
NORTH AYRSHIRE COUNCIL

1 March 2023

North Ayrshire Council

Title: General Services Revenue Estimates 2023/24 to 2025/26

Purpose: To advise Council on (a) the Council's revenue spending requirements and anticipated funding for 2023/24 to 2025/26; (b) the level of reserves and fund balances held by the Council and (c) options to address the funding gap.

Recommendation: That Council:

- a) notes the anticipated funding available to meet expenditure requirements and notes the financial risk to the Council from not maintaining teacher numbers at the levels outlined in the 2022 Census;
 - b) approves the Council's expenditure requirements for 2023/24 and notes the indicative requirements for 2024/25 and 2025/26;
 - c) notes the projected outturn position for 2022/23 and approves the earmarking of the balance of underspend to provide additional emergency support funding to citizens through the Council's Energy Smart Scheme;
 - d) notes the level of reserves and fund balances held by the Council and approves any use and contributions to and from these, including the proposed investments to support the Child Poverty and Cost-of-Living Board outlined in section 2.5.10 of the report;
 - e) approves the additional contribution to the HSCP noted at 1.9;
 - f) approves efficiencies and savings to ensure a balanced budget for 2023/24, consequential and new proposals in future years;
 - g) approves the schedule of Council fees and charges detailed in Appendix 6;
 - h) determines the level of Council Tax for 2023/24 as noted at 2.3;
 - i) notes the anticipated funding gap for 2024/25 and 2025/26;
 - j) considers the equality and children's rights impact of any proposed service changes;
 - k) notes the feedback from the community engagement sessions to help inform budget plans;
 - l) notes progress to date on the Council's Sustainable Change Programme and corporate Workforce Planning; and
 - m) approves the budget matrix for 2023/24.
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1. Executive Summary

Introduction

- 1.1. Section 93 of the Local Government Finance Act 1992 requires Councils to determine the levels of expenditure in the forthcoming financial year, and thereafter to set council tax sufficient to cover any unfunded balance.
- 1.2. This report provides Members with an overview of the Council's anticipated financial position on the General Fund revenue budget for the next three financial years, 2023/24 to 2025/26. It also sets out the information required to enable the Council to set a balanced budget and its Council Tax for 2023/24 by 11 March as required by statute.
- 1.3. The Medium-Term Financial Outlook 2023/24 to 2025/26 report was presented to Council on 2 November 2022. In addition, regular Elected Member briefing sessions were held between November 2022 and February 2023, during which officers provided Members with information on the financial pressures faced by the Council and options to reduce expenditure within the context of the priorities within the Council Plan 2019-2024.

Revenue Budget

- 1.4. When the Council set its budget for 2022/23 on 2 March 2022 the decisions taken resulted in a balanced budget for 2022/23 with indicative funding gaps of £10.781m and £8.785m for 2023/24 and 2024/25 respectively.
- 1.5. The Medium-Term Financial Plan (MTFP) for 2023/24 to 2025/26 builds on last year's MTFP and the analysis reflected in the Medium-Term Financial Outlook. The proposals in this report provide a balanced budget for 2023/24 with indicative funding gaps remaining for 2024/25 and 2025/26 of £17.126m and £10.834m respectively. This position continues to present a significant challenge to the sustainability of the Council's finances. A summary of the key components underpinning this is provided at section 2.7.
- 1.6. Detail is provided at section 2.5 on the anticipated level of earmarked, unearmarked and specific reserves with unearmarked reserves at the level of 2.0% equal to £8.053m, earmarked reserves of £98.038m and specific reserves of £11.939m aligning with anticipated future commitments. The Council meeting on 15 February 2023 has impacted the reserves position. Following an approved Motion for no car park charging as part of the planned Decriminalisation Parking Enforcement measures, the budgetary implications have resulted in a further £0.616m budget gap for 2023/24 which will be met on a non-recurring basis in 2023/24 from unearmarked reserves. The earmarked reserves position includes Service Concession flexibility of £21.546m approved at the same meeting. In overall terms this represents an increase of £20.187m in reserves relative to the position at 31 March 2022.

- 1.7. The MTFP includes a range of savings proposals required to deliver a balanced Budget position for 2023/24, a profiled use of reserves to help mitigate the significant financial challenges facing the Council and an assumed level of Council Tax increase which sits below current levels of inflation. Within this context however, the immediate needs of communities have also been considered from the current cost-of-living challenges. As such, non-recurring investment proposals to support the work of the Child Poverty and Cost-of-Living Board have been included in the Budget. Finally, although the position has still to be confirmed, the anticipated underspend in 2022/23 will also provide finance to supplement the Council's Energy Smart Scheme through additional emergency financial support to those citizens who qualify for support. Council is asked to consider these proposals.

Health and Social Care Partnership

- 1.8 The Director of the Health and Social Care Partnership (HSCP) has provided Members with information on pressures and areas of potential savings to inform the Council's proposed contribution to the Partnership. This information is not detailed within the Council's budget proposal on the basis that the final position will be determined by the Integration Joint Board (IJB).
- 1.9 The proposed additional contribution for 2023/24 is currently £8.934m. This reflects the requirements as set out in the local government finance settlement. This position also includes passporting to the HSCP a share of Scottish Government funding to support the 2022/23 pay award, i.e. through a recurring amount of £1.866m. Further funding in respect of the Adult Social Care Real Living Wage is anticipated but yet to be distributed.
- 1.10 The Integration Scheme approved by Scottish Ministers states that following determination of the Council and NHS payment to the IJB, the IJB will refine its Strategic Plan and planned service delivery to take account of the totality of resources available, delivering a balanced budget.
- 1.11 In addition to the resources noted above, the Council's core budget includes £1.486m to support annual repayment of the IJB £2.320m outstanding debt to the Council. Following approval by Cabinet on 29 November 2022 to earmark the sum of £0.834m, this will facilitate the full repayment of HSCP debt by 31 March 2023.

Chief Finance Officer Assurance

- 1.12 The 2023/24 annual budget and 2023/24 to 2025/26 MTFP has been informed by the Council's Long-Term Financial Outlook and previous MTFP. Significant scrutiny of the underlying assumptions and savings delivery has been undertaken to ensure the 2023/24 annual budget is robust. It is the responsibility of Chief Officers, including the HSCP, to manage any variance from the underlying assumptions.
- 1.13 The report notes at 2.14 the significant risks to the financial sustainability of service delivery. Allied to this is the requirement for the Council to hold a sufficient level of Reserves. The level of Reserves set out in the Budget aligns

with known future commitments. The Change and Service Redesign Fund will require to be kept under review to ensure sufficient resources are available to continue to support the Council's Sustainable Change programme. On 15 February 2023 the Council approved a report on the use of Service Concession flexibility. By bringing the accounting of PPP / DBFM contracts into alignment with the accounting for all other local authority assets the retrospective sum of £21.546m is available to support the significant pressures in the MTFP. A recurring financial benefit will also help address the cost pressures over the life of the current Capital programme.

- 1.14 Unearmarked reserves continue to remain at the lower level of recognised best practice and reflects 2% of the Council's revenue budget.
- 1.15 On the 21 February 2023 the Scottish Government announced further funding support to local authorities of £100m to support the 2023/24 non-teaching pay offer. Whilst this funding is welcome, pay agreements for this period have yet to be reached. The share for NAC has yet to be confirmed.

2. Background

2.1 Financial Context

- 2.1.1 The Long-Term Financial Outlook for the Council covering the 10-year period 2021/22 to 2030/31 was considered by Council at its meeting on 16 December 2020. This is the cornerstone of the Council's strategic financial planning framework. Following this, the Medium-Term Financial Outlook 2023/24 to 2025/26 was approved at Council on 2 November 2022. This has helped inform the development of the Medium-Term Financial Plan 2023/24 to 2025/26.
- 2.1.2 The economic outlook for the Scottish, UK and global economy continues to be influenced by the impact of global events, resulting in significantly high levels of inflation (CPI 10.1% Jan 2023) driven by high energy costs and commodities. This position has also influenced pay negotiations across several bargaining groups. The impact of inflation on the Council's cost base, coupled with an increased cost of borrowing to support the Capital programme, has placed significant strain on the sustainability of the Council's finances.

2.2 Scottish Government Funding

- 2.2.1 The Local Government Finance Settlement for 2023/24 was published on 20 December 2022. Funding support from the Scottish Government comprises:
 - general revenue grant;
 - non domestic rate income; and
 - specific grant.
- 2.2.2 North Ayrshire Council's anticipated Scottish Government funding support, as distributed, for 2023/24 is £334.657m.

2.2.3 The Settlement resulted in an increase of £1.052m in core grant funding (+0.33%) when compared to the 2022/23 settlement. In addition to the core settlement, funding has been received to meet the cost of national expenditure requirements as well as areas of funding reduction. The main elements include;

- Additional HSCP funding of £7.068m with further distribution anticipated in respect of Adult Social Care Real Living wage;
- The continuation of £63.950m funding to support the provision of Free school meals to P4 and P5 and during holiday periods (NAC £1.702m), with an additional £17.5m to begin with the expansion of Free School Meals for P6 and P7 pupils aligned to those families in receipt of the Scottish Child Payment (NAC £0.570m);
- Other Cost of the School Day support includes an inflationary uplift in respect of school clothing grants (NAC £0.036m) and the continuation of funding of £12.0 million and £8.0 million for removal of instrumental music tuition charges and curriculum charges respectively and a continuation of Pupil Equity Funding at current levels;
- Funding of £145.5 million has been maintained in 2023/24 to support the School workforce. The NAC share was originally £3.786m, however, the impact of a falling pupil roll has reduced NAC's proportionate share of this funding by £0.312m. The Scottish Government confirmed on the 9 February 2023 that from the total funding for teaching and support staff, the sum of £1.184m will be held back and released at the end of 2023/24. This being conditional on the delivery of a number of expectations set out below in section 2.2.7 of the report;
- Funding to support the 2022/23 local government pay award totalling £3.744m revenue funding with a further £3.213m included in the 2023/24 capital grant settlement;
- The Early Learning and Childcare settlement takes account of declines in the eligible population in recent years. For 2023/24 this represents a reduction in funding of £9.1 million with NAC funding reduced by £1.198m;
- The majority of the Grant Aided Expenditure (GAE) reductions i.e. over £1.2m related to those GAE lines distributed through pupil numbers. This is reflective of North Ayrshire's falling pupil roll population relative to other local authorities.

2.2.4 Elements of funding have yet to be distributed across the education policy area. Specifically;

- Recurring funding to support the 2021/22 teacher pay award has been confirmed and will be distributed in the coming weeks. The national allocation is £32.8m, with NAC due to receive £0.870m;
- Additional recurring funding to support the 2022/23 teacher pay award. At the time of writing this has yet to be agreed by unions

2.2.5 From 1 April 2023 the new Non-Domestic Rates valuations will take effect. These reforms aim to align valuations with prevailing property market conditions in Scotland. The Budget freezes the poundage and acknowledges

the impact of the revaluation by introducing several transitional reliefs. In the case of valuation appeals from public bodies, Ministers plan to make administrative changes to the funding treatment of these appeals, including councils. With the Scottish Government view that the current system essentially sees the public sector challenge other parts of the public sector with private sector advisor fees effectively extracting resources from public services. Whilst the right to propose any appeal will remain where a property occupied by a public body is subject to a successful proposal or appeal, the financial benefit from the reduction in rateable value will result in a downward re-determination of revenue allocations at a subsequent Budget settlement.

- 2.2.6 The Non-Domestic Rates (Scotland) Act also had the effect of abolishing Empty Property Relief. Unoccupied properties will, therefore, be liable for full rates from 1 April 2023 if relief is not available under a local scheme. To effectively devolve responsibility for the relief to the council, the budget provides £105 million of General Revenue Grant (NAC £2.803m). It should be stressed however that this allocation is in line with the current levels of empty property relief in place. On 15 February 2023, Council approved the policy to re-instate the current Empty Property Relief.
- 2.2.7 Details of the Scottish Government's requirements as set out in the Settlement letter and the subsequent letter from the Scottish Government's Deputy Director: Workforce, Infrastructure and Digital dated 9 February 2023 include;
- The funding allocated to Integration Authorities should be additional and not substitutional to each Council's 2022-23 recurring budgets and, therefore, Local Authority social care budgets for allocation to Integration Authorities must be at least £95 million greater than 2022-23 recurring budgets.
 - Maintain teacher numbers at 2022 census levels, as published in the Summary School Statistics in December 2022 (NAC 1,434 teachers).
 - Maintain pupil support staff numbers at 2022 census levels, which we will publish on 21 March 2023 based on the data collected from local authorities in September 2022.
 - Ensure that places remain available for probationer teachers who need them through the Teacher Induction Scheme
- 2.2.8 The conditions around maintaining teacher numbers presents a significant financial risk to NAC, within the context of a falling pupil roll relative to other local authority areas and from the known reduction in Scottish Attainment Challenge funding (£1.1m in 2023/24). Although the policy intent is recognised, this limits the financial flexibility of the Council and places a disproportionate financial burden on the Council. The Council will continue to seek further clarity with Scottish Government around these conditions.
- 2.2.9 For 2024/25 and 2025/26 the current planning assumption is that the level of core grant support will reduce by 1% for each year. A 1% reduction in core grant equates to around £3.000m. This assumption is based on a broadly flat

cash funding position for local government, as reflected in the Scottish Government Spending Review published in May 2022, adjusted for the North Ayrshire demographic-based indicators which are likely to continue to negatively impact on the Grant Aided Expenditure allocations.

- 2.2.10 On the 21 February 2023 the Scottish Government announced further funding support to local authorities of £100m to support the 2023/24 non-teaching pay offer. Whilst this funding is welcome, pay agreements for this period have yet to be reached. The share for NAC has yet to be confirmed.

2.3 Council Tax

- 2.3.1 Local authorities have discretion to increase Council Tax. Section 74 of the 1992 Act sets the proportions payable by each council tax band. As such, Councils can only apply a standard percentage increase across all Council Tax bands, they cannot vary the percentage increase between bands.
- 2.3.2 Unlike 2021/22, the 2023/24 Settlement does not include any funding to support a Council Tax freeze, rather that Councils have full flexibility to set the Council Tax rate that is appropriate for their local authority area.
- 2.3.3 The MTFP includes a planning assumption for 2023/24 of a 5% increase to Council Tax followed by a 3% increase for 2024/25 and 2025/26. Council Tax income is a vital source of funding and represents around 17% of Council funding i.e. £65m per annum. With current inflation (Jan 2023) based on the CPI measure at 10.1%, this proposed increase sits below current inflation levels. To add further context, around 25% of households are in receipt of Council Tax Reduction (CTR) – 16,163 households from 67,143. A total of 20% of households (13,415) being in receipt of full CTR. On 15 February 2023 Council approved the HRA rent increase of an average of £4.99 per week, equating to a 6.42% for 2023/24.
- 2.3.4 The planning assumption of a 5% increase in Council Tax will result in the following Council Tax charges in 2023/24 for each property band (excluding charges for water and sewage).

Band	Valuation (at 1991 levels)	2022/23 Council Tax	5% Increase	2023/24 Council Tax
A	Under £26,999	£921.98	£46.10	£968.08
B	£27,000 to £34,999	£1,075.64	£53.78	£1,129.42
C	£35,000 to £44,999	£1,229.30	£61.47	£1,290.77
D	£45,000 to £57,999	£1,382.97	£69.15	£1,452.12
E	£58,000 to £79,999	£1,817.06	£90.86	£1,907.92
F	£80,000 to £105,999	£2,247.32	£112.37	£2,359.69
G	£106,000 to £211,999	£2,708.31	£135.42	£2,843.73
H	Over £212,000	£3,388.27	£169.42	£3,557.69

- 2.3.5 Comparative information on Band D is provided within the Council Tax leaflet that is issued with Council Tax Bills. The comparative information for 2022/23 is as follows;

Scotland	£1,338.01
North Ayrshire Council	£1,382.97

2.4 Probable Outturn 2022/23

- 2.4.1 Based on the revenue financial performance report for 2022/23 at the end of November 2022, an underspend of £0.048m is forecast. The factors contributing to this were reported to Cabinet on 24 January 2023. The position reported at that time incorporated the impact of teacher industrial action for the period up to the end of December 2022. Due to subsequent industrial action in the period that followed, it is anticipated that the projected level of underspend for 2022/23 will likely increase towards the end of the financial year. Although not anticipated, this position could be subject to change as the Council continues to face significant inflationary cost pressures across a range of areas.
- 2.4.2 In recognising the on-going challenges facing citizens during the cost-of-living crisis and to build on the progress already made through the Council's Energy Smart Scheme, it is proposed that, in addition to the £450,000 previously secured to provide emergency support payments, this investment is supplemented by the Council's balance of anticipated underspend at the end of the 2022/23 financial year.

2.5 Reserves, Fund Balances and Investment

Introduction

- 2.5.1 Setting the General Fund Reserve is one of several related decisions in the formulation of the MTFP and the annual revenue budget. In setting its budget the Council must have a clear reserves policy that takes account of known commitments, potential liabilities and the risk profile of the Council and providing flexibility to deal with unforeseen circumstances. The right level of reserves supports financially sustainable service delivery. The Council's approach is in line with CIPFA's recommended practice as set out in the document "Local Authority Reserves and Balances".

