



2025/26

FINAL REVENUE BUDGET VOLUME

(Incorporating Capital Budget 2025/26)

Issued by Finance

ANGUS COUNCIL
FINAL REVENUE BUDGET VOLUME 2025/26
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ANGUS COUNCIL FINAL REVENUE & CAPITAL BUDGETS 2025/26

FOREWORD BY THE DIRECTOR OF FINANCE

INTRODUCTION

The Council's total revenue expenditure, excluding that expenditure relating to Council Housing, is charged to the General Fund. The net expenditure on the General Fund after allowing for recharge income, government grants and revenue balances has to be met by the Council Tax payer. The net revenue expenditure on Council Housing is, in contrast, recovered by way of rents from Council House tenants. Separate explanations on these two areas of revenue expenditure are provided within this document. An introduction and background in relation to the capital expenditure budget for the General Fund Capital Programme and Housing are also included.

The Council approved the Revenue & Capital Budgets for 2025/26 at a Special Council meeting on 27 February 2025 (reports [58/25](#), [67/25](#) and the Administration [motion](#) refer).

This document has been produced using the Council's structure as it was when the budget was set in February 2025.

General Fund Revenue Budget 2025/26

The original budget package for 2025/26 was presented at the Council Tax Setting meeting on 27 February 2025, where a balance of £70.945 million was required to be funded from Council Tax charges to achieve a balanced budget for 2025/26.

The following are some of the main features of the 2025/26 General Fund Revenue Budget.

Spending Constraints

Although the Council's revenue budget expenditure is no longer constrained by an externally imposed spending limit, spending levels are still restricted to the total of:

- General Resource Grant provided by the Scottish Government;
- Council Tax income;
- Ad-hoc funding from the General Fund reserve.

Total Estimated Net Expenditure

The revised total estimated net expenditure on services for 2025/26 of £372.649 million includes the Angus Council proportion of the costs of the Tayside Valuation Joint Board as well as the Angus share of the surplus expected to be available from the Tayside Contracts Joint Arrangement.

Capital Financing Costs

This is the cost of financing assets owned by the Council and includes Loan Repayments, Interest Charges, Leasing Charges and Debt Management Expenses. In 2025/26 a total provision of £11.5 million has been made to meet these costs based on an estimated Consolidated Loans Fund interest rate (incorporating Debt Management Expenses) of 3.54%. This total includes £0.068 million of capital financing costs relating to Housing Advances.

Inflation Provision 2025/26

A corporate provision of £5.9 million has been provided to allow for the estimated costs of the 2025/26 Pay Awards for Teachers, Chief Officers and Local Government Employees. The 2025/26 pay award for all pay groups is, as of late May 2025, still the subject of

ongoing negotiations at a national level. The budget provision for the pay award is being held corporately until the pay award negotiations are concluded.

The corporate provision of £5.357 million provided for the Employer National Insurance increase has now been allocated to Directorates and Angus Health & Social Care Partnership, with £0.5 million for Tayside Contracts and £0.3 million being retained as a provision given the potential for unexpected risks to emerge.

A corporate provision of £1.873 million has also been provided as a contingency for budget risks, given the significant risk and uncertainty in areas with very large financial values involved.

As in previous years, it was not possible to make any further allowance for other general inflation, although a limited provision has been made in some Directorate budgets in recognition of certain budget issues affecting these services that were raised during the budget process.

Total General Resource Grant

Total General Resource Grant represents the total level of local authority resources which are determined by the Government. It includes General Resource Grant, Specific Grants and Non-Domestic Rate Income (NDRI) available for distribution to Scottish Local Authorities and for 2025/26 this was confirmed as £14,097.859 million per Finance Circular 1/2025.

Angus Council's allocation of this is £293.082 million and the estimated share of funding not yet distributed is £4.862 million, which includes Criminal Justice Social Work specific grant, Employers National Insurance Increase funding and Children's Social Care Pay.

This gives a total of £297.944 million General Resource Grant for 2025/26 as set out in Table 1 below:-

Table 1 – Angus Council's General Resource Grant

| Finance Circular 1/2025 | £m |
|---|----------------|
| General Resource Grant | 262.421 |
| Non-Domestic Rate Income (NDRI) | 28.346 |
| Specific Grants paid within settlement | 2.315 |
| | |
| Total General Resource Funding per Circular 1/2025 | 293.082 |
| | |
| Estimated Grant not yet distributed per Circular 1/2025 | 4.862 |
| TOTAL | 297.944 |

Non-Domestic Rate Income (NDRI) & Specific Grants

The NDRI collected by local authorities across Scotland is pooled. These sums are redistributed to authorities in proportion to each local authority's most recent prior year mid-year non domestic rates income return net of any prior year adjustments available at the time of calculation. The amount of NDRI distributed to each authority is fixed for each financial year and any surplus or shortfall in the overall "pool" is reflected in future years' rate poundage or Total Revenue Grant Support settlements. Angus Council's allocation has been set at £28,346 million for 2025/26.

The 2025/26 Non-Domestic Basic Property Rate (poundage) has been set at 49.8 pence, the same rate as the previous year. The intermediate property rate (levied on properties with a rateable value from £51,000 to £100,000) and Higher Property Rate (levied on properties with a rateable value over £100,000) will increase by inflation to 55.4 pence and 56.8 pence respectively. A new 40% non-domestic rates relief will be available in 2025/26 for hospitality premises (including Grassroots Music Venues with a capacity of up to 1,500)

liable for the Basic Property Rate, those with a rateable value up to and including £51,000. This relief is capped at £110,000 per ratepayer.

Specific/Ring Fenced Grants are received by Local Authorities in respect of specific services mainly for Educational Attainment initiatives. Most of these grants are paid as a percentage of net expenditure. Angus Council's entitlement to Specific Grants in 2025/26 was estimated by the Scottish Government to be £3.944 million, which includes £1.629 million for the Criminal Justice Social Work grant which has yet to be distributed.

Council Tax Charge

The Angus Council Band D Council tax charge for 2025/26 was approved at a meeting of the full Council on 27 February 2025. The net expenditure to be met from the Council Tax for 2025/26 is £70.945 million. Based on ongoing collection patterns in the Angus area a non-collection allowance of 1.75% was assumed in setting the 2025/26 Council Tax. This means that the effective number of Band D equivalent dwellings (tax base) is 48,542. When this is divided into the amount to be met from Council Tax it equates to a Band D Council Tax of £1,461.52, an 11% increase on the 2024/25 Band D charge. Despite this increase Angus Council's Band D Council Tax remains one of the lowest in Scotland.

Revenue Account and Special Fund Balances

Based on the latest projected outturn of year end net expenditure for all Council services at the time the budget was set, the Council's General Fund was expected to show an **uncommitted** revenue balance of £0.135 million after allowing for the future use of reserves strategy, reports [62/25](#), [67/25](#) and the Administration [motion](#) refer.

The current General Fund reserve position includes an earmarked contingency sum of £5.500 million which is around 1.5% of the net revenue budget and an Exceptional Cost Pressure Reserve of £2.750 million. There are many risks and uncertainties facing the Council in 2025/26 and the situation remains unpredictable. Retaining these contingency levels and the contingency for budget risks of £1.873 million mentioned above provides further protection from such risks for the services of the Council.

The budget package includes a drawdown from the General Fund uncommitted balance of £3.760 million of which £2.802 million is a one-off corporate measure to balance the budget and the remainder was to address what we hope are short term pressures.

As indicated in the Statement on Earmarked Reserves presented at the Council Tax setting meeting, the estimated uncommitted balance on the Council's various Renewal and Repair Funds carrying forward into the 2025/26 financial year was anticipated to be in the region of £1.401 million (Property - £0.597 million, Roads & Transport - £0.500 million, Information Technology - £0.088 million and Recreation £0.216 million, these figures include the £1 million investment agreed as part of the 2025/26 budget package.

The Statement also indicated that the estimated uncommitted balance available on the Local Capital Fund at 31 March 2025 was expected to be zero and the Insurance Fund was expected to be £1.684 million.

COUNCIL HOUSING BUDGET 2025/26

Housing Revenue Account Budget 2025/26

The Council is required by statute to record separately in the Housing Revenue Account income and expenditure relating to the provision, improvement and management of Council Housing. A summary of the Housing Revenue Account estimates is included in this document.

The number of houses owned and let by the Council, as estimated for the 2025/26 rent setting exercise is 7,777.

Expenditure and income estimates for the financial year 2025/26 were presented to the Special Housing Committee on 11 February 2025. These estimates showed an anticipated opening balance at 1 April 2025 of £3.902 million on the Housing Revenue Account.

Following tenant consultation, it was proposed that an average rent increase of 5.2% be applied to Council house rents from 1 April 2025.

It is important that a balance is struck between maintaining rents at an affordable level, whilst also being able to meet running costs, invest in new stock and invest in existing stock improvements.

In previous years, Consumer Price Index (CPI) inflation rates for July or August were used to guide rent increases. This year, however, September's CPI rate was adopted, reflecting standard practice in using September's CPI as a benchmark for uprating pensions, benefits, and other allowances. In September 2024, the CPI inflation rate was 1.7%, marking the lowest rate since April 2021. While a CPI-level increase might limit financial burdens on tenants, it poses significant risks to the Housing Revenue Account's ability to fund necessary investments and improvements. After consultation with the HRA Tenants' Review Group, it was agreed that a CPI + 3.5% increase should be considered the minimum threshold to sustain critical housing service improvements. Three rent increase options were developed for wider tenant consultation, allowing broader tenant input into this crucial decision-making process.

The revised rent structure has simplified council rent setting, whilst enabling continued high levels of investment in Angus Council's existing housing stock, alongside a healthy new-build programme, and takes into account the likely effect of welfare reform on the overall HRA expenditure. The 2025/26 Housing Capital programme has been provisionally approved at £18.323 million, financed by borrowing of £10.001 million and CFCR of £6.845 million together with other financing resources.

Council House Rents

The average weekly rent charged in 2025/26 is £84.91 compared with £80.75 in 2024/25 (on a 52 week basis), an increase in the average rent of £4.16 per week (5.2%). Despite this increase, Angus Council is still amongst the lowest average weekly rents in Scotland.

Tayside Contracts

The budget contains provision for estimated operating surpluses of £0.250 million accruing from Tayside Contracts.

Ian Lorimer
Director of Finance
June 2025

NET EXPENDITURE SUMMARY 2025/26

| | Final Base Budget 2024/25 £ million | Provisional Budget Submission 2025/26 £ million | Final Revenue Budget 2025/26 £ million |
|--|--|---|--|
| DIRECTORATE | | | |
| Education & Lifelong Learning | 148.844 | 160.108 | 162.768 |
| Infrastructure & Environment | 39.492 | 38.898 | 38.904 |
| Children, Families & Justice | 28.235 | 29.356 | 29.844 |
| HR, OD, Digital Enablement, IT & Business Support | 9.433 | 10.185 | 10.249 |
| Legal, Governance & Change | 9.006 | 9.657 | 9.892 |
| Vibrant Communities & Sustainable Growth | 5.210 | 5.769 | 5.955 |
| Finance | 3.706 | 4.054 | 4.149 |
| Chief Executive | 1.742 | 1.798 | 1.831 |
| Other Services | 5.597 | 7.074 | 7.866 |
| DIRECTORATE SUB-TOTAL | 251.265 | 266.899 | 271.458 |
| Corporate Items | | | |
| Capital Financing Costs | 10.500 | 11.500 | 11.500 |
| Provision for Pay Award 2023/24 | 0.107 | 0.000 | 0.000 |
| Provision for Pay Award 2024/25 | 5.764 | 0.000 | 0.000 |
| Provision for Pay Award 2025/26 | 0.000 | 5.600 | 5.900 |
| Provision for Employers NI Increase | 0.000 | 5.000 | 0.300 |
| Provision for Employer NI Increase - AHSCP Share | 0.000 | 0.357 | 0.000 |
| Provision for Tayside Contracts Employers NI Increase | | 0.000 | 0.500 |
| Contingency for Budget Risks | 0.000 | 1.448 | 1.738 |
| Pension - Employers Contribution Rate Decrease | (0.293) | 0.000 | 0.000 |
| Pension - Teachers increase | 0.000 | 0.000 | 0.000 |
| Non Employee Cost Slippage | (0.300) | 0.000 | 0.000 |
| Provision for non pay inflation & other risks | 2.893 | 0.000 | 0.000 |
| Corporate Change Programme Savings | (1.048) | (2.551) | (1.258) |
| Change Programme Savings - Unachievable in year | 0.000 | 0.911 | 0.000 |
| Tay Cities Deal Fund | 0.100 | 0.000 | 0.000 |
| CORPORATE ITEMS SUB-TOTAL | 17.723 | 22.265 | 18.680 |
| Others | | | |
| Surplus Local Tax Income | (0.234) | (0.234) | (0.234) |
| Income from Long Term Empty Properties | (0.500) | (0.500) | (0.500) |
| Income from 2nd Homes Policy | | 0.000 | (0.382) |
| Specific Grants Netted off With Services | 3.944 | 3.944 | 3.944 |
| OTHER SUB-TOTAL | 3.210 | 3.210 | 2.828 |
| Tayside Valuation Joint Board | 0.862 | 0.931 | 0.931 |
| Tayside Contracts (Net Surplus - Angus Share) | (0.250) | (0.250) | (0.250) |
| | 0.612 | 0.681 | 0.681 |
| Angus Health & Social Care Partnership | 75.322 | 78.640 | 79.002 |
| NET EXPENDITURE (Before Contributions to/(from) Funds & Balances) | 348.132 | 371.695 | 372.649 |
| Contribution to/(from) General Fund Balances | (6.135) | (3.760) | (3.760) |
| Contributions to / (from) Special Funds & Other Reserves | 0.000 | 0.000 | 0.000 |
| NET EXPENDITURE | 341.997 | 367.935 | 368.889 |
| General Revenue Grant | (242.414) | (260.766) | (262.684) |
| GRG Funding for NI Increase | 0.000 | (2.619) | (2.613) |
| GRG Funding for NI Increase - AHSCP Share | 0.000 | (0.357) | (0.357) |
| Council Tax Freeze Income | (2.841) | 0.000 | 0.000 |
| Non Domestic Rates Income | (29.304) | (29.304) | (28.346) |
| Specific Grants | (3.944) | (3.944) | (3.944) |
| Council Tax Income | (63.494) | (70.945) | (70.945) |
| TOTAL FUNDING | (341.997) | (367.935) | (368.889) |

