

PERTH & KINROSS COUNCIL**Strategic Policy & Resources Committee – 18 April 2018****REVENUE BUDGET 2017/18 – MONITORING REPORT NUMBER 4****Report by the Head of Finance****PURPOSE OF REPORT**

This report provides an update on progress with the 2017/18 General Fund Revenue Budget based upon the January 2018 ledger, updated for any subsequent known material movements, and the projected financial position of the Housing Revenue Account.

The total net projected under spend on the 2017/18 General Fund Management Budget is £2,906,000 (see Appendix 1).

The report also proposes a number of adjustments to the 2018/19 Final Revenue Budget (see Appendix 5)

1. BACKGROUND / MAIN ISSUES

- 1.1. This is the fourth report updating the Committee on progress with the 2017/18 Revenue Budget. Appendix 1 to this report summarises the current projected year end (outturn) position for each Service based upon the January 2018 ledger, updated for any subsequent known material movements.
- 1.2. The budget total reflected in Column 1 of Appendix 1 to this report is that approved by the Council in setting the Final Revenue Budget for 2017/18 on 22 February 2017 (Report No. 17/47 refers). In addition, adjustments that were approved by the Council on 28 June 2017 (Report No. 17/236 refers) and the Strategic Policy and Resources Committees on 19 April, 13 September, 29 November 2017 and 7 February 2018 (Report Nos. 17/152, 17/279, 17/388, 18/41 and 18/46 refer) are reflected in Appendix 1 (Column 2).
- 1.3. The Council's Financial Regulations allow Service Directors to vire budgets up to £100,000 within their Service. Any virements between Services or in excess of £100,000 are either included in the body of the revenue monitoring report or in the appendices for approval.
- 1.4. This report details the latest projected outturns and proposed adjustments to the 2017/18 General Fund and Housing Revenue Account budgets.

2. PROPOSALS

2.1 Service Budgets

2.1.1 Details of variances against Service budgets are shown in Appendix 2 to this report with the most significant variances summarised below. The total net projected under spend on Service budgets, as set out in Appendix 1 to this report, is £2,355,000 which represents 0.88% of total net Service expenditure. (In the corresponding report in February 2017, the projected under spend was £3,144,000 which represented 1.01% of total net Service expenditure).

2.1.2 The utilisation of these Service under spends is considered throughout the financial year and more recently was approved as part of the Revenue Budget strategy for future years. Specific proposals to utilise many of the projected under spends identified in Appendix 2 were approved by the Council on 22 February 2018 (Report No. 18/47 refers).

2.1.3 **Education & Children's Services:** The projected outturn (excluding the Devolved School Management (DSM) and Pupil Equity Fund (PEF) budgets) is currently anticipated to be £1,330,000 less than budget – a movement of £260,000 from the position last reported to Committee.

2.1.4 This increase in the projected net under spend is made up as follows -

- Staff Costs (increase in projected under spend of £84,000) due to further slippage and proactive workforce management measures across the Service.
- Property Costs (reduction in projected under spend of £26,000) due to additional waste disposal costs.
- Supplies and Services (increase in projected under spend of £155,000) due, in the main, to the receipt of an insurance rebate and updated expenditure projections on early learning and childcare.
- Transport Costs (increase in projected under spend of £7,000) based on the latest levels of activity.
- Third Party Payments (increase in projected under spend of £48,000) due, in the main, to revised projections relating to supporting young people.
- Services for young people with additional support needs and foster / kinship care (increase in projected over spend of £60,000) based on the latest demand projections and increases in the number / extensions to existing placements.
- Income (increase in the level of projected income of £52,000) due, primarily to additional grant funding.

2.1.5 There is a projected under spend of £859,000 on Devolved School Management budgets (DSM) due, mainly, to staff slippage, educational materials and additional income. It is anticipated that, in line with the

approved DSM scheme, the eventual over and under spends will be carried forward into 2018/19.

