



**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

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

### **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
<b>DIRECTORATE</b>			
Education & Lifelong Learning	148.844	160.108	162.396
Infrastructure & Environment	39.492	38.898	38.904
Children, Families & Justice	28.235	29.356	29.953
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
<b>DIRECTORATE SUB-TOTAL</b>	251.265	266.899	271.195
<b>Corporate Items</b>			
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	0.000	0.500
Contingency for Budget Risks	0.000	1.448	2.001
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
<b>CORPORATE ITEMS SUB-TOTAL</b>	17.723	22.265	18.943
<b>Others</b>			
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	0.000	(0.382)
Specific Grants Netted off With Services	3.944	3.944	3.944
<b>OTHER SUB-TOTAL</b>	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
<b>NET EXPENDITURE (Before Contributions to/(from) Funds &amp; Balances)</b>	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
<b>NET EXPENDITURE</b>	341.997	367.935	368.889
<b>General Revenue Grant</b>	(242.414)	(260.766)	(262.684)
<b>GRG Funding for NI Increase</b>	0.000	(2.619)	(2.613)
<b>GRG Funding for NI Increase - AHSCP Share</b>	0.000	(0.357)	(0.357)
<b>Council Tax Freeze Income</b>	(2.841)	0.000	0.000
<b>Non Domestic Rates Income</b>	(29.304)	(29.304)	(28.346)
<b>Specific Grants</b>	(3.944)	(3.944)	(3.944)
<b>Council Tax Income</b>	(63.494)	(70.945)	(70.945)
<b>TOTAL FUNDING</b>	(341.997)	(367.935)	(368.889)

**BUDGETED PERSONNEL - ALL DIRECTORATES**

	<b>2024/25 Full -time Equivalent</b>	<b>2025/26 Full -time Equivalent</b>
<b><u>Directorate</u></b>		
Education & Lifelong Learning	2,036.1	2,039.9
Infrastructure & Environment	522.0	525.1
Children, Families & Justice	279.2	275.1
Human Rresources, 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
 <b>TOTAL</b>	 <b>4,148.9</b>	 <b>4,168.5</b>



## CALCULATION OF THE COUNCIL TAX

2024/25 £m		2025/26 £m
348.132	Net expenditure @ Outturn Prices	372.649
(6.135)	<b>Less:</b> Contribution from General Fund Balances	(3.760)
341.997		368.889
238.871	<b>Less:</b> 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	<b>Amount to be met from Council Tax</b>	70.945
<b>Divide By:</b>		
49.082	Council Tax Base - Band D Equivalent Number of Dwellings	49,407
859	<b>Less:</b> Provision for non-collection (1.75%)	865
48,223	<b>Effective Tax Base</b>	48,542
£1,316.68	<b>COUNCIL TAX (Band D)</b>	£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	22.584
Primary	43.360	46.281	46.916
Secondary	48.602	53.447	53.947
Additional Support Needs	15.857	15.576	15.949
Support Team	1.713	1.812	1.878
Support for Pupils	17.037	19.130	19.438
Lifelong Learning	0.259	0.264	0.268
Business Unit	1.337	1.419	1.416
<b>TOTAL EDUCATION &amp; LIFELONG LEARNING</b>	<b>148.844</b>	<b>160.108</b>	<b>162.396</b>

**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>
<b><u>Expenditure</u></b>			
Employee Costs	110.005	115.074	117.193
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	21.418
<b>Total Expenditure</b>	<b>157.934</b>	<b>168.999</b>	<b>171.227</b>
<b><u>Income</u></b>			
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
<b>Total Income</b>	<b>9.090</b>	<b>8.891</b>	<b>8.831</b>
<b>NET EXPENDITURE</b>	<b>148.844</b>	<b>160.108</b>	<b>162.396</b>

**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>
<b><u>Expenditure</u></b>			
Employee Costs	16.268	14.806	<b>15.202</b>
Property Costs	0.209	1.017	<b>1.025</b>
Transport Costs	0.028	0.028	<b>0.028</b>
Supplies & Services	1.323	1.012	<b>0.992</b>
Third Party Payments	3.082	5.337	<b>5.337</b>
<b>Total Expenditure</b>	<b>20.910</b>	<b>22.200</b>	<b>22.584</b>
<b><u>Income</u></b>			
Specific Government Grants	0.231	0.021	<b>0.000</b>
Other Grants	0.000	0.000	<b>0.000</b>
Recharge Income (Internal)	0.000	0.000	<b>0.000</b>
Fees, Charges etc.	0.000	0.000	<b>0.000</b>
Other Income	0.000	0.000	<b>0.000</b>
<b>Total Income</b>	<b>0.231</b>	<b>0.021</b>	<b>0.000</b>
<b>NET EXPENDITURE</b>	<b>20.679</b>	<b>22.179</b>	<b>22.584</b>

**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>
<b><u>Expenditure</u></b>			
Employee Costs	36.190	<b>38.718</b>	<b>39.565</b>
Property Costs	6.316	<b>6.292</b>	<b>6.386</b>
Transport Costs	0.010	<b>0.010</b>	<b>0.010</b>
Supplies & Services	2.652	<b>3.030</b>	<b>2.693</b>
Third Party Payments	(0.032)	<b>0.007</b>	<b>0.000</b>
<b>Total Expenditure</b>	<b>45.136</b>	<b>48.057</b>	<b>48.654</b>
<b><u>Income</u></b>			
Specific Government Grants	1.752	<b>1.752</b>	<b>1.714</b>
Other Grants	0.000	<b>0.000</b>	<b>0.000</b>
Recharge Income (Internal)	0.000	<b>0.000</b>	<b>0.000</b>
Fees, Charges etc.	0.000	<b>0.000</b>	<b>0.000</b>
Other Income	0.024	<b>0.024</b>	<b>0.024</b>
<b>Total Income</b>	<b>1.776</b>	<b>1.776</b>	<b>1.738</b>
<b>NET EXPENDITURE</b>	<b>43.360</b>	<b>46.281</b>	<b>46.916</b>

