



**2022/23**

**PROVISIONAL REVENUE BUDGET**

**(Including Budget Issues / Investments & Savings 2022/23)**

# ANGUS COUNCIL

## PROVISIONAL REVENUE BUDGET 2022/23 (Including Budget Issues / Investments and Savings 2022/23)

**All information relevant to the detail in this document can be found in the Revenue & Capital Budget 2022/23 Background Report 62/22.**

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## NET EXPENDITURE SUMMARY

	Final Base Budget 2021/22 £000 (A)	Provisional 2022/23 Budget £000 (B)	Budget Issues / Investments Ongoing £000 (C)	Budget Issues / Investments One-off £000 (D)	Budget Savings £000 (E)	Review of Charges £000 (F)	Further Budget Adjustments £000 (G)	Revised Provisional 2022/23 Budget £000 (H)
<b>SERVICE</b>								
Education & Lifelong Learning	116,577	121,840	825	180	(1,215)			121,630
Vibrant Communities & Sustainable Growth	21,794	22,641	34	10	(259)	(70)		22,356
Children, Families & Justice	20,034	20,362	191	196	(174)			20,575
Infrastructure Services	18,597	18,215	303	378	(105)	(16)		18,775
Strategic Policy, Transformation & Public Sector Reform	8,741	8,168	34		(190)			8,012
Other Services	8,758	9,834			(124)		(940)	8,770
Digital Enablement, Information Technology, Human Resources & Business Support	6,868	6,869	277	78	(67)			7,157
Finance	4,065	3,612	0		(86)			3,526
Legal & Democratic Services	2,584	3,056		33	(36)			3,053
Facilities Management	2,268	2,044	0		(55)			1,989
<b>SERVICES SUB-TOTAL</b>	<b>210,286</b>	<b>216,641</b>	<b>1,664</b>	<b>875</b>	<b>(2,311)</b>	<b>(86)</b>	<b>(940)</b>	<b>215,843</b>
<b>Corporate Items</b>								
Capital Financing Costs	11,051	10,958						10,958
Provision for Pay Award 2021/22	3,274	3,274					641	3,915
Provision for Pay Award 2022/23	0	2,666					134	2,800
National Insurance Increase	0	1,400					38	1,438
Council Energy Costs	(350)	(350)					1,035	685
Earmarked Grants to be allocated	472	35						35
Change Programme - Other Savings	(1,465)	(83)			(2,352)			(2,435)
COVID-19 Consequential	5,656	0						0
<b>CORPORATE ITEMS SUB-TOTAL</b>	<b>18,638</b>	<b>17,900</b>	<b>0</b>	<b>0</b>	<b>(2,352)</b>	<b>0</b>	<b>1,848</b>	<b>17,396</b>
<b>Others</b>								
Surplus Local Tax Income	(200)	(200)	(34)					(234)
Income from Long Term Empty Properties	(250)	(250)						(250)
Specific Grants Netted off With Services	13,854	15,009						15,009
<b>OTHER SUB-TOTAL</b>	<b>13,404</b>	<b>14,559</b>	<b>(34)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>14,525</b>
Tayside Valuation Joint Board	810	810					4	814
Tayside Contracts (Net Surplus - Angus Share)	(460)	(460)						(460)
	<b>350</b>	<b>350</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>4</b>	<b>354</b>
Angus Health & Social Care Partnership	51,530	65,306	2,138		(2,138)			65,306
<b>NET EXPENDITURE (Before Contributions to/(from) Funds &amp; Balances)</b>	<b>294,208</b>	<b>314,756</b>	<b>3,768</b>	<b>875</b>	<b>(6,801)</b>	<b>(86)</b>	<b>912</b>	<b>313,424</b>
Contribution to/(from) General Fund Balances								To be Determined
Contributions to / (from) Special Funds & Other Reserves								To be Determined
<b>NET EXPENDITURE TO BE MET FROM COUNCIL TAX</b>	<b>294,208</b>	<b>314,756</b>	<b>3,768</b>	<b>875</b>	<b>(6,801)</b>	<b>(86)</b>	<b>912</b>	<b>313,424</b>

**SUMMARY OF BUDGET ISSUES / INVESTMENT BIDS AND SAVINGS**

<b>Summary of Budget Issues / Investment Bids</b>	<b>Ongoing £000</b>	<b>One-off £000</b>	<b>Self Funding £000</b>	<b>TOTAL £000</b>	<b>FTE Impact</b>
<b>Services</b>					
Education & Lifelong Learning Vibrant Communities & Sustainable Growth	825	180	0	1,005	0.0
Children, Families & Justice	126	10	(92)	44	0.0
Infrastructure Services	191	196	0	387	0.0
Strategic Policy, Transformation & Public Sector Reform	303	378	0	681	0.0
Other Services	34	0	(34)	0	1.0
DE, IT, HR & BS	0	0	0	0	0.0
Finance	289	78	(12)	355	0.0
Legal & Democratic Facilities Management	11	0	(11)	0	0.0
	0	33	0	33	0.0
	20	0	(20)	0	0.0
<b>Total</b>	<b>1,799</b>	<b>875</b>	<b>(169)</b>	<b>2,505</b>	<b>1.0</b>

<b>Service</b>	<b>Savings On- going £000's</b>	<b>FTE Impact</b>
Education & Lifelong Learning Vibrant Communities and Sustainable Growth	1,215	(9.8)
Children, Families & Justice	259	0.0
Infrastructure Services	174	0.0
Strategic Policy, Transformation & Public Sector Reform	105	(1.5)
Other Services	190	(1.0)
Digital Enablement, Information Technology, Human Resources & Business Support	124	0.0
Finance	67	(2.0)
Legal & Democratic Services	86	(2.7)
Facilities Management	36	(0.5)
	55	0.0
<b>Total</b>	<b>2,311</b>	<b>(17.5)</b>