2.1.6 The projected carry forward of £859,000 represents 1.02% of the overall DSM budget.

2.1.7 At this stage of the academic year, expenditure from the Pupil Equity Fund is projected to be £450,000 less than the allocation from the Scottish Government of £1,608,000. In line with the terms of this funding, this under spend will be carried forward to 2018/19 to meet staffing commitments.

2.1.8 **Housing & Community Safety:** The projected outturn is currently anticipated to be £817,000 less than budget – a movement of £63,000 from the position last reported to Committee.

2.1.9 This net reduction in the under spend is made up as follows -

- Housing (including temporary accommodation) (reduction in projected over spend of £4,000) following an update of expenditure projections.
- Finance & Support (reduction in projected under spend of £94,000) due primarily to a reduction in income projections.
- Strategic Planning and Commissioning (reduction in projected under spend of £13,000) due to revised staff cost projections.
- Mental Health (reduction in projected over spend of £22,000) following an update of staff cost projections.
- Learning and Development (reduction in projected under spend of £9,000) following an update of staff cost projections.
- Community Safety (increase in projected under spend of £27,000) due to additional staff slippage, reduced property costs, additional non-recurring income and the accelerated delivery of approved savings.

2.1.10 **The Environment Service:** The projected outturn is currently anticipated to be £58,000 more than budget – a movement of £1,020,000 from the position last reported to Committee.

2.1.11 This projected net additional over spend is made up as follows –

- Planning & Development (projected additional net under spend of £250,000) due to projected additional income from building and planning warrant fees.
- Roads & Transport (projected additional net over spend of £15,000) due to costs for the purchase of symology equipment and reduced projected savings on street lighting partially offset by the receipt of further additional income in relation to statutory road closures and site notices.
- Winter Maintenance (projected additional over spend of £1,050,000) based on the significant activity undertaken during the period of bad

weather at the start of March. This brings the total projected overspend on winter maintenance in 2017/18 to an estimated £1,500,000.

- Operations, Waste Strategy & Fleet Management (projected additional net under spend of £225,000) due to additional income from the sale of recyclates and trade waste permits and increased savings on the waste disposal contract.
- Community Greenspace & Bereavement (projected net over spend of £30,000) due to additional planned maintenance in parks and open spaces partially offset by additional income from burials and cremations.
- Property (increase in projected over spend of £400,000) due to a further shortfall in professional fees from capital projects and additional expenditure on structural surveys and compliance / fire audit works.

2.1.12 **Corporate and Democratic Services:** The projected outturn is currently anticipated to be £266,000 less than budget – a movement of £5,000 from the position last reported to Committee.

2.1.13 This projected net additional under spend is made up of miscellaneous net additional under spends across the Service (£5,000).

2.2 Movements in Funding

2.2.1 Since Revenue Monitoring Report No. 3 was approved by the Committee in February 2018 (Report No. 18/41 refers), notification has been received of additional resources in the current financial year from a number of sources as set out in paragraphs 2.2.2 and Appendix 3.

Scottish Government: Revenue Support Grant: (£943,000)

- Stage 1 Budget Bill – prepayment of £943,000 (Reserves)

2.2.2 The Scottish Government has advised that a prepayment of £943,000 will be made through a redetermination of the Council's Revenue Support Grant. It is therefore necessary to adjust both the net Revenue Budgets for Reserves; and Revenue Support Grant. This funding, will be paid in 2017/18 but relates to financial year 2018/19 and was assumed in setting the Council's 2018/19 Final Revenue Budget on 22 February 2018.

2.2.3 **ACTION:** The Committee is asked to note the receipt of Unhypothecated Revenue Support Grant amounting to £943,000 which has been pre-paid by the Scottish Government and will be carried forward to 2018/19. The budget for Revenue Support Grant requires to be adjusted by the sum of £943,000 to reflect the revised allocation of resources. These adjustments are reflected in Appendix 1 (Column 3) to this report.

Other Funding: (£170,361)

2.2.4 Other funding amounting to £170,361 will be paid outside the Revenue Support Grant mechanism as Other Grant income and is therefore cost

neutral in terms of the budget summary. Details of this other funding are set out in Appendix 3.

