



2023/24

FINAL REVENUE BUDGET VOLUME

(Incorporating Capital Budget 2023/24)

Issued by Finance

ANGUS COUNCIL

FINAL REVENUE BUDGET VOLUME 2023/24

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ANGUS COUNCIL
FINAL REVENUE BUDGET VOLUME 2023/24
TABLE OF CONTENTS

Foreword by Director of Finance	1-4
<u>SUMMARY INFORMATION</u>	
General Fund - Analysis of Budgeted Net Expenditure by Directorate	5
Summary of Budgeted Personnel Numbers	6
Calculation of the Council Tax	7
Council Tax & Scottish Water Charges By Valuation Band	7
<u>SUMMARY DIRECTORATE BUDGETS</u>	
Education & Lifelong Learning	8-17
Infrastructure & Environment	18-23
Children, Families & Justice	24-28
HR, OD, Digital Enablement, IT & Business Support	29-32
Strategic Policy Transformation & Public Sector Reform	33-40
Vibrant Communities & Sustainable Growth	41-47
Finance	48-52
Legal & Democratic	53-60
Facilities Management	61-62
Other Services	63
Corporate Items	64
Tayside Valuation Joint Board	65
Tayside Contracts	65
Angus Health & Social Care Partnership (Adult Services)	66-67
Housing Revenue Account	68
<u>MEMORANDUM INFORMATION – 2023/24 REVENUE BUDGET</u>	
Energy Management Budget	69
Water Management Budget	70
Capital Financing Costs	71
Calculation of Angus Council’s 2022/23 Total Revenue Support Grant Allocation	72
<u>MEMORANDUM INFORMATION - CAPITAL BUDGETS</u>	
General Fund Capital Programme	73-75
Housing Revenue Account Capital Budget	76

ANGUS COUNCIL FINAL REVENUE & CAPITAL BUDGETS 2023/24

FOREWORD BY THE DIRECTOR OF FINANCE

INTRODUCTION

The Council's total revenue expenditure, excluding that expenditure relating to Council Housing, is charged to the General Fund. The net expenditure on the General Fund after allowing for recharge income, government grants and revenue balances has to be met by the Council Tax payer. The net revenue expenditure on Council Housing is, in contrast, recovered by way of rents from Council House tenants. Separate explanations on these two areas of revenue expenditure are provided within this document. An introduction and background in relation to the capital expenditure budget for the General Fund Capital Programme and Housing are also included.

The Council approved the Revenue & Capital Budgets for 2023/24 at a Special Council meeting on 2 March 2023 (report [54/23](#) refers).

This document has been produced using the Council's structure as it was when the budget was set in March 2023. A number of reviews are currently being concluded which will bring about some changes and these will be reflected and reported through 2023/24 as part of the budget monitoring process.

GENERAL FUND REVENUE BUDGET 2023/24

The original budget package for 2023/24 was presented at the Council Tax Setting meeting on 2 March 2023, where a balance of £63.144 million was required to be funded from Council Tax charges to achieve a balanced budget for 2023/24. As part of the final finance settlement for 2023/24, finance circular 3/2023, the Scottish Government announced an additional £255 million funding for previous & future years pay pressures. An estimated share of this funding was included in the original budget package but now having received further detail on actual allocations of this funding Angus Council will now receive an additional £0.971 million. This means we now have more grant than when we set the budget, however, our expenditure also needs to be adjusted for in the base budgets leaving no additional grant income to use for other purposes.

The following are some of the main features of the 2023/24 General Fund Revenue Budget.

Spending Constraints

Although the Council's revenue budget expenditure is no longer constrained by an externally imposed spending limit, spending levels are still restricted to the total of:

- General Resource Grant provided by the Scottish Government;
- Council Tax income;
- Ad-hoc funding from the General Fund reserve.

Total Estimated Net Expenditure

The revised total estimated net expenditure on services for 2023/24 of £333.417 million includes the Angus Council proportion of the costs of the Tayside Valuation Joint Board as well as the Angus share of the surplus expected to be available from the Tayside Contracts Joint Arrangement.

Capital Financing Costs

This is the cost of financing assets owned by the Council and includes Loan Repayments, Interest Charges, Leasing Charges and Debt Management Expenses. In 2023/24 a total

provision of £11.038 million has been made to meet these costs based on an estimated Consolidated Loans Fund interest rate (incorporating Debt Management Expenses) of 4.4%. This total includes £0.068 million of capital financing costs relating to Housing Advances.

Inflation Provision 2023/24

A corporate provision of £9.739 million was provided to allow for the estimated costs of the 2023/24 Pay Awards for Teachers, Chief Officers and Local Government Employees, and Living wage increases. The Teachers pay award has since been agreed and £4.701 million has now been allocated to the Education and Lifelong Learning Directorate to meet these costs. The 2023/24 pay award for Chief Officers and Local Government Employees is still the subject of ongoing negotiations at a national level at the time of finalising the Final Revenue Budget Volume. The balance of the budget provision for pay is, therefore, being held corporately until the pay award is confirmed.

Corporate provisions were also made for the increase in energy costs to £3.485 million and the creation of a provision for non pay inflation and others risks of £2.600 million. The energy cost provision has since been allocated to Directorate's and £0.100 million of the non pay inflation and other risks has been used to fund a previous change programme saving that will now not be achieved.

As in previous years, it was not possible to make any further allowance for other general inflation, although a limited provision has been made in some Services budgets in recognition of certain budget issues affecting these services.

Total General Resource Grant

Total General Resource Grant represents the total level of local authority resources which are determined by the Government. It includes General Resource Grant, Specific Grants and Non-Domestic Rate Income (NDRI) available for distribution to Scottish Local Authorities and for 2023/24 was confirmed as £12,328.534 million per Finance Circular 3/2023.

Angus Council's allocation of this is £255.939 million and the estimated share of funding not yet distributed is £6.035 million.

This gives a total of £261.974 million Revenue Support Grant for 2023/24 as set out in Table 1 below:-

Table 1 – Angus Council's General Resource Grant

Finance Circular 3/23	£m
General Revenue Funding	213.545
Non-Domestic Rate Income	27.934
Specific Grants paid within settlement	14.460
Total Revenue Funding per Circular 3/23	255.939
Estimated Grant not yet distributed	6.035
TOTAL	261.974

Non-Domestic Rate Income (NDRI) & Specific Grants

The NDRI collected by local authorities across Scotland is pooled. These sums are redistributed to authorities in proportion to each local authority's most recent prior year mid-year non domestic rates income return net of any prior year adjustments available at the time of calculation. The amount of NDRI distributed to each authority is fixed for each financial year and any surplus or shortfall in the overall "pool" is reflected in future years'

rate poundage or Total Revenue Grant Support settlements. Angus Council's allocation has been set at £27.934 million for 2023/24.

The 2023/24 Non-Domestic Basic Property Rate (poundage) has been set at 49.8 pence. Two additional rates are levied on properties with a rateable value over £51,000 (51.1 pence) and £100,000 (52.4 pence) respectively. The Scottish Budget for 2023/24 also introduced a number of changes to existing reliefs including the Small Business Bonus Scheme and introduced a number of new transitional reliefs.

Specific/Ring Fenced Grants are received by Local Authorities in respect of specific services, such as Attainment and Early Years (Education & Lifelong Learning). Most of these grants are paid as a percentage of net expenditure. Angus Council's entitlement to Specific Grants in 2023/24 was estimated by the Scottish Government to be £14.460 million.

Council Tax Charge

The Angus Council Band D Council tax charge for 2023/24 was approved at a meeting of the full Council on 2 March 2023. The net expenditure to be met from the Council Tax for 2023/24 is £63.144 million. Based on ongoing collection patterns in the Angus area a non-collection allowance of 1.75% was assumed in setting the 2023/24 Council Tax. This means that the effective number of Band D equivalent dwellings (tax base) is 47,957. When this is divided into the amount to be met from Council Tax it equates to a Band D Council Tax of £1.316.68, a 6% increase on the 2022/23 Band D charge.

Revenue Account and Special Fund Balances

Based on the latest projected outturn of year end net expenditure for all Council services at the time the budget was set, the Council's General Fund was expected to show an **uncommitted** revenue balance of zero after allowing for the future use of reserves strategy, report [57/23](#) refers.

The current General Fund reserve position includes an earmarked contingency sum of around 1.5% of the net revenue budget (£5.000 million) and an Exceptional Cost Pressure Reserve of £2.841 million. There are many risks and uncertainties facing the Council in 2023/24 and the situation remains so unpredictable and retaining these contingency levels would further protect the services of the Council.

The budget package includes a drawdown from the General Fund uncommitted balance of £8.479 million of which £1.4 million as a one-off corporate measure to balance the budget and the remainder was to address what we hope are short term pressures

As indicated in the Statement on Earmarked Reserves presented at the Council Tax setting meeting, the estimated uncommitted balance on the Council's various Renewal and Repair Funds carrying forward into the 2023/24 financial year was anticipated to be in the region of £0.351 million (Property - £0.201 million, Roads & Transport - £0.106 million, Information Technology - £0.029 million and Recreation £0.015 million (ANGUSalive - £0 million and Parks £0.015 million).

The Statement also indicated that the estimated uncommitted balance available on the Local Capital Fund at 31 March 2023 was expected to be around £0.098 million and the Insurance Fund was expected to be £1.592 million.

COUNCIL HOUSING BUDGET 2023/24

Housing Revenue Account Budget 2023/24

The Council is required by statute to record separately in the Housing Revenue Account income and expenditure relating to the provision, improvement and management of Council Housing. A summary of the Housing Revenue Account estimates is included in this document.

The number of houses owned and let by the Council, as estimated for the 2023/24 rent setting exercise, is 7,717.

Expenditure and income estimates for the financial year 2023/24 were presented to the Communities Committee on 21 February 2023. These estimates showed an anticipated opening balance at 1 April 2023 of £2.555 million on the Housing Revenue Account.

Following tenant consultation, it was proposed that a rent increase of 4.1% be applied to Council house rents from 3 April 2023. Whilst the outcome from the consultation with tenants of a proposed rent rise significantly below CPI will be of benefit to tenants in these straitened times and ensured the Council did not exceed the maximum £5 per week rise agreed by CoSLA and the Scottish Government, the affordability assessment indicates – based on the current assumptions – that this would not be a situation the HRA could sustain beyond the short-term. There will therefore be a need to return to above inflation increases in future years as part of a strategic approach to ensuring deliverability of investment in the housing stock and the longer-term sustainability of the HRA. The freeze of new-build rents, agreed with tenants until such time as the rents for non-new build properties reach the same level, continues.

The revised rent structure has simplified council rent setting, whilst enabling continued high levels of investment in Angus Council's existing housing stock, alongside a healthy new-build programme, and takes into account the likely effect of welfare reform on the overall HRA expenditure. The 2023/24 Housing Capital programme has been provisionally approved at £13.328 million, financed by borrowing of £7.623 million and CFCR of £4.284 million together with other financing resources.

Council House Rents

The average weekly rent charged in 2023/24 is £75.91 compared with £72.91 in 2022/23 (on a 52 week basis), an increase in the average rent of £3.00 per week (4.1%). Despite this increase, Angus Council is amongst the lowest average weekly rents of the 26 Scottish local authorities that currently hold housing stock.

Tayside Contracts

The budget contains provision for estimated operating surpluses of £0.250 million accruing from Tayside Contracts.

Ian Lorimer
Director of Finance
August 2023

NET EXPENDITURE SUMMARY STATEMENT

	Final Base Budget 2022/23 £ million	Revised Provisional 2023/24 Budget @ CT Setting £ million (H)	Final Revenue Budget 2023/24 £ million
DIRECTORATE			
Education & Lifelong Learning	121.404	127.550	134.413
Infrastructure & Environment	18.755	35.502	35.624
Children, Families & Justice	20.491	26.524	26.534
HR, OD, Digital Enablement, IT & Business Support	7.079	8.493	8.522
Strategic Policy, Transformation & Public Sector Reform	7.945	7.519	7.669
Vibrant Communities & Sustainable Growth	22.466	4.476	4.758
Finance	3.443	3.741	3.575
Legal & Democratic Services	3.050	3.175	3.203
Facilities Management	1.992	1.957	2.048
Other Services	9.734	3.563	4.551
SERVICES SUB-TOTAL	216.359	222.500	230.897
<u>Corporate Items</u>			
Capital Financing Costs	10.958	11.038	11.038
Provision for Previous Years Pay Awards / Living Wage Consolidation	3.915	1.394	1.394
Provision for Pay Award 2022/23	2.800	0.000	0.000
Capital Grant Funding of 2022/23 Pay Award	0.000	(2.518)	(2.518)
Provision for Pay Award 2023/24	0.000	9.739	5.410
National Insurance Increase	1.438	0.000	0.000
Council Utilities Costs	0.685	3.485	0.167
Earmarked Grants to be allocated	0.041	0.000	0.000
Change Programme Savings	(2.410)	(0.697)	(0.390)
Non Employee Cost Slippage	0.000	(0.300)	(0.300)
Provision for non pay inflation & other risks	0.000	2.600	2.500
One Off Investments (per Appendix A of Report 57/23)	0.000	3.100	3.100
Lean Reviews (F&CP Saving)	0.000	(0.035)	(0.035)
Tayside Contracts - Improvement & Change Programme	0.000	(0.300)	(0.300)
Purchase to Pay (F&CP Saving)	0.000	(0.025)	(0.025)
Corporate Procurement Savings	0.000	(0.050)	(0.050)
Organisational Design	0.000	(0.250)	0.000
Agile Phase 2 - complete changes to property estate	0.000	(0.062)	(0.062)
Reduce Temperature in Properties	0.000	(0.500)	(0.500)
CORPORATE ITEMS SUB-TOTAL	17.427	26.619	19.429
Others			
Surplus Local Tax Income	(0.234)	(0.234)	(0.234)
Income from Long Term Empty Properties	(0.250)	(0.250)	(0.250)
Specific Grants Netted off Within Services	15.010	14.462	14.462
OTHER SUB-TOTAL	14.526	13.978	13.978
Tayside Valuation Joint Board	0.814	0.794	0.794
Tayside Contracts (Net Surplus - Angus Share)	(0.460)	(0.250)	(0.250)
	0.354	0.544	0.544
Angus Health & Social Care Partnership	65.479	68.805	68.749
NET EXPENDITURE (Before Contributions to/(from) Funds & Balances)	314.145	332.446	333.597
Contribution to/(from) General Fund Balances	(4.755)	(8.299)	(8.479)
NET EXPENDITURE	309.390	324.147	325.118
General Revenue Grant	(209.093)	(218.607)	(219.580)
Non Domestic Rates Income	(26.160)	(27.934)	(27.934)
Specific Grants	(15.010)	(14.462)	(14.460)
Council Tax Income	(59.127)	(63.144)	(63.144)
TOTAL FUNDING	(309.390)	(324.147)	(325.118)