Application of Reserves

- 2.5.2 North Ayrshire Council has used reserves in setting its budget over several years. This has included a reduction in unearmarked reserves, release of earmarked reserves no longer required and application of in year underspends. Use of reserves provides a temporary solution but it is recognised that more sustainable approaches are required. A summary of application of reserves is noted below;

- In 2017/18 £8.782m funded the HSCP Challenge Fund and supported non-recurring expenditure;
- In 2018/19 and 2019/20 £3.500m and £3.880m respectively supported the core recurring budget.
- In 2020/21, following a review of earmarked reserves, a total of £0.548m was released to support the 2020/21 Budget.
- In 2021/22, following a review of corporate contingency funds, a total of £0.862m was released to support the 2021/22 Budget.
- In 2022/23, no use of reserves was required to support the Budget.

Reserves Policy

Unearmarked Reserve

- 2.5.3 This reserve is held to ensure the Council remains in a prudent financial position in 2023/24 and could respond to major unforeseen incidents or emergencies.
- 2.5.4 It is recognised that the Council will continue to face several financial challenges through 2023/24 and beyond. These include the legacy impact of pressures from the pandemic across Council services and budgets, significant inflationary pressures across revenue budgets and the capital programme and the risk of additional costs through delivery of new policy commitments.
- 2.5.5 One of the financial risks to the Council is the level of anticipated pay award that Councils would require to fund in 2023/24 and beyond. The current planning assumption included in the MTFP is 3% funding which sits at the limit of affordability. Although recent discussions between COSLA and Scottish Government have indicated that Councils would be expected to fund 3% of any pay award, this position has yet to be formally confirmed within the Budget and, at the time of writing this report, the 2022/23 teachers pay award has still to be agreed. To address this risk, it was planned that the sum of £3.262m is earmarked for a Workforce Planning Fund. Following an approved Motion at Council on 15 February 2023 for no car park charging as part of the planned Decriminalisation Parking Enforcement measures, the budgetary implications have resulted in a further £0.616m recurring budget gap for 2023/24 which will require to be met, initially, on a non-recurring basis in 2023/24 from unearmarked reserves. As such, the sum earmarked to support a Workforce Planning Fund is now proposed at £2.646m. Depending on the outcome of the 2023/24 pay award and funding implications, more sustainable funding solutions will require to be incorporated into the 2024/25 Budget.
- 2.5.6 It is anticipated at 31 March 2023 the balance of unearmarked reserves will be held at £8.053m which equates to 2.0% of the Council's net expenditure budget. This level of unearmarked reserve is at the lowest end of the recommended range of 2% - 4% for general reserves.

Earmarked Reserves

2.5.7 These Funds have been approved for carry forward to meet known commitments or liabilities which will be settled in future years. Current earmarked funds include:

- Affordable Housing – accumulated from Council Tax collected from second homes and long-term empty properties;
- Project-specific funds - these funds will be carried forward from 2022/23 to allow for the completion of specific projects after 31 March 2023;
- Workforce Planning Fund – as noted in section 2.5.5 of the report;
- Prudential Investment Fund - resources to smooth the revenue implications of loan charges supporting the Capital Investment Programme;
- Change and Service Redesign Fund – supports delivery of the Council's sustainable change programme;
- Renewal Fund to support a range of projects across key themes identified through the experiences from the pandemic; and
- Investment Fund to support a number of sustainability, infrastructure and Community Wealth Building projects and initiatives.

2.5.8 On the 15 February 2023 Council approved the use of Service Concession flexibility to help mitigate the significant cost pressures and resultant revenue budget gaps over the medium-term and to help address the impact of construction cost volatility as part of delivering the Council's ambitious Capital programme. It is proposed that use of this flexibility, including a retrospective sum of £21.546m, will be applied in a limited and controlled manner across several financial years and, critically, that this runs in parallel with more sustainable measures to reduce the cost base of the Council in line with available funding. One of the key areas to help progress towards a sustainable budget includes planned investment to support workforce planning arrangements over the medium term.

2.5.9 How to balance the immediate needs of communities during the cost-of-living crisis against the backdrop of the financial challenges faced by the Council has been a key consideration in the production of the 2023/24 Budget. Allocated within the Service Concession flexibility for 2023/24 is the sum of £1.400m to support the work of the Child Poverty and Cost-of-Living Board through an:

Early Intervention Fund: Child Poverty and Cost-of-Living

2.5.10 North Ayrshire Council has recently redoubled its efforts to listen to the views of its residents through recent budget engagement and more specifically through an ongoing series of mini-enquiries which are focusing on child poverty and the cost-of-living crisis. A number of themes have emerged as being important to participants, and one of these is the desire to have

influence and a sense of control over what matters to them. For that reason, this fund will be used to respond to what we hear from our communities:

- A recurring theme has been transport. As part of the £1.400m investment to support the work of the Child Poverty and Cost-of-Living Board, it is proposed that £0.100m of this fund is earmarked for a community transport pilot. The funds will be used to scope and develop a community transport service with a view to introducing a proof-of-concept pilot during the year.
- Another recurring theme has been financial inclusion, especially the need to maximise income from benefits and secure consistent information, including reliable debt advice. For this reason, it is proposed to allocate up to a further £0.100m to build on the previous investment of £0.258m to implement the review of financial inclusion services across the Council and to secure a level of support which is more commensurate with current need.
- Finally, it proposed to allocate a further £0.400m per annum for the next three years to provide early intervention support for children, young people, and families and to address ongoing cost-of-living challenges. This fund will provide flexibility to support the child poverty strategy and emerging requirements from local communities, including local community organisations as they work with the Council to respond to the cost of living. Again, building on previous investments and recognising further financial support from the Scottish Government in this area, this will include childcare and parental employability, transport, ongoing support for Cost of the School Day, including food, clothing and digital inclusion and support for third sector organisations who are delivering services within their communities. This fund will be overseen by the Child Poverty and Cost of Living Board and will respond to what people tell us through our ongoing engagement.
- It is also clear from the engagement with communities that there is a need to ensure that people get the information they need in a timely way from Council services and third and voluntary sector partners. Using the No Wrong Door approach, including through community hubs, there will be a focus on investing in consistent information and the use of correct channels, whether digital, telephone or face to face. This will reflect all the above developments and ensure that uptake of existing and new supports and opportunities is maximised for the benefit of our communities.

2.5.11 An overview of Service Concession flexibility resources is provided in the undernoted table. This includes both the planned use and the anticipated profile across each financial year. The annual profile may be subject to change. This will be dependent on the level of future finance settlements from Scottish Government and the annual level of cost pressures facing the Council. Council is asked to approve the planned use to support the MTFP.

Service Concession One-Off Flexibility	2023/24 £000	2024/25 £000	2025/26 £000	2026/27 £000	2027/28 £000	Total £000
Budget Programme Support	-1,858	-5,000	-4,000	-3,500	-1,788	-16,146
Spend to save - Workforce Planning Costs	-4,000					-4,000
Early Intervention Fund: Child Poverty and Cost-of-Living	-1,400					-1,400
	-7,258	-5,000	-4,000	-3,500	-1,788	-21,546

Specific Reserves

2.5.12 Specific reserves are held as follows;

- Insurance Fund - the current balance on this Fund aligns with the most recent actuarial valuation, provision for uninsured claims and outstanding liabilities.
- Capital Fund – This supports delivery the proposed capital investment programme.

Summary

2.5.13 The projected accumulated balances on the Council's Funds and Reserves at 31 March 2023 are outlined in the table below, with the majority of these being earmarked for specific purposes. The value of reserves is anticipated to increase during 2022/23 by £20.187m.

	Balance at 31 March 2022 £m	Transfers Approved by Cabinet 24 Jan 2023 £m	Projected Transfers to 31 Mar 2023 £m	Transfers Included in Budget Paper £m	Projected Balance at 31 Mar 2023 £m	Anticipated Future Spend £m	Projected Future Balance £m
General Fund Unearmarked	11.315	-	0.048	(3.310)	8.053	-	8.053
<u>General Fund Earmarked</u>							
Education DMR	0.007	-	-	-	0.007	(0.007)	-
Affordable Housing	1.964	(1.596)	1.119	-	1.487	(1.487)	-
Project Specific Funds	31.925	(6.280)	2.301	(0.981)	26.965	(26.965)	-
Prudential Investment Fund	10.866	3.612	2.765	-	17.243	(17.243)	-
Change and Service Redesign Fund	2.637	(0.111)	-	-	2.526	(2.526)	-
Renewal Fund	13.467	(0.018)	-	-	13.449	(13.449)	-
Investment Fund	13.723	0.667	(2.221)	-	12.169	(12.169)	-
Workforce Planning Fund	-	-	-	2.646	2.646	(2.646)	-
Service Concessions	-	-	21.546	-	21.546	(21.546)	-
Total Earmarked Funds	74.589	(3.726)	25.510	1.665	98.038	(98.038)	-
Total General Fund Balances	85.904	(3.726)	25.558	(1.645)	106.091	(98.038)	8.053
<u>Specific Reserves</u>							
Insurance Fund	3.352	-	-	-	3.352	(3.352)	-
Capital Fund	8.587	-	-	-	8.587	(8.587)	-
Total Specific Reserves	11.939	-	-	-	11.939	(11.939)	-
Total General Fund Reserves	97.843	(3.726)	25.558	(1.645)	118.030	(109.977)	8.053

2.5.14 Based on the current financial landscape and the risks the Council faces the current level of Reserves is considered prudent.

2.6 Income Summary

2.6.1 Total funding available to the Council to finance its expenditure plans in 2023/24 is noted in the table below. The main assumptions are as follows;

- 2023/24 Scottish Government Funding in line with the Finance Circular of 20 December 2022. A 1% reduction in core funding is projected for years 2 and 3, excluding anticipated adjustments in respect of loan charge support;
- An assumed Council Tax increase of 5% for 2023/24, with an appropriate adjustment for the number of households and further assumed increases of 3% per annum for 2024/25 and 2025/26 respectively;
- Funding from Scottish Government to support the 2022/23 pay award has been paid as a capital grant. This has released revenue resources previously earmarked to fund capital projects to now support the revenue position per agreement via COSLA and Scottish Government;
- Funding to support maintaining teacher numbers and support staff has been assumed at this time. There is a risk that this element of funding will be withheld if teacher numbers are not maintained at 2022 Census levels;
- The contribution from earmarked reserves includes resources from the recently approved Service Concessions flexibility across the MTFP;
- Funding to support Non Domestic Rates Empty Property Relief has now been devolved to local authorities from 2023/24; and
- Outwith specific proposals, fees and charges have been uplifted by 5% annually.

	2023/24 £m	2024/25 £m	2025/26 £m
Aggregate External Finance	334.657	331.299	327.975
Additional Aggregate External Finance due:			
22-23 Pay Award transfer from Capital	3.213	3.181	3.149
Teachers' Induction Scheme	0.734	0.734	0.734
Teacher Numbers Funding	1.184	1.184	1.184
Council Tax	64.501	66.763	69.103
Additional Council Tax Income from Second Homes	1.168	1.203	1.239
Contribution from Earmarked Reserves	3.503	5.000	4.000
Less NDR Empty Property Relief	(2.803)	(2.803)	(2.803)
Total Funding Available	406.157	406.561	404.581

2.7 Expenditure Requirement

- 2.7.1 The revised expenditure requirement for 2023/24 is £407.793m and is summarised in Appendix 1. This is the 2022/23 base budget adjusted to reflect the outcome of a full review of service pressures, previously approved savings, operational budget adjustments, national expenditure requirements and the proposed funding contribution to the Health and Social Care Partnership. The main assumptions and pressures are summarised below;
- Costs of continuing the current level of service;
 - Inflationary pressures, including assumed pay awards, teachers pensions, contractual commitments and utilities;
 - The financial implication of decisions already taken by the Council;
 - Socio economic and demographic pressures;
- 2.7.2 It should be noted that in the absence of an agreed pay settlement to date through COSLA, the SJC and SNCT, the financial planning assumption for pay inflation for 2023/24 remains at 3% and further 3% increases for 2024/25 and 2025/26 respectively. This is on the basis of the limits of affordability rather than any prediction as to the level of actual agreement.
- 2.7.3 In establishing the expenditure requirements, no provision has been made for general non pay inflation resulting in a reduction in the purchasing power of the budgets affected.
- 2.7.4 Operational budget adjustments, including decisions already taken or reductions not impacting on policy or current service levels, are detailed in Appendix 2.
- 2.7.5 As part of the 2022/23 revenue budget, savings were approved for 2023/24 and 2024/25 and they are detailed at Appendix 3.
- 2.7.6 Full details of expenditure requirements identified for 2023/24 to 2025/26, including new national expenditure requirements and all contractual and inflationary related pressures, are detailed in appendix 4.
- 2.7.7 Based on this expenditure forecast and incorporating the savings achieved through operational adjustments and those savings previously approved, remaining savings of £1.636m / £17.126m / £10.834m are required for 2023/24, 2024/25 and 2025/26 respectively. This position presents a significant challenge over the medium-term plan. By applying a profiled use of Service Concession flexibility totalling £5.000m in 2024/25 and £4.000m in 2025/26 the remaining anticipated Budget gaps for 2024/25 and 2025/26 are £12.126m and £11.834m respectively.

2.8 Health and Social Care Partnership

- 2.8.1 Information on pressures and areas of proposed savings are shared with North Ayrshire Council to inform the allocation of resources delegated to the IJB. As part of the recent 2023/24 budget announcement the Council plans to

make a net contribution to the HSCP of £8.934m. It should also be noted that further resources have yet to be distributed in respect of the Adult Social Care Real Living Wage.

- 2.8.2 As a condition of the settlement, funding allocated to the HSCP should be in addition to the 2022/23 recurring baseline position.
- 2.8.3 In recognition of the role of the Council and the Integration Joint Board (IJB), the financial information presented in this report is limited to the proposed contribution the Council will make to the IJB, noting that final distribution of resources is a matter for the IJB.
- 2.8.4 The Integration Scheme approved by Scottish Ministers states that, following determination of the Council and NHS payments to the IJB, the IJB will refine its Strategic Plan to take account of the totality of resources available. Accordingly, the proposed financial contribution to the IJB of £8.934m in 2023/24 represents the full allocation required from the settlement for the HSCP to meet new and existing spending commitments. For years 2024/25 and 2025/26 the financial planning assumption from the Council is that the financial pressures facing the IJB will be fully met by savings.
- 2.8.5 The cumulative debt position to the Council on 31 March 2022 was £2.320m. The Council's core budget includes £1.486m to support repayment of the IJB outstanding debt. Following approval by Cabinet on 29 November 2022 to earmark the sum of £0.834m, this will facilitate the full repayment of HSCP debt by 31 March 2023.

2.9 Efficiencies and Savings Proposals

- 2.9.1 Proposals for efficiencies and savings have been made which will deliver a balanced budget for 2023/24. There are estimated net budget shortfalls of £11.773m and £11.382m in 2024/25 and 2025/26. This position, however, assumes the profiled use of Service Concession flexibility totalling £5.000m in 2024/25 and £4.000m in 2025/26. Proposed savings, excluding the HSCP, are summarised at Appendix 5. The approach to the Budget Programme continues to focus on minimising the impact on communities, services, and the workforce. It is apparent that this approach will get more challenging over the medium-term.
- 2.9.2 With the exception of some internal charging arrangements, it is proposed that the Council's fees and charges in 2023/24 increase by 5%, with similar indicative increases in 2024/25 and 2025/26. This position will be reviewed in advance of the 2024/25 Budget. The schedule included in Appendix 6 contains the charges with effect from 1 April 2023. It is important to note that fees and charge levels in respect of the HSCP is for the IJB to consider. They are included within the schedule and reflect a 5% increase. Further, the schedule also contains some statutory charges which are set at a national level and are, therefore, not subject to the proposals outlined in this report.

2.10 Equality and Children's Rights Impacts of Budget Proposals

- 2.10.1 The Council has a legal duty to consider the equalities and children's rights impact of proposals on groups with protected characteristics, being age, disability; gender reassignment; pregnancy and maternity; race; religion or belief; sex; and sexual orientation. The Council also has a duty to assess the socio-economic impact of proposals (The Fairer Scotland Duty) and Island proofing. This requires an assessment of the impact of proposals on reducing inequalities.
- 2.10.2 Proposals contained in this report have been screened to assess whether there are any equalities and socio-economic impacts and, if so, the proposals have been equalities and children's rights impact assessed (ECRIA).
- 2.10.3 The purpose of the ECRIA is to ensure that Members are fully informed in advance of taking decisions. They do not prevent Members from making decisions. All ECRIAs have an assessment of risk alongside mitigating actions. This enables Council to consider if any detrimental impact can be minimised and any positive impact maximised.
- 2.10.4 A link to all the relevant assessments across the budget savings categories is provided below;
- <https://northayrshirecouncil.sharepoint.com/sites/ElectedMembers>
- 2.10.5 Any alternative proposals from Members will require to be screened and assessed to ensure Council is aware of impacts before making any decision.
- 2.10.6 Responsibility for the funding allocations within the HSCP rests with the Integration Joint Board which has responsibility for assessment of the impact of the decisions it takes.

2.11 Community Budget Engagement

- 2.11.1 The Council carried out an extensive programme of community engagement during January 2023. This included 6 locality-based face to face sessions with citizens and community groups and through the release of an on-line questionnaire structured around the functions of the Council and the level of relative priority citizens place on them.
- 2.11.2 A total of 1,400 questionnaires were completed. All the feedback from the locality-based sessions and from the questionnaires have been consolidated and shared with elected members for consideration as part of the Budget setting process. The feedback was wide ranging with individual localities having differing local priorities. In overall terms the Council services which ranked highest in terms of priority included;
- Household waste collection.
 - Roads and paths investment and maintenance
 - Education services

- Streetscene services.
- Access to Council housing and repairs, and
- Social care services

2.12 Sustainable Change Programme

2.12.1 Progress continues to be made in developing an ambitious Sustainable Change Programme aligned to the Council's priorities. It is important that a pipeline of activity continues to be identified, with a primary focus on generating financial efficiencies to help address the significant financial pressures across the MTFP.

