

**ANGUS COUNCIL**

**SPECIAL ANGUS COUNCIL – 27 FEBRUARY 2025**

**ALTERNATIVE BUDGET PROPOSAL – OPPOSITION GROUP 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 alternative budget proposal by the Opposition Group 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 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. RECOMMENDATION**

- 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 Opposition 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 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 Manager (Finance – Services Support) to provide independent advice from those officers advising the Council's Administration Group. This has necessitated their own consideration 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 an alternative budget proposal to be presented by the Opposition Group. 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.
- 4.2 This report presents the Opposition Group budget proposals based on 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 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. ALTERNATIVE BUDGET PROPOSALS**

- 5.1 This section details, for each substantive report on the agenda, where the Opposition 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 5c - Review of Charges within Education & Lifelong Learning Directorate  
Amended per Appendices 1a & b (Revenue Budget Adjustments).
- 5.5 Agenda Item 5d – Review of Charges within Infrastructure & Environment Directorate  
Amended per Appendices 1a & b (Revenue Budget Adjustments).
- 5.6 Agenda Item 5e – Review of Charges within Legal, Governance & Change Directorate  
Amended per Appendices 1a & b (Revenue Budget Adjustments).
- 5.7 Agenda Item 5f – Review of Charges within Vibrant Communities & Sustainable Growth Directorate  
Amended per Appendices 1a & b (Revenue Budget Adjustments).
- 5.8 Agenda Item 5g - Review of Angus Council Charges for Support and Care and Residential Fees 2025/26  
No variance.
- 5.9 Agenda Item 5h - Devolved Budget to Angus Health & Social Care Partnership Integration Joint Board for 2025/26  
No variance.
- 5.10 Agenda Item 5i - ANGUSalive Charges Review and Budget Settlement 2025/26  
No variance.
- 5.11 Agenda Item 5j - Provisional Revenue and Capital Budget – Background Report & Setting of the 2025/26 Council Tax  
Amended as per attached in Appendices 1a & b (Revenue Budget Adjustments). 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 5k - Equality Impact Assessment – Setting of the 2025/26 General Fund Revenue & Capital Budgets and Council Tax  
No variance.
- 5.13 Agenda Item 5l - Provisional Revenue Budget Volume incorporating draft base budgets, budget issues and savings 2025/26  
Amended per Appendix 1a & b (Revenue Budget Adjustments).
- 5.14 Agenda Item 5m – 2024/2029 Capital Plan & Provisional Capital Budget 2025/26  
No variance.
- 5.15 Agenda Item 5n – Update on the General Fund Reserve & 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 5o – 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 5p – Capital Strategy 2025/26  
No variance.
- 5.18 Agenda 5q - Long Term Affordability of the General Fund Capital Budget  
No variance.

- 5.19 Agenda Item 5r - Setting of Prudential Indicators for 2025/26 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 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 alternative budget of the Opposition Group 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 any 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: Opposition Group Provisional 2025/26 Revenue Budget

Appendix 1b: Opposition Group Revenue Budget Adjustments

Appendix 2: Partial Council Tax Calculation Statement