REVENUE AND CAPITAL RESOURCES AND COUNCIL TAX 2018/19

Report by the Chief Financial Officer

SCOTTISH BORDERS COUNCIL

20 February 2018

1 PURPOSE AND SUMMARY

1.1 **The purpose of this report is to advise Council of the estimated revenue and capital resources available for financial year 2018/19 following publication of the local government finance settlement on the 14 December 2017 and subsequent funding notifications from Scottish Government for 2018/19 on the 23rd and 31st January 2018.**

1.2 The report recommends the financial strategy to be followed by the Council next year and identifies the financial constraints and major risks to be addressed.

1.3 The report also outlines the process supporting the construction of the draft revenue and capital Financial Plans for 2018/19 as well as draft plans for future years.

1.4 The Corporate Management Team has worked with political groups to support Members set a corporate revenue and capital budget, meeting identified pressures facing the Council. These pressures have arisen from a variety of factors, the principle pressures identified are due to the anticipated continuing constraints on external revenue and capital funding from central government, the increasing pressures from demographics, particularly the increasing numbers of very elderly people requiring care services, as well as inflation and employment costs. The budget process has been conducted to ensure that the financial plans of the Council are aligned with its business and people planning objectives and the level of resources available.

1.5 The report highlights that total resources of £272.665m are available to Elected Members assuming the Council accepts the 2018/19 settlement offer from Scottish Government and approves a 3% increase in the council tax rate. The impact of other potential variations in the council tax is shown in the table in paragraph 9.1.

1.6 The benefits, in terms of financial stability and effective change management, derived from adopting a longer term corporate approach to the revenue and capital planning process are widely accepted. Financial year 2018/19 provides the opportunity to prepare a new 5 year financial plan for the Council. It is anticipated members will continue to adopt a longer term approach to financial planning and consequently the estimated resources available over the following four financial years are also shown. These estimates will continue to be updated annually as the detail of the financial settlement from Scottish Government becomes known.

1.7 The Council's 2016/17 statutory report from Audit Scotland highlighted the good practise previously adopted by the Council with regard to medium term 5 year financial planning and recommended that this approach be extended to encompass scenario planning over a longer period. In considering the likely levels of resource availability in future years the Council has therefore modelled a range of scenarios with regard to Scottish Government grant, Council Tax increases and estimated future inflation. This analysis is included at Appendix 2. It is envisaged that this approach to scenario planning will increasingly feature as part of the Council's financial planning process.

1.8 This report also seeks approval of the financial strategy for the Council covering the period 2018/19 – 2022/23. The strategy provides the overall framework for the financial management of the Council and covers the revenue budget, capital investment plan, the Council's treasury management arrangements and the recommended policy on reserves.

1.9 The financial plan is highly dependent on the delivery of savings and a risk based approach has once again been used to set the level of recommended balances. These are held both as contingency against unforeseen circumstances, to facilitate the delivery of savings and to smooth the financial plan in the event of non-realisation of the savings envisaged.

2 RECOMMENDATIONS

2.1 **It is recommended that Council:**

(a) notes the estimated revenue resources for 2018/19 to 2022/23;

(b) notes the estimated capital resources for 2018/19 to 2027/28 and the requirement to adhere to the prudential code for capital borrowing;

(c) notes the requirement to set a band D council tax for 2018/19;

(d) approves the financial strategy set out in section 4.4 (a) to (h) of this report having considered the risk register highlighted in appendix 1;

(e) proceeds to consider the Administration's proposed Financial Plan for 2018/19, and approves the council taxes to be paid for 2018/19 in respect of all chargeable dwellings to fund these plans as part of the budget motion.

3 THE REVENUE FINANCIAL PLANNING PROCESS 2018/19 TO 2022/23

3.1 The final budget within the Council’s first 5 year Financial Plan 2013/14 – 2017/18 was agreed in February 2017 therefore the 2018/19 budget provides the opportunity to develop a new 5 year plan covering the period 2018/19 to 2022/23. A corporate approach has again been pursued with a much greater focus on aligning the financial, business and people planning elements of the Council’s Corporate Plan.