REVENUE BUDGET 2022/23  
SERVICE:

EDUCATION AND LIFELONG LEARNING  
SUMMARY

Sept '21 Prices

	Final Budget @ Outturn Prices 2021/22 £'000's	Provisional Base Budget Submission (before Investments & Savings) 2022/23 £'000's	Budget Issues / Investment Bids Ongoing £'000	Budget Issues / Investment Bids One-Off £'000's	Budget Savings £'000s	Review of Charges £'000s	Further Budget Adjustments £'000s	Revised Base Budget Submission £'000
Early Years	7,979	7,996			(107)			7,889
Primary	38,904	41,757			(152)			41,605
Secondary	41,238	44,119			(443)			43,676
Additional Support Needs	11,351	11,320			(300)			11,020
Support Team	1,364	1,007			(78)			929
Support for Pupils	14,018	14,303	825		(135)			14,993
Lifelong Learning	613	225		180				405
Education & Lifelong Learning Business Unit	1,110	1,113						1,113
<b>TOTAL EDUCATION &amp; LIFELONG LEARNING</b>	<b>116,577</b>	<b>121,840</b>	<b>825</b>	<b>180</b>	<b>(1,215)</b>	<b>0</b>	<b>0</b>	<b>121,630</b>

**Budget Issues / Investment Bids Recommended for Approval 2022/23**

**Service:- Education & Lifelong Learning**

<b>Budget Issue Ref.</b>	<b>Service Area</b>	<b>Description of Budget Issue / Investment Bid</b>	<b>2022/23 Ongoing £'000</b>	<b>2022/23 One-off £'000</b>	<b>2022/23 Total £'000</b>	<b>2022/23 Staff Impact FTE</b>
B11	Support for Pupils	Home to School Transport - inflationary increase payable under these contracts	105		<b>105</b>	
B12	Support for Pupils	Unitary Charges on PPP Schools - Inflationary Increase payable under these contracts	720		<b>720</b>	
B13	Lifelong Learning	Holiday Food & Fun Programme		180	<b>180</b>	
<b>TOTAL BUDGET ISSUES / INVESTMENT BIDS</b>			<b>825</b>	<b>180</b>	<b>1,005</b>	<b>0.0</b>

**Budget Savings Recommended for Approval 2022/23**

**Service:- Education & Lifelong Learning**

Savings Ref	Service Area	Description of Saving	Saving Category*	Base Budget £'000	2022/23 Ongoing Saving £'000	2022/23 Staff Impact FTE
S1	Early Years	Utilise Early Years Expansion revenue grant monies through apportionment of Early years costs currently being contained within other sectors & the core budget.	Transformation	10,067	107	0.0
S2	ASN	Reduction in various supplies & services budgets, including free fruit, storage of ASN educational materials, Angus virtual school resources.	Reduce	Numerous Budgets	40	0.0
	Secondary				48	
	Support Team				20	
	Support for Pupils				75	
S3	Support Team	Service Contraction Angus Virtual School		503	58	1.0
S4	Support for Pupils	Free school meals funding is currently received on the assumption of there being a 100% uptake. As previous years trends have shown this is unlikely to be the case and therefore is potential for a saving.	Reduce	4,509	60	0.0
S5	ASN	Saving on additional school support staff. Scottish Government funding to recruit additional support staff provides a natural saving as the SPSA's in Angus are paid less than the national average used to determine additional grant funding.	Reduce	691	260	0.0
S6	Secondary	A 1% reduction to the element of budgets devolved to Secondary Schools that can be directly controlled by Head Teachers	Reduce	87,720	244	8.8
S7	Primary	SG Funding for Additional Teachers. Projected saving from the August start dates and placement on teacher salary scale. This saving will gradually be reduced to nil in future years as additional teachers employed progress along the salary scale.		1,335	152	
	Secondary				151	
<b>TOTAL SAVINGS</b>					<b>1,215</b>	<b>9.8</b>

REVENUE BUDGET 2022/23  
SERVICE:

VIBRANT COMMUNITIES & SUSTAINABLE GROWTH  
SUMMARY

Sept '21 Prices

	Final Budget @ Outturn Prices 2021/22 £'000's	Provisional Base Budget Submission (before Investments & Savings) 2022/23 £'000's	Budget Issues / Investment Bids Ongoing £'000	Budget Issues / Investment Bids One-Off £'000's	Budget Savings £'000s	Review of Charges £'000s	Further Budget Adjustments £'000s	Revised Base Budget Submission £'000
Regulatory & Protective Services	1,661	1,671			(13)			1,658
Environmental Services	17,425	17,400	34	10	(227)	(70)		17,147
Planning & Sustainable Growth	753	1,245			(2)			1,243
Vibrant Communities	1,227	1,587			(17)			1,570
Other Housing	728	738						738
<b>TOTAL VIBRANT COMM &amp; SUST GROWTH</b>	<b>21,794</b>	<b>22,641</b>	<b>34</b>	<b>10</b>	<b>(259)</b>	<b>(70)</b>	<b>0</b>	<b>22,356</b>



**Budget Issues / Investment Bids Recommended for Approval 2022/23**

**Service:- Vibrant Communities & Sustainable Growth**

Budget Issue Ref.	Service Area	Description of Budget Issue / Investment Bids	2022/23 Ongoing £'000	2022/23 One-off £'000	2022/23 Total £'000	2022/23 Staff Impact FTE
BI1	Environmental Services	From 1 April 2022 we can no longer use red diesel on plant and vehicles at our waste disposal sites (legislative change). Estimate £34k additional cost.	34		34	
BI2	Environmental Services	Continuation of Free Public Toilets during 2022/23 - value is estimated loss of income.		10	10	
<b>TOTAL BUDGET ISSUES / INVESTMENT BIDS</b>			<b>34</b>	<b>10</b>	<b>44</b>	<b>0.0</b>

