

ELC Expansion Plan - Finance Template

Introduction

Local authority name

Moray Council

ELC Expansion Plan - Lead contact

Name

Joanna Shirriffs

Contact email / phone number

joanna.shirriffs@moray.gov.uk

Finance Template - Lead contact

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Comments

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Uptake Population		2016/17	2021/22	Movement	
2's		31	97	66	213%
3&4's		1,981	1,835	-146	-7%
5's		86	76	-11	-13%
		<u>2,098</u>	<u>2,008</u>	<u>-91</u>	<u>-4%</u>

Type of Provision		2016/17	2021/22	Movement	
		LA	PP	CM	
2's		0.00%	98.00%	2.00%	
3&4's		35.00%	65.00%	0.00%	
5's		40.00%	60.00%	0.00%	
2's		40.00%	50.00%	10.00%	
3&4's		37.00%	62.00%	3.00%	
5's		44.00%	56.00%	0.00%	
2's		40.00%	-48.00%	8.00%	
3&4's		2.00%	-3.00%	3.00%	
5's		4.00%	-4.00%	0.00%	

Cost of 1 Hour of ELC in LA Settings		2016-17	2021-22	Movement
		£ 5.33	£ 8.90	67%

Partner Rates		2016/17	2021/22	Movement	LW	CM
2's		£5.46	£6.00	£0.54	Included	Same
3&4's		£3.42	£5.31	£1.89		
5's		£3.42	£5.31	£1.89		

Estimated Revenue		2016/17	2021/22	Movement	Lunches	Interim Years
Now			£4.6 m		Included	Included
In			£14.7 m			
			<u>£10.1 m</u>			

Estimated Capital		2016/17	2021/22	Movement	2017/18	Breakdown
			£8,602,718.4 m		Included	Included

Ratio-Committed Staff Productivity		2016/17	2021/22	Movement
	Hours delivered per FTE Ratio-Committed Staff (Indicative)	9,141	5,133	-0.438504

Proposed LA Capacity to Child Ratio		Current	Proposed	Minimum Hours Required
	Total Physical LA Capacity	505	663	LA 759,711
	Children in LA Prov	747	803	PP 1,238,902
	Ratio : 1	1.5	1.2	CM 66,007
				<u>2,064,620</u>
	If LA capacity open 1140 hours - total hours available			755,820
	If LA capacity open 2500 hours - total hours available			1,657,500

Please complete drop-down menus

ELC 1140 hours expansion planning – Finance Templates V2 supporting questionnaire

The finance template is, by necessity, relatively simple and will inevitably only partially capture the complexity of the expansion planning process and the information which local authorities wish to provide. This short questionnaire focuses on some of the key assumptions which will contribute to the cost of the expansion and allows you to explain the quantitative results which you have provided in the spreadsheet template. Please answer as fully as possible. You can also add any other supporting information which you think might be helpful.

If you prefer, you can enter this information in a word document and attach to your submission.

Flexibility	
1	How is the requirement to provide a flexible ELC offer captured in your finance template? For example, how does it affect your anticipated workforce and capital requirements and how does it affect your costs?
	Within each locality there will be LA settings offering year round extended hours provision, and LA settings offering term-time only school hours provision, but with the opportunity to use hours more flexibly. Partner providers will offer a similar mix of provision. This is reflected in our workforce calculations (staffing models will differ for year round settings) and in our capital requirements. The focus of our capital plan has been on ensuring there is sufficient accommodation of an appropriate quality standard to accommodate children for longer hours. The majority of our capital spend is on 7 year round extended hours settings within 6 of our localities (the remaining two localities have a number of partner providers that can meet this need). The remainder of the spend is required to improve infrastructure within smaller settings to enable them to offer a quality experience for longer hours (e.g. ensuring there is space to eat, appropriate access to the outdoors etc), and to ensure an equitable experience across Moray.