- 2.2.5 **ACTION:** The Committee is also asked to note the receipt of £170,361 of additional resources, with this funding being reflected within Education & Children's Services; Housing & Community Safety and The Environment Service as additional grant income. The current projected outturn assumes that all of these additional resources will be fully expended in 2017/18.

2.3 Virements

Contribution to/from Capital Fund

- 2.3.1 In line with the strategy for managing the Council's Capital Programme over the medium term (as reported to Council on 22 June 2016 – Report No. 16/277 refers) it is recommended that the eventual over or under spend on Capital Financing Costs and Interest on Revenue Balances be transferred from or to the Capital Fund.
- 2.3.2 The latest monitoring indicates an increase in the projected outturn for capital financing costs (loan charges) of £35,000 and an increase in the level of projected income from Interest on Revenue Balances of £27,000. These projections reflect the financial implications of treasury management activity in the year to date.
- 2.3.3 **ACTION:** The Committee is requested to approve the virement of £35,000 to the Capital Financing Costs (Loan Charges) Budget and £27,000 to Interest on Revenue Balances with a reduction of £8,000 in the projected Contribution to the Capital Fund. These adjustments have been reflected in Appendix 1 (Column 4) to this report.

Service Virements

- 2.3.4 In order to ensure that the 2017/18 Management Revenue Budget continues to reflect current Service needs and operational requirements the following virements between budgets are required.
- Perth Transport Futures Plan – Transfer from the Environment Service to Capital Grant (£130,000). This funding will be utilised in 2018/19
 - Health & Social Care to Housing & Community Safety (£129,000) and Education & Children's Services (£20,000) to reflect operational requirements
- 2.3.5 **ACTION:** The Committee is asked to approve the adjustments to Service Revenue Budgets listed in 2.3.4 above. These adjustments are reflected in Appendix 1 (Column 4) to this report.

2.4 Movements in Reserves

Corporate Transformation Programme

2.4.1 Approval is sought to adjust the budgets for a number of transformation projects due to changes in the phasing of expenditure as follows –

- Digital Workplace Programme – reduction of £36,000 (Corporate & Democratic Services C&DS)
- Intent Based Leadership – reduction of £49,000 (C&DS)
- Strategic Commissioning – reduction of £12,000 (C&DS)
- Collaboration – reduction of £54,000 (C&DS)

2.4.2 **ACTION:** The Committee is asked to approve the adjustments listed above in relation to the Corporate Transformation Programme. These adjustments are reflected in Appendix 1 (Column 5) to the report.

Communities & Area Action Partnerships

2.4.3 The projected outturns for Communities & Area Action Partnerships has been further updated to show an additional projected under spend of £70,000 in the current financial year. The Committee has previously approved that the final underspend in this area is transferred to Reserves to be used in future years (Report No. 18/41 refers). The monies will be allocated to support community empowerment and will be spent on the key priorities and actions identified by Action Partnerships and communities themselves. This will support medium to long term planning to tackle inequalities at a locality level and support the meaningful empowerment of communities in future years.

2.4.4 **ACTION:** The Committee is asked to approve the transfer of £70,000 from Corporate & Democratic Services to an earmarked Reserve to support future expenditure on Community Action Partnerships. This adjustment is reflected in Appendix 1 (Column 5) to the report.

Voluntary Severance

2.4.5 On 22 February 2018, the Council approved the 2018/19 Final Revenue Budget and 2019/20 and 2020/21 Provisional Revenue Budgets (Report No. 18/47 refers). This included the financial implications of the latest Voluntary Severance Scheme which was promoted in late 2017.

2.4.6 The Voluntary Severance Scheme was introduced, as far as possible, to avoid compulsory redundancies and to facilitate significant levels of recurring savings to the Council. This will result in 47 posts being removed from the approved establishment resulting in upfront costs of £1,516,000 (including contributions from Services) to generate recurring full year savings of £1,437,000 which represents an overall payback period of slightly in excess of 1 year.