2.12.2 The programme is subject to regular review and monitoring. The current workstreams include;

- Use of Land and Property Assets;
- Transport and Travel efficiencies and decarbonisation of fleet;
- Sustainability initiatives including major renewable energy investment; and
- Accessing Our Council and Financial Inclusion.

2.12.3 It is recognised that the more progress that can be made through delivery of the Council's Sustainable Change Programme, the less impact there could potentially be on the Council key services delivered to communities. It is currently anticipated that financial efficiencies generated from the Sustainable Change Programme will feature from 2024/25 and help address the budget gaps over the medium-term.

2.13 Workforce Planning

2.13.1 The shape of the Council's workforce is critical to the delivery of efficient and effective services. It is a significant factor in how we transform our Council and deliver our financial challenges.

2.13.2 In order to be successful it is key for the workforce strategy, and the planning supporting this, to flow from the Council Plan and link to both people management and operational processes. To ensure the Council's priorities are met, workforce planning must be flexible enough to manage short term activity but ultimately be focused on medium to long-term needs, ensuring that sustainable long-term savings are delivered. The workforce strategy, linked to the Medium Term Financial Outlook, recognises and reflects significant external pressures and financial uncertainty.

2.13.3 Influenced by the scale of the financial challenges facing the Council over the coming years, there will be a significant degree of organisational change, both in terms of structures but also, importantly, about how we work. The extent of change and the pace required, cannot be underestimated.

- 2.13.4 North Ayrshire Council has a total of 6,220 employees at an annual cost of over £250m. Anticipated workforce implications associated with the MTFP over the next 3 years are summarised in the undernoted table. In 2023/24 the workforce is projected to reduce by 26.9 Full Time Equivalent posts (FTE's), with implications for 2024/25 also included. However, it should be stressed that all measures required to deliver a balanced budget for 2024/25 have not been included at this time. It is, therefore, anticipated that this position will change through further development of the Budget Programme in 2024/25.

Category	2023/24 FTE	2024/25 FTE	2025/26 FTE
Operational Budget Adjustments	(15.8)	+7.0	-
Previously Approved Savings	+5.5	-	-
Pressures and Growth	-	+15.0	-
New Savings Options	(16.5)	-	-
HSCP Net Position	(0.1)	-	-
Total Workforce Implications	(26.9)	+22.0	-

- 2.13.5 Through a corporate workforce planning approach, any reduction to workforce levels will continue to be managed through natural attrition, vacancy management, redeployment and voluntary early release.

2.14 Management of Risk

- 2.14.1 North Ayrshire's financial framework is underpinned by strategic, operational and project risk registers. Given the significance of the financial risks the Council faces, this report sets out in the table below a number of the key risks associated with securing financial sustainability along with the likelihood and impact scoring. For all areas of material risk to the Council and mitigations, this is reported to Cabinet through the Council's Strategic Risk Register.

	Likelihood Score	Impact Score
Financial Environment – Funding not keeping pace with cost-of-service delivery. Impacted by inflationary pressures.	4	5
Financial Sustainability of the HSCP	3	4
Delivery of sustainable change programme - To address projected budget deficit, however, requires delivery at scale and pace.	4	4

2.15 Revenue Budget - Objective and Subjective Analysis

- 2.15.1 The Codes of Financial Practice outline categories of service delivery, known as the Objective Analysis, and categories of expenditure type, known as the Subjective Analysis. Based on the budget presented within this report, the budget matrix for 2023/24 is attached in Appendix 7.
- 2.15.2 Once this matrix is approved, services must spend in line with this and any subsequent significant and planned variation to this budget (i.e. virement) must be approved by Cabinet.
- 2.15.3 All North Ayrshire Council functions relating to health and social care are entirely delegated to the Integrated Joint Board, subject to appropriate reporting throughout the year to the Council.

2.16 Summary

- 2.16.1 The estimated financial position included in this report is set within the context of global, UK and national events. Through the recent increases in inflation, significant additional financial pressures have been incorporated in the Medium-Term Financial Plan.
- 2.16.2 The Council via COSLA continues to have dialogue with Scottish Government across a range of areas including fair funding, multi-year financial settlements, financial flexibility and the levels of funding ring fenced to meet policy commitments. Currently, however, conditions around funding remain, including the requirement to passport full funding to the IJB and the requirement to maintain teaching and support staff numbers at 2022 levels. This places a disproportionate burden on other areas of Council services as well as creating a financial risk to the Council. Based on the current funding and cost landscape, delivering balanced Budgets over the medium-term will be very challenging and will require a range of approaches, including reduced investment in services, further service reform / re-design, income generation, efficiencies from the Sustainable Change Programme, use of Council reserves and a level of Council Tax increase that considers the level of inflation as well as the impact on citizens.
- 2.16.3 The table below summarises the assumptions and financial implications of the budget proposals;

	2023/24 £m	2024/25 £m	2025/26 £m
Council Tax Increase	5.00%	3.00%	3.00%
SG Core Grant Movement	+0.33%	-1.00%	-1.00%
Operational Adjustments	-£3.484m	+£0.752m	+£0.239m

Previously Approved Savings	+£0.206m	-	-
Expenditure Requirements (exc new funding and HSCP)	+£20.744m	+£11.778m	+£9.615m
New Investment Proposals	+£1.400m	-	-
HSCP Funding	£8.934m	-	-
Savings to be Approved	-£1.636m	-£0.353m	-£0.452m

- 2.16.4 New investment of £1.400m is proposed from reserves to support the work of the Child Poverty and Cost-of-Living Board.
- 2.16.5 The additional funding to the HSCP in 2023/24 represents the full allocation required from the settlement for the HSCP to meet new and existing spending commitments. In addition, this also includes a proportionate share of Scottish Government funding to support the 2022/23 pay award which has been passported to the HSCP.
- 2.16.6 A total of £2.459m additional funding has been provided for 2023/24 to meet new national expenditure requirements.
- 2.16.7 Proposed levels of fees and charges are outlined at Appendix 6.

3 Proposals

That Council:

- a) notes the anticipated funding available to meet expenditure requirements and notes the financial risk to the Council from not maintaining teacher numbers at the levels outlined in the 2022 Census;
- b) approves the Council's expenditure requirements for 2023/24 and notes the indicative requirements for 2024/25 and 2025/26;
- c) notes the projected outturn position for 2022/23 and approves the earmarking of the balance of underspend to provide additional emergency support funding to citizens through the Council's Energy Smart Scheme;
- d) notes the level of reserves and fund balances held by the Council and approves any use and contributions to and from these, including the proposed investments to support the Child Poverty and Cost-of-Living Board outlined in section 2.5.10 of the report;
- e) approves the additional contribution to the HSCP noted at 1.9;
- f) approves efficiencies and savings to ensure a balanced budget for 2023/24, consequentials and new proposals in future years;
- g) approves the schedule of Council fees and charges detailed in Appendix 6;

- h) determines the level of Council Tax for 2023/24 as noted at 2.3;
- i) notes the anticipated funding gap for 2024/25 and 2025/26;
- j) considers the equality and children's rights impact of any proposed service changes;
- k) notes the feedback from the community engagement sessions to help inform budget plans;
- l) notes progress to date on the Council's Sustainable Change Programme and corporate Workforce Planning; and
- m) approves the budget matrix for 2023/24.

4 Implications / Socio-economic Duty

Financial

- 4.1 The financial implications are as outlined in the report. Members require to approve a package of efficiencies and savings, excluding any decision taken by the IJB in respect of social care services, totalling £1.636m for 2023/24. The recommendations are based on a 5% increase to Council Tax. Any increase in net expenditure above that outlined in the draft budget will require to be funded. Failure to agree to the requirements outlined in the Scottish Government's grant offer as outlined at 2.2.7 may result in a less favourable settlement.

Human Resources

- 4.2 The total anticipated impact on the workforce is a net reduction of 26.9 FTE posts in 2023/24. The new savings proposals for 2023/24 results in a reduction of 16.5 FTE posts. The Council has a robust workforce planning framework in place. In line with this any reduction to the workforce will be management through natural attrition, vacancies, redeployment and voluntary early retirement. This will be effected by engagement and participation with the Trade Unions on a Service by Service basis to develop and agree implementation plans.

Legal

- 4.3 The Council is obliged by the Local Government Finance Act 1992 to set a budget for 2023/24 and to do so in a manner and at such a time as to ensure that it is able lawfully to set its Council Tax by 11 March. Failure to do so could result in several legal and financial consequences, for both the Council and Members.

Equality/Socio-economic

- 4.4 Obligation in respect of equalities are set out at 2.10 of the report.

The Equality and Children's Rights Impact Assessments (incorporating Fairer Scotland Duty and Island Proofing) and a summary of screenings are available via the link provided below.

Environmental and Sustainability

- 4.5 While setting of the budget has no direct environmental or sustainability impacts, there may be impacts on individual services.

Key Priorities

- 4.6 The draft budget supports delivery of the outcomes as outlined in the Council Plan 2019-2024.

Community Wealth Building

- 4.7 Recommendations included in the report support investment for Community Wealth Building for consideration by Council.

5 Consultation

- 5.1 Significant scrutiny and challenge of the underlying assumptions of the proposed budget has taken place with the Executive Leadership Team prior to submission to Elected Members at several sessions between November 2022 and February 2023.
- 5.2 The key issues within this report have been presented to the Trade Unions.
- 5.3 Face to Face Community Budget engagement sessions have taken place during the month of January 2023 across all localities. In addition, responses totalling 1,400 have been received from the on-line questionnaire issued to support the Budget process and capture areas of prioritisation from citizens and communities. Full details of feedback have been issued to all members.

Mark Boyd
Head of Service (Finance)

For further information please contact Mark Boyd, Head of Service (Finance) on 01294-324560.

Background Papers

None

North Ayrshire Council
Revenue Budget 2023/24
Revenue Budget Summary Position

	2023/24	Consequential	2024/25	Total	Consequential	2025/26	Total
	£000's	£000's	Rephased/New £000's	£000's	£000's	Rephased/New £000's	£000's
Funding							
Aggregate external finance	334,657		331,299	331,299		327,975	327,975
Additional aggregate external finance due :							
Scottish Government 22-23 Pay Award Funding from Capital	3,213		3,181	3,181		3,149	3,149
Teachers' Induction Scheme	734		734	734		734	734
Teacher Numbers Funding	1,184		1,184	1,184		1,184	1,184
Council Tax Income	64,501		66,763	66,763		69,103	69,103
Council Tax Income from 2nd homes	1,168		1,203	1,203		1,239	1,239
NDR Empty Property Relief	(2,803)		(2,803)	(2,803)		(2,803)	(2,803)
Contribution from General Reserves	3,503		5,000	5,000		4,000	4,000
Total Funding Available	406,157	-	406,561	406,561	-	404,581	404,581
Expenditure							
Base Budget	380,660		406,157	406,157		406,561	406,561
Operational Budget Adjustments							
Inspiring Places	(836)		174	174		180	180
Aspiring Communities	(591)		449	449		-	-
A Council for the Future	(2,057)		129	129		59	59
Total Operational Budget Adjustments	(3,484)	-	752	752	-	239	239
Savings Previously Approved							
Inspiring Places	(445)		-	-		-	-
Aspiring Communities	686		-	-		-	-
A Council for the Future	(35)		-	-		-	-
Total Savings Previously Approved	206	-	-	-	-	-	-
Investments - Contractual/Unavoidable							
Inspiring Places	191		-	-		-	-
Aspiring Communities	1,852	-	878	878	-	480	480
A Council for the Future	-	-	-	-	-	-	-
Corporate Investment	17,562	-	10,417	10,417	-	8,794	8,794
Total Contractual / Unavoidable	19,605	-	11,295	11,295	-	9,274	9,274
Investments - National/Local Pressures							
Inspiring Places	732	-	(76)	(76)	-	-	-
Aspiring Communities	393		559	559	-	341	341
A Council for the Future	14	-	-	-	-	-	-
Total National / Local Pressures	1,139	-	483	483	-	341	341

North Ayrshire Council
Revenue Budget 2023/24
Revenue Budget Summary Position

	2023/24 £000's	Consequential £000's	2024/25 Rephased/New £000's	Total £000's	Consequential £000's	2025/26 Rephased/New £000's	Total £000's
New National Expenditure Requirements							
Inspiring Places	75	-	-	-	-	-	-
Aspiring Communities	2,384	-	-	-	-	-	-
A Council for the Future	-	-	-	-	-	-	-
Total National Expenditure Requirements	2,459	-	-	-	-	-	-
Total Expenditure Requirements (excl HSCP)	23,203	-	11,778	11,778	-	9,615	9,615
Health and Social Care Partnership							
HSCP Net Expenditure Requirements	1,866	-	-	-	-	-	-
New HSCP National Expenditure Requirements - Recurring	7,068	-	-	-	-	-	-
Total Health and Social Care Partnership	8,934	-	-	-	-	-	-
Total Expenditure Requirements	32,137	-	11,778	11,778	-	9,615	9,615
Additional Investment							
Reversal of Prior Year Contribution to Reserves	(1,726)	-	-	-	-	-	-
New Investment	-	-	-	-	-	-	-
Total Adjustments	27,133	-	12,530	12,530	-	9,854	9,854
Total Expenditure Requirement	407,793	-	418,687	418,687	-	416,415	416,415
(Surplus)/Deficit for Year	1,636	-	12,126	12,126	-	11,834	11,834
New Savings Proposed							
Inspiring Places	(271)	(8)	-	(8)	-	(200)	(200)
Aspiring Communities	(1,171)	(105)	-	(105)	-	-	-
A Council for the Future	(194)	(240)	-	(240)	(252)	-	(252)
Total Savings Proposed	(1,636)	(353)	-	(353)	(252)	(200)	(452)
Revised Expenditure Requirement	406,157	353	418,687	418,334	252	416,215	415,963
Revised (Surplus)/Deficit for Year if all Savings Proposals are Accepted	-	(353)	12,126	11,773	(252)	11,634	11,382
Net Contribution to the HSCP							
Expenditure Requirements	16,525		5,412	5,412		5,925	5,925
Proposed Savings	(7,591)		(5,412)	(5,412)		(5,925)	(5,925)
Net Adjustments to the Contribution to the HSCP	8,934		-	-		-	-

North Ayrshire Council
Revenue Budget 2023/24
Revenue Budget Operational Budget Adjustments

Council Objective/Theme	Operational Budget Adjustment	Reference	Category	2023/24 £'s	2024/25 £'s	2025/26 £'s
Inspiring Places						
Charging for Services, Alternative Funding	Increased Employability Programme Funding	SP-PL-22-06	Green	250,000	-	-
Charging for Services, Alternative Funding	Additional Building Warrant Income	SP-PL-23-10	Green	(125,000)	-	125,000
Charging for Services, Alternative Funding	Increase Advertising Income (To fund Council motion approved 15/2/23)	SP-PL-23-21	Green	(100,000)	-	-
Charging for Services, Alternative Funding	Sub Total			25,000	-	125,000
Land, Property and Assets	Regeneration - Annickbank	SP-PL-21-14	Green	(35,000)	-	-
Land, Property and Assets	BMS temperature reduction	SP-PL-23-17	Amber	(70,000)	-	-
Land, Property and Assets	Property Maintenance Budget review	SP-PL-23-19	Amber	(100,000)	45,000	55,000
Land, Property and Assets	Flood Protection	SP-PL-23-22	Red	(30,000)	-	-
Land, Property and Assets	Play Facilities	SP-PL-23-26	Green	(50,000)	50,000	-
Land, Property and Assets	Sub Total			(285,000)	95,000	55,000
Service Delivery Models	Relocation of Homelessness Team	SP-PL-20-26	Green	(45,000)	-	-
Service Delivery Models	Review of Roads Revenue Budget	SP-PL-22-17	Amber	(35,000)	(35,000)	-
Service Delivery Models	Review of income for temporary furnished accommodation	SP-PL-22-08	Green	-	100,000	-
Service Delivery Models	Review of Key Holding Arrangements	SP-PL-23-03	Green	(12,090)	(36,270)	-
Service Delivery Models	Reduce Ardrossan Hostel staffing levels	SP-PL-23-05	Amber	(50,000)	-	-
Service Delivery Models	Reduce Anti-Social Behaviour Team staffing	SP-PL-23-06	Amber	(20,897)	-	-
Service Delivery Models	Increase Homeless service turnover targets	SP-PL-23-07	Green	(50,000)	50,000	-
Service Delivery Models	Contaminated Land Funding	SP-PL-23-11	Amber	(31,025)	-	-
Service Delivery Models	Review Facilities Management staffing	SP-PL-23-12	Green	(40,290)	-	-
Service Delivery Models	Facilities Management turnover	SP-PL-23-13	Green	(51,986)	-	-
Service Delivery Models	Reduce janitorial washroom costs	SP-PL-23-14	Green	(9,440)	-	-
Service Delivery Models	Regeneration Revenue Plan Budget Realignment	SP-PL-23-16	Green	(50,000)	-	-
Service Delivery Models	Coastal Assets	SP-PL-23-28	Green	(30,000)	-	-
Service Delivery Models	Employability Services Review	SP-PL-23-15	Amber	(150,000)	-	-
Service Delivery Models	Sub Total			(575,728)	78,730	-
Total				(835,728)	173,730	180,000
Aspiring Communities						
Children, Young People and Communities	Review of Halls, Centres and Libraries	SP-PL-22-04	Amber	(38,255)	(103,424)	-
Children, Young People and Communities	Non-recurring Savings from Early Learning and Childcare	SP-COM-23-05	Green	(552,863)	552,863	-
Children, Young People and Communities	Sub Total			(591,118)	449,439	-
Total				(591,118)	449,439	-