**Budget Issues which are to Self Funded by the Service by making compensating savings**

Budget Issue Ref.	Service Area	Description of Budget Issue / Investment Bids	2022/23 Ongoing £'000	2022/23 One-off £'000	2022/23 Total £'000	2022/23 Staff Impact FTE
BI3	Environmental Services	Recent issue of £43k SLA with Parks with only £30k budget has been identified.	13		13	
BI4	Planning & Sustainable Growth	Historic issue of £54k for Planning with no income now receivable	54		54	
BI5	Planning & Sustainable Growth	Additional planning fee income used as part of overall corporate budget rather being retained by service	25		25	
<b>TOTAL BUDGET ISSUES TO BE FUNDED FROM COMPENSATING SAVINGS</b>			<b>92</b>	<b>0</b>	<b>92</b>	<b>0.0</b>

**Budget Savings Recommended for Approval 2022/23**

**Service:- Vibrant Communities & Sustainable Growth**

Savings Ref	Service Area	Description of Saving	Saving Category*	Base Budget £'000	2022/23 Ongoing Saving £'000	2022/23 Staff Impact FTE
S1	Environmental Services	Implementation of the MEB life extension agreement - financial benefits from extended life of waste to energy facility at Baldovie, Dundee	Transformation	0	70	
S2	Environmental Services	Reduced contract price for mixed recycling processing - benefits from the more favourable current market prices for recovered materials	Transformation	858	100	
S3	Regulatory & Protective Services	Seagull Egg Removal Service. - Service no longer provided due to legislative restriction.	Stop/Reduce	13	13	
S4	Various	Savings on range of cost heading relating to staff and service delivery	Stop/Reduce	85	31	
S5	Vibrant Communities	IT Software Licenses (Planning 97.2K saving 2.2k and VC £8k saving £3k)	Stop/Reduce	8	3	
S6	Vibrant Communities	Hire of Venue	Stop/Reduce	17	8	
S7	Vibrant Communities	Vehicle Hire	Stop/Reduce	2	1	
S8	Planning & Sustainable Growth	IT Hardware (Planning)	Stop/Reduce	2	2	
S9	Vibrant Communities	Savings associated with John St Montrose premises	Stop/Reduce	5	5	
S10	Various	Staff service reviews	Stop/Reduce	5,891	26	TBC
		<b>TOTAL SAVINGS</b>			<b>259</b>	

REVENUE BUDGET 2022/23  
SERVICE:

CHILDREN FAMILIES & JUSTICE  
SUMMARY

Sept '21 Prices

	Final Budget @ Outturn Prices 2021/22 £'000's	Provisional Base Budget Submission (before Investments & Savings) 2022/23 £'000's	Budget Issues / Investment Bids Ongoing £'000	Budget Issues / Investment Bids One-Off £'000's	Budget Savings £'000s	Review of Charges £'000s	Further Budget Adjustments £'000s	Revised Base Budget Submission £'000
Children & Families	18,579	18,951	191	100	(174)			19,068
Criminal Justice	162	162		96				258
Business Support	1,293	1,249						1,249
<b>TOTAL CHILDREN FAMILIES &amp; JUSTICE</b>	<b>20,034</b>	<b>20,362</b>	<b>191</b>	<b>196</b>	<b>(174)</b>	<b>0</b>	<b>0</b>	<b>20,575</b>

**Budget Issues / Investment Bids Recommended for Approval 2022/23**

**Service:- Children, Families & Justice**

<b>Budget Issue Ref.</b>	<b>Service Area</b>	<b>Description of Budget Issue / Investment Bids</b>	<b>2022/23 Ongoing £'000</b>	<b>2022/23 One-off £'000</b>	<b>2022/23 Total £'000</b>	<b>2022/23 Staff Impact FTE</b>
B11	Children & Families	Increase of service budget to fund allowances for fostering, adoption, kinship and continuing care providers 1.5%.	60		60	
B12	Children & Families	Changes to the level of demand and cost associated with the provision and procurement of individual placements for children who are looked after.	100	100	200	
B13	Children & Families	Inflation on all other Third party payments 3%.	31		31	
B14	Criminal Justice	Continuation funding of £96k to allow full year operation of the Glen Clova Project during 2022/23 continuing focus on addressing child poverty in pre-birth and very early years and delivering early support across a range of groups and partnerships to meet wellbeing needs. This non-recurring funding will allow the service to continue whilst the evaluation is undertaken and used to inform future options and avoid closure of the service prior to the evaluation being available.		96	96	
<b>TOTAL BUDGET ISSUES / INVESTMENT BIDS</b>			<b>191</b>	<b>196</b>	<b>387</b>	<b>0.0</b>

**Budget Savings Recommended for Approval 2022/23**

**Service:- Children, Families & Justice**

<b>Savings Ref</b>	<b>Service Area</b>	<b>Description of Saving</b>	<b>Saving Category*</b>	<b>Base Budget £'000</b>	<b>2022/23 Ongoing Saving £'000</b>	<b>2022/23 Staff Impact FTE</b>
S1	Children & Families	Reconfiguration of resource to reflect service need	Efficiency	49	9	0.0
S2	Children & Families	Childminding - reduce revenue budget in line with recurring pattern of reduced expenditure due to the introduction of early learning and child care.	stop	45	40	0.0
S3	Children & Families	Renewal / negotiated Service Level Agreements	efficiency	620	40	0.0
S4	Children & Families	Minor savings achieved within supplies and services through the Directorate restructure	efficiency	396	35	0.0
S5	Children & Families	Training budget for children, families and justice social work in Protecting People Partnerships Service	stop/reduce	10	10	0.0
S6	Children & Families	Potential for reduction in staff mileage costs	efficiency	40	40	0.0
		<b>TOTAL SAVINGS</b>			<b>174</b>	<b>0.0</b>

