

ADMINISTRATION GROUP

BUDGET MOTION 2024/25

ANGUS COUNCIL

REVENUE & CAPITAL BUDGETS 2024/25

Special Angus Council – 29 February 2024

ADMINISTRATION BUDGET PROPOSAL AS DETAILED IN AGENDA ITEM 6

AGENDA ITEMS 3 TO 5 AND 6 BY THE ADMINISTRATION GROUP

I formally move that the Council: -

1. Note the latest 2023/24 revenue and capital monitoring position as reported to the Policy & Resources Committee on 30 January 2024 as set out in Reports 24/24 and 25/24, respectively.
2. Have due regard to the public sector equality duty and the detail provided in the equalities impact assessments and the Fairer Scotland Duty, and the detail provided in the relative assessments related to reducing inequalities of outcome caused by socio-economic disadvantage, when making strategic decisions, all accompanying the reports for Agenda Items 3 to 6 for this meeting.
3. Note and approve the Council Plan, Finance and Change Plan and Workforce Plan Update as set out in Report 49/24 as submitted by the Chief Executive.
4. Note the views of the Trade Union representatives on the Central Consultative Committee arising from their meeting earlier today as per the verbal update provided at this meeting by the Director of HR, OD, Digital Enablement, IT & Business Support.
5. Note the views of the Special Family, Education & Justice Committee arising from their meeting earlier today as per the verbal update provided at this meeting by the Director of Education and Lifelong Learning.
6. Note and approve the Summary Financial Context and Financial Sustainability Challenges relevant to the 2024/25 budget setting process as set out in Report 50/24 as submitted by the Director of Finance.
7. Note and approve the recommendations as set out in Report 51/24 as submitted jointly by the Director of Education & Lifelong Learning and the Director of Finance relating to the Revenue & Capital Budget for Education & Lifelong Learning **as amended by Report 70/24, the Administration Group Budget Proposals published in terms of Standing Order 4.**
8. Note and approve the recommendations as set out in Report 52/24 as submitted jointly by the Director of Infrastructure & Environment and the Director of Finance relating to the Revenue & Capital Budget for Infrastructure & Environment **as amended by Report 70/24, the Administration Group Budget Proposals published in terms of Standing Order 4.**
9. Note and approve the recommendations as set out in Report 53/24 as submitted jointly by the Director of Children, Families & Justice and the Director of Finance relating to the Revenue & Capital Budget for Children, Families & Justice.
10. Note and approve the recommendations as set out in Report 54/24 as submitted jointly by the Director of HR, OD, Digital Enablement, IT & Business Support and the Director of Finance relating to the Revenue & Capital Budget for HR, OD, Digital Enablement, IT & Business Support.
11. Note and approve the recommendations as set out in Report 55/24 as submitted jointly by the Director of Legal, Governance & Change and the Director of Finance relating to the Revenue Budget for Legal, Governance & Change.
12. Note and approve the recommendations as set out in Report 56/24 as submitted jointly by the Director of Vibrant Communities & Sustainable Growth and the Director of Finance relating to the Revenue & Capital Budget for Vibrant Communities & Sustainable Growth **as amended by Report 70/24, the Administration Group Budget Proposals published in terms of Standing Order 4.**