North Ayrshire Council
Revenue Budget 2023/24
Revenue Budget Operational Budget Adjustments

Council Objective/Theme	Operational Budget Adjustment	Reference	Category	2023/24 £'s	2024/25 £'s	2025/26 £'s
A Council for the Future						
Other	Contribution to Affordable Housing Reserve		Green	48,000	57,000	59,000
Other	Workforce Planning	SP-OCI-22-01, SP-CEX-22-11	Green	36,601	-	-
Other	HSCP Debt Repayment (£516,300 required to support Council Motion 15/2/2023)		Green	(1,486,311)	-	-
Service Delivery Models	Review non employee related budgets	SP-CEX-23-01	Green	(230,458)	71,619	-
Service Delivery Models	Workforce Reductions - Employee Services	SP-CEX-23-02	Green	(45,477)	-	-
Service Delivery Models	Workforce Reductions - OD Team	SP-CEX-23-04	Green	(80,812)	-	-
Service Delivery Models	Workforce Reductions - ICT	SP-CEX-23-09	Green	(110,366)	-	-
Service Delivery Models	Workforce Reductions - Customer Services	SP-CEX-23-10	Green	(100,275)	-	-
Service Delivery Models	Workforce Reductions - Policy, Performance & Elections	SP-CEX-23-15	Green	(11,603)	-	-
Service Delivery Models	Workforce Reductions - Communications	SP-CEX-23-15	Green	(8,223)	-	-
Service Delivery Models	Workforce Reductions - Information Governance	SP-CEX-23-20	Green	(18,248)	-	-
Service Delivery Models	Increase in level of Procurement Rebates	SP-CEX-23-23	Green	(50,000)	-	-
Other	Sub Total			(2,057,172)	128,619	59,000
Total				(2,057,172)	128,619	59,000
TOTAL OPERATIONAL BUDGET ADJUSTMENTS				(3,484,018)	751,788	239,000

North Ayrshire Council
Revenue Budget 2023/24
Revenue Budget Savings Already Approved

Council Objective/Theme	Saving	Reference	Category	2023/24 £'s	2024/25 £'s	2025/26 £'s
Inspiring Places						
Land, Property and Assets	Introduction of Car Parking charges and Decriminalised Parking Enforcement (Now replaced by Council motion approved 15/2/23)	SP-PL-20-03	Red	(220,000)	-	-
Land, Property and Assets	Grounds Maintenance Review & Community Planting	SP-PL-21-05	Green	(30,000)		-
Land, Property and Assets	Sub Total			(250,000)	-	-
Service Delivery Models	Waste Resource Service Review	SP-PL-20-09	Green	(95,000)	-	-
Service Delivery Models	Sub Total			(95,000)	-	-
Transport and Travel	Transformation Project - Council Transport	SP-PL-20-01	Green	(100,000)	-	-
Transport and Travel	Sub Total			(100,000)	-	-
Total				(445,000)	-	-
Aspiring Communities						
Children, Young People and Communities	Review of the Learning Community Librarians across Educational Establishments	SP-COM-22-07	Amber	(10,500)		
Children, Young People and Communities	Sub Total			(10,500)	-	-
Service Delivery Models	Arran Outdoor Education Centre	SP-COM-21-10	Amber	(50,000)		
Service Delivery Models	Review of Early Learning and Childcare service provision	SP-COM-21-12a	Green	746,538		
Service Delivery Models	Sub Total			696,538	-	-
Total				686,038	-	-
A Council for the Future						
Land, Property and Assets	New Ways of Working	SP-OCI-21-06	Green	(35,000)	-	-
Land, Property and Assets	Sub Total			(35,000)	-	-
Total				(35,000)	-	-
TOTAL SAVINGS PREVIOUSLY APPROVED				206,038	-	-

North Ayrshire Council Revenue Budget 2023/24 Revenue Expenditure Requirements						
Council Objective/Theme	Investment	Category	Reference	2023/24 £'s	2024/25 £'s	2025/26 £'s
Inspiring Places						
Charging for Services	Shewalton Landfill Income	Contractual/Unavoidable	BID-PL-22-10	140,903	-	-
Land, Property and Assets	Rates liability for prescribed public open spaces	Contractual/Unavoidable	BID-PL-23-16	50,000	-	-
Sub Total		Contractual/Unavoidable		190,903	-	-
Land, Property and Assets	Compliance Review of CCTV	National/Local Pressures	BID-PL-23-11	39,867	-	-
Land, Property and Assets	Road Salt for Winter Maintenance Service	National/Local Pressures	BID-PL-23-16	75,766	(75,766)	-
Land, Property and Assets	DPE with no parking charges Budget Pressure-Council Motion 15/2/2023	National/Local Pressures		616,300	-	-
Sub Total		National/Local Pressures		731,933	(75,766)	-
Service Delivery Models	Local Energy Strategy	New National Expenditure Requirement		75,000	-	-
Sub Total		New National Expenditure Requirements		75,000	-	-
Total				997,836	(75,766)	-
Aspiring Communities						
Land, Property and Assets	PPP/DBFM annual indexation	Contractual/Unavoidable	BID-COM-21-01	1,678,556	804,444	404,993
Transport & Travel	SPT Annual Price Revision	Contractual/Unavoidable	BID-PL-23-05	173,934	73,227	75,423
Sub Total		Contractual/Unavoidable		1,852,490	877,671	480,416
Children, Young People and Communities	Islands Officer	National/Local Pressures	BID-PL-23-27	-	5,767	60,196
Children, Young People and Communities	Additional school running costs as a result of the capital programme	National/Local Pressures	BID-PL-21-01 & 23-01	31,700	553,925	280,646
Transport & Travel	Statutory Provision for Transport	National/Local Pressures	BID-PL-23-09	361,496	-	-
Sub Total		National/Local Pressures		393,196	559,692	340,842
Children, Young People and Communities	School Clothing Grants	New National Expenditure Requirements		36,000	-	-
Children, Young People and Communities	ELC Expansion	New National Expenditure Requirements		(1,198,000)	-	-
Children, Young People and Communities	Free School Meals Expansion	New National Expenditure Requirements		2,272,000	-	-
Children, Young People and Communities	Removal of Music Tuition Charges	New National Expenditure Requirements		283,000	-	-
Children, Young People and Communities	Removal of Curriculum Charges	New National Expenditure Requirements		201,000	-	-
Children, Young People and Communities	Pupil Equity Fund	New National Expenditure Requirements		(50,000)	-	-
Children, Young People and Communities	1 + 2 Languages	New National Expenditure Requirements		(30,000)	-	-
Children, Young People and Communities	21/22 SNCT Pay Award	New National Expenditure Requirements		870,000	-	-
Sub Total		New National Expenditure Requirements		2,384,000	-	-
Total				4,629,686	1,437,363	821,258

North Ayrshire Council Revenue Budget 2023/24 Revenue Expenditure Requirements						
Council Objective/Theme	Investment	Category	Reference	2023/24 £'s	2024/25 £'s	2025/26 £'s
A Council for the Future						
Service Delivery Models	GIS and Analytics Team Resource	National/Local Pressures	BID-CEX-22-02	13,812	-	-
Sub Total		National/Local Pressures		13,812	-	-
Total				13,812	-	-
Council Wide Pressures						
Inflation	Joint Board requisitions	Contractual/Unavoidable		42,895	95,276	97,975
Inflation	22/23 Pay Award Addition	Contractual/Unavoidable		5,831,113	-	-
Inflation	Reversal of NI 1.25% Employer Increase	Contractual/Unavoidable		(1,179,001)	-	-
Inflation	Pay Award	Contractual/Unavoidable		5,873,940	6,076,014	6,258,052
Inflation	Pension Fund Auto Enrolment	Contractual/Unavoidable		167,371	313,447	322,850
Inflation	NDR Revaluation	Contractual/Unavoidable		226,885	226,885	226,885
Inflation	Corporate issues (energy, fuel, food, NDR)	Contractual/Unavoidable		5,011,703	2,781,900	1,302,620
Sub Total				15,974,906	9,493,522	8,208,382
Other	Loan charges	Contractual/Unavoidable		1,587,001	923,000	586,000
Sub Total				1,587,001	923,000	586,000
Total				17,561,907	10,416,522	8,794,382
TOTAL REVENUE EXPENDITURE REQUIREMENTS				23,203,241	11,778,119	9,615,640

North Ayrshire Council Revenue Budget 2023/24 Revenue Budget Savings to be Approved											
Council Objective / Reference Theme	Reference	Savings Proposal	Community Impact	Delivery Risk	2022/23 Current Budget £	2023/24		2024/25		2025/26	
						Proposed Saving £	Workforce implications £	Consequential Savings £	New Saving £	Consequential Savings £	New Saving £
Inspiring Places											
Children, Young People and Communities Charging for Services, Alternative Funding	SP-PL-23-02	Cessation of Food For Life accreditation	High Negative	Amber	2,469,669	(53,923)					
Land, Property and Assets	SP-PL-23-08	Rent increases for Temporary furnished flats	Low Negative	Amber	4,305,840	(160,000)					
Children, Young People and Communities	SP-PL-23-20	Office rationalisation	None	Amber							(200,000)
Service Delivery Models	SP-PL-23-25	Christmas lights	Low Negative	Amber	38,000	(35,000)					
	SP-PL-23-29	Cease free Food Waste Liners	Low Negative	Amber	124,150	(22,500)		(7,500)			
Total						(271,423)	- -	(7,500)	-	-	(200,000)
Aspiring Communities											
Service Delivery	SP-COM-23-23	Service Re design - Locality Hubs	High Negative	Amber	148,524	(40,000)					
Children, Young People and Communities	SP-COM-23-02	Review Early Learning and Childcare Staffing Entitlements	High Negative	Amber	13,594,246	(129,846)	(5.10)	(81,154)			
Children, Young People and Communities	SP-COM-23-03	Service Redesign of Early Learning and Childcare HQ Support Team	Low Negative	Green	1,259,007	(462,475)	(10.40)				
Children, Young People and Communities	SP-COM-23-04	Closure of Kilwinning Early Years Centre	Low Negative	Green	522,434	(38,769)	(1.00)	(24,231)			
Children, Young People and Communities	SP-COM-23-07	Replace Cost of the School Day Budget with a new Early Intervention Fund to support the Child Poverty and Cost of Living Board	None	Green	500,000	(500,000)					
Total						(1,171,090)	(16.50) -	(105,385)	-	-	-
A Council for the Future											
Other		Fees & Charges Inflation	Low Negative	Green	(6,745,426)	(193,752)	-	(240,325)		(252,342)	
Total						(193,752)	- -	(240,325)	-	(252,342)	-
TOTAL SAVINGS TO BE APPROVED						(1,636,265)	(16.50)	(353,210)	-	(252,342)	(200,000)