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>
<b><u>Expenditure</u></b>			
Employee Costs	40.036	44.436	<b>44.848</b>
Property Costs	6.680	7.112	<b>7.120</b>
Transport Costs	0.038	0.041	<b>0.041</b>
Supplies & Services	1.631	1.674	<b>1.674</b>
Third Party Payments	0.905	0.877	<b>0.957</b>
<b>Total Expenditure</b>	<b>49.290</b>	<b>54.140</b>	<b>54.640</b>
<b><u>Income</u></b>			
Specific Government Grants	0.595	0.595	<b>0.595</b>
Other Grants	0.000	0.000	<b>0.000</b>
Recharge Income (Internal)	0.000	0.000	<b>0.000</b>
Fees, Charges etc.	0.050	0.055	<b>0.055</b>
Other Income	0.043	0.043	<b>0.043</b>
<b>Total Income</b>	<b>0.688</b>	<b>0.693</b>	<b>0.693</b>
<b>NET EXPENDITURE</b>	<b>48.602</b>	<b>53.447</b>	<b>53.947</b>

**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>
<b><u>Expenditure</u></b>			
Employee Costs	13.859	13.527	<b>13.907</b>
Property Costs	0.047	0.049	<b>0.049</b>
Transport Costs	0.036	0.036	<b>0.036</b>
Supplies & Services	0.104	0.102	<b>0.102</b>
Third Party Payments	1.882	1.861	<b>1.854</b>
<b>Total Expenditure</b>	<b>15.928</b>	<b>15.575</b>	<b>15.948</b>
<b><u>Income</u></b>			
Specific Government Grants	0.000	0.000	<b>0.000</b>
Other Grants	0.000	0.000	<b>0.000</b>
Recharge Income (Internal)	0.000	0.000	<b>0.000</b>
Fees, Charges etc.	0.000	0.000	<b>0.000</b>
Other Income	0.071	(0.001)	<b>(0.001)</b>
<b>Total Income</b>	<b>0.071</b>	<b>(0.001)</b>	<b>(0.001)</b>
<b>NET EXPENDITURE</b>	<b>15.857</b>	<b>15.576</b>	<b>15.949</b>

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>
<b><u>Expenditure</u></b>			
Employee Costs	2.134	2.163	2.222
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
<b>Total Expenditure</b>	<b>2.219</b>	<b>2.327</b>	<b>2.393</b>
<b><u>Income</u></b>			
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
<b>Total Income</b>	<b>0.506</b>	<b>0.515</b>	<b>0.515</b>
<b>NET EXPENDITURE</b>	<b>1.713</b>	<b>1.812</b>	<b>1.878</b>



**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>
<b><u>Expenditure</u></b>			
Employee Costs	0.147	0.149	<b>0.153</b>
Property Costs	0.168	0.174	<b>0.183</b>
Transport Costs	4.199	4.684	<b>4.684</b>
Supplies & Services	5.744	7.208	<b>7.157</b>
Third Party Payments	12.597	12.802	<b>13.147</b>
<b>Total Expenditure</b>	<b>22.855</b>	<b>25.017</b>	<b>25.324</b>
<b><u>Income</u></b>			
Specific Government Grants	0.000	0.000	<b>0.000</b>
Other Grants	4.200	4.200	<b>4.200</b>
Recharge Income (Internal)	0.000	0.000	<b>0.000</b>
Fees, Charges etc.	1.078	1.123	<b>1.122</b>
Other Income	0.540	0.564	<b>0.564</b>
<b>Total Income</b>	<b>5.818</b>	<b>5.887</b>	<b>5.886</b>
<b>NET EXPENDITURE</b>	<b>17.037</b>	<b>19.130</b>	<b>19.438</b>

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>
<b><u>Expenditure</u></b>			
Employee Costs	0.196	0.201	<b>0.205</b>
Property Costs	0.000	0.000	<b>0.000</b>
Transport Costs	0.002	0.002	<b>0.002</b>
Supplies & Services	0.034	0.034	<b>0.034</b>
Third Party Payments	0.027	0.027	<b>0.027</b>
<b>Total Expenditure</b>	<b>0.259</b>	<b>0.264</b>	<b>0.268</b>
<b><u>Income</u></b>			
Specific Government Grants	0.000	0.000	<b>0.000</b>
Other Grants	0.000	0.000	<b>0.000</b>
Recharge Income (Internal)	0.000	0.000	<b>0.000</b>
Fees, Charges etc.	0.000	0.000	<b>0.000</b>
Other Income	0.000	0.000	<b>0.000</b>
<b>Total Income</b>	<b>0.000</b>	<b>0.000</b>	<b>0.000</b>
<b>NET EXPENDITURE</b>	<b>0.259</b>	<b>0.264</b>	<b>0.268</b>

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>
<b><u>Expenditure</u></b>			
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
<b>Total Expenditure</b>	<b>1.337</b>	<b>1.419</b>	<b>1.416</b>
<b><u>Income</u></b>			
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
<b>Total Income</b>	<b>0.000</b>	<b>0.000</b>	<b>0.000</b>
<b>NET EXPENDITURE</b>	<b>1.337</b>	<b>1.419</b>	<b>1.416</b>

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

**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>
<b><u>Expenditure</u></b>			
Employee Costs	3.149	3.302	<b>3.366</b>
Property Costs	1.079	1.079	<b>1.075</b>
Transport Costs	0.134	0.134	<b>0.134</b>
Supplies & Services	0.594	0.594	<b>0.594</b>
Third Party Payments	16.548	16.808	<b>16.805</b>
Capital Charges & Financing	0.000	0.000	<b>0.000</b>
CFCR	0.500	0.000	<b>0.000</b>
<b>Total Expenditure</b>	<b>22.003</b>	<b>21.916</b>	<b>21.973</b>
<b><u>Income</u></b>			
Specific Government Grants	0.000	0.000	<b>0.000</b>
Other Grants	0.000	0.000	<b>0.000</b>
Recharge Income (Internal)	0.123	0.123	<b>0.123</b>
Fees, Charges etc.	0.961	0.764	<b>0.764</b>
Other Income	1.053	1.145	<b>1.145</b>
<b>Total Income</b>	<b>2.137</b>	<b>2.032</b>	<b>2.032</b>
<b>NET EXPENDITURE</b>	<b>19.866</b>	<b>19.884</b>	<b>19.941</b>

