ELC Expansion Plan - Finance Template Introduction

Local authority name Midlothian Council

ELC Expansion Plan - Lead contact

Name Julie Fox

Contact email / phone number Julie.Fox@midlothian.gov.uk, 0131 271 3725

Finance Template - Lead contact

Name Magnus Inglis

Contact email / phone number Magnus.Inglis@midlothian.gov.uk, 0131 271 3669

Local Authorities are asked to complete this Finance Template and submit it alongside their ELC Expansion Plans which are due to be sent to Scottish Government by close on Friday 29 September 2017.

This proforma is intended to capture, in a nationally consistent manner, Local Authorities' estimated revenue and capital costs associated with the expansion.

It is expected that Local Authorities will have prepared separate detailed costings to aid their planning process. Local Authorities are welcome to submit these workings alongside this proforma. This is not a requirement.

A guidance note has been issued alongside this template to aid completion. Tips are also embedded as comments throughout this workbook.

Queries relating to the Finance Template can be directed to any member of the ELC Delivery Support team through forthcoming workshops or sent by email to ELCDeliverySupport@gov.scot.

Key assumptions

- * All revenue costs should be calculated at 2017 prices inflationary assumptions will be applied nationally.
- * You do not need to account for the impact of the Living Wage on funded provider rates from 2020 this calculation will be made and applied nationally. You should instead use a rate which reflects a sustainable funding settlement for all providers, excluding the Living Wage.
- * Cost information should reflect your best estimates on the basis of information available to you. We appreciate that cost profiles may change over the remainder of the programme.
- * Shaded cells require your input blank cells will calculate automatically.

Notes on assumptions / completions	<u>on</u>			

	2016-17	2017-18	2018-19	2019-20	2020-21	2021-22	2016-17	2017-18	2018-19	2019-20	2020-21	2021-22	2016-17	2017-18	2018-19	2019-20	2020-21	2021-22
Lunches			All															
Number	70		T		581,790	606,417												
Unit cost (£)	£3.20	£3.20	£3.20	£3.20	£3.20	£3.20												
Uptake			2 year o	lds					3&4 year						5 year olds (deferrals)		
Total population	1,356	1,420	1,485	1,547	1,599	1,646	2,492	2,657	2,775	2,905	3,032	3,146	1,078	1,190	1,302	1,356	1,420	1,485
Estimated eligible cohort (% of population)	27	27	27	27	27	27	100%	100%	100%	100%	100%	100%	58%	58%	58%	58%	58%	58%
Estimated uptake - registrations (% of population)	12%	13%	14%	15%	16%	17%	97%	97%	97%	97%	97%	97%	9%	9%	9%	9%	9%	9%
Estimated net cross boundary inflow / (outflow)	0	0	0	0	0	0												
Uptake (number of children)	157	179	202	226	249	273	2,412	2,572	2,686	2,812	2,935	3,046	99	109	119	124	130	136
Estimated uptake of hours (%)	100%	100%	100%	100%	100%	100%	100%	100%	100%	100%	100%	100%	100%	100%	100%	100%	100%	100%
Statutory provision (hours)	600	600	600	600	970	1,140	600	600	600	600	830	1,140	600	600	600	600	970	1,140
Total statutory hours	94,184	107,157	121,019	135,324	241,714	311,188	1,447,125	1,543,283	1,611,860	1,687,190	2,436,174	3,472,046	59,398	65,545	71,692	74,664	126,417	155,436
Phasing - Non-statutory hours			2 year o	lds					3&4 year	olds					5 year olds (deferrals)		
Estimated children receiving non-statutory hours pre-2020	0					1	0	130					0		. , , ,	,		
Non-statutory hours per child pre-2020 (hours)	0						0	540					0					
Total non-statutory hours	0	0	0	0	0		0	70,200	0	0	0		0	0	0	0	0	
						·					,						,	
Total hours	94,184	107,157	121,019	135,324	241,714	311,188	1,447,125	1,613,483	1,611,860	1,687,190	2,436,174	3,472,046	59,398	65,545	71,692	74,664	126,417	155,436
Provision by type			2 year o	lds		,			3&4 year	olds					5 year olds (deferrals)		
Local authority provision (% of hours)	0%	0%			0%	0%	75%	75%			80%	80%	83%				80%	80%
Partner nursery provision (% of hours)	97%	97%			97%	97%	25%	25%			20%	20%	17%				20%	20%
Childminder provision (% of hours)	3%	3%			3%	3%	0%	0%			0%	0%	0%				0%	0%
Other (% of hours) - please specify												1						
Partner provider non-statutory																		
Total	100%	100%	0%	0%	100%	100%	100%	100%	0%	0%	100%	100%	100%	0%	0%	0%	100%	100%
Local authority provision (hours)	0	0	0	0	0	0	1,080,568	1,204,787	0	0	1,948,939	2,777,637	49,198	0	0	0	101,133	124,349
Partner nursery provision (hours)	91,189	103,750	0	0	234,027	301,292	366,557	408,695	0	0	487,235	694,409	10,200	0	0	0	25,283	31,087
Childminder provision (hours)	2,995	3,408	0	0	7,687	9,896	0	0	0	0	0	0	0	0	0	0	0	0
Other (hours)																		
Partner provider non-statutory	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Total	94,184	107,157	0	0	241,714	311,188	1,447,125	1,613,483	0	0	2,436,174	3,472,046	59,398	0	0	0	126,417	155,436
Funded (partner) provision - hourly rate			2 year o	lde					3&4 year	olde					5 year olds (doforrals)		
Nurseries	£6.00	£6.00	£6.00	£6.00	£6.00	£6.00	£3.70	£3.70	£3.70	£3.70	£5.00	£5.00	£3.70	£3.70	£3.70	£3.70	£5.00	£5.00
Childminders	£6.00	£6.00	£6.00	£6.00	£6.00	£6.00					£5.00	£5.00					£5.00	£5.00
Other	20.00				20.00												20.00	
Partner provider non-statutory								£5.00	£5.00	£5.00	£5.00	£5.00		£5.00	£5.00	£5.00	£5.00	£5.00
0																		
0																		
0																		