BUDGETED PERSONNEL - ALL DIRECTORATES

	2022/23 Full -time Equivalent	2023/24 Full -time Equivalent
<u>Directorate</u>		
Education & Lifelong Learning	2,052.6	2,048.8
Infrastructure & Environment	512.6	514.1
Children, Families & Justice	266.3	271.1
HR, OD, Digital Enablement, IT & Business Support	222.3	231.5
Strategic Policy, Transformation & Public Sector Reform	37.3	38.3
Vibrant Communities & Sustainable Growth	128.6	128.2
Finance	111.2	111.2
Legal & Democratic	58.0	56.8
Facilities Management	10.9	10.9
Housing Revenue Account	94.8	88.8
AH&SCP (Adult Services)	614.2	614.7
TOTAL	<u>4,108.8</u>	<u>4,114.4</u>

CALCULATION OF THE COUNCIL TAX

2022/23 £m		2023/24 £m
314.145	Net expenditure @ Outturn Prices	333.597
	Add:	
1.530	Investment proposals to be met from Council Reserves	0.200
(6.285)	Contribution from General Fund Balances	(8.679)
309.390		325.118
	Less:	
207.848	Revenue Support Grant	213.545
26.160	Non-Domestic Rate Income	27.934
15.010	Specific Grants	14.460
249.018		255.939
1.245	Specific Grants paid outwith Finance Settlement	6.035
1.245		6.035
59.127	Amount to be met from Council Tax	63.144
	Divide By:	
48,449	Council Tax Base - Band D Equivalent Number of Dwellings	48,811
848	Less: Provision for non-collection (1.75%)	854
47,601	Effective Tax Base	47,957
£1,242.14	COUNCIL TAX (Band D)	£1,316.68

COUNCIL TAX & SCOTTISH WATER CHARGES BY VALUATION BAND

Property Valuation Band	Fraction of Band D	Upper Limit of Value £	Angus Council 2023/24 Council Tax Charge £	SCOTTISH WATER CHARGES			Total Combined Charge 2023/24 £	Total Combined Charge 2022/23 £
				Water Charge £	Waste-water Charge £	Total Charge Levied by Scottish Water £		
A	240/360	27,000	877.79	154.98	179.88	334.86	1,212.65	1,147.05
B	280/360	35,000	1,024.08	180.81	209.86	390.67	1,414.75	1,338.23
C	320/360	45,000	1,170.38	206.64	239.84	446.48	1,616.86	1,529.40
D	360/360	58,000	1,316.68	232.47	269.82	502.29	1,818.97	1,720.58
E	473/360	80,000	1,729.97	284.13	329.78	613.91	2,343.88	2,216.79
F	585/360	106,000	2,139.61	335.79	389.74	725.53	2,865.14	2,709.55
G	705/360	212,000	2,578.50	387.45	449.70	837.15	3,415.65	3,229.91
H	882/360	Over 212,000	3,225.87	464.94	539.64	1,004.58	4,230.45	4,000.11

Note:- Properties are placed in one of eight valuation bands from A to H in accordance with their values as at 1 April 1991.

The upper limit of each band is shown above. Charges for each dwelling are levied in proportion to Band D using the fractions shown.

REVENUE BUDGET 2023/24
SERVICE:

EDUCATION & LIFELONG LEARNING
SUMMARY

	<u>Revised Base</u> <u>Budget/</u> <u>Final Budget</u> <u>Volume</u> <u>2022/23</u> <u>£m</u>	<u>Provisional</u> <u>Base Budget</u> <u>Submission</u> <u>2023/24</u> <u>£m</u>	<u>Final</u> <u>Base Budget</u> <u>2023/24</u> <u>£m</u>
Early Years	7.889	7.139	8.128
Primary	41.239	43.110	43.438
Secondary	41.892	42.481	47.158
Additional Support Needs	11.292	14.371	14.942
Support Team	1.229	1.634	1.784
Support for Pupils	16.345	17.417	17.447
Lifelong Learning	0.405	0.242	0.248
Business Unit	1.113	1.156	1.268
TOTAL SCHOOLS & LEARNING	121.404	127.550	134.413

REVENUE BUDGET 2023/24

SERVICE:

EDUCATION & LIFELONG LEARNING
SUMMARY

	<u>Revised Base</u>		
	<u>Budget/</u>	<u>Provisional</u>	
	<u>Final Budget</u>	<u>Base Budget</u>	<u>Final</u>
	<u>Volume</u>	<u>Submission</u>	<u>Base Budget</u>
	<u>2022/23</u>	<u>2023/24</u>	<u>2023/24</u>
	<u>£m</u>	<u>£m</u>	<u>£m</u>
<u>Expenditure</u>			
Employee Costs	92.823	99.127	106.963
Property Costs	12.112	12.112	12.822
Transport Costs	3.751	4.024	4.197
Supplies & Services	11.729	11.332	11.081
Third Party Payments	18.954	18.823	17.499
Transfer Payments	0.000	0.000	0.000
Recharge Costs (Internal)	0.000	0.000	0.000
Capital Charges & Financing	0.000	0.000	0.000
CFCR	0.000	0.000	0.000
Total Expenditure	139.369	145.418	152.562
<u>Income</u>			
Specific Government Grants	10.924	10.924	11.327
Other Grants	4.729	4.532	4.545
Recharge Income (Internal)	(0.066)	(0.066)	(0.214)
Fees, Charges etc.	0.930	1.030	1.030
Other Income	1.448	1.448	1.461
Total Income	17.965	17.868	18.149
NET EXPENDITURE	121.404	127.550	134.413

REVENUE BUDGET 2023/24

SERVICE:

EARLY YEARS
SUMMARY

	<u>Revised Base</u> <u>Budget/</u> <u>Final Budget</u> <u>Volume</u> <u>2022/23</u> <u>£m</u>	<u>Provisional</u> <u>Base Budget</u> <u>Submission</u> <u>2023/24</u> <u>£m</u>	<u>Final</u> <u>Base Budget</u> <u>2023/24</u> <u>£m</u>
<u>Expenditure</u>			
Employee Costs	11.521	11.910	14.329
Property Costs	0.051	0.051	0.240
Transport Costs	0.027	0.027	0.028
Supplies & Services	0.663	0.663	0.367
Third Party Payments	4.607	3.468	2.144
Transfer Payments	0.000	0.000	0.000
Recharge Costs (Internal)	0.000	0.000	0.000
Capital Charges & Financing	0.000	0.000	0.000
CFCR	0.000	0.000	0.000
Total Expenditure	16.869	16.119	17.108
<u>Income</u>			
Specific Government Grants	8.980	8.980	8.980
Other Grants	0.000	0.000	0.000
Recharge Income (Internal)	0.000	0.000	0.000
Fees, Charges etc.	0.000	0.000	0.000
Other Income	0.000	0.000	0.000
Total Income	8.980	8.980	8.980
NET EXPENDITURE	7.889	7.139	8.128

REVENUE BUDGET 2023/24

SERVICE:

PRIMARY
SUMMARY

	<u>Revised Base</u> <u>Budget/</u> <u>Final Budget</u> <u>Volume</u> <u>2022/23</u> <u>£m</u>	<u>Provisional</u> <u>Base Budget</u> <u>Submission</u> <u>2023/24</u> <u>£m</u>	<u>Final</u> <u>Base Budget</u> <u>2023/24</u> <u>£m</u>
<u>Expenditure</u>			
Employee Costs	34.667	36.620	36.913
Property Costs	5.583	5.598	5.633
Transport Costs	0.006	0.006	0.009
Supplies & Services	2.577	2.480	2.652
Third Party Payments	0.007	0.007	0.007
Transfer Payments	0.000	0.000	0.000
Recharge Costs (Internal)	0.000	0.000	0.000
Capital Charges & Financing	0.000	0.000	0.000
CFCR	0.000	0.000	0.000
Total Expenditure	42.840	44.711	45.214
<u>Income</u>			
Specific Government Grants	1.574	1.574	1.752
Other Grants	0.000	0.000	0.000
Recharge Income (Internal)	0.017	0.017	0.000
Fees, Charges etc.	0.000	0.000	0.000
Other Income	0.010	0.010	0.024
Total Income	1.601	1.601	1.776
NET EXPENDITURE	41.239	43.110	43.438

REVENUE BUDGET 2023/24

SERVICE:

SECONDARY
SUMMARY

	<u>Revised Base</u> <u>Budget/</u> <u>Final Budget</u> <u>Volume</u> <u>2022/23</u> <u>£m</u>	<u>Provisional</u> <u>Base Budget</u> <u>Submission</u> <u>2023/24</u> <u>£m</u>	<u>Final</u> <u>Base Budget</u> <u>2023/24</u> <u>£m</u>
<u>Expenditure</u>			
Employee Costs	33.895	34.599	39.012
Property Costs	6.088	6.073	6.607
Transport Costs	0.031	0.031	0.037
Supplies & Services	1.469	1.369	1.317
Third Party Payments	0.873	0.873	0.873
Transfer Payments	0.000	0.000	0.000
Recharge Costs (Internal)	0.000	0.000	0.000
Capital Charges & Financing	0.000	0.000	0.000
CFCR	0.000	0.000	0.000
Total Expenditure	42.356	42.945	47.846
<u>Income</u>			
Specific Government Grants	0.370	0.370	0.595
Other Grants	0.000	0.000	0.000
Recharge Income (Internal)	0.000	0.000	0.000
Fees, Charges etc.	0.050	0.050	0.050
Other Income	0.044	0.044	0.043
Total Income	0.464	0.464	0.688
NET EXPENDITURE	41.892	42.481	47.158

REVENUE BUDGET 2023/24

SERVICE:

ADDITIONAL SUPPORT NEEDS
SUMMARY

	<u>Revised Base</u>		
	<u>Budget/</u>	<u>Provisional</u>	
	<u>Final Budget</u>	<u>Base Budget</u>	<u>Final</u>
	<u>Volume</u>	<u>Submission</u>	<u>Base Budget</u>
	<u>2022/23</u>	<u>2023/24</u>	<u>2023/24</u>
	<u>£m</u>	<u>£m</u>	<u>£m</u>
<u>Expenditure</u>			
Employee Costs	9.615	12.694	13.268
Property Costs	0.025	0.025	0.025
Transport Costs	0.039	0.039	0.036
Supplies & Services	0.103	0.103	0.103
Third Party Payments	1.510	1.510	1.510
Transfer Payments	0.000	0.000	0.000
Recharge Costs (Internal)	0.000	0.000	0.000
Capital Charges & Financing	0.000	0.000	0.000
CFCR	0.000	0.000	0.000
Total Expenditure	11.292	14.371	14.942
<u>Income</u>			
Specific Government Grants	0.000	0.000	0.000
Other Grants	0.000	0.000	0.000
Recharge Income (Internal)	0.000	0.000	0.000
Fees, Charges etc.	0.000	0.000	0.000
Other Income	0.000	0.000	0.000
Total Income	0.000	0.000	0.000
NET EXPENDITURE	11.292	14.371	14.942

REVENUE BUDGET 2023/24

SERVICE:

SUPPORT TEAM
SUMMARY

	<u>Revised Base</u> <u>Budget/</u> <u>Final Budget</u> <u>Volume</u> <u>2022/23</u> <u>£m</u>	<u>Provisional</u> <u>Base Budget</u> <u>Submission</u> <u>2023/24</u> <u>£m</u>	<u>Final</u> <u>Base Budget</u> <u>2023/24</u> <u>£m</u>
<u>Expenditure</u>			
Employee Costs	1.908	1.973	2.175
Property Costs	0.000	0.000	0.000
Transport Costs	0.034	0.034	0.026
Supplies & Services	0.132	0.132	0.101
Third Party Payments	0.000	0.000	0.000
Transfer Payments	0.000	0.000	0.000
Recharge Costs (Internal)	0.000	0.000	0.000
Capital Charges & Financing	0.000	0.000	0.000
CFCR	0.000	0.000	0.000
Total Expenditure	2.074	2.139	2.302
<u>Income</u>			
Specific Government Grants	0.000	0.000	0.000
Other Grants	0.505	0.505	0.518
Recharge Income (Internal)	0.000	0.000	0.000
Fees, Charges etc.	0.340	0.000	0.000
Other Income	0.000	0.000	0.000
Total Income	0.845	0.505	0.518
NET EXPENDITURE	1.229	1.634	1.784

REVENUE BUDGET 2023/24

SERVICE:

SUPPORT FOR PUPILS

SUMMARY

	<u>Revised Base</u>		
	<u>Budget/</u>	<u>Provisional</u>	
	<u>Final Budget</u>	<u>Base Budget</u>	<u>Final</u>
	<u>Volume</u>	<u>Submission</u>	<u>Base Budget</u>
	<u>2022/23</u>	<u>2023/24</u>	<u>2023/24</u>
	<u>£m</u>	<u>£m</u>	<u>£m</u>
<u>Expenditure</u>			
Employee Costs	0.091	0.125	0.125
Property Costs	0.174	0.174	0.119
Transport Costs	3.601	3.874	4.054
Supplies & Services	6.488	6.488	6.393
Third Party Payments	11.935	12.943	12.943
Transfer Payments	0.000	0.000	0.000
Recharge Costs (Internal)	0.000	0.000	0.000
Capital Charges & Financing	0.000	0.000	0.000
CFCR	0.000	0.000	0.000
Total Expenditure	22.289	23.604	23.634
<u>Income</u>			
Specific Government Grants	0.000	0.000	0.000
Other Grants	4.224	4.027	4.027
Recharge Income (Internal)	(0.214)	(0.214)	(0.214)
Fees, Charges etc.	0.540	0.980	0.980
Other Income	1.394	1.394	1.394
Total Income	5.944	6.187	6.187
NET EXPENDITURE	16.345	17.417	17.447

