

ANGUS COUNCIL

SPECIAL ANGUS COUNCIL – 27 FEBRUARY 2025

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 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 It is recommended that the Council: -
- i) 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 background to the budget and the decisions which need to be made to set the budget and Council Tax are set out in Agenda Items 3 to 5. In parallel with the process to prepare that budget information, officers have supported the work of the Administration Group in the preparation of their budget proposals 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 and use of Council Reserves. These determinations have permitted the 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 recommendations which were considered by the Policy & Budget Strategy Group (PBSG) at its final meeting on a cross-party basis on 22 January 2025. 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 the initial recommendations made to the PBSG.
- 5.2 Agenda Item 3 – Revenue and Capital Budget Outturn 2024/25
No variance.
- 5.3 Agenda Item 4 – Council Delivery Plan 2025/26
No variance apart from those savings included in the Change Plan which are not to be implemented as described in Appendix 1b (Revenue Budget Adjustments).
- 5.4 Agenda Item 5 c – Review of Charges within Education & Lifelong Learning Directorate
No variance.
- 5.5 Agenda Item 5 d Review of Charges within Infrastructure & Environment Directorate
No variance.
- 5.6 Agenda Item 5 e - Review of Charges within Legal, Governance & Change Directorate
No variance.
- 5.7 Agenda Item 5 f – Review of Charges within Vibrant Communities and Sustainable Growth Directorate
No variance.
- 5.8 Agenda Item 5 g – Review of Angus Council Charges for Support and Care Services and Residential Fees 2025/26
No variance.
- 5.9 Agenda Item 5 h – Devolved Budget to Angus Health & Social Care Partnership Integration Joint Board for 2025/26
No variance.
- 5.10 Agenda Item 5 i – ANGUSalve Charges Review and Budget Settlement 2025/26
No variance.
- 5.11 Agenda Item 5 j – Provisional Revenue and Capital Budget – Background Report & Setting of the 2025/26 Council Tax
Amended as per attached in Appendixes 1a, b & c. A revised Partial 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.
- 5.12 Agenda Item 5 k – Equality Impact Assessment: Setting of the 2025/26 General Fund Revenue & Capital Budgets and Council Tax
No variance.
- 5.13 Agenda Item 5 l – Provisional Revenue Budget Volume incorporating draft base budgets, budget issues and savings 2025/26
Amended as per Appendix 1a & b (Revenue Budget Adjustments).
- 5.14 Agenda Item 5 m – 2024/2029 Capital Plan & Provisional Capital Budget 2025/26
Amended as per Appendix 1c.
- 5.15 Agenda Item 5 n – Update on the General Fund Reserve and the Proposed Strategy for use of the Reserve Balance over the Period 2025/26-2028/29
No variance. Final proposals regarding contributions to and from Reserves will be presented at the Special Council meeting.
- 5.16 Agenda Item 5 o – Provisional 3 Year Revenue Budget Position for 2025/26 and Indicative Revenue Budgets for 2026/27 and 2027/28
No variance. Final proposals regarding Council Tax and Reserves and how this affects the 3 year budget position will be presented at the Special Council meeting.

5.17 Agenda Item 5 p – Capital Strategy 2025/26

No variance.

5.18 Agenda 5 q - Long Term Affordability of the General Fund Capital Plan

Amended per Appendix 1a & b (Revenue Budget Adjustments), Appendix 1c (Capital Budget Adjustments) and Appendix 1d (Long Term Affordability Update).

The additional capital expenditure per Appendix 1c is to be fully funded from an increase in the loan charges budget of £1.0 million. This results in only minor changes to the Long Term Affordability position of the Council set out in Report 65/25.

5.19 Agenda Item 5 r - Setting of Prudential Indicators for the 2025/26 Budget Process

Amended per Appendix 1e (Updated Prudential Indicators).

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 prepared for Change Programme savings and Directorate review of charges reports and an overall Assessment covering the Council's budget as a package has also been prepared (Report 59/25 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 presented in Agenda Items 3 to 5 and thus do not impact onto protected characteristics.

10. CHILDREN'S RIGHTS AND WELLBEING IMPACT ASSESSMENT

10.1 A Children's Rights and Wellbeing Impact Assessment has been undertaken and a full assessment is not required as the "General Principles" do not apply to this proposal.

11. CONSULTATION

11.1 The Chief Executive and the Acting 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: -

- Scottish Government Local Government Finance Circular No. 10/2024

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List of Appendices: -

Appendix 1a: Administration Group Provisional 2025/26 Revenue Budget

Appendix 1b: Administration Group Revenue Budget Adjustments

Appendix 1c: Administration Group Capital Budget Adjustments

Appendix 1d: Administration Group Long Term Affordability Update

Appendix 1e: Administration Group Updated Prudential Indicators

Appendix 2: Partial Council Tax Calculation Statement