2.4.7 Over five years these proposals will deliver savings of c£7,185,000.

2.4.8 Approval is now sought to transfer the funding from Reserves to individual Services to meet the cost of the scheme, which will be accounted for in 2017/18. This comprises severance, strain on the fund and, where eligible, added year lump sum payments.

2.4.9 The costs for the General Fund to be met from the earmarked Reserve for Transformation and Workforce Management are as follows –

- Education & Children's Services - £78,000
- Housing & Community Safety - £467,000
- The Environment Service - £205,000
- Corporate & Democratic Services - £577,000
- Health & Social Care - £115,000

Perth Crematorium Abatement Levy

2.4.10 The Reserves Strategy, approved on 22 February 2017, included £500,000 of resources that is earmarked towards improvement works at Perth Crematorium in 2017/18 to comply with mercury abatement legislation (Report No. 17/48 refers). The works on this capital project have been undertaken and it is proposed that these resources are transferred to the Environment Service to make a revenue contribution toward the project. The 2017/18 Revenue Budget also includes a budgeted contribution of £60,000 to Reserves in 2017/18 for the abatement levy which will also be transferred to the Environment Service.

2.4.11 **ACTION:** The Committee is asked to approve the transfer of £560,000 from Reserves to the Environment Service to fund capital works at Perth Crematorium. This adjustment is reflected in Appendix 1 (Column 5) to the report.

Provision of Affordable Housing - Council Tax 2nd Home and Long Term Empty Property Discount – Transfer from Reserves

2.4.12 The Housing & Health Committee of 1 November 2017 (Report No. 17/364 refers) has previously approved contributions of £600,000 in 2017/18 from the earmarked Reserve for Affordable Housing (Council Tax Discounts). This will fund an additional 30 affordable housing units at Birch Avenue, Scone and Stanley.

2.4.13 In addition £200,000 is required in 2017/18 from the earmarked Reserve for Affordable Housing (Council Tax Discounts) to take forward the Empty Homes Initiative project targeted at bringing unused properties back into use.

2.4.14 **ACTION:** The Committee is requested to approve the transfer of £800,000 from the ear-marked Reserve for Affordable Housing (Council Tax Discounts) to Housing & Community Safety to progress the affordable housing projects identified above. This adjustment is reflected in Appendix 1 (Column 5) to the Report.

3. CORPORATE BUDGETS

Council Tax Income

- 3.1 The latest monitoring of Council Tax Income indicates that additional income in excess of budget will be generated in the current year in the order of £500,000. The primary reasons for this additional income are anticipated favourable movements in the provisions for bad debts and a net increase in the Council Tax base in excess of budget assumptions.
- 3.2 These projections are indicative at this stage and are subject to further review. This additional income is reflected in Appendix 1.

Perth & Kinross Integration Joint Board

- 3.3 The meeting of Perth and Kinross Integration Joint Board of 23 March 2018 considered a financial update as at 31 December 2017 from the Board's Chief Finance Officer (Report No. G/18/47 refers).
- 3.4 This update included the detail supporting a projected under spend on social care activity of £2,493,000. The financial position for the Integration Joint Board will be kept under review and it is proposed that the final controllable under spend on the Council's contribution to health & social care be earmarked in the Council's Reserves to support future social care activity.

Contributions to Tayside Valuation Joint Board

- 3.6 The Treasurer of the Tayside Valuation Joint Board is currently projecting that expenditure is in line with budget.

Unfunded Pension Costs

- 3.7 The latest projected outturn, based on current recharges from the Tayside Pension Fund, indicates an under spend of £42,000 which is reflected in Appendix 1.

Apprenticeship Levy

- 3.8 The latest projected outturn, based on current levels of remittance to HM Revenue & Customs, indicates an under spend of £9,000 which is reflected in Appendix 1.

4. HOUSING REVENUE ACCOUNT (HRA)

- 4.1 The Interim Director of Housing & Community Safety is currently projecting a break even position on the Housing Revenue Account. Within this projection there are a number of variances which are set out below.
- Improvements and South (increase in projected under spend of £74,000) due to additional staff slippage and reduced expenditure.