BUDGETED PERSONNEL - ALL DIRECTORATES

| | 2024/25 Full -time Equivalent | 2025/26 Full -time Equivalent |
|---|-------------------------------------|-------------------------------------|
| <u>Directorate</u> | | |
| Education & Lifelong Learning | 2,036.1 | 2,039.9 |
| Infrastructure & Environment | 522.0 | 525.1 |
| Children, Families & Justice | 279.2 | 275.1 |
| Human Resources, Organisational Development, Digital Enablement, Information Technology & Business Support | 227.5 | 240.0 |
| Legal Governance & Change | 90.7 | 90.2 |
| Vibrant Communities & Sustainable Growth | 134.0 | 138.0 |
| Finance | 111.3 | 111.2 |
| Chief Executive's | 26.4 | 26.2 |
| Housing Revenue Account | 93.0 | 98.0 |
| AHSCP (Adult Services) | 628.7 | 624.8 |
| TOTAL | 4,148.9 | 4,168.5 |

CALCULATION OF THE COUNCIL TAX

| 2024/25 £m | | 2025/26 £m |
|-------------------|--|---------------|
| 348.132 | Net expenditure @ Outturn Prices | 372.649 |
| | Less: | |
| (6.135) | Contribution from General Fund Balances | (3.760) |
| 341.997 | | 368.889 |
| | Less: | |
| 238.871 | Revenue Support Grant | 262.421 |
| 2.841 | Council Tax Freeze Income | 0.000 |
| 29.304 | Non-Domestic Rate Income | 28.346 |
| 3.944 | Specific Grants | 2.315 |
| 274.960 | | 293.082 |
| 3.543 | Specific Funding paid outwith Finance Settlement | 4.862 |
| 3.543 | | 4.862 |
| 63.494 | Amount to be met from Council Tax | 70.945 |
| Divide By: | | |
| 49,082 | Council Tax Base - Band D Equivalent Number of Dwellings | 49,407 |
| 859 | Less: Provision for non-collection (1.75%) | 865 |
| 48,223 | Effective Tax Base | 48,542 |
| £1,316.68 | COUNCIL TAX (Band D) | £1,461.52 |

COUNCIL TAX & SCOTTISH WATER CHARGES BY VALUATION BAND

| | | | | SCOTTISH WATER CHARGES | | | | |
|-------------------------|--------------------|------------------------|--|------------------------|----------------------|---|---------------------------------|---------------------------------|
| Property Valuation Band | Fraction of Band D | Upper Limit of Value £ | Angus Council 2025/26 Council Tax Charge £ | Water Charge £ | Waste-water Charge £ | Total Charge Levied by Scottish Water £ | Total Combined Charge 2025/26 £ | Total Combined Charge 2024/25 £ |
| A | 240/360 | 27,000 | 974.35 | 185.28 | 214.98 | 400.26 | 1,374.61 | 1,242.05 |
| B | 280/360 | 35,000 | 1,136.74 | 216.16 | 250.81 | 466.97 | 1,603.71 | 1,449.05 |
| C | 320/360 | 45,000 | 1,299.13 | 247.04 | 286.64 | 533.68 | 1,832.81 | 1,656.06 |
| D | 360/360 | 58,000 | 1,461.52 | 277.92 | 322.47 | 600.39 | 2,061.91 | 1,863.07 |
| E | 473/360 | 80,000 | 1,920.27 | 339.68 | 394.13 | 733.81 | 2,654.08 | 2,397.78 |
| F | 585/360 | 106,000 | 2,374.97 | 401.44 | 465.79 | 867.23 | 3,242.20 | 2,928.84 |
| G | 705/360 | 212,000 | 2,862.14 | 463.20 | 537.45 | 1,000.65 | 3,862.79 | 3,489.15 |
| H | 882/360 Over | 212,000 | 3,580.72 | 555.84 | 644.94 | 1,200.78 | 4,781.50 | 4,318.65 |

Note:- Properties are placed in one of eight valuation bands from A to H in accordance with their values as at 1 April 1991.

The upper limit of each band is shown above. Charges for each dwelling are levied in proportion to Band D using the fractions shown.

REVENUE BUDGET 2025/26
DIRECTORATE:

EDUCATION & LIFELONG LEARNING
SUMMARY

| | <u>Final Budget</u> <u>Volume</u> <u>2024/25</u> <u>£m</u> | <u>Provisional</u> <u>Base Budget</u> <u>Submission</u> <u>2025/26</u> <u>£m</u> | <u>Final</u> <u>Base Budget</u> <u>2025/26</u> <u>£m</u> |
|--|---|--|---|
| Early Years | 20.679 | 22.179 | 22.590 |
| Primary | 43.360 | 46.281 | 47.171 |
| Secondary | 48.602 | 53.447 | 53.947 |
| Additional Support Needs | 15.857 | 15.576 | 16.039 |
| Support Team | 1.713 | 1.812 | 1.907 |
| Support for Pupils | 17.037 | 19.130 | 19.430 |
| Lifelong Learning | 0.259 | 0.264 | 0.268 |
| Business Unit | 1.337 | 1.419 | 1.416 |
| TOTAL EDUCATION & LIFELONG LEARNING | 148.844 | 160.108 | 162.768 |

REVENUE BUDGET 2025/26**DIRECTORATE:****EDUCATION & LIFELONG LEARNING
SUMMARY**

| | <u>Final Budget</u> <u>Volume</u> <u>2024/25</u> <u>£m</u> | <u>Provisional</u> <u>Base Budget</u> <u>Submission</u> <u>2025/26</u> <u>£m</u> | <u>Final</u> <u>Base Budget</u> <u>2025/26</u> <u>£m</u> |
|----------------------------|---|--|---|
| <u>Expenditure</u> | | | |
| Employee Costs | 110.005 | 115.074 | 117.573 |
| Property Costs | 13.442 | 14.820 | 14.939 |
| Transport Costs | 4.342 | 4.820 | 4.820 |
| Supplies & Services | 11.684 | 13.285 | 12.857 |
| Third Party Payments | 18.461 | 21.000 | 21.410 |
| Total Expenditure | 157.934 | 168.999 | 171.599 |
| <u>Income</u> | | | |
| Specific Government Grants | 2.578 | 2.368 | 2.309 |
| Other Grants | 4.706 | 4.715 | 4.715 |
| Recharge Income (Internal) | 0.000 | 0.000 | 0.000 |
| Fees, Charges etc. | 1.128 | 1.178 | 1.177 |
| Other Income | 0.678 | 0.630 | 0.630 |
| Total Income | 9.090 | 8.891 | 8.831 |
| NET EXPENDITURE | 148.844 | 160.108 | 162.768 |

REVENUE BUDGET 2025/26**SERVICE:****EARLY YEARS
SUMMARY**

| | <u>Final Budget</u> <u>Volume</u> <u>2024/25</u> <u>£m</u> | <u>Provisional</u> <u>Base Budget</u> <u>Submission</u> <u>2025/26</u> <u>£m</u> | <u>Final</u> <u>Base Budget</u> <u>2025/26</u> <u>£m</u> |
|----------------------------|---|--|---|
| <u>Expenditure</u> | | | |
| Employee Costs | 16.268 | 14.806 | 15.208 |
| Property Costs | 0.209 | 1.017 | 1.025 |
| Transport Costs | 0.028 | 0.028 | 0.028 |
| Supplies & Services | 1.323 | 1.012 | 0.992 |
| Third Party Payments | 3.082 | 5.337 | 5.337 |
| Total Expenditure | 20.910 | 22.200 | 22.590 |
| <u>Income</u> | | | |
| Specific Government Grants | 0.231 | 0.021 | 0.000 |
| Other Grants | 0.000 | 0.000 | 0.000 |
| Recharge Income (Internal) | 0.000 | 0.000 | 0.000 |
| Fees, Charges etc. | 0.000 | 0.000 | 0.000 |
| Other Income | 0.000 | 0.000 | 0.000 |
| Total Income | 0.231 | 0.021 | 0.000 |
| NET EXPENDITURE | 20.679 | 22.179 | 22.590 |

REVENUE BUDGET 2025/26
SERVICE:

PRIMARY
SUMMARY

| | <u>Final Budget</u> <u>Volume</u> <u>2024/25</u> <u>£m</u> | <u>Provisional</u> <u>Base Budget</u> <u>Submission</u> <u>2025/26</u> <u>£m</u> | <u>Final</u> <u>Base Budget</u> <u>2025/26</u> <u>£m</u> |
|----------------------------|---|--|---|
| <u>Expenditure</u> | | | |
| Employee Costs | 36.190 | 38.718 | 39.820 |
| Property Costs | 6.316 | 6.292 | 6.386 |
| Transport Costs | 0.010 | 0.010 | 0.010 |
| Supplies & Services | 2.652 | 3.030 | 2.693 |
| Third Party Payments | (0.032) | 0.007 | 0.000 |
| Total Expenditure | 45.136 | 48.057 | 48.909 |
| <u>Income</u> | | | |
| Specific Government Grants | 1.752 | 1.752 | 1.714 |
| Other Grants | 0.000 | 0.000 | 0.000 |
| Recharge Income (Internal) | 0.000 | 0.000 | 0.000 |
| Fees, Charges etc. | 0.000 | 0.000 | 0.000 |
| Other Income | 0.024 | 0.024 | 0.024 |
| Total Income | 1.776 | 1.776 | 1.738 |
| NET EXPENDITURE | 43.360 | 46.281 | 47.171 |

REVENUE BUDGET 2025/26
SERVICE:

SECONDARY
SUMMARY

| | <u>Final Budget</u> <u>Volume</u> <u>2024/25</u> <u>£m</u> | <u>Provisional</u> <u>Base Budget</u> <u>Submission</u> <u>2025/26</u> <u>£m</u> | <u>Final</u> <u>Base Budget</u> <u>2025/26</u> <u>£m</u> |
|----------------------------|---|--|---|
| <u>Expenditure</u> | | | |
| Employee Costs | 40.036 | 44.436 | 44.848 |
| Property Costs | 6.680 | 7.112 | 7.120 |
| Transport Costs | 0.038 | 0.041 | 0.041 |
| Supplies & Services | 1.631 | 1.674 | 1.674 |
| Third Party Payments | 0.905 | 0.877 | 0.957 |
| Total Expenditure | 49.290 | 54.140 | 54.640 |
| <u>Income</u> | | | |
| Specific Government Grants | 0.595 | 0.595 | 0.595 |
| Other Grants | 0.000 | 0.000 | 0.000 |
| Recharge Income (Internal) | 0.000 | 0.000 | 0.000 |
| Fees, Charges etc. | 0.050 | 0.055 | 0.055 |
| Other Income | 0.043 | 0.043 | 0.043 |
| Total Income | 0.688 | 0.693 | 0.693 |
| NET EXPENDITURE | 48.602 | 53.447 | 53.947 |

REVENUE BUDGET 2025/26**SERVICE:****ADDITIONAL SUPPORT NEEDS
SUMMARY**

| | <u>Final Budget</u> <u>Volume</u> <u>2024/25</u> <u>£m</u> | <u>Provisional</u> <u>Base Budget</u> <u>Submission</u> <u>2025/26</u> <u>£m</u> | <u>Final</u> <u>Base Budget</u> <u>2025/26</u> <u>£m</u> |
|----------------------------|---|--|---|
| <u>Expenditure</u> | | | |
| Employee Costs | 13.859 | 13.527 | 13.997 |
| Property Costs | 0.047 | 0.049 | 0.049 |
| Transport Costs | 0.036 | 0.036 | 0.036 |
| Supplies & Services | 0.104 | 0.102 | 0.102 |
| Third Party Payments | 1.882 | 1.861 | 1.854 |
| Total Expenditure | 15.928 | 15.575 | 16.038 |
| <u>Income</u> | | | |
| Specific Government Grants | 0.000 | 0.000 | 0.000 |
| Other Grants | 0.000 | 0.000 | 0.000 |
| Recharge Income (Internal) | 0.000 | 0.000 | 0.000 |
| Fees, Charges etc. | 0.000 | 0.000 | 0.000 |
| Other Income | 0.071 | (0.001) | (0.001) |
| Total Income | 0.071 | (0.001) | (0.001) |
| NET EXPENDITURE | 15.857 | 15.576 | 16.039 |

REVENUE BUDGET 2025/26**SERVICE:****SUPPORT TEAM****SUMMARY**

| | <u>Final Budget</u> <u>Volume</u> <u>2024/25</u> <u>£m</u> | <u>Provisional</u> <u>Base Budget</u> <u>Submission</u> <u>2025/26</u> <u>£m</u> | <u>Final</u> <u>Base Budget</u> <u>2025/26</u> <u>£m</u> |
|----------------------------|---|--|---|
| <u>Expenditure</u> | | | |
| Employee Costs | 2.134 | 2.163 | 2.251 |
| Property Costs | 0.000 | 0.000 | 0.000 |
| Transport Costs | 0.024 | 0.014 | 0.014 |
| Supplies & Services | 0.061 | 0.061 | 0.061 |
| Third Party Payments | 0.000 | 0.089 | 0.096 |
| Total Expenditure | 2.219 | 2.327 | 2.422 |
| <u>Income</u> | | | |
| Specific Government Grants | 0.000 | 0.000 | 0.000 |
| Other Grants | 0.506 | 0.515 | 0.515 |
| Recharge Income (Internal) | 0.000 | 0.000 | 0.000 |
| Fees, Charges etc. | 0.000 | 0.000 | 0.000 |
| Other Income | 0.000 | 0.000 | 0.000 |
| Total Income | 0.506 | 0.515 | 0.515 |
| NET EXPENDITURE | 1.713 | 1.812 | 1.907 |

REVENUE BUDGET 2025/26**SERVICE:****SUPPORT FOR PUPILS****SUMMARY**

| | <u>Final Budget</u> <u>Volume</u> <u>2024/25</u> <u>£m</u> | <u>Provisional</u> <u>Base Budget</u> <u>Submission</u> <u>2025/26</u> <u>£m</u> | <u>Final</u> <u>Base Budget</u> <u>2025/26</u> <u>£m</u> |
|----------------------------|---|--|---|
| <u>Expenditure</u> | | | |
| Employee Costs | 0.147 | 0.149 | 0.153 |
| Property Costs | 0.168 | 0.174 | 0.183 |
| Transport Costs | 4.199 | 4.684 | 4.684 |
| Supplies & Services | 5.744 | 7.208 | 7.157 |
| Third Party Payments | 12.597 | 12.802 | 13.139 |
| Total Expenditure | 22.855 | 25.017 | 25.316 |
| <u>Income</u> | | | |
| Specific Government Grants | 0.000 | 0.000 | 0.000 |
| Other Grants | 4.200 | 4.200 | 4.200 |
| Recharge Income (Internal) | 0.000 | 0.000 | 0.000 |
| Fees, Charges etc. | 1.078 | 1.123 | 1.122 |
| Other Income | 0.540 | 0.564 | 0.564 |
| Total Income | 5.818 | 5.887 | 5.886 |
| NET EXPENDITURE | 17.037 | 19.130 | 19.430 |

