

BUDGET COMPARISON 2025/26 - COUNCIL TAX MEETING

	1st Recess					
	Background Papers Report 58/25 Provisional 2025/26 Budget £ million	Administration Group Provisional 2025/26 Budget	Variance Admin vs Background Budget Papers	Opposition Group Provisional Base Budget 2025/26	Variance Opposition vs Background Budget Papers	Variance Opposition vs Admin
		£ million	£ million	£ million	£ million	£ million
DIRECTORATE						
Education & Lifelong Learning	160.066	160.108	0.042	160.113	0.005	
Infrastructure & Environment	38.432	38.898	0.466	39.269	0.371	
Children, Families & Justice	29.356	29.356	0.000	29.356	0.000	
Human Resources, Organisational Development, Digital Enablement, Information Technology & Business Support	10.185	10.185	0.000	10.185	0.000	
Legal, Governance & Change (including Management Fee to ANGUSalive)	9.657	9.657	0.000	9.661	0.004	
Vibrant Communities & Sustainable Growth	5.617	5.769	0.152	5.671	(0.098)	
Finance	4.054	4.054	0.000	4.054	0.000	
Chief Executive	1.798	1.798	0.000	1.798	0.000	
Other Services	6.840	6.850	0.010	6.840	(0.010)	
DIRECTORATE SUB-TOTAL	266.005	266.675	0.670	266.947	0.272	
Corporate Items						
Capital Financing Costs	10.500	11.500	1.000	10.500	(1.000)	
Provision for Pay Award 2025/26	5.600	5.600	0.000	5.600	0.000	
Provision for Employers NI Increase	5.000	5.000	0.000	5.000	0.000	
Provision for Employer NI Increase - AHSCP Share	0.357	0.357	0.000	0.357	0.000	
Contingency for Budget Risks	1.448	1.448	0.000	1.448	0.000	
Corporate Change Programme Savings	(3.001)	(2.551)	0.450	(2.551)	0.450	
Change Programme Savings - Unachievable in year	0.911	0.911	0.000	0.911	0.000	
CORPORATE ITEMS SUB-TOTAL	20.815	22.265	1.450	21.265	(1.000)	
Others						
Surplus Local Tax Income	(0.234)	(0.234)	0.000	(0.234)	0.000	
Income from Long Term Empty Properties	(0.500)	(0.500)	0.000	(0.500)	0.000	
Specific Grants Netted off With Services	3.944	3.944	0.000	3.944	0.000	
OTHER SUB-TOTAL	3.210	3.210	0.000	3.210	0.000	
Tayside Valuation Joint Board	0.931	0.931	0.000	0.931	0.000	
Tayside Contracts (Net Surplus - Angus Share)	(0.250)	(0.250)	0.000	(0.250)	0.000	
	0.681	0.681	0.000	0.681	0.000	
Angus Health & Social Care Partnership	78.640	78.640	0.000	78.640	0.000	
NET EXPENDITURE	369.351	371.471	2.120	370.743	(0.728)	
General Revenue Grant	(260.766)	(260.766)	0.000	(260.766)	0.000	
GRG Funding for NI Increase	(2.619)	(2.619)	0.000	(2.619)	0.000	
GRG Funding for NI Increase - AHSCP Share	(0.357)	(0.357)	0.000	(0.357)	0.000	
Non Domestic Rates Income	(29.304)	(29.304)	0.000	(29.304)	0.000	
Specific Grants	(3.944)	(3.944)	0.000	(3.944)	0.000	
TOTAL FUNDING	(296.990)	(296.990)	0.000	(296.990)	0.000	
NET EXPENDITURE TO BE MET FROM COUNCIL TAX / RESERVES (per published reports)	72.361	74.481	2.120	73.753	(0.728)	
Contribution / (Drawdown From) Council Reserves						
Less: Drawdown from Council Reserves to Fund One Off Budget Issues (Report 62/25)	(0.803)	(0.803)	0.000	(0.803)	0.000	
Less: Additional Drawdown from Council Reserves due to additional One Off Budget Issues & change Programme Deferrals	0.000	(0.155)	(0.155)	(1.199)	(1.044)	
TOTAL DRAWDOWN FOR ONE OFF ISSUES & DEFERRALS	(0.803)	(0.958)	(0.155)	(2.002)	(1.044)	
Less: Drawdown from Council Reserves as per Reserve Strategy, ongoing (Report 62/25)	(2.850)	(2.850)	0.000	(2.850)	0.000	
Add: Reduced Drawdown from Budget Proposals	0.000	0.048	0.048	0.957	0.909	
TOTAL DRAWDOWN FOR ON GOING ISSUES / INVESTMENTS & DELETED SAVINGS (Statement 4b)	(2.850)	(2.802)	0.048	(1.893)	0.909	
Total Contribution / (Drawdown From) Council Reserves	(3.653)	(3.760)	(0.107)	(3.895)	(0.135)	
Add: Other Services Council Tax Reduction Scheme Increasing Arising from Council Tax Increase	0.000	0.224	0.224	0.128	(0.096)	
REVISED TOTAL NET EXPENDITURE TO BE MET FROM COUNCIL TAX (after Contributions to / (from) Council Reserves)	68.708	70.945	2.237	69.986	(0.959)	
Council Tax Income	68.708	70.945	2.237	69.986	(0.959)	
Council Tax Increase	7.50%	11.00%	3.50%	9.50%	-1.50%	
2. General Fund Reserve Impact						
General Fund Reserve - Available - Revised 4 Year Strategy	18.295	18.295	0.000	18.295	0.000	
General Fund Reserve - Committed - Revised 4 Year Strategy	18.053	18.160	0.107	18.295	0.135	
General Fund Reserve - UnCommitted - Revised 4 Year Strategy	0.242	0.135	(0.107)	0.000	(0.135)	
3. CAPITAL BUDGET 2025/26						
Estimated Total Cost 2024/29 Capital Plan	125.131	146.731	21.600	125.131	(21.600)	