

**APPENDIX A to Report 66/24**

**NET EXPENDITURE SUMMARY STATEMENT**

	Provisional Budget 2024/25 £ m	Remove One Off Budget Issues 2024/25 £ m	Budget Growth 2025/26 £ m	Savings 2025/26 £ m	Provisional Budget 2025/26 £ m	Budget Growth 2026/27 £ m	Savings 2026/27 £ m	Provisional Budget 2026/27 £ m
<b>SERVICE</b>								
Education & Lifelong Learning	148.206	0.000	0.497	(1.452)	147.251	0.497	(0.450)	147.298
Infrastructure & Environment	39.133	(0.149)	0.769	(0.525)	39.228	0.769	0.000	39.997
Children, Families & Justice	28.305	(2.277)	1.773	0.000	27.801	0.909	0.000	28.710
HR, OD, Digital Enablement, IT & Business Support	9.511	0.000	0.164	(0.050)	9.625	0.164	0.000	9.789
Legal, Governance & Change	9.008	(0.050)	0.000	(0.575)	8.383	0.000	(0.250)	8.133
Vibrant Communities & Sustainable Growth	5.199	(0.040)	0.100	(0.465)	4.794	0.100	0.000	4.894
Finance	3.777	0.000	0.000	(0.135)	3.642	0.000	0.000	3.642
Chief Executive	1.761	0.000	0.000	0.000	1.761	0.000	0.000	1.761
Other Services	5.025	0.000	0.000	0.000	5.025	0.000	0.000	5.025
<b>SERVICES SUB-TOTAL</b>	<b>249.925</b>	<b>(2.516)</b>	<b>3.303</b>	<b>(3.202)</b>	<b>247.51</b>	<b>2.439</b>	<b>(0.700)</b>	<b>249.249</b>
<b>Corporate Items</b>								
Capital Financing Costs	10.500	0.000	0.000	0.000	10.500	0.000	0.000	10.500
Provision for Previous Years Pay Awards/Living Wage Consolidation	0.030	0.000	0.000	0.000	0.030	0.000	0.000	0.030
Provision for Pay award 2023/24	0.243	0.000	0.000	0.000	0.243	0.000	0.000	0.243
Provision for Pay award (2024/25, 2025/26 & 2026/27)	5.804	0.000	4.428	0.000	10.232	5.015	0.000	15.247
Pension - Employers Contribution Rate Decrease	(1.100)	0.000	0.000	0.000	(1.100)	0.000	0.000	(1.100)
Non Employee Cost Slippage	(0.300)	0.000	0.000	0.000	(0.300)	0.000	0.000	(0.300)
Provision for Non Pay Inflation & Other Risks	2.325	0.000	0.000	0.000	2.325	0.000	0.000	2.325
Corporate Change Programme Savings to be allocated	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000
Corporate Change Programme Savings	(1.014)	0.000	0.000	(0.828)	(1.842)	0.000	(1.330)	(3.172)
<b>CORPORATE ITEMS SUB-TOTAL</b>	<b>16.488</b>	<b>0.000</b>	<b>4.428</b>	<b>(0.828)</b>	<b>20.088</b>	<b>5.015</b>	<b>(1.330)</b>	<b>23.773</b>
<b>NET EFFECT OF ALL OTHER CHANGES</b>	<b>0.000</b>	<b>0.000</b>	<b>0.000</b>	<b>0.000</b>	<b>(3.298)</b>	<b>0.000</b>	<b>0.000</b>	<b>(6.505)</b>
<b>Others</b>								
Surplus Local Tax Income	(0.234)	0.000	0.000	0.000	(0.234)	0.000	0.000	(0.234)
Income from Long Term Empty Properties	(0.500)	0.000	0.000	0.000	(0.500)	0.000	0.000	(0.500)
Specific Grants Netted off Within Services	3.939	0.000	0.000	0.000	3.939	0.000	0.000	3.939
<b>OTHER SUB-TOTAL</b>	<b>3.205</b>	<b>0.000</b>	<b>0.000</b>	<b>0.000</b>	<b>3.205</b>	<b>0.000</b>	<b>0.000</b>	<b>3.205</b>
Tayside Valuation Joint Board	0.817	0.000	0.000	0.000	0.817	0.000	0.000	0.817
Tayside Contracts (Net Surplus - Angus Share)	(0.250)	0.000	0.000	0.000	(0.250)	0.000	0.000	(0.250)
	0.567	0.000	0.000	0.000	0.567	0.000	0.000	0.567
Angus Health & Social Care Partnership	74.725	0.000	0.447	(0.447)	74.725	0.000	0.000	74.725
<b>NET EXPENDITURE</b>	<b>344.910</b>	<b>(2.516)</b>	<b>8.178</b>	<b>(4.477)</b>	<b>342.797</b>	<b>7.454</b>	<b>(2.030)</b>	<b>345.014</b>
General Revenue Grant	(240.019)	0.000	0.276	0.000	(239.743)	0.274	0.000	(239.469)
Non Domestic Rates Income	(29.212)	0.000	0.000	0.000	(29.212)	0.000	0.000	(29.212)
Specific Grants	(3.939)	0.000	0.000	0.000	(3.939)	0.000	0.000	(3.939)
<b>TOTAL GOVERNMENT GRANT</b>	<b>(273.170)</b>				<b>(272.894)</b>			<b>(272.620)</b>
<b>NET EXPENDITURE TO BE MET FROM COUNCIL TAX</b>	<b>71.740</b>				<b>69.903</b>			<b>72.394</b>
COUNCIL TAX (2023/24 LEVELS)	(63.144)				(63.494)			(63.594)
<b>PROJECTED FUNDING GAP AFTER CHANGE PROGRAMME SAVINGS</b>	<b>8.596</b>				<b>6.409</b>			<b>8.800</b>
<b>PATH TO A BALANCED BUDGET</b>								
INDICATIVE INCREASE IN COUNCIL TAX BASE INCOME	(0.350)				(0.100)			(0.100)
COUNCIL TAX FREEZE GRANT (ILLUSTRATIVE PURPOSES ONLY)	(2.841)				0.000			0.000
INDICATIVE INCREASE IN COUNCIL TAX INCOME ( 5% 25/26 & 26/27) Net of Council Tax Reduction Impact	0.000				(2.841)			(2.984)
GENERAL FUND RESERVE DRAWDOWN STRATEGY (on going)	(2.889)				(3.000)			(2.500)
EXCEPTIONAL COST PRESSURES RESERVE (one off)	(1.728)				0.000			0.000
USE OF GENERAL FUND RESERVE - ONE OFF BUDGET ISSUES	(0.788)				0.000			0.000
OTHER USE OF RESERVES (IF AVAILABLE)	0.000				0.000			0.000
ADJUSTMENT FOR PREVIOUS YEARS ONE-OFF SOLUTIONS	0.000				2.889			3.000
<b>PROJECTED REMAINING FUNDING GAP/(SURPLUS)</b>	<b>0.000</b>				<b>3.357</b>			<b>6.216</b>
<b>CUMULATIVE REMAINING FUNDING GAP/(SURPLUS)</b>					<b>3.357</b>			<b>9.573</b>