REVENUE BUDGET 2025/26**SERVICE:****LIFELONG LEARNING
SUMMARY**

| | <u>Final Budget</u> <u>Volume</u> <u>2024/25</u> <u>£m</u> | <u>Provisional</u> <u>Base Budget</u> <u>Submission</u> <u>2025/26</u> <u>£m</u> | <u>Final</u> <u>Base Budget</u> <u>2025/26</u> <u>£m</u> |
|----------------------------|---|--|---|
| <u>Expenditure</u> | | | |
| Employee Costs | 0.196 | 0.201 | 0.205 |
| Property Costs | 0.000 | 0.000 | 0.000 |
| Transport Costs | 0.002 | 0.002 | 0.002 |
| Supplies & Services | 0.034 | 0.034 | 0.034 |
| Third Party Payments | 0.027 | 0.027 | 0.027 |
| Total Expenditure | 0.259 | 0.264 | 0.268 |
| <u>Income</u> | | | |
| Specific Government Grants | 0.000 | 0.000 | 0.000 |
| Other Grants | 0.000 | 0.000 | 0.000 |
| Recharge Income (Internal) | 0.000 | 0.000 | 0.000 |
| Fees, Charges etc. | 0.000 | 0.000 | 0.000 |
| Other Income | 0.000 | 0.000 | 0.000 |
| Total Income | 0.000 | 0.000 | 0.000 |
| NET EXPENDITURE | 0.259 | 0.264 | 0.268 |

REVENUE BUDGET 2025/26**SERVICE:****BUSINESS UNIT
SUMMARY**

| | <u>Final Budget</u> <u>Volume</u> <u>2024/25</u> <u>£m</u> | <u>Provisional</u> <u>Base Budget</u> <u>Submission</u> <u>2025/26</u> <u>£m</u> | <u>Final</u> <u>Base Budget</u> <u>2025/26</u> <u>£m</u> |
|----------------------------|---|--|---|
| <u>Expenditure</u> | | | |
| Employee Costs | 1.175 | 1.074 | 1.091 |
| Property Costs | 0.022 | 0.176 | 0.176 |
| Transport Costs | 0.005 | 0.005 | 0.005 |
| Supplies & Services | 0.135 | 0.164 | 0.144 |
| Third Party Payments | 0.000 | 0.000 | 0.000 |
| Total Expenditure | 1.337 | 1.419 | 1.416 |
| <u>Income</u> | | | |
| Specific Government Grants | 0.000 | 0.000 | 0.000 |
| Other Grants | 0.000 | 0.000 | 0.000 |
| Recharge Income (Internal) | 0.000 | 0.000 | 0.000 |
| Fees, Charges etc. | 0.000 | 0.000 | 0.000 |
| Other Income | 0.000 | 0.000 | 0.000 |
| Total Income | 0.000 | 0.000 | 0.000 |
| NET EXPENDITURE | 1.337 | 1.419 | 1.416 |

REVENUE BUDGET 2025/26
DIRECTORATE:

INFRASTRUCTURE & ENVIRONMENT
SUMMARY

| | <u>Final Budget</u> <u>Volume</u> <u>2024/25</u> <u>£m</u> | <u>Provisional</u> <u>Base Budget</u> <u>Submission</u> <u>2025/26</u> <u>£m</u> | <u>Final</u> <u>Base Budget</u> <u>2025/26</u> <u>£m</u> |
|------------------------------------|---|--|---|
| Roads & Transportation | 19.866 | 19.884 | 19.941 |
| Assets | 1.164 | 1.786 | 1.273 |
| Capital Projects | 0.265 | 0.274 | 0.283 |
| Environmental Services | 17.190 | 15.741 | 16.131 |
| Facilities Management | 1.007 | 1.213 | 1.276 |
| TOTAL INFRASTRUCTURE & ENVIRONMENT | 39.492 | 38.898 | 38.904 |

REVENUE BUDGET 2025/26**DIRECTORATE:****INFRASTRUCTURE & ENVIRONMENT
SUMMARY**

| | <u>Final Budget</u> <u>Volume</u> <u>2024/25</u> <u>£m</u> | <u>Provisional</u> <u>Base Budget</u> <u>Submission</u> <u>2025/26</u> <u>£m</u> | <u>Final</u> <u>Base Budget</u> <u>2025/26</u> <u>£m</u> |
|-----------------------------|---|--|---|
| <u>Expenditure</u> | | | |
| Employee Costs | 21.222 | 22.010 | 22.560 |
| Property Costs | 2.314 | 2.322 | 2.367 |
| Transport Costs | 4.536 | 3.260 | 3.260 |
| Supplies & Services | 8.713 | 9.386 | 8.980 |
| Third Party Payments | 16.740 | 17.010 | 17.012 |
| Capital Charges & Financing | 1.016 | 1.016 | 1.016 |
| CFCR | 0.500 | 0.000 | 0.000 |
| Total Expenditure | 55.040 | 55.003 | 55.194 |
| <u>Income</u> | | | |
| Specific Government Grants | 0.000 | 0.000 | 0.000 |
| Other Grants | 0.000 | 2.300 | 2.300 |
| Recharge Income (Internal) | 3.440 | 1.776 | 1.784 |
| Fees, Charges etc. | 11.026 | 10.855 | 11.032 |
| Other Income | 1.299 | 1.174 | 1.174 |
| Total Income | 15.765 | 16.105 | 16.290 |
| NET EXPENDITURE | 39.275 | 38.898 | 38.904 |

REVENUE BUDGET 2025/26**SERVICE:****ROADS & TRANSPORTATION
SUMMARY**

| | <u>Final Budget</u> <u>Volume</u> <u>2024/25</u> <u>£m</u> | <u>Provisional</u> <u>Base Budget</u> <u>Submission</u> <u>2025/26</u> <u>£m</u> | <u>Final</u> <u>Base Budget</u> <u>2025/26</u> <u>£m</u> |
|-----------------------------|---|--|---|
| <u>Expenditure</u> | | | |
| Employee Costs | 3.149 | 3.302 | 3.366 |
| Property Costs | 1.079 | 1.079 | 1.075 |
| Transport Costs | 0.134 | 0.134 | 0.134 |
| Supplies & Services | 0.594 | 0.594 | 0.594 |
| Third Party Payments | 16.548 | 16.808 | 16.805 |
| Capital Charges & Financing | 0.000 | 0.000 | 0.000 |
| CFCR | 0.500 | 0.000 | 0.000 |
| Total Expenditure | 22.003 | 21.916 | 21.973 |
| <u>Income</u> | | | |
| Specific Government Grants | 0.000 | 0.000 | 0.000 |
| Other Grants | 0.000 | 0.000 | 0.000 |
| Recharge Income (Internal) | 0.123 | 0.123 | 0.123 |
| Fees, Charges etc. | 0.961 | 0.764 | 0.764 |
| Other Income | 1.053 | 1.145 | 1.145 |
| Total Income | 2.137 | 2.032 | 2.032 |
| NET EXPENDITURE | 19.866 | 19.884 | 19.941 |

REVENUE BUDGET 2025/26**SERVICE:****ENVIRONMENTAL SERVICES
SUMMARY**

| | <u>Final Budget</u> <u>Volume</u> <u>2024/25</u> <u>£m</u> | <u>Provisional</u> <u>Base Budget</u> <u>Submission</u> <u>2025/26</u> <u>£m</u> | <u>Final</u> <u>Base Budget</u> <u>2025/26</u> <u>£m</u> |
|-----------------------------|---|--|---|
| <u>Expenditure</u> | | | |
| Employee Costs | 11.735 | 12.346 | 12.638 |
| Property Costs | 1.235 | 1.273 | 1.259 |
| Transport Costs | 4.333 | 3.025 | 3.025 |
| Supplies & Services | 7.690 | 7.830 | 7.990 |
| Third Party Payments | 0.177 | 0.187 | 0.192 |
| Capital Charges & Financing | 1.016 | 1.016 | 1.016 |
| CFCR | 0.000 | 0.000 | 0.000 |
| Total Expenditure | 26.186 | 25.677 | 26.120 |
| <u>Income</u> | | | |
| Specific Government Grants | 0.000 | 0.000 | 0.000 |
| Other Grants | 0.000 | 2.300 | 2.300 |
| Recharge Income (Internal) | 2.394 | 0.967 | 0.967 |
| Fees, Charges etc. | 6.602 | 6.669 | 6.722 |
| Other Income | 0.000 | 0.000 | 0.000 |
| Total Income | 8.996 | 9.936 | 9.989 |
| NET EXPENDITURE | 17.190 | 15.741 | 16.131 |

REVENUE BUDGET 2025/26**SERVICE:****ASSETS
SUMMARY**

| | <u>Final Budget</u> <u>Volume</u> <u>2024/25</u> <u>£m</u> | <u>Provisional</u> <u>Base Budget</u> <u>Submission</u> <u>2025/26</u> <u>£m</u> | <u>Final</u> <u>Base Budget</u> <u>2025/26</u> <u>£m</u> |
|-----------------------------|---|--|---|
| <u>Expenditure</u> | | | |
| Employee Costs | 4.284 | 4.299 | 4.476 |
| Property Costs | 0.000 | 0.000 | 0.000 |
| Transport Costs | 0.056 | 0.056 | 0.056 |
| Supplies & Services | 0.146 | 0.712 | 0.146 |
| Third Party Payments | 0.000 | 0.000 | 0.000 |
| Capital Charges & Financing | 0.000 | 0.000 | 0.000 |
| CFCR | 0.000 | 0.000 | 0.000 |
| Total Expenditure | 4.487 | 5.068 | 4.679 |
| <u>Income</u> | | | |
| Specific Government Grants | 0.000 | 0.000 | 0.000 |
| Other Grants | 0.000 | 0.000 | 0.000 |
| Recharge Income (Internal) | 0.052 | 0.052 | 0.052 |
| Fees, Charges etc. | 3.242 | 3.201 | 3.325 |
| Other Income | 0.029 | 0.029 | 0.029 |
| Total Income | 3.323 | 3.282 | 3.406 |
| NET EXPENDITURE | 1.164 | 1.786 | 1.273 |

REVENUE BUDGET 2025/26

SERVICE:

CAPITAL PROJECTS SUMMARY

| | <u>Final Budget</u> <u>Volume</u> <u>2024/25</u> <u>£m</u> | <u>Provisional</u> <u>Base Budget</u> <u>Submission</u> <u>2025/26</u> <u>£m</u> | <u>Final</u> <u>Base Budget</u> <u>2025/26</u> <u>£m</u> |
|-----------------------------|---|--|---|
| <u>Expenditure</u> | | | |
| Employee Costs | 0.481 | 0.490 | 0.507 |
| Property Costs | 0.000 | 0.000 | 0.000 |
| Transport Costs | 0.001 | 0.001 | 0.001 |
| Supplies & Services | 0.000 | 0.000 | 0.000 |
| Third Party Payments | 0.000 | 0.000 | 0.000 |
| Capital Charges & Financing | 0.000 | 0.000 | 0.000 |
| CFCR | 0.000 | 0.000 | 0.000 |
| Total Expenditure | 0.482 | 0.491 | 0.508 |
| <u>Income</u> | | | |
| Specific Government Grants | 0.000 | 0.000 | 0.000 |
| Other Grants | 0.000 | 0.000 | 0.000 |
| Recharge Income (Internal) | 0.217 | 0.217 | 0.225 |
| Fees, Charges etc. | 0.000 | 0.000 | 0.000 |
| Other Income | 0.000 | 0.000 | 0.000 |
| Total Income | 0.217 | 0.217 | 0.225 |
| NET EXPENDITURE | 0.265 | 0.274 | 0.283 |

REVENUE BUDGET 2025/26**SERVICE:****FACILITY MANAGEMENT
SUMMARY**

| | <u>Revised Base Budget/ Final Budget Volume 2024/25 £m</u> | <u>Provisional Base Budget Submission 2025/26 £m</u> | <u>Final Base Budget 2025/26 £m</u> |
|-----------------------------|--|--|---|
| <u>Expenditure</u> | | | |
| Employee Costs | 1.573 | 1.573 | 1.573 |
| Property Costs | 0.000 | (0.030) | 0.033 |
| Transport Costs | 0.011 | 0.043 | 0.043 |
| Supplies & Services | 0.283 | 0.250 | 0.250 |
| Third Party Payments | 0.015 | 0.015 | 0.015 |
| Capital Charges & Financing | 0.000 | 0.000 | 0.000 |
| CFCR | 0.000 | 0.000 | 0.000 |
| Total Expenditure | 1.882 | 1.851 | 1.914 |
| <u>Income</u> | | | |
| Specific Government Grants | 0.000 | 0.000 | 0.000 |
| Other Grants | 0.000 | 0.000 | 0.000 |
| Recharge Income (Internal) | 0.654 | 0.417 | 0.417 |
| Fees, Charges etc. | 0.221 | 0.221 | 0.221 |
| Other Income | 0.000 | 0.000 | 0.000 |
| Total Income | 0.875 | 0.638 | 0.638 |
| NET EXPENDITURE | 1.007 | 1.213 | 1.276 |

REVENUE BUDGET 2025/26
DIRECTORATE:

CHILDREN, FAMILIES & JUSTICE
SUMMARY

| | <u>Final Budget</u> <u>Volume</u> <u>2024/25</u> <u>£m</u> | <u>Provisional</u> <u>Base Budget</u> <u>Submission</u> <u>2025/26</u> <u>£m</u> | <u>Final</u> <u>Base Budget</u> <u>2025/26</u> <u>£m</u> |
|---|---|--|---|
| Children & Families | 25.826 | 26.961 | 27.107 |
| Criminal Justice | 0.374 | 0.366 | 0.374 |
| Business Support | 2.035 | 2.029 | 2.363 |
| TOTAL CHILDREN, FAMILIES & JUSTICE | 28.235 | 29.356 | 29.844 |

REVENUE BUDGET 2025/26
DIRECTORATE:

