

**ANGUS COUNCIL**

**SPECIAL ANGUS COUNCIL – 29 FEBRUARY 2024**

**ADMINISTRATION BUDGET PROPOSAL – IN TERMS OF STANDING ORDER 4**

**REPORT BY IAN LORIMER, DIRECTOR OF FINANCE**

**1. ABSTRACT**

- 1.1 The purpose of this report is to detail the Administration Group budget proposal submitted in accordance with Standing Order 4. Standing Order 4 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.

**2. ALIGNMENT TO THE COUNCIL PLAN AND COUNCIL POLICIES**

- 2.1 This report contributes as a whole to the local outcome(s) contained within the Council 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. RECOMMENDATIONS**

- 3.1 That Council: -

Note that in accordance with Standing Order 4 the budget proposals set out in this report have been submitted by the Administration Group.

**4. BACKGROUND**

- 4.1 The Council Budget Papers are presented on this Agenda. In parallel with the process to prepare that budget, officers have supported the work of the Administration Group in the preparation of their 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 Director of Finance to provide independent advice from those officers advising the Opposition Group and non-aligned councillors. This has necessitated consideration by the Administration Group of all pertinent budget matters e.g. budget issues, Change Programme savings, service charges, Council Tax level, use of Council Reserves, etc. These determinations have permitted budget proposals set out in this report to be presented. The budget proposals set out in this report have been reviewed by the Section 95 and Monitoring Officers to confirm that they are capable of implementation and can therefore be considered competent.

- 4.2 This paper presents the Administration Group budget proposals on the basis of how they vary from the Council Budget Papers. 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 various budgets presented from different groups of elected members.

**5. ADMINISTRATION BUDGET PROPOSALS**

- 5.1 This section details, for each substantive report on the Agenda where the Administration Group budget proposals vary from those of the Council Budget Papers.

- 5.2 Agenda Item 3 – Revenue and Capital Budget Outturn 2023/24  
No variance.
- 5.3 Agenda Item 4 – Council Plan, Finance & Change Plan and Workforce Plan  
No variance apart from those savings included in the Finance and Change Plan which are not to be implemented as described in Appendix 1b.
- 5.4 Agenda Item 5 c - 2024/25 Budget – Summary Financial Context and Financial Sustainability Challenges  
No variance.
- 5.5 Agenda Item 5 d – 2024/25 Revenue and Capital Budget Setting – Proposed Budgets for the Education & Lifelong Learning Directorate  
Amended as per Appendix 1b (Revenue Budget Adjustments)
- 5.6 Agenda Item 5 e – 2024/25 Revenue and Capital Budget Setting – Proposed Budgets for the Infrastructure & Environmental Directorate  
Amended as per Appendix 1b (Revenue Budget Adjustments)
- 5.7 Agenda Item 5 f – 2024/25 Revenue and Capital Budget Setting – Proposed Budgets for the Children, Families & Justice Directorate  
No Variance
- 5.8 Agenda Item 5 g - 2024/25 Revenue and Capital Budget Setting – Proposed Budgets for the HR, OD, Digital Enablement, IT and Business Support Directorate  
No Variance
- 5.9 Agenda Item 5 h - 2024/25 Revenue and Capital Budget Setting – Proposed Budgets for the Legal, Governance & Change Directorate  
No Variance
- 5.10 Agenda Item 5 i - 2024/25 Revenue and Capital Budget Setting – Proposed Budgets for the Vibrant Communities and Sustainable Growth Directorate  
Amended as per Appendix 1b (Revenue Budget Adjustments)
- 5.11 Agenda Item 5 j - 2024/25 Revenue and Capital Budget Setting – Proposed Budgets for the Finance Directorate  
Amended as per Appendix 1b (Revenue Budget Adjustments)
- 5.12 Agenda Item 5 k - 2024/25 Revenue and Capital Budget Setting – Proposed Budgets for the Chief Executive's Service  
No variance
- 5.13 Agenda Item 5 l - 2024/25 Revenue and Capital Budget Setting – Proposed Budgets for the Other Services, including Corporate Items  
Amended as per Appendix 1b (Revenue Budget Adjustments)
- 5.14 Agenda Item 5 m – Review of Angus Council Charges for Support and Care Services and Residential Fees 2024/25  
No variance.
- 5.15 Agenda Item 5 n – Devolved Budget to Angus Health & Social Care Partnership Integration Joint Board for 2024/25  
No variance.
- 5.16 Agenda Item 5 o – ANGUSlive Charges Review and Budget Settlement 2024/25  
No variance.
- 5.17 Agenda Item 5 p – Provisional Revenue and Capital Budgets 2024/25 – Background Report & Setting of the 2024/25 Council Tax  
Variances as detailed above, the impact of which are summarised in Appendixes 1a & b. Revised Council Tax Calculation Statement arising is attached at Appendix 2. Final proposals regarding Council Tax and Reserves will be presented at the Special Council meeting which may result in changes to the recommendations in this report.

- 5.18 Agenda Item 5 q – Equality Impact Assessment & Fairer Scotland Duty Assessment – Overall Revenue & Capital Budget 2024/25  
No variance.
- 5.19 Agenda Item 5 r – Update on the General Fund Reserve and the Proposed Strategy for use of the Reserve Balance over the Period 2024/25-2027/28  
No variance. Final proposals regarding contributions to and from Reserves will be presented at the Special Council meeting which may result in changes to the recommendations in this report.
- 5.20 Agenda Item 5 s – Provisional 3 Year Revenue Budget Position for 2024/25 and Indicative Revenue Budgets for 2025/26 and 2026/27  
No variance. Final proposals regarding Council Tax and Reserves will be presented at the Special Council meeting which may result in changes to the recommendations in this report.
- 5.21 Agenda Item 5 t – Capital Strategy 2024/25  
No variance.
- 5.22 Agenda 5 u - Long Term Affordability of the General Fund Capital Plan  
No variance.
- 5.23 Agenda Item 5 v - Setting of Prudential Indicators for the 2024/25 Budget Process  
No variance.

## **6. FINANCIAL IMPLICATIONS**

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

## **7. RISK MANAGEMENT**

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

- Financial Sustainability
- Transforming for the Future

## **8. ENVIRONMENTAL IMPLICATIONS**

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

## **9. EQUALITY IMPACT ASSESSMENT, HUMAN RIGHTS AND FAIRER SCOTLAND DUTY**

- 9.1 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 64/24 refers). There are no proposals in the Administration Group budget that require further EIAs as the policy proposals therein are not at significant variance from those of the Council and thus the impact onto protected characteristics.

**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: -

- Scottish Government Local Government Finance Circular No. 8/2023

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List of Appendices: -

- Appendix 1a: Administration Group Provisional 2024/25 Budget
- Appendix 1b: Administration Group Revenue Budget Adjustments
- Appendix 2: Council Tax Calculation Statement