



2025/26

**PROVISIONAL REVENUE BUDGET
VOLUME**

**(Incorporating Draft Base Budgets, Budget Issues &
Savings 2025/26)**

ANGUS COUNCIL

PROVISIONAL REVENUE BUDGET VOLUME 2025/26 (Incorporating Draft Base Budgets, Budget Issues and Savings)

All information relevant to the detail in this document can be found in the
Provisional Revenue & Capital Budget - Background Report & Setting of the
2025/26 Council Tax (Report 58/25)

TABLE OF CONTENTS

Summary Statement of Net Expenditure

Summary of Budget Issues / Investments and Savings

Education & Lifelong Learning

Infrastructure & Environment

Children, Families & Justice

Human Resources, Digital Enablement, Information Technology & Business Support

Legal, Governance & Change (including Management Fee to ANGUSalive)

Vibrant Communities & Sustainable Growth

Finance

Chief Executive

Other Services

Corporate Items

Joint Board & Arrangements

AHSCP

72.361

SUMMARY OF BUDGET ISSUES AND SAVINGS

| | Ongoing £m | One-off £m | Self Funding £m | Not Recommended for Approval £m | TOTAL £m | FTE Impact |
|------------------------------------------------------------------------------------------------------------------|---------------|---------------|--------------------|------------------------------------------|--------------|---------------|
| Summary of Budget Issues | | | | | | |
| Directorates | | | | | | |
| Education & Lifelong Learning | 0.978 | 0.000 | 0.000 | 0.442 | 1.420 | 0.0 |
| Infrastructure & Environment | 1.007 | 0.279 | 0.009 | 0.616 | 1.911 | 0.0 |
| Children, Families & Justice | 1.623 | 0.354 | 0.113 | 0.180 | 2.270 | 0.0 |
| Human Resources, Organisational Development, Digital Enablement, Information Technology & Business Support | 0.168 | 0.000 | 0.000 | 0.157 | 0.325 | 0.0 |
| Legal, Governance & Change (including Management Fee to ANGUSalve) | 0.202 | 0.140 | 0.000 | 0.050 | 0.392 | 0.0 |
| Vibrant Communities & Sustainable Growth | 0.158 | 0.030 | 0.165 | 0.075 | 0.428 | 0.0 |
| Finance | 0.036 | 0.000 | 0.000 | 0.012 | 0.048 | 0.0 |
| Other Services | 0.000 | 0.000 | 0.000 | 0.000 | 0.000 | 0.0 |
| Total | 4.172 | 0.803 | 0.287 | 1.532 | 6.794 | 0.0 |
| | 0.000 | 0.000 | 0.000 | 0.000 | | |

| | <u>Savings</u> <u>On-Going*</u> £m | <u>FTE</u> <u>Impact</u> |
|------------------------------------------------------------------------------------------------------------------|------------------------------------------|-----------------------------|
| Directorates | | |
| Education & Lifelong Learning | 0.202 | 0.0 |
| Infrastructure & Environment | 0.663 | 3.0 |
| Children, Families & Justice | 0.000 | 0.0 |
| Human Resources, Organisational Development, Digital Enablement, Information Technology & Business Support | 0.050 | 0.0 |
| Legal, Governance & Change (including Management Fee to ANGUSalve) | 0.260 | 0.0 |
| Vibrant Communities and Sustainable Growth | 0.025 | 0.0 |
| Finance | 0.000 | 0.0 |
| Other Services | 0.179 | 0.0 |
| Corporate Items | 1.475 | 0.0 |
| Total | 2.854 | 3.0 |

* - includes Projected Additional Income from Review of Charges (£0.330m)

REVENUE BUDGET 2025/26
DIRECTORATE:

EDUCATION AND LIFELONG LEARNING
SUMMARY

Sept '24 Prices

| | Final Budget @ Outturn Prices 2024/25 £m | Provisional 2025/26 Budget (pre BI's & Savings) as per PBSG 22/01/25 £m | Budget Issues Ongoing £m | Budget Issues One-Off £m | Change Plan Savings £m | Review of Charges £m | Further Adjustments £m | Provisional 2025/26 Budget £m |
|---------------------------------------------|---------------------------------------------------------|----------------------------------------------------------------------------------------------|-----------------------------------|-----------------------------------|---------------------------------|----------------------------|------------------------------|----------------------------------------|
| Early Years | 20.679 | 22.028 | 0.150 | | | | | 22.178 |
| Primary | 43.360 | 46.389 | 0.041 | | (0.152) | | 0.002 | 46.280 |
| Secondary | 48.602 | 53.378 | 0.032 | | | (0.005) | (0.001) | 53.404 |
| Additional Support Needs | 15.857 | 15.530 | 0.045 | | | | | 15.575 |
| Support Team | 1.713 | 1.812 | | | | | (0.001) | 1.811 |
| Support for Pupils | 17.037 | 18.469 | 0.710 | | | (0.045) | | 19.134 |
| Lifelong Learning | 0.259 | 0.265 | | | | | | 0.265 |
| Education & Lifelong Learning Business Unit | 1.337 | 1.419 | | | | | | 1.419 |
| TOTAL EDUCATION & LIFELONG LEARNING | 148.844 | 159.290 | 0.978 | 0.000 | (0.152) | (0.050) | 0.000 | 160.066 |

Budget Issues 2025/26

Directorate:- Education & Lifelong Learning

| Budget Issue Ref. | Service Area | Description of Budget Issue | Additional Information (if required) | Originally Requested £m | Recommended to PBSG for Approval | | | Staff Impact FTE |
|-------------------|---------------------|----------------------------------------------------------------------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------------------|----------------------------------|------------|----------|------------------|
| | | | | | Ongoing £m | One-off £m | Total £m | |
| ELL1 | Support for Pupils | PPP Contracts | Uplift based on estimated RPI 3%. | 0.215 | 0.215 | | 0.215 | 0 |
| ELL2 | Support for Pupils | Tayside Contracts - increased cleaning costs associated with insurance recommendations | Angus Council's insurer, Zurich, has identified a requirement for an enhanced cleaning regime for kitchen systems in some schools. This relates to the monthly cleaning of extraction duct systems. Provision of this is to remain aligned with the requirements of our insurer. These additional costs cannot be contained within the main FM Support budget. | 0.020 | 0.020 | | 0.020 | 0 |
| ELL3 | Primary / Secondary | Washroom Supplies | The per capita allowance for washroom supplies within the Devolved School Management scheme has not been increased since at least 2016-17 (which is the furthest back that records can be checked). The cost of provision for washroom supplies has been subject to the same inflationary pressures as food and other essentials. This has resulted in schools (especially smaller ones) spending a higher proportion of budgets on these supplies. This has the impact of diverting spend from other resources to support learning and teaching, and has caused budget pressures across the learning estate. The value of the budget has been reduced to £73k, reflecting work undertaken to identify efficiencies through use of alternative products. As the remainder is an unavoidable area of spend, a budget uplift is requested to eliminate the impact of these increases. Current rates £3 per Nursery pupil; £5 per Primary pupil and £3.50 per Secondary pupil. As noted, these rates have remained static since at least 2016-17. | 0.073 | 0.073 | | 0.073 | 0 |
| ELL4 | Support for Pupils | School Transport - inflationary uplift | A budget uplift is requested to reflect expected increases to contracts arising from inflation. | 0.125 | 0.125 | | 0.125 | 0 |
| ELL5 | Support for Pupils | School Transport - exceptional cost pressures | School transport costs have increased by much more than the rate of inflation, and the inflationary uplifts agreed in previous budgets. Examples of the impacts include: The cost of Forfar cluster contracts increased by 27% from 2022-23 to 2023-24. The cost of ASN contracts increased by 26% from 2022-23 to 2023-24. As part of the Change Programme, £200k of savings has also been removed from school transport budgets over two years. These savings were identified at a time when the school transport budget was under less pressure. The rate of increased costs has exceeded the value of the savings previously identified. The context for school transport provision has shifted since those decisions were made. The reasons for the above inflation cost increases vary but are particularly influenced by the small supplier market available to Angus Council. There is less choice than would be available in larger or more urban local authority areas. Benchmarking with other councils finds similar issues elsewhere in Scotland. Business models of transport providers have also changed post-pandemic. Providers are retaining smaller fleets and there is greater demand for drivers. Insurance and maintenance costs have also increased for suppliers, which are then passed on. Similar pressures have been experienced on the local public bus network. Cost pressures relating to this were subject to discussion at Policy & Resources Committee in May 2023, with additional funding provision identified to address them on an ongoing basis. Work is ongoing to identify options to address the cost pressures on school transport. Some smaller scale efficiencies are likely to be deliverable in 2025-26. Other changes which could be explored are more significant and will require a reconsideration of existing policy to transform provision. Recommended to Approve £0.350m, service to work to contain remaining £0.100m. | 0.450 | 0.350 | | 0.350 | 0 |