North Ayshire Council
Charges for 2023-24 to 2025-26

Directorate	Service	Manager	Charge Description	Current Approved Charge (2022/23) £	Proposed Charge (2023/24)	Indicative Charge (2024/25)	Indicative Charge (2025/26)	Basis of increase 23-24 %	Note
Chief Executives	Legal - Licensing	Raymond Lynch	Amendment (due to Licence Partnership)	£126.00	£132.00	£138.60	£145.53	5.0%	
Chief Executives	Legal - Licensing	Raymond Lynch	Amendment (consent to Material Change)	£35.00	£37.00	£39.00	£41.00	5.0%	
Chief Executives	Legal - Licensing	Raymond Lynch	Indoor Sports Entertainment Licence (when another NAC Licence is held)	£171.00	£180.00	£189.00	£198.45	5.0%	
Chief Executives	Legal - Licensing	Raymond Lynch	Indoor Sports Entertainment Licence (when no other NAC Licences are held)	£341.00	£358.00	£375.90	£394.70	5.0%	
Chief Executives	Legal - Licensing	Raymond Lynch	Public Entertainment Licence (Commercial Premises with Fairground)	£398.00	£418.00	£438.90	£460.85	5.0%	
Chief Executives	Legal - Licensing	Raymond Lynch	Public Entertainment Licence - Full Licence (maximum duration of 3 years, and renewable)	£364.00	£382.00	£401.10	£421.16	5.0%	
Chief Executives	Legal - Licensing	Raymond Lynch	Public Entertainment Licence - Temporary Licence (maximum duration of 6 weeks, and not renewable)	£323.00	£339.00	£355.95	£373.75	5.0%	
Chief Executives	Legal - Licensing	Raymond Lynch	Animal Activity Licence - to sell pets (Activity A)	£199.00	£209.00	£219.00	£230.00	5.0%	
Chief Executives	Legal - Licensing	Raymond Lynch	Animal Activity Licence - to rehome animals (Activity B)	£199.00	£209.00	£219.00	£230.00	5.0%	
Chief Executives	Legal - Licensing	Raymond Lynch	Animal Activity Licence - To operate an "Animal welfare Establishment" (Activity C) If licence holder is OSCR registered no fee	£0.00	£0.00	£0.00	£0.00	5.0%	
Chief Executives	Legal - Licensing	Raymond Lynch	Animal Activity Licence - to breed puppies (Activity D) Grant (one year renewable)	£477.00	£501.00	£526.00	£552.00	5.0%	
Chief Executives	Legal - Licensing	Raymond Lynch	Animal Activity Licence - to breed puppies (Activity D) Renewal (one year)	£210.00	£221.00	£232.00	£244.00	5.0%	
Chief Executives	Legal - Licensing	Raymond Lynch	Animal Activity Licence - to breed kittens (Activity E) Grant (one year renewable)	£477.00	£501.00	£526.00	£552.00	5.0%	
Chief Executives	Legal - Licensing	Raymond Lynch	Animal Activity Licence - to breed kittens (Activity E) Renewal (one year)	£210.00	£221.00	£232.00	£244.00	5.0%	
Chief Executives	Legal - Licensing	Raymond Lynch	Animal Activity Licence - to breed rabbits (Activity F) Grant (one year renewable)	£477.00	£501.00	£526.00	£552.00	5.0%	
Chief Executives	Legal - Licensing	Raymond Lynch	Animal Activity Licence - to breed rabbits (Activity F) Renewal (one year)	£210.00	£221.00	£232.00	£244.00	5.0%	
Chief Executives	Legal - Licensing	Raymond Lynch	Animal Boarding Licence (1 to 10 Animals)	£85.00	£89.00	£93.45	£98.12	5.0%	
Chief Executives	Legal - Licensing	Raymond Lynch	Animal Boarding Licence (11 to 20 Animals)	£113.00	£119.00	£124.95	£131.20	5.0%	
Chief Executives	Legal - Licensing	Raymond Lynch	Animal Boarding Licence (21 to 30 Animals)	£148.00	£155.00	£162.75	£170.89	5.0%	
Chief Executives	Legal - Licensing	Raymond Lynch	Animal Boarding Licence (31 to 50 Animals)	£216.00	£227.00	£238.35	£250.27	5.0%	
Chief Executives	Legal - Licensing	Raymond Lynch	Animal Boarding Licence (51 to 70 Animals)	£278.00	£292.00	£306.60	£321.93	5.0%	
Chief Executives	Legal - Licensing	Raymond Lynch	Animal Boarding Licence (Over 70 Animals)	£352.00	£370.00	£388.50	£407.93	5.0%	
Chief Executives	Legal - Licensing	Raymond Lynch	Registration - Performing Animals (Regulation) Act 1925	£50.00	£53.00	£55.65	£58.43	5.0%	
Chief Executives	Legal - Licensing	Raymond Lynch	Booking Office (with public access)	£341.00	£358.00	£375.90	£394.70	5.0%	
Chief Executives	Legal - Licensing	Raymond Lynch	Booking Office (without public access)	£228.00	£239.00	£250.95	£263.50	5.0%	
Chief Executives	Legal - Licensing	Raymond Lynch	Caravan Sites New system (relevant Permanenet sites - Residential sites) / Old system (Holiday and touring sites) - no fee	£647.00	£679.00	£713.00	£749.00	5.0%	
Chief Executives	Legal - Licensing	Raymond Lynch	Cinema Licence - grant or renewal for one year	£278.00	£292.00	£306.60	£321.93	5.0%	
Chief Executives	Legal - Licensing	Raymond Lynch	Cinema Licence - grant or renewal for under a year - per month (total not to exceed the one year fee)	£93.00	£98.00	£102.90	£108.05	5.0%	
Chief Executives	Legal - Licensing	Raymond Lynch	Cinema Licence - Transfer	£56.00	£59.00	£61.95	£65.05	5.0%	
Chief Executives	Legal - Licensing	Raymond Lynch	Dangerous Wild Animals - New & Renewal (maximum duration of 12 months, and renewable)	£301.00	£316.00	£331.80	£348.39	5.0%	
Chief Executives	Legal - Licensing	Raymond Lynch	Duplicate Licence	£35.00	£37.00	£38.85	£40.79	5.0%	
Chief Executives	Legal - Licensing	Raymond Lynch	Knife Dealers Licence - New & Renewal (Full - maximum duration of 3 years, and renewable)	£341.00	£358.00	£375.90	£394.70	5.0%	
Chief Executives	Legal - Licensing	Raymond Lynch	Late Hours Catering Licence - New & Renewal (Full - maximum duration of 3 years, and renewable)	£181.00	£190.00	£199.50	£209.48	5.0%	
Chief Executives	Legal - Licensing	Raymond Lynch	Market Operators Licence	£386.00	£405.00	£425.25	£446.51	5.0%	
Chief Executives	Legal - Licensing	Raymond Lynch	Metal Dealers Licence (Premises & Itinerant)	£119.00	£125.00	£131.25	£137.81	5.0%	
Chief Executives	Legal - Licensing	Raymond Lynch	Registration to sell non medical poisons (new)	£25.00	£26.00	£27.30	£28.67	5.0%	
Chief Executives	Legal - Licensing	Raymond Lynch	Registration to sell non medical poisons (retention)	£13.00	£14.00	£14.70	£15.44	5.0%	
Chief Executives	Legal - Licensing	Raymond Lynch	Second Hand Dealers Licence - New (Full - maximum duration of 3 years, and renewable)	£239.00	£251.00	£264.00	£277.00	5.0%	
Chief Executives	Legal - Licensing	Raymond Lynch	Second Hand Dealers Licence - Already Licenced (Full - maximum duration of 3 years, and renewable)	£126.00	£132.00	£138.60	£145.53	5.0%	
Chief Executives	Legal - Licensing	Raymond Lynch	Sex Shop or Sexual Entertainment Venue Licence - New & Renewal (Full - maximum duration of 3 years, and renewable)	£2,027.00	£2,128.00	£2,234.40	£2,346.12	5.0%	
Chief Executives	Legal - Licensing	Raymond Lynch	Skin Piercing or Tatooing Licence (with Premises)	£358.00	£376.00	£394.80	£414.54	5.0%	
Chief Executives	Legal - Licensing	Raymond Lynch	Skin Piercing or Tatooing Licence (without Premises)	£301.00	£316.00	£331.80	£348.39	5.0%	
Chief Executives	Legal - Licensing	Raymond Lynch	Street Trader Employee Licence - Full licence (maximum duration of 3 years, and renewable)	£136.00	£143.00	£150.15	£157.66	5.0%	
Chief Executives	Legal - Licensing	Raymond Lynch	Street Trader Employee Licence - Temporary Licence (maximum duration of 3 years, and renewable)	£103.00	£108.00	£113.40	£119.07	5.0%	
Chief Executives	Legal - Licensing	Raymond Lynch	Street Trader Operator - Substitute Vehicle	£119.00	£125.00	£131.25	£137.81	5.0%	
Chief Executives	Legal - Licensing	Raymond Lynch	Street Trader Operator Licence - Full Licence (maximum duration of 3 years, and renewable)	£273.00	£287.00	£301.35	£316.42	5.0%	
Chief Executives	Legal - Licensing	Raymond Lynch	Street Trader Operator Licence - Temporary Licence (maximum duration of 6 weeks, and not renewable)	£187.00	£196.00	£205.80	£216.09	5.0%	
Chief Executives	Legal - Licensing	Raymond Lynch	Zoo Licence (New - maximum duration of 4 years, and renewable. Vet inspections are charged in addition)	£301.00	£316.00	£331.80	£348.39	5.0%	
Chief Executives	Legal - Licensing	Raymond Lynch	Zoo Licence (Renewal - maximum duration of 6 years, and renewable. Vet inspections are charged in addition)	£301.00	£316.00	£331.80	£348.39	5.0%	
Chief Executives	Legal - Licensing	Raymond Lynch	Venison Dealer	£126.00	£132.00	£138.60	£145.53	5.0%	
Chief Executives	Legal - Licensing	Raymond Lynch	Venison Employee / Agent	£68.00	£71.00	£74.55	£78.28	5.0%	
Chief Executives	Legal - Licensing	Raymond Lynch	Game Dealers	£5.00	£5.00	£5.25	£5.51	5.0%	
Chief Executives	Legal - Licensing	Raymond Lynch	Poisons alteration	£6.00	£6.00	£6.30	£6.62	5.0%	
Chief Executives	Legal - Licensing	Raymond Lynch	Riding Establishment Licence (1 year, New & Renewal)	£477.00	£501.00	£526.05	£552.35	5.0%	
Chief Executives	Legal - Licensing	Raymond Lynch	Riding Establishment Licence (One year, If already licenced)	£358.00	£376.00	£394.80	£414.54	5.0%	
Chief Executives	Legal - Licensing	Raymond Lynch	Replacement Door Sign	£17.00	£18.00	£18.90	£19.85	5.0%	
Chief Executives	Legal - Licensing	Raymond Lynch	Replacement Licence resulting from change of address	£14.00	£15.00	£15.75	£16.54	5.0%	
Chief Executives	Legal - Licensing	Raymond Lynch	Replacement Plate	£34.00	£36.00	£37.80	£39.69	5.0%	
Chief Executives	Legal - Licensing	Raymond Lynch	Replacement Tariff Card	£14.00	£15.00	£15.75	£16.54	5.0%	
Chief Executives	Legal - Licensing	Raymond Lynch	Replacement Taxi / Private Hire Car Driver Badge	£19.00	£20.00	£21.00	£22.05	5.0%	
Chief Executives	Legal - Licensing	Raymond Lynch	Replacement Window Stickers	£19.00	£20.00	£21.00	£22.05	5.0%	
Chief Executives	Legal - Licensing	Raymond Lynch	Substitution of Vehicle (Taxi or Private Hire Car)	£212.00	£223.00	£234.15	£245.86	5.0%	
Chief Executives	Legal - Licensing	Raymond Lynch	Taxi Driver's Licence - Full Licence (1 year, and renewable)	£85.00	£89.00	£93.45	£98.12	5.0%	
Chief Executives	Legal - Licensing	Raymond Lynch	Taxi Driver's Licence - Full Licence (maximum duration of 3 years, and renewable)	£199.00	£209.00	£219.45	£230.42	5.0%	
Chief Executives	Legal - Licensing	Raymond Lynch	Private Hire Car Driver Licence - Full licence (maximum duration of 3 years, and renewable)	£199.00	£209.00	£219.45	£230.42	5.0%	
Chief Executives	Legal - Licensing	Raymond Lynch	Private Hire Car Licence (Operator) - Full Licence (1 year, and renewable)	£352.00	£370.00	£388.50	£407.93	5.0%	
Chief Executives	Legal - Licensing	Raymond Lynch	Private Hire Car Licence (Operator) - Full Licence (maximum duration of 3 years, and renewable)	£590.00	£620.00	£651.00	£683.55	5.0%	
Chief Executives	Legal - Licensing	Raymond Lynch	Taxi Licence (1 year)	£381.00	£400.00	£420.00	£441.00	5.0%	
Chief Executives	Legal - Licensing	Raymond Lynch	Taxi Licence (Operator) - Full Licence (maximum duration of 3 years, and renewable)	£658.00	£691.00	£725.55	£761.83	5.0%	
Chief Executives	Legal - Licensing	Raymond Lynch	Variation of a Licence	£58.00	£61.00	£64.05	£67.25	5.0%	
Chief Executives	Legal - Licensing	Raymond Lynch	Private Hire Car Driver's Licence - Full Licence (1 yr, and renewable)	£85.00	£89.00	£93.45	£98.12	5.0%	
Chief Executives	Legal - Licensing	Raymond Lynch	Inspection of Vehicle (Taxi or Private Hire Car)	£88.00	£92.00	£96.60	£101.43	5.0%	
Chief Executives	Legal - Licensing	Raymond Lynch	Re-inspection of Vehicle (Taxi or Private Hire Car)	£47.00	£49.00	£51.45	£54.02	5.0%	
Chief Executives	Legal - Licensing	Raymond Lynch	Re-seal of Taximeter	£23.00	£24.00	£25.20	£26.46	5.0%	

Directorate	Service	Manager	Charge Description	Current Approved Charge (2022/23) £	Proposed Charge (2023/24)	Indicative Charge (2024/25)	Indicative Charge (2025/26)	Basis of increase 23-24 %	Note
Chief Executives	Legal - Licensing	Raymond Lynch	Civic Government (Scotland) Act 1982 - Temporary Licence (duration specified in Licence, maximum 6 weeks, and not renewable) (unless specifically mentioned in this table)	£171.00	£180.00	£189.00	£198.45	5.0%	
Chief Executives	Legal - Licensing	Raymond Lynch	House in Multiple Occupation Licence (New)	£954.00	£1,002.00	£1,052.10	£1,104.71	5.0%	
Chief Executives	Legal - Licensing	Raymond Lynch	House in Multiple Occupation Licence (Already Licenced)	£716.00	£752.00	£789.60	£829.08	5.0%	
Chief Executives	Legal - Licensing	Raymond Lynch	Landlord Registration - Principal	£68.00	£68.00	£68.00	£68.00	0.0%	
Chief Executives	Legal - Licensing	Raymond Lynch	Landlord Registration - Property	£16.00	£16.00	£16.00	£16.00	0.0%	
Chief Executives	Legal - Licensing	Raymond Lynch	Landlord Registration - Late Application	£137.00	£137.00	£137.00	£137.00	0.0%	
Chief Executives	Registration Services	Elaine Nixon	Civil Marriages / Partnerships at Registration Office outwith office hours	£488.00	£504.65	£529.88	£556.37	5.0%	
Chief Executives	Registration Services	Elaine Nixon	Civil Marriages /I Partnerships at Registration Office during office hours	£308.00	£315.65	£331.43	£348.00	5.0%	
Chief Executives	Registration Services	Elaine Nixon	All Ceremonies at approved venues - fee for attendance of a Registrar during office hours	£475.00	£491.00	£515.55	£541.33	5.0%	
Chief Executives	Registration Services	Elaine Nixon	All Ceremonies at approved venues - fee for attendance of a Registrar outwith office hours	£534.00	£552.95	£580.60	£609.63	5.0%	
Chief Executives	Registration Services	Elaine Nixon	Guest Supplement: during office hours when more than 4 guests attend a marriage/civil partnership at Registration offices	£153.00	£160.65	£168.68	£177.11	5.0%	
Chief Executives	Registration Services	Elaine Nixon	Naming & Renewal of Vows Ceremonies conducted at Registration Offices during office hours	£290.00	£304.50	£319.73	£335.72	5.0%	
Chief Executives	Registration Services	Elaine Nixon	Naming & Renewal of Vows Ceremonies conducted at Registration Offices outwith office hours	£348.00	£365.40	£383.67	£402.85	5.0%	
Chief Executives	Registration Services	Elaine Nixon	Civil Marriage/Partnership & Naming Ceremony booked together and conducted at Registration Offices outwith office hours	£626.00	£649.55	£682.03	£716.13	5.0%	
Chief Executives	Registration Services	Elaine Nixon	Civil Marriage/Partnership & Naming Ceremony booked together and conducted at Approved Venues outwith office hours	£696.00	£723.05	£759.20	£797.16	5.0%	
Chief Executives	Registration Services	Elaine Nixon	Civil Marriage/Partnership & Naming Ceremony booked together and conducted at Approved Venues during office hours	£609.00	£631.70	£663.29	£696.45	5.0%	
Chief Executives	Registration Services	Elaine Nixon	Guest supplement: during office hours when more than 4 guests attend a Civil Marriage/Partnership & Naming Ceremony at Registration Offices	£394.00	£413.70	£434.39	£456.11	5.0%	
Chief Executives	Registration Services	Elaine Nixon	Private Citizenship Ceremony, Registration Office, Office Hours	£139.00	£145.95	£153.25	£160.91	5.0%	
Chief Executives	Registration Services	Elaine Nixon	Private Citizenship Ceremony, Registration Office, Office Hours, plus Guest Supplement for more than 4 Guests	£255.00	£267.75	£281.14	£295.20	5.0%	
Chief Executives	Registration Services	Elaine Nixon	Civil Marriage/Partnership & Naming Ceremony booked together and conducted at Registration Offices during office hours	£549.00	£568.70	£597.14	£627.00	5.0%	
Health & Social Care	All	Eleanor Currie	Maximum Weekly Non-Residential Charge	£92.00	£96.60	£101.43	£106.50	5.0%	
Health & Social Care	Adults	Eleanor Currie	Care at Home Adults	£15.99	£16.79	£17.63	£18.51	5.0%	
Health & Social Care	Adults	Eleanor Currie	Day Care (purchased and provided)	£14.28	£14.99	£15.74	£16.53	5.0%	
Health & Social Care	Adults	Eleanor Currie	Day Care (charges to Other Las)	£231.53	£243.11	£255.27	£268.03	5.0%	
Health & Social Care	Adults and Older People	Eleanor Currie	Guest Room Charges at Sheltered Housing Accommodations	£5.25	£5.51	£5.79	£6.08	5.0%	
Health & Social Care	Adults and Older People	Eleanor Currie	Community Alarms service - mainland	£5.07	£5.32	£5.59	£5.87	5.0%	
Health & Social Care	Adults and Older People	Eleanor Currie	Community Alarms service - Arran	£2.48	£2.60	£2.73	£2.87	5.0%	
Health & Social Care	Adults and Older People	Eleanor Currie	Meals on Wheels	£3.20	£3.36	£3.53	£3.71	5.0%	
Health & Social Care	Older People	Eleanor Currie	Care at Home Older People per hour	£15.99	£16.79	£17.63	£18.51	5.0%	
Health & Social Care	Older People	Eleanor Currie	Day Care (purchased and provided) Older People	£14.28	£14.99	£15.74	£16.53	5.0%	
Health & Social Care	Adults	Eleanor Currie	Respite (for an individual's care need rather than to give the carer a break) Age 16-24	£66.25	£69.56	£73.04	£76.69	5.0%	This charge depends on the 23/24 Personal Allowance rate which will not be known until early March.
Health & Social Care	Adults	Eleanor Currie	Respite (for an individual's care need rather than to give the carer a break) Age 25 - 64	£82.50	£86.63	£90.96	£95.51	5.0%	This charge depends on the 23/24 Personal Allowance rate which will not be known until early March.
Health & Social Care	Older People	Eleanor Currie	Respite (for an individual's care need rather than to give the carer a break) Age 65+	£151.60	£159.18	£167.14	£175.50	5.0%	This charge depends on the 23/24 Personal Allowance rate which will not be known until early March.
Health & Social Care	Adults	Eleanor Currie	Sleepover	£12.55	£13.18	£13.84	£14.53	5.0%	
Health & Social Care	Adults and Older People	Eleanor Currie	Trindlemoss House - permanent placement	£1,080.00	£1,134.00	£1,190.70	£1,250.24	5.0%	
Health & Social Care	Adults and Older People	Eleanor Currie	Montrose House - permanent residential placement	£1,080.00	£1,134.00	£1,190.70	£1,250.24	5.0%	
Health & Social Care	Adults and Older People	Eleanor Currie	Montrose House - permanent nursing placement	£1,250.00	£1,312.50	£1,378.13	£1,447.04	5.0%	
Health & Social Care	Adults and Older People	Eleanor Currie	Blue Badge (charge for a three year period)	£20.00	£20.00	£20.00	£20.00	0.0%	
Health & Social Care	Adults and Older People	Eleanor Currie	Sleepover	£12.55	£13.18	£13.84	£14.53	5.0%	
Health & Social Care	Adults and Older People	Eleanor Currie	Direct Payments - Personal Assistants	£13.35	£14.02	£14.72	£15.46	5.0%	
Health & Social Care	Adults and Older People	Eleanor Currie	Direct Payments - Agency Rates	£15.99	£16.79	£17.63	£18.51	5.0%	
Health & Social Care	Adults and Older People	Eleanor Currie	Direct Payments - Sleepovers	£12.46	£13.08	£13.73	£14.42	5.0%	
Communities	Connected Communities (Community Facilities)	Donna Morrison	Hire of table linen	£6.20	£6.50	£6.83	£7.17	5.0%	
Communities	Connected Communities (Community Facilities)	Donna Morrison	Hire of twinkle curtain	£78.20	£82.10	£86.21	£90.52	5.0%	
Communities	Connected Communities (Community Facilities)	Donna Morrison	Hire of Red Carpet	£38.80	£40.75	£42.79	£44.93	5.0%	
Communities	Connected Communities (Community Facilities)	Donna Morrison	Store Requests, hires and deliveries	£33.45	£35.10	£36.86	£38.70	5.0%	
Communities	Connected Communities (Community Facilities)	Donna Morrison	Stores hire of tables go pack	£5.75	£6.05	£6.35	£6.67	5.0%	
Communities	Connected Communities (Community Facilities)	Donna Morrison	Stores hire of tables round	£11.15	£11.70	£12.29	£12.90	5.0%	
Communities	Connected Communities (Community Facilities)	Donna Morrison	Party Package Civic Centre	£164.00	£172.20	£180.81	£189.85	5.0%	
Communities	Connected Communities (Community Facilities)	Donna Morrison	Wedding packages - Ceremony and Reception	£1,031.34	£1,082.90	£1,137.05	£1,193.90	5.0%	
Communities	Connected Communities (Community Facilities)	Donna Morrison	Wedding packages - Reception only	£739.80	£776.80	£815.64	£856.42	5.0%	
Communities	Connected Communities (Arran Outdoor)	Angela Morrell	Holidays 3 days/2 nights (4 people)	£592.00	£622.00	£653.10	£685.76	5.0%	
Communities	Connected Communities (Arran Outdoor)	Angela Morrell	Holidays 5 days/4 nights (4 people)	£1,176.00	£1,235.00	£1,296.75	£1,361.59	5.0%	
Communities	Connected Communities (Arran Outdoor)	Angela Morrell	Bed and breakfast (adult)	£41.00	£43.00	£45.15	£47.41	5.0%	
Communities	Connected Communities (Arran Outdoor)	Angela Morrell	Dinner, bed and breakfast (adult)	£52.00	£55.00	£57.75	£60.64	5.0%	
Communities	Connected Communities (Arran Outdoor)	Angela Morrell	Half day activity (adult)	£53.00	£56.00	£58.80	£61.74	5.0%	
Communities	Connected Communities (Arran Outdoor)	Angela Morrell	Half day activity (child)	£37.00	£39.00	£40.95	£43.00	5.0%	
Communities	Connected Communities (Arran Outdoor)	Angela Morrell	Full day activity (adult)	£106.00	£111.00	£116.55	£122.38	5.0%	
Communities	Connected Communities (Arran Outdoor)	Angela Morrell	Full day activity (child)	£74.00	£78.00	£81.90	£86.00	5.0%	
Communities	Connected Communities (Arran Outdoor)	Angela Morrell	Room hire Commercial large classroom	£37.00	£39.00	£40.95	£43.00	5.0%	
Communities	Connected Communities (Arran Outdoor)	Angela Morrell	Room hire Family Function large classroom	£22.00	£23.00	£24.15	£25.36	5.0%	
Communities	Connected Communities (Arran Outdoor)	Angela Morrell	Room hire NAC large classroom	£20.00	£21.00	£22.05	£23.15	5.0%	
Communities	Connected Communities (Arran Outdoor)	Angela Morrell	Room hire general meeting large classroom	£12.00	£13.00	£13.65	£14.33	5.0%	
Communities	Connected Communities (Arran Outdoor)	Angela Morrell	Room hire Childcare large classroom	£7.00	£7.00	£7.35	£7.72	5.0%	
Communities	Connected Communities (Arran Outdoor)	Angela Morrell	Room hire Disabled/charity large classroom	£5.00	£5.00	£5.25	£5.51	5.0%	
Communities	Connected Communities (Arran Outdoor)	Angela Morrell	Room hire Commercial small chartroom	£19.00	£20.00	£21.00	£22.05	5.0%	
Communities	Connected Communities (Arran Outdoor)	Angela Morrell	Room hire Family Function small chartroom	£11.00	£12.00	£12.60	£13.23	5.0%	
Communities	Connected Communities (Arran Outdoor)	Angela Morrell	Room hire NAC small chartroom	£10.00	£11.00	£11.55	£12.13	5.0%	