REVENUE BUDGET 2023/24

SERVICE:

LIFELONG LEARNING
SUMMARY

	<u>Revised Base</u>		
	<u>Budget/</u>	<u>Provisional</u>	
	<u>Final Budget</u>	<u>Base Budget</u>	<u>Final</u>
	<u>Volume</u>	<u>Submission</u>	<u>Base Budget</u>
	<u>2022/23</u>	<u>2023/24</u>	<u>2023/24</u>
	<u>£m</u>	<u>£m</u>	<u>£m</u>
<u>Expenditure</u>			
Employee Costs	0.233	0.250	0.189
Property Costs	0.000	0.000	0.000
Transport Costs	0.002	0.002	0.002
Supplies & Services	0.279	0.099	0.035
Third Party Payments	0.022	0.022	0.022
Transfer Payments	0.000	0.000	0.000
Recharge Costs (Internal)	0.000	0.000	0.000
Capital Charges & Financing	0.000	0.000	0.000
CFCR	0.000	0.000	0.000
Total Expenditure	0.536	0.373	0.248
<u>Income</u>			
Specific Government Grants	0.000	0.000	0.000
Other Grants	0.000	0.000	0.000
Recharge Income (Internal)	0.131	0.131	0.000
Fees, Charges etc.	0.000	0.000	0.000
Other Income	0.000	0.000	0.000
Total Income	0.131	0.131	0.000
NET EXPENDITURE	0.405	0.242	0.248

REVENUE BUDGET 2023/24

SERVICE:

BUSINESS UNIT
SUMMARY

	<u>Revised Base</u>		
	<u>Budget/</u>	<u>Provisional</u>	
	<u>Final Budget</u>	<u>Base Budget</u>	<u>Final</u>
	<u>Volume</u>	<u>Submission</u>	<u>Base Budget</u>
	<u>2022/23</u>	<u>2023/24</u>	<u>2023/24</u>
	<u>£m</u>	<u>£m</u>	<u>£m</u>
<u>Expenditure</u>			
Employee Costs	0.893	0.956	0.952
Property Costs	0.191	0.191	0.198
Transport Costs	0.011	0.011	0.005
Supplies & Services	0.018	(0.002)	0.113
Third Party Payments	0.000	0.000	0.000
Transfer Payments	0.000	0.000	0.000
Recharge Costs (Internal)	0.000	0.000	0.000
Capital Charges & Financing	0.000	0.000	0.000
CFCR	0.000	0.000	0.000
Total Expenditure	1.113	1.156	1.268
<u>Income</u>			
Specific Government Grants	0.000	0.000	0.000
Other Grants	0.000	0.000	0.000
Recharge Income (Internal)	0.000	0.000	0.000
Fees, Charges etc.	0.000	0.000	0.000
Other Income	0.000	0.000	0.000
Total Income	0.000	0.000	0.000
NET EXPENDITURE	1.113	1.156	1.268

REVENUE BUDGET 2023/24

SERVICE:

INFRASTRUCTURE
SUMMARY

	<u>Revised Base</u> <u>Budget/</u> <u>Final Budget</u> <u>Volume</u> <u>2022/23</u> <u>£m</u>	<u>Provisional</u> <u>Base Budget</u> <u>Submission</u> <u>2023/24</u> <u>£m</u>	<u>Final</u> <u>Base Budget</u> <u>2023/24</u> <u>£m</u>
Roads & Transportation	17.695	18.271	18.141
Assets	0.836	1.037	0.957
Capital Projects	0.224	0.254	0.252
Environmental Services	17.217	15.940	16.274
TOTAL INFRASTRUCTURE SERVICES	35.972	35.502	35.624

REVENUE BUDGET 2023/24
SERVICE:

INFRASTRUCTURE
SUMMARY

	<u>Revised Base</u> <u>Budget/</u> <u>Final Budget</u> <u>Volume</u> <u>2022/23</u> <u>£m</u>	<u>Provisional</u> <u>Base Budget</u> <u>Submission</u> <u>2023/24</u> <u>£m</u>	<u>Final</u> <u>Base Budget</u> <u>2023/24</u> <u>£m</u>
<u>Expenditure</u>			
Employee Costs	16.389	17.979	18.338
Property Costs	2.005	2.069	2.332
Transport Costs	4.591	4.552	4.527
Supplies & Services	8.529	8.227	8.239
Third Party Payments	16.408	16.858	16.719
Transfer Payments	0.000	0.000	0.000
Recharge Costs (Internal)	0.253	0.253	0.253
Capital Charges & Financing CFCR	1.102 0.000	1.016 0.000	1.066 0.000
Total Expenditure	49.277	50.954	51.474
<u>Income</u>			
Specific Government Grants	0.000	0.000	0.000
Other Grants	0.000	0.000	0.000
Recharge Income (Internal)	1.233	1.233	2.509
Fees, Charges etc.	10.312	12.459	11.510
Other Income	1.760	1.760	1.831
Total Income	13.305	15.452	15.850
NET EXPENDITURE	35.972	35.502	35.624

REVENUE BUDGET 2023/24
SERVICE:

ROADS & TRANSPORTATION
SUMMARY

	<u>Revised Base</u> <u>Budget/</u> <u>Final Budget</u> <u>Volume</u> <u>2022/23</u> <u>£m</u>	<u>Provisional</u> <u>Base Budget</u> <u>Submission</u> <u>2023/24</u> <u>£m</u>	<u>Final</u> <u>Base Budget</u> <u>2023/24</u> <u>£m</u>
<u>Expenditure</u>			
Employee Costs	3.015	3.240	3.240
Property Costs	0.736	0.725	0.725
Transport Costs	0.132	0.132	0.127
Supplies & Services	0.514	0.483	0.483
Third Party Payments	16.197	16.672	16.542
Transfer Payments	0.000	0.000	0.000
Recharge Costs (Internal)	0.253	0.253	0.253
Capital Charges & Financing CFCR	0.063 0.000	0.000 0.000	0.050 0.000
Total Expenditure	20.910	21.505	21.420
<u>Income</u>			
Specific Government Grants	0.000	0.000	0.000
Other Grants	0.000	0.000	0.000
Recharge Income (Internal)	0.253	0.253	0.253
Fees, Charges etc.	1.291	1.310	1.310
Other Income	1.671	1.671	1.716
Total Income	3.215	3.234	3.279
NET EXPENDITURE	17.695	18.271	18.141

REVENUE BUDGET 2023/24
SERVICE:

ASSETS
SUMMARY

	<u>Revised Base</u> <u>Budget/</u> <u>Final Budget</u> <u>Volume</u> <u>2022/23</u> <u>£m</u>	<u>Provisional</u> <u>Base Budget</u> <u>Submission</u> <u>2023/24</u> <u>£m</u>	<u>Final</u> <u>Base Budget</u> <u>2023/24</u> <u>£m</u>
<u>Expenditure</u>			
Employee Costs	3.494	3.650	3.828
Property Costs	0.001	0.076	0.000
Transport Costs	0.064	0.064	0.057
Supplies & Services	0.153	0.123	0.139
Third Party Payments	0.009	0.009	0.000
Transfer Payments	0.000	0.000	0.000
Recharge Costs (Internal)	0.000	0.000	0.000
Capital Charges & Financing	0.000	0.000	0.000
CFCR	0.000	0.000	0.000
Total Expenditure	3.721	3.922	4.024
<u>Income</u>			
Specific Government Grants	0.000	0.000	0.000
Other Grants	0.000	0.000	0.000
Recharge Income (Internal)	0.591	0.591	1.723
Fees, Charges etc.	2.259	2.259	1.310
Other Income	0.035	0.035	0.034
Total Income	2.885	2.885	3.067
NET EXPENDITURE	0.836	1.037	0.957

REVENUE BUDGET 2023/24
SERVICE:

CAPITAL PROJECTS
SUMMARY

	<u>Revised Base</u> <u>Budget/</u> <u>Final Budget</u> <u>Volume</u> <u>2022/23</u> <u>£m</u>	<u>Provisional</u> <u>Base Budget</u> <u>Submission</u> <u>2023/24</u> <u>£m</u>	<u>Final</u> <u>Base Budget</u> <u>2023/24</u> <u>£m</u>
<u>Expenditure</u>			
Employee Costs	0.282	0.312	0.456
Property Costs	0.000	0.000	0.000
Transport Costs	0.003	0.003	0.001
Supplies & Services	0.000	0.000	0.000
Third Party Payments	0.000	0.000	0.000
Transfer Payments	0.000	0.000	0.000
Recharge Costs (Internal)	0.000	0.000	0.000
Capital Charges & Financing CFCR	0.000	0.000	0.000
Total Expenditure	0.285	0.315	0.457
<u>Income</u>			
Specific Government Grants	0.000	0.000	0.000
Other Grants	0.000	0.000	0.000
Recharge Income (Internal)	0.061	0.061	0.205
Fees, Charges etc.	0.000	0.000	0.000
Other Income	0.000	0.000	0.000
Total Income	0.061	0.061	0.205
NET EXPENDITURE	0.224	0.254	0.252

REVENUE BUDGET 2023/24
SERVICE:

ENVIRONMENTAL SERVICES
SUMMARY

	<u>Revised Base</u> <u>Budget/</u> <u>Final Budget</u> <u>Volume</u> <u>2022/23</u> <u>£m</u>	<u>Provisional</u> <u>Base Budget</u> <u>Submission</u> <u>2023/24</u> <u>£m</u>	<u>Final</u> <u>Base Budget</u> <u>2023/24</u> <u>£m</u>
<u>Expenditure</u>			
Employee Costs	9.598	10.777	10.814
Property Costs	1.268	1.268	1.607
Transport Costs	4.392	4.353	4.342
Supplies & Services	7.862	7.621	7.617
Third Party Payments	0.202	0.177	0.177
Transfer Payments	0.000	0.000	0.000
Recharge Costs (Internal)	0.000	0.000	0.000
Capital Charges & Financing	1.039	1.016	1.016
Support Services	0.000	0.000	0.000
CFCR	0.000	0.000	0.000
Total Expenditure	24.361	25.212	25.573
<u>Income</u>			
Specific Government Grants	0.000	0.000	0.000
Other Grants	0.000	0.000	0.000
Recharge Income (Internal)	0.328	0.328	0.328
Fees, Charges etc.	6.762	8.890	8.890
Other Income	0.054	0.054	0.081
Total Income	7.144	9.272	9.299
NET EXPENDITURE	17.217	15.940	16.274

REVENUE BUDGET 2023/24
SERVICE:

CHILDREN, FAMILIES & JUSTICE
SUMMARY

	<u>Revised Base</u> <u>Budget/</u> <u>Final Budget</u> <u>Volume</u> <u>2022/23</u> <u>£m</u>	<u>Provisional</u> <u>Base Budget</u> <u>Submission</u> <u>2023/24</u> <u>£m</u>	<u>Final</u> <u>Base Budget</u> <u>2023/24</u> <u>£m</u>
Children & Families	18.984	24.272	24.282
Criminal Justice	0.258	0.374	0.374
Business Support	1.249	1.878	1.878
TOTAL CHILDREN, FAMILIES & JUSTICE	20.491	26.524	26.534

REVENUE BUDGET 2023/24

SERVICE:

CHILDREN, FAMILIES & JUSTICE
SUMMARY

	<u>Revised Base</u> <u>Budget/</u> <u>Final Budget</u> <u>Volume</u> <u>2022/23</u> <u>£m</u>	<u>Provisional</u> <u>Base Budget</u> <u>Submission</u> <u>2023/24</u> <u>£m</u>	<u>Final</u> <u>Base Budget</u> <u>2023/24</u> <u>£m</u>
<u>Expenditure</u>			
Employee Costs	12.089	12.918	13.222
Property Costs	0.383	0.383	0.358
Transport Costs	0.364	0.364	0.368
Supplies & Services	0.353	0.381	0.334
Third Party Payments	9.607	14.783	14.306
Transfer Payments	0.000	0.000	0.000
Recharge Costs (Internal)	0.000	0.000	0.000
Capital Charges & Financing	0.000	0.000	0.000
CFCR	0.000	0.000	0.000
Total Expenditure	22.796	28.829	28.588
<u>Income</u>			
Specific Government Grants	1.993	1.993	2.043
Other Grants	0.040	0.040	0.000
Recharge Income (Internal)	0.000	0.000	0.000
Fees, Charges etc.	0.000	0.000	0.000
Other Income	0.272	0.272	0.011
Total Income	2.305	2.305	2.054
NET EXPENDITURE	20.491	26.524	26.534

REVENUE BUDGET 2023/24

SERVICE:

CHILDREN & FAMILIES
SUMMARY

	<u>Revised Base</u>		
	<u>Budget/</u>	<u>Provisional</u>	
	<u>Final Budget</u>	<u>Base Budget</u>	<u>Final</u>
	<u>Volume</u>	<u>Submission</u>	<u>Base Budget</u>
	<u>2022/23</u>	<u>2023/24</u>	<u>2023/24</u>
	<u>£m</u>	<u>£m</u>	<u>£m</u>
<u>Expenditure</u>			
Employee Costs	9.087	9.896	10.071
Property Costs	0.308	0.308	0.288
Transport Costs	0.291	0.291	0.293
Supplies & Services	0.306	0.336	0.293
Third Party Payments	9.003	13.452	13.348
Transfer Payments	0.000	0.000	0.000
Recharge Costs (Internal)	0.000	0.000	0.000
Capital Charges & Financing	0.000	0.000	0.000
CFCR	0.000	0.000	0.000
Total Expenditure	18.995	24.283	24.293
<u>Income</u>			
Specific Government Grants	0.000	0.000	0.000
Other Grants	0.000	0.000	0.000
Recharge Income (Internal)	0.000	0.000	0.000
Fees, Charges etc.	0.000	0.000	0.000
Other Income	0.011	0.011	0.011
Total Income	0.011	0.011	0.011
NET EXPENDITURE	18.984	24.272	24.282

REVENUE BUDGET 2023/24

SERVICE:

CRIMINAL JUSTICE
SUMMARY

	<u>Revised Base</u> <u>Budget/</u> <u>Final Budget</u> <u>Volume</u> <u>2022/23</u> <u>£m</u>	<u>Provisional</u> <u>Base Budget</u> <u>Submission</u> <u>2023/24</u> <u>£m</u>	<u>Final</u> <u>Base Budget</u> <u>2023/24</u> <u>£m</u>
<u>Expenditure</u>			
Employee Costs	1.810	1.853	1.974
Property Costs	0.075	0.075	0.070
Transport Costs	0.061	0.061	0.067
Supplies & Services	0.036	0.036	0.036
Third Party Payments	0.309	0.382	0.270
Transfer Payments	0.000	0.000	0.000
Recharge Costs (Internal)	0.000	0.000	0.000
Capital Charges & Financing	0.000	0.000	0.000
CFCR	0.000	0.000	0.000
Total Expenditure	2.291	2.407	2.417
<u>Income</u>			
Specific Government Grants	1.993	1.993	2.043
Other Grants	0.040	0.040	0.000
Recharge Income (Internal)	0.000	0.000	0.000
Fees, Charges etc.	0.000	0.000	0.000
Other Income	0.000	0.000	0.000
Total Income	2.033	2.033	2.043
NET EXPENDITURE	0.258	0.374	0.374

REVENUE BUDGET 2023/24

SERVICE:

**BUSINESS SUPPORT
SUMMARY**

	<u>Revised Base</u> <u>Budget/</u> <u>Final Budget</u> <u>Volume</u> <u>2022/23</u> <u>£m</u>	<u>Provisional</u> <u>Base Budget</u> <u>Submission</u> <u>2023/24</u> <u>£m</u>	<u>Final</u> <u>Base Budget</u> <u>2023/24</u> <u>£m</u>
<u>Expenditure</u>			
Employee Costs	1.192	1.169	1.177
Property Costs	0.000	0.000	0.000
Transport Costs	0.012	0.012	0.008
Supplies & Services	0.011	0.009	0.005
Third Party Payments	0.295	0.949	0.688
Transfer Payments	0.000	0.000	0.000
Recharge Costs (Internal)	0.000	0.000	0.000
Capital Charges & Financing	0.000	0.000	0.000
Support Costs	0.000	0.000	0.000
CFCR	0.000	0.000	0.000
Total Expenditure	1.510	2.139	1.878
<u>Income</u>			
Specific Government Grants	0.000	0.000	0.000
Other Grants	0.000	0.000	0.000
Recharge Income (Internal)	0.000	0.000	0.000
Fees, Charges etc.	0.000	0.000	0.000
Other Income	0.261	0.261	0.000
Total Income	0.261	0.261	0.000
NET EXPENDITURE	1.249	1.878	1.878

REVENUE BUDGET 2023/24
SERVICE:

HUMAN RESOURCES,
SUMMARY

	<u>Revised Base Budget/ Final Budget Volume 2022/23 £m</u>	<u>Provisional Base Budget Submission 2023/24 £m</u>	<u>Final Base Budget 2023/24 £m</u>
Human Resources, Organisational Development & Business Support	3.687	4.714	4.702
Digital Enablement & Information Technology	3.392	3.779	3.820
TOTAL HR, OD, DIGITAL ENABLEMENT, IT & BUSINESS SUPPORT	7.079	8.493	8.522

REVENUE BUDGET 2023/24

SERVICE:

**HUMAN RESOURCES,
SUMMARY**

	<u>Revised Base</u> <u>Budget/</u> <u>Final Budget</u> <u>Volume</u> <u>2022/23</u> <u>£m</u>	<u>Provisional</u> <u>Base Budget</u> <u>Submission</u> <u>2023/24</u> <u>£m</u>	<u>Final</u> <u>Base Budget</u> <u>2023/24</u> <u>£m</u>
<u>Expenditure</u>			
Employee Costs	7.387	8.780	8.769
Property Costs	0.046	0.046	0.088
Transport Costs	0.034	0.034	0.029
Supplies & Services	1.470	1.491	1.464
Third Party Payments	0.000	0.000	0.000
Transfer Payments	0.000	0.000	0.000
Recharge Costs (Internal)	0.000	0.000	0.000
Capital Charges & Financing CFCR	0.000	0.000	0.000
Total Expenditure	8.937	10.351	10.350
<u>Income</u>			
Specific Government Grants	0.000	0.000	0.000
Other Grants	0.000	0.000	0.000
Recharge Income (Internal)	1.785	1.785	1.785
Fees, Charges etc.	0.063	0.063	0.033
Other Income	0.010	0.010	0.010
Total Income	1.858	1.858	1.828
NET EXPENDITURE	7.079	8.493	8.522

REVENUE BUDGET 2023/24

OFFICE:

HUMAN RESOURCES,
SUMMARY

	<u>Revised Base</u>	<u>Provisional</u>	<u>Final</u>
	<u>Budget/</u>	<u>Base Budget</u>	<u>Base Budget</u>
	<u>Final Budget</u>	<u>Submission</u>	<u>2023/24</u>
	<u>Volume</u>	<u>2023/24</u>	<u>2023/24</u>
	<u>2022/23</u>	<u>2023/24</u>	<u>2023/24</u>
	<u>£m</u>	<u>£m</u>	<u>£m</u>
<u>Expenditure</u>			
Employee Costs	4.555	5.597	5.586
Property Costs	0.000	0.000	0.000
Transport Costs	0.015	0.015	0.011
Supplies & Services	0.195	0.180	0.153
Third Party Payments	0.000	0.000	0.000
Transfer Payments	0.000	0.000	0.000
Recharge Costs (Internal)	0.000	0.000	0.000
Capital Charges & Financing	0.000	0.000	0.000
CFCR	0.000	0.000	0.000
Total Expenditure	4.765	5.792	5.750
<u>Income</u>			
Specific Government Grants	0.000	0.000	0.000
Other Grants	0.000	0.000	0.000
Recharge Income (Internal)	1.033	1.033	1.033
Fees, Charges etc.	0.035	0.035	0.005
Other Income	0.010	0.010	0.010
Total Income	1.078	1.078	1.048
NET EXPENDITURE	3.687	4.714	4.702

REVENUE BUDGET 2023/24

SERVICE:

DIGITAL ENABLEMENT & INFORMATION
SUMMARY

	<u>Revised Base</u> <u>Budget/</u> <u>Final Budget</u> <u>Volume</u> <u>2022/23</u> <u>£m</u>	<u>Provisional</u> <u>Base Budget</u> <u>Submission</u> <u>2023/24</u> <u>£m</u>	<u>Final</u> <u>Base Budget</u> <u>2023/24</u> <u>£m</u>
<u>Expenditure</u>			
Employee Costs	2.832	3.183	3.183
Property Costs	0.046	0.046	0.088
Transport Costs	0.019	0.019	0.018
Supplies & Services	1.275	1.311	1.311
Third Party Payments	0.000	0.000	0.000
Transfer Payments	0.000	0.000	0.000
Recharge Costs (Internal)	0.000	0.000	0.000
Capital Charges & Financing CFCR	0.000	0.000	0.000
Total Expenditure	4.172	4.559	4.600
<u>Income</u>			
Specific Government Grants	0.000	0.000	0.000
Other Grants	0.000	0.000	0.000
Recharge Income (Internal)	0.752	0.752	0.752
Fees, Charges etc.	0.028	0.028	0.028
Other Income	0.000	0.000	0.000
Total Income	0.780	0.780	0.780
NET EXPENDITURE	3.392	3.779	3.820

REVENUE BUDGET 2023/24
SERVICE:

STRATEGIC POLICY, TRANSFORMATION
& PUBLIC SECTOR REFORM
SUMMARY

	<u>Revised Base</u> <u>Budget/</u> <u>Final Budget</u> <u>Volume</u> <u>2022/23</u> <u>£m</u>	<u>Provisional</u> <u>Base Budget</u> <u>Submission</u> <u>2023/24</u> <u>£m</u>	<u>Final</u> <u>Base Budget</u> <u>2023/24</u> <u>£m</u>
Strategic Policy, Transformation & Public Sector Reform Directorate	0.631	0.656	0.656
Strategic Policy	1.294	0.741	0.741
Governance & Change	0.361	0.375	0.375
Culture & Leisure Trust Client	5.038	5.080	5.230
Risk, Resilience & Safety	0.293	0.320	0.320
Internal Audit	0.328	0.347	0.347
TOTAL STRATEGIC POLICY, TRANSFORMATION & PUBLIC SECTOR REFORM	7.945	7.519	7.669

REVENUE BUDGET 2022/23

SERVICE:

STRATEGIC POLICY, TRANSFORMATION
& PUBLIC SECTOR REFORM
SUMMARY

	<u>Revised Base</u>		
	<u>Budget/</u>	<u>Provisional</u>	
	<u>Final Budget</u>	<u>Base Budget</u>	<u>Final</u>
	<u>Volume</u>	<u>Submission</u>	<u>Base Budget</u>
	<u>2022/23</u>	<u>2023/24</u>	<u>2023/24</u>
	<u>£m</u>	<u>£m</u>	<u>£m</u>
<u>Expenditure</u>			
Employee Costs	3.754	3.292	2.391
Property Costs	1.463	1.463	1.270
Transport Costs	0.057	0.057	0.053
Supplies & Services	0.570	0.564	0.258
Third Party Payments	4.136	4.178	4.102
Transfer Payments	0.000	0.000	0.000
Recharge Costs (Internal)	0.000	0.000	0.000
Support Costs	0.000	0.000	0.000
Capital Charges & Financing	0.032	0.032	0.000
CFCR	0.000	0.000	0.000
Total Expenditure	10.012	9.586	8.074
<u>Income</u>			
Specific Government Grants	0.000	0.000	0.000
Other Grants	0.000	0.000	0.000
Recharge Income (Internal)	0.123	0.123	0.123
Fees, Charges etc.	1.939	1.939	0.277
Other Income	0.005	0.005	0.005
Total Income	2.067	2.067	0.405
NET EXPENDITURE	7.945	7.519	7.669

REVENUE BUDGET 2023/24

SERVICE:

STRATEGIC POLICY, TRANSFORMATION
& PUBLIC SECTOR REFORM
SUMMARY

	<u>Revised Base</u> <u>Budget/</u> <u>Final Budget</u> <u>Volume</u> <u>2022/23</u> <u>£m</u>	<u>Provisional</u> <u>Base Budget</u> <u>Submission</u> <u>2023/24</u> <u>£m</u>	<u>Final</u> <u>Base Budget</u> <u>2023/24</u> <u>£m</u>
<u>Expenditure</u>			
Employee Costs	0.646	0.656	0.656
Property Costs	0.000	0.000	0.000
Transport Costs	0.000	0.000	0.000
Supplies & Services	0.000	0.015	0.000
Third Party Payments	0.000	0.000	0.000
Transfer Payments	0.000	0.000	0.000
Recharge Costs (Internal)	0.000	0.000	0.000
Support Costs	0.000	0.000	0.000
Capital Charges & Financing CFCR	0.000	0.000	0.000
Total Expenditure	0.646	0.671	0.656
<u>Income</u>			
Specific Government Grants	0.000	0.000	0.000
Other Grants	0.000	0.000	0.000
Recharge Income (Internal)	0.000	0.000	0.000
Fees, Charges etc.	0.015	0.015	0.000
Other Income	0.000	0.000	0.000
Total Income	0.015	0.015	0.000
NET EXPENDITURE	0.631	0.656	0.656

REVENUE BUDGET 2023/24

SERVICE:

STRATEGIC POLICY
SUMMARY

	<u>Revised Base</u> <u>Budget/</u> <u>Final Budget</u> <u>Volume</u> <u>2022/23</u> <u>£m</u>	<u>Provisional</u> <u>Base Budget</u> <u>Submission</u> <u>2023/24</u> <u>£m</u>	<u>Final</u> <u>Base Budget</u> <u>2023/24</u> <u>£m</u>
<u>Expenditure</u>			
Employee Costs	2.054	1.513	0.612
Property Costs	0.343	0.343	0.000
Transport Costs	0.009	0.009	0.005
Supplies & Services	0.441	0.429	0.138
Third Party Payments	0.076	0.076	0.000
Transfer Payments	0.000	0.000	0.000
Recharge Costs (Internal)	0.000	0.000	0.000
Support Costs	0.000	0.000	0.000
Capital Charges & Financing	0.032	0.032	0.000
CFCR	0.000	0.000	0.000
Total Expenditure	2.955	2.402	0.755
<u>Income</u>			
Specific Government Grants	0.000	0.000	0.000
Other Grants	0.000	0.000	0.000
Recharge Income (Internal)	0.000	0.000	0.000
Fees, Charges etc.	1.661	1.661	0.014
Other Income	0.000	0.000	0.000
Total Income	1.661	1.661	0.014
NET EXPENDITURE	1.294	0.741	0.741

REVENUE BUDGET 2023/24

SERVICE:

GOVERNANCE & CHANGE
SUMMARY

	<u>Revised Base</u> <u>Budget/</u> <u>Final Budget</u> <u>Volume</u> <u>2022/23</u> <u>£m</u>	<u>Provisional</u> <u>Base Budget</u> <u>Submission</u> <u>2023/24</u> <u>£m</u>	<u>Final</u> <u>Base Budget</u> <u>2023/24</u> <u>£m</u>
<u>Expenditure</u>			
Employee Costs	0.352	0.374	0.374
Property Costs	0.000	0.000	0.000
Transport Costs	0.001	0.001	0.001
Supplies & Services	0.008	0.000	0.000
Third Party Payments	0.000	0.000	0.000
Transfer Payments	0.000	0.000	0.000
Recharge Costs (Internal)	0.000	0.000	0.000
Support Costs	0.000	0.000	0.000
Capital Charges & Financing	0.000	0.000	0.000
CFCR	0.000	0.000	0.000
Total Expenditure	0.361	0.375	0.375
<u>Income</u>			
Specific Government Grants	0.000	0.000	0.000
Other Grants	0.000	0.000	0.000
Recharge Income (Internal)	0.000	0.000	0.000
Fees, Charges etc.	0.000	0.000	0.000
Other Income	0.000	0.000	0.000
Total Income	0.000	0.000	0.000
NET EXPENDITURE	0.361	0.375	0.375