| Budget Issue Ref. | Service Area | Description of Budget Issue | Additional Information (if required) | Originally Requested £m | Recommended to PBSG for Approval | | | Staff Impact FTE |
|-------------------|--------------|------------------------------------------------------------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------------------|----------------------------------|--------------|--------------|------------------|
| | | | | | Ongoing £m | One-off £m | Total £m | |
| ELL6 | ASN | Additional Support Needs - inflationary increase in Third Party Payment @ 3% | The costs of placements increase each year with inflation. | 0.045 | 0.045 | | 0.045 | 0 |
| ELL7 | Early Years | Early Years External providers inflationary increase@ 3% | The costs of payments to external providers of ELC increase each year in line with inflation. | 0.150 | 0.150 | | 0.150 | 0 |
| ELL8 | ASN | Increase in Additional Support Needs (ASN) | A third of children and young people (33%) in Angus are recorded as having an additional support need. This is an increase of 6.4% in the past 2 years alone. There is particular pressure on our secondary schools which have 40.1% recorded ASN which has led to an increase in out of authority educational placements to special schools in Dundee, Fife and Perth and Kinross. This has increased from 12 out of authority educational placements in 2017 to 26 in 2024, with costs ranging from £45K - £51K, per place, per annum. Additional staffing is required in our secondary schools to try to meet need locally. Increased demand in additional support for children and young people who are looked after and attend educational provision in other LAs. <i>Recommend to Reject - to be funded from additional Scottish Government funding for Additional Support for Learning (£28m) which has still to be distributed.</i> | 0.300 | 0.000 | | 0.000 | 0 |
| ELL9 | Various | Grounds Maintenance | This budget issue reflects the impact of inflationary increases (12.2%) to the SLA between 2020-21 and 2024-25. Further exploratory work was carried out prior to the start of 2024-25 to determine opportunities to reduce the service in line with allocated budget. The service advised that reducing the programme of work could potentially increase costs in the longer term. The proposed increase to the SLA for 2025-26 is not yet known. <i>Recommend to Reject - service to manage given other pressures on the Council's budget.</i> | 0.042 | 0.000 | | 0.000 | 0 |
| | | | | | | | | |
| | | | TOTAL BUDGET ISSUES | 1.420 | 0.978 | 0.000 | 0.978 | 0.0 |

Budget Savings Recommended for Approval 2025/26

Directorate:- Education & Lifelong Learning

| Savings Ref | Service Area | Description of Saving | 2025/26 Ongoing Saving £m | 2025/26 Staff Impact FTE |
|-------------|--------------------|-------------------------------------------------------------------------------------------------------------------------|---------------------------|--------------------------|
| ELL006 | Primary | Removal of specialist visiting teacher role in primary schools - full year effect from removal agreed in 2024/25 budget | 0.152 | |
| FIN002 | | Annual Review of Charges - Additional income | | |
| | Support for Pupils | -School Meals | 0.045 | |
| | Secondary | -School Lets | 0.005 | |
| | | | | |
| | | TOTAL SAVINGS | 0.202 | 0.0 |

REVENUE BUDGET 2025/26
DIRECTORATE:

INFRASTRUCTURE AND ENVIROMENT
SUMMARY

Sept '24 Prices

| | Final Budget @ Outturn Prices 2024/25 £m | Provisional 2025/26 Budget (pre BI's & Savings) as per PBSG 22/01/25 £m | Budget Issues Ongoing £m | Budget Issues One-Off £m | Change Plan Savings £m | Review of Charges £m | Further Adjustments* £m | Provisional 2025/26 Budget £m |
|-----------------------------------------------|---------------------------------------------------------|----------------------------------------------------------------------------------------------|-----------------------------------|-----------------------------------|---------------------------------|----------------------------|-------------------------------|----------------------------------------|
| Roads & Transportation | 19,865 | 19,311 | 0,356 | 0,029 | (0,138) | | | 19,558 |
| Assets | 1,167 | 1,220 | 0,416 | 0,150 | | | | 1,786 |
| Capital Projects | 0,265 | 0,271 | | | | | | 0,271 |
| Environmental Services | 17,190 | 18,103 | 0,203 | 0,100 | (0,265) | (0,260) | (2,277) | 15,604 |
| Facilities Management | 1,005 | 1,119 | 0,032 | | | | 0,062 | 1,213 |
| TOTAL INFRASTRUCTURE & ENVIRONMENT | 39,492 | 40,024 | 1,007 | 0,279 | (0,403) | (0,260) | (2,215) | 38,432 |

* - mainly projected additional income from Waste Producers Legislation (see Section 6.9 of Report 58/25)

Budget Issues 2025/26

Directorate:- Infrastructure & Environment

| Budget Issue Ref. | Service Area | Description of Budget Issue | Additional Information (if required) | Originally Requested £m | Recommended to PBSG for Approval | | | Staff Impact FTE |
|-------------------|-------------------|--------------------------------------------------------------------------------------------------------------------------------------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------------------|----------------------------------|------------|----------|------------------|
| | | | | | Ongoing £m | One-off £m | Total £m | |
| IE1 | Roads & Transport | High inflationary and associated costs for all aspects of Roads & Transportation Services third party costs across all budgets. | High inflationary and associated costs have eroded all aspects of Roads & Transportation Services third party costs across all budgets (winter services are addressed separately). Labour, materials & plant costs have risen and we are no longer able to meet the rising costs for tendered or Tayside Contracts awarded work within current budgets. This results in less cyclical and routine maintenance, which in real terms is less drains cleared, less potholes filled, i.e. less of all roads related activities and increased insurance claims and dissatisfaction of the public we serve. Inflationary salary increases for Tayside Contracts labour is acknowledged, which accounts for the majority of labour cost increases, although there is some private contractors labour costs which are not met. Value based on 2/3 of roads third party revenue budgets (excl. Winter) with 7% increase for plant & material costs. Recommend to Approve £100k given pressures on Council's overall budget, service to manage remaining £25k in existing budget | 0.125 | 0.100 | | 0.100 | 0.0 |
| IE2 | Roads & Transport | High inflationary and associated costs for winter services for Roads & Transportation Services third party costs across winter services budgets. | High inflationary and associated costs have eroded the winter services Roads & Transportation Services third party costs across. Labour, materials & plant costs have risen and we are no longer able to meet the rising costs of an "average" within current budgets. In accordance with the financial arrangements for winter services (Report No 294/24 Section 3.13) overspends are met corporately. As the base budget continues to be eroded by inflationary costs, the frequency and quantum of meeting the costs for winter services from corporate budgets increases. Inflationary salary increases for Tayside Contracts labour is acknowledged, which accounts for the majority of labour cost increases, although there is some private contractors labour costs which are not met. Value based on 2/3 of roads third party revenue budgets for winter with 7% increase for plant & material costs. Recommend to Approve £100k given pressures on Council's overall budget, service to manage remaining £35k in existing budget | 0.135 | 0.100 | | 0.100 | 0.0 |
| IE3 | Roads & Transport | Arbroath Harbour dredging costs | Arbroath harbour dredging costs - there is currently a budget of £46k for dredging but the cost for dredging the Harbour is now approx. £150k. To help address dredging will now take place every 18 months instead of annually and the material removed kept to minimum required. Consequently the bid for 2025/26 is £150k-£46k=£104k. Subsequently, in order to continue to be able to dredge and maintain the operational depth required for the harbour to fully function the budget needs to be re-aligned to current costs rather than historically budget allocation and a budget contribution of £75k pa is requested. To allow this budget to be managed over the intervals between dredging operations it is suggested a R&R type budget would give the flexibility required. Consequentially the bid for an ongoing budget is £75k and a one-off uplift of £29k for 2025/26. | 0.104 | 0.075 | 0.029 | 0.104 | 0.0 |

