

ANGUS COUNCIL**SPECIAL ANGUS COUNCIL – 4 MARCH 2021****ALTERNATIVE BUDGET PROPOSAL – SCOTTISH NATIONAL PARTY****REPORT BY DIRECTOR OF FINANCE****ABSTRACT**

The purpose of this report is to detail the budget proposals by the Scottish National Party.

1. RECOMMENDATIONS

- 1.1. It is recommended that the Council consider the budget proposals by the Scottish National Party as set out in this report.

2. ALIGNMENT TO ANGUS COUNCIL PLAN / LOCAL OUTCOME IMPROVEMENT PLAN

- 2.1 This report contributes as a whole to the local outcome(s) contained within the Council Plan and Local Outcome Improvement Plan. The Budget including savings and investment proposals has been developed on a basis which seeks to reflect the Council's priorities and those outcomes the Council as a partner within the Community Planning Partnership is trying to deliver.

3. BACKGROUND

- 3.1 The Administration budget is also presented this Agenda. In parallel with the process to prepare the Administration budget, officers have supported the work of the Shadow Budget Group (SBG) and preparation of an alternative budget proposal by the Scottish National Party. Officer support has been led by the Service Leader (Finance) to provide a degree of independence from those officers advising the Administration on their budget. It is highlighted that this process has been undertaken by the SBG elected members without knowledge of the Administration's budget proposals and has thus necessitated consideration of all pertinent budget matters e.g. budget issues, service charges, Council Tax level, use of Council Reserves, etc. This has permitted an alternative budget proposal to be presented.
- 3.2 This report presents the Scottish National Party budget proposals on the basis of how they vary from those of the Administration. This is rather than presenting all of the reports on the agenda again with alternative budget content. This approach has been taken in order to:-
 - Limit the extent of budget papers that elected members must consider, many of which would require to be presented again while being substantially the same in content; and
 - Facilitate clarity on the variances between the Administration and Scottish National Party budgets.
- 3.3 As a result of this approach, it has been necessary for officers to draft and issue the report for the Special Angus Council meeting without the opportunity for the SNP Group to review and comment.

4. **ALTERANTIVE BUDGET PROPOSAL**

This section details, for each report on the Agenda, where the Scottish National Party budget proposals vary from those of the Administration.

- 4.1 Agenda Item 3 – Revenue and Capital Budget Outturn 2020/21
No variance.
- 4.2 Agenda Item 4 – Council Plan, Finance and Change Plan (including related EIAs) and Workforce Plan
No variance.
- 4.3 Agenda Item 5 a – Review of Charges within the Communities Service
No variance.
- 4.4 Agenda Item 5 b - Review of Charges within the Infrastructure Service
No variance.
- 4.5 Agenda Item 5 c - Review of Charges within Legal and Democratic Services
No variance.
- 4.6 Agenda Item 5 d - Review of Angus Council Charges for Support and Care Services and Residential Fees 2021/22
No variance.
- 4.7 Agenda Item 5 e - Devolved Budget to Angus Health and Social Care Partnership Integration Joint Board for 2021/22
No variance.
- 4.8 Agenda Item 5 f - ANGUSAlive Charges Review and Budget Settlement 2021/22
No variance.
- 4.9 Agenda Item 5 g - Provisional Revenue and Capital Budgets 2021/22 – Background Report
No variances apart from those arising from the proposals detailed below in relation to the Provisional Revenue Budget Volume and Provisional Capital Budget.
- 4.10 Agenda Item 5 h - Equality Impact Assessment & Fairer Scotland Duty Assessment – Overall Revenue & Capital Budget 2021/22
No variance.
- 4.11 Agenda Item 5 i - Provisional Revenue Budget Volume
See attached Appendix A1 and A2. It may be noted that £0.365m of additional revenue expenditure is proposed for 2021/22 for a total net expenditure of £288.917 million.
- 4.12 Agenda Item 5 j - Provisional Capital Budget Volume
See attached Appendix B. It may be noted that £4.044m of additional capital expenditure is proposed over the 2021/22 to 2024/25 planning period. It is proposed that this is funded through an increase in the budget oversubscription from 10.0% to 12.5% in recognition of higher levels of budget slippage in recent years and use of £1.293m of capital contingency.
- 4.13 Agenda Item 5 k - COVID-19 Budget Implications and Potential Use of Scottish Government Fiscal Flexibilities
No variance.
- 4.14 Agenda Item 5 l – Capital Strategy 2021/22
No variance.

- 4.15 Agenda Item 5 m – Medium Term Budget Strategy 2022/23 to 2023/24 & Development of Longer Term Financial Strategy
No variance.
- 4.16 Agenda Item 6 a - Revenue and Capital Budgets 2021/22 – Setting of the Council Tax
See attached Appendix C. It may be noted that £61.179m net expenditure requires to be funded from Council Tax.
- 4.17 Agenda 6 b - Long Term Affordability of the General Fund Capital Plan
No variance.
- 4.18 Agenda Item 6 c - Setting of Prudential Indicators for the 2021/22 Budget Process
See attached Appendix D.

5. FINANCIAL IMPLICATIONS

- 5.1 There are no additional financial implications beyond those covered elsewhere in this report.

NOTE: No background papers, as defined by Section 50D of the Local Government (Scotland) Act 1973 (other than any containing confidential or exempt information) were relied on to any material extent in preparing the above report.

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