REVENUE BUDGET 2023/24

SERVICE:

CULTURAL & LEISURE TRUST
SUMMARY

	<u>Revised Base</u>		
	<u>Budget/</u>	<u>Provisional</u>	
	<u>Final Budget</u>	<u>Base Budget</u>	<u>Final</u>
	<u>Volume</u>	<u>Submission</u>	<u>Base Budget</u>
	<u>2022/23</u>	<u>2023/24</u>	<u>2023/24</u>
	<u>£m</u>	<u>£m</u>	<u>£m</u>
<u>Expenditure</u>			
Employee Costs	0.000	0.000	0.000
Property Costs	1.120	1.120	1.270
Transport Costs	0.044	0.044	0.044
Supplies & Services	0.104	0.104	0.104
Third Party Payments	4.036	4.078	4.078
Transfer Payments	0.000	0.000	0.000
Recharge Costs (Internal)	0.000	0.000	0.000
Support Costs	0.000	0.000	0.000
Capital Charges & Financing	0.000	0.000	0.000
CFCR	0.000	0.000	0.000
Total Expenditure	5.304	5.346	5.496
<u>Income</u>			
Specific Government Grants	0.000	0.000	0.000
Other Grants	0.000	0.000	0.000
Recharge Income (Internal)	0.000	0.000	0.000
Fees, Charges etc.	0.263	0.263	0.263
Other Income	0.003	0.003	0.003
Total Income	0.266	0.266	0.266
NET EXPENDITURE	5.038	5.080	5.230

REVENUE BUDGET 2023/24

SERVICE:

RISK, RESILIENCE & SAFETY
SUMMARY

	<u>Revised Base</u> <u>Budget/</u> <u>Final Budget</u> <u>Volume</u> <u>2022/23</u> <u>£m</u>	<u>Provisional</u> <u>Base Budget</u> <u>Submission</u> <u>2023/24</u> <u>£m</u>	<u>Final</u> <u>Base Budget</u> <u>2023/24</u> <u>£m</u>
<u>Expenditure</u>			
Employee Costs	0.403	0.428	0.428
Property Costs	0.000	0.000	0.000
Transport Costs	0.001	0.001	0.001
Supplies & Services	0.012	0.014	0.014
Third Party Payments	0.000	0.000	0.000
Transfer Payments	0.000	0.000	0.000
Recharge Costs (Internal)	0.000	0.000	0.000
Support Costs	0.000	0.000	0.000
Capital Charges & Financing	0.000	0.000	0.000
CFCR	0.000	0.000	0.000
Total Expenditure	0.416	0.443	0.443
<u>Income</u>			
Specific Government Grants	0.000	0.000	0.000
Other Grants	0.000	0.000	0.000
Recharge Income (Internal)	0.123	0.123	0.123
Fees, Charges etc.	0.000	0.000	0.000
Other Income	0.000	0.000	0.000
Total Income	0.123	0.123	0.123
NET EXPENDITURE	0.293	0.320	0.320

REVENUE BUDGET 2023/24

SERVICE:

INTERNAL AUDIT
SUMMARY

	<u>Revised Base</u>		
	<u>Budget/</u>	<u>Provisional</u>	
	<u>Final Budget</u>	<u>Base Budget</u>	<u>Final</u>
	<u>Volume</u>	<u>Submission</u>	<u>Base Budget</u>
	<u>2022/23</u>	<u>2023/24</u>	<u>2023/24</u>
	<u>£m</u>	<u>£m</u>	<u>£m</u>
<u>Expenditure</u>			
Employee Costs	0.299	0.321	0.321
Property Costs	0.000	0.000	0.000
Transport Costs	0.002	0.002	0.002
Supplies & Services	0.005	0.002	0.002
Third Party Payments	0.024	0.024	0.024
Transfer Payments	0.000	0.000	0.000
Recharge Costs (Internal)	0.000	0.000	0.000
Support Costs	0.000	0.000	0.000
Capital Charges & Financing	0.000	0.000	0.000
CFCR	0.000	0.000	0.000
Total Expenditure	0.330	0.349	0.349
<u>Income</u>			
Specific Government Grants	0.000	0.000	0.000
Other Grants	0.000	0.000	0.000
Recharge Income (Internal)	0.000	0.000	0.000
Fees, Charges etc.	0.000	0.000	0.000
Other Income	0.002	0.002	0.002
Total Income	0.002	0.002	0.002
NET EXPENDITURE	0.328	0.347	0.347

REVENUE BUDGET 2023/24

SERVICE:

VIBRANT COMMUNITIES & SUSTAINABLE
GROWTH
SUMMARY

	<u>Revised Base</u>		
	<u>Budget/</u>	<u>Provisional</u>	
	<u>Final Budget</u>	<u>Base Budget</u>	<u>Final</u>
	<u>Volume</u>	<u>Submission</u>	<u>Base Budget</u>
	<u>2022/23</u>	<u>2023/24</u>	<u>2023/24</u>
	<u>£m</u>	<u>£m</u>	<u>£m</u>
Environmental & Consumer Protection	1.627	1.512	1.662
Economic Development	0.620	0.352	0.353
Planning & Sustaining	0.727	0.848	0.922
Vibrant Communities	1.554	1.302	1.259
Other Housing	0.721	0.473	0.562
TOTAL COMMUNITIES	5.249	4.487	4.758

REVENUE BUDGET 2023/24

SERVICE:

VIBRANT COMMUNITIES & SUSTAINABLE
GROWTH
SUMMARY

	<u>Revised Base</u> <u>Budget/</u> <u>Final Budget</u> <u>Volume</u> <u>2022/23</u> <u>£m</u>	<u>Provisional</u> <u>Base Budget</u> <u>Submission</u> <u>2023/24</u> <u>£m</u>	<u>Final</u> <u>Base Budget</u> <u>2023/24</u> <u>£m</u>
<u>Expenditure</u>			
Employee Costs	5.929	5.891	5.685
Property Costs	0.432	0.397	0.373
Transport Costs	0.091	0.091	0.070
Supplies & Services	0.832	0.669	0.670
Third Party Payments	1.713	1.597	1.500
Transfer Payments	19.502	19.511	17.233
Recharge Costs (Internal)	0.649	0.384	0.484
Capital Charges & Financing	0.068	0.068	0.018
Support Services	0.000	0.000	0.032
CFCR	0.032	0.032	0.032
Total Expenditure	29.248	28.640	26.097
<u>Income</u>			
Specific Government Grants	1.376	1.376	1.292
Other Grants	19.557	19.557	17.216
Recharge Income (Internal)	0.313	0.313	0.090
Fees, Charges etc.	2.582	2.520	2.525
Other Income	0.171	0.387	0.216
Total Income	23.999	24.153	21.339
NET EXPENDITURE	5.249	4.487	4.758

REVENUE BUDGET 2023/24

SERVICE:

ENVIRONMENTAL & CONSUMER
PROTECTION & HQ
SUMMARY

	<u>Revised Base</u> <u>Budget/</u> <u>Final Budget</u> <u>Volume</u> <u>2022/23</u> <u>£m</u>	<u>Provisional</u> <u>Base Budget</u> <u>Submission</u> <u>2023/24</u> <u>£m</u>	<u>Final</u> <u>Base Budget</u> <u>2023/24</u> <u>£m</u>
<u>Expenditure</u>			
Employee Costs	1.543	1.653	1.653
Property Costs	0.006	0.006	0.006
Transport Costs	0.039	0.039	0.039
Supplies & Services	0.228	0.211	0.211
Third Party Payments	0.006	0.000	0.000
Transfer Payments	0.000	0.000	0.000
Recharge Costs (Internal)	0.000	0.000	0.000
Capital Charges & Financing	0.000	0.000	0.000
Support Services	0.000	0.000	0.000
CFCR	0.000	0.000	0.000
Total Expenditure	1.822	1.909	1.909
<u>Income</u>			
Specific Government Grants	0.000	0.000	0.000
Other Grants	0.000	0.000	0.000
Recharge Income (Internal)	0.066	0.066	0.066
Fees, Charges etc.	0.127	0.127	0.127
Other Income	0.002	0.204	0.054
Total Income	0.195	0.397	0.247
NET EXPENDITURE	1.627	1.512	1.662

REVENUE BUDGET 2023/24

SERVICE:

ECONOMIC DEVELOPMENT
SUMMARY

	<u>Revised Base</u> <u>Budget/</u> <u>Final Budget</u> <u>Volume</u> <u>2022/23</u> <u>£m</u>	<u>Provisional</u> <u>Base Budget</u> <u>Submission</u> <u>2023/24</u> <u>£m</u>	<u>Final</u> <u>Base Budget</u> <u>2023/24</u> <u>£m</u>
<u>Expenditure</u>			
Employee Costs	0.921	0.869	0.869
Property Costs	0.343	0.338	0.339
Transport Costs	0.001	0.001	0.001
Supplies & Services	0.180	0.058	0.058
Third Party Payments	0.075	0.000	0.000
Transfer Payments	0.000	0.000	0.000
Recharge Costs (Internal)	0.000	0.000	0.000
Capital Charges & Financing	0.000	0.000	0.000
Support Services	0.000	0.000	0.000
CFCR	0.032	0.032	0.032
Total Expenditure	1.552	1.298	1.299
<u>Income</u>			
Specific Government Grants	0.000	0.000	0.000
Other Grants	0.000	0.000	0.000
Recharge Income (Internal)	0.000	0.000	0.000
Fees, Charges etc.	0.859	0.859	0.859
Other Income	0.073	0.087	0.087
Total Income	0.932	0.946	0.946
NET EXPENDITURE	0.620	0.352	0.353

REVENUE BUDGET 2023/24

SERVICE:

PLANNING & SUSTAINABLE GROWTH
SUMMARY

	<u>Revised Base</u> <u>Budget/</u> <u>Final Budget</u> <u>Volume</u> <u>2022/23</u> <u>£m</u>	<u>Provisional</u> <u>Base Budget</u> <u>Submission</u> <u>2023/24</u> <u>£m</u>	<u>Final</u> <u>Base Budget</u> <u>2023/24</u> <u>£m</u>
<u>Expenditure</u>			
Employee Costs	1.970	2.097	2.094
Property Costs	0.009	0.009	0.008
Transport Costs	0.018	0.018	0.011
Supplies & Services	0.236	0.230	0.299
Third Party Payments	0.030	0.030	0.025
Transfer Payments	0.000	0.000	0.000
Recharge Costs (Internal)	0.000	0.000	0.000
Capital Charges & Financing	0.000	0.000	0.000
Support Services	0.000	0.000	0.000
CFCR	0.000	0.000	0.000
Total Expenditure	2.263	2.384	2.437
<u>Income</u>			
Specific Government Grants	0.000	0.000	0.000
Other Grants	0.000	0.000	0.000
Recharge Income (Internal)	0.088	0.088	0.023
Fees, Charges etc.	1.422	1.422	1.464
Other Income	0.026	0.026	0.028
Total Income	1.536	1.536	1.515
NET EXPENDITURE	0.727	0.848	0.922

REVENUE BUDGET 2023/24
SERVICE:

VIBRANT COMMUNITIES
SUMMARY

	<u>Revised Base</u> <u>Budget/</u> <u>Final Budget</u> <u>Volume</u> <u>2022/23</u> <u>£m</u>	<u>Provisional</u> <u>Base Budget</u> <u>Submission</u> <u>2023/24</u> <u>£m</u>	<u>Final</u> <u>Base Budget</u> <u>2023/24</u> <u>£m</u>
<u>Expenditure</u>			
Employee Costs	1.424	1.215	1.017
Property Costs	0.034	0.034	0.018
Transport Costs	0.030	0.030	0.016
Supplies & Services	0.085	0.084	0.064
Third Party Payments	0.233	0.191	0.183
Transfer Payments	0.000	0.000	0.000
Recharge Costs (Internal)	0.000	0.000	0.000
Capital Charges & Financing	0.000	0.000	0.000
Support Services	0.000	0.000	0.000
CFCR	0.000	0.000	0.000
Total Expenditure	1.806	1.554	1.298
<u>Income</u>			
Specific Government Grants	0.000	0.000	0.000
Other Grants	0.063	0.063	0.000
Recharge Income (Internal)	0.149	0.149	0.000
Fees, Charges etc.	0.028	0.028	0.000
Other Income	0.012	0.012	0.039
Total Income	0.252	0.252	0.039
NET EXPENDITURE	1.554	1.302	1.259

REVENUE BUDGET 2023/24

SERVICE:

OTHER HOUSING
SUMMARY

	<u>Revised Base</u> <u>Budget/</u> <u>Final Budget</u> <u>Volume</u> <u>2022/23</u> <u>£m</u>	<u>Provisional</u> <u>Base Budget</u> <u>Submission</u> <u>2023/24</u> <u>£m</u>	<u>Final</u> <u>Base Budget</u> <u>2023/24</u> <u>£m</u>
<u>Expenditure</u>			
Employee Costs	0.071	0.057	0.052
Property Costs	0.040	0.010	0.002
Transport Costs	0.003	0.003	0.003
Supplies & Services	0.103	0.086	0.038
Third Party Payments	1.369	1.376	1.292
Transfer Payments	19.502	19.511	17.233
Recharge Costs (Internal)	0.649	0.384	0.484
Capital Charges & Financing	0.068	0.068	0.018
Support Services	0.000	0.000	0.032
CFCR	0.000	0.000	0.000
Total Expenditure	21.805	21.495	19.154
<u>Income</u>			
Specific Government Grants	1.376	1.376	1.292
Other Grants	19.494	19.494	17.216
Recharge Income (Internal)	0.010	0.010	0.001
Fees, Charges etc.	0.146	0.084	0.075
Other Income	0.058	0.058	0.008
Total Income	21.084	21.022	18.592
NET EXPENDITURE	0.721	0.473	0.562

REVENUE BUDGET 2023/24
SERVICE:

FINANCE
SUMMARY

	<u>Revised Base</u> <u>Budget/</u> <u>Final Budget</u> <u>Volume</u> <u>2022/23</u> <u>£m</u>	<u>Provisional</u> <u>Base Budget</u> <u>Submission</u> <u>2023/24</u> <u>£m</u>	<u>Final</u> <u>Base Budget</u> <u>2023/24</u> <u>£m</u>
Finance	1.361	1.404	1.397
Revenues	1.540	1.738	1.735
Welfare Rights	0.542	0.593	0.443
TOTAL FINANCE	3.443	3.735	3.575