- Letham and North (reduction in projected over spend of £21,000) due to reduced operational expenditure.
 - Perth City and Specialist (increase in projected under spend of £47,000) due to increased staff slippage.
 - Housing Management (increase in projected under spend of £4,000) due, primarily, to updated staff cost projections.
 - Administration (reduction in projected under spend of £46,000) due to revised projections in relation to expenditure on staff and capital financing costs.
 - Income (reduction in projected increase of £34,000) due, in the main, to further revisions to bad debt provision figures.
- 4.2 The net projected under spends described above result in an increase in the projected contribution to Capital Financed from Current Revenue (CFCR) (£66,000) available for the HRA Capital Programme.
- 4.3 Full details of the movement against the HRA Revenue Budget are set out in Appendix 4.

5. 2018/19 FINAL REVENUE BUDGET

- 5.1 The 2018/19 Final Revenue Budget approved by Council on 22 February 2018 is set out in Appendix 5 (Report No. 18/47 refers). This budget has been adjusted to reflect the structural changes included in the most recent Building Ambition report (Report No. 18/45 refers). There will be further budget virements identified as the new structure is implemented.

2018/19 Movements in Funding

- 5.2 Since the 2018/19 Final Revenue Budget was approved by Council (Report No. 18/47 refers), notification has been received of additional resources for 2018/19 from a number of sources as set out below and Appendix 6. This funding will be paid both through the Revenue Support Grant mechanism, Ring Fenced Grants and Other Grant income.

Scottish Government: Revenue Support Grant – (net reduction in funding of £180,735)

- Teacher Induction Scheme: £120,645 (Education & Children's Services – ECS)
 - 1+2 Languages Support: £78,000 (ECS)
 - Discretionary Housing Payment: £554,620 (Corporate & Democratic Services)
 - Sensory Impairment: £9,000 (Housing & Environment)
 - Stage 1 Budget Bill prepayment of £(943,000) (Reserves) – see para 2.2.2 above
- 5.3 The Scottish Government has advised that £762,265 of the additional Revenue Support Grant, identified at 5.2 above, will be made through a

redetermination of the Council's Revenue Support Grant in 2018/19. The funding of £943,000 received in 2017/18 that relates to 2018/19 is also reflected in this proposed adjustment. It is therefore necessary to adjust the net Revenue Budgets for Education & Children's Services, Housing & Environment, Corporate & Democratic Services, Revenue Support Grant and Reserves.

- 5.4 **ACTION:** The Committee is asked to approve the following adjustments to Education & Children's Services (£198,645); Housing & Environment (£9,000); Corporate & Democratic Services (£554,620) and Revenue Support Grant (reduction of £180,735) to reflect the revised allocation of resources for 2018/19 being made through Revenue Support Grant. These adjustments are reflected in Appendix 5 (Column 2) to this report.

Scottish Government: Ring Fenced Grant (£2,718,575)

- Early Learning & Childcare Expansion: £902,575 (ECS)
- Criminal Justice Social Work: £1,816,000 (ECS)

- 5.5 **ACTION:** The Committee is asked to note the receipt of £2,718,575 of Ring Fenced Grant notified since setting the Revenue Budget, with this funding being reflected within Education & Children's Services as grant income. It is anticipated that all of these resources will be fully expended in 2018/19.

Other Funding: (£1,282,686)

- 5.6 Other funding amounting to £1,282,686 will be paid outside the Revenue Support Grant mechanism as Other Grant income and is therefore cost neutral in terms of the budget summary. Details of this other funding are set out in Appendix 6.
- 5.7 **ACTION:** The Committee is asked to note the receipt of £1,282,686 of additional resources for 2018/19 with this funding being reflected within Education & Children's Services and Corporate & Democratic Services as additional grant income. It is assumed that all of these additional resources will be fully expended in 2018/19.