REVENUE BUDGET 2022/23  
SERVICE:

INFRASTRUCTURE SERVICES  
SUMMARY

Sept '21 Prices

	Final Budget @ Outturn Prices 2021/22 £'000's	Provisional Base Budget Submission (before Investments & Savings) 2022/23 £'000's	Budget Issues / Investment Bids Ongoing £'000	Budget Issues / Investment Bids One-Off £'000's	Budget Savings £'000s	Review of Charges £'000s	Further Budget Adjustments £'000s	Revised Base Budget Submission £'000
Roads & Transportation	17,540	17,185	281	378	(55)	(16)	17,773	
Assets	835	806	22		(50)		778	
Capital Projects	222	224					224	
<b>TOTAL INFRASTRUCTURE SERVICES</b>	<b>18,597</b>	<b>18,215</b>	<b>303</b>	<b>378</b>	<b>(105)</b>	<b>(16)</b>	<b>0</b>	<b>18,775</b>

**Budget Issues / Investment Bids Recommended for Approval 2022/23**

**Service:- Infrastructure Services**

<b>Budget Issue Ref.</b>	<b>Service Area</b>	<b>Description of Budget Issue / Investment Bids</b>	<b>2022/23 Ongoing £'000</b>	<b>2022/23 One-off £'000</b>	<b>2022/23 Total £'000</b>	<b>2022/23 Staff Impact FTE</b>
B11	Assets	Professional Fees (Assets) - mismatch between budget and actual levels of fees now able to be generated.	22		22	
B12	Roads & Transportation	Professional Fees (Roads & Transportation) - structural budget issue which requires correction - mismatch between fee budget and actual level now being achieved	147		147	
B13	Roads & Transportation	Winter maintenance - provision for inflationary pressures to avoid service reduction	91		91	
B14	Roads & Transportation	Local Bus Transport Services - provision for inflationary pressures to avoid service reduction	43		43	
B15	Roads & Transportation	Parking Charge Review - Continuation of the suspension of car parking charges during 2022/23, no income and only base operating costs (meters and signs bagged & annual meter borrowing paid)		378	378	
		<b>TOTAL BUDGET ISSUES / INVESTMENT BIDS</b>	<b>303</b>	<b>378</b>	<b>681</b>	<b>0.0</b>

**Budget Savings Recommended for Approval 2022/23**

**Service:- Infrastructure Services**

Savings Ref	Service Area	Description of Saving	Saving Category*	Base Budget £'000	2022/23 Ongoing Saving £'000	2022/23 Staff Impact FTE
S1	Roads & Transportation	<b>Reduction in revenue budget for Structural &amp; Cyclical Road Maintenance to meet Target Led Savings across the wider service area.</b> This expenditure is to repair road defects identified, inspected, assessed and prioritised for repair in line with the council's Road Inspection Strategy and cyclic maintenance such as gully cleansing, grass cutting and road marking renewals. The approved Strategy establishes the council's level of management of the road network to ensure the duties of the Roads (Scotland) Act 1984 are discharged. The actual level of expenditure may therefore exceed the budget depending on the condition of the road network. The risk of the budget being exceeded can be managed and reduced with alternative investment of capital in the road network asset to offset the reduction in revenue spend.	Stop/Reduce	1,981	50	0.0
S2	Roads & Transportation	<b>Reduction in revenue budget for Traffic to meet Target Led Savings across the wider service area. Note: The Road Safety MOWG has been established to support the drafting of the Road Safety Framework to 2030 Delivery Plan, which is anticipated for approval in 2022.</b> This expenditure is to ensure effective traffic management and road safety as required by the Roads (Scotland) Act 1984 and in line with the council's road safety policies, including speed limits. The actual level of expenditure may exceed the budget depending on changes to existing traffic orders and the adoption of new roads. The risk of the budget being exceeded can be managed and reduced with alternative investment of capital in the road network asset, such as signage, to offset the reduction in revenue spend.		185	5	0.0
S3	Assets	Delete vacant post CSP06 J11 - Maintenance Architectural Technician	Efficiency	38	38	1.0
S4	Assets	Delete vacant post number 182952 - Energy Assistant part time/full time post	Stop/Reduce	11	11	0.5
S5	Assets	Reduction within the Maintenance Service Specific Equipment budget	Reduce	3	1	
		<b>TOTAL SAVINGS</b>			<b>105</b>	<b>1.5</b>



REVENUE BUDGET 2022/23  
SERVICE:

STRATEGIC POLICY, TRANSFORMATION & PUBLIC SECTOR REFORM  
SUMMARY

Sept '21 Prices

	Final Budget @ Outturn Prices 2021/22 £'000's	Provisional Base Budget Submission (before Investments & Savings) 2022/23 £'000's	Budget Issues / Investment Bids Ongoing £'000	Budget Issues / Investment Bids One-Off £'000's	Budget Savings £'000s	Review of Charges £'000s	Further Budget Adjustments £'000s	Revised Base Budget Submission £'000
Strategic Policy, Transformation & Public Sector Reform Directorate	751	754			(107)			647
Strategic Policy & Economy	1,868	1,361			(15)			1,346
Governance & Change	357	362			(2)			360
Culture & Leisure Trust Client*	5,181	5,100			(62)			5,038
Risk, Resilience & Safety	290	297			(4)			293
Internal Audit	294	294	34					328
<b>TOTAL STRATEGIC POLICY, TRANSFORMATION &amp; PUBLIC SECTOR REFORM</b>	<b>8,741</b>	<b>8,168</b>	<b>34</b>	<b>0</b>	<b>(190)</b>	<b>0</b>	<b>0</b>	<b>8,012</b>

