



## Budget Guide 2011/12

**Angus Council**  
**BUDGET GUIDE FOR 2011/12**

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# MAIN INTRODUCTION

## Introductory Comments from the Head of Finance

The 2011/12 budget setting process for all of the activities which the Council provides has again been a difficult and challenging exercise with the age old problem of trying to balance demand for services with the resources available to provide them. Achieving this balance and ensuring that best use is made of resources in overall terms are just two of the reasons why so much time is devoted to the Council's budget setting process. The budget preparation exercises on both revenue and capital activities take up a substantial amount of time over the July to February period but culminate ultimately in what the elected members and officers of the Council believe to be the optimal budget package for the people of Angus.

## The Budget Guide

This Booklet is intended as a reference document for Elected Members, Council Officers, Council Tax Payers and Council House Tenants. It sets out the main features of the Council's budgetary process and gives a brief explanation of how the Council sets its Council Tax and Council House rents. It also contains summary details of the Common Good Fund Budgets which the Council administers.

The Booklet is designed to complement the detailed figures contained in the Final Revenue Budget Volume 2011/12 (Incorporating Provisional Capital Budget 2011/12) published by the Council's Finance Division which is available for inspection at all of the public libraries in Angus.

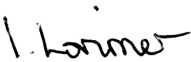
## Structure of the Budget Guide

The Budget Guide has been set out into 6 main sections as follows:

- The General Fund Revenue Budget
- The Housing Revenue Account Budget
- The General Fund Capital Budget
- The Housing Capital Budget
- The Common Good Funds Budgets
- General Information

## Queries / Comments?

Full contact details are provided on the rear cover of this booklet. Comments, queries and suggestions are welcome.



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May 2011

Contact our ACCESS Line on 08452 777778 if you want this leaflet translated into Chinese, Urdu, Hindi, Punjabi or Gaelic, or in large print, audio or Braille.

# AN INTRODUCTION TO THE FINANCES OF ANGUS COUNCIL

## Introduction

The financial arrangements of Scottish local authorities comprise many different elements. Understanding these elements is important because different accounting, budgeting and control arrangements can apply to each. The sections below attempt to de-mystify the financial arrangements of Angus Council from an expenditure and income perspective.

## Types of Expenditure

In the delivery of services the Council incurs what is termed revenue and capital expenditure. Revenue expenditure is the day to day running costs associated with service provision such as salaries, the cost of consumable materials, insurance costs, etc. Capital expenditure is generally on items of a more significant nature which involve the purchase or creation of an asset which will provide benefits over a number of years.

By way of example, the cost of constructing a new school would be capital expenditure whilst the cost of staffing the school, buying the books, etc. would be revenue expenditure.

## Types of Income

The Council's revenue and capital expenditure is funded from a number of sources. Revenue expenditure is funded from government grants, Council Taxes, Housing Rents and fees and charges for particular services. Capital expenditure is funded from borrowing, capital grants, the proceeds of asset sales (capital receipts) and contributions from the revenue expenditure budget.

## Budgeting & Accounting Arrangements

### Revenue Activities

The Council's revenue expenditure and income splits into 2 distinct funds or accounts:

- The General Fund Account
- The Housing Revenue Account

General Fund services cover all of the Council's services (see page 6) except for Council Housing provision which comes under the Housing Revenue Account. General Fund services are funded by government grants, fees and charges for the use of services and Council Taxes. Council Housing is funded almost entirely from Council House rents.

### Capital Activities

The capital expenditure and income of the Council also splits into 2 areas:

- General Fund Capital
- Housing Capital

The General Fund Capital Budget covers the activities of all the Council's services except for Council Housing provision which comes under a separate Capital Budget for Housing. The cost of capital expenditure for both the General Fund and Housing is financed mainly through borrowing, contributions from revenue (known as Capital Financed from Current Revenue, CFCR) and from the sale of surplus assets (which generate capital receipts).