13. Note and approve the recommendations as set out in Report 57/24 as submitted by the Director of Finance relating to the Revenue & Capital Budget for Finance **as amended by Report 70/24, the Administration Group Budget Proposals published in terms of Standing Order 4.**
14. Note and approve the recommendations as set out in Report 58/24 as submitted jointly by the Chief Executive and the Director of Finance relating to the Revenue & Capital Budget for the Chief Executive's Service.
15. Note and approve the recommendations as set out in Report 59/24 as submitted by the Director of Finance relating to the Revenue & Capital Budget for Other Services and Corporate Items.
16. Note and approve the recommendations as set out in Report 60/24 as submitted by the Chief Officer, Angus Integrated Joint Board relating to the Review of Angus Council Charges for Support and Care and Residential Fees 2024/25.
17. Note and approve the recommendations as set out in Report 61/24 as submitted by the Director of Finance relating to the Devolved Budget to Angus Health and Social Care Partnership Integration Joint Board for 2024/25.
18. Note and approve the recommendations as set out in Report 62/24 as submitted jointly by the Director of Legal, Governance & Change and the Director of Finance relating to ANGUSalve Charges Review & Budget Settlement 2024/25.
19. Note and approve the recommendations as set out in Report 63/24 as submitted by the Director of Finance relating to the Provisional Revenue & Capital Budget – Background Report and Setting of the 2024/25 Council Tax **as amended by Report 70/24, the Administration Group Budget Proposals published in terms of Standing Order 4.**
20. Note the total net revenue expenditure to be met from Council Tax for 2024/25 of £72.470 million **as set out in Report 70/24, the Administration Group Budget Proposals published in terms of Standing Order 4.**
21. Note and have due regard to the public sector equality duty and Fairer Scotland Duty in terms of the detail provided in Report 64/24 as submitted by the Director of Finance relating to the Equality Impact Assessment & Fairer Scotland Duty Assessment – Overall Revenue & Capital Budget 2024/25.
22. Note the proposed 1.75% level for Council Tax non-collection in 2024/25 as set out in Report 63/24. This would result in a Band D equivalent tax base of 48,223 as set out in **Statement 1.**
23. Approve the drawdown of £0.788 million from Council Reserves for the One off Budget Issues, as set out in Report 65/24 and **Statement 2**, noting this will be funded from the uncommitted General Fund Reserve.
24. Approve the drawdown of £0.730 million from the Exceptional Cost Pressures Reserves for One off Budget Issues, Change Programme Savings Deletions and Contribution to the Tay Cities Deal Fund as set out in Report 70/24 and **Statement 2.**
25. Approve the drawdown of £1.728 million from the Exceptional Cost Pressures Reserves for one off budget issues as set out in Report 65/24 and **Statement 2.**
26. Approve that the offer of Council Tax Freeze Grant from the Scottish Government totalling £2.841 million is accepted as set out in **Statement 2.**
27. Approve the use of £2.889 million of Council Reserves as per the Reserve Strategy which will enable delivery of a balanced budget in 2024/25 as set out in Report 65/24 and **Statement 2.**
28. Approve the Council Tax Calculation Statement, which encompasses all of the appropriate elements of this Motion as set out in **Statement 2.**
29. Agrees an Angus Council Band D Council Tax Charge for 2024/25 as follows: -

Council Tax (Band D) £1,316.68 (as set out in Statement 2)

30. Note that the Council Tax for 2024/25 will as a consequence of this Motion remain at 2023/24 levels as set out in **Statement 3**.
31. Approve the recommendations as set out in Report 65/24, as submitted by the Director of Finance, relating to an Update on the General Fund Reserve and the Proposed Budget Strategy for the Use of the Reserve Balance over the Period 2024/25 – 2027/28 **as amended in Statement 4a&b**.
32. Note the impact on the level of Earmarked Reserves of the proposals detailed in this Motion, as detailed in **Statement 5**.
33. Note that £8.389 million of the proposed reserve strategy draw down for financial year 2024/25 to 2026/27 remains committed against the projected Uncommitted General Fund balance at 1 April 2025 as shown in **Statement 6b**.
34. Note and approve the recommendations as set out in Report 66/24 as submitted by the Director of Finance relating to the Provisional 3 Year Revenue Budget Position for 2024/25 and Indicative Revenue Budgets for 2025/26 and 2026/27 **as amended in Statement 6a&b**.
35. Note and approve the recommendations as set out in Report 67/24 as submitted by the Director of Finance relating to the Capital Strategy 2024/25.
36. Note and approve the recommendations as set out in Report 68/24 as submitted by the Director of Finance regarding the Long Term Affordability of the General Fund Capital Plan.
37. Approve the recommendations as set out in Report 69/24 as submitted by the Director of Finance regarding the Setting of Prudential Indicators for the 2024/25 Budget Process.