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

**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>
<b><u>Expenditure</u></b>			
Employee Costs	4.284	4.299	<b>4.476</b>
Property Costs	0.000	0.000	<b>0.000</b>
Transport Costs	0.056	0.056	<b>0.056</b>
Supplies & Services	0.146	0.712	<b>0.146</b>
Third Party Payments	0.000	0.000	<b>0.000</b>
Capital Charges & Financing	0.000	0.000	<b>0.000</b>
CFCR	0.000	0.000	<b>0.000</b>
<b>Total Expenditure</b>	<b>4.487</b>	<b>5.068</b>	<b>4.679</b>
<b><u>Income</u></b>			
Specific Government Grants	0.000	0.000	<b>0.000</b>
Other Grants	0.000	0.000	<b>0.000</b>
Recharge Income (Internal)	0.052	0.052	<b>0.052</b>
Fees, Charges etc.	3.242	3.201	<b>3.325</b>
Other Income	0.029	0.029	<b>0.029</b>
<b>Total Income</b>	<b>3.323</b>	<b>3.282</b>	<b>3.406</b>
<b>NET EXPENDITURE</b>	<b>1.164</b>	<b>1.786</b>	<b>1.273</b>



**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>
<b><u>Expenditure</u></b>			
Employee Costs	0.481	0.490	<b>0.507</b>
Property Costs	0.000	0.000	<b>0.000</b>
Transport Costs	0.001	0.001	<b>0.001</b>
Supplies & Services	0.000	0.000	<b>0.000</b>
Third Party Payments	0.000	0.000	<b>0.000</b>
Capital Charges & Financing	0.000	0.000	<b>0.000</b>
CFCR	0.000	0.000	<b>0.000</b>
<b>Total Expenditure</b>	<b>0.482</b>	<b>0.491</b>	<b>0.508</b>
<b><u>Income</u></b>			
Specific Government Grants	0.000	0.000	<b>0.000</b>
Other Grants	0.000	0.000	<b>0.000</b>
Recharge Income (Internal)	0.217	0.217	<b>0.225</b>
Fees, Charges etc.	0.000	0.000	<b>0.000</b>
Other Income	0.000	0.000	<b>0.000</b>
<b>Total Income</b>	<b>0.217</b>	<b>0.217</b>	<b>0.225</b>
<b>NET EXPENDITURE</b>	<b>0.265</b>	<b>0.274</b>	<b>0.283</b>

**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>
<b><u>Expenditure</u></b>			
Employee Costs	1.573	1.573	<b>1.573</b>
Property Costs	0.000	(0.030)	<b>0.033</b>
Transport Costs	0.011	0.043	<b>0.043</b>
Supplies & Services	0.283	0.250	<b>0.250</b>
Third Party Payments	0.015	0.015	<b>0.015</b>
Capital Charges & Financing CFCR	0.000 0.000	0.000 0.000	<b>0.000 0.000</b>
<b>Total Expenditure</b>	<b>1.882</b>	<b>1.851</b>	<b>1.914</b>
<b><u>Income</u></b>			
Specific Government Grants	0.000	0.000	<b>0.000</b>
Other Grants	0.000	0.000	<b>0.000</b>
Recharge Income (Internal)	0.654	0.417	<b>0.417</b>
Fees, Charges etc.	0.221	0.221	<b>0.221</b>
Other Income	0.000	0.000	<b>0.000</b>
<b>Total Income</b>	<b>0.875</b>	<b>0.638</b>	<b>0.638</b>
<b>NET EXPENDITURE</b>	<b>1.007</b>	<b>1.213</b>	<b>1.276</b>

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	27.216
Criminal Justice	0.374	0.366	0.374
Business Support	2.035	2.029	2.363
TOTAL CHILDREN, FAMILIES & JUSTICE	28.235	29.356	29.953

**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>
<b><u>Expenditure</u></b>			
Employee Costs	13.988	14.971	<b>15.235</b>
Property Costs	0.365	0.422	<b>0.431</b>
Transport Costs	0.390	0.390	<b>0.391</b>
Supplies & Services	0.312	0.381	<b>0.379</b>
Third Party Payments	15.234	15.443	<b>15.768</b>
Transfer Payments	0.000	0.000	<b>0.000</b>
Recharge Costs (Internal)	0.000	0.000	<b>0.000</b>
Capital Charges & Financing	0.000	0.000	<b>0.000</b>
CFCR	0.000	0.000	<b>0.000</b>
<b>Total Expenditure</b>	<b>30.289</b>	<b>31.607</b>	<b>32.204</b>
<b><u>Income</u></b>			
Specific Government Grants	2.043	2.240	<b>2.240</b>
Other Grants	0.000	0.000	<b>0.000</b>
Recharge Income (Internal)	0.000	0.000	<b>0.000</b>
Fees, Charges etc.	0.000	0.000	<b>0.000</b>
Other Income	0.011	0.011	<b>0.011</b>
<b>Total Income</b>	<b>2.054</b>	<b>2.251</b>	<b>2.251</b>
<b>NET EXPENDITURE</b>	<b>28.235</b>	<b>29.356</b>	<b>29.953</b>

**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>
<b><u>Expenditure</u></b>			
Employee Costs	10.565	11.412	<b>11.638</b>
Property Costs	0.276	0.313	<b>0.321</b>
Transport Costs	0.307	0.312	<b>0.313</b>
Supplies & Services	0.251	0.324	<b>0.322</b>
Third Party Payments	14.438	14.611	<b>14.633</b>
Transfer Payments	0.000	0.000	<b>0.000</b>
Recharge Costs (Internal)	0.000	0.000	<b>0.000</b>
Capital Charges & Financing	0.000	0.000	<b>0.000</b>
CFCR	0.000	0.000	<b>0.000</b>
<b>Total Expenditure</b>	<b>25.837</b>	<b>26.972</b>	<b>27.227</b>
<b><u>Income</u></b>			
Specific Government Grants	0.000	0.000	<b>0.000</b>
Other Grants	0.000	0.000	<b>0.000</b>
Recharge Income (Internal)	0.000	0.000	<b>0.000</b>
Fees, Charges etc.	0.000	0.000	<b>0.000</b>
Other Income	0.011	0.011	<b>0.011</b>
<b>Total Income</b>	<b>0.011</b>	<b>0.011</b>	<b>0.011</b>
<b>NET EXPENDITURE</b>	<b>25.826</b>	<b>26.961</b>	<b>27.216</b>