# THE GENERAL FUND REVENUE BUDGET 2011/12

## Introduction

The General Fund is the account where all of the Council's revenue expenditure apart from that relating to Council Housing is recorded. The General Fund therefore covers the most significant element, in value terms, of the Council's overall activities. The main services which are budgeted and accounted for through the General Fund are Education, Social Work and Health, Roads, and the Police & Fire Joint Boards. A fuller listing of the services provided through the General Fund and the budgeted costs of each is shown on page 6.

## The Budget Setting Process

The Revenue Budget process began in May 2010, with the identification of corporate priority areas, the preparation of projections for the year ahead and the formulation of budget preparation guidance.

During the August to December period detailed base budgets for the 2011/12 financial year were prepared for each Council department and each of these were subject to a detailed review process.

As departmental budget requirements were in excess of the funding expected to be available to the Council, a revenue budget savings exercise was undertaken to enable a balanced budget to be set. Departmental budget savings totalling £7.354 million were identified in relation to the 2011/12 Revenue Budget. This was in addition to the budget savings and efficiencies made in setting the previous fifteen years' revenue budgets. In addition, a further £1.0 million of corporate efficiency savings were also identified and removed from the revenue budget, bringing the savings total for 2011/12 to £8.354 million.

The Angus Council Band D Council Tax charge was subsequently set at a meeting of the full Council on 10 February 2011.

## SOURCES OF FINANCE FOR GENERAL FUND SERVICES

### Introduction

General Fund expenditure is financed from three main sources – government grants, charges for services and the Council Tax. The total level of government grant is determined by the Scottish Government and forms what is known as Total Revenue Support Grant. In December 2010 the Scottish Government announced each Council's government grant allocation for financial year 2011/12 only.

### Total Revenue Support Grant

Total Revenue Support Grant is the total level of General Fund income which is determined by the Scottish Government and includes Revenue Support Grant (RSG), Non-Domestic Rate Income (NDRI) and Specific Grants. Total Revenue Support Grant supports approximately 82% of Angus Council's net revenue expenditure (i.e. after deduction of fees and charges for services). Angus Council's Total Revenue Support Grant was determined at £213.890 million for the 2011/12 financial year.

Ring Fenced Grants are received in respect of services such as Police and Gaelic (Education). Most of these grants are paid as a percentage of net expenditure. Angus Council's entitlement to Specific Grants in 2011/12 was estimated by the Scottish Government to be £9.170 million. The actual amount of Specific Grant income allowed for in setting the 2011/12 Council Tax was some £9,000 lower than the Scottish Government figure so as to reflect the Specific Grant effect of assumptions with regard to the 2011/12 Tayside Joint Police Board budget.

## **Updated Service Provision**

Previously referred to as Grant Aided Expenditure (GAE), Updated Service Provision is the basis used by the Scottish Government for determining the distribution of Total Revenue Support Grant.

## **Local Taxation**

Once the total level of Revenue Support Grant has been determined by the Scottish Government the remaining amount of local authority expenditure requires to be funded from local taxation, balances, and fees and charges. In 2011/12 the Council Tax will finance approximately 18% of Angus Council's net revenue expenditure (i.e. after deduction of fees and charges for services).

## **Balances**

Local authorities have discretion to use accumulated surpluses (balances) from previous financial years in setting their budgets. Local authorities must also budget to make good any projected deficit carrying forward from a previous financial year.

In setting the 2011/12 Revenue Budget, the level of uncommitted revenue balance on the Council's General Fund anticipated to be carried forward from the 2010/11 financial year was approximately £4.698 million. This is after allowing for a contingency sum of around 1.3% (£3.250 million) being provided for 2011/12 which was considered sufficient to address any significant one-off issues which may arise during 2011/12 and would provide a suitable financial base for future years as part of the Council's medium term budget strategy. After allowing for the drawdown of £0.115 million to fund unavoidable expenditure in 2011/12 and £0.160 million to fund one-off budget pressures recommended for funding in 2011/12, there was therefore projected to be an available balance of some £4.423 million as at 31 March 2011 beyond the normal contingency level. This is considered sufficient given that a separate net provision of £0.525 million remains to address costs associated with Equal Pay, which is an unavoidable commitment for the Council.