FTEs Unit cost per annum (£) Costs (£m)
2016-17 2017-18 2018-19 2019-20 2020-21 2021-22 2016-17 2017-18 2018-19 2019-20 2020-21 2021-22 2016-17 2017-18 2018-19 2019-20 2020-21 2021-22

	2016-17	2017-18	2018-19	2019-20	2020-21	2021-22	2016-17	2017-18	2018-19	2019-20	2020-21	2021-22	2016-17	2017-18	2018-19	2019-20	2020-21	2021-22
Staff in post - LA settings																		
Managers (settings)			3.6	6.5	8.0	8.0			47,592	49,016	49,016	50,591	0.000	0.000	0.173	0.319	0.392	0.405
Teachers	37.0	15.0	15.0	15.0	15.0	15.0	43,030	45,956	45,956	45,956	45,956	45,956	1.592	0.689	0.689	0.689	0.689	0.689
Senior practitioners / graduates	27.1	40.5	38.9	45.0	47.1	47.6	33,829	38,694	45,758	45,647	45,588	45,599	0.916	1.568	1.780	2.054	2.147	2.169
Additional graduates Practitioners	50.0	66.1	177.5	224.8	240.8	243.8	29,992	30,782	33,200	32,936	32,841	32,860	0.000 1.500	0.000 2.036	0.000 5.894	0.000 7.404	0.000 7.907	0.000 8.011
Apprentices	30.0	4.0	11.0	18.0	25.0	25.0	23,332	26,880	26,880	26,880	26,880	26,880	0.000	0.108	0.296	0.484	0.672	0.672
C2 care workers / support staff (SSSC registered)	7.2	7.2	8.4	9.8	11.4	11.4	22,628	24,018	24,018	24,018	24,018	24,018	0.163	0.173	0.202	0.236	0.275	0.275
Admin / auxiliary staff (non-SSSC registered)	1.2	1.2	1.2	1.2	1.2	1.2	24,615	26,880	26,880	26,880	26,880	26,880	0.030	0.033	0.033	0.033	0.033	0.033
Others (please specify)																		
Head Teachers	2.0	2.0	2.0	2.0	2.0	2.0	64,557	66,363	66,363	66,363	66,363	66,363	0.129	0.133	0.133	0.133	0.133	0.133
Sub total	124.5	136.1	257.7	322.4	350.5	354.0	218,651	259,573	316,647	317,696	317,542	319,147	4.330	4.740	9.199	11.351	12.248	12.386
Staff in training - LA settings																		
Managers (settings)													0.000	0.000	0.000	0.000	0.000	0.000
Teachers Senior practitioners / graduates													0.000	0.000	0.000	0.000	0.000	0.000
Additional graduates													0.000	0.000	0.000	0.000	0.000	0.000
Practitioners													0.000	0.000	0.000	0.000	0.000	0.000
Apprentices													0.000	0.000	0.000	0.000	0.000	0.000
C2 care workers / support staff (SSSC registered)													0.000	0.000	0.000	0.000	0.000	0.000
Admin / auxiliary staff (non-SSSC registered)													0.000	0.000	0.000	0.000	0.000	0.000