Workforce	
2	How have you calculated your anticipated requirement for ratio-committed staff? Can you detail what assumptions you make about the time available to ratio-committed staff to actually spend delivering ELC to children. In particular how much time (days or %) would you expect staff on average to spend on: - holidays - sickness - training - other non-contact time - contact time (%) (in the national funding model we assume around 80%)
	Our staffing requirement makes provision for staff holidays (27-32 days + 7 days public holidays) for settings open year round (staff working in term-time only settings will be required to take their holidays during school holidays), relief staff to cover holidays (39 days per FTE working year round) and sickness, and non-contact time of 5 hours per week for senior practitioners and practitioners (0.86% contact time) and 2 hours non-contact time for support staff (0.91% contact time) to cover training, planning and family nurture tasks. Currently our staff do not have non-contact time within our LA nurseries. This was removed when the hours were extended from 475 to 600 hours. Our staffing calculation also takes account of differing ratio requirements for children with ASN and two year olds.
3	On average, due to staggered starts after the child's birthday, three year olds will receive around 75% of the full entitlement. How is this accounted for in your workforce estimates (in the national funding model we assume that this allows for a reduced staff component)?
	We have not reduced the workforce component to take account of staggered starts as the ability to flex staff numbers across the three terms will be limited, particularly within smaller settings.
4	How have you calculated your anticipated requirement for non-ratio committed staff, for example managers and specialists (in the national funding model we work on a ratio of 0.8 FTE per setting)?
	We have a number of smaller settings so are proposing to use a peripatetic manager model for our LA settings. We have allowed for 10 managers to work across 23 Local Authority nurseries. We will also have 2 additional graduates (non-ratio committed). This gives us a ratio across our settings of 0.55 FTE per setting.
5	How have you calculated your anticipated requirement for central staff (ie staff contributing to the provision of the funded entitlement but not involved in direct delivery within settings)?
	Moray Council does not currently have a central Early Years team. The central staffing costs reflect our requirement to build a strong team of professionals at the centre to develop and support a new, quality Early Years Service focussing on positive outcomes for the child and the child's family.

Population and uptake	
6	How have you calculated population estimates?
	We have used the NRS population estimates on tab 4. We have used school roll forecasts for tab 8 (Summary Demand and Supply) to show potential demand in each locality. The school roll forecasts are slightly higher than the NRS population estimates, hence the slight difference in overall numbers.
7	How have you estimated future uptake by 2 year olds (in the national funding model we assume an uptake of 50% nationally. Further info on local authority estimates of eligibility and uptake is provided at annex C of the Guidance Note)?
	We have assumed an uptake of 50% by 2020/21

Lunches and other costs	
8	How have you calculated lunch unit cost (in the national funding model we use a figure of £3.00 based on the cost of lunches in P1-P3)?
	Lunch cost is higher than the P1 cost of £3.00 due to the difference in service provision. We have a high proportion of partner providers who do not have their own kitchen facilities. We will therefore be providing a 'meals on wheels' type service for a number of small ELC settings from our school kitchens. We will also be preparing meals for our own local authority settings. The higher unit cost has been calculated to take account of the need to timetable in the preparation of additional meals in advance of school lunch preparation, and the requirement for additional staff to pack up and deliver lunches/other meals across a wide geographical area. Current uptake of P1-P3 meals in Moray is 77% therefore we have used 77% as our uptake figure.
9	How have you estimated running costs? For example, have you assumed an increase that is more or less than proportional to the scale of the expansion? How does it link to your infrastructure plans?
	The running costs for our nurseries are currently integrated within our primary school budgets and cannot be broken down into detailed headings within our current systems. We have assumed a percentage of the running costs for the nursery spaces based on the FTE (staff) working in the nursery compared to the rest of the school, and added in a 25% uplift for settings that we are proposing to open year round. For PPP schools the uplift is higher due to the need to comply with the terms of the Facilities Management contract. For maintenance and lifecycle replacement we have assumed costs of £15 per sq/m for all new, extended or refurbished buildings.

Please use this space below to add further information and clarification which can help us to interpret the financial information that you have provided	
Line 24	The funded non-statutory phased hours is based on Phase 1 starting in August 2018, Phase 2 in August 2019 and Phase 3 in August 2020. The phased hours take account of the fact that at each phase a certain number of parents will receive their additional hours part way through the financial year. For three year olds the additional hours have been reduced by 25% to take account of the staggered starts.