REVENUE BUDGET 2023/24

SERVICE:

FINANCE
SUMMARY

	<u>Revised Base</u>		
	<u>Budget/</u>	<u>Provisional</u>	
	<u>Final Budget</u>	<u>Base Budget</u>	<u>Final</u>
	<u>Volume</u>	<u>Submission</u>	<u>Base Budget</u>
	<u>2022/23</u>	<u>2023/24</u>	<u>2023/24</u>
	<u>£m</u>	<u>£m</u>	<u>£m</u>
<u>Expenditure</u>			
Employee Costs	4.368	4.723	4.822
Property Costs	0.000	0.000	0.000
Transport Costs	0.021	0.015	0.004
Supplies & Services	0.315	0.258	0.287
Third Party Payments	0.029	0.029	0.029
Transfer Payments	0.000	0.000	0.000
Recharge Costs (Internal)	0.000	0.000	0.000
Capital Charges	0.000	0.000	0.000
Support Services	0.000	0.000	0.000
CFCR	0.000	0.000	0.000
Total Expenditure	4.733	5.025	5.142
<u>Income</u>			
Specific Government Grants	0.000	0.000	0.000
Other Grants	0.435	0.435	0.328
Recharge Income (Internal)	0.424	0.424	0.497
Fees, Charges etc.	0.390	0.390	0.502
Other Income	0.041	0.041	0.240
Total Income	1.290	1.290	1.567
NET EXPENDITURE	3.443	3.735	3.575

REVENUE BUDGET 2023/24

SERVICE:

FINANCE
SUMMARY

	<u>Revised Base</u>		
	<u>Budget/</u>	<u>Provisional</u>	
	<u>Final Budget</u>	<u>Base Budget</u>	<u>Final</u>
	<u>Volume</u>	<u>Submission</u>	<u>Base Budget</u>
	<u>2022/23</u>	<u>2023/24</u>	<u>2023/24</u>
	<u>£m</u>	<u>£m</u>	<u>£m</u>
<u>Expenditure</u>			
Employee Costs	1.407	1.474	1.518
Property Costs	0.000	0.000	0.000
Transport Costs	0.009	0.009	0.001
Supplies & Services	0.064	0.040	0.040
Third Party Payments	0.000	0.000	0.000
Transfer Payments	0.000	0.000	0.000
Recharge Costs (Internal)	0.000	0.000	0.000
Capital Charges	0.000	0.000	0.000
Support Services	0.000	0.000	0.000
CFCR	0.000	0.000	0.000
Total Expenditure	1.480	1.523	1.559
<u>Income</u>			
Specific Government Grants	0.000	0.000	0.000
Other Grants	0.000	0.000	0.000
Recharge Income (Internal)	0.115	0.115	0.162
Fees, Charges etc.	0.004	0.004	0.000
Other Income	0.000	0.000	0.000
Total Income	0.119	0.119	0.162
NET EXPENDITURE	1.361	1.404	1.397

REVENUE BUDGET 2023/24

SERVICE:

**REVENUES
SUMMARY**

	<u>Revised Base</u> <u>Budget/</u> <u>Final Budget</u> <u>Volume</u> <u>2022/23</u> <u>£m</u>	<u>Provisional</u> <u>Base Budget</u> <u>Submission</u> <u>2023/24</u> <u>£m</u>	<u>Final</u> <u>Base Budget</u> <u>2023/24</u> <u>£m</u>
<u>Expenditure</u>			
Employee Costs	2.439	2.663	2.670
Property Costs	0.000	0.000	0.000
Transport Costs	0.004	0.004	0.001
Supplies & Services	0.229	0.203	0.233
Third Party Payments	0.000	0.000	0.000
Transfer Payments	0.000	0.000	0.000
Recharge Costs (Internal)	0.000	0.000	0.000
Capital Charges	0.000	0.000	0.000
Support Services	0.000	0.000	0.000
CFCR	0.000	0.000	0.000
Total Expenditure	2.672	2.870	2.904
<u>Income</u>			
Specific Government Grants	0.000	0.000	0.000
Other Grants	0.435	0.435	0.328
Recharge Income (Internal)	0.309	0.309	0.335
Fees, Charges etc.	0.386	0.386	0.502
Other Income	0.002	0.002	0.004
Total Income	1.132	1.132	1.169
NET EXPENDITURE	1.540	1.738	1.735

REVENUE BUDGET 2023/24

SERVICE:

WELFARE RIGHTS
SUMMARY

	<u>Revised Base</u> <u>Budget/</u> <u>Final Budget</u> <u>Volume</u> <u>2022/23</u> <u>£m</u>	<u>Provisional</u> <u>Base Budget</u> <u>Submission</u> <u>2023/24</u> <u>£m</u>	<u>Final</u> <u>Base Budget</u> <u>2023/24</u> <u>£m</u>
<u>Expenditure</u>			
Employee Costs	0.522	0.586	0.634
Property Costs	0.000	0.000	0.000
Transport Costs	0.008	0.002	0.002
Supplies & Services	0.022	0.015	0.014
Third Party Payments	0.029	0.029	0.029
Transfer Payments	0.000	0.000	0.000
Recharge Costs (Internal)	0.000	0.000	0.000
Capital Charges	0.000	0.000	0.000
Support Services	0.000	0.000	0.000
CFCR	0.000	0.000	0.000
Total Expenditure	0.581	0.632	0.679
<u>Income</u>			
Specific Government Grants	0.000	0.000	0.000
Other Grants	0.000	0.000	0.000
Recharge Income (Internal)	0.000	0.000	0.000
Fees, Charges etc.	0.000	0.000	0.000
Other Income	0.039	0.039	0.236
Total Income	0.039	0.039	0.236
NET EXPENDITURE	0.542	0.593	0.443

REVENUE BUDGET 2023/24
SERVICE:

LEGAL & DEMOCRATIC
SUMMARY

	<u>Revised Base</u> <u>Budget/</u> <u>Final Budget</u> <u>Volume</u> <u>2022/23</u> <u>£m</u>	<u>Provisional</u> <u>Base Budget</u> <u>Submission</u> <u>2023/24</u> <u>£m</u>	<u>Final</u> <u>Base Budget</u> <u>2023/24</u> <u>£m</u>
Legal & Democratic Core	1.891	2.012	1.953
Procurement & Commissioning	0.492	0.522	0.522
Registrars	0.032	0.040	0.040
Digital Reprographic Unit	0.027	(0.064)	(0.066)
Licencing	(0.259)	(0.259)	(0.185)
Members	0.867	0.924	0.939
TOTAL LEGAL & DEMOCRATIC	3.050	3.175	3.203

REVENUE BUDGET 2023/24
SERVICE:

LEGAL & DEMOCRATIC
SUMMARY

	<u>Revised Base</u>		
	<u>Budget/</u>	<u>Provisional</u>	
	<u>Final Budget</u>	<u>Base Budget</u>	<u>Final</u>
	<u>Volume</u>	<u>Submission</u>	<u>Base Budget</u>
	<u>2022/23</u>	<u>2023/24</u>	<u>2023/24</u>
	<u>£m</u>	<u>£m</u>	<u>£m</u>
<u>Expenditure</u>			
Employee Costs	3.449	3.679	3.666
Property Costs	0.034	0.034	0.032
Transport Costs	0.044	0.044	0.039
Supplies & Services	0.226	0.166	0.152
Third Party Payments	0.094	0.094	0.094
Transfer Payments	0.000	0.000	0.000
Recharge Costs (Internal)	0.019	0.019	0.019
Capital Charges	0.000	0.000	0.000
CFCR	0.000	0.000	0.000
Total Expenditure	3.866	4.036	4.002
<u>Income</u>			
Specific Government Grants	0.000	0.000	0.000
Other Grants	0.000	0.000	0.000
Recharge Income (Internal)	0.202	0.202	0.161
Fees, Charges etc.	0.259	0.304	0.309
Other Income	0.355	0.355	0.329
Total Income	0.816	0.861	0.799
NET EXPENDITURE	3.050	3.175	3.203

REVENUE BUDGET 2023/24
SERVICE:

LEGAL & DEMOCRATIC CORE
SUMMARY

	<u>Revised Base</u>		
	<u>Budget/</u>	<u>Provisional</u>	
	<u>Final Budget</u>	<u>Base Budget</u>	<u>Final</u>
	<u>Volume</u>	<u>Submission</u>	<u>Base Budget</u>
	<u>2022/23</u>	<u>2023/24</u>	<u>2023/24</u>
	<u>£m</u>	<u>£m</u>	<u>£m</u>
<u>Expenditure</u>			
Employee Costs	1.856	1.985	1.945
Property Costs	0.000	0.000	0.000
Transport Costs	0.003	0.003	0.003
Supplies & Services	0.082	0.074	0.060
Third Party Payments	0.012	0.012	0.012
Transfer Payments	0.000	0.000	0.000
Recharge Costs (Internal)	0.000	0.000	0.000
Capital Charges	0.000	0.000	0.000
CFCR	0.000	0.000	0.000
Total Expenditure	1.953	2.074	2.020
<u>Income</u>			
Specific Government Grants	0.000	0.000	0.000
Other Grants	0.000	0.000	0.000
Recharge Income (Internal)	0.000	0.000	0.000
Fees, Charges etc.	0.060	0.060	0.065
Other Income	0.002	0.002	0.002
Total Income	0.062	0.062	0.067
NET EXPENDITURE	1.891	2.012	1.953

REVENUE BUDGET 2023/24

SERVICE:

PROCUREMENT & COMMISSIONING
SUMMARY

	<u>Revised Base</u> <u>Budget/</u> <u>Final Budget</u> <u>Volume</u> <u>2022/23</u> <u>£m</u>	<u>Provisional</u> <u>Base Budget</u> <u>Submission</u> <u>2023/24</u> <u>£m</u>	<u>Final</u> <u>Base Budget</u> <u>2023/24</u> <u>£m</u>
<u>Expenditure</u>			
Employee Costs	0.451	0.481	0.440
Property Costs	0.000	0.000	0.000
Transport Costs	0.000	0.000	0.000
Supplies & Services	0.000	0.000	0.000
Third Party Payments	0.082	0.082	0.082
Transfer Payments	0.000	0.000	0.000
Recharge Costs (Internal)	0.000	0.000	0.000
Capital Charges	0.000	0.000	0.000
CFCR	0.000	0.000	0.000
Total Expenditure	0.533	0.563	0.522
<u>Income</u>			
Specific Government Grants	0.000	0.000	0.000
Other Grants	0.000	0.000	0.000
Recharge Income (Internal)	0.041	0.041	0.000
Fees, Charges etc.	0.000	0.000	0.000
Other Income	0.000	0.000	0.000
Total Income	0.041	0.041	0.000
NET EXPENDITURE	0.492	0.522	0.522

REVENUE BUDGET 2023/24
SERVICE:

REGISTRARS
SUMMARY

	<u>Revised Base</u> <u>Budget/</u> <u>Final Budget</u> <u>Volume</u> <u>2022/23</u> <u>£m</u>	<u>Provisional</u> <u>Base Budget</u> <u>Submission</u> <u>2023/24</u> <u>£m</u>	<u>Final</u> <u>Base Budget</u> <u>2023/24</u> <u>£m</u>
<u>Expenditure</u>			
Employee Costs	0.190	0.210	0.210
Property Costs	0.003	0.003	0.003
Transport Costs	0.001	0.001	0.001
Supplies & Services	0.001	0.001	0.001
Third Party Payments	0.000	0.000	0.000
Transfer Payments	0.000	0.000	0.000
Recharge Costs (Internal)	0.000	0.000	0.000
Capital Charges	0.000	0.000	0.000
CFCR	0.000	0.000	0.000
Total Expenditure	0.195	0.215	0.215
<u>Income</u>			
Specific Government Grants	0.000	0.000	0.000
Other Grants	0.000	0.000	0.000
Recharge Income (Internal)	0.000	0.000	0.000
Fees, Charges etc.	0.153	0.165	0.165
Other Income	0.010	0.010	0.010
Total Income	0.163	0.175	0.175
NET EXPENDITURE	0.032	0.040	0.040

REVENUE BUDGET 2023/24
SERVICE:

DIGITAL REPROGRAPHICS UNIT
SUMMARY

	<u>Revised Base</u>		
	<u>Budget/</u>	<u>Provisional</u>	
	<u>Final Budget</u>	<u>Base Budget</u>	<u>Final</u>
	<u>Volume</u>	<u>Submission</u>	<u>Base Budget</u>
	<u>2022/23</u>	<u>2023/24</u>	<u>2023/24</u>
	<u>£m</u>	<u>£m</u>	<u>£m</u>
<u>Expenditure</u>			
Employee Costs	0.134	0.126	0.100
Property Costs	0.031	0.031	0.029
Transport Costs	0.000	0.000	0.000
Supplies & Services	0.112	0.062	0.062
Third Party Payments	0.000	0.000	0.000
Transfer Payments	0.000	0.000	0.000
Recharge Costs (Internal)	0.000	0.000	0.000
Capital Charges	0.000	0.000	0.000
Support Services	0.000	0.000	0.000
CFCR	0.000	0.000	0.000
Total Expenditure	0.277	0.219	0.191
<u>Income</u>			
Specific Government Grants	0.000	0.000	0.000
Other Grants	0.000	0.000	0.000
Recharge Income (Internal)	0.161	0.161	0.161
Fees, Charges etc.	0.046	0.079	0.079
Other Income	0.043	0.043	0.017
Total Income	0.250	0.283	0.257
NET EXPENDITURE	0.027	(0.064)	(0.066)

REVENUE BUDGET 2023/24
SERVICE:

LICENCING
SUMMARY

	<u>Revised Base</u> <u>Budget/</u> <u>Final Budget</u> <u>Volume</u> <u>2022/23</u> <u>£m</u>	<u>Provisional</u> <u>Base Budget</u> <u>Submission</u> <u>2023/24</u> <u>£m</u>	<u>Final</u> <u>Base Budget</u> <u>2023/24</u> <u>£m</u>
<u>Expenditure</u>			
Employee Costs	0.000	0.000	0.074
Property Costs	0.000	0.000	0.000
Transport Costs	0.000	0.000	0.000
Supplies & Services	0.022	0.022	0.022
Third Party Payments	0.000	0.000	0.000
Transfer Payments	0.000	0.000	0.000
Recharge Costs (Internal)	0.019	0.019	0.019
Capital Charges	0.000	0.000	0.000
CFCR	0.000	0.000	0.000
Total Expenditure	0.041	0.041	0.115
<u>Income</u>			
Specific Government Grants	0.000	0.000	0.000
Other Grants	0.000	0.000	0.000
Recharge Income (Internal)	0.000	0.000	0.000
Fees, Charges etc.	0.000	0.000	0.000
Other Income	0.300	0.300	0.300
Total Income	0.300	0.300	0.300
NET EXPENDITURE	(0.259)	(0.259)	(0.185)

REVENUE BUDGET 2023/24
SERVICE:

MEMBERS
SUMMARY

	<u>Revised Base</u> <u>Budget/</u> <u>Final Budget</u> <u>Volume</u> <u>2022/23</u> <u>£m</u>	<u>Provisional</u> <u>Base Budget</u> <u>Submission</u> <u>2023/24</u> <u>£m</u>	<u>Final</u> <u>Base Budget</u> <u>2023/24</u> <u>£m</u>
<u>Expenditure</u>			
Employee Costs	0.818	0.877	0.897
Property Costs	0.000	0.000	0.000
Transport Costs	0.040	0.040	0.035
Supplies & Services	0.009	0.007	0.007
Third Party Payments	0.000	0.000	0.000
Transfer Payments	0.000	0.000	0.000
Recharge Costs (Internal)	0.000	0.000	0.000
Capital Charges	0.000	0.000	0.000
CFCR	0.000	0.000	0.000
Total Expenditure	0.867	0.924	0.939
<u>Income</u>			
Specific Government Grants	0.000	0.000	0.000
Other Grants	0.000	0.000	0.000
Recharge Income (Internal)	0.000	0.000	0.000
Fees, Charges etc.	0.000	0.000	0.000
Other Income	0.000	0.000	0.000
Total Income	0.000	0.000	0.000
NET EXPENDITURE	0.867	0.924	0.939

REVENUE BUDGET 2023/24
SERVICE:

FACILITIES MANAGEMENT

SUMMARY

	<u>Revised Base Budget/ Final Budget Volume 2022/23 £m</u>	<u>Provisional Base Budget Submission 2023/24 £m</u>	<u>Final Base Budget 2023/24 £m</u>
Facilities Management	1.992	1.957	2.048
TOTAL FACILITIES MANAGEMENT	1.992	1.957	2.048

**REVENUE BUDGET 2023/24
SERVICE:**

**FACILITIES MANAGEMENT
SUMMARY**

	Revised Base Budget/ Final Budget Volume 2022/23 £m	Provisional Base Budget Submission 2023/24 £m	Final Base Budget 2023/24 £m
<u>Expenditure</u>			
Employee Costs	0.246	0.287	0.287
Property Costs	1.620	1.585	1.692
Transport Costs	0.034	0.034	0.011
Supplies & Services	0.349	0.308	0.314
Third Party Payments	0.012	0.012	0.015
Transfer Payments	0.000	0.000	0.000
Recharge Costs (Internal)	0.000	0.000	0.000
Capital Charges & Financing	0.000	0.000	0.000
Support Services	0.000	0.000	0.000
CFCR	0.000	0.000	0.000
Total Expenditure	2.261	2.226	2.319
<u>Income</u>			
Specific Government Grants	0.000	0.000	0.000
Other Grants	0.000	0.000	0.000
Recharge Income (Internal)	0.089	0.089	0.049
Fees, Charges etc.	0.000	0.000	0.000
Other Income	0.180	0.180	0.222
Total Income	0.269	0.269	0.271
NET EXPENDITURE	1.992	1.957	2.048

REVENUE BUDGET 2023/24
DIRECTORATE:
SERVICE:
OTHER SERVICES

	<u>Revised Base</u> <u>Budget/</u> <u>Final Budget</u> <u>Volume</u> <u>2022/23</u> <u>£m</u>	<u>Provisional</u> <u>Base Budget</u> <u>Submission</u> <u>2023/24</u> <u>£m</u>	<u>Final</u> <u>Base Budget</u> <u>2023/24</u> <u>£m</u>
Corporate Initiatives	0.022	0.022	0.022
Health and Safety at Work	0.002	0.002	0.002
Employee Assistance Programme	0.020	0.020	0.020
Corporate Equalities	0.002	0.002	0.002
Ordnance Survey Subscription	0.050	0.050	0.050
Long Service Award Scheme	0.002	0.002	0.002
Staff & Elected Member Training	0.304	0.284	0.284
Publications	0.000	0.026	0.026
Subscriptions & Memberships	0.000	0.082	0.082
Audit Fee	0.256	0.289	0.289
COSLA	0.073	0.073	0.073
Interest on Revenue Balances	(0.225)	(2.725)	(2.725)
Corporate & Democratic Core	0.007	0.007	0.007
Provision for Additional Burdens	0.300	0.300	0.285
NDR Discretionary Reliefs	0.070	0.070	0.070
Council Tax Reduction Scheme	5.462	5.750	5.750
Scottish Welfare Fund	0.613	0.613	0.613
Discretionary Housing Payments	0.726	0.796	0.725
Administration of Specific Funding Streams	0.220	0.051	0.051
Scottish Child Bridging Payments	1.480	0.000	0.000
Cash Payment Transaction Costs	0.043	0.018	0.018
Purchase of Annual Leave (Employees)	(0.058)	(0.058)	(0.058)
SG Grant to be Allocated	0.000	0.027	0.027
Service Concession Accounting Policy Changes	0.000	(2.900)	(2.900)
Non-Domestic Rates Empty Property Relief	0.000	1.091	1.091
Electoral Registration	0.204	0.230	0.230
Council Election Expenses	0.026	0.000	0.000
Children's Panel	0.009	0.009	0.009
Scotland Excel	0.089	0.089	0.089
Upkeep of Clocks & War Memorials, etc.	0.048	0.048	0.048
Centralised Property Maintenance	0.739	0.639	1.959
Centralised Energy Management	0.026	0.026	0.026
Centralised Water Management	0.044	0.044	0.044
Salix	0.118	0.118	0.122
Feasibility Studies	0.025	0.025	0.025
CCTV - Angus Share of Costs (Gross)	0.070	0.070	0.070
Christmas Lighting	0.034	0.034	0.034
Citizens Advice Bureau	0.108	0.108	0.108
Tay Cities Deal	0.045	0.051	0.051
Apprenticeship Levy	0.575	0.575	0.575
Scottish Wide Area Network	0.653	0.575	0.575
Employee Corporate Slippage	(2.109)	(2.600)	(2.850)
Centralised Pension Contributions	0.385	0.485	0.485
CSS Recharges to Non Gen Fund (HRA)	(0.724)	(0.724)	(0.724)
CSS Recharges to Non Gen Fund (Others - to be split out)	0.000	(0.131)	(0.131)
Net Expenditure - Other Services	9.734	3.563	4.551

REVENUE BUDGET 2023/24
SERVICE:

CORPORATE ITEMS

	<u>Revised Base</u> <u>Budget/</u> <u>Final Budget</u> <u>Volume</u> <u>2022/23</u> <u>£m</u>	<u>Provisional</u> <u>Base Budget</u> <u>Submission</u> <u>2023/24</u> <u>£m</u>	<u>Further</u> <u>Adjustments</u> <u>£m</u>	<u>Final</u> <u>Base Budget</u> <u>2023/24</u> <u>£m</u>
Capital Financing Costs	10.958	11.038		11.038
Pay Award Provision	6.715	11.133	(4.329)	6.804
Capital Grant Funding of 2022/23 Pay Award	0.000	(2.518)		(2.518)
National Insurance Increase	1.438	0.000		0.000
Energy Costs Budget Provision	0.685	3.485	(3.318)	0.167
Earmarked Grants to be allocated	0.041	0.000		0.000
Change Programme Savings	(2.410)	(0.697)	0.307	(0.390)
Non Employee Slippage	0.000	(0.300)		(0.300)
Provision for non pay inflation & other risks - Council & Partners	0.000	2.600	(0.100)	2.500
One Off Investments (per Appendix A of Report 57/23)	0.000	3.100		3.100
Lean Reviews (F&CP Saving)	0.000	(0.035)		(0.035)
Tayside Contracts - Improvement & Change Programme	0.000	(0.300)		(0.300)
Purchase to Pay	0.000	(0.025)		(0.025)
Corporate Procurement Savings	0.000	(0.050)		(0.050)
Collaboration / Organisational Design Savings	0.000	(0.250)	0.250	0.000
Agile Phase 2 - complete changes to property estates	0.000	(0.062)		(0.062)
Reduce heating temperature in Council properties saving	0.000	(0.500)		(0.500)
NET EXPENDITURE	17.427	26.619	(7.190)	19.429

REVENUE BUDGET 2023/24
SERVICE:

VALUATION JOINT BOARD & JOINT ARRANGEMENT

	<u>Revised Base</u> <u>Budget/</u> <u>Final Budget</u> <u>Volume</u> <u>2022/23</u> <u>£m</u>	<u>Provisional</u> <u>Base Budget</u> <u>Submission</u> <u>2023/24</u> <u>£m</u>	<u>Final</u> <u>Base Budget</u> <u>2023/24</u> <u>£m</u>
<u>Valuation Joint Board</u>			
Net Expenditure	0.814	0.794	0.794
<u>Tayside Contracts (Joint Arrangement)</u>			
Net Surplus (Angus Share)	(0.460)	(0.250)	(0.250)

REVENUE BUDGET 2023/24
SERVICE:

AHSCP (ADULT SERVICES)
SUMMARY

	<u>Revised Base Budget/ Final Budget Volume 2022/23 £m</u>	<u>Provisional Base Budget Submission 2023/24 £m</u>	<u>Final Base Budget 2022/23 £'000</u>
AHSCP (Adult Services)	65.479	68.805	68.749
TOTAL AHSCP (ADULT SERVICES)	65.479	68.805	68.749

REVENUE BUDGET 2023/24
SERVICE:

AHSCP (ADULT SERVICES)
SUMMARY

	<u>Revised Base</u> <u>Budget/</u> <u>Final Budget</u> <u>Volume</u> <u>2022/23</u> <u>£m</u>	<u>Provisional</u> <u>Base Budget</u> <u>Submission</u> <u>2023/24</u> <u>£m</u>	<u>Final</u> <u>Base Budget</u> <u>2023/24</u> <u>£m</u>
<u>Expenditure</u>			
Employee Costs	21.549	21.549	24.141
Property Costs	1.057	1.057	1.178
Transport Costs	0.924	0.924	0.837
Supplies & Services	0.872	0.872	0.888
Third Party Payments	69.809	73.135	72.036
Transfer Payments	0.000	0.000	0.000
Recharge Costs (Internal)	0.000	0.000	0.000
Capital Charges & Financing	0.000	0.000	0.000
CFCR	0.000	0.000	0.000
Total Expenditure	94.211	97.537	99.080
<u>Income</u>			
Specific Government Grants	0.000	0.000	0.000
Other Grants	0.000	0.000	0.000
Recharge Income (Internal)	0.000	0.000	0.000
Fees, Charges etc.	9.756	9.756	9.615
Other Income	18.976	18.976	20.716
Total Income	28.732	28.732	30.331
NET EXPENDITURE	65.479	68.805	68.749

REVENUE BUDGET 2023/24
SERVICE:

HOUSING REVENUE ACCOUNT
SUMMARY

	<u>Revised Base Budget/ Final Budget Volume 2022/23 £m</u>	<u>Provisional Base Budget Submission 2023/24 £m</u>	<u>Final Base Budget 2023/24 £m</u>
<u>Expenditure</u>			
Financing Charges	10.073	8.249	8.249
Supervision & Management	8.874	9.421	9.421
Repairs & Maintenance	10.475	11.702	11.702
Loss of Rents	2.050	2.550	2.550
Other Expenditure	0.624	0.624	0.624
Total Expenditure	32.096	32.546	32.546
<u>Income</u>			
Rents & Service Charges	31.422	32.308	32.308
Other Income	0.249	0.238	0.238
Homelessness Funding	0.425	0.000	0.000
Contribution from Balances	0.000	0.000	0.000
Total Income	32.096	32.546	32.546
NET EXPENDITURE	0.000	0.000	0.000

ENERGY BUDGET 2023/24

<u>Department</u>	Final Budget	<u>Consumption</u>
	@ Outturn	<u>Final Budget</u>
	Prices	<u>Consumption</u>
	2023/24	<u>2023/24</u>
	£m	kWh 000
Centralised Energy Maintenance (Other Services)	0.026	0
SALIX Repayments (Other Services)	0.122	0
Education & Lifelong Learning	4.170	31,771
Infrastructure & Environment	1.418	5,994
Children, Families & Justice	0.086	616
HR, Digital Enablement & Business Support	0.087	329
Strategic Policy, Transformation & Public Sector Reform	1.059	9,251
Vibrant Communities & Sustainable Growth	0.053	393
Legal & Democratic Services	0.004	55
Facilities Management	0.543	3,808
Other Services	0.010	6
Sub-Total General Fund	7.578	52,222
Angus Health & Social Care Partnership	0.424	3,443
Housing Revenue Account (incl Communal Areas)	0.545	5,322
Common Good	0.009	20
Grand Total	8.556	61,007

WATER MANAGEMENT BUDGET 2023/24

	<u>Final Budget</u> <u>@ Outturn</u> <u>Prices</u> <u>2023/24</u> <u>£m</u>	<u>Metered</u> <u>Consumption</u> <u>m3</u> <u>Final Budget</u> <u>Consumption</u> <u>2023/24</u> <u>m3</u>
<u>Directorate</u>		
Centralised Water Management	0.044	0
Education & Lifelong Learning	0.451	68,224
Infrastructure & Environment	0.066	15,826
Children, Families & Justice	0.013	2,203
Strategic Policy, Transformation & Public Sector Reform	0.090	18,269
Vibrant Communities & Sustainable Growth	0.011	1,444
Legal & Democratic Services	0.001	11
Facilities Management	0.042	3,810
Sub-Total General Fund	0.718	109,787
Angus Health & Social Care Partnership	0.036	9,658
Housing Revenue Account (incl Communal Areas)	0.024	7,891
Grand Total	0.778	127,336

CAPITAL FINANCING COSTS

REVENUE BUDGET 2023/24

	<u>Final Budget</u> <u>@ Outturn</u> <u>Prices</u> <u>2022/23</u> <u>£000</u>	<u>Final Budget</u> <u>@ Outturn</u> <u>Prices</u> <u>2023/24</u> <u>£000</u>
Core Capital Financing Costs	11,026	11,106
Less: Amount Included in Other Housing Budget	(68)	(68)
Revised Core Capital Financing Costs (per Net Expenditure Summary)	10,958	11,038

Estimated Capital Financing Costs Relating to Projects With Specific Funding Arrangements

Chief Executive's

Strategic Policy & Economy - Arbroath Harbour Development	42
Strategic Policy & Economy - Site Security, Brent Avenue, Montrose	5

Communities

Environmental Services - Vehicle Replacement Programme	1,039
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Infrastructure

Property Asset - Tayside Contracts Relocation to Cairnie Loan	22
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Education & Lifelong Learning

Isla Primary School	27
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Angus Alive

Saltire Leisure Centre Extension	31
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Common Good

Arbroath Common Good Fund - Webster Theatre Project	48
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Total of Projects With Specific Funding Arrangements

1,214

It should be noted that the above figures represent the estimated capital financing costs associated with loans fund advances up to and including 2023/24. This may vary from the resources identified within directorate budgets as budgets may be based on the average annual capital financing cost over the life of the loans fund advance.