ANGUS COUNCIL

ADMINISTRATION GROUP – REVENUE BUDGET 2024/25

| |
|----------------------------------|
| COUNCIL TAX NON-COLLECTION LEVEL |
|----------------------------------|

| <u>COUNCIL TAX BAND D EQUIVALENT</u> | Yield for every (£1) Charge |
|--------------------------------------|-----------------------------|
| 100% Collection | £49,082 |
| 99% Collection | £48,591 |
| 98.25% Collection | £48,223 |
| 98% Collection | £48,100 |
| 97% Collection | £47,610 |
| 96% Collection | £47,119 |
| 95% Collection | £46,628 |
| 94% Collection | £46,137 |

Notwithstanding that a 1.75% non-collection is to be assumed the Council is advised that every effort will continue to be made to collect all Council Tax due.

Administration Group - Revenue Budget 2024/25**STATEMENT 2****Council Tax Calculation Statement**

| | <u>£m</u> | <u>£m</u> |
|--|----------------|-----------------------------|
| Net Expenditure To Be Met From Council Tax (before Contributions to / (from) Council Reserves) | | 72.470 |
| Less: Drawdown from Council Reserves to Fund One Off Budget Issues (Report 63/24) | | (0.788) |
| Less: Additional Drawdown from the Exceptional Cost Pressures Reserve By Administration Group to Fund One Off Budget Issues / Investments (Report 70/24) | (0.415) | |
| Less: Additional Drawdown from the Exceptional Cost Pressure Reserve by Administration Group for Contribution to the Tay Cities Deal Fund (Report 70/24) | <u>(0.100)</u> | (0.515) |
| Less: Drawdown from the Exceptional Cost Pressures Reserve (Report 65/24, Appendix A) | | (1.728) |
| Less: Council Tax Freeze Grant Funding | | (2.841) |
| Less: Drawdown from Council Reserves as per Reserve Strategy (Report 65/24) | (2.889) | |
| Less: Additional Drawdown from Exceptional Cost Pressures Reserve By Administration Group to Fund Deleted Change Programme Savings (Report 70/24) | <u>(0.215)</u> | (3.104) |
| NET EXPENDITURE TO BE MET FROM COUNCIL TAX | | <u><u>63.494</u></u> |

| | <u>Number</u> |
|--|----------------------|
| Council Tax Base (Band D equivalent number of dwellings) | 49,082 |
| Less: Recommended Provision for non-collection (1.75%) | <u>(859)</u> |
| Revised Tax Base | <u><u>48,223</u></u> |

| | |
|--|------------------|
| Band D Council Tax 2024/25 | £1,316.68 |
| Band D Council Tax Increase from 2023/24 (£) | (£0.00) |
| Band D Council Tax Increase from 2023/24 (%) | 0.00% |

IMPACT OF ACCEPTING COUNCIL TAX FREEZE GRANT ON COUNCIL TAX

| Band | Fraction of Band D | 2023/24 Council Tax £ | 2024/25 Council Tax £ | Impact of Council Tax Freeze (0%) Band D Increase £ | Increase % |
|-------------|---------------------------|----------------------------------|----------------------------------|--|-------------------|
| A | 240/360 | 877.79 | 877.79 | + 0.00 | 0.0% |
| B | 280/360 | 1,024.08 | 1,024.08 | + 0.00 | 0.0% |
| C | 320/360 | 1,170.38 | 1,170.38 | + 0.00 | 0.0% |
| D | 360/360 | 1,316.68 | 1,316.68 | + 0.00 | 0.0% |
| E | 473/360 | 1,729.97 | 1,729.97 | + 0.00 | 0.0% |
| F | 585/360 | 2,139.61 | 2,139.61 | + 0.00 | 0.0% |
| G | 705/360 | 2,578.50 | 2,578.50 | + 0.00 | 0.0% |
| H | 882/360 | 3,225.87 | 3,225.87 | + 0.00 | 0.0% |

Administration Group Revenue Budget 2024/25

As a result of the proposals in the Motion some of the recommendations in Report 65/24 need to be updated to reflect revisions to the figures.

