

## APPENDIX D - High Level 2025-28 Revenue Plan and Financing

2024-25				2025-26			INDICATIVE FOR PLANNING PURPOSES					
Core £000s	External £000s	Total £000s		Core £000s	External £000s	Total £000s	Core £000s	External £000s	Total £000s	Core £000s	External £000s	Total £000s
			Original base budget	1,429,506.8	0.0	1,429,506.8	1,526,088.5	0.0	1,526,088.5	1,604,182.4	0.0	1,604,182.4
			internal base adjustments	-836.6	836.6	0.0	0.0	0.0	0.0	0.0	0.0	0.0
1,315,610.6		1,315,610.6	Revised Base	1,428,670.2	836.6	1,429,506.8	1,526,088.5	0.0	1,526,088.5	1,604,182.4	0.0	1,604,182.4
			<b>SPENDING</b>									
31,721.5		31,721.5	Base Budget Changes	10,425.7	-744.1	9,681.6	-100.0	0.0	-100.0	4,000.0	0.0	4,000.0
35.0		35.0	Reduction in Grant Income	3,234.7	11,276.2	14,510.9	0.0	0.0	0.0	0.0	0.0	0.0
10,798.4	505.1	11,303.5	Pay	21,645.7	626.9	22,272.6	12,524.5	0.0	12,524.5	11,863.6	0.0	11,863.6
49,568.4	1,695.6	51,264.0	Prices	41,407.1	1,944.4	43,351.5	31,361.3	0.0	31,361.3	27,562.6	0.0	27,562.6
85,349.7	284.7	85,634.4	Demand & Cost Drivers - Cost	48,209.4	0.0	48,209.4	46,631.1	0.0	46,631.1	46,631.1	0.0	46,631.1
		0.0	Demand & Cost Drivers - Demand	22,989.0	24,150.3	47,139.3	23,025.6	-15,600.0	7,425.6	22,979.6	-14,200.0	8,779.6
16,393.1	-10,327.3	6,065.8	Government & Legislative	-14,751.5	5,814.5	-8,937.0	454.5	-19,502.4	-19,047.9	3,249.5	-1,898.1	1,351.4
15,712.2	-1,538.8	14,173.4	Service Strategies & Improvements	17,278.5	2,136.2	19,414.7	-757.6	236.5	-521.1	-803.2	-3,995.2	-4,798.4
209,578.3	-9,380.7	200,197.6	<b>TOTAL SPENDING</b>	<b>150,438.6</b>	<b>45,204.4</b>	<b>195,643.0</b>	<b>113,139.4</b>	<b>-34,865.9</b>	<b>78,273.5</b>	<b>115,483.2</b>	<b>-20,093.3</b>	<b>95,389.9</b>
			<b>SAVINGS, INCOME &amp; GRANT</b>									
-36,454.8		-36,454.8	Transformation - Future Cost Increase Avoidance	-30,834.5	0.0	-30,834.5	-10,788.7	0.0	-10,788.7	-10,300.0	0.0	-10,300.0
2,068.7		2,068.7	Transformation - Service Transformation	-4,500.0	0.0	-4,500.0	-1,900.0	0.0	-1,900.0	-400.0	0.0	-400.0
-16,195.0		-16,195.0	Efficiency	469.6	-65.0	404.6	-4,243.5	0.0	-4,243.5	-171.2	0.0	-171.2
-15,406.6	-281.3	-15,687.9	Income	-20,109.3	0.0	-20,109.3	-6,344.6	0.0	-6,344.6	-6,643.8	0.0	-6,643.8
-10,967.6		-10,967.6	Financing	1,001.0	0.0	1,001.0	7,253.3	0.0	7,253.3	-2,166.3	0.0	-2,166.3
-11,910.2	-9.2	-11,919.4	Policy	-8,742.9	0.0	-8,742.9	-14,215.2	0.0	-14,215.2	-12,111.8	0.0	-12,111.8
-88,865.5	-290.5	-89,156.0	<b>TOTAL SAVINGS &amp; INCOME</b>	<b>-62,716.1</b>	<b>-65.0</b>	<b>-62,781.1</b>	<b>-30,238.7</b>	<b>0.0</b>	<b>-30,238.7</b>	<b>-31,793.1</b>	<b>0.0</b>	<b>-31,793.1</b>
	7,210.7	7,210.7	Increases in Grants and Contributions	0.0	-25,209.8	-25,209.8	0.0	18,429.4	18,429.4	0.0	-8,876.7	-8,876.7