Others (please specify)																		
Sub total	0.0	0.0	0.0	0.0	0.0	0.0	0	0	0	0	0	0	0.000	0.000	0.000	0.000	0.000	0.000
Staff in post - Central costs																		
Managers (central)	1.6	1.6	1.7	1.7	1.8	1.8	68,124	71,101	74,212	76,878	72,320	72,320	0.109	0.114	0.124	0.133	0.130	0.130
Quality assurance - teachers													0.000	0.000	0.000	0.000	0.000	0.000
Quality assurance - other													0.000	0.000	0.000	0.000	0.000	0.000
Improvement support - teachers													0.000	0.000	0.000	0.000	0.000	0.000
Improvement support - others Others (please specify)													0.000	0.000	0.000	0.000	0.000	0.000
QI Officer	1.0	1.0	1.0	1.0	1.0	1.0	66,511	67,267	67,267	67,267	67,267	67,267	0.067	0.067	0.067	0.067	0.067	0.067
EY P'ship Imp + Data Officer	1.0	1.0	1.0	1.0	1.0	1.0	43,339	44,745	44,745	44,745	44,745	44,745	0.043	0.045	0.045	0.045	0.045	0.045
PT	1.0	1.0	1.0	1.0	1.0	1.0	58,365	59,039	59,039	59,039	59,039	59,039	0.058	0.059	0.059	0.059	0.059	0.059
EY Peep Co-ordinator	0.6	0.6	0.6	0.6	0.6	0.6	32,950	33,982	33,982	33,982	33,982	33,982	0.019	0.020	0.020	0.020	0.020	0.020
Teacher	1.0	1.0	1.0	1.0	1.0	1.0	42,301	42,814	42,814	42,814	42,814	42,814	0.044	0.044	0.044	0.044	0.044	0.044
EY DO	0.7	0.7	0.7	0.7	0.7	0.7	49,033	50,637	50,637	50,637	50,637	50,637	0.033	0.034	0.034	0.034	0.034	0.034
Childcare & Workforce DO Ed Resource Officer	0.9 1.0	0.9 1.0	0.9 1.0	0.9 1.0	0.9 1.0	0.9 1.0	43,339 48,989	44,745 50,591	44,745 50,591	44,745 50,591	44,745 50,591	44,745 50,591	0.039	0.040	0.040	0.040	0.040	0.040
Admin	1.0	1.0	1.5	1.5	1.5	1.5	46,969	50,591	29,007	29,007	29,007	29,007	0.049	0.000	0.031	0.031	0.031	0.031
Applications Officer	0.2	0.2	0.3	0.4	0.5	0.5	43,339	44,745	44,745	44,745	44,745	44,745	0.009	0.009	0.013	0.018	0.022	0.022
												,						
Sub total	9.0	9.0	10.6	10.8	11.0	11.0	496,290	509,666	541,784	544,450	539,892	539,892	0.469	0.482	0.540	0.554	0.556	0.556
	5.0	5.0	20.0	20.0			450,250	303,030	3-12). 34	3,-30	333,032	303,032	5.405	002	0.5-10	0.554	0.550	0.550
Other staff costs																		
Training and professional development													0.058	0.093	0.093	0.093	0.093	0.093
Sub total													0.058	0.093	0.093	0.093	0.093	0.093
TOTAL STAFF COSTS													4.857	5.315	9.833	11.998	12.897	13.035