Directorate	Service	Manager	Charge Description	Current Approved Charge (2022/23) £	Proposed Charge (2023/24)	Indicative Charge (2024/25)	Indicative Charge (2025/26)	Basis of increase 23-24 %	Note
Communities	Connected Communities (Arran Outdoor)	Angela Morrell	Room hire genral meeting small chartroom	£6.00	£6.00	£6.30	£6.62	5.0%	
Communities	Connected Communities (Arran Outdoor)	Angela Morrell	Room hire Childcare small chartroom	£3.00	£3.00	£3.15	£3.31	5.0%	
Communities	Connected Communities (Arran Outdoor)	Angela Morrell	Room hire Disabled/charity small chartroom	£2.00	£2.00	£2.10	£2.21	5.0%	
Communities	Connected Communities (Arran Outdoor)	Angela Morrell	Instructor day rate	£220.00	£231.00	£243.00	£255.00	5.0%	
Communities	Connected Communities (Arran Outdoor)	Angela Morrell	NAC School Group 5 days/4 nights (per person)	£208.00	£218.00	£228.90	£240.35	5.0%	
Communities	Connected Communities (Arran Outdoor)	Angela Morrell	NAC School Group 5 days/4 nights (per person) Accompanying Staff	£104.00	£109.00	£114.00	£120.00	5.0%	
Communities	Connected Communities (Arran Outdoor)	Angela Morrell	Other school Group 5 days/4 nights (per person)	£418.00	£439.00	£460.95	£484.00	5.0%	
Communities	Connected Communities (Arran Outdoor)	Angela Morrell	Other school Group 5 days/4 nights (per person) Accompanying staff	£209.00	£219.00	£230.00	£242.00	5.0%	
Communities	Connected Communities (Arran Outdoor)	Angela Morrell	Other school Group 4 days/3 nights (per person)	£167.00	£175.00	£184.00	£193.00	5.0%	
Communities	Connected Communities (Arran Outdoor)	Angela Morrell	Other school Group 4 days/3 nights (per person) Accompanying staff	£84.00	£88.00	£92.00	£97.00	5.0%	
Communities	Connected Communities (Arran Outdoor)	Angela Morrell	NAC School Group 3 days/2 nights (per person)	£110.00	£116.00	£121.80	£127.89	5.0%	
Communities	Connected Communities (Arran Outdoor)	Angela Morrell	NAC School Group 3 days/2 nights (per person) Accompanying staff	£55.00	£58.00	£61.00	£64.00	5.0%	
Communities	Connected Communities (Arran Outdoor)	Angela Morrell	Other school Group 3 days/2 nights (per person)	£220.00	£231.00	£242.55	£254.68	5.0%	
Communities	Connected Communities (Arran Outdoor)	Angela Morrell	Other school Group 3 days/2 nights (per person) accompanying staff	£110.00	£116.00	£122.00	£128.00	5.0%	
Communities	Connected Communities (Arts)	Lesley Forsyth	Studio 1 - Commercial	£26.00	£27.00	£28.35	£29.77	5.0%	
Communities	Connected Communities (Arts)	Lesley Forsyth	Studio 1 - Non-Commercial	£18.00	£19.00	£19.95	£20.95	5.0%	
Communities	Connected Communities (Arts)	Lesley Forsyth	Studio 2 - Commercial	£19.00	£20.00	£21.00	£22.05	5.0%	
Communities	Connected Communities (Arts)	Lesley Forsyth	Studio 2 - Non-Commercial	£7.25	£8.00	£8.40	£8.82	5.0%	
Communities	Connected Communities (Arts)	Lesley Forsyth	Theatre Hire - Commercial	£71.00	£75.00	£78.75	£82.69	5.0%	
Communities	Connected Communities (Arts)	Lesley Forsyth	Theatre Hire - Non-Commercial	£42.00	£44.00	£46.20	£48.51	5.0%	
Communities	Connected Communities (Community Facilities)	Donna Morrison	Hall lets, Letting Commission and School Letting - Category 1 user (eg Commercial Activities) - SMALL ROOM	£21.40	£22.50	£23.63	£24.81	5.0%	
Communities	Connected Communities (Community Facilities)	Donna Morrison	Hall lets, Letting Commission and School Letting - Category 1 user (eg Commercial Activities) - LARGE ROOM	£43.25	£45.50	£47.78	£50.17	5.0%	
Communities	Connected Communities (Community Facilities)	Donna Morrison	Hall lets, Letting Commission and School Letting - Category 2 user (eg Family Functions) - SMALL ROOM	£12.65	£13.30	£13.97	£14.67	5.0%	
Communities	Connected Communities (Community Facilities)	Donna Morrison	Hall lets, Letting Commission and School Letting - Category 2 user (eg Family Functions) - LARGE ROOM	£25.30	£26.60	£27.93	£29.33	5.0%	
Communities	Connected Communities (Community Facilities)	Donna Morrison	Hall lets, Letting Commission and School Letting - Category 3 user (eg Agency Letting) - SMALL ROOM	£7.00	£7.35	£7.72	£8.11	5.0%	
Communities	Connected Communities (Community Facilities)	Donna Morrison	Hall lets, Letting Commission and School Letting - Category 3 user (eg Agency Letting) - LARGE ROOM	£14.00	£14.70	£15.44	£16.21	5.0%	
Communities	Connected Communities (Community Facilities)	Donna Morrison	Hall lets, Letting Commission and School Letting - Category 4 user (eg Pre 5 groups) - SMALL ROOM	£3.30	£3.30	£3.47	£3.64	0.0%	
Communities	Connected Communities (Community Facilities)	Donna Morrison	Hall lets, Letting Commission and School Letting - Category 4 user (eg Pre 5 groups) - LARGE ROOM	£6.45	£6.45	£6.77	£7.11	0.0%	
Communities	Connected Communities (Community Facilities)	Donna Morrison	Hall lets, Letting Commission and School Letting - Category 5 user (eg Disabled org's) - SMALL ROOM	£3.10	£3.25	£3.41	£3.58	5.0%	
Communities	Connected Communities (Community Facilities)	Donna Morrison	Hall lets, Letting Commission and School Letting - Category 5 user (eg Disabled Org's) - LARGE ROOM	£6.10	£6.40	£6.72	£7.06	5.0%	
Communities	Connected Communities (Community Facilities)	Donna Morrison	Astro Pitch Youth	£14.40	£15.10	£15.86	£16.65	5.0%	
Communities	Connected Communities (Community Facilities)	Donna Morrison	Astro Pitch Adult	£21.60	£22.70	£23.84	£25.03	5.0%	
Communities	Connected Communities (Community Facilities)	Donna Morrison	Stores hire Chairs (per item charge)	£0.00	£1.20	£1.26	£1.32	5.0%	
Communities	Connected Communities (Country Parks)	Lesley Forsyth	Campsite	£9.00	£10.00	£10.50	£11.03	5.0%	
Communities	Connected Communities (Country Parks)	Lesley Forsyth	Events Fields	£111.00	£117.00	£122.85	£128.99	5.0%	
Communities	Connected Communities (Country Parks)	Lesley Forsyth	Campsite Field	£67.00	£70.00	£73.50	£77.18	5.0%	
Communities	Connected Communities (Country Parks)	Lesley Forsyth	Visitor Facility Block - Full Day	£75.00	£79.00	£82.95	£87.10	5.0%	
Communities	Connected Communities (Country Parks)	Lesley Forsyth	Visitor Facility Block - Half Day	£37.50	£39.50	£41.48	£43.55	5.0%	
Communities	Connected Communities (Country Parks)	Lesley Forsyth	Portacabin Toilets	£19.00	£20.00	£21.00	£22.05	5.0%	
Communities	Connected Communities (Country Parks)	Lesley Forsyth	Racquet Hall - NAC Group / School	£14.00	£14.70	£15.44	£16.21	5.0%	
Communities	Connected Communities (Country Parks)	Lesley Forsyth	Racquet Hall - Non Commercial	£25.30	£26.60	£27.93	£29.33	5.0%	
Communities	Connected Communities (Country Parks)	Lesley Forsyth	Racquet Hall - Commercial	£43.25	£45.50	£47.78	£50.17	5.0%	
Communities	Connected Communities (Country Parks)	Lesley Forsyth	Ranger Service - All Other Groups	£30.00	£32.00	£33.60	£35.28	5.0%	
Place	Economic Growth (Planning Services)	Jim Miller	Planning Search fees	£101.00	£106.05	£111.35	£116.92	5.0%	
Place	Economic Growth (Planning Services)	Jim Miller	Section 50 Certificates	£107.40	£112.77	£118.41	£124.33	5.0%	
Place	Economic Growth (Planning Services)	Jim Miller	Press Adverts Arran	£92.00	£96.60	£101.43	£106.50	5.0%	
Place	Economic Growth (Planning Services)	Jim Miller	Press Adverts Mainland	£203.00	£213.15	£223.81	£235.00	5.0%	
Place	Economic Growth (Planning Services)	Jim Miller	All Planning Application fees:						
Place	Economic Growth (Planning Services)	Jim Miller	Operations:						
Place	Economic Growth (Planning Services)	Jim Miller	eg Construction of buildings - planning permission in principle	£600.00	£600.00	£600.00	£600.00	0.0%	
Place	Economic Growth (Planning Services)	Jim Miller	eg The erection of buildings - planning permission in principle	£600.00	£600.00	£600.00	£600.00	0.0%	
Place	Economic Growth (Planning Services)	Jim Miller	eg The erection of buildings - where the area of gross floor space to be created does not exceed 40 sq metres	£300.00	£300.00	£300.00	£300.00	0.0%	
Place	Economic Growth (Planning Services)	Jim Miller	Uses of land:						
Place	Economic Growth (Planning Services)	Jim Miller	eg The change of use of a building	£600.00	£600.00	£600.00	£600.00	0.0%	
Place	Economic Growth (Transportation)	Claire Fitzsimmons	Construction Consent Amendments	£365.00	£383.25	£402.41	£422.53	5.0%	
Place	Economic Growth (Transportation)	Claire Fitzsimmons	Supply of Traffic Count data	£200.85	£210.89	£221.43	£232.50	5.0%	
Communities	Heritage	Lesley Forsyth	Genealogy research hourly charge. Any additional costs incurred as a result of the work e.g Scotland People Vouchers, printing etc to be charged at cost	£0.00	£20.00	£21.00	£22.05	5.0%	
Communities	Libraries	Lesley Forsyth	Magnifying Sheets	£2.00	£2.10	£2.21	£2.32	5.0%	
Communities	Libraries	Lesley Forsyth	Tea/Coffee	£1.20	£1.30	£1.37	£1.44	5.0%	
Communities	Libraries	Lesley Forsyth	Street Plans	£2.90	£3.00	£3.15	£3.31	5.0%	
Communities	Libraries	Lesley Forsyth	Lost and Damaged Audio	£0.00	£0.00	£0.00	£0.00	5.0%	
Communities	Libraries	Lesley Forsyth	Book Sales (NAC Stock)	£0.00	£0.00	£0.00	£0.00	5.0%	
Communities	Libraries	Lesley Forsyth	Black and White Photocopying/Printing A4 or A3 single-sided	£0.10	£0.10	£0.11	£0.12	5.0%	
Communities	Libraries	Lesley Forsyth	Black and White Photocopying/Printing A4 or A3 double-sided	£0.20	£0.20	£0.21	£0.22	5.0%	
Communities	Libraries	Lesley Forsyth	Colour Photocopying/Printing A4 or A3 single-sided	£0.35	£0.40	£0.42	£0.44	5.0%	
Communities	Libraries	Lesley Forsyth	Colour Photocopying/Printing A4 or A3 double-sided	£0.70	£0.80	£0.84	£0.88	5.0%	
Communities	Libraries	Lesley Forsyth	DVD Lending Service - DVD's per Week hire	£1.75	£1.80	£1.89	£1.98	5.0%	
Communities	Libraries	Lesley Forsyth	DVD Lending Service - Day ones (New releases) 2 nights hire	£2.00	£2.10	£2.21	£2.32	5.0%	
Communities	Libraries	Lesley Forsyth	Audio Charges - CD	£0.30	£0.30	£0.32	£0.34	5.0%	
Communities	Libraries	Lesley Forsyth	Room Hire - Category 1 user (eg Commercial Activities) - SMALL ROOM	£21.40	£22.50	£23.63	£24.81	5.0%	
Communities	Libraries	Lesley Forsyth	Room Hire - Category 2 user (eg Family Functions) - SMALL ROOM	£12.65	£13.30	£13.97	£14.67	5.0%	
Communities	Libraries	Lesley Forsyth	Room Hire - Category 3 user (eg Agency Letting) - SMALL ROOM	£7.00	£7.35	£7.72	£8.11	5.0%	
Communities	Libraries	Lesley Forsyth	Room Hire - Category 4 user (eg Pre 5 groups) - SMALL ROOM	£3.30	£3.30	£3.47	£3.64	0.0%	
Communities	Libraries	Lesley Forsyth	Room Hire - Category 5 user (eg Disabled org's) - SMALL ROOM	£3.10	£3.25	£3.41	£3.58	5.0%	
Place	Energy and Sustainability	Agnes Piatek-Badnerek	Electric Vehicle Charging Point - Destination/Kwh	£0.19	£0.19	£0.19	£0.19	0.0%	

