

| | 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 | 197,380 | 191,459 | 186,673 | 187,606 | 191,358 | Narrower worst case assumptions -3%/-3%/-2.5%/+0.5%/+2% |
| 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 | 238,382 | 232,564 | 227,881 | 228,917 | 232,772 | |
| 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 Rebate | | 2,250 | 2,250 | 2,250 | 2,250 | 2,250 | Loss of national insurance rebate for staff in superannuation scheme |
| Auto enrolment in LGPS | | | 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 | 2,691 | 4,745 | 7,524 | 10,359 | 0.5%/1.5%/1.5%/2.0%/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 | 250,981 | 252,764 | 255,272 | 258,807 | |
| Projected Funding Surplus/(Gap) | 153 | -8,825 | -18,417 | -24,883 | -26,355 | -26,035 | |
| Year on Year Funding Gap | 153 | -8,825 | -9,592 | -6,466 | -1,472 | 320 | |

Summary of Change in assumptions over Base Model:

| | | | | | | |
|--|---------|---------|---------|---------|---------|---|
| Base Model Gap (Cumulative) | -12,174 | -24,675 | -33,128 | -36,274 | -37,510 | |
| Council Tax - Apply Growth instead of government funding % | 1,329 | 2,622 | 3,687 | 3,602 | 2,951 | 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 |
| Loans 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 | 668 | 668 | 668 | 668 | 668 | Reduced 2016-17 pay inflation to 0.5% |
| Non Pay Inflation | -97 | 270 | 1,121 | 2,009 | 3,416 | Reduced non-pay inflation to £1m each year |
| Cost and Demand Pressures | 800 | 1,600 | 2,400 | 3,200 | 4,000 | Removed cost and demand pressures |
| Fees and Charges | 200 | 400 | 600 | 800 | 1,000 | Increase to 3% per year |
| New Schools Revenue Impact | 0 | -651 | -680 | -709 | -709 | Added in new schools revenue impact |
| Revised Model Gap (Cumulative) | -8,825 | -18,417 | -24,883 | -26,355 | -26,035 | |