

Appendix A – 2027/28 to 2031/32 MTFs ‘Gaps’

Detail	2027/28 £'000	2028/29 £'000	2029/30 £'000	2030/31 £'000	2031/32 £'000	Description
Employees:						
Increments	88	58	30	7	-	Employees due an increment
Pay awards	558	477	451	421	432	3.25% pay award for 2027/28, 3% for 2028/29, 2.75% for 2029/30, 2.5% for 2030/31 and 2031/32 (2027/28 includes 2026/27 difference of 0.3%)
Members pay awards	10	9	9	8	8	As per employee pay awards assumptions
Superannuation increases	111	102	91	81	82	19% of salary increases
Superannuation lump sum increases	33	35	37	39	41	Net increase of lump sum pension payment
National Insurance	88	80	72	64	65	15% of salary increases
Premises:						
Business Rates	23	22	21	20	20	Inflationary increase in business rates payable (per pay awards)
Utilities	30	29	27	25	26	Inflationary increase in gas and electric (per pay awards)
Transport:						
Fuel	17	16	15	14	14	Inflationary increase in fuel/HVO (per pay awards)
Financing:						
Borrowing costs	(43)	(44)	(120)	151	173	Borrowing costs regarding the financing of capital expenditure
New Pressures:						
ICT software	10	10	10	10	10	ICT costs re. systems maintenance and software licences
Recycling	48	-	-	-	-	Net loss of recycling credits and income if contractor disposal undertaken by SCC
Inflationary Pressures (contracts)	50	50	50	50	50	Inflationary uplifts allowance
Local Government Re-organisation	(200)	(200)	-	-	-	One off costs re. re-organisation (£400k in 2026/27, reduced to £200k in 2027/28 and nil in 2028/29)
Income:						
Fees and charges	(288)	(296)	(305)	(314)	(324)	3% increase in fees and charges assumed for all years
Settlement Funding Assessment	156	86	(81)	(82)	(83)	Net impact of settlement funding assessment, allowing for adjustment support grant, continued recovery grant and budgeted allowance for funding impact
Tax Base	(114)	(282)	(290)	(253)	(231)	Increases in Council Tax base per local plan housing trajectory, and in Business Rates base (per CPI)
Income pressures	200	-	-	-	-	General income shortfalls
TOTAL GAPS	777	152	17	241	283	

