

	2015-16	2016-17	2017-18	2018-19	2019-20	2020-21	Comments
	£000s	£000s	£000s	£000s	£000s	£000s	
Income							
Scottish Government Grant	203,485	198,398	193,438	189,569	190,517	194,327	-2.5%/-2.5%/-2.0%/+0.5%/+2.0%
Council Tax	40,900	41,002	41,105	41,208	41,311	41,414	Assumes 0.25% growth per annum in the tax base
Projected Income Total	244,385	239,400	234,543	230,777	231,828	235,741	
Expenditure							
Base Budget (Approved Budget 2015-16):	244,232	244,232	244,232	244,232	244,232	244,232	
Adjustments to Base Budget:							
Christmas Lights (one off in 2015-16 only)		-100	-100	-100	-100	-100	Decision as part of budget agreed February 2015
Advice Services (one off amount in 2015-16 only)		-70	-70	-70	-70	-70	Decision as part of budget agreed February 2015
Loss of Contracting Out		2,250	2,250	2,250	2,250	2,250	Loss of national insurance rebate for staff in superannuation scheme
Auto enrolment			1,400	1,400	1,400	1,400	Extra employer contributions arising from auto enrolment
Full Year Impact of Teachers Pensions		327	327	327	327	327	2.3% increase to teacher superannuation from September 2015
Other Variations/Increments		700	700	700	700	700	Employee increments from 2016-17
Loan Charges		-1,000	-2,000	-3,000	-4,000	-4,000	Updated loan charges profile
CT on Empty Homes		-500	-500	-500	-500	-500	Remove expenditure budget in base originally planned to be used by Area Committees
Pay Award		668	2,017	4,071	6,155	8,990	0.5%/1%/1.5%/1.5%/2.0%
Non Pay Inflation		1,000	2,000	3,000	4,000	5,000	Only unavoidable/inescapable - £1m per year based on 2015-16 approved inflation
Fees and Charges		-300	-600	-900	-1,200	-1,500	3% increase year on year
Cost and Demand Pressures							No Allowance
New Schools Revenue Impact			651	680	709	709	Running costs for NPDO schools once in operation
Projected Expenditure Total	244,232	247,207	250,307	252,090	253,903	257,438	
Projected Funding Surplus/(Gap)	153	-7,807	-15,764	-21,313	-22,075	-21,697	
Year on Year Funding Gap	153	-7,807	-7,957	-5,549	-762	378	

Summary of Change in assumptions over Base Model:

Base Model Gap (Cumulative)	-10,348	-20,404	-26,655	-27,950	-27,909	
Council Tax	1,124	2,224	3,105	3,017	2,354	Apply growth of 0.25% instead of general government funding percentage change
Contracting Out Rebate	-250	-250	-250	-250	-250	Updated estimate
Auto Enrolment	0	400	400	400	400	Updated estimate
Loan Charges	200	700	-200	-300	-500	Updated profile
Council Tax on Empty Homes	500	500	500	500	500	Removed expenditure in base budget
Pay Inflation	667	667	667	667	667	Reduced 2016-17 pay inflation to 0.5%
Non Pay Inflation	-100	250	600	950	1,750	Reduced non-pay inflation to £1m each year
Cost and Demand Pressures	400	800	1,200	1,600	2,000	Removed cost and demand pressures
New Schools Revenue Impact	0	-651	-680	-709	-709	Added in new schools revenue impact
Revised Model Gap (Cumulative)	-7,807	-15,764	-21,313	-22,075	-21,697	