4 FINANCIAL STRATEGY

4.1 The Council faces significant challenges as it aims to provide the best possible services within the resources available. The adoption of a longer term timeframe for financial planning has previously enabled the Council to plan the delivery of service changes across financial years, modernising services, investing in new technology, and in developing a range of strategic partnerships to provide longer term benefits. Despite the annual nature of the financial settlement this longer term approach has enabled the required changes to be delivered in a planned manner mitigating the need reactive cuts to services

4.2 The financial strategy for 2018/19 is therefore designed to further this approach and to ensure that:

(a) resources are raised to meet approved service levels in the most effective manner;

(b) officers manage the effective deployment of those resources in line with the Council’s corporate objectives and priorities;

(c) the revenue and capital plans approved by Council provides stability in resource planning; and,

(d) that the changes required to services are delivered in a properly planned manner through the Council’s transformation programme.

4.3 This strategy continues to recognise the need to ensure that the Council’s budget is targeted so that it meets a number of strategic aims. The Council recognises it has a duty to provide the most effective possible stimulus to the wider economy, protect the environment, look after those who are most vulnerable in society and work with community planning partners to intervene as early as possible to reduce future demand for public services. This can be best achieved through stopping anticipated problems arising or by addressing issues that are likely to escalate early on, assisting communities and individuals to help themselves wherever possible. This approach recognises the important need to continue to maximise efficiency and providing good value for money to local taxpayers over the long term.

4.4 The recommended high level financial strategy to be followed over the period 2018/19 – 22/23 is therefore to:-

(a) set a prudent, sustainable budget in line with available resources;

(b) continue to invest in infrastructure that will raise standards, improve quality of life for local communities and reduce future demand for services;

(c) set a capital programme which keeps debt within prudent sustainable limits as set out in the treasury strategy,

(d) provide for loans charges of £20.467m (2018/19) to finance capital investment recognising the long term implications of capital borrowing;

(e) maximise income while keeping fees charged to service users at an affordable level;

(f) continue to invest in new ways of working and efficiency projects to deliver long term financial savings and service benefits;

(g) focus on preventative revenue and capital spend; and,

(h) recognising the challenges faced by the organisation, maintain unallocated reserves of £6.315m for 2018/19 in line with the assessed risk register in appendix 1.

5 RESERVES

5.1 **Reserves**
The Council maintains a number of funds and balances which are reported to Elected Members at regular intervals during the financial year. Table 1 below shows the projected balance on each fund at 1 April 2018.

Table 1 Funds and Balances	**1 April 2018**
	(Estimated)
	£m
Statutory Funds	
Corporate Property Repairs and Renewals Fund	0
Plant and Vehicles Renewals Fund	5.697
Insurance Fund	1.373
Capital Fund Excl Developer Contributions	1.599
General Fund – Earmarked	
Devolved School Management	1.036
Specific Departmental Reserves	1.316
Allocated reserves	4.147
General Fund – Non-Earmarked	6.315
Total	**21.483**

5.2 The Council holds reserves in order to manage identified risks, smooth uneven cash flows and provide a contingency against unforeseen circumstances. The existence and management of adequate reserves is a fundamental aspect of any sound financial strategy. The financial strategy and the associated reserves position is subject to scrutiny by the Council's external auditors.

5.3 A Corporate Financial Risk Register has again been used as the basis for setting reserve levels in 2018/19 and future years. This approach seeks to quantify the risks facing the council's finances, including over optimistic saving assumptions, unplanned employment and pension cost increases, the failure by managers to enact effective budgetary control, severe weather events, the economic downturn, potential legal and contractual claims and unplanned emergencies in approving an appropriate level of unallocated balances.

5.4 A review of the major risks facing the Council has been undertaken by senior finance officers and these are shown in the risk register in appendix 1. The level of unallocated general fund balances is directly informed by an assessment of the risks facing the Council. This approach, despite being subject to an element of informed judgement, fundamentally reflects the risks inherent in setting the revenue budget, the reasons why reserves are held in the first place, the scale and complexity of the organisation and also provides an appropriate transparent rationale for the level of balances held.

5.5 **Unallocated balances**

Given the issues identified in the risk register and risks inherent in setting the revenue budget, members are recommended to maintain an unallocated general fund equivalent to £6.315m in 2018/19. The unallocated balance projected at the 31st March 2018 equates to 2.32% of net revenue expenditure and is sufficient to cover 57% of the risks identified in the finance risk register should they be realised.