CHILDREN, FAMILIES & JUSTICE
SUMMARY

| | <u>Final Budget</u> <u>Volume</u> <u>2024/25</u> <u>£m</u> | <u>Provisional</u> <u>Base Budget</u> <u>Submission</u> <u>2025/26</u> <u>£m</u> | <u>Final</u> <u>Base Budget</u> <u>2025/26</u> <u>£m</u> |
|-----------------------------|---|--|---|
| <u>Expenditure</u> | | | |
| Employee Costs | 13.988 | 14.971 | 15.235 |
| Property Costs | 0.365 | 0.422 | 0.431 |
| Transport Costs | 0.390 | 0.390 | 0.391 |
| Supplies & Services | 0.312 | 0.381 | 0.379 |
| Third Party Payments | 15.234 | 15.443 | 15.659 |
| Transfer Payments | 0.000 | 0.000 | 0.000 |
| Recharge Costs (Internal) | 0.000 | 0.000 | 0.000 |
| Capital Charges & Financing | 0.000 | 0.000 | 0.000 |
| CFCR | 0.000 | 0.000 | 0.000 |
| Total Expenditure | 30.289 | 31.607 | 32.095 |
| <u>Income</u> | | | |
| Specific Government Grants | 2.043 | 2.240 | 2.240 |
| Other Grants | 0.000 | 0.000 | 0.000 |
| Recharge Income (Internal) | 0.000 | 0.000 | 0.000 |
| Fees, Charges etc. | 0.000 | 0.000 | 0.000 |
| Other Income | 0.011 | 0.011 | 0.011 |
| Total Income | 2.054 | 2.251 | 2.251 |
| NET EXPENDITURE | 28.235 | 29.356 | 29.844 |

REVENUE BUDGET 2025/26**SERVICE:****CHILDREN & FAMILIES****SUMMARY**

| | <u>Final Budget</u> <u>Volume</u> <u>2024/25</u> <u>£m</u> | <u>Provisional</u> <u>Base Budget</u> <u>Submission</u> <u>2025/26</u> <u>£m</u> | <u>Final</u> <u>Base Budget</u> <u>2025/26</u> <u>£m</u> |
|-----------------------------|---|--|---|
| <u>Expenditure</u> | | | |
| Employee Costs | 10.565 | 11.412 | 11.638 |
| Property Costs | 0.276 | 0.313 | 0.321 |
| Transport Costs | 0.307 | 0.312 | 0.313 |
| Supplies & Services | 0.251 | 0.324 | 0.322 |
| Third Party Payments | 14.438 | 14.611 | 14.524 |
| Transfer Payments | 0.000 | 0.000 | 0.000 |
| Recharge Costs (Internal) | 0.000 | 0.000 | 0.000 |
| Capital Charges & Financing | 0.000 | 0.000 | 0.000 |
| CFCR | 0.000 | 0.000 | 0.000 |
| Total Expenditure | 25.837 | 26.972 | 27.118 |
| <u>Income</u> | | | |
| Specific Government Grants | 0.000 | 0.000 | 0.000 |
| Other Grants | 0.000 | 0.000 | 0.000 |
| Recharge Income (Internal) | 0.000 | 0.000 | 0.000 |
| Fees, Charges etc. | 0.000 | 0.000 | 0.000 |
| Other Income | 0.011 | 0.011 | 0.011 |
| Total Income | 0.011 | 0.011 | 0.011 |
| NET EXPENDITURE | 25.826 | 26.961 | 27.107 |

REVENUE BUDGET 2025/26**SERVICE:****CRIMINAL JUSTICE
SUMMARY**

| | <u>Final Budget</u> <u>Volume</u> <u>2024/25</u> <u>£m</u> | <u>Provisional</u> <u>Base Budget</u> <u>Submission</u> <u>2025/26</u> <u>£m</u> | <u>Final</u> <u>Base Budget</u> <u>2025/26</u> <u>£m</u> |
|-----------------------------|---|--|---|
| <u>Expenditure</u> | | | |
| Employee Costs | 2.114 | 2.256 | 2.263 |
| Property Costs | 0.087 | 0.107 | 0.108 |
| Transport Costs | 0.075 | 0.070 | 0.070 |
| Supplies & Services | 0.040 | 0.036 | 0.036 |
| Third Party Payments | 0.101 | 0.137 | 0.137 |
| Transfer Payments | 0.000 | 0.000 | 0.000 |
| Recharge Costs (Internal) | 0.000 | 0.000 | 0.000 |
| Capital Charges & Financing | 0.000 | 0.000 | 0.000 |
| CFCR | 0.000 | 0.000 | 0.000 |
| Total Expenditure | 2.417 | 2.606 | 2.614 |
| <u>Income</u> | | | |
| Specific Government Grants | 2.043 | 2.240 | 2.240 |
| Other Grants | 0.000 | 0.000 | 0.000 |
| Recharge Income (Internal) | 0.000 | 0.000 | 0.000 |
| Fees, Charges etc. | 0.000 | 0.000 | 0.000 |
| Other Income | 0.000 | 0.000 | 0.000 |
| Total Income | 2.043 | 2.240 | 2.240 |
| NET EXPENDITURE | 0.374 | 0.366 | 0.374 |

REVENUE BUDGET 2025/26**SERVICE:****BUSINESS SUPPORT
SUMMARY**

| | <u>Final Budget</u> <u>Volume</u> <u>2024/25</u> <u>£m</u> | <u>Provisional</u> <u>Base Budget</u> <u>Submission</u> <u>2025/26</u> <u>£m</u> | <u>Final</u> <u>Base Budget</u> <u>2025/26</u> <u>£m</u> |
|-----------------------------|---|--|---|
| <u>Expenditure</u> | | | |
| Employee Costs | 1.309 | 1.303 | 1.334 |
| Property Costs | 0.002 | 0.002 | 0.002 |
| Transport Costs | 0.008 | 0.008 | 0.008 |
| Supplies & Services | 0.021 | 0.021 | 0.021 |
| Third Party Payments | 0.695 | 0.695 | 0.998 |
| Transfer Payments | 0.000 | 0.000 | 0.000 |
| Recharge Costs (Internal) | 0.000 | 0.000 | 0.000 |
| Capital Charges & Financing | 0.000 | 0.000 | 0.000 |
| Support Costs | 0.000 | 0.000 | 0.000 |
| CFCR | 0.000 | 0.000 | 0.000 |
| Total Expenditure | 2.035 | 2.029 | 2.363 |
| <u>Income</u> | | | |
| Specific Government Grants | 0.000 | 0.000 | 0.000 |
| Other Grants | 0.000 | 0.000 | 0.000 |
| Recharge Income (Internal) | 0.000 | 0.000 | 0.000 |
| Fees, Charges etc. | 0.000 | 0.000 | 0.000 |
| Other Income | 0.000 | 0.000 | 0.000 |
| Total Income | 0.000 | 0.000 | 0.000 |
| NET EXPENDITURE | 2.035 | 2.029 | 2.363 |

REVENUE BUDGET 2025/26
DIRECTORATE:

HR, OD, DIGITAL ENABLEMENT, IT &
BUSINESS SUPPORT
SUMMARY

| | <u>Final Budget</u> <u>Volume</u> <u>2024/25</u> <u>£m</u> | <u>Provisional</u> <u>Base Budget</u> <u>Submission</u> <u>2025/26</u> <u>£m</u> | <u>Final</u> <u>Base Budget</u> <u>2025/26</u> <u>£m</u> |
|--|---|--|---|
| HR, OD & Business Support | 5.103 | 5.801 | 5.817 |
| Digital Enablement & IT | 4.330 | 4.384 | 4.432 |
| | | | |
| HR, OD, DIGITAL ENABLEMENT, IT & BUSINESS SUPPORT | | | 10.249 |

REVENUE BUDGET 2025/26
DIRECTORATE:

**HR, OD, DIGITAL ENABLEMENT, IT &
BUSINESS SUPPORT**

SUMMARY

| | <u>Final Budget</u> <u>Volume</u> <u>2024/25</u> <u>£m</u> | <u>Provisional</u> <u>Base Budget</u> <u>Submission</u> <u>2025/26</u> <u>£m</u> | <u>Final</u> <u>Base Budget</u> <u>2025/26</u> <u>£m</u> |
|----------------------------|---|--|---|
| <u>Expenditure</u> | | | |
| Employee Costs | 9.479 | 10.255 | 10.408 |
| Property Costs | 0.113 | 0.113 | 0.113 |
| Transport Costs | 0.009 | 0.009 | 0.009 |
| Supplies & Services | 1.857 | 2.065 | 1.976 |
| Third Party Payments | 0.000 | 0.000 | 0.000 |
| Total Expenditure | 11.458 | 12.442 | 12.506 |
| <u>Income</u> | | | |
| Specific Government Grants | 0.000 | 0.000 | 0.000 |
| Other Grants | 0.000 | 0.000 | 0.000 |
| Recharge Income (Internal) | 1.906 | 2.138 | 2.138 |
| Fees, Charges etc. | 0.119 | 0.119 | 0.119 |
| Other Income | 0.000 | 0.000 | 0.000 |
| Total Income | 2.025 | 2.257 | 2.257 |
| NET EXPENDITURE | 9.433 | 10.185 | 10.249 |

REVENUE BUDGET 2025/26**SERVICE:****HR, OD, & BUSINESS SUPPORT
SUMMARY**

| | <u>Final Budget</u> <u>Volume</u> <u>2024/25</u> <u>£m</u> | <u>Provisional</u> <u>Base Budget</u> <u>Submission</u> <u>2025/26</u> <u>£m</u> | <u>Final</u> <u>Base Budget</u> <u>2025/26</u> <u>£m</u> |
|----------------------------|---|--|---|
| <u>Expenditure</u> | | | |
| Employee Costs | 5.931 | 6.642 | 6.728 |
| Property Costs | 0.029 | 0.029 | 0.029 |
| Transport Costs | 0.003 | 0.003 | 0.003 |
| Supplies & Services | 0.410 | 0.581 | 0.511 |
| Third Party Payments | 0.000 | 0.000 | 0.000 |
| Total Expenditure | 6.373 | 7.255 | 7.271 |
| <u>Income</u> | | | |
| Specific Government Grants | 0.000 | 0.000 | 0.000 |
| Other Grants | 0.000 | 0.000 | 0.000 |
| Recharge Income (Internal) | 1.196 | 1.380 | 1.380 |
| Fees, Charges etc. | 0.074 | 0.074 | 0.074 |
| Other Income | 0.000 | 0.000 | 0.000 |
| Total Income | 1.270 | 1.454 | 1.454 |
| NET EXPENDITURE | 5.103 | 5.801 | 5.817 |

REVENUE BUDGET 2025/26
SERVICE:

DIGITAL ENABLEMENT & IT
SUMMARY

| | <u>Final Budget</u> <u>Volume</u> <u>2024/25</u> <u>£m</u> | <u>Provisional</u> <u>Base Budget</u> <u>Submission</u> <u>2025/26</u> <u>£m</u> | <u>Final</u> <u>Base Budget</u> <u>2025/26</u> <u>£m</u> |
|----------------------------|---|--|---|
| <u>Expenditure</u> | | | |
| Employee Costs | 3.548 | 3.613 | 3.680 |
| Property Costs | 0.084 | 0.084 | 0.084 |
| Transport Costs | 0.006 | 0.006 | 0.006 |
| Supplies & Services | 1.447 | 1.484 | 1.465 |
| Third Party Payments | 0.000 | 0.000 | 0.000 |
| Total Expenditure | 5.085 | 5.187 | 5.235 |
| <u>Income</u> | | | |
| Specific Government Grants | 0.000 | 0.000 | 0.000 |
| Other Grants | 0.000 | 0.000 | 0.000 |
| Recharge Income (Internal) | 0.710 | 0.758 | 0.758 |
| Fees, Charges etc. | 0.045 | 0.045 | 0.045 |
| Other Income | 0.000 | 0.000 | 0.000 |
| Total Income | 0.755 | 0.803 | 0.803 |
| NET EXPENDITURE | 4.330 | 4.384 | 4.432 |

REVENUE BUDGET 2025/26

DIRECTORATE:

LEGAL, GOVERNANCE & CHANGE SUMMARY

| | <u>Final Budget</u> <u>Volume</u> <u>2024/25</u> <u>£m</u> | <u>Provisional</u> <u>Base Budget</u> <u>Submission</u> <u>2025/26</u> <u>£m</u> | <u>Final</u> <u>Base Budget</u> <u>2025/26</u> <u>£m</u> |
|---|---|--|---|
| Legal & Democratic Core | 2.002 | 2.271 | 2.172 |
| Governance, Change & Strategic Policy | 0.393 | 0.404 | 0.411 |
| Culture & Leisure Trust Client | 5.307 | 5.419 | 5.701 |
| Procurement & Commissioning | 0.534 | 0.637 | 0.650 |
| Registrars | 0.045 | 0.037 | 0.043 |
| Licencing | (0.259) | (0.264) | (0.264) |
| Members | 0.984 | 1.153 | 1.179 |
| TOTAL LEGAL, GOVERNANCE & CHANGE | 9.006 | 9.657 | 9.892 |

REVENUE BUDGET 2025/26
DIRECTORATE:

LEGAL, GOVERNANCE & CHANGE
SUMMARY

| | <u>Final Budget</u> <u>Volume</u> <u>2024/25</u> <u>£m</u> | <u>Provisional</u> <u>Base Budget</u> <u>Submission</u> <u>2025/26</u> <u>£m</u> | <u>Final</u> <u>Base Budget</u> <u>2025/26</u> <u>£m</u> |
|----------------------------|---|--|---|
| <u>Expenditure</u> | | | |
| Employee Costs | 4.135 | 4.897 | 5.207 |
| Property Costs | 1.261 | 1.286 | 1.211 |
| Transport Costs | 0.081 | 0.058 | 0.058 |
| Supplies & Services | 0.082 | 0.163 | 0.163 |
| Third Party Payments | 4.255 | 3.931 | 3.931 |
| Support Services | 0.019 | 0.019 | 0.019 |
| Total Expenditure | 9.833 | 10.354 | 10.589 |
| <u>Income</u> | | | |
| Specific Government Grants | 0.000 | 0.000 | 0.000 |
| Other Grants | 0.000 | 0.000 | 0.000 |
| Recharge Income (Internal) | 0.000 | 0.000 | 0.000 |
| Fees, Charges etc. | 0.507 | 0.377 | 0.377 |
| Other Income | 0.320 | 0.320 | 0.320 |
| Total Income | 0.827 | 0.697 | 0.697 |
| NET EXPENDITURE | 9.006 | 9.657 | 9.892 |

