

NET EXPENDITURE SUMMARY STATEMENT	APPENDIX A to Report 58/23						
	Provisional Budget	Budget Growth	Savings	Provisional Budget	Budget Growth	Savings	Provisional Budget
	2023/24	2024/25	2024/25	2024/25	2025/26	2025/26	2025/26
	£ m	£ m	£ m	£ m	£ m	£ m	£ m
SERVICE							
Education & Lifelong Learning	127.550	0.441	(2.807)	125.184	0.331	(1.402)	124.113
Infrastructure & Environment	35.502	0.858	(0.983)	35.377	0.684	(0.200)	35.861
Children, Families & Justice	26.524	0.800	0.000	27.324	0.800	0.000	28.124
Strategic Policy, Transformation & Public Sector Reform	8.493	0.000	(0.547)	7.946	0.000	(0.500)	7.446
HR, OD, Digital Enablement, IT & Business Support	7.519	0.000	(0.160)	7.359	0.000	(0.050)	7.309
Vibrant Communities & Sustainable Growth	4.476	0.000	(0.908)	3.568	0.000	(0.100)	3.468
Finance	3.741	0.000	0.000	3.741	0.000	0.000	3.741
Legal & Democratic Services	3.175	0.000	(0.140)	3.035	0.000	0.000	3.035
Facilities Management	1.957	0.000	(0.049)	1.908	0.000	0.000	1.908
Other Services	3.563	0.000	0.000	3.563	0.000	0.000	3.563
SERVICES SUB-TOTAL	222.500	2.099	(5.594)	219.005	1.815	(2.252)	218.568
Corporate Items							
Capital Financing Costs	11.038	0.656	0.000	11.694	1.158	0.000	12.852
Provision for Previous Years Pay Awards/Living Wage Consolidation	(1.124)	0.000	0.000	(1.124)	0.000	0.000	(1.124)
Provision for Pay award & Increments 2023/24	9.739	4.410	0.000	14.149	4.491	0.000	18.64
Council Utilities Costs	3.485	0.257	0.000	3.742	0.193	0.000	3.935
Change Programme Savings still to be allocated 22/23	(0.697)	0.000	0.000	(0.697)	0.000	0.000	(0.697)
Non Employee Cost Slippage	(0.250)	0.000	0.000	(0.250)	0.000	0.000	(0.250)
NDR Nursery Reliefs	(0.050)	0.000	0.000	(0.050)	0.000	0.000	(0.050)
Non Pay Inflation & Other Risks	2.600	0.000	0.000	2.600	0.000	0.000	2.600
One off Investments per Report 57/23 (Appendix A)	3.100	(3.100)	0.000	0.000	0.000	0.000	0.000
Change Programme Savings 23/24 - (Corporate)	(1.222)	0.000	(2.308)	(3.530)	0.000	(1.250)	(4.780)
CORPORATE ITEMS SUB-TOTAL	26.619	2.223	(2.308)	26.534	5.842	(1.250)	31.126
Others							
Surplus Local Tax Income	(0.234)	0.000	0.000	(0.234)	0.000	0.000	(0.234)
Income from Long Term Empty Properties	(0.250)	0.000	0.000	(0.250)	0.000	0.000	(0.250)
Specific Grants Netted off Within Services	14.462	0.000	0.000	14.462	0.000	0.000	14.46
OTHER SUB-TOTAL	13.978	0.000	0.000	13.978	0.000	0.000	13.978
Tayside Valuation Joint Board	0.794	0.000	0.000	0.794	0.000	0.000	0.794
Tayside Contracts (Net Surplus - Angus Share)	(0.250)	0.000	0.000	(0.250)	0.000	0.000	(0.250)
	0.544	0.000	0.000	0.544	0.000	0.000	0.544
Angus Health & Social Care Partnership	68.805	0.837	(0.837)	68.805	0.806	(0.806)	68.805
NET EXPENDITURE	332.446	5.159	(8.739)	328.866	8.463	(4.308)	333.021
General Revenue Grant	(218.607)	0.276	0.000	(218.331)	0.274	0.000	(218.057)
Non Domestic Rates Income	(27.934)	0.000	0.000	(27.934)	0.000	0.000	(27.934)
Specific Grants	(14.462)	0.000	0.000	(14.462)	0.000	0.000	(14.462)
TOTAL GOVERNMENT GRANT	(261.003)			(260.727)			(260.453)
NET EXPENDITURE TO BE MET FROM COUNCIL TAX	71.443			68.139			72.568
COUNCIL TAX (2022/23 LEVELS)	(59.127)			(59.569)			(59.720)
PROJECTED FUNDING GAP	12.316			8.570			12.848
PATH TO A BALANCED BUDGET							
INDICATIVE INCREASE IN COUNCIL TAX BASE INCOME	(0.442)			(0.151)			(0.298)
INDICATIVE INCREASE IN COUNCIL TAX INCOME (5%)	(3.000)			(6.000)			(9.000)
GENERAL FUND RESERVE DRAWDOWN STRATEGY	(3.500)			(3.000)			(2.500)
USE OF GENERAL FUND RESERVE - ONE OFF BUDGET ISSUES	(1.905)			0.000			0.000
USE OF GENERAL FUND RESERVE - ONE OFF INVESTMENTS	(3.100)			0.000			0.000
USE OF EXCEPTIONAL COST PRESSURES RESERVE	(2.000)			(5.500)			(2.000)
OTHER USE OF RESERVES (IF AVAILABLE)	TBC			TBC			TBC
ADJUSTMENT FOR PREVIOUS YEARS ONE-OFF SOLUTIONS	0.000			5.500			8.500
PROJECTED REMAINING FUNDING GAP/(SURPLUS)	(1.631)			(0.581)			7.550
CUMULATIVE REMAINING FUNDING GAP/(SURPLUS)				(2.212)			5.338