## **Government Spending Controls**

The control of local authority spending through the imposition of an Expenditure Guideline by the Scottish Government was abolished with effect from 2001/02. Angus Council's revenue budget expenditure is limited by the Total Revenue Support Grant (provided by the Scottish Government), Council Tax income and ad-hoc funding from General Fund balances. The Scottish Government will maintain a control over local authority spending, however, through reserve powers to cap or re-introduce Expenditure Guidelines for individual local authorities if Ministers consider Council Tax rises or expenditure levels to be excessive.

## ANALYSIS OF BUDGETED NET EXPENDITURE BY SERVICE

2010/11 Estimate £000	Service	2011/12 Estimate £000	%	Council Tax Band D Equivalent 2011/12 £
102,202	Education	100,840	38.9	2,375.56
63,165	Social Work and Health	61,965	23.9	1,459.75
	<u>Infrastructure Services</u>			
445	Directorate	449	0.2	10.58
15,182	Roads	15,474	6.0	364.53
2,710	Environmental & Consumer Protection	2,678	1.0	63.09
3,904	Planning & Transport	4,238	1.6	99.84
1,758	Economic Development	1,645	0.6	38.75
	<u>Neighbourhood Services</u>			
23,736	Neighbourhood Services	22,710	8.8	534.99
1,927	Other Housing	1,448	0.6	34.11
985	Community Safety	886	0.3	20.87
0	Local Community Planning	488	0.2	11.50
	<u>Corporate Services–Non–Central Support Functions</u>			
115	Civil Contingencies	115	0.0	2.71
780	Community Planning	0	0.0	0.00
37	Council Newspaper	37	0.0	0.87
364	Training Services	322	0.1	7.59
75	Employment Disability Unit	0	0.0	0.00
1,701	Revenues & Benefits	1,607	0.6	37.86
56	Licensing	54	0.0	1.27
162	Registrars	155	0.1	3.65
6,766	Other Services	7,388	2.8	174.04
22,724	Joint Boards (excluding Capital Financing Costs)	22,441	8.7	528.66
(50)	Miscellaneous Income	(50)	0.0	(1.18)
991	Pay Award Provision (LGE)	0	0.0	0.00
750	2010/11 Supplementary Savings deducted from Departments	0	0.0	0.00
700	Capital Financed from Current Revenue (CFCR)	700	0.3	16.49
13,421	Capital Financing Costs (including Joint Boards)	13,811	5.3	325.36
<b>264,606</b>	<b>Sub Total</b>	<b>259,401</b>	<b>100.0</b>	<b>6,110.89</b>
	<u>Trading Accounts</u>			
(378)	Trading Account – Ground Operations	(378)	(0.1)	(8.90)
(358)	Trading Account – Sports Services	(358)	(0.1)	(8.43)
10	Print Unit	3	0.0	0.07
(155)	Tayside Contracts (Net Surplus – Angus Share)	(155)	(0.1)	(3.65)
<b>(881)</b>	<b>Sub Total</b>	<b>(888)</b>	<b>(0.3)</b>	<b>(20.91)</b>
	Add Specific Grants deducted within departments above	161	0.1	3.79
<b>264,350</b>	<b>Adjusted Net Expenditure</b>	<b>258,674</b>	<b>99.8</b>	<b>6,093.77</b>
4,390	Contribution to Special Funds	5,410	2.0	127.45
(3,973)	Contribution to / (from) Balances	(4,698)	(1.8)	(110.67)
<b>264,767</b>	<b>Total Net Expenditure</b>	<b>259,386</b>	<b>100.0</b>	<b>6,110.55</b>
	<u>To be financed by:</u>			
164,336	Revenue Support Grant	179,933	69.4	4,238.81
44,141	Non–Domestic Rate Income	23,391	9.0	551.04
9,688	Specific Grants	9,161	3.5	215.81
1,391	Share of £70m Grant for Council Tax Freeze	1,396	0.5	32.89
45,211	Council Tax Income	45,505	17.6	1,072.00
<b>264,767</b>		<b>259,386</b>	<b>100.0</b>	<b>6,110.55</b>