The motion, therefore, amends the recommendations of Report 65/24 as follows:

i: unchanged

ii: unchanged

iii: approve the 4 year strategy for the use of the Uncommitted General Fund Reserve of £16.445 million over the 4 year period 2024/25-2027/28 as set out in **Statement 4b**;

iv: unchanged

v: note that the projected remaining Uncommitted General Fund Reserve position after all of the above recommendations are applied is nil as set out in **Statement 4b**;

vi: note that there is no remaining uncommitted reserve to be held as an additional contingency.

STATEMENT 4 b

**Administration Group - 2024/25 Revenue Budget
Amended Appendix A to Report 65 / 24**

| Summary of General Fund Reserve Position and Commitments | | | | | | | |
|--|--|---|---|----------------------------|---------------------------------------|-------------------------|----------------------|
| | Core General Fund Reserve £m | Exceptional Cost Pressures Reserve £m | Severance/Staff Training/Staff Redeployment £m | Spend to Save etc £m | Reserve Drawdown Strategy £m | Other Reserves £m | Total £m |
| Revised Balance / Provisions Before New Strategy | 0.175 | 2.000 | 3.500 | 1.500 | 10.000 | 0.000 | 17.175 |
| Add T/f from Drawdown Strategy to Core | 0.111 | 0.000 | 0.000 | 0.000 | (0.111) | 0.000 | 0.000 |
| T/f from core to Excp Cost Pressures Reserve | (0.286) | 0.286 | 0.000 | 0.000 | 0.000 | 0.000 | 0.000 |
| Total Available For New Strategy from App A, Report 65/24 | 0.000 | 2.286 | 3.500 | 1.500 | 9.889 | 0.000 | 17.175 Note 1 |
| Impact of Proposals from Report 70/24 | | | | | | | |
| Less: Deleted Change Programme Savings | 0.000 | (0.215) | 0.000 | 0.000 | 0.000 | 0.000 | (0.215) |
| Less: One Off Budget Issues / Investments | 0.000 | (0.415) | 0.000 | 0.000 | 0.000 | 0.000 | (0.415) |
| Less: Contribution to the Tay Cities Deal Fund | 0.000 | (0.100) | 0.000 | 0.000 | 0.000 | 0.000 | (0.100) |
| Revised Balance Available for New 4 year Strategy | 0.000 | 1.556 | 3.500 | 1.500 | 9.889 | 0.000 | 16.445 Note 2 |
| Commitments - Revised 4 Year Strategy (Administration Motion) | 0.000 | (1.556) | (3.500) | (1.500) | (9.889) | 0.000 | (16.445) |
| Projected Uncommitted General Fund Reserve Balance at 31 March 2024 | 0.000 | 0.000 | 0.000 | 0.000 | 0.000 | 0.000 | 0.000 |

Note 1 - these figures represent the sums officers recommend be set aside for the purposes shown in each column as part of a new 4 year Reserves Strategy

Note 2 - these figures represent the sums to be aside for the purposes shown in each column as part of a new 4 year Reserves Strategy based on the proposals in the Motion. In summary the Motion would mean having an Exceptional Cost Pressures Reserve of £1.556m compared to £2.286m