Costs	(fm)	١

							Costs (£m)					
	2016-17	2017-18	2018-19	2019-20	2020-21	2021-22	2016-17	2017-18	2018-19	2019-20	2020-21	2021-22
Local authority staff costs			FTI									
Staff in post - LA settings	124.5	136.1	257.7	322.4	350.5	354.0	4.330	4.740	9.199	11.351	12.248	12.386
Staff in training - LA settings	0.0	0.0	0.0	0.0	0.0	0.0	0.000	0.000	0.000	0.000	0.000	0.000
Staff in post - Central costs	9.0	9.0	10.6	10.8	11.0	11.0	0.469	0.482	0.540	0.554	0.556	0.556
Other staff costs					<u> </u>		0.058	0.093	0.093	0.093	0.093	0.093
Sub total	133.5	145.1	268.3	333.2	361.5	365.0	4.857	5.315	9.833	11.998	12.897	13.035
Founded (control and the												
Funded (partner) provision	467046	E1244E	Ηο ι 0	0	746546	1026788	1.941	2 425	0.000	0.000	2.007	F 42F
Nurseries Childminders	467946	512445 3408		0	746546		0.018	2.135	0.000	0.000	3.967 0.046	5.435
	2995	3408 0	0	0	7687	9896 0	0.000	0.020 0.000	0.000	0.000	0.046	0.059
Partner provider non-statutory	0		0	0	0	0	-					
0		0	0		0		0.000	0.000	0.000	0.000	0.000	0.000
0	0	0	0	0	v	0	0.000	0.000	0.000	0.000	0.000	0.000
0	0	0	0	0	0	0	0.000	0.000	0.000	0.000	0.000	0.000
Sub total	470941	515853	0	0	754232	1036684	1.959	2.155	0.000	0.000	4.013	5.495
Lunches												
Cost of provision							0.000	0.000	0.000	0.000	1.862	1.941
Cost of provision							0.000	0.000	0.000	0.000	1.002	1.341
Punning costs												
Running costs Educational resources and supplies							0.025	0.025			0.068	0.068
Administrative resources and supplies							0.023	0.025			0.008	0.008
Buildings - rent and rates							0.228	0.246			0.246	0.246
Buildings - rent and rates Buildings - energy / utilities costs							0.228	0.166			0.166	0.166
Buildings - energy / utilities costs Buildings - maintenance and lifecycle replacement							0.148	0.140			0.140	0.140
Buildings - fraintenance and mecycle replacement							0.022	0.032			0.032	0.032
Buildings - other							0.022	0.032			0.032	0.032
Information systems												
Others (please specify)												
Refuse Uplift							0.011	0.018	0.018	0.018	0.018	0.018
Neruse Opint							0.011	0.018	0.018	0.018	0.018	0.018
Sub total							0.579	0.626	0.018	0.018	0.669	0.669
Sub total							0.373	0.020	0.018	0.010	0.003	0.009
Wraparound hours												
Estimated revenue							0.000	0.000	0.000	0.000	0.000	0.000
Estimated revenue							0.000	3.000	3.000	0.000	5.000	0.000
TOTAL							7.396	8.096	9.851	12.016	19.441	21.139
							7.550	0.050	5.051	12.010	13,771	21.133

