

ANGUS COUNCIL

SPECIAL ANGUS COUNCIL – 29 FEBRUARY 2024

**2024/25 REVENUE & CAPITAL BUDGET SETTING
PROPOSED BUDGETS FOR THE CHIEF EXECUTIVES SERVICE**

**JOINT REPORT BY KATHRYN LINDSAY, CHIEF EXECUTIVE AND IAN LORIMER, DIRECTOR
OF FINANCE**

1. ABSTRACT

- 1.1 This report sets out the proposed revenue and capital budgets for the Chief Executives Service covering the 2024/25 provisional revenue and capital budgets, budget savings from the Council's Finance & Change Plan, review of charges proposals and budget issues 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. RECOMMENDATIONS

- 3.1 It is recommended that the Council:

- (i) note and approve the budget issues contained in Appendix A for inclusion in the Chief Executive's 2024/25 provisional revenue budget;
- (ii) note and approve the 2024/25 Provisional Revenue Budget for the Chief Executive's Service as set out in Appendix B; and
- (iii) note that the 2024/25 revenue and capital 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 and capital budgets for the Chief Executive's Service which along with the proposed budgets for all other Directorates and corporate 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 the Chief Executive's Service comprises the following: -

- 6.2 Budget Issues (see Appendix A for details)
Through the budget setting process each budget holder identifies areas of their budget where specific issues are expected to arise which will mean that the current budget provision is inadequate and may need to be increased e.g. due to inflation or increased service demand. Some budget issues need to be taken at risk due to affordability constraints but those which are considered to be unavoidable are recommended for inclusion in the proposed revenue budget.
- 6.3 Directorate Net Expenditure Summary (see Appendix B for details)
An overall summary of the proposed 2024/25 revenue budget for the Chief Executive's Service is included as Appendix B to this report. This includes the budget implications from the budget issues contained in Appendix A and represents the proposed 2024/25 Provisional Revenue Budget for the Service.
- 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 49/24 – 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 No Equality Impact Assessments have required to be carried out in relation to the Chief Executive's Service budget proposals set out in this report.

11. CONSULTATION

- 11.1 The Director of Legal, Governance & Change has 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:

- Finance Circular 8/2023 issued by the Scottish Government

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List of Appendices:

Appendix A – Directorate Budget Issues

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