Additional Funding – Severe Weather

- 5.8 The Cabinet Secretary for Finance and the Constitution has announced an additional £10 million nationally towards the cost of dealing with damage to the local roads network arising from recent severe weather. The distribution of this funding has still to be announced and will be reported to a future meeting of this Committee. The Cabinet Secretary has intimated that this additional funding will supercede any claim for Bellwin Scheme funding following the severe weather events in 2017/18 (which the Council activated in March 2018).

2018/19 Virements

5.9 In order to ensure that the 2018/19 Management Revenue Budget continues to reflect current Service needs and operational requirements the following virements between budgets are required.

- Housing & Environment and Capital Grant - £330,000 – Flood Studies (£200,000) and Tactran (£130,000)
- Health & Social Care to Corporate & Democratic Services - £53,000 – additional legal support

5.10 **ACTION:** The Committee is asked to approve the adjustments to Service Revenue Budgets listed in 5.8 above. These adjustments are reflected in Appendix 5 (Column 3) to this report.

2018/19 Movements in Reserves

Corporate Transformation Programme

5.11 The Committee has previously approved funding for Transformation Projects as set out in Appendix 7.

5.12 **ACTION:** The Committee is asked to approve the adjustments to Service Revenue Budgets listed in Appendix 7 for approved transformation projects. These adjustments are reflected in Appendix 5 (Column 3) to this report.

Provision of Affordable Housing - Council Tax 2nd Home and Long Term Empty Property Discount – Transfer from Reserves

5.13 The Housing & Health Committee of 1 November 2017 (Report No. 17/364 refers) has previously approved contributions of £1,100,000 in 2018/19 from the earmarked Reserve for Affordable Housing (Council Tax Discounts). This will fund an additional 55 affordable housing units at Crieff Road, Perth, Blackthorn Place, Blairgowrie and Invergowrie.

5.14 In addition £200,000 is required in 2018/19 from the earmarked Reserve for Affordable Housing (Council Tax Discounts) to take forward the Empty Homes Initiative project that brings unused properties back into use.

5.15 **ACTION:** The Committee is requested to approve the transfer of £1,300,000 from the ear-marked Reserve for Affordable Housing (Council Tax Discounts) to Housing & Environment to progress the affordable housing projects identified above. This adjustment is reflected in Appendix 5 (Column 4) to the Report.

Local Government By-Election – 19 April 2018

5.16 Following the death of Councillor Ian Campbell, a by-election will be held in Ward 4, Highland on Thursday 19 April 2018. The estimated cost is £45,000 which it is proposed to fund from Reserves.

- 5.17 **ACTION:** The Committee is requested to approve the transfer of £45,000 from Reserves to Corporate & Democratic Services to fund the Local Government By-Election in Ward 4, Highland. This adjustment is reflected in Appendix 5 (Column 4) to the Report.

Perth & Kinross Integration Joint Board

- 5.18 At the meeting of Perth & Kinross Integration Joint Board on 23 March 2018, the Board considered a report from the Chief Financial Officer on the 2018/19 Budget (Report No. G/18/48 refers).
- 5.19 The Chief Financial Officer recommended that the Board
- “Approve the proposed recurring budget offer from Perth & Kinross Council (PKC) for 2018/19”, and
 - “Request that the Chief Officer write to PKC on this basis and thereafter issue a formal Direction”.

6. CONCLUSION AND RECOMMENDATIONS

- 6.1. The total net projected under spend on the 2017/18 General Fund, as set out in Appendix 1 to this report, is £2,906,000.
- 6.2. Additionally, the projected under spend on Devolved School Management Budgets currently stands at £859,000 and £450,000 from the Pupil Equity Fund.
- 6.3. The Interim Director of Housing & Community Safety is currently projecting a break even position on the Housing Revenue Account in 2017/18.
- 6.4. The Committee is requested to:
- Note the contents of the report;
 - Approve the adjustments to the 2017/18 Management Revenue Budget detailed in Appendix 1 and Section 2 and 3 above;
 - Approve 2017/18 Service virements summarised in Appendices 2 and 4;
 - Approve the adjustments to the 2018/19 Council Approved Revenue Budget detailed in Appendix 5.

