

ANGUS COUNCIL**SPECIAL ANGUS COUNCIL – 3 MARCH 2022****ALTERNATIVE BUDGET PROPOSAL – SCOTTISH NATIONAL PARTY IN TERMS OF STANDING ORDER 8(5)****REPORT BY DIRECTOR OF FINANCE****ABSTRACT**

The purpose of this report is to detail the alternative budget proposal by the Scottish National Party submitted in accordance with Standing Order 8(5). Standing Order 8 (5) allows for the publication of budget proposals by any group of elected members or an elected member as part of the Council reports for the Council meeting today.

1. RECOMMENDATIONS

- 1.1. It is recommended that the Council note that in accordance with Standing Order 8(5) the budget proposals set out in this report have been submitted by the Scottish National Party Group.

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 Council's budget is presented on this Agenda. In parallel with the process to prepare the Council budget, officers have supported the work of the Shadow Budget Group (SBG) and preparation of an alternative budget proposal by the Scottish National Party and have been responsible for providing factual advice on the Council's finances as well as on matters of competency. Officer support has been led by the Service Leader (Finance) to provide independent advice from those officers advising the Council's Administration Group. It is highlighted that this process has been undertaken by the SBG elected members without knowledge of the Council's budget proposals and has thus necessitated their own consideration of all pertinent budget matters e.g. budget issues, Change Programme, service charges, Council Tax level, use of Council Reserves, etc. This has permitted an alternative budget proposal to be presented. The alternative budget proposal set out in this report has been reviewed by the Section 95 and Monitoring Officers to confirm that it is capable of implementation and can therefore be considered competent.
- 3.2 This paper presents the Scottish National Party budget proposals on the basis of how they vary from those of the Council. 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 otherwise require to be presented again while being almost wholly the same in content; and
 - Facilitate clarity on the variances between the proposals within the published Council and Scottish National Party budgets.

4. ALTERNATIVE BUDGET PROPOSAL

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

- 4.1 Agenda Item 3 – Revenue and Capital Budget Outturn 2021/22
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 c – Financial Context and Financial Sustainability Challenges
No variance.
- 4.4 Agenda Item 5 d – Review of Charges within the Communities Service
No variance.
- 4.5 Agenda Item 5 e - Review of Charges within the Infrastructure Service
No variance.
- 4.6 Agenda Item 5 f - Review of Charges within Legal and Democratic Services
No variance.
- 4.7 Agenda Item 5 g - Review of Angus Council Charges for Support and Care Services and Residential Fees 2022/23
No variance.
- 4.8 Agenda Item 5 h - Devolved Budget to Angus Health and Social Care Partnership Integration Joint Board for 2022/23
No variance.
- 4.9 Agenda Item 5 i - ANGUSalive Charges Review and Budget Settlement 2022/23
No variance.
- 4.10 Agenda Item 5 j - Provisional Revenue and Capital Budgets 2022/23 – 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.
- 4.11 Agenda Item 5 k - Equality Impact Assessment & Fairer Scotland Duty Assessment – Overall Revenue & Capital Budget 2022/23
No variance.
- 4.12 Agenda Item 5 l - Provisional Revenue Budget Volume
See attached Appendix A1 and A2. It may be noted that £0.243m of additional revenue expenditure is proposed for 2022/23 for a total net expenditure of £313.667 million.
- 4.13 Agenda Item 5 m - Provisional Capital Budget Volume
See attached Appendix B. It may be noted that £3.522m of reduced capital expenditure is proposed over the 2022/23 to 2025/26 planning period.
- 4.14 Agenda Item 5 n – Capital Strategy 2022/23
No variance.
- 4.15 Agenda Item 5 o – Common Good Funds Project Approvals
No variance.

- 4.16 Agenda Item 6 a - Revenue and Capital Budgets 2022/23 – Setting of the Council Tax
See attached Appendix C. It may be noted that £64.125m net expenditure requires to be funded from Council Tax before consideration of contributions to or from the Council's Reserves.
- 4.17 Agenda 6 b - Long Term Affordability of the General Fund Capital Budget
No variance.
- 4.18 Agenda Item 6 c - Setting of Prudential Indicators for the 2022/23 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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