**Budget Issues / Investment Bids Recommended for Approval 2022/23**

**Service:- Strategic Policy, Transformation & Public Sector Reform**

<b>Budget Issue Ref.</b>	<b>Description of Budget Issue / Investment Bid</b>	<b>2022/23 Ongoing £'000</b>	<b>2022/23 One-off £'000</b>	<b>2022/23 Total £'000</b>	<b>2022/23 Staff Impact FTE</b>
BI1	To establish the post of Counter Fraud Officer on LG7 to support proactive counter fraud prevention, detection and investigation, including revenue generating investigations. This budget issue is offset by an equivalent increase in budgeted income to be generated through surplus local tax budget held in Corporate Items as the counter fraud work will ensure Council Tax discounts are not falsely claimed.	34		34	1.0
<b>TOTAL BUDGET ISSUES / INVESTMENT BIDS</b>		<b>34</b>	<b>0</b>	<b>34</b>	<b>1.0</b>

**Budget Savings Recommended for Approval 2022/23**

**Service:- Strategic Policy Transformation & Public Sector Reform**

<b>Savings Ref</b>	<b>Service Area</b>	<b>Description of Saving</b>	<b>Saving Category*</b>	<b>Base Budget £'000</b>	<b>2022/23 Ongoing Saving £'000</b>	<b>2022/23 Staff Impact FTE</b>
S1	Policy	Re-alignment of external income as recharge against staff costs (not previously carried out)	Efficiency	70	15	
S2	Governance & Change	Reduce spend on consultants in a targeted way to remove completely by end of year 2024/25	Stop	4	1	
S3	Directorate	Reduce subsistence levels across team	Reduce	1	1	
S4	Directorate	Re-align and reduce travel, covering mileage and public transport	Reduce	14	8	
S5	Risk, Resilience and Safety	Take a phased approach to reduction of level of call-outs in Risk, Resilience and Safety Team	Reduce	14	4	
S6	Directorate	Reduce other staff costs across team	Reduce	5	5	
S7	Governance & Change	Delete office consumables budget	Reduce	1	1	
S8	Directorate	Delete mobile phones budget	Reduce	1	1	
S9	Directorate	Reduce overall staffing levels of team	Efficiency/ Transformation	2,894	92	1.0
S10	Culture & Leisure Trust	Savings in Property Costs	Efficiency/ Transformation	1,182	62	
		<b>TOTAL SAVINGS</b>			<b>190</b>	<b>1.0</b>

**REVENUE BUDGET 2022/23  
SERVICE:**

**OTHER SERVICES  
SUMMARY**

Sept '21 Prices

	Final Budget @ Outturn Prices 2021/22 £'000's	Provisional Base Budget Submission (before Investments & Savings) 2022/23 £'000's	Budget Issues / Investment Bids Ongoing £'000	Budget Issues / Investment Bids One-Off £'000's	Budget Savings £'000s	Review of Charges £'000s	Further Budget Adjustments £'000s	Revised Base Budget Submission £'000
Corporate Initiatives	22	22						22
Health and Safety at Work	2	2						2
Employee Assistance Programme	20	20						20
Corporate Equalities	2	2						2
Ordnance Survey	50	50						50
Long Service Award Scheme	2	2						2
Staff & Elected Member Training	299	266						266
Audit Fee	256	261						261
COSLA	73	73						73
Interest on Revenue Balances	(350)	(350)					125	(225)
Corporate & Democratic Core	7	2						2
Provision for Additional Burdens	500	500					(200)	300
NDR Discretionary Reliefs	70	70						70
Council Tax Reduction Scheme	5,745	5,745					(183)	5,562
Scottish Welfare Fund	711	711						711
Discretionary Housing Payments	675	675					(675)	0
Child bridging Payments	0	1,480						1,480
Cash Payment Transaction Costs	50	50					(7)	43
Purchase of Annual Leave (Employees)	(58)	(58)						(58)
Electoral Registration	204	204						204
Council Election Expenses	276	25						25
Children's Panel	9	9						9
Scotland Excel	89	89						89
Upkeep of Clocks & War Memorials, etc.	48	48						48
Centralised Property Maintenance	739	739						739
Centralised Energy Management	30	30			(2)			28
Centralised Water Management	44	44			(2)			42
Salix Energy Efficiency Scheme Repayments	118	118						118
Energy Efficiency CRC Scheme	115	115			(115)			0
Feasibility Studies	25	25						25
CCTV - Angus Share of Costs (Gross)	75	75			(5)			70
Christmas Lighting	34	34						34
Citizens Advice Bureau	108	108						108
Tay Cities Deal - Project Mgmt Office Costs	90	85					(40)	45
Apprenticeship Levy	535	535					40	575
Scottish Wide Area Network	475	475						475
Employee Corporate Slippage	(1,993)	(2,108)						(2,108)
Centralised Pension Contributions	385	385						385
CSS Recharges to Non Gen Fund (HRA)	(724)	(724)						(724)
<b>Net Expenditure - Other Services</b>	<b>8,758</b>	<b>9,834</b>	<b>0</b>	<b>0</b>	<b>(124)</b>		<b>(940)</b>	<b>8,770</b>