| Budget Issue Ref. | Service Area | Description of Budget Issue | Additional Information (if required) | Originally Requested £m | Recommended to PBSG for Approval | | | Staff Impact FTE |
|-------------------|------------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------------------|----------------------------------|------------|----------|------------------|
| | | | | | Ongoing £m | One-off £m | Total £m | |
| IE4 | Roads & Transport | A92 PFI Unitary Charge 25/26 payments. | Contract is annually uplifted by RPI (February) , figures based on August 2024 RPI and extrapolated for Feb 2025. 2025 traffic volume figures are based on Aug 2024 actuals and thereafter extrapolated for full year. Budget issue value is in addition to and already accounts for assumed 2025/26 corporate annual uplift of £0.199m per committee report 1237/03. Current net base budget 2024/25 is £8.331m, after accounting for Dundee City Council annual contribution. Overall estimated net budget increase between 2024/25 and 2025/26 budget of 3.65%. Original request reduced to £81k as service can contain £9k in existing budgets. | 0.090 | 0.081 | | 0.081 | 0.0 |
| IE5 | Roads & Transportation | The current budget for cleaning and maintaining bus shelters is only £6k. | To meet the minimum requirement of three cleans per year, recent quotations indicate that an additional £20k is necessary to cover costs. Failing to allocate these funds not only affects the appearance and cleanliness of the shelters but also risks shortening their usable lifespan. Recommend to Reject - cleaning to be prioritised within transport budget as required. | 0.020 | 0.000 | | 0.000 | 0 |
| IE6 | Roads & Transportation | Off Street Car Parking Charge Review -Permanent cessation of car parking charges - remove base income budget. | The budget issue is presented as an ongoing one on the assumption that members may now decide for the permanent cessation of charges. Recommend to Reject | 0.285 | | | 0.000 | 0 |
| IE7 | Roads & Transportation | Off Street Car Parking Charge Review - based on permanent cessation of car parking charges - meter infrastructure removal, surface restatement plus required changes to signage. | One-off costs assuming members opt for a permanent cessation of parking charges Recommended to Reject | 0.055 | | | 0.000 | 0 |
| IE8 | Environmental Services | MVV residual waste contract - annual payments. | The budget bid is based on an estimated RPI uplift figure of c. 4.74% and the allowable contract price increase is RPI/2. 2024/25 contract outturn is based on year to date and remaining estimated tonnage for 2024/25. Current net base budget 2024/25 is £6.636m. | 0.103 | 0.103 | | 0.103 | 0.0 |
| IE9 | Environmental Services | Inflationary and associated costs have eroded current Parks Services material budgets to well below that now required. Materials such as chemicals, fertilisers, machinery and play equipment spare parts have risen up to 40% and we are no longer able to meet these costs within current budgets. Failing to increase funding for materials will result in the section no longer being able to meet contractual commitments and maintain current standards. | Parks Operations play repair budgets no longer sufficient as costs for spares are up 40% . Chemical costs have increased dramatically post-covid, Glyphosate was £34-90 for 5 litres and is now £65-00, an increase of 85% in three years. PPE costs have risen 40% with a pair of standard issue protective boots up from £38-25 to £49-99. Other budgets that have seen similar above inflation rises include our cleaning costs, vehicle and plant hire, fertilisers, plant material and tools and equipment. Recommend to Approve £100k given pressures on Council's overall budget, service to manage remaining £40k in existing budget | 0.140 | 0.100 | | 0.100 | 0.0 |
| IE10 | Environmental Services | There is a year-end recharge to services associated with vehicle depreciation. The income budget allocated for this is higher than the actual income recharged. This is an accountancy issue that has been historically contained by the Directorate through other measures such over-delivering on income targets. This is not sustainable and no longer viable and the budget issue requires addressed. | It should be noted that saving actions have been successfully delivered, such as reducing the TC management fee and amending frequency of vehicle servicing, however this does not fully address the inflation in costs. Recommend to Approve on one-off basis to enable review of overall position | 0.100 | | 0.100 | 0.100 | 0.0 |

| Budget Issue Ref. | Service Area | Description of Budget Issue | Additional Information (if required) | Originally Requested £m | Recommended to PBSG for Approval | | | Staff Impact FTE |
|-------------------|--------------|--------------------------------------------------------------------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------------------|----------------------------------|------------|----------|------------------|
| | | | | | Ongoing £m | One-off £m | Total £m | |
| IE11 | Assets | Unplanned Maintenance [Buildings] | <p>The capital, supplementary capital and renewals and repairs funding for property maintenance has reduced from previous years and as a consequence we are seeing and forecasting an increase in unplanned maintenance costs. [Information Report for 21/22 published December 22 ; Report 378/21 - Schedule 3 and Report 330/19 - Schedule 1]. The current budget in 24/25 is £748,000. Due to the unplanned and reactive nature of the needs of the assets and the immediate response required to continue to maintain the council's operations including safety considerations, an increase in budget would give a more appropriate financial management of the problem. The alternative of containing the expenditure within budget would require services having to wait for repairs until budget is available in the next financial year and/or reduce planned maintenance works. A reduction in the available planned maintenance will lead to an increase in unplanned works to ensure our buildings continue to operate. The unplanned maintenance budget was overspent by £270k [36%] in 23/24. The overspend on this budget continues to increase year on year.</p> <p>Recommend to Approve £0.300m over IE11-IE13, service to prioritise issues within this figure.</p> | 0.456 | 0.300 | | 0.300 | 0.0 |
| IE12 | Assets | Planned Maintenance and Service Contracts (Buildings) - Inflationary and other Costs | <p>Total budget in 24/25 is £1,857,000. There was a £50k inflationary increase applied in 24/25 and an additional £49k for cyclical hardwood floor maintenance. This figure also includes a one-off sum of £80k to meet essential repairs to hardwood floors. The Property Maintenance budget has been reduced repeatedly over a number of years to accommodate savings to the Angus Council's budget. To keep pace with cost increases there should be an annual inflationary increase. The proposed budget uplift comprises an inflationary adjustment, based on the RICS TPI, this is a 6.8% increase over the 24/25 budget figure. The £50k increase awarded in 24/25 fell short of the actual inflationary increase over the previous two years of £175k which resulted in a reduction of available funding for planned maintenance works. Within the Asset Management system there are outstanding priority 2 maintenance items which was identified as £10 million in 23/24. They may not be immediately urgent but this gives an indication of the backlog of work which is being built up to support the request for additional funding, further bids are also being made through the Capital budget for maintenance items which are covered under the definition for Capital funding.</p> | | | | | |
| IE13 | Assets | Planned Maintenance - Annual Programme of Repainting of Council Buildings | <p>Following the loss of renewal and repairs funding we will be unable to continue to fund the ongoing repainting of Council properties. The programme anticipates that each building is repainted externally on a 5 yearly programme, we are however increasing this to 7 to 10 years. Due to the type of work it cannot be funded from the additional funding previously made available in the Capital budget. This bid was not supported last year and this is now having a detrimental affect on the buildings. The longer this is delayed the poorer the condition of the affected buildings are becoming. This is having a knock-on affect on the requirement to replace external elements of the buildings at an earlier date and is putting additional pressure on both the Planned and Unplanned Maintenance budgets. Note - £235k required to repaint all buildings overdue on programme but any value of funding would assist and reduce backlog of works.</p> | | | | | |