	2016-17	2017-18	2018-19	2019-20	2020-21	2021-22	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	FTEs												
Staff in post - LA settings	42.0	42.0	73.4	123.7	147.6	170.0	1.297	1.311	2.146	3.407	3.982	4.527	
Staff in post - Central costs	7.0	7.5	13.4	18.5	25.0	25.0	0.350	0.366	0.606	0.860	1.138	1.138	
Other staff costs							0.008	0.225	0.328	0.328	0.278	0.030	
Sub total	49.0	49.5	86.8	142.2	172.6	195.0	1.656	1.902	3.079	4.595	5.398	5.695	
Funded (partner) provision	Hours												
Nurseries	723815	738261	742930	880313	1170958	1238902	2.513	2.717	3.381	4.430	6.253	6.617	
Childminders	372	479	1955	19638	62255	66007	0.002	0.003	0.011	0.104	0.338	0.358	
Sub total	724187	738740	744885	899951	1233213	1304909	2.515	2.720	3.392	4.533	6.591	6.975	
Lunches													
Cost of provision							0.000	0.000	0.078	0.350	0.757	0.919	
Running costs													
Educational resources and supplies							0.019	0.019	0.030	0.030	0.030	0.030	
Administrative resources and supplies													
Buildings - rent and rates													
Buildings - energy / utilities costs													
Buildings - maintenance and lifecycle replacement									0.005	0.025	0.040	0.044	
Buildings - facilities management													
Buildings - other													
Information systems										0.050	0.050	0.050	
Others (please specify)													
Aggregated unallocated running costs							0.370	0.372	0.429	0.578	0.787	0.872	
Increase in business rates liability							0.000	0.000	0.000	0.010	0.030	0.030	
Additional ongoing catering costs							0.000	0.000	0.015	0.021	0.027	0.027	
Staff travel							0.002	0.002	0.010	0.010	0.010	0.010	
Sub total							0.391	0.393	0.489	0.724	0.974	1.063	
TOTAL							4.561	5.014	7.038	10.202	13.719	14.652	

ELC Expansion Plan - Finance Template

Capital costs profile

Moray Council

Anticipated Total Capital Cost for All Projects (£m)

9

Annual Profile

	Costs (£m)					Total
	2017-18	2018-19	2019-20	2020-21	2021-22	
Refurbishment projects	177,422	732,371	1,612,762	518,825		3,041,379.962
Extension projects			2,157,187			2,157,187.025
New build projects		299,358	1,539,193	1,280,601		3,119,151.398
Outdoor spaces						0.000
Other		39,626	199,451	35,923	10,000	285,000.000
Total	177,422	1,071,355	5,508,593	1,835,349	10,000	8,602,718.385

CHECK

ELC Expansion Plan - Finance Template
Summary Demand and Supply Analysis

		At April 2017					
		Local Authority Settings			Partner Settings		
Locality Indicator	Locality	Total Physical Capacity	Number of Children Using the Facility	Children / Capacity Ratio	Total Physical Capacity	Number of Children Using the Facility	Children / Capacity Ratio
Example	abc	260	480	1.8	200	100	0.5
Example	xyz	380	720	1.9	100	80	0.8
A	Speyside	45	68	1.5	60	45	0.8
B	Keith	50	86	1.7	69	67	1.0
C	Buckie	140	200	1.4	75	91	1.2
D	Milnes	55	80	1.5	88	68	0.8
E	Forres	55	35	0.6	177	169	1.0
F	Lossiemouth	80	127	1.6	160	146	0.9
G	Elgin High	20	40	2.0	194	237	1.2
H	Elgin Academy	60	111	1.9	288	365	1.3
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I				#DIV/0!			#DIV/0!
J				#DIV/0!			#DIV/0!
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Totals		505	747	1.5	1111	1188	1.1

		At April 2021					
		Local Authority Settings			Partner Settings		
Locality Indicator	Locality	Total Physical Capacity	Number of Children Using the Facility	Children / Capacity Ratio	Total Physical Capacity	Number of Children Using the Facility	Children / Capacity Ratio
		300	420	1.4	200	160	0.8
		500	820	1.6	100	80	0.8
		53	42	0.8	78	70	0.9
		30	45	1.5	72	109	1.5
		228	284	1.2	42	42	1.0
		42	50	1.2	99	80	0.8
		84	108	1.3	183	253	1.4
		84	88	1.0	190	177	0.9
		82	106	1.3	194	247	1.3
		60	80	1.3	294	394	1.3
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		663	803	1.2	1152	1372	1.2