REVENUE BUDGET 2025/26
SERVICE:

LEGAL & DEMOCRATIC CORE
SUMMARY

| | <u>Final Budget</u> <u>Volume</u> <u>2024/25</u> <u>£m</u> | <u>Provisional</u> <u>Base Budget</u> <u>Submission</u> <u>2025/26</u> <u>£m</u> | <u>Final</u> <u>Base Budget</u> <u>2025/26</u> <u>£m</u> |
|----------------------------|---|--|---|
| <u>Expenditure</u> | | | |
| Employee Costs | 2.008 | 2.117 | 2.158 |
| Property Costs | 0.000 | 0.000 | 0.000 |
| Transport Costs | 0.002 | 0.002 | 0.002 |
| Supplies & Services | 0.061 | 0.061 | 0.061 |
| Third Party Payments | 0.012 | 0.012 | 0.012 |
| Support Services | 0.000 | 0.000 | 0.000 |
| Total Expenditure | 2.083 | 2.192 | 2.233 |
| <u>Income</u> | | | |
| Specific Government Grants | 0.000 | 0.000 | 0.000 |
| Other Grants | 0.000 | 0.000 | 0.000 |
| Recharge Income (Internal) | 0.000 | 0.000 | 0.000 |
| Fees, Charges etc. | 0.079 | (0.081) | 0.059 |
| Other Income | 0.002 | 0.002 | 0.002 |
| Total Income | 0.081 | (0.079) | 0.061 |
| NET EXPENDITURE | 2.002 | 2.271 | 2.172 |

REVENUE BUDGET 2025/26

SERVICE:

GOVERNANCE, CHANGE & STRATEGIC POLICY SUMMARY

| | <u>Final Budget</u> <u>Volume</u> <u>2024/25</u> <u>£m</u> | <u>Provisional</u> <u>Base Budget</u> <u>Submission</u> <u>2025/26</u> <u>£m</u> | <u>Final</u> <u>Base Budget</u> <u>2025/26</u> <u>£m</u> |
|----------------------------|---|--|---|
| <u>Expenditure</u> | | | |
| Employee Costs | 0.425 | 0.436 | 0.443 |
| Property Costs | 0.000 | 0.000 | 0.000 |
| Transport Costs | 0.000 | 0.000 | 0.000 |
| Supplies & Services | (0.032) | (0.032) | (0.032) |
| Third Party Payments | 0.000 | 0.000 | 0.000 |
| Support Services | 0.000 | 0.000 | 0.000 |
| Total Expenditure | 0.393 | 0.404 | 0.411 |
| <u>Income</u> | | | |
| Specific Government Grants | 0.000 | 0.000 | 0.000 |
| Other Grants | 0.000 | 0.000 | 0.000 |
| Recharge Income (Internal) | 0.000 | 0.000 | 0.000 |
| Fees, Charges etc. | 0.000 | 0.000 | 0.000 |
| Other Income | 0.000 | 0.000 | 0.000 |
| Total Income | 0.000 | 0.000 | 0.000 |
| NET EXPENDITURE | 0.393 | 0.404 | 0.411 |

REVENUE BUDGET 2025/26
SERVICE:

CULTURE & LEISURE TRUST CLIENT
SUMMARY

| | <u>Final Budget</u> <u>Volume</u> <u>2024/25</u> <u>£m</u> | <u>Provisional</u> <u>Base Budget</u> <u>Submission</u> <u>2025/26</u> <u>£m</u> | <u>Final</u> <u>Base Budget</u> <u>2025/26</u> <u>£m</u> |
|----------------------------|---|--|---|
| <u>Expenditure</u> | | | |
| Employee Costs | (0.075) | 0.359 | 0.576 |
| Property Costs | 1.258 | 1.283 | 1.208 |
| Transport Costs | 0.043 | 0.020 | 0.020 |
| Supplies & Services | 0.104 | 0.104 | 0.104 |
| Third Party Payments | 4.243 | 3.919 | 3.919 |
| Support Services | 0.000 | 0.000 | 0.000 |
| Total Expenditure | 5.573 | 5.685 | 5.827 |
| <u>Income</u> | | | |
| Specific Government Grants | 0.000 | 0.000 | 0.000 |
| Other Grants | 0.000 | 0.000 | 0.000 |
| Recharge Income (Internal) | 0.000 | 0.000 | 0.000 |
| Fees, Charges etc. | 0.263 | 0.263 | 0.123 |
| Other Income | 0.003 | 0.003 | 0.003 |
| Total Income | 0.266 | 0.266 | 0.126 |
| NET EXPENDITURE | 5.307 | 5.419 | 5.701 |

REVENUE BUDGET 2025/26**SERVICE:****PROCUREMENT & COMMISSIONING
SUMMARY**

| | <u>Final Budget</u> <u>Volume</u> <u>2024/25</u> <u>£m</u> | <u>Provisional</u> <u>Base Budget</u> <u>Submission</u> <u>2025/26</u> <u>£m</u> | <u>Final</u> <u>Base Budget</u> <u>2025/26</u> <u>£m</u> |
|----------------------------|---|--|---|
| <u>Expenditure</u> | | | |
| Employee Costs | 0.620 | 0.637 | 0.650 |
| Property Costs | 0.000 | 0.000 | 0.000 |
| Transport Costs | 0.000 | 0.000 | 0.000 |
| Supplies & Services | (0.086) | 0.000 | 0.000 |
| Third Party Payments | 0.000 | 0.000 | 0.000 |
| Support Services | 0.000 | 0.000 | 0.000 |
| Total Expenditure | 0.534 | 0.637 | 0.650 |
| <u>Income</u> | | | |
| Specific Government Grants | 0.000 | 0.000 | 0.000 |
| Other Grants | 0.000 | 0.000 | 0.000 |
| Recharge Income (Internal) | 0.000 | 0.000 | 0.000 |
| Fees, Charges etc. | 0.000 | 0.000 | 0.000 |
| Other Income | 0.000 | 0.000 | 0.000 |
| Total Income | 0.000 | 0.000 | 0.000 |
| NET EXPENDITURE | 0.534 | 0.637 | 0.650 |

REVENUE BUDGET 2025/26
SERVICE:

REGISTRARS
SUMMARY

| | <u>Final Budget</u> <u>Volume</u> <u>2024/25</u> <u>£m</u> | <u>Provisional</u> <u>Base Budget</u> <u>Submission</u> <u>2025/26</u> <u>£m</u> | <u>Final</u> <u>Base Budget</u> <u>2025/26</u> <u>£m</u> |
|----------------------------|---|--|---|
| <u>Expenditure</u> | | | |
| Employee Costs | 0.215 | 0.237 | 0.243 |
| Property Costs | 0.003 | 0.003 | 0.003 |
| Transport Costs | 0.001 | 0.001 | 0.001 |
| Supplies & Services | 0.001 | 0.001 | 0.001 |
| Third Party Payments | 0.000 | 0.000 | 0.000 |
| Support Services | 0.000 | 0.000 | 0.000 |
| Total Expenditure | 0.220 | 0.242 | 0.248 |
| <u>Income</u> | | | |
| Specific Government Grants | 0.000 | 0.000 | 0.000 |
| Other Grants | 0.000 | 0.000 | 0.000 |
| Recharge Income (Internal) | 0.000 | 0.000 | 0.000 |
| Fees, Charges etc. | 0.165 | 0.195 | 0.195 |
| Other Income | 0.010 | 0.010 | 0.010 |
| Total Income | 0.175 | 0.205 | 0.205 |
| NET EXPENDITURE | 0.045 | 0.037 | 0.043 |

REVENUE BUDGET 2025/26
SERVICE:

LICENCING
SUMMARY

| | <u>Final Budget</u> <u>Volume</u> <u>2024/25</u> <u>£m</u> | <u>Provisional</u> <u>Base Budget</u> <u>Submission</u> <u>2025/26</u> <u>£m</u> | <u>Final</u> <u>Base Budget</u> <u>2025/26</u> <u>£m</u> |
|----------------------------|---|--|---|
| <u>Expenditure</u> | | | |
| Employee Costs | 0.000 | 0.000 | 0.000 |
| Property Costs | 0.000 | 0.000 | 0.000 |
| Transport Costs | 0.000 | 0.000 | 0.000 |
| Supplies & Services | 0.027 | 0.022 | 0.022 |
| Third Party Payments | 0.000 | 0.000 | 0.000 |
| Support Services | 0.019 | 0.019 | 0.019 |
| Total Expenditure | 0.046 | 0.041 | 0.041 |
| <u>Income</u> | | | |
| Specific Government Grants | 0.000 | 0.000 | 0.000 |
| Other Grants | 0.000 | 0.000 | 0.000 |
| Recharge Income (Internal) | 0.000 | 0.000 | 0.000 |
| Fees, Charges etc. | 0.000 | 0.000 | 0.000 |
| Other Income | 0.305 | 0.305 | 0.305 |
| Total Income | 0.305 | 0.305 | 0.305 |
| NET EXPENDITURE | (0.259) | (0.264) | (0.264) |

REVENUE BUDGET 2025/26**SERVICE:****MEMBERS
SUMMARY**

| | <u>Final Budget</u> <u>Volume</u> <u>2024/25</u> <u>£m</u> | <u>Provisional</u> <u>Base Budget</u> <u>Submission</u> <u>2025/26</u> <u>£m</u> | <u>Final</u> <u>Base Budget</u> <u>2025/26</u> <u>£m</u> |
|----------------------------|---|--|---|
| <u>Expenditure</u> | | | |
| Employee Costs | 0.942 | 1.111 | 1.137 |
| Property Costs | 0.000 | 0.000 | 0.000 |
| Transport Costs | 0.035 | 0.035 | 0.035 |
| Supplies & Services | 0.007 | 0.007 | 0.007 |
| Third Party Payments | 0.000 | 0.000 | 0.000 |
| Support Services | 0.000 | 0.000 | 0.000 |
| Total Expenditure | 0.984 | 1.153 | 1.179 |
| <u>Income</u> | | | |
| Specific Government Grants | 0.000 | 0.000 | 0.000 |
| Other Grants | 0.000 | 0.000 | 0.000 |
| Recharge Income (Internal) | 0.000 | 0.000 | 0.000 |
| Fees, Charges etc. | 0.000 | 0.000 | 0.000 |
| Other Income | 0.000 | 0.000 | 0.000 |
| Total Income | 0.000 | 0.000 | 0.000 |
| NET EXPENDITURE | 0.984 | 1.153 | 1.179 |

REVENUE BUDGET 2025/26

DIRECTORATE:

VIBRANT COMMUNITIES & SUSTAINABLE GROWTH SUMMARY

| | <u>Final Budget</u> <u>Volume</u> <u>2024/25</u> <u>£m</u> | <u>Provisional</u> <u>Base Budget</u> <u>Submission</u> <u>2025/26</u> <u>£m</u> | <u>Final</u> <u>Base Budget</u> <u>2025/26</u> <u>£m</u> |
|---|---|--|---|
| Environmental & Consumer Protection | 1.728 | 1.788 | 1.820 |
| Economic Development | 0.400 | 0.596 | 0.677 |
| Planning & Sustaining | 1.049 | 1.189 | 1.233 |
| Vibrant Communities | 1.804 | 1.855 | 1.884 |
| Other Housing | 0.229 | 0.341 | 0.341 |
| TOTAL VIBRANT COMMUNITIES & SUSTAINABLE GROWTH | 5.210 | 5.769 | 5.955 |

REVENUE BUDGET 2025/26

DIRECTORATE:

VIBRANT COMMUNITIES & SUSTAINABLE GROWTH SUMMARY

| | <u>Final Budget</u> <u>Volume</u> <u>2024/25</u> <u>£m</u> | <u>Provisional</u> <u>Base Budget</u> <u>Submission</u> <u>2025/26</u> <u>£m</u> | <u>Final</u> <u>Base Budget</u> <u>2025/26</u> <u>£m</u> |
|-----------------------------|---|--|---|
| <u>Expenditure</u> | | | |
| Employee Costs | 6.059 | 6.364 | 6.550 |
| Property Costs | 0.376 | 0.376 | 0.376 |
| Transport Costs | 0.062 | 0.057 | 0.057 |
| Supplies & Services | 0.901 | 1.023 | 1.023 |
| Third Party Payments | 18.705 | 18.726 | 18.726 |
| Transfer Payments | 0.075 | 0.075 | 0.075 |
| Capital Charges & Financing | 0.050 | 0.053 | 0.053 |
| Support Services | 0.015 | 0.015 | 0.015 |
| Total Expenditure | 26.243 | 26.689 | 26.875 |
| <u>Income</u> | | | |
| Specific Government Grants | 0.000 | 0.000 | 0.000 |
| Other Grants | 18.068 | 17.968 | 17.968 |
| Recharge Income (Internal) | 0.088 | 0.088 | 0.088 |
| Fees, Charges etc. | 2.603 | 2.612 | 2.612 |
| Other Income | 0.274 | 0.252 | 0.252 |
| Total Income | 21.033 | 20.920 | 20.920 |
| NET EXPENDITURE | 5.210 | 5.769 | 5.955 |

REVENUE BUDGET 2025/26

SERVICE:

ENVIRONMENTAL & CONSUMER PROTECTION & HQ SUMMARY

| | <u>Final Budget</u> <u>Volume</u> <u>2024/25</u> <u>£m</u> | <u>Provisional</u> <u>Base Budget</u> <u>Submission</u> <u>2025/26</u> <u>£m</u> | <u>Final</u> <u>Base Budget</u> <u>2025/26</u> <u>£m</u> |
|----------------------------|---|--|---|
| <u>Expenditure</u> | | | |
| Employee Costs | 1.760 | 1.834 | 1.866 |
| Property Costs | 0.006 | 0.002 | 0.002 |
| Transport Costs | 0.040 | 0.040 | 0.040 |
| Supplies & Services | 0.210 | 0.210 | 0.210 |
| Third Party Payments | 0.006 | 0.006 | 0.006 |
| Total Expenditure | 2.022 | 2.092 | 2.124 |
| <u>Income</u> | | | |
| Specific Government Grants | 0.000 | 0.000 | 0.000 |
| Other Grants | 0.000 | 0.000 | 0.000 |
| Recharge Income (Internal) | 0.065 | 0.065 | 0.065 |
| Fees, Charges etc. | 0.000 | 0.000 | 0.000 |
| Other Income | 0.229 | 0.239 | 0.239 |
| Total Income | 0.294 | 0.304 | 0.304 |
| NET EXPENDITURE | 1.728 | 1.788 | 1.820 |

