

**Revenue Budget 2021/22****Statement 2****Council Tax Calculation Statement****£000****£000**

Net Expenditure before Government Grant 288,552

**Less: Provisional Revenue Support Grant as advised by the Scottish Government**

Revenue Support Grant (186,461)

Council Tax Incentive (1,727)

Non-Domestic Rate Income (24,883)

Specific Grants per Finance Settlement (13,854)

**Total Grant per Finance Circular 1/2021** (226,925)

Add Grant Funding yet to be distributed (813) (227,738)

**Net Expenditure To Be Met From Council Tax  
(before Contributions to / (from) Council Reserves) 60,814****Add: Investment Proposals to be met from the reduction of the Corporate Contingency**

Additional Roads Maintenance/Road Clearing 75

Additional Roads Maintenance/Gully Emptying 100 175

**Less: Reduction in Corporate Contingency to fund Investment Proposals (175) Note 1/Note 2****Add: Investment Proposals to be met from Council Reserves**

Additional Roads Maintenance/Pot Hole Repairs 1,000

**Less: Contribution from / Earmarking of Council Reserves to fund Investment Proposals (1,000) Note 2****Other Proposals****Less: Contribution from Council Reserves to fund One Off Budget Issues (981) Note 2****Less: Further Contribution from Council Reserves to balance the 2021/22 budget (3,001) Note 2****NET EXPENDITURE TO BE MET FROM COUNCIL TAX (after Contributions to / (from) Council Reserves) 56,832**

	<b><u>Number</u></b>
Council Tax Base (Band D equivalent number of dwellings)	47,942
Less: Recommended Provision for non-collection (1.75%)	(839)
Revised Tax Base	<u>47,103</u>

**Band D Council Tax 2021/22 £1,206.54**

Band D Council Tax Increase from 2020/21 (£) £0.00

Band D Council Tax Increase from 2020/21 (%) 0%

**Note 1**

The use of £0.175 million of the Corporate Contingency reduces the earmarked balance in the General Fund Reserve from £4.880 million to £4.705 million.

**Note 2**

The contribution from Council Reserves in each case is to come from the Council's Uncommitted General Fund Reserve, the Corporate Contingency and the Car Parking Reserve and totals £5.157 million as shown in the Statement of Earmarked Reserves - Statement 4 of this Motion.