

ANGUS COUNCIL**SPECIAL ANGUS COUNCIL – 2 MARCH 2023****ALTERNATIVE BUDGET PROPOSAL – OPPOSITION GROUP 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 Opposition Group 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 Opposition 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 Opposition Group in the preparation of an alternative budget proposal 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 Opposition Group 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. These determinations have 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 Opposition Group 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 otherwise require to be presented again while being wholly or almost wholly the same in content; and
 - Facilitate clarity on the variances between the proposals within the published Council and Opposition Group budgets.

4. ALTERNATIVE BUDGET PROPOSAL

This section details, for each substantive report on the Agenda, where the Opposition Group budget proposals vary from those of the Administration.

- 4.1 Agenda Item 3 – Revenue and Capital Budget Outturn 2022/23
No variance.
- 4.2 Agenda Item 4 – Council Plan, Finance and Change Plan and Workforce Plan
Savings in Appendix 2 to the report are amended as set out in Appendix 2B.
- 4.3 Agenda Item 5 c – Revenue and Capital Budget – Education and Lifelong Learning
Amended per Appendix 1 (Capital Plan Adjustments)
- 4.4 Agenda Item 5 d – Revenue and Capital Budget – Infrastructure and Environmental Services
Amended per Appendix 1 (Capital Plan Adjustments) and Appendix 2B (Revenue Budget Adjustments)
- 4.5 Agenda Item 5 e - Revenue and Capital Budget – Children, Families and Justice
Amended per Appendix 2B (Revenue Budget Adjustments)
- 4.6 Agenda Item 5 f - Revenue and Capital Budget – Strategic Policy, Transformation and Public Sector Reform
No variance.
- 4.7 Agenda Item 5 g - Revenue and Capital Budget – Human Resources, Information Technology, Digital Enablement and Business Support
No variance.
- 4.8 Agenda Item 5 h - Revenue and Capital Budget – Vibrant Communities and Sustainable Growth
Amended per Appendix 2B (Revenue Budget Adjustments)
- 4.9 Agenda Item 5 i - Revenue and Capital Budget – Finance
No variance.
- 4.10 Agenda Item 5 j - Revenue and Capital Budget – Legal and Democratic Services
Amended per Appendix 2B (Revenue Budget Adjustments)
- 4.11 Agenda Item 5 k - Revenue and Capital Budget – Facilities Management
No variance.
- 4.12 Agenda Item 5 l - Revenue and Capital Budget – Other Services & Corporate Items
No variance.
- 4.13 Agenda Item 5 m Review of Angus Council Charges for Support and Care and Residential Fees 2023/24
No variance.
- 4.14 Agenda Item 5 n - Devolved Budget to Angus Health and Social Care Partnership Integration Joint Board for 2023/24
No variance.
- 4.15 Agenda Item 5 o - ANGUSalive Charges Review and Budget Settlement 2023/24
No variance.

- 4.16 Agenda Item 5 p - Provisional Revenue and Capital Budget 2023/24 – Background Report & Setting of the Council Tax 2023/24
Variances as detailed above, the impact of which is detailed in Appendixes 1 & 2b. The revised Council Tax Calculation Statement arising is attached at Appendix 3.
- 4.17 Agenda Item 5 q – Amendment of Service Concessions Accounting Policy
No variance.
- 4.18 Agenda Item 5 r - Equality Impact Assessment & Fairer Scotland Duty Assessment – Overall Revenue & Capital Budget 2023/24
No variance.
- 4.19 Agenda Item 5 s - Update on the General Fund Reserve and the Proposed Budget Strategy for the Use of the Reserve Balance over the Period 2023/24-2025/26
Appendix A details £3.1m of one-off investments that are not being proposed by the Opposition Group. The impact of this is to increase the projected uncommitted General Fund Reserve at March 2023 (per Table 4) from £1.563m to £4.663m.
- 4.20 Agenda Item 5 t - Provisional 3 Year Revenue Budget Position for 2023/24 and Indicative Revenue Budgets for 2024/25 and 2025/26
No variance.
- 4.21 Agenda Item 5 u – Capital Strategy 2023/24
No variance.
- 4.22 Agenda 5 v - Long Term Affordability of the General Fund Capital Budget
The Capital Contingency will be reduced by £0.450m from £5.700m to £5.250m as a result of the proposals in Appendix 1.
- 4.23 Agenda Item 5 w - Setting of Prudential Indicators for the 2023/24 Budget Process
Amended per Appendix 4.

5. FINANCIAL IMPLICATIONS

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

6. EQUALITY IMPACT ASSESSMENT

- 6.1 An Equality Impact Assessment is not required for this specific report. Equality Impact Assessments have been included in the Directorate budget reports where required and an overall Assessment covering the Council's budget as a package has also been prepared (Report 56/23 refers). There are no proposals in the alternative budget of the Opposition Group that require further EIAs as the policy proposals therein are not at significant variance from those of the Administration and thus the impact onto protected characteristics.

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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