

ANGUS COUNCIL

SPECIAL ANGUS COUNCIL – 29 FEBRUARY 2024

**2024/25 REVENUE & CAPITAL BUDGET SETTING
PROPOSED BUDGETS FOR OTHER SERVICES & CORPORATE ITEMS**

REPORT BY IAN LORIMER, DIRECTOR OF FINANCE

1. ABSTRACT

- 1.1 This report sets out the proposed revenue budget for Other Services & Corporate Items covering the 2024/25 provisional revenue budget and budget savings from the Council's Finance & Change Plan proposed to be included in the budget. Equalities impact assessments for these proposals are also provided. Proposed budget savings for financial years 2025/26 and 2026/27 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.

2. ALIGNMENT TO THE COUNCIL PLAN AND COUNCIL POLICIES

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

3. RECOMMENDATION(S)

- 3.1 It is recommended that the Council:

- (i) note and approve the budget savings contained in Appendix A (Corporate Items) for inclusion in the 2024/25 provisional revenue budgets;
- (ii) note and approve the 2024/25 Provisional Revenue Budget for Other Services & Corporate Items as set out in Appendices B & C respectively;
- (iii) delegate authority to the Director of Finance for use of the Provision for Additional Burdens budget within the Other Services budget subject to such proposed use being reported to members through the normal budget monitoring reports process; and
- (iv) note that the 2024/25 revenue budgets set out in this report form part of the Council's total budget for determining the 2024/25 Council Tax.

4. BACKGROUND

- 4.1 Reference is made to Report 228/23 submitted to the Policy & Resources Committee on 29 August 2023 which set out the approach and timetable for the preparation of the 2024/25 revenue and capital budgets.

5. CURRENT POSITION

- 5.1 This report and its appendices set out the proposed 2024/25 provisional revenue budget for Other Services and Corporate Items which along with the proposed budgets for all other Directorates budget items will make up the Council's total budget so that the 2024/25 Council Tax can be determined by elected members.

6. PROPOSALS

- 6.1 2024/25 Provisional Revenue Budget

The proposed 2024/25 revenue budget for Other Services and Corporate Items comprises the following:-

6.2 Budget Savings (see Appendix A 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 49/24 refers) covers all of the savings being proposed in the Council's budget over the financial years 2024/25, 2025/26 and 2026/27. The budget savings proposed to be applied to Corporate Items 2024/25 budgets and which elected members are being asked to approve are set out in Appendix A. The proposed budget savings for financial years 2025/26 and 2026/27 included in Appendix A 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.

6.3 Net Expenditure Summary (see Appendix B & C for details)

An overall summary of the proposed 2024/25 revenue budget for Other Services and Corporate Items is included as Appendices B & C to this report. This includes the budget implications from the budget savings contained in Appendix A and represents the proposed 2024/25 Provisional Revenue Budget for these areas. In respect of the Other Services budget it is recommended that Council delegate authority to the Director of Finance for use of the Provision for Additional Burdens budget subject to such proposed use being reported to members through the normal budget monitoring reports process. This budget provides some flexibility for unexpected issues and costs which can arise during the financial year and for which no other budget is available.

6.4 All of the 2024/25 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 63/24 – Provisional Revenue and Capital Budget 2024/25 - Background Report & Setting of Council Tax 2024/25. Members are being asked to approve the revenue budget proposals for 2024/25.

7. FINANCIAL IMPLICATIONS

7.1 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.

8. RISK MANAGEMENT

8.1 The following risks from the Corporate Risk Register are relevant to this report:

- Financial Sustainability
- Transforming for the Future

9. ENVIRONMENTAL IMPLICATIONS

9.1 There are no direct environmental implications arising from the recommendations of this report.

10. EQUALITY IMPACT ASSESSMENT, HUMAN RIGHTS AND FAIRER SCOTLAND DUTY

10.1 Equality Impact Assessments are included with the relevant Directorate report.

11. CONSULTATION

11.1 The Chief Executive and Director of Legal, Governance & Change have been consulted on this report.

NOTE: The background papers, as defined by Section 50D of the Local Government (Scotland) Act 1973 (other than any containing confidential or exempt information) which were relied on to a material extent in preparing the above report are:

- Finance Circular 8/2023 issued by the Scottish Government

REPORT AUTHORS: IAN LORIMER, DIRECTOR OF FINANCE

EMAIL DETAILS: FINANCE@angus.gov.uk

List of Appendices:

Appendix A – Corporate Items Budget Savings

Appendix B – Other Services Net Expenditure Summary - 2024/25 Provisional Revenue Budget

Appendix C – Corporate Items Net Expenditure Summary - 2024/25 Provisional Revenue Budget