**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>
<b><u>Expenditure</u></b>			
Employee Costs	2.114	2.256	<b>2.263</b>
Property Costs	0.087	0.107	<b>0.108</b>
Transport Costs	0.075	0.070	<b>0.070</b>
Supplies & Services	0.040	0.036	<b>0.036</b>
Third Party Payments	0.101	0.137	<b>0.137</b>
Transfer Payments	0.000	0.000	<b>0.000</b>
Recharge Costs (Internal)	0.000	0.000	<b>0.000</b>
Capital Charges & Financing	0.000	0.000	<b>0.000</b>
CFCR	0.000	0.000	<b>0.000</b>
<b>Total Expenditure</b>	<b>2.417</b>	<b>2.606</b>	<b>2.614</b>
<b><u>Income</u></b>			
Specific Government Grants	2.043	2.240	<b>2.240</b>
Other Grants	0.000	0.000	<b>0.000</b>
Recharge Income (Internal)	0.000	0.000	<b>0.000</b>
Fees, Charges etc.	0.000	0.000	<b>0.000</b>
Other Income	0.000	0.000	<b>0.000</b>
<b>Total Income</b>	<b>2.043</b>	<b>2.240</b>	<b>2.240</b>
<b>NET EXPENDITURE</b>	<b>0.374</b>	<b>0.366</b>	<b>0.374</b>

**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>
<b><u>Expenditure</u></b>			
Employee Costs	1.309	1.303	<b>1.334</b>
Property Costs	0.002	0.002	<b>0.002</b>
Transport Costs	0.008	0.008	<b>0.008</b>
Supplies & Services	0.021	0.021	<b>0.021</b>
Third Party Payments	0.695	0.695	<b>0.998</b>
Transfer Payments	0.000	0.000	<b>0.000</b>
Recharge Costs (Internal)	0.000	0.000	<b>0.000</b>
Capital Charges & Financing	0.000	0.000	<b>0.000</b>
Support Costs	0.000	0.000	<b>0.000</b>
CFCR	0.000	0.000	<b>0.000</b>
<b>Total Expenditure</b>	<b>2.035</b>	<b>2.029</b>	<b>2.363</b>
<b><u>Income</u></b>			
Specific Government Grants	0.000	0.000	<b>0.000</b>
Other Grants	0.000	0.000	<b>0.000</b>
Recharge Income (Internal)	0.000	0.000	<b>0.000</b>
Fees, Charges etc.	0.000	0.000	<b>0.000</b>
Other Income	0.000	0.000	<b>0.000</b>
<b>Total Income</b>	<b>0.000</b>	<b>0.000</b>	<b>0.000</b>
<b>NET EXPENDITURE</b>	<b>2.035</b>	<b>2.029</b>	<b>2.363</b>

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>
<b><u>Expenditure</u></b>			
Employee Costs	9.479	10.255	<b>10.408</b>
Property Costs	0.113	0.113	<b>0.113</b>
Transport Costs	0.009	0.009	<b>0.009</b>
Supplies & Services	1.857	2.065	<b>1.976</b>
Third Party Payments	0.000	0.000	<b>0.000</b>
<b>Total Expenditure</b>	<b>11.458</b>	<b>12.442</b>	<b>12.506</b>
<b><u>Income</u></b>			
Specific Government Grants	0.000	0.000	<b>0.000</b>
Other Grants	0.000	0.000	<b>0.000</b>
Recharge Income (Internal)	1.906	2.138	<b>2.138</b>
Fees, Charges etc.	0.119	0.119	<b>0.119</b>
Other Income	0.000	0.000	<b>0.000</b>
<b>Total Income</b>	<b>2.025</b>	<b>2.257</b>	<b>2.257</b>
<b>NET EXPENDITURE</b>	<b>9.433</b>	<b>10.185</b>	<b>10.249</b>

**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>
<b><u>Expenditure</u></b>			
Employee Costs	5.931	6.642	<b>6.728</b>
Property Costs	0.029	0.029	<b>0.029</b>
Transport Costs	0.003	0.003	<b>0.003</b>
Supplies & Services	0.410	0.581	<b>0.511</b>
Third Party Payments	0.000	0.000	<b>0.000</b>
<b>Total Expenditure</b>	<b>6.373</b>	<b>7.255</b>	<b>7.271</b>
<b><u>Income</u></b>			
Specific Government Grants	0.000	0.000	<b>0.000</b>
Other Grants	0.000	0.000	<b>0.000</b>
Recharge Income (Internal)	1.196	1.380	<b>1.380</b>
Fees, Charges etc.	0.074	0.074	<b>0.074</b>
Other Income	0.000	0.000	<b>0.000</b>
<b>Total Income</b>	<b>1.270</b>	<b>1.454</b>	<b>1.454</b>
<b>NET EXPENDITURE</b>	<b>5.103</b>	<b>5.801</b>	<b>5.817</b>

**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>
<b><u>Expenditure</u></b>			
Employee Costs	3.548	3.613	<b>3.680</b>
Property Costs	0.084	0.084	<b>0.084</b>
Transport Costs	0.006	0.006	<b>0.006</b>
Supplies & Services	1.447	1.484	<b>1.465</b>
Third Party Payments	0.000	0.000	<b>0.000</b>
<b>Total Expenditure</b>	<b>5.085</b>	<b>5.187</b>	<b>5.235</b>
<b><u>Income</u></b>			
Specific Government Grants	0.000	0.000	<b>0.000</b>
Other Grants	0.000	0.000	<b>0.000</b>
Recharge Income (Internal)	0.710	0.758	<b>0.758</b>
Fees, Charges etc.	0.045	0.045	<b>0.045</b>
Other Income	0.000	0.000	<b>0.000</b>
<b>Total Income</b>	<b>0.755</b>	<b>0.803</b>	<b>0.803</b>
<b>NET EXPENDITURE</b>	<b>4.330</b>	<b>4.384</b>	<b>4.432</b>

# 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
<b>TOTAL LEGAL, GOVERNANCE &amp; CHANGE</b>	<b>9.006</b>	<b>9.657</b>	<b>9.892</b>