**Administration Group - 2024/25 Revenue Budget
Statement of Earmarked Reserves**

| Reserve | Minimum Balance £m | Actual Balance 1/04/2023 £m | Contributions to/(from) during 2023/24 £m | Estimated Commitments at 1/04/2024 £m | Estimated Uncommitted Balance at 1/04/2024 £m | Proposed Use of Reserves £m | Proposed Reserve Strategy for 2024/25- 2027/28 per Motion £m | Proposed Additional Contingency for Future Budget Risks £m | Estimated Uncommitted Balance at 1/04/2025 £m | Additional Drawdown of Commitments Beyond 2024/25 £m | |
|--|-----------------------|-----------------------------------|---|--|---|--------------------------------------|--|---|---|---|-----------------|
| General Fund | n/a | 71.214 | 0.000 | (66.728) | 4.486 | (3.541) | (16.445) | 0.000 | 0.000 | 7.000 | (Note 1) |
| Memorandum Purposes Exceptional Cost Pressures Reserve (included in the General Fund) | n/a | 12.341 | 0.000 | (6.816) | 5.525 | (3.969) | (1.556) | 0.000 | 0.000 | 0.000 | (Note 2) |
| Other Reserves included in the General Fund) | | | | | | | | | | | |
| Car Parking Reserve | n/a | 0.179 | 0.000 | 0.000 | 0.179 | 0.000 | 0.000 | 0.000 | 0.179 | 0.000 | |
| Arbroath Harbour Reserve | 0.100 | 0.211 | 0.000 | 0.000 | 0.211 | 0.000 | 0.000 | 0.000 | 0.211 | 0.000 | |
| Devolved School Management | n/a | 1.149 | (1.149) | 0.000 | 0.000 | 0.000 | 0.000 | 0.000 | 0.000 | 0.000 | |
| Special Funds | | | | | | | | | | | |
| Renewal & Repair Fund: - | | | | | | | | | | | |
| Roads & Transportation | 0.100 | 0.108 | 0.000 | 0.001 | 0.109 | 0.000 | 0.000 | 0.000 | 0.109 | 0.000 | |
| Property | 0.150 | 0.296 | 0.000 | (0.078) | 0.218 | 0.000 | 0.000 | 0.000 | 0.218 | 0.000 | |
| Information Technology | 0.084 | 0.084 | 0.000 | 0.000 | 0.084 | 0.000 | 0.000 | 0.000 | 0.084 | 0.000 | (Note 3) |
| Recreation (Angus Alive) | n/a | 0.278 | 0.000 | (0.278) | 0.000 | 0.000 | 0.000 | 0.000 | 0.000 | 0.000 | |
| Recreation (Parks) | 0.015 | 0.016 | 0.000 | (0.001) | 0.015 | 0.000 | 0.000 | 0.000 | 0.015 | 0.000 | |
| Capital Fund | n/a | 0.775 | 0.000 | (0.635) | 0.140 | 0.000 | 0.000 | 0.000 | 0.140 | 0.000 | |
| Insurance Fund | n/a | 1.421 | 0.000 | (1.000) | 0.421 | 1.000 | 0.000 | 0.000 | 1.421 | 0.000 | |

Note 1 - Report 70/24 recommends new proposals on a 4 year strategy for General Fund Reserve drawdowns for the period 2024/25 - 2027/28, £2.9m in 24/25, £3m in £25/26, £2.5m in 26/27 & £1.5m in 27/28. The report also proposes the funding of £3.246m towards 24/25 revenue budget issues, deferral of Change Programme savings and a contribution of £0.1m to Tay Cities Deal. (£0.788m+£0.730m+£1.728m).

Note 2 - Within the General Fund Reserve there is a sub section called the Exceptional Cost Pressures Reserve, after the recommendations in report 70/24 the projected balance on this is £1.556 million and this balance has been committed in the reserve drawdown strategy.

Note 3 - It should be noted that the IT Renewal & Repairs Fund has gone below the minimum balance.

Administration Group Revenue Budget 2024/25

As a result of the proposals in the Motion some of the recommendations in Report 66/24 need to be updated to reflect revisions to the figures.