| Budget Issue Ref. | Service Area | Description of Budget Issue | Additional Information (if required) | Originally Requested £m | Recommended to PBSG for Approval | | | Staff Impact FTE |
|-------------------|-----------------------|------------------------------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------------------|----------------------------------|--------------|--------------|------------------|
| | | | | | Ongoing £m | One-off £m | Total £m | |
| IE14 | Assets | Asbestos Works | The Control of Asbestos Regulations 2012 places a legislative requirement on Angus Council as the duty holder. A recent audit by the Health and Safety Executive, focusing on school buildings, has prioritised updating our Management Plans. An asbestos management plan is required to provide documentation of the recommended asbestos response actions, the location of asbestos within the building, and any action required or taken to repair or remove the material. Currently our budget for asbestos removal works is only £36k per year and this is now considered insufficient given the high costs of removal should that be required. Annual inspections will inform future work. | 0.100 | 0.100 | | 0.100 | 0.0 |
| IE15 | Assets | Asbestos Management Surveys | After a recent audit by the HSE it has been identified that we require to have asbestos management surveys carried out in all our properties by UKAS accredited surveyors. An action plan has been submitted to the HSE which includes the completion of the management surveys and related management plans by December 2025. This is one-off funding request to use consultants to complete these surveys for our full property estate. | 0.150 | | 0.150 | 0.150 | 0.0 |
| IE16 | Assets | PV System Maintenance and Servicing | Bid for bi-annual maintenance of PV panels. These have been installed to our buildings over a number of year however there hasn't been any increase in the budget to cover regular maintenance and servicing. There are 15 General Fund sites with PV panels which should be maintained ideally on an annual basis for optimum operation and health & safety reason. Given budgets constraints the bid is for bi-annual maintenance. This would include checking the electrical DC system, checking the panels remain secured, undamaged and generally free from corrosion. Although the panels are generally regarded as self cleaning it has been found that due to birds and issues with the build up of dirt and debris on panels attached to buildings regular cleaning should be carried out to ensure optimum generation. A budget uplift will allow maintenance and servicing to be carried out to the panels. | 0.016 | 0.016 | | 0.016 | 0.0 |
| IE17 | Facilities Management | Facilities Mgmt. - Lease of electric pool cars | To continue the lease and provision of 8 electric pool cars. These were originally leased using external funding. No grant funding is now available and to continue to extend the lease of the vehicles ongoing budget is required. Analysis has shown that it would be more expensive to pay personal mileage than lease the pool cars (based on review of annual mileage). | 0.032 | 0.032 | | 0.032 | 0.0 |
| | | | TOTAL BUDGET ISSUES | 1.911 | 1.007 | 0.279 | 1.286 | 0.0 |

Budget Issues which are to Self Funded by the Service by making compensating savings

| Budget Issue Ref. | Service Area | Description of Budget Issue | Additional Information (if required) | | Ongoing £m | One-off £m | Total £m | Staff Impact FTE |
|-------------------|------------------------|----------------------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--|--------------|--------------|--------------|------------------|
| IE18 | Roads & Transportation | A92 PFI Unitary Charge 25/26 payments. | Contract is annually uplifted by RPI (February) , figures based on August 2024 RPI and extrapolated for Feb 2025. 2025 traffic volume figures are based on Aug 2024 actuals and thereafter extrapolated for full year. Budget issue value is in addition to and already accounts for assumed 2025/26 corporate annual uplift of £0.199m per committee report 1237/03. Current net base budget 2024/25 is £8.331m, after accounting for Dundee City Council annual contribution. Overall estimated net budget increase between 2024/25 and 2025/26 budget of 3.65%. | | 0.009 | | 0.009 | 0.0 |
| | | | | | | | | |
| | | | TOTAL BUDGET ISSUES TO BE FUNDED FROM COMPENSATING SAVINGS | | 0.009 | 0.000 | 0.009 | 0.0 |

Budget Savings Recommended for Approval 2025/26

Directorate:- Infrastructure & Environment

| Savings Ref | Service Area | Description of Saving | 2025/26 Ongoing Saving £m | 2025/26 Staff Impact FTE |
|-------------|------------------------|-------------------------------------------------------------------------------------------------------------------------------|---------------------------|--------------------------|
| BU-SR-003 | Environmental Services | Review of Kerbside Recycling Service | 0.200 | |
| INES009 | Environmental Services | Reduce waste disposal costs - introduction of new household bin policies that form part of revised kerbside recycling service | 0.065 | |
| INFES013 | Roads & Transportation | Community Enforcement Review | 0.100 | 3.0 |
| | Roads & Transportation | Roads – Statutory Duties – Improvements and Income | 0.038 | |
| FIN002 | Environmental Services | Annual Review of Charges - Additional income | 0.260 | |
| | | | | |
| | | TOTAL SAVINGS | 0.663 | 3.0 |

REVENUE BUDGET 2025/26
DIRECTORATE:

CHILDREN, FAMILIES & JUSTICE
SUMMARY

Sept '24 Prices

| | Final Budget @ Outturn Prices 2024/25 £m | Provisional 2025/26 Budget (pre BI's & Savings) as per PBSG 22/01/25 £m | Budget Issues Ongoing £m | Budget Issues One-Off £m | Change Plan Savings £m | Review of Charges £m | Further Adjustments £m | Provisional 2025/26 Budget £m |
|------------------------------------|------------------------------------------------------------|----------------------------------------------------------------------------------------------|-----------------------------------|-----------------------------------|---------------------------------|----------------------------|------------------------------|----------------------------------------|
| Children & Families | 25.826 | 24.940 | 1.623 | 0.354 | | | 0.045 | 26.962 |
| Criminal Justice | 0.374 | 0.366 | | | | | | 0.366 |
| Business Support | 2.035 | 2.028 | | | | | | 2.028 |
| TOTAL CHILDREN, FAMILIES & JUSTICE | 28.235 | 27.334 | 1.623 | 0.354 | 0.000 | 0.000 | 0.045 | 29.356 |