Directorate	Service	Manager	Charge Description	Current Approved Charge (2022/23) £	Proposed Charge (2023/24)	Indicative Charge (2024/25)	Indicative Charge (2025/26)	Basis of increase 23-24 %	Note
Place	Energy and Sustainability	Agnes Piatek-Badnerek	Electric Vehicle Charging Point - Journey/Kwh	£0.30	£0.30	£0.30	£0.30	0.0%	
Place	Protective Services (Building Standards)	Scott McKenzie	Clearance Certificates	£235.10	£246.86	£259.20	£272.16	5.0%	
Place	Protective Services (Building Standards)	Scott McKenzie	Searches	£101.00	£106.05	£111.35	£116.92	5.0%	
Place	Protective Services (Building Standards)	Scott McKenzie	Section 50 Certificates	£125.00	£131.25	£137.81	£144.70	5.0%	
Place	Protective Services (Building Standards)	Scott McKenzie	Section 89 Certificates	£408.80	£429.24	£450.70	£473.24	5.0%	
Place	Protective Services (Environmental Health)	Scott McKenzie	Bacteriological Swimming Pool Sampling	£51.00	£53.55	£56.23	£59.04	5.0%	
Place	Protective Services (Environmental Health)	Scott McKenzie	Legionelia Swimming Pool Sampling	£95.00	£99.75	£104.74	£109.98	5.0%	
Place	Protective Services (Environmental Health)	Scott McKenzie	Food Hygiene Training Delegate Charge	£29.00	£30.45	£31.97	£33.57	5.0%	
Place	Protective Services (Environmental Health)	Scott McKenzie	Chemical Swimming Pool Sampling	£70.00	£73.50	£77.18	£81.04	5.0%	
Place	Protective Services (Environmental Health)	Scott McKenzie	Pest Control - Fumigations/Sprays for heavy infestations e.g. bedbugs, fleas includes survey and revisit.	£77.00	£80.90	£84.95	£89.20	5.0%	
Place	Protective Services (Environmental Health)	Scott McKenzie	Pest Control Charge - Insects (Domestic)	£50.00	£52.50	£55.13	£57.89	5.0%	
Place	Protective Services (Environmental Health)	Scott McKenzie	Pest Control Charge - Rats/Mice/Insects (Commercial)	£77.00	£80.90	£84.95	£89.20	5.0%	
Place	Protective Services (Environmental Health)	Scott McKenzie	Pest Control Charge - Rats/Mice/Squirrels (Domestic) includes up to 3 visits.	£77.00	£80.90	£84.95	£89.20	5.0%	
Place	Protective Services (Environmental Health)	Scott McKenzie	Pest Control Charge - Wasp Nests/Bees	£50.00	£52.50	£55.13	£57.89	5.0%	
Place	Protective Services (Environmental Health)	Scott McKenzie	Section 50 Certificates	£125.00	£131.25	£137.81	£144.70	5.0%	
Place	Protective Services (Environmental Health)	Scott McKenzie	Certificate of Compliance (not required as part of licence application)	£100.00	£105.00	£110.25	£115.76	5.0%	
Place	Protective Services (Environmental Health)	Scott McKenzie	Health Certificate for export to China	£36.00	£37.80	£39.69	£41.67	5.0%	
Place	Protective Services (Trading Standards)	Scott McKenzie	Liquid fuel measuring instruments - first meter tested	£159.00	£166.95	£175.30	£184.07	5.0%	
Place	Protective Services (Trading Standards)	Scott McKenzie	Liquid fuel measuring instruments - each additional meter tested during same visit	£98.00	£102.90	£108.05	£113.45	5.0%	
Place	Protective Services (Trading Standards)	Scott McKenzie	All other weighing and measuring equipment - one officer on site (per hour)	£86.00	£90.30	£94.82	£99.56	5.0%	
Place	Protective Services (Trading Standards)	Scott McKenzie	All other weighing and measuring equipment- two or more officers on site (per hour)	£138.00	£144.90	£152.15	£159.76	5.0%	
Place	Bereavement Service	Wallace Turpie/ David Mackay	Interment of Eighteen and Over	£806.00	£846.00	£888.30	£932.72	5.0%	
Place	Bereavement Service	Wallace Turpie/ David Mackay	Purchase of Exclusive Right of Burial (New Lair)	£859.00	£902.00	£947.10	£994.46	5.0%	
Place	Bereavement Service	Wallace Turpie/ David Mackay	Purchase of Exclusive Right of Burial (Woodland Area)	£859.00	£902.00	£947.10	£994.46	5.0%	
Place	Bereavement Service	Wallace Turpie/ David Mackay	Interment of Cremated Remains (Aged 18 and over)	£228.00	£239.00	£250.95	£263.50	5.0%	
Place	Bereavement Service	Wallace Turpie/ David Mackay	Memorial Foundation	£176.00	£185.00	£194.25	£203.96	5.0%	
Place	Bereavement Service	Wallace Turpie/ David Mackay	Dis-interments	£970.00	£1,019.00	£1,069.95	£1,123.45	5.0%	
Place	Bereavement Service	Wallace Turpie/ David Mackay	Interment in common ground	£252.00	£265.00	£278.25	£292.16	5.0%	
Place	Bereavement Service	Wallace Turpie/ David Mackay	Purchase of Exclusive Right of Burial - Cremated Remains Only (New Lair)	£471.00	£495.00	£519.75	£545.74	5.0%	
Place	Bereavement Service	Wallace Turpie/ David Mackay	Purchase of Exclusive Right of Burial - Cremated Remains Only in Garden of Remembrance (New Lair)	£471.00	£495.00	£519.75	£545.74	5.0%	
Place	Bereavement Service	Wallace Turpie/ David Mackay	Interment of Eighteen and Over (Saturdays and Public Holidays)	£1,209.00	£1,269.00	£1,332.45	£1,399.07	5.0%	
Place	Bereavement Service	Wallace Turpie/ David Mackay	Transfer of Title Deeds/Duplicate Title Deeds	£21.00	£22.00	£23.10	£24.26	5.0%	
Place	Bereavement Service	Wallace Turpie/ David Mackay	Memorial permit	£44.00	£46.00	£48.30	£50.72	5.0%	
School Meals	FM	Carolyn Hope	Secondary School meals	£2.05	£2.05	£2.15	£2.26	0.0%	
School Meals	FM	Carolyn Hope	Primary School meals	£2.05	£2.05	£2.15	£2.26	0.0%	
Place	Largs Car Park	Wallace Turpie/ David Mackay	Car park Charges - up to 1 hour	£1.00	£1.00	£1.00	£1.00	0.0%	
Place	Largs Car Park	Wallace Turpie/ David Mackay	Car park Charges - over 1 hour up to 3 hours	£3.00	£3.00	£3.00	£3.00	0.0%	
Place	Largs Car Park	David Hammond	Car park Charges - over 3 hours	£5.00	£5.00	£5.00	£5.00	0.0%	
Place	Streetscene Services	Wallace Turpie/ David Mackay	Abandoned Trolley Charge	£33.00	£35.00	£36.75	£38.59	5.0%	
Place	Streetscene Services	Wallace Turpie/ David Mackay	Grass Cutting Scheme	£70.00	£74.00	£77.70	£81.59	5.0%	
Place	Transport Services	Gordon Mitchell	Car Inspection	£30.00	£31.50	£33.08	£34.73	5.0%	
Place	Transport Services	Gordon Mitchell	MOT Class 4	£54.85	£54.85	£54.85	£54.85	0.0%	
Place	Transport Services	Gordon Mitchell	MOT Class 5	£59.55	£59.55	£59.55	£59.55	0.0%	
Place	Transport Services	Gordon Mitchell	MOT Class 7	£58.60	£58.60	£58.60	£58.60	0.0%	
Place	Transport Services	Gordon Mitchell	Tachograph Calibration	£58.00	£60.90	£63.95	£67.15	5.0%	
Place	Transport Services	Gordon Mitchell	Tachograph 2 year Inspection	£40.00	£42.00	£44.10	£46.31	5.0%	
Place	Transport Services	Gordon Mitchell	Tachograph 6 year Inspection	£58.00	£60.90	£63.95	£67.15	5.0%	
Place	Transport Services	Gordon Mitchell	Per hire charge for transport hires to external groups.	£23.00	£24.15	£25.36	£26.63	5.0%	
Place	Roads	Campbell Dempster	Section 56 Roads Opening Permit Vehicle Access Crossing	£74.00	£78.00	£81.90	£86.00	5.0%	
Place	Roads	Campbell Dempster	Section 56 Road Opening Permit Other works involving excavation in the public road	£208.00	£218.00	£228.90	£240.35	5.0%	
Place	Roads	Campbell Dempster	Section 56 Road Opening Permit Other works involving excavation in the public road. Duration charge for additional works	£98.00	£103.00	£108.15	£113.56	5.0%	
Place	Roads	Campbell Dempster	Section 58 Road Occupation Permits Builders Materials - for up to 4 weeks	£86.00	£90.00	£94.50	£99.23	5.0%	
Place	Roads	Campbell Dempster	Section 58 Road Occupation Permits Cranes - for up to 4 weeks	£86.00	£90.00	£94.50	£99.23	5.0%	
Place	Roads	Campbell Dempster	Section 58 Road Occupation Permits Scaffolding - for up to 4 weeks	£86.00	£90.00	£94.50	£99.23	5.0%	
Place	Roads	Campbell Dempster	Section 85 Skip Permits - for up to 4 weeks	£51.00	£54.00	£56.70	£59.54	5.0%	
Place	Roads	Campbell Dempster	Temporary Traffic Signal Permit (three way or more only). This would be in addition to Section 56 charge.	£122.00	£128.00	£134.40	£141.12	5.0%	

Directorate	Service	Manager	Charge Description	Current Approved Charge (2022/23) £	Proposed Charge (2023/24)	Indicative Charge (2024/25)	Indicative Charge (2025/26)	Basis of increase 23-24 %	Note
Place	Roads	Campbell Dempster	Temporary Traffic Signal Permit (three way or more only). This would be in addition to Section 56 charge. Duration charge for additional week.	£122.00	£128.00	£134.40	£141.12	5.0%	
Place	Roads	Campbell Dempster	Property Enquiry Adoption Plan	£37.00	£39.00	£40.95	£43.00	5.0%	
Place	Roads	Campbell Dempster	NRSWA Section 109 Permission	£317.00	£333.00	£349.65	£367.13	5.0%	
Place	Roads	Campbell Dempster	NRSWA Public Utility Sample Inspections	£36.00	£36.00	£36.00	£36.00	0.0%	
Place	Roads	Campbell Dempster	5 day Temporary Traffic Order (by notice)	£426.00	£447.00	£469.35	£492.82	5.0%	
Place	Roads	Campbell Dempster	Emergency Temporary Traffic Order (by notice)	£426.00	£447.00	£469.35	£492.82	5.0%	
Place	Roads	Campbell Dempster	Temporary Traffic Orders (advertised in press). Advertising costs are extra.	£658.00	£691.00	£725.55	£761.83	5.0%	
Place	Roads	Campbell Dempster	Supply of Traffic Count Data. Price per site.	£208.00	£218.00	£228.90	£240.35	5.0%	
Place	Roads	Campbell Dempster	Supply / Use of information from the Saturn and ParamicsTraffic Models	£1,340.00	£1,407.00	£1,477.35	£1,551.22	5.0%	
Place	Roads	Campbell Dempster	Neighbourhood Watch Signs	£37.00	£39.00	£40.95	£43.00	5.0%	
Place	Roads	Campbell Dempster	Switching off Traffic Signals for third parties	£147.00	£154.00	£161.70	£169.79	5.0%	
Place	Roads	Campbell Dempster	Temporary signs for events.	£98.00	£103.00	£108.15	£113.56	5.0%	
Place	Roads	Campbell Dempster	Signs for new Housing Developments	£378.00	£397.00	£416.85	£437.69	5.0%	
Place	Roads	Campbell Dempster	H Bar Markings (Access protection markings)	£61.00	£64.00	£67.20	£70.56	5.0%	
Place	Roads	Campbell Dempster	Car Park Charges (Bellmans Close) - Up to 60 minutes	£1.50	£1.50	£1.50	£1.50	0.0%	
Place	Roads	Campbell Dempster	Car Park Charges (Bellmans Close) - Up to 120 minutes	£2.00	£2.00	£2.00	£2.00	0.0%	
Place	Roads	Campbell Dempster	Car Park Charges (Bellmans Close) - Up to 240 minutes	£3.50	£3.50	£3.50	£3.50	0.0%	
Place	Waste Resources	David Mackay	New/Replacement Waste Container 360 Litre	£75.01	£78.76	£82.70	£86.84	5.0%	
Place	Waste Resources	David Mackay	New/Replacement Waste Container 1100 Litre	£382.14	£429.91	£451.41	£473.98	12.5%	
Place	Waste Resources	David Mackay	New/Replacement Waste Container 1280 Litre	£444.65	£500.23	£525.24	£551.50	12.5%	
Place	Waste Resources	David Mackay	Collection and Disposal of Commercial White Goods per item	£150.12	£157.63	£165.51	£173.79	5.0%	
Place	Waste Resources	David Mackay	Bin Repair - standard lock supply & fitting	£22.71	£23.85	£25.04	£26.29	5.0%	
Place	Waste Resources	David Mackay	Bin Repair - new forest lock lock supply & fitting	£33.00	£34.65	£36.38	£38.20	5.0%	
Place	Waste Resources	David Mackay	Bin Repair - push to lock supply & fitting	£45.84	£48.13	£50.54	£53.07	5.0%	
Place	Waste Resources	David Mackay	Bin Repair - lid supplied & lock fixed cost	£141.35	£148.42	£155.84	£163.63	5.0%	
Place	Waste Resources	David Mackay	Bin Repair - Push to lock lid and lock supply & fitting	£164.48	£172.70	£181.34	£190.41	5.0%	
Place	Waste Resources	David Mackay	BIN Repair - one front wheel supplied and fitted cost	£73.86	£77.55	£81.43	£85.50	5.0%	
Place	Waste Resources	David Mackay	Bin Repair - one back wheel supplied and fitted cost	£80.00	£84.00	£88.20	£92.61	5.0%	
Place	Waste Resources	David Mackay	New/Replacement Waste Container 240 Litre	£45.50	£47.78	£50.17	£52.68	5.0%	
Place	Waste Resources	David Mackay	New/Replacement Waste Container 140 Litre	£31.26	£32.82	£34.46	£36.18	5.0%	
Place	Waste Resources	David Mackay	New/Replacement Waste Container 660 Litre	£319.50	£359.44	£377.41	£396.28	12.5%	
Place	Waste Resources	David Mackay	Special Uplift Charges	£25.20	£26.46	£27.78	£29.17	5.0%	
Place	Waste Resources	David Mackay	Special Uplift individual item Charges	£5.04	£5.29	£5.55	£5.83	5.0%	
Place	Waste Resources	David Mackay	Special Uplift Squad - 30 min	£50.23	£52.74	£55.38	£58.15	5.0%	
Place	Waste Resources	David Mackay	Special Uplift Squad - 60 min	£100.45	£105.47	£110.74	£116.28	5.0%	
Place	Waste Resources	David Mackay	Special Uplift - disposal - 1/4te	£37.40	£39.27	£41.23	£43.29	5.0%	
Place	Waste Resources	David Mackay	Special Uplift - disposal - 1/2te	£74.79	£78.53	£82.46	£86.58	5.0%	
Place	Waste Resources	David Mackay	Special Uplift - disposal - Te	£149.58	£157.06	£164.91	£173.16	5.0%	
Place	Waste Resources	David Mackay	Commercial Refuse Scheduled Bin Uplift Residual Waste Service 240 Litre Bin	£5.81	£6.10	£6.41	£6.73	5.0%	
Place	Waste Resources	David Mackay	Commercial Refuse Scheduled Bin Uplift Residual Waste Service 360 Litre Bin	£8.72	£9.16	£9.62	£10.10	5.0%	
Place	Waste Resources	David Mackay	Commercial Refuse Scheduled Bin Uplift Residual Waste Service 660 Litre Bin	£15.97	£16.77	£17.61	£18.49	5.0%	
Place	Waste Resources	David Mackay	Commercial Refuse Scheduled Bin Uplift Residual Waste Service 1100 Litre Bin	£26.64	£27.97	£29.37	£30.84	5.0%	
Place	Waste Resources	David Mackay	Commercial Refuse Scheduled Bin Uplift Residual Waste Service 1280 Litre Bin	£31.07	£32.62	£34.25	£35.96	5.0%	
Place	Waste Resources	David Mackay	Sub-Contracted Commercial Collection Residual Waste 240 Litre bin	£6.27	£6.58	£6.91	£7.26	5.0%	
Place	Waste Resources	David Mackay	Sub-Contracted Commercial Collection Residual Waste 360 Litre bin	£9.41	£9.88	£10.37	£10.89	5.0%	
Place	Waste Resources	David Mackay	Sub-Contracted Commercial Collection Residual Waste 660 Litre bin	£17.23	£18.09	£18.99	£19.94	5.0%	
Place	Waste Resources	David Mackay	Sub-Contracted Commercial Collection Residual Waste 1100 Litre bin	£28.75	£30.19	£31.70	£33.29	5.0%	
Place	Waste Resources	David Mackay	Sub-Contracted Commercial Collection Residual Waste 1280 Litre bin	£33.54	£35.22	£36.98	£38.83	5.0%	
Place	Waste Resources	David Mackay	Commercial Refuse Scheduled Bin Uplift Food/Organic 140 Litre Bin	£4.86	£5.10	£5.36	£5.63	5.0%	
Place	Waste Resources	David Mackay	Commercial Refuse Scheduled Bin Uplift Garden Waste 240 Litre Bin	£8.33	£8.75	£9.19	£9.65	5.0%	
Place	Waste Resources	David Mackay	Commercial Refuse Scheduled Bin Uplift Food/Organic 500 Litre Bin	£17.38	£18.25	£19.16	£20.12	5.0%	
Place	Waste Resources	David Mackay	Sub-Contracted Commercial Collection Mixed Recyclate 240 Litre bin	£4.85	£5.09	£5.34	£5.61	5.0%	
Place	Waste Resources	David Mackay	Sub-Contracted Charity Mixed Recycling Waste 140 Litre bin	£1.82	£1.91	£2.01	£2.11	5.0%	
Place	Waste Resources	David Mackay	Subcontractor Commercial Refuse Scheduled Bin Uplift Food/Organic 140 Litre Bin	£6.17	£6.48	£6.80	£7.14	5.0%	
Place	Waste Resources	David Mackay	Subcontractor Commercial Refuse Scheduled Bin Uplift Garden Waste 240 Litre Bin	£10.58	£11.11	£11.67	£12.25	5.0%	
Place	Waste Resources	David Mackay	SubcontractorCommercial Refuse Scheduled Bin Uplift Food/Organic 500 Litre Bin	£22.01	£23.11	£24.27	£25.48	5.0%	
Place	Waste Resources	David Mackay	Charity Refuse Scheduled Bin Uplift Residual Waste Service 240 Litre Bin	£2.91	£3.06	£3.21	£3.37	5.0%	
Place	Waste Resources	David Mackay	Charity Refuse Scheduled Bin Uplift Residual Waste Service 360 Litre Bin	£4.37	£4.59	£4.82	£5.06	5.0%	
Place	Waste Resources	David Mackay	Charity Refuse Scheduled Bin Uplift Residual Waste Service 660 Litre Bin	£7.99	£8.39	£8.81	£9.25	5.0%	
Place	Waste Resources	David Mackay	Charity Refuse Scheduled Bin Uplift Residual Waste Service 1100 Litre Bin	£13.31	£13.98	£14.68	£15.41	5.0%	
Place	Waste Resources	David Mackay	Charity Refuse Scheduled Bin Uplift Residual Waste Service 1280 Litre Bin	£15.53	£16.31	£17.13	£17.99	5.0%	
Place	Waste Resources	David Mackay	Charity Scheduled Bin Uplift Mixed Recyclate Service 140 Litre Bin	£1.31	£1.38	£1.45	£1.52	5.0%	
Place	Waste Resources	David Mackay	Charity Scheduled Bin Uplift Mixed Recyclate Service 240 Litre Bin	£2.25	£2.36	£2.48	£2.60	5.0%	
Place	Waste Resources	David Mackay	Charity Scheduled Bin Uplift Mixed Recyclate Service 360 Litre Bin	£3.36	£3.53	£3.71	£3.90	5.0%	
Place	Waste Resources	David Mackay	Charity Scheduled Bin Uplift Mixed Recyclate Service 660 Litre Bin	£6.18	£6.49	£6.81	£7.15	5.0%	
Place	Waste Resources	David Mackay	Charity Scheduled Bin Uplift Mixed Recyclate Service 1100 Litre Bin	£10.29	£10.80	£11.34	£11.91	5.0%	
Place	Waste Resources	David Mackay	Charity Scheduled Bin Uplift Mixed Recyclate Service 1280 Litre Bin	£11.96	£12.56	£13.19	£13.85	5.0%	
Place	Waste Resources	David Mackay	Charity Scheduled Bin Uplift Food/Organic 140 Litre Bin	£2.44	£2.56	£2.69	£2.82	5.0%	
Place	Waste Resources	David Mackay	Charity Scheduled Bin Uplift Garden Waste 240 Litre Bin	£4.18	£4.39	£4.61	£4.84	5.0%	
Place	Waste Resources	David Mackay	Charity Scheduled Bin Uplift Food/Organic 500 Litre Bin	£8.68	£9.11	£9.57	£10.05	5.0%	
Place	Waste Resources	David Mackay	Commercial Refuse Scheduled Bin Uplift Mixed Recyclate Service 140 Litre Bin	£2.61	£2.74	£2.88	£3.02	5.0%	
Place	Waste Resources	David Mackay	Commercial Refuse Scheduled Bin Uplift Mixed Recyclate Service 240 Litre Bin	£4.48	£4.70	£4.94	£5.19	5.0%	
Place	Waste Resources	David Mackay	Commercial Refuse Scheduled Bin Uplift Mixed Recyclate Service 360 Litre Bin	£6.74	£7.08	£7.43	£7.80	5.0%	
Place	Waste Resources	David Mackay	Commercial Refuse Scheduled Bin Uplift Mixed Recyclate Service 660 Litre Bin	£12.34	£12.96	£13.61	£14.29	5.0%	
Place	Waste Resources	David Mackay	Commercial Refuse Scheduled Bin Uplift Mixed Recyclate Service 1100 Litre Bin	£20.57	£21.60	£22.68	£23.81	5.0%	
Place	Waste Resources	David Mackay	Commercial Refuse Scheduled Bin Uplift Mixed Recyclate Service 1280 Litre Bin	£23.93	£25.13	£26.39	£27.71	5.0%	