**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>
<b><u>Expenditure</u></b>			
Employee Costs	4.135	4.897	<b>5.207</b>
Property Costs	1.261	1.286	<b>1.211</b>
Transport Costs	0.081	0.058	<b>0.058</b>
Supplies & Services	0.082	0.163	<b>0.163</b>
Third Party Payments	4.255	3.931	<b>3.931</b>
Support Services	0.019	0.019	<b>0.019</b>
<b>Total Expenditure</b>	<b>9.833</b>	<b>10.354</b>	<b>10.589</b>
<b><u>Income</u></b>			
Specific Government Grants	0.000	0.000	<b>0.000</b>
Other Grants	0.000	0.000	<b>0.000</b>
Recharge Income (Internal)	0.000	0.000	<b>0.000</b>
Fees, Charges etc.	0.507	0.377	<b>0.377</b>
Other Income	0.320	0.320	<b>0.320</b>
<b>Total Income</b>	<b>0.827</b>	<b>0.697</b>	<b>0.697</b>
<b>NET EXPENDITURE</b>	<b>9.006</b>	<b>9.657</b>	<b>9.892</b>

**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>
<b><u>Expenditure</u></b>			
Employee Costs	2.008	2.117	<b>2.158</b>
Property Costs	0.000	0.000	<b>0.000</b>
Transport Costs	0.002	0.002	<b>0.002</b>
Supplies & Services	0.061	0.061	<b>0.061</b>
Third Party Payments	0.012	0.012	<b>0.012</b>
Support Services	0.000	0.000	<b>0.000</b>
<b>Total Expenditure</b>	<b>2.083</b>	<b>2.192</b>	<b>2.233</b>
<b><u>Income</u></b>			
Specific Government Grants	0.000	0.000	<b>0.000</b>
Other Grants	0.000	0.000	<b>0.000</b>
Recharge Income (Internal)	0.000	0.000	<b>0.000</b>
Fees, Charges etc.	0.079	(0.081)	<b>0.059</b>
Other Income	0.002	0.002	<b>0.002</b>
<b>Total Income</b>	<b>0.081</b>	<b>(0.079)</b>	<b>0.061</b>
<b>NET EXPENDITURE</b>	<b>2.002</b>	<b>2.271</b>	<b>2.172</b>

## 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>
<b><u>Expenditure</u></b>			
Employee Costs	0.425	0.436	<b>0.443</b>
Property Costs	0.000	0.000	<b>0.000</b>
Transport Costs	0.000	0.000	<b>0.000</b>
Supplies & Services	(0.032)	(0.032)	<b>(0.032)</b>
Third Party Payments	0.000	0.000	<b>0.000</b>
Support Services	0.000	0.000	<b>0.000</b>
<b>Total Expenditure</b>	<b>0.393</b>	<b>0.404</b>	<b>0.411</b>
<b><u>Income</u></b>			
Specific Government Grants	0.000	0.000	<b>0.000</b>
Other Grants	0.000	0.000	<b>0.000</b>
Recharge Income (Internal)	0.000	0.000	<b>0.000</b>
Fees, Charges etc.	0.000	0.000	<b>0.000</b>
Other Income	0.000	0.000	<b>0.000</b>
<b>Total Income</b>	<b>0.000</b>	<b>0.000</b>	<b>0.000</b>
<b>NET EXPENDITURE</b>	<b>0.393</b>	<b>0.404</b>	<b>0.411</b>

**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>
<b><u>Expenditure</u></b>			
Employee Costs	(0.075)	0.359	<b>0.576</b>
Property Costs	1.258	1.283	<b>1.208</b>
Transport Costs	0.043	0.020	<b>0.020</b>
Supplies & Services	0.104	0.104	<b>0.104</b>
Third Party Payments	4.243	3.919	<b>3.919</b>
Support Services	0.000	0.000	<b>0.000</b>
<b>Total Expenditure</b>	<b>5.573</b>	<b>5.685</b>	<b>5.827</b>
<b><u>Income</u></b>			
Specific Government Grants	0.000	0.000	<b>0.000</b>
Other Grants	0.000	0.000	<b>0.000</b>
Recharge Income (Internal)	0.000	0.000	<b>0.000</b>
Fees, Charges etc.	0.263	0.263	<b>0.123</b>
Other Income	0.003	0.003	<b>0.003</b>
<b>Total Income</b>	<b>0.266</b>	<b>0.266</b>	<b>0.126</b>
<b>NET EXPENDITURE</b>	<b>5.307</b>	<b>5.419</b>	<b>5.701</b>



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>
<b><u>Expenditure</u></b>			
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
<b>Total Expenditure</b>	<b>0.534</b>	<b>0.637</b>	<b>0.650</b>
<b><u>Income</u></b>			
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
<b>Total Income</b>	<b>0.000</b>	<b>0.000</b>	<b>0.000</b>
<b>NET EXPENDITURE</b>	<b>0.534</b>	<b>0.637</b>	<b>0.650</b>

**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>
<b><u>Expenditure</u></b>			
Employee Costs	0.215	0.237	<b>0.243</b>
Property Costs	0.003	0.003	<b>0.003</b>
Transport Costs	0.001	0.001	<b>0.001</b>
Supplies & Services	0.001	0.001	<b>0.001</b>
Third Party Payments	0.000	0.000	<b>0.000</b>
Support Services	0.000	0.000	<b>0.000</b>
<b>Total Expenditure</b>	<b>0.220</b>	<b>0.242</b>	<b>0.248</b>
<b><u>Income</u></b>			
Specific Government Grants	0.000	0.000	<b>0.000</b>
Other Grants	0.000	0.000	<b>0.000</b>
Recharge Income (Internal)	0.000	0.000	<b>0.000</b>
Fees, Charges etc.	0.165	0.195	<b>0.195</b>
Other Income	0.010	0.010	<b>0.010</b>
<b>Total Income</b>	<b>0.175</b>	<b>0.205</b>	<b>0.205</b>
<b>NET EXPENDITURE</b>	<b>0.045</b>	<b>0.037</b>	<b>0.043</b>

**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>
<b><u>Expenditure</u></b>			
Employee Costs	0.000	0.000	<b>0.000</b>
Property Costs	0.000	0.000	<b>0.000</b>
Transport Costs	0.000	0.000	<b>0.000</b>
Supplies & Services	0.027	0.022	<b>0.022</b>
Third Party Payments	0.000	0.000	<b>0.000</b>
Support Services	0.019	0.019	<b>0.019</b>
<b>Total Expenditure</b>	<b>0.046</b>	<b>0.041</b>	<b>0.041</b>
<b><u>Income</u></b>			
Specific Government Grants	0.000	0.000	<b>0.000</b>
Other Grants	0.000	0.000	<b>0.000</b>
Recharge Income (Internal)	0.000	0.000	<b>0.000</b>
Fees, Charges etc.	0.000	0.000	<b>0.000</b>
Other Income	0.305	0.305	<b>0.305</b>
<b>Total Income</b>	<b>0.305</b>	<b>0.305</b>	<b>0.305</b>
<b>NET EXPENDITURE</b>	<b>(0.259)</b>	<b>(0.264)</b>	<b>(0.264)</b>