Locality Indicator (As Per Summary Demand and Supply Sheet)	Prior to Works Commencing						Outline of Proposed Works											Post Works Completing							
	Physical Capacity Prior to Works	Number of Children Using the Facility in April 2017	Children / Physical Capacity Ratio	Maximum Deliverable Hours Per Annum Per Child	Total Maximum Deliverable Hours Per Annum Per Setting	Description	Total Area (Sqm)	Cost per square metre (£)	Base Date	Expected Tender Date	Tender Date	Location Adjustment (%)	Land Costs (£)	Total Cost (£)	Construction Period	Physical Capacity Post Works	Proposed Outdoor Capacity Post Works (with ref to Space to Grow)	Total Proposed Capacity	Increased Capacity	Forecast Number of Children Using the Facility in April 2021	Children / Capacity Ratio	Maximum Deliverable Hours Per Annum Per Child	Total Maximum Deliverable Hours Per Annum Per Setting		
																								Base Date	Expected Tender Date
Refurbishment Projects																									
Example A	40	70	1.75	1,201	48,032	Minor refurbishment	58	1,500	2Q 2018	316	4Q 2018	317	0%	£0	87,275	6 months	48	0	48	8	48	1.00	1,140	54,720	
Example B	40	65	1.63	2,500	100,000	Major refurbishment	80	2,100	2Q 2018	316	4Q 2018	317	15%	£0	193,811	6 months	68	12	80	40	120	1.50	2,500	200,000	
Lady Cathcart	Buckie	0	0	0.00	-	Major refurbishment	520	1,717	2Q 2018	316	4Q2017	322			909,793	6 months	50	10	60	60	94	1.57	2,400	144,000	
Lhanbryde Nursery	Milnes	35	40	1.14	1,201	42,035	Major refurbishment	142	2,100	2Q 2018	316	1Q2019	320		301,975	4 months	35	7	42	7	50	1.19	2,400	100,800	
Pilmuir Nursery	Forres	35	20	0.57	1,201	42,035	Major refurbishment	336	2,100	2Q 2018	316	4Q2018	317		707,833	8 months	50	10	60	25	80	1.33	2,400	144,000	
New Elgin Nursery	Elgin High	20	40	2.00	1,201	24,020	Light refurbishment	70	789	2Q 2018	316	1Q2019	320		55,929	2 months	20	4	24	4	28	1.17	1,140	27,360	
Kinloss Nursery	Forres	20	15	0.75	1,201	24,020	Minor refurbishment	80	1,500	2Q 2018	316	4Q2018	317		120,380	2 months	20	4	24	4	28	1.17	1,140	27,360	
Mortlach Nursery	Speyside	15	20	1.33	1,201	18,015	Major refurbishment	100	2,100	2Q2018	316	1Q2019	320		212,658	8 months	15	3	18	3	21	1.17	1,140	20,520	
Burghead	Lossiemouth	20	27	1.35	1,201	24,020	Minor refurbishment	70	1,500	2Q2018	316	2Q2019	322		106,994	2 months	20	4	24	4	28	1.17	1,140	27,360	
Mosstodloch	Milnes	20	20	1.00	1,201	24,020	Major refurbishment	50	2,100	2Q 2018	316	2Q2019	322		106,994	2 months	20	4	24	4	28	1.17	1,140	27,360	
St Peters Nursery	Buckie	40	80	2.00	1,201	48,040	Light refurbishment	170	789	2Q 2018	316	2Q2020	322		136,677	2 months	40	0	40	-	40	1.00	1,140	45,600	
Aberlour Nursery	Speyside	40	27	0.68	1,201	48,040	Major refurbishment	170	2,100	2Q 2018	316	1Q2020	333		376,206	4 months	30	5	35	5	46	1.31	2,400	84,000	
Extension Projects																									
Example C	A	40	75	1.88	1,201	48,032	Extension	120	3,300	2Q 2018	316	2Q 2018	317	0%	£0	397,253	6 months	60	12	72	32	68	0.94	1,140	82,080
Example D	D	40	80	2.00	2,500	100,000	Extension	348	3,300	2Q 2018	316	1Q 2019	320	15%	£0	1,337,377	6 months	100	0	100	60	180	1.80	2,500	250,000
Pilmuir Nursery	Forres			#DIV/0!			Extension	611	3,300	2Q 2018	316	4Q2018	317		2,022,681	8 months						#DIV/0!			
Mosstodloch Nursery	Milnes			#DIV/0!			Extension	40	3,300	2Q 2018	316	2Q2019	322		134,506	2 months						#DIV/0!			
				#DIV/0!						2Q 2018	316											#DIV/0!			
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New Build Projects																									
Example E	D	40	75	1.88	1,201	48,032	New build	580	3,000	2Q 2018	316	2Q 2019	290	0%	£0	1,596,835	12 months	100	20	120	80	115	0.96	1,140	136,800
Example F	D	40	80	2.00	2,500	100,000	New build	580	3,000	2Q 2018	316	1Q 2020	302	15%	£0	1,912,348	12 months	100	20	120	80	210	1.75	2,500	300,000
Linkwood Nursery				#DIV/0!			New build	308	1,970	2Q 2018	316	1Q2018	318		610,600	16 months	40	8	48	48	60	1.25	2,400	115,200	