Budget Issues Recommended for Approval 2025/26

Directorate:- Children, Families & Justice

| Budget Issue Ref. | Service Area | Description of Budget Issue | Additional Information (if required) | Originally Requested £m | Recommended to PBSG for Approval | | | Staff Impact FTE |
|-------------------|---------------------|--------------------------------------------------------------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------------------|----------------------------------|--------------|--------------|------------------|
| | | | | | Ongoing £m | One-off £m | Total £m | |
| CFJ1 | Children & Families | External Fostering Placements | This will continue to be a budget pressure as we seek to place Children & Young People in family based care and our internal fostering resource continues to decrease due to age and demographic of current carers. Remedial action includes enhanced support to kinship carers, continued efforts to recruit new carers, encourage a shift from short breaks to interim care and review current criteria for applicants to attract a wider pool of potential carers. Recommend to Approve £0.700m, service to seek to contain remainder of this pressure. | 0.880 | 0.700 | | 0.700 | 0.0 |
| CFJ2 | Children & Families | External Fostering Budget request - 3% inflation uplift on £0.700m | | 0.021 | 0.021 | | 0.021 | 0.0 |
| CFJ3 | Children & Families | External Fostering - 3% inflation uplift on base budget | | 0.285 | 0.285 | | 0.285 | 0.0 |
| CFJ4 | Children & Families | Internal Foster/kinship carers fees 3% inflation increase on base budget | | 0.045 | 0.045 | | 0.045 | 0.0 |
| CFJ5 | Children & Families | Continuing Care (CC) | There are no Young People (YP) transferring to residential CC during 2025/26. Projecting two young people to continue in residential placement for full year. Historic data - 2018/19: eleven; 2020/21:nineteen;2021/22; seventeen; 2022/23; twelve; 2023/24;eleven; March 2024 eleven: six with foster carers; three in Brambles; three external residential. Budget pressure relates to projected YP in external residential placements 25/26. Action is being taken to ensure robust and timely transition planning is in place, alongside AHSCP. | 0.180 | | 0.180 | 0.180 | 0.0 |
| CFJ6 | Children & Families | Residential placements - 3% inflation on base budget | | 0.174 | | 0.174 | 0.174 | 0.0 |
| CFJ7 | Children & Families | Development of internal residential resource (children's house) | Six months previously uplifted in 2024/25 , remaining 6 months requested for 2025/26 to provide full year funding. | 0.459 | 0.459 | | 0.459 | 0.0 |
| CFJ8 | Children & Families | Foster/kinship carers allowance uplift - 3% for 2025/26 | No uplift provided for in 2025/26 settlement so Council needs to fund this uplift | 0.113 | 0.113 | | 0.113 | 0.0 |
| | | | | | | | | |
| | | | | | | | | |
| | | | | | | | | |
| | | | TOTAL BUDGET ISSUES | 2.157 | 1.623 | 0.354 | 1.977 | 0.0 |

Budget Issues which are to Self Funded by the Service by making compensating savings

| Budget Issue Ref. | Service Area | Description of Budget Issue | Additional Information (if required) | | Ongoing £m | One-off £m | Total £m | Staff Impact FTE |
|-------------------------------------------------------------------|---------------------|--------------------------------------------------------------------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--|--------------|--------------|--------------|------------------|
| CFJ9 | Children & Families | INFO ONLY - Third Party Payments - SLA agreements and linked to inflation SLAs | Any increase will be met within C&F SLA budget, index linked contracts % not as high as requested in previous years. | | 0.018 | | 0.018 | |
| CFJ10 | Children & Families | INFO Only Section 22 £0.050m | The s22 budget has come under significant pressure due to the impact of No Recourse to Public Funds Guidance (NRPF). This means that where family in need has NRPF the Social Work team is obliged to complete an assessment and fund as required. In the current financial year this has resulted in a spend of over £7000 on two families. The last two years have seen similar spends. Additionally there has been significant spend to support children to stay at home with relatives with payments being made to purchase equipment e.g. beds and bedding, again the number of families supported is relatively low but to the cost of £6000 this financial year also of note that spend associated with accommodating these children would be significantly higher. | | 0.050 | | 0.050 | |
| CFJ11 | Children & Families | Foster/kinship carers allowance uplift - 2024/25 | No uplift provided for in 2025/26 settlement | | 0.045 | | 0.045 | |
| | | | | | | | | |
| TOTAL BUDGET ISSUES TO BE FUNDED FROM COMPENSATING SAVINGS | | | | | 0.113 | 0.000 | 0.113 | 0.0 |

REVENUE BUDGET 2022/23
DIRECTORATE:

HUMAN RESOURCES, ORGANISATIONAL DEVELOPMENT,DIGITAL ENABLEMENT
INFORMATION TECHNOLOGY & BUSINESS SUPPORT
SUMMARY

| | Final Budget @ Outturn Prices 2024/25 £m | Provisional 2025/26 Budget (pre BI's & Savings) as per PBSG 22/01/25 £m | Budget Issues Ongoing £m | Budget Issues One-Off £m | Change Plan Savings £m | Review of Charges £m | Further Adjustments £m | Provisional 2025/26 Budget £m |
|------------------------------------------------------------------------------------------------------------------------|------------------------------------------------------------|----------------------------------------------------------------------------------------------|-----------------------------------|-----------------------------------|---------------------------------|----------------------------|------------------------------|----------------------------------------|
| Human Resources, Organisational Development & Business Support | 5.103 | 5.728 | 0.131 | | (0.050) | | | 5.809 |
| Digital Enablement & Information Technology | 4.330 | 4.339 | 0.037 | | | | | 4.376 |
| TOTAL DIGITAL ENABLEMENT, INFORMATION TECHNOLOGY, ORGANISATIONAL DEVELOPMENT, HUMAN RESOURCES & BUSINESS SUPPORT | 9.433 | 10.067 | 0.168 | 0.000 | (0.050) | 0.000 | 0.000 | 10.185 |

Budget Issues Recommended for Approval 2025/26

Directorate:- Human Resources, Organisational Development, Digital Enablement, Information Technology & Business Support

| Budget Issue Ref. | Service Area | Description of Budget Issue | Additional Information (if required) | Originally Requested £m | Recommended to PBSG for Approval | | | Staff Impact FTE |
|-------------------|----------------------------------------------------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------------------|----------------------------------|--------------|--------------|------------------|
| | | | | | Ongoing £m | One-off £m | Total £m | |
| HR1 | Digital Enablement & Information Technology | Microsoft licensing - AHSCP Microsoft Enterprise Agreement. | The Microsoft licenses used by staff within the AHSCP were funded in previous financial years through reserves given back to the Council. There is no budget within DE/IT to fund these licenses. Should these now be funded by the AHSCP? Recommend to Reject - seek alternative funding solution either permanently by AHSCP or using one off AHSCP funds again. | 0.157 | | | 0.000 | |
| HR2 | Digital Enablement & Information Technology | PowerBI licenses To provide a license for PowerBI to all staff to allow corporate Dashboards to be viewed. | Power BI is our data visualization platform used primarily for business intelligence purposes. It has been chosen to allow better reporting of data to ultimately allow for better insights and decision making. We currently only have a small number of licenses making widespread use of the product difficult and therefore we are not realising the enormous benefits of improved business intelligence. The additional cost is for a specific license type that allows the Council, as a whole, to consume Power BI dashboards. This is the most cost-effective license model to allow all staff to use the product. This is significantly more cost effective than the purchase of individual licenses. | 0.037 | 0.037 | | 0.037 | |
| HR3 | Human Resources, Organisational Development & Business Support | PAM Assist Service The PAM assist service, which provides our occupational health referral service, and employee support scheme was procured jointly with Dundee and Perth. The current contract has been temporarily extended. A national procurement project is being investigated but is unlikely to conclude within 25/26. There is only £20k budget in place for an estimated £90k cost for this service which plays an important role in managing staff absence | | 0.070 | 0.070 | | 0.070 | |
| HR4 | Human Resources, Organisational Development & Business Support | Adoption of Living Wage for Apprenticeships Adoption of the Living Wage will impact current apprentices and will include some back pay to April 2024. | | 0.061 | 0.061 | | 0.061 | |
| | | | | | | | | |
| | | | | | | | | |
| | | | TOTAL BUDGET ISSUES | 0.325 | 0.168 | 0.000 | 0.168 | 0.0 |

Budget Savings Recommended for Approval 2025/26

Directorate:- Human Resources, Organisational Development, Digital Enablement, Information Technology & Business Support

| Savings Ref | Service Area | Description of Saving | 2025/26 Ongoing Saving £m | 2025/26 Staff Impact FTE |
|-------------|----------------------------------------------------------------|-----------------------|---------------------------|--------------------------|
| HODIB007 | Human Resources, Organisational Development & Business Support | ACCESS Channel Shift | 0.050 | |
| | | | | |
| | | TOTAL SAVINGS | 0.050 | 0.0 |