**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>
<b><u>Expenditure</u></b>			
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
<b>Total Expenditure</b>	<b>0.984</b>	<b>1.153</b>	<b>1.179</b>
<b><u>Income</u></b>			
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
<b>Total Income</b>	<b>0.000</b>	<b>0.000</b>	<b>0.000</b>
<b>NET EXPENDITURE</b>	<b>0.984</b>	<b>1.153</b>	<b>1.179</b>

## 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
<b>TOTAL VIBRANT COMMUNITIES &amp; SUSTAINABLE GROWTH</b>	<b>5.210</b>	<b>5.769</b>	<b>5.955</b>

## 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>
<b><u>Expenditure</u></b>			
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
<b>Total Expenditure</b>	<b>26.243</b>	<b>26.689</b>	<b>26.875</b>
<b><u>Income</u></b>			
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
<b>Total Income</b>	<b>21.033</b>	<b>20.920</b>	<b>20.920</b>
<b>NET EXPENDITURE</b>	<b>5.210</b>	<b>5.769</b>	<b>5.955</b>

**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>
<b><u>Expenditure</u></b>			
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
<b>Total Expenditure</b>	<b>2.022</b>	<b>2.092</b>	<b>2.124</b>
<b><u>Income</u></b>			
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
<b>Total Income</b>	<b>0.294</b>	<b>0.304</b>	<b>0.304</b>
<b>NET EXPENDITURE</b>	<b>1.728</b>	<b>1.788</b>	<b>1.820</b>

**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>
<b><u>Expenditure</u></b>			
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
<b>Total Expenditure</b>	<b>1.346</b>	<b>1.529</b>	<b>1.610</b>
<b><u>Income</u></b>			
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
<b>Total Income</b>	<b>0.946</b>	<b>0.933</b>	<b>0.933</b>
<b>NET EXPENDITURE</b>	<b>0.400</b>	<b>0.596</b>	<b>0.677</b>



**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>
<b><u>Expenditure</u></b>			
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
<b>Total Expenditure</b>	<b>2.549</b>	<b>2.668</b>	<b>2.712</b>
<b><u>Income</u></b>			
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
<b>Total Income</b>	<b>1.500</b>	<b>1.479</b>	<b>1.479</b>
<b>NET EXPENDITURE</b>	<b>1.049</b>	<b>1.189</b>	<b>1.233</b>

**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>
<b><u>Expenditure</u></b>			
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
<b>Total Expenditure</b>	<b>1.858</b>	<b>1.877</b>	<b>1.906</b>
<b><u>Income</u></b>			
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
<b>Total Income</b>	<b>0.054</b>	<b>0.022</b>	<b>0.022</b>
<b>NET EXPENDITURE</b>	<b>1.804</b>	<b>1.855</b>	<b>1.884</b>

**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>
<b><u>Expenditure</u></b>			
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
<b>Total Expenditure</b>	<b>18.468</b>	<b>18.523</b>	<b>18.523</b>
<b><u>Income</u></b>			
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
<b>Total Income</b>	<b>18.239</b>	<b>18.182</b>	<b>18.182</b>
<b>NET EXPENDITURE</b>	<b>0.229</b>	<b>0.341</b>	<b>0.341</b>

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>
<b><u>Expenditure</u></b>			
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
<b>Total Expenditure</b>	<b>5.413</b>	<b>5.790</b>	<b>5.885</b>
<b><u>Income</u></b>			
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
<b>Total Income</b>	<b>1.707</b>	<b>1.736</b>	<b>1.736</b>
<b>NET EXPENDITURE</b>	<b>3.706</b>	<b>4.054</b>	<b>4.149</b>

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>
<b><u>Expenditure</u></b>			
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
<b>Total Expenditure</b>	<b>1.595</b>	<b>1.685</b>	<b>1.712</b>
<b><u>Income</u></b>			
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
<b>Total Income</b>	<b>0.165</b>	<b>0.168</b>	<b>0.168</b>
<b>NET EXPENDITURE</b>	<b>1.430</b>	<b>1.517</b>	<b>1.544</b>

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>
<b><u>Expenditure</u></b>			
Employee Costs	2.798	2.920	<b>2.974</b>
Property Costs	0.000	0.000	<b>0.000</b>
Transport Costs	0.002	0.002	<b>0.002</b>
Supplies & Services	0.308	0.327	<b>0.327</b>
Third Party Payments	0.000	0.000	<b>0.000</b>
<b>Total Expenditure</b>	<b>3.108</b>	<b>3.249</b>	<b>3.303</b>
<b><u>Income</u></b>			
Specific Government Grants	0.000	0.000	<b>0.000</b>
Other Grants	0.334	0.334	<b>0.334</b>
Recharge Income (Internal)	0.398	0.416	<b>0.416</b>
Fees, Charges etc.	0.567	0.567	<b>0.567</b>
Other Income	0.004	0.004	<b>0.004</b>
<b>Total Income</b>	<b>1.303</b>	<b>1.321</b>	<b>1.321</b>
<b>NET EXPENDITURE</b>	<b>1.805</b>	<b>1.928</b>	<b>1.982</b>

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>
<b><u>Expenditure</u></b>			
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
<b>Total Expenditure</b>	<b>0.710</b>	<b>0.856</b>	<b>0.870</b>
<b><u>Income</u></b>			
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
<b>Total Income</b>	<b>0.239</b>	<b>0.247</b>	<b>0.247</b>
<b>NET EXPENDITURE</b>	<b>0.471</b>	<b>0.609</b>	<b>0.623</b>