6 THE AEF SETTLEMENT 2018/19

6.1 Mainstream support for Local Government from the Scottish Government is collectively known as Aggregate External Finance (AEF) and comprises:-

(a) General Revenue Funding to support expenditure on the complete range of Council Services;

(b) A distribution of funding from the National Non-Domestic Rates Pool;

(c) Ring-fenced grants which must be used for specified purposes.

6.2 The Scottish Government has stipulated within the Settlement that it will work with local government partners on implementing the budget and delivering joint priorities in return for the full funding package which includes the following conditions:-

(a) local authorities will be required to maintain the overall pupil:teacher ratio at 13.7:1 and secure places for all probationer teachers who require one under the teacher induction scheme. This is supported by a continued national funding package of £88m million, made up of £51m to maintain teacher numbers and £37m million to support the teacher induction scheme;

(b) the settlement provides the flexibility to increase Council Tax by up to 3% which provides £70 million nationally.

7 REVENUE RESOURCES

7.1 The Local Government Finance Settlement (the Settlement) was published on 14 December 2017 and subsequently updated on the 23rd and 31st January 2018. The Settlement confirmed resources from the Scottish Government through:

(a) Revenue Support Grant of £167.539m and Non Domestic Rates of £32.790m providing total grant support of £200.329m;

(b) Total specific grant has been confirmed to fund the Pupil Equity Fund (£1.841m), Community Justice Social Work (£1.124m) and Gaelic (£0.001m);

(c) Funding over and above the Settlement is awaited to fund the Teachers Induction Scheme, the expansion of Early Years services and Discretionary Housing Payments (DHP). All these budgets will be created during 2018/19 when funding is confirmed;

(d) The £367m provided nationally in 2017/18 to support Health and Social Care partnerships has now been baselined. Resources totalling £7.188m are to be transferred from Health through the NHS to the Integration Joint Board (IJB). This funding was provided to finance the living wage for social care workers, including sleepovers, improve sustainability, remove social care charges for those in receipt of war pensions and support the implementation the new carers legislation. The majority of this funding has previously been delegated on a permanent recurrent basis to the Council's Social Care function by the IJB and permanent delegation of further funding due to the Council will be sought during 2018/19. A further adjustment has been made to the local government settlement to directly provide councils with £66m nationally in 2018/19 to fund increasing costs of social care. The council's share of this funding is £1.537m. Final adjustments will be made if required to ensure budgets for Social Care are in line with that approved through the Integration Joint Board in 2018/19.

7.2 The total revenue resources available to the Council for 2018/19 are shown in table 1 at £272.665m.

Table 1

	2018/19 £'000	2019/20 (Provisional) £'000	2020/21 (Provisional) £'000	2021/22 (Provisional) £'000	2022/23 (Provisional) £'000	Total £'000
Aggregate External Finance						
General Revenue Support	167,539	164,759	160,755	157,838	154,965	805,856
Assumed SG grant reductions (2% 2019/20, 1.5% thereafter)		(4,004)	(2,917)	(2,873)	(2,830)	(12,624)
Ring fenced grants	2,966	2,966	1,125	1,125	1,125	9,307
Health & Social Care Partnership	7,188	7,188	7,188	7,188	7,188	35,940
Non-domestic Rates	32,790	32,790	32,790	32,790	32,790	163,950
	210,483	**203,699**	**198,941**	**196,068**	**193,238**	**1,002,429**
Repay Reserves	**(677)**	**(677)**	**0**	**0**	**0**	**(1,354)**
Earmarked Balance (including £0.767m SG funding)	**2,782**	**0**	**0**	**0**	**0**	**2,782**
Council Tax (Band D £1,150.02 - increase of 3% in 2018/19)	**60,077**	**61,448**	**62,827**	**64,027**	**65,227**	**313,606**
Total	**272,665**	**264,470**	**261,768**	**260,095**	**258,465**	**1,317,463**

8 RESOURCING ESTIMATES 2019/20 AND BEYOND

8.1 At present the Scottish Government has only confirmed a one year Settlement and therefore has only published draft AEF figures for 2018/19. In planning resources over the next 5 years the Council has therefore made assumptions about the levels of funding likely to be available and the level of savings which will be required to balance to these estimates. The assumption for planning purposes is that AEF resources will reduce by 2% in 2019/20, with further reductions of 1.5% in each of the subsequent 3 years. These estimates exclude any transfers for new statutory burdens.