Cullen Nursery		20	20	1.00	1,201	24,020	New Build	410	3,000	2Q 2018	316	4Q2018	317		1,233,892	7 months	40	8	48	28	60	1.25	2,400	115,200	
Keith Nursery				#DIV/0!			New Build	410	3,000	2Q 2018	316	4Q2019	329		1,280,601	7 months	50	10	60	60	97	1.62	2,400	144,000	
				#DIV/0!						2Q 2018	316											#DIV/0!			
				#DIV/0!						2Q 2018	316											#DIV/0!			
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Outdoor Projects (Standalone eg Forrest Kindergarten)																									
Example G	A	48	75	1.56	1,201	57,638	Provision of geodome and associated works							500,000	3 months	100	48	148	100	115	0.78	1,140	168,720		
Example H	A	24	80	3.33	2,500	60,000	Provision of yurt and associate works							250,000	3 months	100	24	124	100	210	1.69	2,500	310,000		
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Other LA Settings Where No Capital Works Are Envisaged At Present (Please list all other settings)																									
Example I	B	40	80	2.00	1,201	48,032											48	0	48	8	80	1.67	2,500	120,000	
Example J	C	100	160	1.60	2,500	250,000											100	12	112	12	180	1.61	2,500	280,000	
Knockando School	Speyside	14	9	0.64	600	8,400	Classroom used by partner provider - Knockando Playgroup										14		14	-	10	0.71	1,140	15,960	
The Cabin Nursery	Speyside	20	14	0.70	600	12,000	Currently used by partner provider - (The Cabin) - Hut in the grounds of Mortlach School										20		20	-	16	0.80	1,140	22,800	
Rothies Nursery	Speyside	15	23	1.53	1,201	18,015										15		15	-	15	1.00	1,140			
Tomintoul Nursery	Speyside	20	10	0.50	1,201	24,020										20		20	-	10	0.50	1,140			
Keith School Nursery	Keith	30	48	1.60	1,201	36,030										30		30	-	45	1.50	2,400	72,000		
St Thomas School Nurser	Keith	20	38	1.90	1,201	24,020														0	#DIV/0!				
Keith Community Centre	Keith	40	40	1.00	1,201	48,040	Partner Provider setting operating within Moray Council owned Keith Community Centre (Keith Play Centre)													0	#DIV/0!				
Rothiemay School	Keith	12	11	0.92	600	7,200	Classroom used by partner provider - Rothiemay Playgroup									12		12		12	1.00	1,140			
Portgordon Nursery	Buckie	20	20	1.00	600	12,000										20		20		20	1.00	1,140			
Findochty Nursery	Buckie	20	20	1.00	600	12,000										20		20		10	0.50	600			
Cullen Community Centre	Buckie	18	16	0.89	600	10,800	Room used by partner provider - Cullen Playcentre									18				0	#DIV/0!				
Portessie School	Buckie	22	43	1.95	1,201	26,422	Room used by partner provider - Portessie Nursery									22		22		22	1.00	1,140			
Portknockie School	Buckie	20	19	0.95	600	12,000	Room used by partner provider - Portknockie Nursery									20		20		20	1.00	1,140			
Millbank Nursery	Buckie	40	80	2.00	1,201	48,040										40		40		60	1.50	2,400			
Milnes Nursery	Milnes	20	40	2.00	1,201	24,020										20		50		56	1.12	2,400			
Hopeman Nursery	Lossiemouth	20	37	1.85	1,201	24,020										20		20		20	1.00	1,140			
Hythehill Nursery	Lossiemouth	20	35	1.75	1,201	24,020										20		20		20	1.00	1,140			
St Gerardine's Nursery	Lossiemouth	20	28	1.40	1,201	24,020										20		20		20	1.00	1,140			
East End Nursery	Elgin Academ	20	34	1.70	1,201	24,020										20		20		20	1.00	1,140			
Seafield Nursery	Elgin Academ	40	77	1.93	1,201	48,040										40		40		60	1.50	2,400			
Elgin Community Centre	Elgin Academ	30	29	0.97	1,201	36,030	Rooms used by partner provider (VIP Childcare)									30		30		30	1.00	1,140			
Bishopmill Pre-School	Elgin Academ	30	46	1.53	1,201	36,030	Standalone building in grounds of Bishopmill School - currently used by partner provider (Bishopmill Pre-School Centre)									30		30		30	1.00	1,140	34,200		
Other Non Settings Related Capital Works																									
Example K							Catering provision to accommodate universal free lunch commitment							500,000											
Example L							Systems costs (Capital in nature)							100,000											
Catering																									