major planning applications.</p>					
Saving					
2023/24		2024/25		2025/26	
£000	FTE	£000	FTE	£000	FTE
26	0.5	26	0.5	26	0.5

Chief Officer – Regulatory and Regeneration		Saving Ref:RR14			
Saving Title		End affiliations to some external organisations.			
Summary of Savings Proposal					
It is proposed that the Council should stop paying affiliation fees to the following organisations: Nuclear Free Local Authorities, National Association of Councillors and the Commonwealth Local Government Forum.					
Impact and Risk Associated with Proposed Savings					
Elected members will no longer be able to attend or participate in any meetings or events organised by these organisations or receive any materials which they circulate to elected members.					
Saving					
2023/24		2024/25		2025/26	
£000	FTE	£000	FTE	£000	FTE
3	0	3	0	3	0

Chief Officer Angela Wilson		Saving Ref: SDP04			
Saving Title		Further asset rationalisation			
Summary of Savings Proposal					
<p>An initial review of all property related assets has been undertaken with a number of areas identified which would generate capital receipts through further asset rationalisation. They would also realise revenue savings through reductions in asset management and running costs.</p> <p>In total it is estimated we could generate £760k of capital receipts in 2023/24 and £851k in 2024/25. The revenue savings for these will not materially realise until 2024/25 and it is estimated they would be £90k in 2024/25 rising to £189k in 2025/26.</p>					
Impact and Risk Associated with Proposed Savings					
No material risk or impact					
Saving					
2023/24		2024/25		2025/26	
£000	FTE	£000	FTE	£000	FTE
0	0	90	0	189	0

Chief Officer Angela Wilson		Saving Ref: SDP07			
Saving Title		Commercialisation of Assets (Pavilions/Cafés)			
Summary of Savings Proposal					
<p>A review of all property related assets has identified new income opportunities for Dalmuir Park Pavilion/Café and the Balloch Park Kiosk by reclassifying them as non-operational assets and seeking tenants for them.</p> <p>It is estimated this could generate savings through additional leased income and a reduction in running costs of £41k in 2023/24, rising to £69k in future years</p>					
Impact and Risk Associated with Proposed Savings					
No material risk or impact					
Saving					
2023/24		2024/25		2025/26	
£000	FTE	£000	FTE	£000	FTE
41	0	69	0	69	0

Chief Officer Angela Wilson			Saving Ref: SDP08					
Saving Title		Consultancy Services: specialist posts						
Summary of Savings Proposal								
<p>The Consultancy Services section sits within Corporate Asset Management which delivers a number of property professional services.</p> <p>Recruitment advertising on 3 occasions has failed to attract candidates for Construction, Design and Management (CDM) role Grade 8 and Structural Engineer Grade 8. It is therefore proposed to continue to use external consultancy on a needs basis to fill this gap and delete these posts from the structure.</p>								
Impact and Risk Associated with Proposed Savings								
<p>There should be no project impact in terms of using an external consultant as long as an appropriate framework can be identified to ensure a swift appointment can be made when work is required. It should be noted that one of the posts has 30% recharged to HRA capital and this therefore also results in a saving to HRA capital of approximately £15k as well as the revenue savings noted below.</p>								
Saving								
2023/24			2024/25			2025/26		
£000	FTE	H/Count	£000	FTE	H/Count	£000	FTE	H/Count
82	2	2	82	2	2	TBC	2	2

Chief Officer Angela Wilson		Saving Ref: SDP09			
Saving Title		Consultancy Services increased external income			
Summary of Savings Proposal					
<p>There are a number of consultancy based disciplines within Corporate Asset Management that could generate income working for other councils and Housing Associations. This could cover areas of work such as Project Management, Architectural, Quantity Surveying, Electrical Engineering and Clerk of Works.</p>					
Impact and Risk Associated with Proposed Savings					
<p>This would generate additional income to deliver against savings target. The risks associated with this proposal are ability to generate interest, agree and sustain provision; sustain internal capacity although as the pipeline of projects reduces then this would fill any potential gap; liability insurance on designs - it has been confirmed by the insurance section that no such liability insurance is currently in place and would require to be obtained if this is to be progressed.</p>					
Saving					
2023/24		2024/25		2025/26	
£000	FTE	£000	FTE	£000	FTE
50	0	75	0	100	0