REVENUE BUDGET 2025/26
DIRECTORATE:

LEGAL, GOVERNANCE & CHANGE (including Management Fee to ANGUSalve)
SUMMARY

Sept '24 Prices

| | Final Budget @ Outturn Prices 2024/25 £m | Provisional 2025/26 Budget (pre BI's & Savings) as per PBSG 22/01/25 £m | Budget Issues Ongoing £m | Budget Issues One-Off £m | Change Plan Savings £m | Review of Charges £m | Further Adjustments £m | Provisional 2025/26 Budget £m |
|-----------------------------------------------------------------------------------------------|------------------------------------------------------------|----------------------------------------------------------------------------------------------|-----------------------------------|-----------------------------------|---------------------------------|----------------------------|------------------------------|----------------------------------------|
| Directorate, Legal Teams 1&2, Dem. & Exec. Sppt and Elections, Commercialisation & FM Support | 2.002 | 2.131 | | | | | | 2.131 |
| Governance, Change & Strategic Policy | 0.393 | 0.404 | | | | | | 0.404 |
| Culture & Leisure Trust Client | 5.307 | 5.617 | 0.075 | 0.140 | (0.250) | | (0.023) | 5.559 |
| Procurement & Commissioning | 0.534 | 0.637 | | | | | | 0.637 |
| Registrars | 0.045 | 0.047 | | | | (0.010) | | 0.037 |
| Licencing* | (0.259) | (0.264) | | | | | | (0.264) |
| Members | 0.984 | 0.988 | 0.127 | | | | 0.038 | 1.153 |
| TOTAL LEGAL, GOVERNANCE & CHANGE | 9.006 | 9.560 | 0.202 | 0.140 | (0.250) | (0.010) | 0.015 | 9.657 |

* - net income is shown because some of the costs of licensing provision are included in other budget headings under Legal, Governance & Change and recharge costs for other support services are included in those service budgets.
In Practice the Licensing service seeks to achieve a break-even financial position

Budget Issues Recommended for Approval 2025/26

Directorate:- Legal, Governance & Change (including Management Fee to ANGUSalve)

| Budget Issue Ref. | Service Area | Description of Budget Issue | Additional Information (if required) | Originally Requested £m | Recommended to PBSG for Approval | | | Staff Impact FTE |
|-------------------|--------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------------------|----------------------------------|--------------|--------------|------------------|
| | | | | | Ongoing £m | One-off £m | Total £m | |
| LGC1 | Cultural & Leisure Trust | Under-recovery in income target of £263k. This is income based on usage figures paid by HRA for tenants' use of ANGUSalve local ACCESS offices for communications re housing matters. In 22/23 the income received was £251k. However, in 23/24 (it is calculated at year end) this dropped to £122k. This is due to channel shift to online communications and resultant much reduced footfall. | | 0.140 | | 0.140 | 0.140 | |
| LGC2 | Cultural & Leisure Trust | Overspend of £125,000 on Angus Alive Properties, Utilities & Maintenance budget - due to increased Utilities costs. | | 0.125 | 0.075 | | 0.075 | |
| LGC3 | Members | Implementation of the SLARC (Scottish Local Authorities Remuneration Committee) recommendations regarding Councillors remuneration from 01 04 2025 Estimated uplift in costs c. 15% on £0.849m 2024.25 base budget. | Confirmed increase based on the Regulations now approved by the Scottish Parliament is £38k higher than the original request. The Council must comply with the new Regulations so the additional £38k is included under Further Adjustments in the draft revenue budget | 0.127 | 0.127 | | 0.127 | |
| | | | | | | | | |
| | | | | | | | | |
| | | | TOTAL BUDGET ISSUES / INVESTMENT BIDS | 0.392 | 0.202 | 0.140 | 0.342 | 0.0 |

Budget Savings Recommended for Approval 2025/26

Directorate:- Legal, Governance & Change (including Management Fee to ANGUSalive)

| Savings Ref | Service Area | Description of Saving | 2025/26 Ongoing Saving £m | 2025/26 Staff Impact FTE |
|-------------|--------------------------|--------------------------------------------------------------------------------------------|---------------------------|--------------------------|
| PE-SC-003 | Cultural & Leisure Trust | ANGUSalive - reduction in management fee paid by Angus Council | 0.250 | |
| FIN002 | Registrars | Annual Review of Charges - Additional income - Property / Conveyancing & Registration Fees | 0.010 | |
| | | | | |
| | | TOTAL SAVINGS | 0.260 | 0.0 |

REVENUE BUDGET 2025/26
DIRECTORATE:

VIBRANT COMMUNITIES & SUSTAINABLE GROWTH
SUMMARY

Sept '24 Prices

| | Final Budget @ Outturn Prices 2024/25 £m | Provisional 2025/26 Budget (pre BI's & Savings) as per PB&SG 22/01/25 £m | Budget Issues Ongoing £m | Budget Issues One-Off £m | Change Plan Savings £m | Review of Charges £m | Further Adjustments £m | Provisional 2025/26 Budget £m |
|---------------------------------------------------|---------------------------------------------------------|-----------------------------------------------------------------------------------------------|-----------------------------------|-----------------------------------|---------------------------------|----------------------------|------------------------------|----------------------------------------|
| Environmental & Consumer Protection | 1.728 | 1.795 | | | | (0.010) | | 1.785 |
| Economic Development | 0.400 | 0.599 | | | | | | 0.599 |
| Planning & Sustainable Growth | 1.049 | 1.064 | 0.058 | 0.030 | (0.015) | | | 1.137 |
| Vibrant Communities | 1.804 | 1.755 | | | | | | 1.755 |
| Other Housing | 0.229 | 0.241 | 0.100 | | | | | 0.341 |
| TOTAL VIBRANT COMMUNITIES & SUSTAINABLE GROWTH | 5.210 | 5.454 | 0.158 | 0.030 | (0.015) | (0.010) | 0.000 | 5.617 |

Budget Issues Recommended for Approval 2025/26

Directorate:- Vibrant Communities & Sustainable Growth

| Budget Issue Ref. | Service Area | Description of Budget Issue | Additional Information (if required) | Originally Requested £m | Recommended to PBSG for Approval | | | Staff Impact FTE |
|-------------------|-------------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------------------|----------------------------------|--------------|--------------|------------------|
| | | | | | Ongoing £m | One-off £m | Total £m | |
| VCSG1 | Planning & Sustainable Growth | Pre application charging income target | Challenges in recruitment and availability of qualified staff have meant that we are unable to offer a pre-application service (non-statutory) without impact on our performance. Changes to staff structure have meant we now have staff in post but are trainees therefore unlikely to implement in 2025/26 and one-off funding required to cover this income shortfall. | 0.030 | | 0.030 | 0.030 | |
| VCSG2 | Planning & Sustainable Growth | Cessation of funding from HRA Affordable housing to support climate change work and staffing in Planning team | Funding of £100k was agreed by Housing from HRA Affordable Housing in 2023/24 to support climate change related work and staffing in Planning team. Following review of housing budgets, this will not continue in 2025/26 and beyond leaving a budget shortfall to cover ongoing work to meet Net Zero targets and staff costs equivalent to 1 xLG10 FTE. Funding could be reduced from £100k to cover the 1FTE. Recommend to Approve £58k - to cover one LG10 post costs. | 0.100 | 0.058 | | 0.058 | |
| VCSG3 | Other Housing | Other Housing - Rent Rebates and rent Allowances. For administering Housing Benefit the DWP pay the Council approx. 98-99% of what is paid out, the difference being were there has been overpayments due to claimant or Council error. The gap/shortfall was historically covered by recovering any Housing Benefit overpayments and being allowed to keep 100% of that so in many years gone by there was no gap/shortfall hence no budget issue. The migration of Housing Benefit claimants to Universal Credit reduced the amount of HB overpayments we collect and introduced the potential for gaps/shortfalls between expenditure and subsidy/budget. Our work on HB overpayments had declined since the start of COVID due to other demands made on our resources including SISG, COLA, Energy grants etc but mainly due to the decreasing HB caseload as it migrates to UC we haven't been collecting as much in recent years. Our level of work on HB OP's continues and we are hopeful the level of income will increase to reduce the gap/shortfall but it is very difficult to predict and is impacted by the continued migration of HB claimants to UC and the ability of ourselves and the DWP to administer the recovery of OP's from UC. We have predicted HB OP incomes of 200k which is conservative and therefore results in the mid-year estimate showing a gap/shortfall of 133k. | Recommend to Approve £100k - underlying issue in relation to recovery of overpayments but difficult to estimate. Service to take budget risk on remaining request | 0.133 | 0.100 | | 0.100 | |
| | | | | | | | | |
| | | | | | | | | |
| | | | TOTAL BUDGET ISSUES | 0.263 | 0.158 | 0.030 | 0.188 | 0.0 |