8.2 Any movement from these assumptions in future finance settlements will require adjustments to be made to the overall level of savings made in the Financial Plan. Despite the absence of firm future figures, the scale of the challenge facing the Council is unlikely to diminish in the foreseeable future and longer term planning for the delivery of savings, which may have significant lead in times and require large scale organisational change, remains an essential discipline.

8.3 It should be noted that the 2018/19 figures from Scottish Government remain draft until the local government finance order is approved by Parliament. Any further amendments to the draft figures published will be reported to Council with an assessment of the financial implications.

8.4 The benefits of longer term financial planning have previously been promoted by Audit Scotland in the overview report for Local Government in Scotland. The Council’s 2016/17 statutory report from Audit Scotland highlighted the good practise previously adopted by the Council in adopting medium term 5 year financial planning. The report recommended that this approach be extended to encompass greater use of scenario planning over a longer period. In response Council officers have modelled variations in the assumed level of Scottish Government grant, Council Tax increases and estimated inflationary increases in cost pressures over the 10 year period commencing 2018/19. This analysis is included at Appendix 2.

8.5 This analysis highlights a range of potential financial outcomes which would if realised require the Council to identify revenue savings of between £33m and £80m over the next 10 year period depending on the assumptions used. The range of scenarios modelled highlights the need for robust cost control and the continuation of a programme of strategic transformational change to ensure the Council can respond appropriately to these challenges. It is envisaged that this approach to scenario planning will increasingly feature as part of the Council's financial planning process and the approach to longer term planning will be refined as part of future financial planning processes. It is anticipated that this will become an increasingly important tool in shaping the future strategic direction of the Council and related resource planning for revenue expenditure and investment of capital resources in the creation and enhancement of assets.

9 COUNCIL TAX

9.1 The Settlement for 2018/19 provides flexibility for Councils to increase Council Tax by up to 3%. The Table below shows the impact of various increases in the council tax. The Council is required under legislation to approve its Council Tax for the following financial year commencing 1 April by the 11 March in the preceding financial year.

3% Increase	Band A	Band B	Band C	Band D	Band E	Band F	Band G	Band H
Charge 17/18	744.35	868.40	992.46	**1,116.52**	1,466.98	1,814.35	2,186.52	2,735.47
18/19 prices - 3%	766.68	894.46	1,022.24	**1,150.02**	1,510.99	1,868.78	2,252.11	2,817.54
Annual Increase	22.33	26.05	29.77	**33.50**	44.01	54.43	65.60	82.06
Monthly Increase	1.86	2.17	2.48	**2.79**	3.67	4.54	5.47	6.84

2% Increase	Band A	Band B	Band C	Band D	Band E	Band F	Band G	Band H
Charge 17/18	744.35	868.40	992.46	**1,116.52**	1,466.98	1,814.35	2,186.52	2,735.47
18/19 prices - 2%	759.23	885.77	1,012.31	**1,138.85**	1,496.32	1,850.63	2,230.25	2,790.18
Annual Increase	14.89	17.37	19.85	**22.33**	29.34	36.29	43.73	54.71
Monthly Increase	1.24	1.45	1.65	**1.86**	2.44	3.02	3.64	4.56

1% Increase	Band A	Band B	Band C	Band D	Band E	Band F	Band G	Band H
Charge 17/18	744.35	868.40	992.46	**1,116.52**	1,466.98	1,814.35	2,186.52	2,735.47
18/19 prices - 1%	751.79	877.09	1,002.39	**1,127.69**	1,481.65	1,832.49	2,208.38	2,762.83
Annual Increase	7.44	8.68	9.92	**11.17**	14.67	18.14	21.87	27.35
Monthly Increase	0.62	0.72	0.83	**0.93**	1.22	1.51	1.82	2.28

9.2 The table above shows the impact of a 1%, 2% and 3% increase in the council tax alongside the annual and monthly increases that would be associated with these uplifts in council tax bills.

10 CAPITAL RESOURCES

10.1 In setting its Capital Plan, the Council must adhere to The Prudential Code of Capital Finance (the Code) in Local Authorities as published by CIPFA. The Code was established to both give Local Authorities an element of flexibility but also to ensure they do not over borrow beyond levels that are sustainable over the longer term.

