

BUDGET COMPARISON 2025/26 - COUNCIL TAX MEETING

2nd Recess #1			
	Cllrs Doran & Scott Provisional Base Budget 2025/26	Variance Cllrs Doran & Scott vs Council Budget Papers	Variance Cllrs Doran & Scott vs Admin
	£ million	£ million	£ million
DIRECTORATE			
Education & Lifelong Learning	160.118	0.052	0.010
Infrastructure & Environment	38.717	0.285	(0.181)
Children, Families & Justice	29.356	0.000	0.000
Human Resources, Organisational Development, Digital Enablement, Information Technology & Business Support	10.185	0.000	0.000
Legal, Governance & Change (including Management Fee to ANGUSalve)	9.651	(0.006)	(0.006)
Vibrant Communities & Sustainable Growth	5.696	0.079	(0.073)
Finance	4.054	0.000	0.000
Chief Executive	1.798	0.000	0.000
Other Services	6.840	0.000	(0.010)
DIRECTORATE SUB-TOTAL	266.415	0.410	(0.260)
Corporate Items			
Capital Financing Costs	10.500	0.000	(1.000)
Provision for Pay Award 2025/26	5.600	0.000	0.000
Provision for Employers NI Increase	5.000	0.000	0.000
Provision for Employer NI Increase - AHSCP Share	0.357	0.000	0.000
Contingency for Budget Risks	1.448	0.000	0.000
Corporate Change Programme Savings	(2.551)	0.450	0.000
Change Programme Savings - Unachievable in year	0.911	0.000	0.000
CORPORATE ITEMS SUB-TOTAL	21.265	0.450	(1.000)
Others			
Surplus Local Tax Income	(0.234)	0.000	0.000
Income from Long Term Empty Properties	(0.500)	0.000	0.000
Specific Grants Netted off With Services	3.944	0.000	0.000
OTHER SUB-TOTAL	3.210	0.000	0.000
Tayside Valuation Joint Board	0.931	0.000	0.000
Tayside Contracts (Net Surplus - Angus Share)	(0.250)	0.000	0.000
	0.681	0.000	0.000
Angus Health & Social Care Partnership	78.640	0.000	0.000
NET EXPENDITURE	370.211	0.860	(1.260)
General Revenue Grant	(260.766)	0.000	0.000
GRG Funding for NI Increase	(2.619)	0.000	0.000
GRG Funding for NI Increase - AHSCP Share	(0.357)	0.000	0.000
Non Domestic Rates Income	(29.304)	0.000	0.000
Specific Grants	(3.944)	0.000	0.000
TOTAL FUNDING	(296.990)	0.000	0.000
NET EXPENDITURE TO BE MET FROM COUNCIL TAX / RESERVES (per published reports)	73.221	0.860	(1.260)
Contribution / (Drawdown From) Council Reserves			
Less: Drawdown from Council Reserves to Fund One Off Budget Issues (Report 62/25)	(0.803)	0.000	0.000
Less: Additional Drawdown from Council Reserves due to additional One Off Budget Issues & change Programme Deferrals	(0.930)	(0.930)	(0.775)
TOTAL DRAWDOWN FOR ONE OFF ISSUES & DEFERRALS	(1.733)	(0.930)	(0.775)
Less: Drawdown from Council Reserves as per Reserve Strategy, ongoing (Report 62/25)	(2.850)	0.000	0.000
Add: Reduced Drawdown from Budget Proposals	0.933	0.933	0.885
TOTAL DRAWDOWN FOR ON GOING ISSUES / INVESTMENTS & DELETED SAVINGS (Statement 4b)	(1.917)	0.933	0.885
Total Contribution / (Drawdown From) Council Reserves	(3.650)	0.003	0.110
Add: Other Services Council Tax Reduction Scheme Increasing Arising from Council Tax Increase	0.096	0.096	(0.128)
REVISED TOTAL NET EXPENDITURE TO BE MET FROM COUNCIL TAX (after Contributions to / (from) Council Reserves)	69.667	0.959	(1.278)
Council Tax Income	69.667	0.959	(1.278)
Council Tax Increase	9.00%	1.50%	-2.00%
2. General Fund Reserve Impact			
General Fund Reserve - Available - Revised 4 Year Strategy	18.295	0.000	0.000
General Fund Reserve - Committed - Revised 4 Year Strategy	18.050	(0.003)	(0.110)
General Fund Reserve - UnCommitted - Revised 4 Year Strategy	0.245	0.003	0.110
3. CAPITAL BUDGET 2025/26			
Estimated Total Cost 2024/29 Capital Plan	125.131	0.000	(21.600)