

SPECIAL ANGUS COUNCIL – 2 MARCH 2023

**2023/24 REVENUE & CAPITAL BUDGET SETTING
PROPOSED BUDGETS FOR OTHER SERVICES & CORPORATE ITEMS**

REPORT BY IAN LORIMER, DIRECTOR OF FINANCE

ABSTRACT

This report sets out the proposed revenue budget for Other Services & Corporate Items covering the 2023/24 provisional revenue budget including budget savings from the Council's Finance & Change Plan, detailed also within the responsible Director's budget report, with equalities impact assessments for these proposals also provided with these reports. Other Services covers budget items which are corporate in nature and don't fit naturally within a particular area of service delivery. Corporate Items is treated as a holding account for budget provisions which will require to be allocated out to Directorates but at this time this allocation is unknown e.g. 2023/24 pay deal costs. Proposed budget savings for financial years 2024/25 and 2025/26 are included in this report on an indicative basis only – final decisions on those savings will be made as part of the budget setting process for those financial years.

1. RECOMMENDATIONS

1.1 It is recommended that the Council:

- a) note and approve the budget savings contained in Appendix A (Other Services) & Appendix B (Corporate Items) for inclusion in the 2023/24 provisional revenue budgets;
- b) note and approve the 2023/24 Provisional Revenue Budget for Other Services & Corporate Items as set out in Appendices C & D respectively;
- c) note that the 2023/24 revenue budgets set out in this report form part of the Council's total budget for determining the 2023/24 Council Tax.

2. ALIGNMENT TO THE COUNCIL PLAN

2.1 This report contributes as a whole to the delivery of the Council Plan.

3. BACKGROUND

3.1 Reference is made to Report 225/22 and Report 406/22 submitted to the Policy & Resources Committee in August and December 2022 respectively which set out the approach and timetable for the preparation of the 2023/24 revenue and capital budgets.

3.2 This report and its appendices sets out the proposed 2023/24 provisional revenue budget for Other Services & Corporate Items which along with the proposed budgets for all the Directorates budget items will make up the Council's total budget so that the 2023/24 Council Tax can be determined by elected members.

4. 2023/24 PROVISIONAL REVENUE BUDGET

4.1 The proposed 2023/24 revenue budget for Other Services & Corporate Items comprises the following:-

4.2 Budget Savings (see Appendices A & B for details)

The Council's financial challenges mean that savings in existing budgets must be made to achieve a balanced budget overall. Budget savings help to offset the additional costs arising from budget issues and other cost increases such as pay and general inflation.

The Council's Change Programme as set out in the Finance & Change Plan (Report 40/23 refers) covers all of the savings being proposed in the Council's budget over the financial years 2023/24, 2024/25 and 2025/26. The budget savings proposed to be applied to the Other Services & Corporate Items 2023/24 budget and which elected members are being asked to approve are set out in Appendices A & B. The proposed budget savings for financial years 2024/25 and 2025/26 included in Appendices A & B are indicative only at this point – final decisions on those savings will be made as part of the budget setting process for those financial years.

The savings listed in Appendices A & B have been included within Directorate Budget reports on a memorandum basis to correlate with the Finance & Change Plan.

- 4.3 Directorate Net Expenditure Summary (see Appendices C & D for details)
An overall summary of the proposed 2023/24 revenue budget for Other Services & Corporate Items is included as Appendices C & D to this report. This includes the budget implications from the budget savings contained in Appendices A & B and represents the proposed 2023/24 Provisional Revenue Budget for these areas.
- 4.4 All of the 2023/24 revenue budget proposals set out in this report have been incorporated into the Council's overall budget for the year, a summary of which is included in Report 54/23 - Provisional Revenue & Capital Budgets 2023/24 - Background Report and Setting of the 2023/24 Council Tax.

5. FINANCIAL IMPLICATIONS

- 5.1 There are no additional financial implications for the Council beyond those set out in the body and appendices of this report. Members should however note that any changes to the budget proposals set out in this report which have financial implications will impact onto the Council's overall budget and the basis for achieving a balanced budget.

6. EQUALITY IMPACT ASSESSMENT

- 6.1 An equality impact assessment has been prepared covering the proposals set out in the report and are available with the relevant Directorate report.

NOTE: The following background papers, as detailed by Section 50D of the Local Government (Scotland) Act 1973 were relied on in preparing the above report.

- Finance Circular 11/2022 issued by the Scottish Government

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List of Appendices

Appendix A – Other Services Budget Savings

Appendix B – Corporate Items Budget Savings

Appendix C – Other Services Net Expenditure Summary - 2023/24 Provisional Revenue Budget

Appendix D – Corporate Items Net Expenditure Summary – 2023/24 Provisional Revenue Budget