10.2 The code requires the Council to set a Capital Annual Treasury Management Strategy (the Strategy) which includes how it will finance its Capital Plans in an affordable and sustainable way. The Strategy is approved each year along with the Revenue and Capital Plans.

10.3 The Council recognises that the requirements of the Prudential Code were updated in December 2017 including the recommendation that Councils publish a capital strategy for 2018/19. The Code also recognises however the short timescale available for the production of this document and allows deferral of this development to 2019/20. Consequently Council officers will produce this document for 2019/20.

10.4 The borrowing requirements associated with the proposals are anticipated to be fully financed by the Loans Charges revenue budget of:

	£m
2018/19	20.467
2019/20	20.636
2021/22	20.669
2022/23	20.689
2023/24	20.700

10.5 These are the recommended figures that should be reflected in the revenue budget to finance the proposed capital programme and are reflected in the Treasury strategy shown elsewhere Council agenda.

11 CAPITAL FUNDING ASSUMPTIONS

11.1 **Capital Settlement**

A General Capital Grant is issued to each Local Authority in Scotland as part of the Settlement process. Overall the level of capital grant has reduced by £2.4m in 2018/19 when compared to previous assumptions. This arises from a reduction of £1m in the level of general capital grant available and a further re-phasing of £1.4m associated with the £150m top sliced from the national capital settlement in 2016/17. It has originally been assumed that £1.4m would be repaid over two years i.e. £1.4m in 2018/19 and £1.4m in 2019/20. It is now understood this funding will now be repaid in full in 2019/20. The in-year impact of this deferral is £1.4m. Both items have been addressed by additional capital borrowing to provide temporary bridging finance and no projects have required to be scaled back or removed from the planned programme as a result of this change.

11.2 **Scottish Government –Capital Grants**

The draft settlement confirms capital grant of £26.135m in 2018/19 which includes £11.703m for the Hawick flood protection scheme. In addition the settlement confirms the continuation of the specific capital grant for cycling walking and safer street of £0.156m in 2018/19. The proposed plan assumes specific grants of £38.1m over the 10 year period.

11.3 **Other External Capital Grants & Contributions**

(a) Many projects and programs are successful in bringing in matched funding from a range of external sources such as Sports Scotland, Historic Scotland and Lottery and European funds. These funds each come with specific conditions and are usually time limited.

11.4 **Developer Contributions**

(a) Developer Contributions are contributions made by private developers for specific items. Legal agreements in place detail the terms of both the location and type of asset. Due to the uncertainty of the timing on payment of these it is not prudent to include large sums of developer contributions being received at the same time as the assets are being constructed. This means the Council is required to either use the General Capital Grant or Borrowing to up front fund the construction until the contributions are received.

(b) The proposed Plan includes an assumed £2.240m of developer contributions over the next 10 year period.

11.5 **Capital Receipts**

(a) Capital Receipts are funds generated from the disposal of capital assets. These funds are held in the Capital Fund and used to either finance new capital expenditure or repay existing loan principle. The estimate is reviewed on a regular basis to determine assets available for disposal and their likely disposal value and timing.

(b) The Plan is predicated on £4.360m of capital receipts being generated over first 3 years of the plan. The assumptions around the deliverability of these will be subject to continual review.

11.6 **General Capital Grant future years**

The total estimated Capital Grant over the period of the Plan is estimated at £141.824m, a decrease of £2.323m from the previous Plan. Although indicative grant figures have not been provided for future years the assumption in the Plan is that the 2018/19 level, adjusted for the £150m national top slice referred to in paragraph 11.1 will be maintained. There is a risk that the assumptions for future years may be over or under estimated.

11.7 **Replacement Funds**

(a) A fund was established by the Council in 2004 to ensure funds were in place for the continued replacement of its fleet. The fund is used to purchase the vehicles and then reimbursed by the department's revenue budgets over the life of the vehicle. The Plan has assumed purchases of £2m per annum over the period of the Plan which are fully funded from the Fund.