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**

	<b><u>Final Budget</u></b> <b><u>Volume</u></b> <b><u>2024/25</u></b> <b><u>£m</u></b>	<b><u>Provisional</u></b> <b><u>Base Budget</u></b> <b><u>Submission</u></b> <b><u>2025/26</u></b> <b><u>£m</u></b>	<b><u>Final</u></b> <b><u>Base Budget</u></b> <b><u>2025/26</u></b> <b><u>£m</u></b>
<b><u>Expenditure</u></b>			
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
<b>Total Expenditure</b>	<b>1.868</b>	<b>1.959</b>	<b>1.992</b>
<b><u>Income</u></b>			
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
<b>Total Income</b>	<b>0.126</b>	<b>0.161</b>	<b>0.161</b>
<b>NET EXPENDITURE</b>	<b>1.742</b>	<b>1.798</b>	<b>1.831</b>

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

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

**REVENUE BUDGET 2025/26****SERVICE:****COMMUNICATIONS  
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>
<b><u>Expenditure</u></b>			
Employee Costs	0.390	0.396	<b>0.403</b>
Property Costs	0.000	0.000	<b>0.000</b>
Transport Costs	0.004	0.000	<b>0.000</b>
Supplies & Services	0.025	0.038	<b>0.038</b>
Third Party Payments	0.000	0.000	<b>0.000</b>
<b>Total Expenditure</b>	<b>0.419</b>	<b>0.434</b>	<b>0.441</b>
<b><u>Income</u></b>			
Specific Government Grants	0.000	0.000	<b>0.000</b>
Other Grants	0.000	0.000	<b>0.000</b>
Recharge Income (Internal)	0.000	0.000	<b>0.000</b>
Fees, Charges etc.	0.000	0.020	<b>0.020</b>
Other Income	0.000	0.000	<b>0.000</b>
<b>Total Income</b>	<b>0.000</b>	<b>0.020</b>	<b>0.020</b>
<b>NET EXPENDITURE</b>	<b>0.419</b>	<b>0.414</b>	<b>0.421</b>

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

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

**REVENUE BUDGET 2025/26****SERVICE:****INTERNAL AUDIT  
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>
<b><u>Expenditure</u></b>			
Employee Costs	0.345	0.345	<b>0.353</b>
Property Costs	0.000	0.000	<b>0.000</b>
Transport Costs	0.002	0.002	<b>0.002</b>
Supplies & Services	0.002	0.002	<b>0.002</b>
Third Party Payments	0.024	0.024	<b>0.024</b>
<b>Total Expenditure</b>	<b>0.373</b>	<b>0.373</b>	<b>0.381</b>
<b><u>Income</u></b>			
Specific Government Grants	0.000	0.000	<b>0.000</b>
Other Grants	0.000	0.000	<b>0.000</b>
Recharge Income (Internal)	0.000	0.000	<b>0.000</b>
Fees, Charges etc.	0.000	0.000	<b>0.000</b>
Other Income	0.002	0.002	<b>0.002</b>
<b>Total Income</b>	<b>0.002</b>	<b>0.002</b>	<b>0.002</b>
<b>NET EXPENDITURE</b>	<b>0.371</b>	<b>0.371</b>	<b>0.379</b>

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

	<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>2025/26</u>	<u>2025/26</u>	<u>2025/26</u>
	<u>£m</u>	<u>£m</u>	<u>£m</u>
Corporate Initiatives	0.022	0.018	<b>0.018</b>
Community Councils	0.000	0.005	<b>0.005</b>
Dundee & Angus Chamber of Commerce	0.000	0.005	<b>0.005</b>
Health and Safety at Work	0.002	0.002	<b>0.002</b>
Employee Assistance Programme	0.020	0.020	<b>0.090</b>
Corporate Equalities	0.002	0.002	<b>0.002</b>
Ordnance Survey Subscription	0.053	0.053	<b>0.053</b>
Long Service Award Scheme	0.002	0.002	<b>0.002</b>
Staff & Elected Member Training	0.277	0.227	<b>0.227</b>
Publications, Subscriptions & Memberships	0.197	0.202	<b>0.202</b>
Audit Fee	0.311	0.317	<b>0.317</b>
COSLA	0.073	0.073	<b>0.075</b>
Provision for Additional Burdens	0.300	0.300	<b>0.300</b>
Scottish Welfare Fund	0.613	0.613	<b>0.613</b>
Discretionary Housing Payments	0.725	0.725	<b>0.997</b>
Cash Payment Transaction Costs	0.018	0.018	<b>0.050</b>
Electoral Registration	0.241	0.244	<b>0.244</b>
Children's Panel	0.009	0.009	<b>0.009</b>
Upkeep of Clocks & War Memorials, etc.	0.048	0.006	<b>0.028</b>
Centralised Property Maintenance	2.208	2.250	<b>2.794</b>
Centralised Energy Management	0.026	0.026	<b>0.026</b>
Centralised Water Management	0.044	0.044	<b>0.044</b>
Salix	0.122	0.122	<b>0.122</b>
Feasibility Studies	0.025	0.025	<b>0.025</b>
CCTV - Angus Share of Costs (Gross)	0.070	0.070	<b>0.070</b>
Christmas Lighting	0.034	0.034	<b>0.034</b>
Citizens Advice Bureau	0.108	0.000	<b>0.000</b>
Tay Cities Deal	0.051	0.051	<b>0.051</b>
Scottish Wide Area Network	0.575	0.575	<b>0.575</b>
Interest on Revenue Balances	(2.600)	(1.400)	<b>(1.400)</b>
Corporate & Democratic Core	0.058	0.043	<b>0.043</b>
Service Concession Accounting Policy Changes	(2.810)	(2.989)	<b>(2.989)</b>
Non-Domestic Rates Empty Property Relief	1.031	1.031	<b>1.031</b>
NDR Discretionary Reliefs	0.165	0.165	<b>0.165</b>
Statutory Additions	(0.073)	(0.073)	<b>(0.073)</b>
Council Tax Reduction Scheme	6.100	6.724	<b>6.724</b>
Loans Fund Recharges - Tayside Contracts	0.000	0.000	<b>(0.150)</b>
Purchase of Annual Leave (Employees)	(0.100)	(0.100)	<b>(0.100)</b>
Apprenticeship Levy	0.622	0.727	<b>0.727</b>
Employee Corporate Slippage	(3.030)	(3.150)	<b>(3.150)</b>
Centralised Pension Contributions	0.913	0.913	<b>0.913</b>
CSS Recharges to Non Gen Fund (HRA)	(0.724)	(0.724)	<b>(0.724)</b>
CSS Recharges to Non Gen Fund (Others)	(0.131)	(0.131)	<b>(0.131)</b>
<b>Net Expenditure - Other Services</b>	<b>5.597</b>	<b>7.074</b>	<b>7.866</b>