REVENUE BUDGET 2025/26**SERVICE:****ECONOMIC DEVELOPMENT
SUMMARY**

| | <u>Final Budget</u> <u>Volume</u> <u>2024/25</u> <u>£m</u> | <u>Provisional</u> <u>Base Budget</u> <u>Submission</u> <u>2025/26</u> <u>£m</u> | <u>Final</u> <u>Base Budget</u> <u>2025/26</u> <u>£m</u> |
|-----------------------------|---|--|---|
| <u>Expenditure</u> | | | |
| Employee Costs | 0.770 | 0.812 | 0.893 |
| Property Costs | 0.341 | 0.345 | 0.345 |
| Transport Costs | 0.001 | 0.001 | 0.001 |
| Supplies & Services | 0.137 | 0.274 | 0.274 |
| Third Party Payments | 0.065 | 0.065 | 0.065 |
| Capital Charges & Financing | 0.032 | 0.032 | 0.032 |
| Total Expenditure | 1.346 | 1.529 | 1.610 |
| <u>Income</u> | | | |
| Specific Government Grants | 0.000 | 0.000 | 0.000 |
| Other Grants | 0.000 | 0.000 | 0.000 |
| Recharge Income (Internal) | 0.000 | 0.000 | 0.000 |
| Fees, Charges etc. | 0.946 | 0.933 | 0.933 |
| Other Income | 0.000 | 0.000 | 0.000 |
| Total Income | 0.946 | 0.933 | 0.933 |
| NET EXPENDITURE | 0.400 | 0.596 | 0.677 |

REVENUE BUDGET 2025/26**SERVICE:****PLANNING & SUSTAINABLE GROWTH
SUMMARY**

| | <u>Final Budget</u> <u>Volume</u> <u>2024/25</u> <u>£m</u> | <u>Provisional</u> <u>Base Budget</u> <u>Submission</u> <u>2025/26</u> <u>£m</u> | <u>Final</u> <u>Base Budget</u> <u>2025/26</u> <u>£m</u> |
|-----------------------------|---|--|---|
| <u>Expenditure</u> | | | |
| Employee Costs | 2.166 | 2.299 | 2.343 |
| Property Costs | 0.009 | 0.009 | 0.009 |
| Transport Costs | 0.011 | 0.009 | 0.009 |
| Supplies & Services | 0.338 | 0.326 | 0.326 |
| Third Party Payments | 0.025 | 0.025 | 0.025 |
| Capital Charges & Financing | 0.000 | 0.000 | 0.000 |
| Total Expenditure | 2.549 | 2.668 | 2.712 |
| <u>Income</u> | | | |
| Specific Government Grants | 0.000 | 0.000 | 0.000 |
| Other Grants | 0.000 | 0.000 | 0.000 |
| Recharge Income (Internal) | 0.023 | 0.023 | 0.023 |
| Fees, Charges etc. | 1.477 | 1.456 | 1.456 |
| Other Income | 0.000 | 0.000 | 0.000 |
| Total Income | 1.500 | 1.479 | 1.479 |
| NET EXPENDITURE | 1.049 | 1.189 | 1.233 |

REVENUE BUDGET 2025/26
SERVICE:

VIBRANT COMMUNITIES
SUMMARY

| | <u>Final Budget</u> <u>Volume</u> <u>2024/25</u> <u>£m</u> | <u>Provisional</u> <u>Base Budget</u> <u>Submission</u> <u>2025/26</u> <u>£m</u> | <u>Final</u> <u>Base Budget</u> <u>2025/26</u> <u>£m</u> |
|----------------------------|---|--|---|
| <u>Expenditure</u> | | | |
| Employee Costs | 1.348 | 1.403 | 1.432 |
| Property Costs | 0.018 | 0.018 | 0.018 |
| Transport Costs | 0.010 | 0.007 | 0.007 |
| Supplies & Services | 0.184 | 0.180 | 0.180 |
| Third Party Payments | 0.283 | 0.254 | 0.254 |
| Support Services | 0.015 | 0.015 | 0.015 |
| Total Expenditure | 1.858 | 1.877 | 1.906 |
| <u>Income</u> | | | |
| Specific Government Grants | 0.000 | 0.000 | 0.000 |
| Other Grants | 0.009 | 0.009 | 0.009 |
| Recharge Income (Internal) | 0.000 | 0.000 | 0.000 |
| Fees, Charges etc. | 0.000 | 0.000 | 0.000 |
| Other Income | 0.045 | 0.013 | 0.013 |
| Total Income | 0.054 | 0.022 | 0.022 |
| NET EXPENDITURE | 1.804 | 1.855 | 1.884 |

REVENUE BUDGET 2025/26**SERVICE:****OTHER HOUSING
SUMMARY**

| | <u>Final Budget</u> <u>Volume</u> <u>2024/25</u> <u>£m</u> | <u>Provisional</u> <u>Base Budget</u> <u>Submission</u> <u>2025/26</u> <u>£m</u> | <u>Final</u> <u>Base Budget</u> <u>2025/26</u> <u>£m</u> |
|-----------------------------|---|--|---|
| <u>Expenditure</u> | | | |
| Employee Costs | 0.015 | 0.016 | 0.016 |
| Property Costs | 0.002 | 0.002 | 0.002 |
| Transport Costs | 0.000 | 0.000 | 0.000 |
| Supplies & Services | 0.032 | 0.033 | 0.033 |
| Third Party Payments | 18.326 | 18.376 | 18.376 |
| Transfer Payments | 0.075 | 0.075 | 0.075 |
| Capital Charges & Financing | 0.018 | 0.021 | 0.021 |
| Total Expenditure | 18.468 | 18.523 | 18.523 |
| <u>Income</u> | | | |
| Specific Government Grants | 0.000 | 0.000 | 0.000 |
| Other Grants | 18.059 | 17.959 | 17.959 |
| Recharge Income (Internal) | 0.000 | 0.000 | 0.000 |
| Fees, Charges etc. | 0.180 | 0.223 | 0.223 |
| Other Income | 0.000 | 0.000 | 0.000 |
| Total Income | 18.239 | 18.182 | 18.182 |
| NET EXPENDITURE | 0.229 | 0.341 | 0.341 |

REVENUE BUDGET 2025/26
DIRECTORATE:

FINANCE
SUMMARY

| | <u>Final Budget</u> <u>Volume</u> <u>2024/25</u> <u>£m</u> | <u>Provisional</u> <u>Base Budget</u> <u>Submission</u> <u>2025/26</u> <u>£m</u> | <u>Final</u> <u>Base Budget</u> <u>2025/26</u> <u>£m</u> |
|----------------|---|--|---|
| Finance | 1.430 | 1.517 | 1.544 |
| Revenues | 1.805 | 1.928 | 1.982 |
| Welfare Rights | 0.471 | 0.609 | 0.623 |
| TOTAL FINANCE | 3.706 | 4.054 | 4.149 |

REVENUE BUDGET 2025/26
DIRECTORATE:

FINANCE
SUMMARY

| | <u>Final Budget</u> <u>Volume</u> <u>2024/25</u> <u>£m</u> | <u>Provisional</u> <u>Base Budget</u> <u>Submission</u> <u>2025/26</u> <u>£m</u> | <u>Final</u> <u>Base Budget</u> <u>2025/26</u> <u>£m</u> |
|----------------------------|---|--|---|
| <u>Expenditure</u> | | | |
| Employee Costs | 5.017 | 5.250 | 5.345 |
| Property Costs | 0.000 | 0.000 | 0.000 |
| Transport Costs | 0.005 | 0.005 | 0.005 |
| Supplies & Services | 0.362 | 0.398 | 0.398 |
| Third Party Payments | 0.029 | 0.137 | 0.137 |
| Total Expenditure | 5.413 | 5.790 | 5.885 |
| <u>Income</u> | | | |
| Specific Government Grants | 0.000 | 0.000 | 0.000 |
| Other Grants | 0.334 | 0.334 | 0.334 |
| Recharge Income (Internal) | 0.563 | 0.584 | 0.584 |
| Fees, Charges etc. | 0.567 | 0.567 | 0.567 |
| Other Income | 0.243 | 0.251 | 0.251 |
| Total Income | 1.707 | 1.736 | 1.736 |
| NET EXPENDITURE | 3.706 | 4.054 | 4.149 |

REVENUE BUDGET 2025/26**SERVICE:****FINANCE
SUMMARY**

| | <u>Final Budget</u> <u>Volume</u> <u>2024/25</u> <u>£m</u> | <u>Provisional</u> <u>Base Budget</u> <u>Submission</u> <u>2025/26</u> <u>£m</u> | <u>Final</u> <u>Base Budget</u> <u>2025/26</u> <u>£m</u> |
|----------------------------|---|--|---|
| <u>Expenditure</u> | | | |
| Employee Costs | 1.554 | 1.627 | 1.654 |
| Property Costs | 0.000 | 0.000 | 0.000 |
| Transport Costs | 0.001 | 0.001 | 0.001 |
| Supplies & Services | 0.040 | 0.057 | 0.057 |
| Third Party Payments | 0.000 | 0.000 | 0.000 |
| Total Expenditure | 1.595 | 1.685 | 1.712 |
| <u>Income</u> | | | |
| Specific Government Grants | 0.000 | 0.000 | 0.000 |
| Other Grants | 0.000 | 0.000 | 0.000 |
| Recharge Income (Internal) | 0.165 | 0.168 | 0.168 |
| Fees, Charges etc. | 0.000 | 0.000 | 0.000 |
| Other Income | 0.000 | 0.000 | 0.000 |
| Total Income | 0.165 | 0.168 | 0.168 |
| NET EXPENDITURE | 1.430 | 1.517 | 1.544 |

REVENUE BUDGET 2025/26**SERVICE:****REVENUES
SUMMARY**

| | <u>Final Budget</u> <u>Volume</u> <u>2024/25</u> <u>£m</u> | <u>Provisional</u> <u>Base Budget</u> <u>Submission</u> <u>2025/26</u> <u>£m</u> | <u>Final</u> <u>Base Budget</u> <u>2025/26</u> <u>£m</u> |
|----------------------------|---|--|---|
| <u>Expenditure</u> | | | |
| Employee Costs | 2.798 | 2.920 | 2.974 |
| Property Costs | 0.000 | 0.000 | 0.000 |
| Transport Costs | 0.002 | 0.002 | 0.002 |
| Supplies & Services | 0.308 | 0.327 | 0.327 |
| Third Party Payments | 0.000 | 0.000 | 0.000 |
| Total Expenditure | 3.108 | 3.249 | 3.303 |
| <u>Income</u> | | | |
| Specific Government Grants | 0.000 | 0.000 | 0.000 |
| Other Grants | 0.334 | 0.334 | 0.334 |
| Recharge Income (Internal) | 0.398 | 0.416 | 0.416 |
| Fees, Charges etc. | 0.567 | 0.567 | 0.567 |
| Other Income | 0.004 | 0.004 | 0.004 |
| Total Income | 1.303 | 1.321 | 1.321 |
| NET EXPENDITURE | 1.805 | 1.928 | 1.982 |

REVENUE BUDGET 2025/26
SERVICE:

WELFARE RIGHTS
SUMMARY

| | <u>Final Budget</u> <u>Volume</u> <u>2024/25</u> <u>£m</u> | <u>Provisional</u> <u>Base Budget</u> <u>Submission</u> <u>2025/26</u> <u>£m</u> | <u>Final</u> <u>Base Budget</u> <u>2025/26</u> <u>£m</u> |
|----------------------------|---|--|---|
| <u>Expenditure</u> | | | |
| Employee Costs | 0.665 | 0.703 | 0.717 |
| Property Costs | 0.000 | 0.000 | 0.000 |
| Transport Costs | 0.002 | 0.002 | 0.002 |
| Supplies & Services | 0.014 | 0.014 | 0.014 |
| Third Party Payments | 0.029 | 0.137 | 0.137 |
| Total Expenditure | 0.710 | 0.856 | 0.870 |
| <u>Income</u> | | | |
| Specific Government Grants | 0.000 | 0.000 | 0.000 |
| Other Grants | 0.000 | 0.000 | 0.000 |
| Recharge Income (Internal) | 0.000 | 0.000 | 0.000 |
| Fees, Charges etc. | 0.000 | 0.000 | 0.000 |
| Other Income | 0.239 | 0.247 | 0.247 |
| Total Income | 0.239 | 0.247 | 0.247 |
| NET EXPENDITURE | 0.471 | 0.609 | 0.623 |

REVENUE BUDGET 2025/26
DIRECTORATE:

CHIEF EXECUTIVE

SUMMARY

| | <u>Final Budget</u> <u>Volume</u> <u>2024/25</u> <u>£m</u> | <u>Provisional</u> <u>Base Budget</u> <u>Submission</u> <u>2025/26</u> <u>£m</u> | <u>Final</u> <u>Base Budget</u> <u>2025/26</u> <u>£m</u> |
|------------------------------|---|--|---|
| Directorate | 0.596 | 0.636 | 0.645 |
| Communicatins | 0.419 | 0.414 | 0.421 |
| Risk, Resilience & Safety | 0.356 | 0.377 | 0.386 |
| Internal Audit | 0.371 | 0.371 | 0.379 |
| TOTAL CHIEF EXECUTIVE | 1.742 | 1.798 | 1.831 |

REVENUE BUDGET 2025/26
DIRECTORATE:

CHIEF EXECUTIVE

SUMMARY

| | <u>Final Budget</u> | <u>Provisional</u> | |
|----------------------------|----------------------------|---------------------------|---------------------------|
| | <u>Volume</u> | <u>Base Budget</u> | <u>Final</u> |
| | <u>2024/25</u> | <u>Submission</u> | <u>Base Budget</u> |
| | <u>£m</u> | <u>2025/26</u> | <u>2025/26</u> |
| | | <u>£m</u> | <u>£m</u> |
| <u>Expenditure</u> | | | |
| Employee Costs | 1.801 | 1.878 | 1.911 |
| Property Costs | 0.000 | 0.000 | 0.000 |
| Transport Costs | 0.003 | 0.003 | 0.003 |
| Supplies & Services | 0.040 | 0.054 | 0.054 |
| Third Party Payments | 0.024 | 0.024 | 0.024 |
| Total Expenditure | 1.868 | 1.959 | 1.992 |
| <u>Income</u> | | | |
| Specific Government Grants | 0.000 | 0.000 | 0.000 |
| Other Grants | 0.000 | 0.000 | 0.000 |
| Recharge Income (Internal) | 0.124 | 0.129 | 0.129 |
| Fees, Charges etc. | 0.000 | 0.030 | 0.030 |
| Other Income | 0.002 | 0.002 | 0.002 |
| Total Income | 0.126 | 0.161 | 0.161 |
| NET EXPENDITURE | 1.742 | 1.798 | 1.831 |