Author(s)

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Approved

Name	Designation	Date
Stewart Mackenzie	Head of Finance	5 April 2018
Jim Valentine	Depute Chief Executive and Chief Operating Officer	

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ANNEX

1. IMPLICATIONS, ASSESSMENTS, CONSULTATION AND COMMUNICATION

Strategic Implications	Yes / None
Community Plan / Single Outcome Agreement	None
Corporate Plan	Yes
Resource Implications	
Financial	Yes
Workforce	Yes
Asset Management (land, property, IST)	Yes
Assessments	
Equality Impact Assessment	Yes
Strategic Environmental Assessment	Yes
Sustainability (community, economic, environmental)	Yes
Legal and Governance	None
Risk	None
Consultation	
Internal	Yes
External	None
Communication	
Communications Plan	None

1. Strategic Implications

1.1. Corporate Plan

1.1.1. The Council's Corporate Plan 2013 – 2018 lays out five outcome focussed strategic objectives which provide clear strategic direction, inform decisions at a corporate and service level and shape resources allocation. They are as follows:

- (i) Giving every child the best start in life;
- (ii) Developing educated, responsible and informed citizens;
- (iii) Promoting a prosperous, inclusive and sustainable economy;
- (iv) Supporting people to lead independent, healthy and active lives; and
- (v) Creating a safe and sustainable place for future generations.

1.1.2 This report relates to all of these objectives.

2. Resource Implications

2.1. Financial

2.1.1. There are no direct financial implications arising from this report other than those reported within the body of the main report.

2.2. Workforce

- 2.2.1. There are no direct workforce implications arising from this report other than those reported within the body of the main report.

2.3. Asset Management (land, property, IT)

- 2.3.1. There are no direct asset management implications arising from this report other than those reported within the body of the main report.

3. **Assessments**

3.1. Equality Impact Assessment

- 3.1.1. Under the Equality Act 2010, the Council is required to eliminate discrimination, advance equality of opportunity, and foster good relations between equality groups. Carrying out Equality Impact Assessments for plans and policies allows the Council to demonstrate that it is meeting these duties.
- 3.1.2. The information contained within this report has been considered under the Corporate Equalities Impact Assessment process (EqIA) and has been assessed as **not relevant** for the purposes of EqIA.

3.2 Strategic Environmental Assessment

- 3.2.1 The Environmental Assessment (Scotland) Act 2005 places a duty on the Council to identify and assess the environmental consequences of its proposals.
- 3.2.2 The information contained within this report has been considered under the Act. However, no action is required as the Act does not apply to the matters presented in this report.

3.3 Sustainability

- 3.3.1 Under the provisions of the Local Government in Scotland Act 2003 the Council has to discharge its duties in a way which contributes to the achievement of sustainable development. In terms of the Climate Change Act, the Council has a general duty to demonstrate its commitment to sustainability and the community, environmental and economic impacts of its actions.
- 3.3.2 The information contained within this report has been considered under the Act. However, no action is required as the Act does not apply to the matters presented in this report.

4. Consultation

4.1 Internal

- 4.1.1 The Chief Executive, Depute Chief Executives and Directors have been consulted in the preparation of this report.

2. BACKGROUND PAPERS

- 2.1 No background papers, as defined by Section 50D of the Local Government (Scotland) Act 1973 (other than any containing confidential or exempt information) were relied on to any material extent in preparing the above report.

3. APPENDICES

Appendix 1 –	General Fund 2017/18 Revenue Budget - Summary
Appendix 2 –	General Fund 2017/18 Projected Outturn – Service Analysis
Appendix 3 –	Other 2017/18 Funding
Appendix 4 –	Housing Revenue Account 2017/18 Projected Outturn
Appendix 5 –	General Fund 2018/18 Revenue Budget – Update
Appendix 6 –	Other 2018/19 Funding
Appendix 7 –	Corporate Transformation Funding 2018/19