-88,865.5	6,920.2	-81,945.3	<b>TOTAL SAVINGS, INCOME &amp; GRANT</b>	<b>-62,716.1</b>	<b>-25,274.8</b>	<b>-87,990.9</b>	<b>-30,238.7</b>	<b>18,429.4</b>	<b>-11,809.3</b>	<b>-31,793.1</b>	<b>-8,876.7</b>	<b>-40,669.8</b>
			<b>MEMORANDUM:</b>									
			Removal of undelivered/temporary savings & grant	32,735.3	3,362.8	36,098.1	10,715.1	19,502.4	30,217.5	800.0	5,470.3	6,270.3
			New & FYE of existing Savings	-71,942.1	-65.0	-72,007.1	-33,259.2	0.0	-33,259.2	-25,949.3	0.0	-25,949.3
			New & FYE of existing Income	-23,509.3	0.0	-23,509.3	-7,694.6	0.0	-7,694.6	-6,643.8	0.0	-6,643.8
			New & FYE of existing Grants	0.0	-28,572.6	-28,572.6	0.0	-1,073.0	-1,073.0	0.0	-14,347.0	-14,347.0
				<b>-62,716.1</b>	<b>-25,274.8</b>	<b>-87,990.9</b>	<b>-30,238.7</b>	<b>18,429.4</b>	<b>-11,809.3</b>	<b>-31,793.1</b>	<b>-8,876.7</b>	<b>-40,669.8</b>
			Prior Year savings rolling forward for delivery in 25-26									
			<b>TOTAL Savings for delivery in 2025-26</b>	<b>-95,451.4</b>	<b>-28,637.6</b>	<b>-124,089.0</b>						

2024-25				2025-26			INDICATIVE FOR PLANNING PURPOSES					
Core £000s	External £000s	Total £000s		Core £000s	External £000s	Total £000s	2026-27			2027-28		
						Core £000s	External £000s	Total £000s	Core £000s	External £000s	Total £000s	
<b>RESERVES</b>												
27,481.5		27,481.5	Contributions to Reserves	42,428.9	14,200.0	56,628.9	43,817.1	14,200.0	58,017.1	43,538.0	34,300.0	77,838.0
-24,739.6		-24,739.6	Removal of prior year Contributions	-34,545.8	-10,640.0	-45,185.8	-42,028.9	-14,200.0	-56,228.9	-35,796.1	-14,200.0	-49,996.1
-14,877.4	-1,350.5	-16,227.9	Drawdowns from Reserves	-13,064.7	-25,598.1	-38,662.8	0.0	-9,161.6	-9,161.6	0.0	-291.6	-291.6
5,318.9	3,811.0	9,129.9	Removal of prior year Drawdowns	14,877.4	1,271.9	16,149.3	13,064.7	25,598.1	38,662.8	0.0	9,161.6	9,161.6
-6,816.6	2,460.5	-4,356.1	<b>TOTAL RESERVES</b>	<b>9,695.8</b>	<b>-20,766.2</b>	<b>-11,070.4</b>	<b>14,852.9</b>	<b>16,436.5</b>	<b>31,289.4</b>	<b>7,741.9</b>	<b>28,970.0</b>	<b>36,711.9</b>
113,896.2	0.0	113,896.2	<b>NET CHANGE</b>	<b>97,418.3</b>	<b>-836.6</b>	<b>96,581.7</b>	<b>97,753.6</b>	<b>0.0</b>	<b>97,753.6</b>	<b>91,432.0</b>	<b>0.0</b>	<b>91,432.0</b>
			UNRESOLVED BALANCE / SURPLUS				-3,959.7	0.0	-3,959.7	2,638.3	0.0	2,638.3
			ADULT SOCIAL CARE FUNDING UNRESOLVED BALANCE				-15,700.0		-15,700.0	-18,400.0		-18,400.0
<b>1,429,506.8</b>	<b>0.0</b>	<b>1,429,506.8</b>	<b>NET BUDGET</b>	<b>1,526,088.5</b>	<b>0.0</b>	<b>1,526,088.5</b>	<b>1,604,182.4</b>	<b>0.0</b>	<b>1,604,182.4</b>	<b>1,679,852.7</b>	<b>0.0</b>	<b>1,679,852.7</b>
<b>MEMORANDUM:</b>												