**Budget Savings Recommended for Approval 2022/23**

**Service:- Other Services**

<b>Savings Ref</b>	<b>Service Area</b>	<b>Description of Saving</b>	<b>Saving Category*</b>	<b>Base Budget £'000</b>	<b>2022/23 Ongoing Saving £'000</b>	<b>2022/23 Staff Impact FTE</b>
S1	Other Services	Energy Efficiency CRC scheme - scheme no longer in operation	Stop	115	115	0.0
S2	Other Services	CCTV - Angus Share of Costs: Reduce the budget to £70k.	Efficiency	75	5	0.0
S3	Other Services	Centralised Energy Management & Water Management.	Reduce	74	4	0.0
		<b>TOTAL SAVINGS</b>			<b>124</b>	

REVENUE BUDGET 2022/23  
SERVICE:

DIGITAL ENABLEMENT, INFORMATION TECHNOLOGY  
HUMAN RESOURCES & BUSINESS SUPPORT  
SUMMARY

Sept '21 Prices

	Final Budget @ Outturn Prices 2021/22 £'000's	Provisional Base Budget Submission (before Investments & Savings) 2022/23 £'000's	Budget Issues / Investment Bids Ongoing £'000	Budget Issues / Investment Bids One-Off £'000's	Budget Savings £'000s	Review of Charges £'000s	Further Budget Adjustments £'000s	Revised Base Budget Submission £'000
Digital Enablement & Information Technology	3,350	3,230	277	78	(32)			3,553
Human Resources & Business Support	3,518	3,639			(35)			3,604
<b>TOTAL DIGITAL ENABLEMENT, INFORMATION TECHNOLOGY, HUMAN RESOURCES &amp; BUSINESS SUPPORT</b>	<b>6,868</b>	<b>6,869</b>	<b>277</b>	<b>78</b>	<b>(67)</b>	<b>0</b>	<b>0</b>	<b>7,157</b>

**Budget Issues / Investment Bids Recommended for Approval 2022/23**

**Service:- Human Resources, Digital Enablement, Information Technology & Business Support**

Budget Issue Ref.	Service Area	Description of Budget Issue / Investment Bids	2022/23 Ongoing £'000	2022/23 One-off £'000	2022/23 Total £'000	2022/23 Staff Impact FTE
B11	DE&IT	The Microsoft (MS) set of productivity tools now underpins all communication, transactions and business being carried out by the Council. In May 2021 Microsoft renegotiated the Digital Transformation Agreement (which offers significant price reductions for UK public sector) with the UK government, which led to a new arrangement known as DTA21. Any new Enterprise Agreement for licencing entered into beyond this date uses prices based on DTA21. This has impacted considerably the actual cost of licencing and the licencing options available to the council. In summary the corporate revenue budget for MS licencing is currently £228,000 an uplift to £338,000 is required meaning a budget issue of £110,000 Power BI Licencing costs and testing/ functional licences are in addition at £3000	113	0	113	
B12	DE&IT	Wide Area Network (WAN) / Telephony Budget - structural budget issue - budget has not kept pace with changes in provision and costs. This budget has run overbudget for the last 3 years due to Removal of R & R funding and increase in cost for rural schools. The budget has come under further pressure due to covid which has accelerated the need for rural schools connectivity and for resilience. Some of the budget issue is provided as a one-off as the Council's future telephony arrangements	100	78	178	
B13	DE&IT	SAN Migration - Angus Council SAN has been housed on the existing hardware for over ten years, with this hardware end of support in March 2022 and the performance of the SAN proving poor and increasingly unreliable. There is a business need to migrate all data, virtual servers, software applications and dependencies off the existing hardware to an appropriate environment. Given Angus Council's ambitions to become a Cloud centric and virtual organisation the preferred environment is Cloud hosted storage and services. Budget issue reflects year 1 of costs to begin migration but further costs are likely into future years	50			
B14	DE&IT	Digital Office for Scottish local Government subscription - establish permanent budget for this cost.	26			
<b>TOTAL BUDGET ISSUES</b>			<b>289</b>	<b>78</b>	<b>291</b>	<b>0.0</b>

**Budget Issues which are to Self Funded by the Service by making compensating savings**

Budget Issue Ref.	Service Area	Description of Budget Issue	2022/23 Ongoing £'000	2022/23 One-off £'000	2022/23 Total £'000	2022/23 Staff Impact FTE
B14	DE & IT	Digital Office for Scottish local Government subscription - establish permanent budget for this cost.	(12)			
<b>TOTAL BUDGET ISSUES TO BE FUNDED FROM COMPENSATING SAVINGS</b>			<b>(12)</b>	<b>0</b>	<b>0</b>	<b>0.0</b>

**Budget Savings Recommended for Approval 2022/23**

**Service:- Digital Enablement, Information Technology, Human Resources & Business Support**

Savings Ref	Service Area	Description of Saving	Saving Category*	Base Budget £'000	2022/23 Ongoing Saving £'000	2022/23 Staff Impact FTE
S1	DE & IT	<b>Software Licencing</b> - review undertaken in DE and IT of licencing no longer required. Oracle £8k and EnforceEBS £2k products being replaced by other products.	Stop	10	10	0.0
S2	DE & IT	We will require to undertake some form of service review in order to be able to deliver savings . <b>This is likely to have an impact on the capacity of DE &amp; IT to deliver an effective service.</b>	Stop	2,842	22	0.5
S3	HR & BSU	There has been a recent service review of the Business Support Unit however in order to deliver the saving we will require to do a further review to reduce the number of posts further. <b>This will have a serious impact on the ability of the BSU to provide effective support services.</b>	Stop	2,563	35	1.5
		<b>TOTAL SAVINGS</b>			<b>67</b>	<b>2.0</b>



REVENUE BUDGET 2022/23

SERVICE:

FINANCE  
SUMMARY

Sept '21 Prices

	Final Budget @ Outturn Prices 2021/22 £'000's	Provisional Base Budget Submission (before Investments & Savings) 2022/23 £'000's	Budget Issues / Investment Bids Ongoing £'000	Budget Issues / Investment Bids One-Off £'000's	Budget Savings £'000s	Review of Charges £'000s	Further Budget Adjustments £'000s	Revised Base Budget Submission £'000
Finance	1,923	1,446						1,446
Revenues & Benefits	1,603	1,626			(86)			1,540
Welfare Rights	539	540						540
<b>TOTAL FINANCE</b>	<b>4,065</b>	<b>3,612</b>	<b>0</b>	<b>0</b>	<b>(86)</b>	<b>0</b>	<b>0</b>	<b>3,526</b>

**Budget Issues / Investment Bids Recommended for Approval 2022/23**

**Service:- Finance**

**Budget Issues which are to Self Funded by the Service by making compensating savings**

<b>Budget Issue Ref.</b>	<b>Service Areas</b>	<b>Description of Budget Issue / Investment Bid</b>	<b>2022/23 Ongoing £'000</b>	<b>2022/23 One-off £'000</b>	<b>2022/23 Total £'000</b>	<b>2022/23 Staff Impact FTE</b>
B11	Revenue & Benefits	Banking Charges - Direct Debits, Post Office & Paypoint.	11		11	
<b>TOTAL BUDGET ISSUE TO BE FUNDED FROM COMPENSATING SAVINGS</b>			<b>11</b>	<b>0</b>	<b>11</b>	<b>0.0</b>

**Budget Savings Recommended for Approval 2022/23**

**Service:- Finance**

<b>Savings Ref</b>	<b>Service Area</b>	<b>Description of Saving</b>	<b>Saving Category*</b>	<b>Base Budget £'000</b>	<b>2022/23 Ongoing Saving £'000</b>	<b>2022/23 Staff Impact FTE</b>
S1	Revenues & Benefits	Reduction within the Supplies & Service budget	Stop/reduce	253	20	0.0
S2	Revenues & Benefits	Combination of vacant posts & reduction in hours due to flexible working which the service has operated with in recent months. The main element of the service's budget consists almost wholly of staff costs and is thus the main source for savings. There is a high risk of service failure and being unable to meet statutory duties if further reductions in staffing are applied. The Revenues service as a part of Finance has already delivered more savings in percentage terms in recent years than any other service area and further reductions would be a false economy given the risks to service delivery that the cumulative effect of staffing reductions and increased demand will result in.	Stop/reduce	2,480	66	2.7
		<b>TOTAL SAVINGS</b>			<b>86</b>	<b>2.7</b>

REVENUE BUDGET 2022/23  
SERVICE:

LEGAL & DEMOCRATIC SERVICES  
SUMMARY

Sept '21 Prices

	Final Budget @ Outturn Prices 2021/22 £'000's	Provisional Base Budget Submission (before Investments & Savings) 2022/23 £'000's	Budget Issues / Investment Bids Ongoing £'000	Budget Issues / Investment Bids One-Off £'000's	Budget Savings £'000s	Review of Charges £'000s	Further Budget Adjustments £'000s	Revised Base Budget Submission £'000
Legal & Democratic Core	1,897	1,936			(23)			1,913
Registrars	37	37						37
Digital Reprographic Unit	40	7		33	(13)			27
Licencing	(259)	(259)						(259)
Members	869	1,335						1,335
<b>TOTAL LEGAL &amp; DEMOCRATIC</b>	<b>2,584</b>	<b>3,056</b>	<b>0</b>	<b>33</b>	<b>(36)</b>	<b>0</b>	<b>0</b>	<b>3,053</b>

**Budget Issues / Investment Bids Recommended for Approval 2022/23**

**Service:- Legal & Democratic Services Budget Issues**

<b>Budget Issue Ref.</b>	<b>Service Area</b>	<b>Description of Budget Issue / Investment Bids</b>	<b>2022/23 Ongoing £'000</b>	<b>2022/23 One-off £'000</b>	<b>2022/23 Total £'000</b>	<b>2022/23 Staff Impact FTE</b>
B11	DRU	Digital Reprographics Unit (DRU) - since the beginning of lockdown the DRU has undertaken the formatting, printing and issue of all outgoing mail allowing all services to continue to provide vital services while working from home during the pandemic . Whilst some consumables and click costs can be directly recovered the staff and fixed overheads charge cannot be recovered unless recharged out to services. This service has been in place since the start of the pandemic and is likely to continue as staff continue to work from home.		33	33	
<b>TOTAL BUDGET ISSUES / INVESTMENT BIDS</b>			<b>0</b>	<b>33</b>	<b>33</b>	<b>0.0</b>

**Budget Savings Recommended for Approval 2022/23**

**Service:- Legal & Democratic Services**

<b>Savings Ref</b>	<b>Service Area</b>	<b>Description of Saving</b>	<b>Saving Category*</b>	<b>Base Budget £'000</b>	<b>2022/23 Ongoing Saving £'000</b>	<b>2022/23 Staff Impact FTE</b>
S1	DRU	Savings identified from DRU running costs	Efficiency	125	13	
S2	Legal and Democratic	A combination of a reduction in post hours and/or actual posts would be required to achieve these savings targets. This will involve a review of all services in line with the Council's workforce change policy. There is a risk that the Service is unable to meet the demand for support from other Directorates and/or carry out the necessary work it normally does and as a consequence the Council fails to comply with its statutory obligations or fails to address legal issues or other matters sufficiently with legal, financial and reputational impacts and/or that it incurs more costs than it saves by having to out-source work or deal with escalated issues which could have been resolved more effectively with earlier intervention. There is also a risk that the remaining staff will have too much to do with the resulting impact on performance, resilience and staff well-being/staff absence rates. One of the posts relates to the driver for the Provost. The reduction in budget is being managed by not recruiting to this post and engaging a driver on an ad hoc basis. The budget retained is based on an estimate of the requirements for this work. It may be that the budget for this proves insufficient to meet such requirements.	Reduction	3,413	23	0.5
		<b>TOTAL SAVINGS</b>			<b>36</b>	<b>0.5</b>

