

BUDGET OUTLOOK 2022-23 to 2026-27
POLICY AND RESOURCES COMMITTEE - 14 OCTOBER 2021

APPENDIX 1

	Best Case Scenario					Mid-Range Scenario					Worst Case Scenario				
	2022-23 £000	2023-24 £000	2024-25 £000	2025-26 £000	2026-27 £000	2022-23 £000	2023-24 £000	2024-25 £000	2025-26 £000	2026-27 £000	2022-23 £000	2023-24 £000	2024-25 £000	2025-26 £000	2026-27 £000
Base Budget	251,314	251,314	251,314	251,314	251,314	251,314	251,314	251,314	251,314	251,314	251,314	251,314	251,314	251,314	251,314
Base Budget Adjustments	395	403	412	421	431	395	403	412	421	431	395	403	412	421	431
Revised Base Budget	251,709	251,717	251,726	251,735	251,745	251,709	251,717	251,726	251,735	251,745	251,709	251,717	251,726	251,735	251,745
Pay Award	1,461	2,936	4,426	5,931	7,451	2,921	5,901	8,940	12,040	15,202	4,382	8,895	13,544	18,332	23,264
Pay Increments	317	634	951	1,268	1,585	634	1,268	1,902	2,536	3,170	634	1,268	1,902	2,536	3,170
Living Wage Consolidation	10	19	29	39	40	10	19	29	39	39	10	19	29	39	40
Additional costs/savings to modernising employment deal	(52)	(51)	(78)	(81)	(81)	(52)	(51)	(78)	(81)	(81)	(52)	(51)	(78)	(81)	(81)
Review of the LGE14 Grade	103	103	103	103	103	103	103	103	103	103	103	103	103	103	103
Increase in National Insurance Contribution	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Change to employee base	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Total Employee Cost Changes (Council Services)	1,839	3,641	5,431	7,260	9,098	3,616	7,240	10,896	14,637	18,433	5,077	10,234	15,500	20,929	26,496
Non-Pay Inflation - Council Services	1,164	2,328	3,492	4,656	5,820	1,164	2,328	3,492	4,656	5,820	1,914	3,828	5,742	7,656	9,570
Previously Agreed - HB Admin Grant	40	80	120	160	200	40	80	120	160	200	40	80	120	160	200
SEEMIS Membership Fees	0	5	7	10	10	0	5	7	10	10	0	5	7	10	10
ASN Support	0	0	0	198	198	0	0	75	206	206	0	0	145	444	444
Waste	91	98	116	169	0	91	98	116	169	0	91	98	116	169	0
Compliance with BMW Ban	0	0	200	800	800	0	0	400	1,600	1,150	0	0	875	3,500	1,500
Planning (Local Development Plan)	0	50	0	50	0	0	50	0	50	0	0	50	0	50	0
Software support for a new HR system & Backfill for project team.	0	150	0	0	0	0	200	0	0	0	0	250	0	0	0
Loss of parking income	15	15	15	15	15	15	15	15	15	15	15	15	15	15	15
School bandwidth costs	19	19	19	19	19	19	19	19	19	19	19	19	19	19	19
Election costs	350	0	0	0	0	350	0	0	0	0	350	0	0	0	0
House Loans	19	19	19	19	19	19	19	19	19	19	19	19	19	19	19
Removal of milk charge in schools	22	22	22	22	22	22	22	22	22	22	22	22	22	22	22
Reveral of procurement saving option	250	250	250	250	250	250	250	250	250	250	250	250	250	250	250
Cashless Catering	35	35	35	35	35	35	35	35	35	35	35	35	35	35	35
Apprenticeship Levy	40	40	40	40	40	40	40	40	40	40	40	40	40	40	40
Allowance for Cost and Demand Pressures Future Years	0	0	0	0	0	250	500	750	1,000	1,250	500	1,000	1,500	2,000	2,500
Total Cost and Demand Pressures	881	783	843	1,787	1,608	1,131	1,333	1,868	3,595	3,216	1,381	1,883	3,163	6,733	5,054
Adjustment to Health and Social Care Partnership Payment	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Total Estimated Expenditure PRIOR to measures to balance the budget	255,593	258,469	261,492	265,438	268,271	257,620	262,618	267,982	274,623	279,214	260,081	267,662	276,131	287,053	292,865
Scottish Government Grant	200,038	199,038	198,043	197,053	196,068	199,033	197,043	195,073	193,122	191,191	198,027	195,057	192,131	189,249	186,410
Specific Grant for Ferries	574	574	574	574	574	574	574	574	574	574	574	574	574	574	574
Council Tax	53,070	53,282	53,495	53,709	53,924	52,991	53,123	53,256	53,389	53,522	52,912	52,965	53,018	53,071	53,124
Total Funding	253,682	252,894	252,112	251,336	250,566	252,598	250,740	248,903	247,085	245,287	251,513	248,596	245,723	242,894	240,108
Budget Surplus / (Gap) PRIOR to measures to balance the budget	(1,911)	(5,575)	(9,380)	(14,102)	(17,705)	(5,022)	(11,878)	(19,079)	(27,538)	(33,927)	(8,568)	(19,066)	(30,408)	(44,159)	(52,757)

Measures to Balance the Budget:															
Fees and Charges	344	698	1,063	1,439	1,826	344	698	1,063	1,439	1,826	115	230	347	465	584
Management/Operational Savings reported December 2020	(250)	(230)	(230)	(230)	(230)	(250)	(230)	(230)	(230)	(230)	(250)	(230)	(230)	(230)	(230)
Policy savings reported December 2020	331	459	459	459	459	331	459	459	459	459	331	459	459	459	459
Council Tax Increase	1,592	3,245	4,960	6,739	8,584	1,590	3,235	4,938	6,700	8,523	1,587	3,225	4,915	6,659	8,459
Council Tax Increase (Growth element)	0	6	19	39	66	0	4	12	24	41	0	2	5	10	17
Total Measures to Balance the Budget	2,017	4,178	6,271	8,446	10,705	2,015	4,166	6,242	8,392	10,619	1,783	3,686	5,496	7,363	9,289
Budget Surplus / (Gap) Cumulative AFTER measures to balance the budget	106	(1,397)	(3,109)	(5,656)	(7,000)	(3,008)	(7,712)	(12,837)	(19,146)	(23,308)	(6,785)	(15,380)	(24,912)	(36,796)	(43,467)
Budget Surplus / (Gap) In Year AFTER measures to balance the budget	106	(1,503)	(1,712)	(2,547)	(1,344)	(3,008)	(4,705)	(5,125)	(6,309)	(4,162)	(6,785)	(8,595)	(9,532)	(11,884)	(6,672)