<b>The net impact on our reserves balances is:</b>												
27,481.5	0.0	<b>27,481.5</b>	Contributions to Reserves	42,428.9	14,200.0	<b>56,628.9</b>	43,817.1	14,200.0	<b>58,017.1</b>	43,538.0	34,300.0	<b>77,838.0</b>
-14,877.4	-1,350.5	<b>-16,227.9</b>	Drawdowns from Reserves	-13,064.7	-25,598.1	<b>-38,662.8</b>	0.0	-9,161.6	<b>-9,161.6</b>	0.0	-291.6	<b>-291.6</b>
<b>12,604.1</b>	<b>-1,350.5</b>	<b>11,253.6</b>	<b>Net movement in Reserves</b>	<b>29,364.2</b>	<b>-11,398.1</b>	<b>17,966.1</b>	<b>43,817.1</b>	<b>5,038.4</b>	<b>48,855.5</b>	<b>43,538.0</b>	<b>34,008.4</b>	<b>77,546.4</b>
<b>PER INITIAL DRAFT BUDGET</b>												
			GROWTH	117,204.8	12,558.8	129,763.6	117,883.7	-16,436.5	101,447.2	106,103.6	-20,240.3	85,863.3
			SAVINGS, INCOME & GRANT	-41,633.1	7,370.8	-34,262.3	-40,368.6	0.0	-40,368.6	-28,656.1	-8,729.7	-37,385.8
			RESERVES	4,138.3	-20,766.2	-16,627.9	22,909.5	16,436.5	39,346.0	-4,795.2	28,970.0	24,174.8
			<b>NET CHANGE</b>	<b>79,710.0</b>	<b>-836.6</b>	<b>78,873.4</b>	<b>100,424.6</b>	<b>0.0</b>	<b>100,424.6</b>	<b>72,652.3</b>	<b>0.0</b>	<b>72,652.3</b>
<b>CHANGE FROM INITIAL DRAFT BUDGET</b>												
			GROWTH	33,233.8	32,645.6	65,879.4	-4,744.3	-18,429.4	-23,173.7	9,379.6	147.0	9,526.6
			SAVINGS, INCOME & GRANT	-21,083.0	-32,645.6	-53,728.6	10,129.9	18,429.4	28,559.3	-3,137.0	-147.0	-3,284.0
			RESERVES	5,557.5	0.0	5,557.5	-8,056.6	0.0	-8,056.6	12,537.1	0.0	12,537.1
			<b>NET CHANGE</b>	<b>17,708.3</b>	<b>0.0</b>	<b>17,708.3</b>	<b>-2,671.0</b>	<b>0.0</b>	<b>-2,671.0</b>	<b>18,779.7</b>	<b>0.0</b>	<b>18,779.7</b>

2024-25			2025-26			INDICATIVE FOR PLANNING PURPOSES					
Core £000s	External £000s	Total £000s	Core £000s	External £000s	Total £000s	Core £000s	External £000s	Total £000s	Core £000s	External £000s	Total £000s
<b>Funding per the Local Government Finance Settlement &amp; Local Taxation</b>											
	11,806.0				15,680.3			16,101.0			16,448.1
	117,046.1				137,143.6			137,143.6			137,143.6
	26,969.4				26,969.4			26,969.4			26,969.4
	11,686.6				0.0			0.0			0.0
					4,031.2			4,031.2			4,031.2
	1,311.9				0.0			0.0			0.0
					6,207.1			6,207.1			6,207.1
					0.0			0.0			0.0
	147,382.5				149,107.7			152,869.0			156,093.0
	50,014.7				61,701.3			61,701.3			61,701.3
	51,080.2				52,795.4			54,127.2			55,268.7
	2,058.5				1,926.7			0.0			0.0
					9,361.1			9,361.1			9,361.1
	3,544.6				0.0			0.0			0.0
	65,740.7				67,238.1			68,814.4			70,165.5
	2,682.8				0.0			0.0			0.0
	800,320.3				838,626.3			881,450.4			926,897.4
	135,347.0				155,922.5			178,406.7			202,566.3
	2,515.5				-622.2			7,000.0			7,000.0
	<b>1,429,506.8</b>	<b>Total Funding</b>			<b>1,526,088.5</b>			<b>1,604,182.4</b>			<b>1,679,852.7</b>