ELC Expansion Plan - Finance Template Supporting information Midlothian Council

Flexibility Assumptions for Local Authority Settings

Number of Local Authority ELC Settings

Estimated number of local authority settings operating year round

Local Authority settings operating year round (%)

Estimated number of hours per annum provided in local authority settings operating year round

Estimated number of local authority settings operating term time only

Local Authority settings operating term time only (%)

Estimated number of hours per annum provided in local authority settings operating term time only

Number of local authority settings with opening hours of 8am to 6pm (or longer)

Local Authority settings with opening hours of 8am to 6pm (or longer) (%)

Estimated number of hours per annum provided in local authority settings operating 8am to 6pm (or longer)

Additional Support Needs (ASN)

Estimated proportion of eligible 2 year olds with ASN (%)
Estimated number of 2 year olds in local authority settings with ASN
Estimated proportion of 3&4 year olds with ASN (%)
Estimated number of 3&4 year olds in local authority settings with ASN
Estimated proportion of 5 year olds (deferrals) with ASN (%)
Estimated number of 5 year olds (deferrals) in local authority settings with ASN

Cross Boundary Flows

Estimated cross boundary inflows
Estimated cross boundary outflows
Estimated net cross boundary inflow / (outflow)

2016-17	2017-18	2018-19	2019-20	2020-21	2021-22
#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!
0	0	0	0	0	0
#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!
#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!

2016-17	2017-18	2018-19	2019-20	2020-21	2021-22
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0

2016-17	2017-18	2018-19	2019-20	2020-21	2021-22
0	0	0	0	0	0

ELC Expansion Plan - Finance Template Capital costs profile Midlothian Council

Anticipated Total Capital Cost for All Projects (£m)

0

Annual Profile

Refurbishment projects
Extension projects
New build projects
Outdoor spaces
Other
Total

Costs (£m)

2017-18	2018-19	2019-20	2020-21	2021-22	Total
0.000	0.832	0.731	1.754	0.000	3.316
1.914	2.144	1.531	1.302	0.000	6.890
0.000	0.000	8.352	5.011	2.088	15.451
0.000	0.000	0.020	0.000	0.000	0.020
					0.000
1.914	2.975	10.634	8.067	2.088	25.678