REVENUE BUDGET 2025/26**SERVICE:****DIRECTORATE****SUMMARY**

| | <u>Final Budget</u> | <u>Provisional</u> | |
|----------------------------|----------------------------|---------------------------|---------------------------|
| | <u>Volume</u> | <u>Base Budget</u> | <u>Final</u> |
| | <u>2024/25</u> | <u>Submission</u> | <u>Base Budget</u> |
| | <u>£m</u> | <u>2025/26</u> | <u>2025/26</u> |
| | | <u>£m</u> | <u>£m</u> |
| <u>Expenditure</u> | | | |
| Employee Costs | 0.601 | 0.646 | 0.655 |
| Property Costs | 0.000 | 0.000 | 0.000 |
| Transport Costs | (0.004) | 0.000 | 0.000 |
| Supplies & Services | (0.001) | 0.000 | 0.000 |
| Third Party Payments | 0.000 | 0.000 | 0.000 |
| Total Expenditure | 0.596 | 0.646 | 0.655 |
| <u>Income</u> | | | |
| Specific Government Grants | 0.000 | 0.000 | 0.000 |
| Other Grants | 0.000 | 0.000 | 0.000 |
| Recharge Income (Internal) | 0.000 | 0.000 | 0.000 |
| Fees, Charges etc. | 0.000 | 0.010 | 0.010 |
| Other Income | 0.000 | 0.000 | 0.000 |
| Total Income | 0.000 | 0.010 | 0.010 |
| NET EXPENDITURE | 0.596 | 0.636 | 0.645 |

REVENUE BUDGET 2025/26**SERVICE:****COMMUNICATIONS
SUMMARY**

| | <u>Final Budget</u> | <u>Provisional</u> | <u>Final</u> |
|----------------------------|----------------------------|---------------------------|---------------------------|
| | <u>Volume</u> | <u>Base Budget</u> | <u>Base Budget</u> |
| | <u>2024/25</u> | <u>Submission</u> | <u>2025/26</u> |
| | <u>£m</u> | <u>£m</u> | <u>£m</u> |
| <u>Expenditure</u> | | | |
| Employee Costs | 0.390 | 0.396 | 0.403 |
| Property Costs | 0.000 | 0.000 | 0.000 |
| Transport Costs | 0.004 | 0.000 | 0.000 |
| Supplies & Services | 0.025 | 0.038 | 0.038 |
| Third Party Payments | 0.000 | 0.000 | 0.000 |
| Total Expenditure | 0.419 | 0.434 | 0.441 |
| <u>Income</u> | | | |
| Specific Government Grants | 0.000 | 0.000 | 0.000 |
| Other Grants | 0.000 | 0.000 | 0.000 |
| Recharge Income (Internal) | 0.000 | 0.000 | 0.000 |
| Fees, Charges etc. | 0.000 | 0.020 | 0.020 |
| Other Income | 0.000 | 0.000 | 0.000 |
| Total Income | 0.000 | 0.020 | 0.020 |
| NET EXPENDITURE | 0.419 | 0.414 | 0.421 |

REVENUE BUDGET 2025/26**SERVICE:****RISK, RESILIENCE & SAFETY
SUMMARY**

| | <u>Final Budget</u> | <u>Provisional</u> | |
|----------------------------|----------------------------|---------------------------|---------------------------|
| | <u>Volume</u> | <u>Base Budget</u> | <u>Final</u> |
| | <u>2024/25</u> | <u>Submission</u> | <u>Base Budget</u> |
| | <u>£m</u> | <u>2025/26</u> | <u>2025/26</u> |
| | | <u>£m</u> | <u>£m</u> |
| <u>Expenditure</u> | | | |
| Employee Costs | 0.465 | 0.491 | 0.500 |
| Property Costs | 0.000 | 0.000 | 0.000 |
| Transport Costs | 0.001 | 0.001 | 0.001 |
| Supplies & Services | 0.014 | 0.014 | 0.014 |
| Third Party Payments | 0.000 | 0.000 | 0.000 |
| Total Expenditure | 0.480 | 0.506 | 0.515 |
| <u>Income</u> | | | |
| Specific Government Grants | 0.000 | 0.000 | 0.000 |
| Other Grants | 0.000 | 0.000 | 0.000 |
| Recharge Income (Internal) | 0.124 | 0.129 | 0.129 |
| Fees, Charges etc. | 0.000 | 0.000 | 0.000 |
| Other Income | 0.000 | 0.000 | 0.000 |
| Total Income | 0.124 | 0.129 | 0.129 |
| NET EXPENDITURE | 0.356 | 0.377 | 0.386 |

REVENUE BUDGET 2025/26**SERVICE:****INTERNAL AUDIT
SUMMARY**

| | <u>Final Budget</u> | <u>Provisional</u> | <u>Final</u> |
|----------------------------|----------------------------|---------------------------|---------------------------|
| | <u>Volume</u> | <u>Base Budget</u> | <u>Base Budget</u> |
| | <u>2024/25</u> | <u>Submission</u> | <u>2025/26</u> |
| | <u>£m</u> | <u>£m</u> | <u>£m</u> |
| <u>Expenditure</u> | | | |
| Employee Costs | 0.345 | 0.345 | 0.353 |
| Property Costs | 0.000 | 0.000 | 0.000 |
| Transport Costs | 0.002 | 0.002 | 0.002 |
| Supplies & Services | 0.002 | 0.002 | 0.002 |
| Third Party Payments | 0.024 | 0.024 | 0.024 |
| Total Expenditure | 0.373 | 0.373 | 0.381 |
| <u>Income</u> | | | |
| Specific Government Grants | 0.000 | 0.000 | 0.000 |
| Other Grants | 0.000 | 0.000 | 0.000 |
| Recharge Income (Internal) | 0.000 | 0.000 | 0.000 |
| Fees, Charges etc. | 0.000 | 0.000 | 0.000 |
| Other Income | 0.002 | 0.002 | 0.002 |
| Total Income | 0.002 | 0.002 | 0.002 |
| NET EXPENDITURE | 0.371 | 0.371 | 0.379 |

REVENUE BUDGET 2025/26**DIRECTORATE:****SERVICE:****OTHER SERVICES**

| | <u>Final Budget</u> | <u>Provisional</u> | <u>Final</u> |
|--|---------------------|--------------------|--------------------|
| | <u>Volume</u> | <u>Base Budget</u> | <u>Base Budget</u> |
| | <u>2024/25</u> | <u>2025/26</u> | <u>2025/26</u> |
| | <u>£m</u> | <u>£m</u> | <u>£m</u> |
| Corporate Initiatives | 0.022 | 0.018 | 0.018 |
| Community Councils | 0.000 | 0.005 | 0.005 |
| Dundee & Angus Chamber of Commerce | 0.000 | 0.005 | 0.005 |
| Health and Safety at Work | 0.002 | 0.002 | 0.002 |
| Employee Assistance Programme | 0.020 | 0.020 | 0.090 |
| Corporate Equalities | 0.002 | 0.002 | 0.002 |
| Ordnance Survey Subscription | 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 | 0.073 | 0.073 | 0.075 |
| 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 | 0.997 |
| Cash Payment Transaction Costs | 0.018 | 0.018 | 0.050 |
| 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 | 0.028 |
| Centralised Property Maintenance | 2.208 | 2.250 | 2.794 |
| Centralised Energy Management | 0.026 | 0.026 | 0.026 |
| Centralised Water Management | 0.044 | 0.044 | 0.044 |
| Salix | 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 | 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 Concession Accounting Policy Changes | (2.810) | (2.989) | (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 | 6.724 | 6.724 |
| Loans Fund Recharges - Tayside Contracts | 0.000 | 0.000 | (0.150) |
| 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 | 7.074 | 7.866 |

REVENUE BUDGET 2025/26
SERVICE:

CORPORATE ITEMS

| | <u>Final Budget</u> <u>Volume</u> <u>2024/25</u> <u>£m</u> | <u>Provisional</u> <u>Base Budget</u> <u>Submission</u> <u>2025/26</u> <u>£m</u> | <u>Final</u> <u>Base Budget</u> <u>2025/26</u> <u>£m</u> |
|--|---|--|---|
| Capital Financing Costs | 10.500 | 11.500 | 11.500 |
| Pay Award Provision 2023/24 | 0.107 | 0.000 | 0.000 |
| Pay Award Provision 2024/25 | 5.764 | 0.000 | 0.000 |
| Pay Award Provision 2025/26 | 0.000 | 5.600 | 5.900 |
| Provision for Employers NI Increase | 0.000 | 5.000 | 0.300 |
| Provision for Employers NI Increase - AHSCP Share | 0.000 | 0.357 | 0.000 |
| Provision for Tayside Contracts eNI Increase | 0.000 | 0.000 | 0.500 |
| Contingency for Budget Risks | 0.000 | 1.448 | 1.738 |
| Pension - Employers Contribution Rate Decrease | (0.293) | 0.000 | 0.000 |
| Penion - Teachers increase | 0.000 | 0.000 | 0.000 |
| Net Employee Slippage | (0.300) | 0.000 | 0.000 |
| Provision for non pay inflation & other risks - Council & Partners | 2.893 | 0.000 | 0.000 |
| Change Program Savings | (1.048) | (1.640) | (1.258) |
| Tay Cities Deal | 0.100 | 0.000 | 0.000 |
| NET EXPENDITURE | 17.723 | 22.265 | 18.680 |
| Surplus Local Tax & MOD C. Tax income | (0.234) | (0.234) | (0.234) |
| Income from Long Term Empty Properties | (0.500) | (0.500) | (0.500) |
| Income from 2nd Home Policy | 0.000 | 0.000 | (0.382) |
| Specific Grants Netted off With Services | 3.944 | 3.944 | 3.944 |
| NET EXPENDITURE | 3.210 | 3.210 | 2.828 |

REVENUE BUDGET 2025/26

PARTNERS:

VALUATION JOINT BOARD & JOINT
ARRANGEMENT

| | <u>Final Budget</u> <u>Volume</u> <u>2024/25</u> <u>£m</u> | <u>Provisional</u> <u>Base Budget</u> <u>Submission</u> <u>2025/26</u> <u>£m</u> | <u>Final</u> <u>Base Budget</u> <u>2025/26</u> <u>£m</u> |
|--|---|--|---|
| <u>Valuation Joint Board</u> | | | |
| Net Expenditure | 0.862 | 0.931 | 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

| | <u>Revised Base Budget/ Final Budget Volume 2024/25 £m</u> | <u>Provisional Base Budget Submission 2025/26 £m</u> | <u>Final Base Budget 2025/26 £m</u> |
|---|--|--|---|
| AHSCP (Adult Services) | 75.322 | 78.640 | 79.002 |
| TOTAL ANGUS HEALTH & SOCIAL CARE PARTNERSHIP | 75.322 | 78.640 | 79.002 |

REVENUE BUDGET 2025/26

SERVICE:

ANGUS HEALTH & SOCIAL CARE
PARTNERSHIP
SUMMARY

| | <u>Final Budget</u> <u>Volume</u> <u>2024/25</u> <u>£m</u> | <u>Provisional</u> <u>Base Budget</u> <u>Submission</u> <u>2025/26</u> <u>£m</u> | <u>Final</u> <u>Base Budget</u> <u>2025/26</u> <u>£m</u> |
|----------------------------|---|--|---|
| <u>Expenditure</u> | | | |
| Employee Costs | 26.413 | 27.358 | 27.358 |
| Property Costs | 1.320 | 1.284 | 1.289 |
| Transport Costs | 0.793 | 0.765 | 0.765 |
| Supplies & Services | 0.911 | 0.999 | 0.999 |
| Third Party Payments | 76.958 | 79.824 | 80.181 |
| Total Expenditure | 106.395 | 110.230 | 110.592 |
| <u>Income</u> | | | |
| Specific Government Grants | 0.000 | 0.000 | 0.000 |
| Other Grants | 0.000 | 0.000 | 0.000 |
| Recharge Income (Internal) | 0.000 | 0.000 | 0.000 |
| Fees, Charges etc. | 10.253 | 10.253 | 10.253 |
| Other Income | 20.820 | 21.337 | 21.337 |
| Total Income | 31.073 | 31.590 | 31.590 |
| NET EXPENDITURE | 75.322 | 78.640 | 79.002 |

REVENUE BUDGET 2025/26
SERVICE:

HOUSING REVENUE ACCOUNT
SUMMARY

| | <u>Final Budget</u> <u>Volume</u> <u>2024/25</u> <u>£m</u> | <u>Provisional</u> <u>Base Budget</u> <u>Submission</u> <u>2025/26</u> <u>£m</u> | <u>Final</u> <u>Base Budget</u> <u>2025/26</u> <u>£m</u> |
|---------------------------|---|--|---|
| <u>Expenditure</u> | | | |
| Financing Charges | 8.399 | 10.174 | 10.174 |
| Supervision & Management | 10.328 | 10.484 | 10.484 |
| Repairs & Maintenance | 12.665 | 12.977 | 12.977 |
| Loss of Rents | 2.646 | 2.226 | 2.226 |
| Other Expenditure | 0.678 | 0.648 | 0.648 |
| Total Expenditure | 34.716 | 36.509 | 36.509 |
| <u>Income</u> | | | |
| Rents & Service Charges | 34.566 | 36.224 | 36.224 |
| Other Income | 0.150 | 0.285 | 0.285 |
| Total Income | 34.716 | 36.509 | 36.509 |
| NET EXPENDITURE | 0.000 | 0.000 | 0.000 |

