

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	2,839	4,328	5,832	7,351	8,885	2,839	5,817	8,855	11,953	15,113	2,839	7,306	11,907	16,646	21,527
Pay Increments	690	1,035	1,380	1,725	2,070	690	1,380	2,070	2,760	3,450	690	1,380	2,070	2,760	3,450
Living Wage Consolidation	0	19	29	39	40	0	19	29	39	39	0	19	29	39	40
Additional costs/savings to modernising employment deal	(66)	(66)	(66)	(53)	(68)	(66)	(66)	(66)	(53)	(68)	(66)	(66)	(66)	(53)	(68)
Review of the LGE14 Grade	103	103	103	103	103	103	103	103	103	103	103	103	103	103	103
Additional Teacher Costs	1,116	1,138	1,161	1,184	1,208	1,116	1,138	1,161	1,184	1,208	1,116	1,138	1,161	1,184	1,208
Change to employee base	215	215	215	215	215	215	215	215	215	215	215	215	215	215	215
Total Employee Cost Changes (Council Services)	4,897	6,772	8,654	10,564	12,453	4,897	8,606	12,367	16,201	20,060	4,897	10,095	15,419	20,894	26,475
Non-Pay Inflation - Council Services	1,740	3,480	5,220	6,960	8,700	1,740	3,480	5,220	6,960	8,700	2,490	4,980	7,470	9,960	12,450
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	56	57	58	59	60	62	63	64	65	66	67	69	71	73	75
100	100	100	100	100	100	100	100	100	100	100	100	100	100	100	100
Allowance for Cost and Demand Pressures Future Years	0	0	0	0	0	125	375	625	875	1,125	250	750	1,250	1,750	2,250
Total Cost and Demand Pressures	997	900	961	1,906	1,728	1,128	1,331	1,867	3,595	3,217	1,258	1,762	3,044	6,616	4,939
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	259,343	262,869	266,561	271,165	274,626	259,474	265,134	271,180	278,491	283,722	260,354	268,554	277,659	289,205	295,609
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
Specific Funding for Additional Teachers	1,116	1,110	1,105	1,099	1,094	1,116	1,105	1,094	1,083	1,072	1,116	1,099	1,083	1,067	1,051
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	254,798	254,004	253,217	252,435	251,660	253,714	251,845	249,997	248,168	246,359	252,629	249,695	246,806	243,961	241,159

Budget Surplus / (Gap) PRIOR to measures to balance the budget	(4,545)	(8,865)	(13,344)	(18,730)	(22,966)	(5,760)	(13,289)	(21,183)	(30,323)	(37,363)	(7,725)	(18,859)	(30,853)	(45,245)	(54,450)
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	(2,528)	(4,687)	(7,073)	(10,284)	(12,261)	(3,745)	(9,124)	(14,942)	(21,932)	(26,744)	(5,942)	(15,173)	(25,357)	(37,881)	(45,161)
Budget Surplus / (Gap) In Year AFTER measures to balance the budget	(2,528)	(2,159)	(2,386)	(3,211)	(1,977)	(3,745)	(5,378)	(5,818)	(6,990)	(4,813)	(5,942)	(9,231)	(10,184)	(12,524)	(7,279)