Budget Issues which are to Self Funded by the Service by making compensating savings

| Budget Issue Ref. | Service Area | Description of Budget Issue | Additional Information (if required) | | Ongoing £m | One-off £m | Total £m | Staff Impact FTE |
|-------------------------------------------------------------------|-------------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--|-------------------|-------------------|-----------------|-------------------------|
| VCSG5 | Vibrant Communities | Staffing costs for 1-1 youth work in schools | Monies from UKSPF has allowed Vibrant Communities to pilot a new 1-1 youth work provision in schools .This was co designed with schools and learning and aimed to target and support those young people who were facing barriers and challenges to learning and education. Evaluations and feedback from schools and young people are showing that this work is making a significant difference with young people engaged in positive learning, improved behaviour and attendance and where some are progressing to achieving qualifications through Youth Achievement Awards. This is an early intervention approach, increasing young people's life chances in and beyond school. | | 0.090 | | 0.090 | |
| VCSG6 | Planning & Sustainable Growth | Use of planning fee income which is generally not ringfenced for service use to create two new planning posts (1 xLG12) to meet needs of the service | Difficulties recruiting plus long term absences and a need to address succession planning in the service have contributed to delays with progressing key work as well as performance. Planning Fee income is not normally retained by the service and any increase above the fee income target is returned to general reserves at year end. National guidance looks for the increaser in planning fees to be reinvested in the planning service. In order to pick up pace it is requested to increase the fee income target to retain £75k to fund 1 FTE posts in 2025/26 and thereafter on a permanent basis. | | 0.075 | | 0.075 | |
| | | | | | | | | |
| TOTAL BUDGET ISSUES TO BE FUNDED FROM COMPENSATING SAVINGS | | | | | 0.165 | 0.000 | 0.165 | 0.0 |

Budget Savings Recommended for Approval 2025/26

Directorate:- Vibrant Communities & Sustainable Growth

| Savings Ref | Service Area | Description of Saving | 2025/26 Ongoing Saving £m | 2025/26 Staff Impact FTE |
|----------------------------|----------------------------------------|--------------------------------------------------------------|---------------------------|--------------------------|
| | | | | |
| VC014/ VC016/ VC 018 | Planning & Sustainable Growth | Review Building Standards charges and Planning income target | 0.015 | |
| FIN002 | Environmental & Consumer Protection | Annual Review of Charges - Additional income | 0.010 | |
| | | | | |
| | | TOTAL SAVINGS | 0.025 | |

REVENUE BUDGET 2025/26

DIRECTORATE: FINANCE
SUMMARY

Sept '24 Prices

| | Final Budget @ Outturn Prices 2024/25 £m | Provisional 2025/26 Budget (pre BI's & Savings) as per PBSG 22/01/25 £m | Budget Issues Ongoing £m | Budget Issues One-Off £m | Change Plan Savings £m | Review of Charges £m | Further Adjustments £m | Provisional 2025/26 Budget £m |
|---------------------|------------------------------------------------------|----------------------------------------------------------------------------------------------|-----------------------------------|-----------------------------------|---------------------------------|----------------------------|------------------------------|----------------------------------------|
| Finance | 1.430 | 1.499 | | 0.017 | | | | 1.516 |
| Revenues & Benefits | 1.805 | 1.910 | 0.019 | | | | | 1.929 |
| Welfare Rights | 0.471 | 0.609 | | | | | | 0.609 |
| TOTAL FINANCE | 3.706 | 4.018 | 0.019 | 0.017 | 0.000 | 0.000 | 0.000 | 4.054 |

Budget Issues Recommended for Approval 2025/26

Directorate:- Finance

| Budget Issue Ref. | Service Area | Description of Budget Issue | Additional Information (if required) | Originally Requested £m | Recommended to PBSG for Approval | | | Staff Impact FTE |
|-------------------|---------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------------------|----------------------------------|------------|----------|------------------|
| | | | | | Ongoing £m | One-off £m | Total £m | |
| F1 | Revenues & Benefits | Increased annual support & maintenance costs for core Revenues & Benefits software system due to migration to NEC cloud hosted platform to align with Council strategy | | 0.019 | 0.019 | | 0.019 | |
| F2 | Revenues & Benefits | Reduction in Housing Benefit Administration Grant from DWP (R&Bs) (estimates @ £0.012m at this time) | Recommend to Reject - Small reduction which is below de-minimis | 0.012 | | | 0.000 | |
| F3 | Finance | IFRS16 cloud hosted software (via Link Group Treasury Services) | Software provision and ongoing support from Link for International Financial Reporting Standard 16 (Leasing) register for the Council. Compliance is a requirement of the Code of Practice for the 2024/25 annual accounts. Support comprises; provision of cloud hosted software to record the Council's leasing arrangements and make the calculations for inclusion in the accounts; support from Link for to facilitate validation of initial upload and ongoing assistance thereafter. | 0.017 | 0.017 | | 0.017 | |
| | | | | | | | | |
| | | | TOTAL BUDGET ISSUES | 0.048 | 0.036 | 0.000 | 0.036 | 0.0 |

REVENUE BUDGET 2025/26
DIRECTORATE:

CHIEF EXECUTIVE
SUMMARY

Sept '24 Prices

| | Final Budget @ Outturn Prices 2024/25 £m | Provisional 2025/26 Budget (pre BI's & Savings) as per PBSG 22/01/25 £m | Budget Issues Ongoing £m | Budget Issues One-Off £m | Change Plan Savings £m | Review of Charges £m | Further Adjustments £m | Provisional 2025/26 Budget £m |
|------------------------------------|------------------------------------------------------|-------------------------------------------------------------------------------------------|-----------------------------------|-----------------------------------|---------------------------------|----------------------------|------------------------------|----------------------------------------|
| Core Costs - Chief Executives Unit | 0.618 | 0.636 | | | | | | 0.636 |
| Communications | 0.402 | 0.414 | | | | | | 0.414 |
| Risk, Resilience & Safety | 0.355 | 0.377 | | | | | | 0.377 |
| Internal Audit | 0.367 | 0.371 | | | | | | 0.371 |
| TOTAL CHIEF EXECUTIVE | 1.742 | 1.798 | 0.000 | 0.000 | 0.000 | 0.000 | 0.000 | 1.798 |