**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	<b>11.500</b>
Pay Award Provision 2023/24	0.107	0.000	<b>0.000</b>
Pay Award Provision 2024/25	5.764	0.000	<b>0.000</b>
Pay Award Provision 2025/26	0.000	5.600	<b>5.900</b>
Provision for Employers NI Increase	0.000	5.000	<b>0.300</b>
Provision for Employers NI Increase - AHSCP Share	0.000	0.357	<b>0.000</b>
Provision for Tayside Contracts eNI Increase	0.000	0.000	<b>0.500</b>
Contingency for Budget Risks	0.000	1.448	<b>2.001</b>
Pension - Employers Contribution Rate Decrease	(0.293)	0.000	<b>0.000</b>
Penion - Teachers increase	0.000	0.000	<b>0.000</b>
Net Employee Slippage	(0.300)	0.000	<b>0.000</b>
Provision for non pay inflation & other risks - Council & Partners	2.893	0.000	<b>0.000</b>
Change Program Savings	(1.048)	(1.640)	<b>(1.258)</b>
Tay Cities Deal	0.100	0.000	<b>0.000</b>
<b>NET EXPENDITURE</b>	<b>17.723</b>	<b>22.265</b>	<b>18.943</b>
Surplus Local Tax & MOD C. Tax income	(0.234)	(0.234)	<b>(0.234)</b>
Income from Long Term Empty Properties	(0.500)	(0.500)	<b>(0.500)</b>
Income from 2nd Home Policy	0.000	0.000	<b>(0.382)</b>
Specific Grants Netted off With Services	3.944	3.944	<b>3.944</b>
<b>NET EXPENDITURE</b>	<b>3.210</b>	<b>3.210</b>	<b>2.828</b>



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>
<b><u>Expenditure</u></b>			
Employee Costs	26.413	27.358	<b>27.358</b>
Property Costs	1.320	1.284	<b>1.289</b>
Transport Costs	0.793	0.765	<b>0.765</b>
Supplies & Services	0.911	0.999	<b>0.999</b>
Third Party Payments	76.958	79.824	<b>80.181</b>
<b>Total Expenditure</b>	<b>106.395</b>	<b>110.230</b>	<b>110.592</b>
<b><u>Income</u></b>			
Specific Government Grants	0.000	0.000	<b>0.000</b>
Other Grants	0.000	0.000	<b>0.000</b>
Recharge Income (Internal)	0.000	0.000	<b>0.000</b>
Fees, Charges etc.	10.253	10.253	<b>10.253</b>
Other Income	20.820	21.337	<b>21.337</b>
<b>Total Income</b>	<b>31.073</b>	<b>31.590</b>	<b>31.590</b>
<b>NET EXPENDITURE</b>	<b>75.322</b>	<b>78.640</b>	<b>79.002</b>

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>
<b><u>Expenditure</u></b>			
Financing Charges	8.399	10.174	<b>10.174</b>
Supervision & Management	10.328	10.484	<b>10.484</b>
Repairs & Maintenance	12.665	12.977	<b>12.977</b>
Loss of Rents	2.646	2.226	<b>2.226</b>
Other Expenditure	0.678	0.648	<b>0.648</b>
<b>Total Expenditure</b>	<b>34.716</b>	<b>36.509</b>	<b>36.509</b>
<b><u>Income</u></b>			
Rents & Service Charges	34.566	36.224	<b>36.224</b>
Other Income	0.150	0.285	<b>0.285</b>
<b>Total Income</b>	<b>34.716</b>	<b>36.509</b>	<b>36.509</b>
<b>NET EXPENDITURE</b>	<b>0.000</b>	<b>0.000</b>	<b>0.000</b>

# ENERGY BUDGET 2025/26

	<u>Final Budget</u>
	<u>@ Outturn</u>
	<u>Prices</u>
	<u>2025/26</u>
	<u>£000</u>
<b>Department</b>	
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
<b>Sub-Total General Fund</b>	<b>6.868</b>
Angus Health & Social Care Partnership	0.378
Housing Revenue Account (incl Communal Areas)	0.817
Common Good	0.009
<b>Grand Total</b>	<b>8.072</b>

	<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>
<b>Department</b>						
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
<b>Sub-Total General Fund</b>						<b>6.720</b>
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
<b>Grand Total</b>						<b>7.924</b>
Centralised Energy Management (Other Services)						0.026
SALIX Repayments (Other Services)						0.122
<b>Total (including Centralised Energy Management)</b>						<b>8.072</b>

# 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
<b>Core Capital Financing Costs</b>	<b>10.500</b>	<b>11.500</b>
Less: Amount Included in Other Housing Budget	(0.068)	(0.068)
<b>Revised Core Capital Financing Costs</b> (per Net Expenditure Summary)	<b>10.432</b>	<b>11.432</b>

### 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
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#### Infrastructure

Property Asset - Tayside Contracts Relocation to Cairnie Loan	0.023
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#### Education & Lifelong Learning

Isla Primary School	0.027
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#### Angus Alive

Saltire Leisure Centre Extension	0.032
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#### Common Good

Arbroath Common Good Fund - Webster Theatre Project	0.050
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### **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
<b>Total General Revenue Grant 2025/26</b>	<b><u><u>297.944</u></u></b>

\* 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.

<b><u>Total General Revenue Grant Breakdown</u></b>	<b><u>£m</u></b>
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
<b>Total General Revenue Grant 2025/26</b>	<b><u><u>297.944</u></u></b>



## **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
<b>Total Net Expenditure</b>	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.

<b>ANALYSIS OF 2025/26 HOUSING REVENUE ACCOUNT CAPITAL BUDGET</b>		
<b>Programme</b>	<b>2024/25 Outturn £000</b>	<b>2025/26 Budget £000</b>
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
<b>Total</b>	<b>8,643</b>	<b>18,323</b>
<b>Funding</b>		
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
<b>Total</b>	<b>8,643</b>	<b>18,323</b>

<b>SIGNIFICANT HRA CAPITAL PROJECTS TO BE UNDERTAKEN DURING FINANCIAL YEAR 2025/26</b>	
<b>Project</b>	<b>£000</b>
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](https://www.angus.gov.uk/committees/housing_committee/housing_committee_11_february_2025)