## ANALYSIS OF BUDGETED GROSS EXPENDITURE BY CATEGORY

Cost Per Budget Estimate 2010/11 £000	%	Head of Population 2010/11 £	Expenditure	Budget 2011/12 £000	Estimate %	Cost Per Head of Population 2011/12 £
157,108	46.5	1,424.23	Employee Costs	153,061	45.9	1,388.30
16,827	5.0	152.54	Property Costs	17,823	5.4	161.66
15,379	4.5	139.42	Supplies & Services	12,126	3.6	109.99
9,735	2.9	88.25	Transport Costs	9,455	2.8	85.76
23,401	6.9	212.14	Transfer Payments	25,485	7.6	231.16
95,035	28.1	861.53	Third Party Payments	94,655	28.4	858.55
13,536	4.0	122.71	Capital Financing Costs	13,956	4.2	126.59
4,390	1.3	39.80	Contribution to Funds & Balances	5,410	1.6	49.07
2,637	0.8	23.91	CFCR	1,461	0.5	13.25
<b><u>338,048</u></b>	<b><u>100.0</u></b>	<b><u>3,064.53</u></b>	<b>Total Gross Expenditure</b>	<b><u>333,432</u></b>	<b><u>100.0</u></b>	<b><u>3,024.33</u></b>

## ANALYSIS OF BUDGETED GROSS INCOME BY CATEGORY

Budget Estimate 2010/11 £000	%	Income Per Head of Population 2010/11 £	Income	Budget Estimate 2011/12 £000	%	Income Per Head of Population 2011/12 £
164,336	48.5	1,489.77	Total Revenue Support Grant			
1,391	0.4	12.61	Revenue Support Grant	179,933	54.1	1,632.07
44,141	13.1	400.15	Share of £70m for Council Tax Freeze	1,396	0.4	12.66
9,688	2.9	87.83	Non-Domestic Rate Income	23,391	7.0	212.16
<u>219,556</u>	<u>64.9</u>	<u>1,990.36</u>	Specific Grants	<u>9,161</u>	<u>2.7</u>	<u>83.09</u>
45,211	13.4	409.85	To Be Met From Council Tax	213,881	64.2	1,939.98
<u>264,767</u>	<u>78.3</u>	<u>2,400.21</u>		<u>45,505</u>	<u>13.6</u>	<u>412.74</u>
21,598	6.4	195.79	Fees and Charges	259,386	77.8	2,352.72
3,973	1.2	36.02	Contribution from Funds/Balances	23,885	7.2	216.64
21,866	6.5	198.22	Other Income (Including Recharges)	4,698	1.4	42.61
25,844	7.6	234.29	Other Grants	17,082	5.1	154.94
<u>338,048</u>	<u>100.0</u>	<u>3,064.53</u>	<b>Total Gross Income</b>	<u>28,381</u>	<u>8.5</u>	<u>257.42</u>
				<b>333,432</b>	<b>100.0</b>	<b>3,024.33</b>