CHECK

	Prior to	Works Comr	mencing					Outline of	Proposed Wor	ks						Post Works	Completing	
Refurbishment Projects	Registered Capacity Prior to Works	Hours Per Annum Per Child	Deliverable Hours Per Annum Per Setting	Description	Total Area (Sqm)	Cost per square metre (£)	Base Date	Base Date Indice	Expected Tender Date	Indice	(%)	Land Costs (£)	Total Cost (£)	Construction Period	Registered Capacity Post Works	Increased Capacity	Maximum Deliverable Hours Per Annum Per Child	Hours Per Annum Per Setting
Example A	40 40	2,500 1,140		Minor refurbishment Major refurbishment	58 58	1,500	2Q 2018 2Q 2018	284 284	4Q 2018 4Q 2018	286 286	0% 15%	£0 £0	87,613 141,056	6 months	50 50	10 10		125,000 57,000
Example B	40	1,140	45,600	iviajor rejurbishment	58	2,100	2Q 2018 2Q 2018	284 284	4Q 2018	286	15%	£U	141,056	6 months	50	10	1,140	57,000
			-				2Q 2018 2Q 2018	284					-					
			-				2Q 2018	284					-			-		-
			-				2Q 2018	284					-			-		-
			-				2Q 2018	284					-			-		-
			-				2Q 2018	284					-			-		-
Extension Projects																		
Example C	80	2,500		Extension	203	3,300	2Q 2018	284	2Q 2018	287	0%	£0	676,976	6 months	105	25		262,500
Example D	80	1,140	91,200	Extension	203	3,300	2Q 2018	284	1Q 2019	287	15%	£0	778,523	6 months	105	25	1,140	
			-				2Q 2018 2Q 2018	284 284					-			-		-
			-				2Q 2018 2Q 2018	284								-		
			_				2Q 2018 2Q 2018	284								_		_
			-				2Q 2018	284					-			-		-
			-				2Q 2018	284					-			-		-
New Build Projects																		
Example E	0	-	-	New build	580	3,000	2Q 2018	284	2Q 2019	290	0%	£0	1,776,761	12 months	100	100	2,500	250,000
Example F	0	-	-	New build	580	3,000	2Q 2018	284	1Q 2020	302	15%	£0	2,127,824	12 months	100	100		114,000
			-				2Q 2018	284					-			-		-
			-				2Q 2018	284					-			-		-
			-				2Q 2018	284					-			-		-
			-				2Q 2018	284					-			-		-
			-				2Q 2018	284					-			-		-
			-				2Q 2018	284					-			-		-
Outdoor Space Projects																		
Example G	40	2,500		Suitable outdoor space	500	500	2Q 2018	284	2Q 2019	290	0%	£0	255,282	3 months	48	8	2,500	120,000
Example H	40	1,140		Suitable outdoor space	500	500	2Q 2018	284	1Q 2020	302	15%	£0	305,722	3 months	48	8	1,140	
			-				2Q 2018 2Q 2018	284 284					-			-		-
			-				2Q 2018 2Q 2018	284 284					-					
			-				2Q 2018 2Q 2018	284								-		-
			-				2Q 2018 2Q 2018	284										

Other LA Settings Where No Capital Works Are Envisaged At Present (Please list all other settings)

:xample I	40	2,500	100,000
Example J	100	1,140	114,000
			-
			-
			-
			-
			-
			-

Max Deliverable Hours Pre Works -

40	0	2,500	100,000
100	0	1,140	114,000
	-		-
	-		-
	-		-
	-		-
	-		-
	-		-

Other Non Settings Related Capital Works

Other Hon Settings held	ica capitai troins		
Example K		Catering provision to accommodate universal free lunch commitment	500,000
Example L		Systems costs (Capital in nature)	

Anticipated Total Capital Cost for All Projects	0	Max Deliverable Hours Post Works	-	NB: Please ensure totals excludes examples
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1. Introduction

Notes fields are locked so all notes are on this sheet

2. Input table

Number of meals calculated taking account of 38 and 50 week models and average estimated takeup of 4 meals per week.

Meals cost does not include additional expansion costs such as drivers and vans, crockery etc. This could run to tens of thousands.

No 2yo cross border placements. We have data on 3, 4 & 5 yo inward current cross boundary numbers but not on outward therefore have recorded this this as 0. Increasing the hours may reduce the demand for cross border places.

We do not distinguish deferrals from 3 and 4 year old provision when calculating staffing costs etc. therefore the figures are all-inclusive.

	Number of funded registrations					
	Under 2			4 year	5 year olds (Deferred)	Total
Local authority settings	0	0	836	,	,	
Partner provider settings	7	152	347	264	17	787
Childminding services		5	0	0	0	5
Total	7	157	1183	1229	99	2675

Deferrals:

	2013/14	2014/15	2015/16	2016/17	2017/18
Jan/Feb DOB	76	85	60	82	75
Sept - Dec DOB	18	7	20	19	22
Total	94	92	80	101	97

Partner Providers and Childminders paid at £5 per hour for pilots, final rate to be determined.

3. Staffing costs profile

At this time the proportion of staff who will be in training has not been determined.

4. Revenue costs profile

Figures for rent and rates, energy, utilities, maintenance and lifecycle replacement and facilities management have been brought forward at current costs as estimating the future costs will require individual assessment of each setting, the changed proportion of school pupils to ELC children, the changed proportion of floor area allocated between the school and ELC, more energy efficient new build or refurbished spaces etc.