Directorate	Service	Manager	Charge Description	Current Approved Charge (2022/23) £	Proposed Charge (2023/24)	Indicative Charge (2024/25)	Indicative Charge (2025/26)	Basis of increase 23-24 %	Note
Place	Waste Resources	David Mackay	Sub-Contracted Commercial Collection Residual Waste 140 Litre bin	£3.68	£3.86	£4.05	£4.25	5.0%	
Place	Waste Resources	David Mackay	Charity Refuse Scheduled Bin Uplift Residual Waste Service 140 Litre Bin	£1.69	£1.77	£1.86	£1.95	5.0%	
Place	Waste Resources	David Mackay	Sub-Contracted Charity Residual Waste 140 Litre bin	£1.84	£1.93	£2.03	£2.13	5.0%	
Place	Waste Resources	David Mackay	Subcontractor Charity Commercial Collection Garden Waste 240 Litre bin	£5.30	£5.57	£5.85	£6.14	5.0%	
Place	Waste Resources	David Mackay	Commercial Refuse Scheduled Bin Uplift Residual Waste Service 140 Litre Bin	£3.39	£3.56	£3.74	£3.93	5.0%	
Place	Waste Resources	David Mackay	Sack Sales Pre-Paid - Trade Recycling per 100	£125.66	£131.94	£138.54	£145.47	5.0%	
Place	Waste Resources	David Mackay	Sack Sales Pre-Paid - Trade Waste per 50	£121.79	£127.88	£134.27	£140.98	5.0%	
Place	Waste Resources	David Mackay	Sub contract Sack Sales Pre-Paid - Trade Recycling per 100	£134.15	£140.86	£147.90	£155.30	5.0%	
Place	Waste Resources	David Mackay	Sub contract Sack Sales Pre-Paid - Trade Waste per 50	£133.06	£139.71	£146.70	£154.04	5.0%	
Place	Waste Resources	David Mackay	Sub-Contracted Charity Residual Waste 240 Litre bin	£3.14	£3.30	£3.47	£3.64	5.0%	
Place	Waste Resources	David Mackay	Sub-Contracted Charity Residual Waste 360 Litre bin	£4.70	£4.94	£5.19	£5.45	5.0%	
Place	Waste Resources	David Mackay	Sub-Contracted Charity Residual Waste 660 Litre bin	£8.62	£9.05	£9.50	£9.98	5.0%	
Place	Waste Resources	David Mackay	Sub-Contracted Charity Residual Waste 1100 Litre bin	£14.37	£15.09	£15.84	£16.63	5.0%	
Place	Waste Resources	David Mackay	Sub-Contracted Charity Residual Waste 1280 Litre bin	£16.77	£17.61	£18.49	£19.41	5.0%	
Place	Waste Resources	David Mackay	Sub-Contracted Charity Mixed Recycling Waste 240 Litre bin	£2.44	£2.56	£2.69	£2.82	5.0%	
Place	Waste Resources	David Mackay	Sub-Contracted Charity Mixed Recycling Waste 360 Litre bin	£3.64	£3.82	£4.01	£4.21	5.0%	
Place	Waste Resources	David Mackay	Sub-Contracted Charity Mixed Recycling Waste 660 Litre bin	£6.66	£6.99	£7.34	£7.71	5.0%	
Place	Waste Resources	David Mackay	Sub-Contracted Charity Mixed Recycling Waste 1100 Litre bin	£11.10	£11.66	£12.24	£12.85	5.0%	
Place	Waste Resources	David Mackay	Sub-Contracted Charity Mixed Recycling Waste 1280 Litre bin	£12.92	£13.57	£14.25	£14.96	5.0%	
Place	Waste Resources	David Mackay	Sub-Contracted Charity Food/Organic Waste 140 Litre bin	£3.09	£3.24	£3.40	£3.57	5.0%	
Place	Waste Resources	David Mackay	Sub-Contracted Charity Food/Organic Waste 500 Litre bin	£11.00	£11.55	£12.13	£12.74	5.0%	
Place	Waste Resources	David Mackay	Sub-Contracted Commercial Collection Mixed Recyclate 240 Litre bin	£4.85	£5.09	£5.34	£5.61	5.0%	
Place	Waste Resources	David Mackay	Sub-Contracted Commercial Collection Mixed Recyclate 360 Litre bin	£7.27	£7.63	£8.01	£8.41	5.0%	
Place	Waste Resources	David Mackay	Sub-Contracted Commercial Collection Mixed Recyclate 660 Litre bin	£13.31	£13.98	£14.68	£15.41	5.0%	
Place	Waste Resources	David Mackay	Sub-Contracted Commercial Collection Mixed Recyclate 1100 Litre bin	£22.21	£23.32	£24.49	£25.71	5.0%	
Place	Waste Resources	David Mackay	Sub-Contracted Commercial Collection Mixed Recyclate 1280 Litre bin	£25.81	£27.10	£28.46	£29.88	5.0%	
Place	Waste Resources	David Mackay	Event container delivery & uplift	£69.46	£72.93	£76.58	£80.41	5.0%	
Place	Waste Resources	David Mackay	Contamination charge - 140/240/360 ltr bins	£17.37	£18.24	£19.15	£20.11	5.0%	
Place	Waste Resources	David Mackay	Contamination charge - 500/660/1100/1280 ltr bins	£40.52	£42.55	£44.68	£46.91	5.0%	
Place	Waste Resources	David Mackay	Container retrieval - 140/240/360 ltr bins	£17.37	£18.24	£19.15	£20.11	5.0%	
Place	Waste Resources	David Mackay	Container retrieval - 500/660/1100/1280 ltr bins	£40.52	£42.55	£44.68	£46.91	5.0%	
Place	Waste Resources	David Mackay	Arran Yellow Tip Permit	£58.68	£61.61	£64.69	£67.92	5.0%	
Place	Waste Resources	David Mackay	Arran Blue Tip Permit	£97.71	£102.60	£107.73	£113.12	5.0%	
Place	Waste Resources	David Mackay	Green - Treatment per Te	£57.89	£60.78	£63.82	£67.01	5.0%	
Place	Waste Resources	David Mackay	Soil - Treatment per Te	£34.73	£36.47	£38.29	£40.20	5.0%	
Place	Waste Resources	David Mackay	Scrap - Treatment per Te	£34.73	£36.47	£38.29	£40.20	5.0%	
Place	Waste Resources	David Mackay	Wood - Treatment per Te	£34.73	£36.47	£38.29	£40.20	5.0%	
Place	Waste Resources	David Mackay	Plastics - Treatment per Te	£57.89	£60.78	£63.82	£67.01	5.0%	
Place	Waste Resources	David Mackay	Bricks/rubble - Treatment per Te	£34.73	£36.47	£38.29	£40.20	5.0%	
Place	Waste Resources	David Mackay	Lampheads - Treatment per Te	£34.73	£36.47	£38.29	£40.20	5.0%	
Place	Waste Resources	David Mackay	Void Uplift bin charge (Up to full set)	£50.23	£52.74	£55.38	£58.15	5.0%	
Place	Waste Resources	David Mackay	Special uplift - Confidential waste per bag	£6.22	£6.53	£6.86	£7.20	5.0%	
Place	Waste Resources	David Mackay	Direct disposal and treatment EFW per Te	£149.58	£157.06	£164.91	£173.16	5.0%	

Directorate	North Ayrshire Council General Services Revenue Budget 2023-24										
	Summary by Directorate										
	Subjective Analysis										
	Other Agencies, Bodies & Persons										
	Employee Costs £000	Property Costs £000	Supplies & Services £000	Transport & Plant Costs £000	Admin Costs £000	Transfer Payments £000	Other Expenditure £000	Capital Financing Costs £000	Income £000	TOTAL £000	
Chief Executives	16,861	68	3,035	25	1,330	1,948	853	0	0	(4,219)	19,901
Communities	135,442	1,355	25,100	137	268	12,665	580	0	78	(5,354)	170,271
Place	44,628	21,388	9,339	7,383	771	16,327	0	182	0	(46,513)	53,506
Other Corporate Items	1,895	355	19,069	302	2,202	4,778	34,074	516	17,321	(36,624)	43,888
Total Expenditure	198,827	23,166	56,543	7,847	4,571	35,718	35,507	698	17,399	(92,710)	287,566
Health & Social Care Partnership											118,591
Revised Total Expenditure	198,827	23,166	56,543	7,847	4,571	35,718	35,507	698	17,399	(92,710)	406,157

Funded by:

AEF	0	0	0	0	0	0	2,803	0	0	(339,788)	(336,985)
Council Tax	0	0	0	0	0	0	12,930	0	0	(78,599)	(65,669)
Contribution from Reserves	0	0	0	0	0	0	0	0	0	(3,503)	(3,503)
Total Funding	0	0	0	0	0	0	15,733	0	0	(421,890)	(406,157)

Objective Analysis	North Ayrshire Council General Services Revenue Budget 2023-24										
	Finance & Corporate Support										
	Subjective Analysis										
	Other Agencies, Bodies & Persons										
	Employee Costs £000	Property Costs £000	Supplies & Services £000	Transport Costs £000	Admin Costs £000	Transfer Payments £000	Other Expenditure £000	Capital Financing £000	Income £000	TOTAL £000	
Chief Executive's Office	190	0	1	1	3	0	0	0	0	195	
Change Programme	8	0	0	0	0	0	0	0	0	8	
Audit,Fraud,Safety & Insurance	851	61	31	5	22	7	0	0	(297)	681	
Corporate Procurement	1,004	0	11	2	6	108	0	0	(158)	974	
Financial Services	1,427	0	165	1	29	2	0	0	(173)	1,450	
Revenues	558	0	55	1	169	0	0	0	(1,289)	(506)	
Employee Services	863	0	59	0	1	4	0	0	(31)	895	
HR & OD	673	0	21	0	26	422	0	0	(65)	1,076	
ICT	3,286	0	2,223	5	9	0	0	0	(239)	5,284	
Business Support	1,385	0	6	0	2	0	0	0	(135)	1,258	
Customer Services	2,624	0	247	2	48	1,153	853	0	(948)	3,977	
Transformation Services	691	0	9	1	1	38	0	0	0	740	
Legal & Licensing	1,156	0	32	5	38	0	0	0	(735)	496	
Policy,Performance & Elections	447	0	20	1	12	7	0	0	0	488	
Communications	463	0	8	1	4	0	0	0	(7)	469	
Civil Contingencies	0	0	0	0	0	60	0	0	0	60	
Committee Services	536	6	114	0	7	59	0	0	(112)	611	
Member Services	275	0	31	0	948	88	0	0	(8)	1,333	
Information Governance	425	0	2	0	3	0	0	0	(21)	410	
Total	16,861	68	3,035	25	1,330	1,948	853	0	(4,219)	19,900	

Objective Analysis	North Ayrshire Council General Services Revenue Budget 2023-24										
	Education & Youth Employment										
	Subjective Analysis										
	Employee Costs £000	Property Costs £000	Supplies & Services £000	Transport Costs £000	Admin Costs £000	Other Agencies, Bodies & Persons £000	Transfer Payments £000	Other Expenditure £000	Capital Financing £000	Income £000	TOTAL £000
Early Years Education	13,975	9	353	4	36	4,536	0	0	0	0	18,913
Primary Education	37,995	0	2,307	9	0	77	0	0	0	(55)	40,333
Secondary Education	40,251	0	14,694	8	0	97	0	0	0	(63)	54,987
Additional Support Needs	14,762	0	53	50	30	1,958	0	0	0	(267)	16,586
Education - Other	3,764	156	342	10	86	1,239	580	0	78	(1,189)	5,066
Pupil Equity Fund	4,162	0	0	0	0	0	0	0	0	0	4,162
Facilities Management	13,626	952	6,531	22	23	10	0	0	0	(3,123)	18,041
Connected Communities	6,908	238	819	34	93	4,746	0	0	0	(656)	12,183
Total	135,442	1,355	25,100	137	268	12,665	580	0	78	(5,354)	170,271

Objective Analysis	North Ayrshire Council General Services Revenue Budget 2023-24										
	Place										
	Subjective Analysis										
	Other Agencies, Bodies & Persons										
	Employee Costs £000	Property Costs £000	Supplies & Services £000	Transport Costs £000	Admin Costs £000	Transfer Payments £000	Other Expenditure £000	Capital Financing £000	Income £000	TOTAL £000	
Directorate & Support	200	0	2	0	7	0	0	0	(23)	187	
Building Services	9,164	113	5,623	547	11	2,152	0	0	0	(20,153)	(2,542)
Property Governance	688	5	41	3	103	61	0	0	0	(908)	(7)
Planning Services	775	0	101	4	21	30	0	0	0	(609)	322
Protective Services	2,012	0	59	20	15	148	0	0	0	(872)	1,383
Other Housing	4,504	2,543	122	51	56	1,943	0	104	0	(6,414)	2,908
Roads	4,569	28	2,211	31	79	1,098	0	0	0	(1,125)	6,891
Streetscene	7,204	200	316	129	21	148	0	0	0	(2,936)	5,082
Waste Resources	5,379	20	364	160	66	6,341	0	78	0	(2,725)	9,683
Economic Development	3,189	36	34	21	34	1,558	0	0	0	(514)	4,360
Growth & Investment	109	0	5	1	4	103	0	0	0	0	223
Property Management & Investment	4,474	13,205	332	52	338	81	0	0	0	(8,698)	9,784
Energy & Sustainability	412	5,211	4	1	4	217	0	0	0	(682)	5,167
Internal Transport	1,947	28	124	6,363	11	2,448	0	0	0	(856)	10,065
Total	44,628	21,388	9,339	7,383	771	16,327	0	182	0	(46,513)	53,506

Objective Analysis	North Ayrshire Council General Services Revenue Budget 2023-24										
	Other Corporate Items										
	Subjective Analysis										
	Other Agencies, Bodies & Persons										
	Employee Costs £000	Property Costs £000	Supplies & Services £000	Transport Costs £000	Admin Costs £000	Transfer Payments £000	Other Expenditure £000	Capital Financing £000	Income £000	TOTAL £000	
Joint Boards	0	0	0	0	0	3,509	0	0	0	3,509	
Pension Costs	1,895	0	0	0	0	0	0	0	0	1,895	
Loan Charges & Capital Charges	0	0	0	0	0	0	0	17,321	(80)	17,241	
Central Telephones	0	0	0	0	350	0	0	0	0	350	
Other Corporate Items	0	0	19,069	0	1,588	0	316	0	0	20,972	
Insurance	0	355	0	302	265	1,269	0	0	(2,191)	0	
Housing Benefit	0	0	0	0	0	0	34,074	200	(34,353)	(78)	
Total	1,895	355	19,069	302	2,202	4,778	34,074	516	17,321	(36,624)	43,888