

Budget Savings Recommended for Approval 2024/25 to 2026/27

Appendix A

Corporate Savings Listed under Various Directors in the Finance & Change Plan

Directorate in Finance & Change Plan	Description of Saving	2024/25 Ongoing Saving £m	2025/26 Ongoing Saving £m	2026/27 Ongoing Saving £m	2024/25 Staff Impact FTE	2025/26 Staff Impact FTE	2026/27 Staff Impact FTE
HR, OD, Digital Enablement, IT & Business Support	Organisational Design - External Partners (shared services)	0.000	0.130	0.000	0.0	0.0	0.0
	Organisational Design - Internal Services	0.115	0.225	0.000	TBC	TBC	0.0
	Digital Services	0.040	0.278	0.200	0.0	0.0	0.0
Legal, Governance & Change	Procurement & Commissioning	0.201	0.075	0.000	0.00	0.0	0.0
Vibrant Communities & Sustainable Growth	A New Target Approach (more detail to be included in narrative)	0.200	0.450	0.000	TBC	TBC	0.0
Finance	Review of external Council charges and subsidies	0.030	0.085	0.000	0.0	0.0	0.0
	Review of Support Service Realignment to Non-General Fund Services	0.100	0.100	0.000	0.0	0.0	0.0
	Revision of Council Tax 2nd Homes Policy and Charges	0.382	0.000	0.000	0.0	0.0	0.0
	Service Concession Accountancy Policy Changes	0.000	0.000	1.000	0.0	0.0	0.0
	TOTAL SAVINGS	1.068	1.343	1.200	0.0	0.0	0.0

REVENUE BUDGET 2024/25

SERVICE:

OTHER SERVICES
SUMMARY

Sept '23 Prices

	Final Budget @ Outturn Prices 2023/24 £m	Provisional Base Budget Submission (before Savings) 2024/25 £m	Finance & Change Plan Savings £m	Revised Base Budget Submission 2024/25 £m
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	0.053	-	0.053
Long Service Award Scheme	0.002	0.002	-	0.002
Staff & Elected Member Training	0.284	0.277	-	0.277
Publications, Subscriptions & Memberships	0.197	0.197	-	0.197
Audit Fee	0.289	0.311	-	0.311
COSLA	0.073	0.073	-	0.073
Interest on Revenue Balances	(2.725)	(2.600)	-	(2.600)
Corporate & Democratic Core	0.007	0.007	-	0.007
Provision for Additional Burdens	0.285	0.300	-	0.300
NDR Discretionary Reliefs	0.070	0.165	-	0.165
Statutory Additions	0.000	(0.073)	-	(0.073)
Council Tax Reduction Scheme	5.750	6.100	-	6.100
Scottish Welfare Fund	0.613	0.613	-	0.613
Discretionary Housing Payments	0.725	0.725	-	0.725
Administration of Specific Funding Streams	0.051	0.051	-	0.051
Cash Payment Transaction Costs	0.018	0.018	-	0.018
Purchase of Annual Leave (Employees)	(0.058)	(0.100)	-	(0.100)
SG Grant to be allocated	0.027	0.000	-	0.000
Service Concessions Accounting Policy Changes	(2.900)	(2.810)	-	(2.810)
Non-Domestic Rates Empty Property Relief	1.091	1.031	-	1.031
Electoral Registration	0.230	0.241	-	0.241
Council Election Expenses	0.000	0.000	-	0.000
Children's Panel	0.009	0.009	-	0.009
Upkeep of Clocks & War Memorials, etc.	0.048	0.048	-	0.048
Centralised Property Maintenance	1.959	2.064	-	2.064
Centralised Energy Management	0.026	0.026	-	0.026
Centralised Water Management	0.044	0.044	-	0.044
Salix Energy Efficiency Scheme Repayments	0.122	0.122	-	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 - Project Mgmt Office Costs	0.051	0.051	-	0.051
Apprenticeship Levy	0.575	0.622	-	0.622
Scottish Wide Area Network	0.575	0.575	-	0.575
Employee Corporate Slippage	(2.850)	(3.030)	-	(3.030)
Centralised Pension Contributions	0.485	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)	(0.131)	(0.131)	-	(0.131)
Net Expenditure - Other Services	4.551	5.025	0.000	5.025

REVENUE BUDGET 2024/25**SERVICE:****CORPORATE ITEMS
SUMMARY**

Sept '23 Prices

	Final Budget @ Outturn Prices 2023/24 £m	Provisional Base Budget Submission (before Investments & Savings) 2024/25 £m	Finance & Change Budget Savings £m	Revised Base Budget Submission 2024/25 £m
Capital Financing Costs	11.038	10.500	-	10.500
Provision for Previous Years Pay Award / Living Wage Consolidation	1.394	0.030	-	0.030
Capital Grant Funding of 2022/23 Pay Award	(2.518)	0.000	-	0.000
Pay Award Provision 23/24	5.410	0.243	-	0.243
Pay Award Provision 24/25	0.000	5.804	-	5.804
Pension - Employers Contribution Rate Decrease	0.000	(1.100)	-	(1.100)
Council Utilities Costs	0.167	0.000	-	0.000
Change Programme Savings 2022/23 to be allocated	(0.390)	0.000	-	0.000
Non Employee Slippage	(0.300)	(0.300)	-	(0.300)
Provision for non pay inflation & other risks - Council & Partners	2.500	2.325	-	2.325
One Off Investments (per Appendix A of Report 57/23)	3.100	0.000	-	0.000
Corporate Change Programme Savings	(0.972)	0.054	(1.068)	(1.014)
	19.429	17.556	(1.068)	16.488
Surplus Local Tax & MOD C. Tax income	(0.234)	(0.234)	-	(0.234)
Income from Long Term Empty Properties	(0.250)	(0.500)	-	(0.500)
Specific Grants Netted off With Services	14.462	3.939	-	3.939
NET EXPENDITURE	13.978	3.205	0.000	3.205