

## APPENDIX 2

### PROJECTION OF ANNUAL ESTIMATES OF EXPENDITURE AND INCOME TO MARCH 2016

| <b>EXPENDITURE</b>                       | Revised<br>Estimate<br>2010/11 | Base<br>Estimate<br>2011/12 | Base<br>Estimate<br>2012/13 | Base<br>Estimate<br>2013/14 | Base<br>Estimate<br>2014/15 | Base<br>Estimate<br>2015/16 | Notes |
|--|--------------------------------|-----------------------------|-----------------------------|-----------------------------|-----------------------------|-----------------------------|-------|
| EMPLOYEES                                | 233,200                        | 233,200                     | 237,900                     | 242,600                     | 247,500                     | 252,400                     | 2     |
| PREMISES                                 | 354,000                        | 387,800                     | 419,100                     | 451,700                     | 485,500                     | 505,700                     | 2     |
| SUPPLIES AND SERVICES                    | 254,100                        | 265,100                     | 274,300                     | 283,800                     | 293,600                     | 303,800                     | 2     |
| <b>APPROPRIATIONS</b>                    |                                |                             |                             |                             |                             |                             |       |
| Contributions to Constituent Authorities | 540,000                        | 560,000                     | 600,000                     | 621,000                     | 642,724                     | 665,275                     | 3     |
| Contributions to Capital Works Fund      | 450,000                        | 490,000                     | 450,000                     | 400,000                     | 400,000                     | 400,000                     | 4     |
| Contributions to R & R Fund              | 70,000                         | 80,000                      | 100,000                     | 100,000                     | 105,000                     | 105,000                     | 5     |
| <b>GROSS EXPENDITURE</b>                 | <b>1,901,300</b>               | <b>2,016,100</b>            | <b>2,081,300</b>            | <b>2,099,100</b>            | <b>2,174,325</b>            | <b>2,232,175</b>            |       |
| <b>GROSS INCOME</b>                      | <b>-1,906,700</b>              | <b>-2,029,900</b>           | <b>-2,100,900</b>           | <b>-2,174,500</b>           | <b>-2,250,600</b>           | <b>-2,329,400</b>           |       |
| <b>NET SURPLUS FOR THE YEAR</b>          | <b>-5,400</b>                  | <b>-13,800</b>              | <b>-19,600</b>              | <b>-75,400</b>              | <b>-76,276</b>              | <b>-97,226</b>              |       |
| <b>ACCUMULATED SURPLUS FUND</b>          | <b>-107,746</b>                | <b>-121,546</b>             | <b>-141,146</b>             | <b>-216,546</b>             | <b>-292,822</b>             | <b>-390,048</b>             | 6     |
| <b>Number of Cremations</b>              | <b>3,850</b>                   | <b>3,850</b>                | <b>3,850</b>                | <b>3,850</b>                | <b>3,850</b>                | <b>3,850</b>                |       |
| Capital Works Opening balance            | 1,916,829                      | 2,273,529                   | 620,429                     | 347,929                     | 576,329                     | 976,329                     |       |
|  | 450,000                        | 490,000                     | 450,000                     | 400,000                     | 400,000                     | 400,000                     |       |
|  | <u>2,366,829</u>               | <u>2,763,529</u>            | <u>1,070,429</u>            | <u>747,929</u>              | <u>976,329</u>              | <u>1,376,329</u>            |       |
| Less cost of works                       | 93,300                         | 2,143,100                   | 722,500                     | 171,600                     | 0                           | 0                           |       |
|  | <u>2,273,529</u>               | <u>620,429</u>              | <u>347,929</u>              | <u>576,329</u>              | <u>976,329</u>              | <u>1,376,329</u>            |       |
| Repairs and Renewals Fund open bal       | 109,025                        | 70,025                      | 50,425                      | 50,425                      | 50,425                      | 55,425                      |       |
|  | 70,000                         | 80,000                      | 100,000                     | 100,000                     | 105,000                     | 105,000                     |       |
|  | <u>179,025</u>                 | <u>150,025</u>              | <u>150,425</u>              | <u>150,425</u>              | <u>155,425</u>              | <u>160,425</u>              |       |
| Less cost of works                       | 109,000                        | 99,600                      | 100,000                     | 100,000                     | 100,000                     | 100,000                     |       |
|  | <u>70,025</u>                  | <u>50,425</u>               | <u>50,425</u>               | <u>50,425</u>               | <u>55,425</u>               | <u>60,425</u>               |       |

#### Notes

1. The estimates are based on 3,850 annual cremations.
2. Employees inflated by 2% from 2012/13 only, premises and supplies and services a mixture of 2,3% or 5%.
3. Contribution to each constituent authority to £150,000 each from 2012/13 then 3% annually thereafter.
4. Decrease capital works fund contributions to £400,000 annually from 2013/14.
5. Increase R & R fund contributions to £100,000 from 2012/13.
6. Fees and charges increased by 3%.
7. Maintain minimum surpluses of at least £100,000 - £200,000