The Motion, therefore, amends the recommendations of Report 66/24 as follows:

i: unchanged;

ii: unchanged;

iii: note the projected funding gaps for 2024/25, 2025/26 and 2026/27 that will need to be addressed as set out in **Statement 6b**;

iv: unchanged

v: no longer required

vi: note the potential path to a balanced budget for the 3 year period as set out on an indicative basis only in **Statement 6b** which shows a sizeable gap remaining of £4.504 million even after increases in Council Tax, significant savings and the use of reserves on a substantial scale

vii: no longer required

viii: unchanged

Administration Group - 2024/25 Revenue Budget
Amended Appendix A to Report 66 / 24

| NET EXPENDITURE SUMMARY STATEMENT | Provisional Budget 2024/25 £ m | Remove One Off Budget | 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 |
|---|---|---------------------------------------|------------------------------------|---------------------------|---|------------------------------------|---------------------------|---|
| | | Issues & Savings 2024/25 £ m | | | | | | |
| SERVICE | | | | | | | | |
| Education & Lifelong Learning | 148.336 | 0.000 | 0.497 | (1.002) | 147.831 | 0.497 | (0.450) | 147.878 |
| Infrastructure & Environment | 39.458 | (0.464) | 0.769 | (0.400) | 39.363 | 0.769 | 0.000 | 40.132 |
| 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 | 5.339 | (0.140) | 0.100 | (0.430) | 4.869 | 0.100 | 0.000 | 4.969 |
| Finance | 3.812 | 0.000 | 0.000 | (0.135) | 3.677 | 0.000 | 0.000 | 3.677 |
| 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 |
| SERVICES SUB-TOTAL | 250.555 | (2.931) | 3.303 | (2.592) | 248.335 | 2.439 | (0.700) | 250.074 |
| Corporate Items | | | | | | | | |
| 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) |
| Tay Cities Deal Fund | 0.100 | (0.100) | 0.000 | 0.000 | 0.000 | 0.000 | 0.000 | 0.000 |
| CORPORATE ITEMS SUB-TOTAL | 16.588 | (0.100) | 4.428 | (0.828) | 20.088 | 5.015 | (1.330) | 23.773 |
| NET EFFECT OF ALL OTHER CHANGES | 0.000 | 0.000 | 0.000 | 0.000 | (3.298) | 0.000 | 0.000 | (7.330) |
| Others | | | | | | | | |
| 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 |
| OTHER SUB-TOTAL | 3.205 | 0.000 | 0.000 | 0.000 | 3.205 | 0.000 | 0.000 | 3.205 |
| 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 |
| NET EXPENDITURE | 345.640 | (3.031) | 8.178 | (3.867) | 343.622 | 7.454 | (2.030) | 345.014 |
| 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) |
| TOTAL GOVERNMENT GRANT | (273.170) | | | | (272.894) | | | (272.620) |
| NET EXPENDITURE TO BE MET FROM COUNCIL TAX | 72.470 | | | | 70.728 | | | 72.394 |
| COUNCIL TAX (2023/24 LEVELS) | (63.144) | | | | (63.494) | | | (63.594) |
| PROJECTED FUNDING GAP AFTER CHANGE PROGRAMME SAVINGS | 9.326 | | | | 7.234 | | | 8.800 |
| PATH TO A BALANCED BUDGET | | | | | | | | |
| 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 (10% 25/26 & 26/27)) Net of Council Tax Reduction Impact | 0.000 | | | | (5.683) | | | (6.251) |
| GENERAL FUND RESERVE DRAWDOWN STRATEGY (on going) | (2.889) | | | | (3.000) | | | (2.500) |
| EXCEPTIONAL COST PRESSURES RESERVE (on going) | (0.215) | | | | 0.000 | | | 0.000 |
| EXCEPTIONAL COST PRESSURES RESERVE (one off) | (0.515) | | | | 0.000 | | | 0.000 |
| 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 | | | | 3.104 | | | 3.000 |
| PROJECTED REMAINING FUNDING GAP/(SURPLUS) | 0.000 | | | | 1.555 | | | 2.949 |
| CUMULATIVE REMAINING FUNDING GAP/(SURPLUS) | | | | | 1.555 | | | 4.504 |