CALCULATION OF ANGUS COUNCIL'S 2023/24 TOTAL GENERAL REVENUE GRANT

Total General Revenue Grant is calculated by the Scottish Government each year and determines the total level of grant resources to be made available to each local authority to help meet the costs of service provision.

Angus Council's Total General Revenue Grant for 2023/24 is as follows:

	<u>£m</u>
Updated Service Provision	275.090
2008-2024 Changes	18.753
Loan Charges Grant / PPP Level Playing Field Support (LPFS)	10.974
Floor Adjustment *	(3.223)
Total Estimated Expenditure	<u>301.594</u>
Deduction for Total Estimated Expenditure not supported by General Revenue Grant	(44.703)
Retained Teacher Support	(0.952)
Total General Revenue Grant to be distributed	<u>255.939</u>
Estimated Grant Funding Held back and Not Yet Distributed (includes retained teacher support above)	6.035
Total General Revenue Grant 2023/24	<u><u>261.974</u></u>

* To ensure all councils benefited from the increases in grant arising from the Spending Review, a "floor" has been incorporated within the settlement calculation, providing a minimum guaranteed grant increase for each year. Angus Council is a contributor to the floor arrangement.

<u>Total General Revenue Grant Breakdown</u>	<u>£m</u>
Ring-Fenced (Specific) Grants	14.460
Non-Domestic Rate Income (NDRI)	27.934
General Revenue Grant	213.545
Estimated General Revenue Grant Not Yet Distributed	6.035
Total General Revenue Grant 2023/24	<u><u>261.974</u></u>

GENERAL FUND CAPITAL PROGRAMME

UPDATED 2022/2027 CAPITAL PLAN & CAPITAL MONITORING BUDGET 2023/24

Introduction

The General Fund capital programme encompasses expenditure on assets in service areas such as schools, waste, roads, etc. which provide benefits to the community for many years into the future. The type of works and projects involved can range from the purchase of new refuse vehicles for waste services, to roads engineering projects, to the construction of a brand new school.

The 2023/24 capital budget has been prepared by Angus Council under the self-regulating Prudential Code regime. The key objectives of the Prudential Code are to ensure that the capital investment plans of local authorities are affordable, prudent and sustainable.

Capital Resources

The principal means of funding capital expenditure comes from the following sources:

- borrowing
- Scottish Government capital grants
- grants and contributions from other external sources
- capital financed from current revenue (CFCR)
- capital receipts from the sale of surplus assets.

A significant proportion of the council's capital expenditure is, and will continue to be, funded through borrowing. Whilst the council is not currently constrained by an annual borrowing limit, it is limited by the level of capital financing costs arising from borrowing which the revenue budget can support. Some of this borrowing is currently funded by the Scottish Government through loan charges support grant.

The Scottish Government is continuing its strategy of not providing loan charges support grant for new borrowing incurred during the year (this is what was previously termed supported borrowing). Loan charges support grant for borrowing incurred up to and including 2010/11 will continue to be received from the Scottish Government however. Alternatively, capital grant is available which will reduce the extent of borrowing undertaken by the council. Any borrowing undertaken in 2023/24 will therefore be undertaken on a prudential basis. Furthermore, it should also be noted that the Scottish Government retains the power to impose capital borrowing limits both nationally and on individual local authorities if required.

Updated 2022/2027 Capital Plan and 2023/24 Capital Monitoring Budget

The council's special budget meeting took place on 2 March 2023 and approved the 2022/2027 Capital Plan, which incorporated a provisional 2023/24 net capital budget totalling £43.470 million (report 54/23 refers). A summary of the overall 2022/2027 Capital Plan position, as reflected in report 54/23, is provided overleaf.

The final capital budget for 2023/24 will be established once a comprehensive update of the full 2022/2027 Capital Plan, including the provisional 2023/24 capital budget, has been undertaken to account for the effect of the actual expenditure position for the 2022/23 financial year. It is intended that this will be presented to the Policy & Resources Committee on 29 August 2023 and thereafter published in a separate volume – the Final Capital Budget Volume 2023/24.

2022/2027 CAPITAL PLAN
PROGRAMME - GRAND SUMMARY

SERVICE	Estimated Total Cost £000	Actual to 31/03/22 £000	Projected Outturn 2022/23 £000	Provisional Budget 2023/24 £000	Estimate 2024/25 £000	Estimate 2025/26 £000	Estimate 2026/27 £000	Later Years £000
FINANCE	0	0	0	0	0	0	0	0
VIBRANT COMMUNITIES & SUSTAINABLE GROWTH: ECONOMIC DEVELOPMENT	3,470	2,680	580	60	50	50	50	0
PLANNING & SUSTAINABLE GROWTH / VIBRANT COMMUNITIES	0	0	0	0	0	0	0	0
	3,470	2,680	580	60	50	50	50	0
INFRASTRUCTURE & ENVIRONMENT								
ASSETS	9,331	2,985	1,196	1,268	1,366	900	356	1,260
ENVIRONMENTAL SERVICES	19,946	3,856	3,253	4,564	2,825	1,921	1,622	1,905
ROADS & TRANSPORTATION	86,031	33,914	10,725	9,289	7,491	4,750	4,000	15,862
	115,308	40,755	15,174	15,121	11,682	7,571	5,978	19,027
EDUCATION & LIFELONG LEARNING	75,568	18,191	2,831	22,584	28,243	2,744	930	45
DIGITAL ENABLEMENT & INFORMATION TECHNOLOGY	4,336	1,533	681	951	489	331	170	181
ANGUS HEALTH & SOCIAL CARE PARTNERSHIP	2,450	297	3	250	900	200	0	800
ANGUS ALIVE	2,338	126	75	542	1,595	0	0	0
TAY CITIES DEAL	8,750	298	-298	3,962	3,181	1,607	0	0
Total Net Expenditure	212,220	63,880	19,046	43,470	46,140	12,503	7,128	20,053

LEGALLY COMMITTED (LC)	84,397	62,917	16,867	3,590	147	30	30	816
NOT YET LEGALLY COMMITTED (NYLC)	127,823	963	2,179	39,880	45,993	12,473	7,098	19,237
	212,220	63,880	19,046	43,470	46,140	12,503	7,128	20,053
				0	0	0	0	0

GROSS CAPITAL EXPENDITURE	26,470	65,104	70,126	31,150	7,863
LESS: NON ENHANCING EXPENDITURE	(1,505)	(5,292)	(7,067)	(14,935)	(735)
LESS: INTERDEPARTMENTAL CAPITAL CONTRIBUTIONS	(306)	(107)	0	0	0
	24659	59705	63059	16215	7128
LESS: COMMON GOOD CAPITAL	0	0	0	0	0
	24659	59705	63059	16215	7128

USE OF SCOTTISH GOVERNMENT GENERAL CAPITAL GRANT 483 1,058 3,908 300 300

FUNDING (EXCLUDING CONTINGENCY & OVER SUBSCRIPTION)

FUNDING:

SCOTTISH GOVERNMENT GENERAL CAPITAL GRANT	11,786	8984	9,892	9,900	9,900	50,462
CORPORATE CAPITAL RECEIPTS FROM ASSET SALES / APPROPRIATIONS	250	250	100	100	100	800
CORPORATE CFCR - REVENUE BUDGET CONTRIBUTION	0	0	0	0	0	0
CORPORATE CFCR - BALANCE OF LOAN CHARGES BUDGET	1283	600	0	0	0	1,882
CORPORATE CONTRIBUTION FROM CAPITAL FUND	0	0	0	0	0	0
ONE-OFF CAPITAL FUND CONTRIBUTION	903	0	0	0	0	903
ONE-OFF REVENUE CONTRIBUTION	500	0	0	0	0	500
FINANCE LEASE INCOME	0	0	0	0	0	0
BORROWING	4,324	33636	36148	2503	(2,872)	73,739
TOTAL FUNDING	19046	43470	46140	12503	7128	128286

VARIANCE

0 0 0 0 0

BORROWING:

CORPORATE BORROWING	3,012	30961	34574	1522	(3,271)	66,798
DEPARTMENTAL BORROWING	1,312	2,675	1,574	981	399	6,941
TOTAL BORROWING	4324	33636	36148	2503	(2,872)	73,739

VARIANCE

0 0 0 0 0 0

FUNDING (INCLUDING CONTINGENCY & OVER SUBSCRIPTION)

TOTAL NET EXPENDITURE (PER ABOVE)	19046	43470	46140	12503	7128	128,287
SLIPPAGE ASSUMPTION FOR PROFILE PURPOSES (HEADROOM)	0	0	0	0	0	0
BALANCE OF CORPORATE CONTINGENCY	0	1425	1425	1425	1425	5,700
OVER SUBSCRIPTION	0	(3,529)	(3,529)	(3,529)	(3,529)	(14,116)
TOTAL FUNDING	19046	41366	44036	10399	5024	119871

FUNDING:

SCOTTISH GOVERNMENT GENERAL CAPITAL GRANT	11786	8984	9892	9900	9900	50,462
CORPORATE CAPITAL RECEIPTS FROM ASSET SALES	250	250	100	100	100	800
CORPORATE CFCR - REVENUE BUDGET CONTRIBUTION	0	0	0	0	0	0
CORPORATE CFCR - BALANCE OF LOAN CHARGES BUDGET	1283	600	0	0	0	1,883
CORPORATE CONTRIBUTION FROM CAPITAL FUND	0	0	0	0	0	0
ONE-OFF CAPITAL FUND CONTRIBUTION	903	0	0	0	0	903
ONE-OFF REVENUE CONTRIBUTION	500	0	0	0	0	500
FINANCE LEASE INCOME	0	0	0	0	0	0
BORROWING	4324	31532	34044	399	(4,976)	65,323
TOTAL FUNDING	19046	41366	44036	10399	5024	119,871

VARIANCE

0 0 0 0 0 0

BORROWING:

CORPORATE BORROWING	3012	28857	32470	(582)	(5,375)	58,382
DEPARTMENTAL BORROWING	1,312	2,675	1,574	981	399	6,941
TOTAL BORROWING	4324	31532	34044	399	(4,976)	65,323

VARIANCE

0 0 0 0 0 0

HOUSING REVENUE ACCOUNT CAPITAL BUDGET 2023/24

The Housing Revenue Account capital budget covers all capital expenditure which is funded by tenants of council houses. The undernoted table outlines particularly the main elements of the capital programme to upgrade and increase the council housing stock during the financial year 2023/24.

ANALYSIS OF 2023/24 HOUSING REVENUE ACCOUNT CAPITAL BUDGET		
Programme	2022/23 Outturn £000	2023/24 Budget £000
New Build and Shared Equity	1,655	2,931
Conversion	18	500
Aids and Adaptations	1,131	550
Improvements	240	550
Energy Saving/Towards Zero Carbon	4,853	5,746
Sheltered Housing	545	1
Internal Upgrades	722	3,050
Miscellaneous	412	0
Total	9,576	13,328
Funding		
Mainstream Borrowing	1,853	7,623
Capital Receipts	732	221
Capital Finance from Current Revenue	5,991	4,284
Affordable Housing Reserve	300	500
HRA Revenue Balances	700	700
Total	9,576	13,328

SIGNIFICANT HRA CAPITAL PROJECTS TO BE UNDERTAKEN DURING FINANCIAL YEAR 2023/24	
Project	£000
New Build – Forfar	2,050
New Build – Open Market Acquisition Scheme	1,750
Energy Savings/Towards Zero Carbon	5,746
Internal Upgrades	3,050

2022/27 Capital Plan and 2023/24 Final Capital Budget

The Communities Committee budget meeting which took place on 21 February 2023 approved a provisional 2022/23 net capital budget totalling £13,328 million (report 39/23 refers). The final capital budget for 2023/24 will not be established until a comprehensive update of the full 2022/27 Capital Plan, including the provisional 23/24 capital budget, is undertaken to account for the effect of the actual expenditure position for the 2022/23 financial year. It is intended that this will be presented to a future Communities Committee and thereafter published in a separate budget volume (along with the General Fund Capital Budget) – the Final Capital Budget Volume 2023/24.

A summary of the overall 2022/27 Capital Plan position (as reflected in report 39/23) is detailed above. Further detail of the various projects proposed to be undertaken over the period of the Capital Plan, as well as the financing of that expenditure, may be accessed through the link to the Council's website:

https://www.angus.gov.uk/media/agenda_item_no_5_report_no_3923_housing_revenue_account_rent_setting_and_budget_strategy_202324_2