**REVENUE BUDGET 2025/26
OTHERS**

**OTHER SERVICES
SUMMARY**

Sept '24 Prices

| | Final Budget @ Outturn Prices 2024/25 £m | Provisional Budget (pre BI's & Savings) as per PBSG 22/01/25 £m | Budget Issues Ongoing £m | Budget Issues One-Off £m | Change Plan Savings £m | Review of Charges £m | Further Adjustments £m | Provisional 2025/26 Budget £m |
|-----------------------------------------------|---------------------------------------------------------|-----------------------------------------------------------------------------------|-----------------------------------|-----------------------------------|---------------------------------|----------------------------|------------------------------|----------------------------------------|
| Corporate Initiatives | 0.022 | 0.018 | | | | | | 0.018 |
| 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 | 0.053 | 0.053 | | | | | | 0.053 |
| Long Service Award Scheme | 0.002 | 0.002 | | | | | | 0.002 |
| Staff & Elected Member Training | 0.277 | 0.227 | | | | | | 0.227 |
| Publications, Subscriptions & Memberships | 0.197 | 0.202 | | | | | | 0.202 |
| Audit Fee | 0.311 | 0.317 | | | | | | 0.317 |
| COSLA Membership | 0.073 | 0.073 | | | | | | 0.073 |
| Provision for Additional Burdens | 0.300 | 0.300 | | | | | | 0.300 |
| Scottish Welfare Fund | 0.613 | 0.613 | | | | | | 0.613 |
| Discretionary Housing Payments | 0.725 | 0.725 | | | | | | 0.725 |
| Cash Payment Transaction Costs | 0.018 | 0.018 | | | | | | 0.018 |
| Electoral Registration | 0.241 | 0.244 | | | | | | 0.244 |
| Children's Panel | 0.009 | 0.009 | | | | | | 0.009 |
| Upkeep of Clocks & War Memorials, etc. | 0.048 | 0.006 | | | | | | 0.006 |
| Centralised Property Maintenance | 2.208 | 2.250 | | | | | | 2.250 |
| 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 | 0.000 | | | | | | 0.000 |
| Tay Cities Deal - Project Management Office | 0.051 | 0.051 | | | | | | 0.051 |
| Scottish Wide Area Network | 0.575 | 0.575 | | | | | | 0.575 |
| Interest on Revenue Balances | (2.600) | (1.400) | | | | | | (1.400) |
| Corporate & Democratic Core | 0.058 | 0.043 | | | | | | 0.043 |
| Service Concessions Accounting Policy Savings | (2.810) | (2.810) | | | (0.179) | | | (2.989) |
| Non-Domestic Rates Empty Property Relief | 1.031 | 1.031 | | | | | | 1.031 |
| NDR Discretionary Reliefs | 0.165 | 0.165 | | | | | | 0.165 |
| Statutory Additions | (0.073) | (0.073) | | | | | | (0.073) |
| Council Tax Reduction Scheme | 6.100 | 6.500 | | | | | | 6.500 |
| Purchase of Annual Leave (Employees) | (0.100) | (0.100) | | | | | | (0.100) |
| Apprenticeship Levy | 0.622 | 0.727 | | | | | | 0.727 |
| Employee Corporate Slippage | (3.030) | (3.150) | | | | | | (3.150) |
| Centralised Pension Contributions | 0.913 | 0.913 | | | | | | 0.913 |
| CSS Recharges to Non Gen Fund (HRA) | (0.724) | (0.724) | | | | | | (0.724) |
| CSS Recharges to Non Gen Fund (Others) | (0.131) | (0.131) | | | | | | (0.131) |
| Net Expenditure - Other Services | 5.597 | 7.019 | 0.000 | 0.000 | (0.179) | 0.000 | 0.000 | 6.840 |

* - funding of £108k transferred to the Welfare Rights Budget in the Finance Directorate for 2025/26

**REVENUE BUDGET 2025/26
OTHERS**

**CORPORATE ITEMS
SUMMARY**

Sept '24 Prices

| | Final Budget @ Outturn Prices 2024/25 £m | Provisional 2025/26 Budget (pre BI's & Savings) as per PBSG 22/01/25 £m | Budget Issues Ongoing £m | Budget Issues One-Off £m | Change Plan Savings £m | Review of Charges £m | Further Adjustments £m | Provisional 2025/26 Budget £m |
|-----------------------------------------------------|---------------------------------------------------------|----------------------------------------------------------------------------------------------|-----------------------------------|-----------------------------------|---------------------------------|----------------------------|------------------------------|----------------------------------------|
| Capital Financing Costs | 10.500 | 10.500 | | | | | | 10.500 |
| Pay Award Provision 24/25 | 5.871 | 0.000 | | | | | | 0.000 |
| Pay Award Provision 25/26 | 0.000 | 5.600 | | | | | | 5.600 |
| Provision for Employers NI Increase | 0.000 | 0.000 | | | | | 5.000 | 5.000 |
| Provision for Employer NI Increase - AHSCP Share of | | | | | | | | |
| Grant Funding | 0.000 | 0.000 | | | | | 0.357 | 0.357 |
| Contingency for Budget Risks | 0.000 | 0.000 | | | | | 1.448 | 1.448 |
| Pension - Employers Contribution Rate Decrease | (0.293) | 0.000 | | | | | | 0.000 |
| New Employee Slippage | (0.300) | 0.000 | | | | | | 0.000 |
| Provision for non pay inflation & other risks | 2.893 | 0.000 | | | | | | 0.000 |
| Change Programme Savings | (1.048) | (0.553) | | | (1.475) | | (0.062) | (2.090) |
| Tay Cities Deal One-off Funding 24/25 | 0.100 | 0.000 | | | | | | 0.000 |
| NET EXPENDITURE | 17.723 | 15.547 | 0.000 | 0.000 | (1.475) | 0.000 | 6.743 | 20.815 |

REVENUE BUDGET 2025/26
PARTNERS

VALUATION JOINT BOARD & JOINT ARRANGEMENT
SUMMARY

Sept '24 Prices

| | Final Budget @ Outturn Prices 2024/25 £m | Provisional 2025/26 Budget (pre BI's & Savings) as per PBSG 22/01/25 £m | Budget Issues Ongoing £m | Budget Issues One-Off £m | Change Plan Savings £m | Review of Charges £m | Further Adjustments £m | Provisional 2025/26 Budget £m |
|----------------------------------------------|---------------------------------------------------------|----------------------------------------------------------------------------------------------|-----------------------------------|-----------------------------------|---------------------------------|----------------------------|------------------------------|----------------------------------------|
| <u>Valuation Joint Board</u> | | | | | | | | |
| Net Expenditure | 0.862 | 0.864 | | | | | 0.067 | 0.931 |
| <u>Tayside Contracts (Joint Arrangement)</u> | | | | | | | | |
| Net Surplus (Angus Share) | (0.250) | (0.250) | | | | | | (0.250) |

REVENUE BUDGET 2025/26
SERVICE:

ANGUS HEALTH & SOCIAL CARE PARTNERSHIP
SUMMARY

Sept '24 Prices

| | Final Budget @ Outturn Prices 2024/25 £m | Provisional 2025/26 Budget (pre BI's & Savings) as per PBSC 22/01/25 £m | Budget Issues Ongoing £m | Budget Issues One-Off £m | Change Plan Savings £m | Review of Charges £m | Further Adjustments £m | Provisional 2025/26 Budget £m |
|------------------------|---------------------------------------------------------|----------------------------------------------------------------------------------------------|-----------------------------------|-----------------------------------|---------------------------------|----------------------------|------------------------------|----------------------------------------|
| AHSCP (Adult Services) | 75.322 | 78.640 | | | | | | 78.640 |
| TOTAL AHSCP | 75.322 | 78.640 | 0.000 | 0.000 | 0.000 | 0.000 | 0.000 | 78.640 |