

NET EXPENDITURE SUMMARY STATEMENT

	Provisional Budget 2025/26 £ m	Remove One Off Budget Issues 2025/26 £ m	Budget Growth 2026/27 £ m	Savings 2026/27 £ m	Provisional Budget 2026/27 £ m	Budget Growth 2027/28 £ m	Savings 2027/28 £ m	Provisional Budget 2027/28 £ m
SERVICE								
Education & Lifelong Learning	160.066	0.000	0.551	(0.900)	159.717	0.551	(0.500)	159.768
Infrastructure & Environment	38.432	(0.279)	0.806	(0.672)	38.287	0.806	(0.267)	38.826
Children, Families & Justice	29.356	(0.354)	0.374	0.000	29.376	0.374	0.000	29.750
HR, OD, Digital Enablement, IT & Business Support	10.185	0.000	0.000	(0.200)	9.985	0.000	0.000	9.985
Legal, Governance & Change	9.657	(0.140)	0.000	(0.510)	9.007	0.000	(0.010)	8.997
Vibrant Communities & Sustainable Growth	5.617	(0.030)	0.100	(0.210)	5.477	0.100	(0.010)	5.567
Finance	4.054	0.000	0.000	(0.020)	4.034	0.000	0.000	4.034
Chief Executive	1.798	0.000	0.000	0.000	1.798	0.000	0.000	1.798
Other Services	6.840	0.000	0.506	(1.000)	6.346	0.235	0.000	6.581
SERVICES SUB-TOTAL	266.005	(0.803)	2.337	(3.512)	264.027	2.066	(0.787)	265.306
Corporate Items								
Capital Financing Costs	10.500	0.000	0.000	0.000	10.500	0.000	0.000	10.500
Provision for Pay award (2024/25, 2025/26 & 2026/27)	5.600	0.000	4.847	0.000	10.447	4.428	0.000	14.875
Provision for Employers NI Increase	5.000	0.000	0.100	0.000	5.100	0.102	0.000	5.202
Provision for Employer NI Increase - AHSCP Share	0.357	0.000	0.000	0.000	0.357	0.000	0.000	0.357
Contingency for Budget Risks	1.448	0.000	2.000	0.000	3.448	2.000	0.000	5.448
Corporate Change Programme Savings to be allocated	0.911	0.000	0.000	0.000	0.911	0.000	0.000	0.911
Corporate Change Programme Savings	(3.001)	0.000	0.000	0.000	(3.001)	0.000	0.000	(3.001)
CORPORATE ITEMS SUB-TOTAL	20.815	0.000	6.947	0.000	27.762	6.530	0.000	34.292
ASSUMPTION - PREVIOUS YEAR BALANCED BUDGET	0.000	0.000	0.000	0.000	(8.064)	0.000	0.000	(12.755)
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	3.944	0.000	0.000	0.000	3.944	0.000	0.000	3.944
OTHER SUB-TOTAL	3.210	0.000	0.000	0.000	3.210	0.000	0.000	3.210
Tayside Valuation Joint Board	0.931	0.000	0.000	0.000	0.931	0.000	0.000	0.931
Tayside Contracts (Net Surplus - Angus Share)	(0.250)	0.000	0.000	0.000	(0.250)	0.000	0.000	(0.250)
	0.681	0.000	0.000	0.000	0.681	0.000	0.000	0.681
Angus Health & Social Care Partnership	78.640	0.000	0.000	0.000	78.640	0.000	0.000	78.640
NET EXPENDITURE	369.351	(0.803)	9.284	(3.512)	366.256	8.596	(0.787)	369.374
General Revenue Grant	(263.742)	0.000	0.274	0.000	(263.468)	1.097	0.000	(262.371)
Non Domestic Rates Income	(29.304)	0.000	0.000	0.000	(29.304)	0.000	0.000	(29.304)
Specific Grants	(3.944)	0.000	0.000	0.000	(3.944)	0.000	0.000	(3.944)
TOTAL GOVERNMENT GRANT	(296.990)				(296.716)			(295.619)
NET EXPENDITURE TO BE MET FROM COUNCIL TAX	72.361				69.540			73.755
COUNCIL TAX (2024/25 BAND D CHARGE)	(63.494)				(63.946)			(64.046)
PROJECTED FUNDING GAP AFTER CHANGE PROGRAMME SAVINGS	8.867				5.594			9.709
PATH TO A BALANCED BUDGET								
INDICATIVE INCREASE IN COUNCIL TAX BASE INCOME	(0.452)				(0.100)			(0.100)
INDICATIVE INCREASE IN COUNCIL TAX INCOME (7.5% 25/26, 26/27 & 27/28)) Net of Council Tax Reduction Impact	(4.762)				(4.638)			(4.986)
GENERAL FUND RESERVE DRAWDOWN STRATEGY (on going)	(2.850)				(2.000)			(1.500)
USE OF GENERAL FUND RESERVE - ONE OFF BUDGET ISSUES	(0.803)				(0.500)			(0.500)
OTHER USE OF RESERVES (IF AVAILABLE)	0.000				0.000			0.000
ADJUSTMENT FOR PREVIOUS YEARS ONE-OFF SOLUTIONS	0.000				2.850			2.000
PROJECTED REMAINING FUNDING GAP/(SURPLUS)	(0.000)				1.206			4.623
CUMULATIVE REMAINING FUNDING GAP/(SURPLUS)					1.206			5.829