(b) A Fund was established by the Council in 2016 to ensure funds were available to provide for the replacement of carpets on synthetic pitches. The plan is based on assumed replacement lives of 10 years for each facility**.**

11.8 **Borrowing**

(a) The balance of the funds required for the Plan is secured by borrowing. Local Authorities are able to borrow to fund Capital expenditure or if given specific consent by Scottish Government. When determining the borrowing requirements the Council must follow the Prudential Code which requires Councils to ensure they are acting prudentially and sustainably. The costs of borrowing are charged to revenue via the Loans Charges budgets.

(b) The proposed revenue budget to support capital through loans charges is set out in paragraph 10.4 and the proposed Financial Strategy states that the borrowing will be constrained within this available budget. Decisions to increase capital borrowing will require permanent adjustments, funded by savings elsewhere to be made to the loans charges budget in order to repay additional capital borrowing.

(c) The proposed Plan includes a total borrowing over the 10 year period of £75m borrowing an increase of £1.7m from the previous plan. It is estimated based on assumptions around cash flow and interest rates that this is deliverable within the estimated revenue resources. There is a risk however if interest rates rise above the assumed levels this may result in additional charges. This will require regular monitoring to ensure that the borrowing levels are sustainable and affordable.

11.9 The total capital funding available is £293.961m. The following table summarises the total resources for the proposed Capital Plan and movement from the 2017/18 plan. It should be noted the significant difference in Scottish Government Specific Grants is due to the revised assumption that Schools development will now be funded through revenue. As such the revenue consequences of the new Jedburgh Intergenerational Campus are now detailed within the revenue plan.

12 IMPLICATIONS

12.1 Financial Implications

There are no additional financial implications associated with this report, its content referring specifically to the revenue and capital budgets.

12.2 Risk and Mitigation

Revenue Plan

(a) The Council faces a number of risks in setting its Revenue Financial Plan for five years 2018/19 - 2022/23. The main identified risks are set out in the appendix 1. The council faces significant financial challenges, not least the requirement to deliver ongoing savings to balance the revenue and capital plan each year and fund on going pressure from the demographic change facing the Borders population. The maintenance of reserves to manage such risks is an essential element of any sound financial strategy and the recommended level of reserves, to act as a contingency is £6.315m in financial year 2018/19.

(b) It should be noted that the offer of funding from Scottish Government contained in the finance circular is provisional at this stage pending Parliamentary approval of the Government's budget bill and the publication of the final 2018/19 funding order. Any adjustment to the Scottish Government's proposed budget and the local government settlement as part of the parliamentary approvals process may require subsequent adjustment to the Council's budget. In this event a further report will be submitted to Council at the earliest opportunity.

(c) There is an ongoing requirement for robust management action to further continue to deliver Financial Plan savings. This is fundamental to ensure the delivery of the proposals set out in the five year Financial Plan on time and to the levels expected by the approved budget. The failure to deliver savings in line with the budget plan represents the most significant financial risk to the Council.

(d) The key risks associated with the revenue plan will be monitored on a regular basis within the regular monitoring reports submitted to the Council's Executive Committee.

Capital Plan

(e) Due to affordability several major projects have not been included within the proposed plan. There are a number which are linked to substantial developer contributions and major housing developments, such as Newtown St Boswells. There are also a number of ongoing strategic projects across the Council, including Waste, Roads and School Estates and the development of the Tweedbank masterplan, which may result in future Capital requirements.

12.3 **Equalities**

An equalities impact assessment has been undertaken with regard to individual budget proposals, where issues have been identified mitigating actions will be put in place. There are no further equalities impacts arising from this specific report.

12.4 **Acting Sustainably**

The revenue budget will affect the people and economy of the borders it has been designed to be as financially, socially and environmentally sustainable as possible.

12.5 **Carbon Management**

There are no effects on carbon emissions.

12.6 **Rural Proofing**

This report contains no implications that will compromise the Council's rural proofing strategy.

12.7 **Changes to the Scheme of Administration or Scheme of Delegation**

There are no changes required to either the scheme of administration or the scheme of delegation.

13 CONSULTATION

13.1 Corporate Management Team has fully supported the revenue and capital financial planning process.

13.2 The Monitoring Officer, the Chief Legal Officer, the Chief Officer Audit & Risk, the Chief Officer HR, and the Clerk to the Council have been consulted and any comments have been reflected in the report.

Approved by

David Robertson
Chief Financial Officer **Signature ....**

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Background Papers:
Previous Minute Reference:

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