ENERGY BUDGET 2025/26

| | |
|---|---------------------|
| | <u>Final Budget</u> |
| | <u>@ Outturn</u> |
| | <u>Prices</u> |
| | <u>2025/26</u> |
| | <u>£000</u> |
| Department | |
| Centralised Energy Maintenance (Other Services) | 0.026 |
| SALIX Repayments (Other Services) | 0.122 |
| Education & Lifelong Learning | 3.899 |
| Infrastructure & Environment | 1.700 |
| Children, Families & Justice | 0.073 |
| HR, OD, Digital Enablement, IT & Business Support | 0.085 |
| Legal, Governance & Change | 0.910 |
| Vibrant Communities & Sustainable Growth | 0.043 |
| Other Services | 0.010 |
| Sub-Total General Fund | 6.868 |
| Angus Health & Social Care Partnership | 0.378 |
| Housing Revenue Account (incl Communal Areas) | 0.817 |
| Common Good | 0.009 |
| Grand Total | 8.072 |

| | | | | | | |
|--|-----------------|-------------|-------------|-------------|----------------|----------------|
| | <u>Electric</u> | <u>Gas</u> | <u>Oil</u> | <u>LPG</u> | <u>Biomass</u> | <u>Total</u> |
| | <u>£000</u> | <u>£000</u> | <u>£000</u> | <u>£000</u> | <u>£000</u> | <u>Budget</u> |
| | | | | | | <u>2025/26</u> |
| Department | | | | | | |
| Education & Lifelong Learning | 2.663 | 1.110 | 0.061 | 0.000 | 0.065 | 3.899 |
| Infrastructure & Environment | 1.475 | 0.222 | 0.000 | 0.000 | 0.003 | 1.700 |
| Children, Families & Justice | 0.044 | 0.029 | 0.000 | 0.000 | 0.000 | 0.073 |
| HR, OD, Digital Enablement, IT & Business Support | 0.081 | 0.004 | 0.000 | 0.000 | 0.000 | 0.085 |
| Legal, Governance & Change | 0.607 | 0.252 | 0.007 | 0.002 | 0.042 | 0.910 |
| Vibrant Communities & Sustainable Growth | 0.031 | 0.012 | 0.000 | 0.000 | 0.000 | 0.043 |
| Other Services | 0.010 | 0.000 | 0.000 | 0.000 | 0.000 | 0.010 |
| Sub-Total General Fund | | | | | | 6.720 |
| Angus Health & Social Care Partnership | 0.255 | 0.109 | 0.000 | 0.000 | 0.014 | 0.378 |
| Housing Revenue Account (incl Communal Areas) | 0.553 | 0.258 | 0.000 | 0.000 | 0.006 | 0.817 |
| Common Good | 0.000 | 0.009 | 0.000 | 0.000 | 0.000 | 0.009 |
| Grand Total | | | | | | 7.924 |
| Centralised Energy Management (Other Services) | | | | | | 0.026 |
| SALIX Repayments (Other Services) | | | | | | 0.122 |
| Total (including Centralised Energy Management) | | | | | | 8.072 |

WATER MANAGEMENT BUDGET 2025/26

Directorate

Centralised Water Management

Education & Lifelong Learning

Infrastructure & Environment

Children, Families & Justice

HR, OD, Digital Enablement, IT & Business Support

Legal, Governance & Change

Vibrant Communities & Sustainable Growth

Sub-Total General Fund

Angus Health & Social Care Partnership

Housing Revenue Account (incl Communal Areas)

Centralised Water Management (Other Services)

Grand Total

Final Budget

@ Outturn

Prices

2025/26

£m

0.044

0.505

0.175

0.015

0.002

0.095

0.014

0.850

0.060

0.033

0.001

0.944

CAPITAL FINANCING COSTS

REVENUE BUDGET 2025/26

| | Final Budget @ Outturn Prices 2024/25 £m | Final Budget @ Outturn Prices 2025/26 £m |
|---|--|--|
| Core Capital Financing Costs | 10.500 | 11.500 |
| Less: Amount Included in Other Housing Budget | (0.068) | (0.068) |
| Revised Core Capital Financing Costs (per Net Expenditure Summary) | 10.432 | 11.432 |

Estimated Capital Financing Costs Relating to Projects With Specific Funding Arrangements

Chief Executive's

| | |
|--|-------|
| Strategic Policy & Economy - Arbroath Harbour Development | 0.042 |
| Strategic Policy & Economy - Site Security, Brent Avenue, Montrose | 0.005 |

Communities

| | |
|--|-------|
| Environmental Services - Vehicle Replacement Programme | 1.016 |
|--|-------|

Infrastructure

| | |
|---|-------|
| Property Asset - Tayside Contracts Relocation to Cairnie Loan | 0.023 |
|---|-------|

Education & Lifelong Learning

| | |
|---------------------|-------|
| Isla Primary School | 0.027 |
|---------------------|-------|

Angus Alive

| | |
|----------------------------------|-------|
| Saltire Leisure Centre Extension | 0.032 |
|----------------------------------|-------|

Common Good

| | |
|---|-------|
| Arbroath Common Good Fund - Webster Theatre Project | 0.050 |
|---|-------|

Total of Projects With Specific Funding Arrangements

1.195

It should be noted that the above figures represent the estimated capital financing costs associated with loans fund advances up to and including 2025/26. This may vary from the resources identified within directorate budgets as budgets may be based on the average annual capital financing cost over the life of the loans fund advance.

CALCULATION OF ANGUS COUNCIL'S 2025/26 TOTAL GENERAL REVENUE GRANT

Total General Revenue Grant is calculated by the Scottish Government each year and determines the total level of grant resources to be made available to each local authority to help meet the costs of service provision.

Angus Council's Total General Revenue Grant for 2025/26 is as follows:

| | <u>£m</u> |
|---|------------------------------|
| Updated Service Provision | 293.772 |
| 2008-2025 Changes | 36.111 |
| Loan Charges Grant / PPP Level Playing Field Support (LPFS) | 10.425 |
| Floor Adjustment * | (2.270) |
| Total Estimated Expenditure | <u>338.038</u> |
| Deduction for Total Estimated Expenditure not supported by General Revenue Grant | (44.956) |
| Total General Revenue Grant to be distributed | <u>293.082</u> |
| Estimated Grant Funding Held back and Not Yet Distributed (includes retained teacher support) | 4.862 |
| Total General Revenue Grant 2025/26 | <u><u>297.944</u></u> |

* To ensure all councils benefited from the increases in grant arising from the Spending Review, a "floor" has been incorporated within the settlement calculation, providing a minimum guaranteed grant increase for each year. Angus Council is a contributor to the floor arrangement.

| <u>Total General Revenue Grant Breakdown</u> | <u>£m</u> |
|---|------------------------------|
| Ring-Fenced (Specific) Grants | 2.315 |
| Non-Domestic Rate Income (NDRI) | 28.346 |
| General Revenue Grant | 262.421 |
| Estimated General Revenue Grant Not Yet Distributed | 4.862 |
| Total General Revenue Grant 2025/26 | <u><u>297.944</u></u> |

GENERAL FUND CAPITAL PROGRAMME

UPDATED 2024/2029 CAPITAL PLAN & CAPITAL MONITORING BUDGET 2025/26

Introduction

The General Fund capital programme encompasses expenditure on assets in service areas such as schools, waste, roads, etc. which provide benefits to the community for many years into the future. The type of works and projects involved can range from the purchase of new refuse vehicles for waste services, to roads engineering projects, to the construction of a brand new school.

The 2025/26 capital budget has been prepared by Angus Council under the self-regulating Prudential Code regime. The key objectives of the Prudential Code are to ensure that the capital investment plans of local authorities are affordable, prudent and sustainable.

Capital Resources

The principal means of funding capital expenditure comes from the following sources:

- borrowing
- Scottish Government capital grants
- grants and contributions from other external sources
- capital financed from current revenue (CFCR)
- capital receipts from the sale of surplus assets.

A significant proportion of the council's capital expenditure is, and will continue to be, funded through borrowing. Whilst the council is not currently constrained by an annual borrowing limit, it is limited by the level of capital financing costs arising from borrowing which the revenue budget can support. Some of this borrowing is currently funded by the Scottish Government through loan charges support grant.

The Scottish Government is continuing its strategy of not providing loan charges support grant for new borrowing incurred during the year (this is what was previously termed supported borrowing). Loan charges support grant for borrowing incurred up to and including 2010/11 will continue to be received from the Scottish Government however. Alternatively, capital grant is available which will reduce the extent of borrowing undertaken by the council. Any borrowing undertaken in 2025/26 will therefore be undertaken on a prudential basis. Furthermore, it should also be noted that the Scottish Government retains the power to impose capital borrowing limits both nationally and on individual local authorities if required.

Updated 2024/2029 Capital Plan and 2025/26 Capital Monitoring Budget

The council's special budget meeting took place on 27 February 2025 and approved the 2024/2029 Capital Plan, which incorporated a provisional 2025/26 net capital budget totalling £44.596 million (report 58/25 refers). A summary of the overall 2024/2029 Capital Plan position, as reflected in report 58/25, is provided overleaf.

The final capital budget for 2025/26 will be established once a comprehensive update of the full 2024/2029 Capital Plan, including the provisional 2025/26 capital budget, has been undertaken to account for the effect of the actual expenditure position for the 2024/25 financial year. It is intended that this will be presented to the Policy & Resources Committee on 23 September 2025 and thereafter published in a separate volume – the Final Capital Budget Volume 2025/26.

**2024/2029 CAPITAL PLAN
PROGRAMME - GRAND SUMMARY**

| SERVICE | Estimated Total Cost £m | Actual to 31/03/24 £m | Projected outturn 2024/25 £m | Provisional Budget 2025/26 £m | Estimate 2026/27 £m | Estimate 2027/28 £m | Estimate 2028/29 £m | Later Years £m |
|---|----------------------------|-----------------------------|---------------------------------------|--|---------------------------|---------------------------|---------------------------|-------------------|
| FINANCE | 0.000 | 0.000 | 0.000 | 0.000 | 0.000 | 0.000 | 0.000 | 0.000 |
| VIBRANT COMMUNITIES & SUSTAINABLE GROWTH: | | | | | | | | |
| ECONOMIC DEVELOPMENT | 3.917 | 2.837 | 0.380 | 0.550 | 0.050 | 0.050 | 0.050 | 0.000 |
| PLANNING & SUSTAINABLE GROWTH / VIBRANT COMMUNITIES | 0.000 | 0.000 | 0.000 | 0.000 | 0.000 | 0.000 | 0.000 | 0.000 |
| | 3.917 | 2.837 | 0.380 | 0.550 | 0.050 | 0.050 | 0.050 | 0.000 |
| INFRASTRUCTURE & ENVIRONMENT | | | | | | | | |
| ASSETS | 9.215 | 4.370 | 0.512 | 1.379 | 0.946 | 0.648 | 0.400 | 0.960 |
| ENVIRONMENTAL SERVICES | 26.996 | 4.202 | 2.582 | 5.625 | 2.358 | 2.860 | 3.409 | 5.960 |
| ROADS & TRANSPORTATION | 108.374 | 48.963 | 8.278 | 12.961 | 9.202 | 7.208 | 5.000 | 16.762 |
| | 144.585 | 57.535 | 11.372 | 19.965 | 12.506 | 10.716 | 8.809 | 23.682 |
| EDUCATION & LIFELONG LEARNING | 76.907 | 30.504 | 27.087 | 16.239 | 2.427 | 0.350 | 0.300 | 0.000 |
| DIGITAL ENABLEMENT & INFORMATION TECHNOLOGY | 5.031 | 2.701 | 0.705 | 0.844 | 0.200 | 0.200 | 0.200 | 0.181 |
| ANGUS HEALTH & SOCIAL CARE PARTNERSHIP | 1.650 | 0.168 | 0.280 | 1.202 | 0.000 | 0.000 | 0.000 | 0.000 |
| ANGUS ALIVE | 2.338 | 0.163 | 0.775 | 1.400 | 0.000 | 0.000 | 0.000 | 0.000 |
| TAY CITIES DEAL | 8.649 | 0.175 | -0.160 | 4.396 | 4.238 | 0.000 | 0.000 | 0.000 |
| Total Net Expenditure | 243.077 | 94.083 | 40.439 | 44.596 | 19.421 | 11.316 | 9.359 | 23.863 |

HOUSING REVENUE ACCOUNT CAPITAL BUDGET 2025/26

The Housing Revenue Account capital budget covers all capital expenditure which is funded by tenants of council houses. The undernoted table outlines particularly the main elements of the capital programme to upgrade and increase the council housing stock during the financial year 2025/26.

| ANALYSIS OF 2025/26 HOUSING REVENUE ACCOUNT CAPITAL BUDGET | | |
|---|---------------------------------|--------------------------------|
| Programme | 2024/25 Outturn £000 | 2025/26 Budget £000 |
| New Build | 1,182 | 4,137 |
| Conversion | 265 | 435 |
| Aids and Adaptations | 1,172 | 1,200 |
| Improvements | 389 | 875 |
| Energy Saving/Towards Zero Carbon | 3,011 | 5,800 |
| Sheltered Housing | 188 | 250 |
| Internal Upgrades | 1,862 | 5,591 |
| Miscellaneous | 574 | 35 |
| Total | 8,643 | 18,323 |
| Funding | | |
| Mainstream Borrowing | 1,126 | 10,001 |
| Capital Receipts | 185 | 227 |
| Capital Finance from Current Revenue | 6,082 | 6,845 |
| Affordable Housing Reserve | 500 | 500 |
| HRA Revenue Balances | 750 | 750 |
| Total | 8,643 | 18,323 |

| SIGNIFICANT HRA CAPITAL PROJECTS TO BE UNDERTAKEN DURING FINANCIAL YEAR 2025/26 | |
|--|-------------|
| Project | £000 |
| New Build – Affordable Housing Timmergreens | 2,712 |
| Aids and Adaptations | 1,200 |
| Energy Savings/Towards Zero Carbon | 5,800 |
| Internal Upgrades | 5,591 |

2024/29 Capital Plan and 2025/26 Final Capital Budget

The Housing Committee budget meeting which took place on 11 February 2025 approved a provisional 2025/26 net capital budget totalling £18,323 million (report 40/25 refers). The final capital budget for 2025/26 will not be established until a comprehensive update of the full 2024/29 Capital Plan, including the provisional 25/26 capital budget, is undertaken to account for the effect of the actual expenditure position for the 2024/25 financial year. It is intended that this will be presented to a future Housing Committee and thereafter published in a separate budget volume (along with the General Fund Capital Budget) – the Final Capital Budget Volume 2025/26.

A summary of the overall 2024/29 Capital Plan position (as reflected in report 40/25) is detailed above. Further detail of the various projects proposed to be undertaken over the period of the Capital Plan, as well as the financing of that expenditure, may be accessed through the link to the Council's website:

https://www.angus.gov.uk/committees/housing_committee/housing_committee_11_february_2025