REVENUE BUDGET 2022/23  
SERVICE:

FACILITIES MANAGEMENT  
SUMMARY

Sept '21 Prices

	Final Budget @ Outturn Prices 2021/22 £'000's	Provisional Base Budget Submission (before Investments & Savings) 2022/23 £'000's	Budget Issues / Investment Bids Ongoing £'000	Budget Issues / Investment Bids One-Off £'000's	Budget Savings £'000s	Review of Charges £'000s	Further Budget Adjustments £'000s	Revised Base Budget Submission £'000
Facilities Management	2,268	2,044			(55)			1,989
<b>TOTAL FACILITIES MANAGEMENT</b>	<b>2,268</b>	<b>2,044</b>	<b>0</b>	<b>0</b>	<b>(55)</b>	<b>0</b>	<b>0</b>	<b>1,989</b>

**Budget Issues / Investment Bids Recommended for Approval 2022/23**

**Service:- Facilities Management**

**Budget Issues which are to Self Funded by the Service by making compensating savings**

Budget Issue Ref.	Service Area	Description of Budget Issue / Investment Bid	2022/23 Ongoing £'000	2022/23 One-off £'000	2022/23 Total £'000	2022/23 Staff Impact FTE
B11	Facilities Management	Continued provision of COVID hygiene products in corporate properties and hubs along with potentially additional cleaning requirements as our services recover and the agile programme of service relocations get underway.	20		20	
					0	
<b>TOTAL BUDGET ISSUES TO BE FUNDED FROM COMPENSATING SAVINGS</b>			<b>20</b>	<b>0</b>	<b>20</b>	<b>0.0</b>



**Budget Savings Recommended for Approval 2022/23**

**Service:- Facilities Management**

<b>Savings Ref</b>	<b>Service Area</b>	<b>Description of Saving</b>	<b>Saving Category*</b>	<b>Base Budget £'000</b>	<b>2022/23 Ongoing Saving £'000</b>	<b>2022/23 Staff Impact FTE</b>
S1	FM	Property Cost savings in Various Council properties	Transformation	99	39	0.0
S2	FM	Property Cost savings in Various Council properties	Stop/reduce	58	11	0.0
S3	FM	Property Cost savings in Various Council properties	Efficiency	43	5	0.0
		<b>TOTAL SAVINGS</b>			<b>55</b>	

REVENUE BUDGET 2022/23  
SERVICE:

CORPORATE ITEMS  
SUMMARY

Sept '21 Prices

	Final Budget @ Outturn Prices 2021/22 £'000's	Provisional Base Budget Submission (before Investments & Savings) 2022/23 £'000's	Budget Issues / Investment Bids Ongoing £'000	Budget Issues / Investment Bids One-Off £'000's	Budget Savings £'000s	Review of Charges £'000s	Further Budget Adjustments £'000s	Revised Base Budget Submission £'000
Capital Financing Costs	11,051	10,958						10,958
Pay Award Provision 21/22	3,274	3,274					641	3,915
Pay Award Provision 22/23	0	2,666					134	2,800
National Insurance Increase	0	1,400					38	1,438
Council Energy Costs	(350)	(350)					1,035	685
Earmarked Grants to be allocated	472	35						35
Change Programme Savings	(1,465)	(83)			(2,352)			(2,435)
COVID-19 Consequentials	5,656	0						0
Specific Grants Netted off With Services	13,854	15,009						15,009
Surplus Local Tax & MOD C. Tax income	(200)	(200)	(34)					(234)
Income from Long Term Empty Properties	(250)	(250)						(250)
<b>NET EXPENDITURE</b>	<b>32,042</b>	<b>32,459</b>	<b>(34)</b>	<b>0</b>	<b>(2,352)</b>	<b>0</b>	<b>1,848</b>	<b>31,921</b>

REVENUE BUDGET 2022/23  
SERVICE:

VALUATION JOINT BOARD & JOINT ARRANGEMENT  
SUMMARY

Sept '21 Prices

Final Budget @ Outturn Prices 2021/22 £'000's	Provisional Base Budget Submission (before Investments & Savings) 2022/23 £'000's	Budget Issues / Investment Bids Ongoing £'000	Budget Issues / Investment Bids One-Off £'000's	Budget Savings £'000s	Review of Charges £'000s	Further Budget Adjustments £'000s	Revised Base Budget Submission £'000
<b>Valuation Joint Board Net Expenditure</b>	810	810				4	814
<b>Tayside Contracts (Joint Arrangement) Net Surplus (Angus Share)</b>	(460)	(460)					(460)

REVENUE BUDGET 2022/23  
SERVICE:

Angus Health & Social Care Partnership  
SUMMARY

Sept '21 Prices

	Final Budget @ Outturn Prices 2021/22 £'000's	Provisional Base Budget Submission (before Investments & Savings) 2022/23 £'000's	Budget Issues / Investment Bids Ongoing £'000	Budget Issues / Investment Bids One-Off £'000's	Budget Savings £'000s	Review of Charges £'000s	Further Budget Adjustments £'000s	Revised Base Budget Submission £'000
AHSCP (Adult Services)	51,530	<b>65,306</b>	2,138		(2,138)			<b>65,306</b>
<b>TOTAL AHSCP</b>	<b>51,530</b>	<b>65,306</b>	<b>2,138</b>	<b>0</b>	<b>(2,138)</b>	<b>0</b>	<b>0</b>	<b>65,306</b>