## CALCULATION OF THE COUNCIL TAX

2010/11*		2011/12	
£000		£000	£000
264,350	Net Expenditure @ Outturn Prices		258,674
Add:			
4,390	Transfer to Special Funds	5,410	
(3,973)	Contributions to / (from) Balances	(4,698)	712
264,767	Total Net Expenditure		259,386
<b>Less:</b>			
164,336	Revenue Support Grant	179,933	
1,391	Share of £70 Million for Council Tax Freeze	1,396	
44,141	Non-Domestic Rate Income	23,391	
9,688	Specific Grant	9,161	
219,556			213,881
<b>45,211</b>	<b>Amount to be met from Council Tax</b>		<b>45,505</b>
<b>No.</b>		<b>No.</b>	<b>No.</b>
	<b>Divide by</b>		
	<b>Council Tax Base – Band D</b>		
43,035	Equivalent numbers of dwellings	43,315	
861	Less: Provision for non-collection (2%)	866	
42,174			42,449
<b>£1,072.00</b>	<b>COUNCIL TAX (Band D)</b>		<b>£1,072.00</b>
	Increase		£0.00

\* This is the calculation of the 2010/11 Council Tax as agreed at the Council's Special Budget Setting meeting on 17 February 2010. It does not reflect any additional resources allocated to the Council following late Government announcements.

## CALCULATION OF COUNCIL TAX BASE

	2010/11		2011/12
Total Number of Dwellings	53,876		54,060
<b>Deduct:</b>			
Total Exemptions	1,694		1,587
Single Charge Payer & Other Adjustments	5,884	7,258	5,869
			7,456
Revised Number of Equivalent Dwellings	46,298		46,606
Band D Equivalent Number of Dwellings (the Tax Base) (at 100% collection)	43,035		43,315

### COUNCIL TAX NON-COLLECTION

For budget purposes the level of non-collection of the Council Tax for 2011/12 has been assumed at 2%. This means that each pound of the Council Tax will yield £42,449 instead of £43,315 at 100% recovery. The shortfall of £866 is equivalent to £21.43 per Band D Council Tax payer at the level of £1,072. This estimate for non-collection is based on collection patterns experienced by Angus Council. It is stressed, however, that every effort will be made to collect all outstanding Council Tax debt.

## SUMMARY OF COUNCIL TAX & SCOTTISH WATER CHARGES 2011/12

Property Valuation Band	Fraction of Band D	Upper Limit of Value £	2011/12 Council Tax Charge Set By Angus Council £	Water Charge £	Waste-water Charge £	Total Charge Levied by Scottish Water £	Total Combined Charge 2011/12 £	Total Combined Charge 2010/11 £
A	6/9ths	27,000	714.67	121.44	140.94	262.38	977.05	977.05
B	7/9ths	35,000	833.78	141.68	164.43	306.11	1,139.89	1,139.89
C	8/9ths	45,000	952.89	161.92	187.92	349.84	1,302.73	1,302.73
D	9/9ths	58,000	1,072.00	182.16	211.41	393.57	1,465.57	1,465.57
E	11/9ths	80,000	1,310.22	222.64	258.39	481.03	1,791.25	1,791.25
F	13/9ths	106,000	1,548.44	263.12	305.37	568.49	2,116.93	2,116.93
G	15/9ths	212,000	1,786.67	303.60	352.35	655.95	2,442.62	2,442.62
H	18/9ths	Over 212,000	2,144.00	364.32	422.82	787.14	2,931.14	2,931.14

Note: Properties are placed in one of eight valuation bands from A to H in accordance with their values as at 1st April 1991. The upper limit of each band is shown above. Charges for each dwelling are levied in proportion to Band D using the fractions shown.

### NON-DOMESTIC RATE POUNDAGE FOR 2011/12

The Unified Business Rate for 2011/12 is 42.6p

Scottish Water has a differential charging policy for customers with metered and unmetered water supplies. Further information in relation to the charging policy can be obtained directly from Scottish Water. ([www.scottishwater.co.uk](http://www.scottishwater.co.uk) or telephone: 0845 601 8855)

## SUMMARY OF COUNCIL TAX CHARGES SET BY SCOTTISH COUNCILS (LOWEST FIRST)

AUTHORITY	Band D Council Tax 2010/11 £	Band D Council Tax 2011/12 £	% Increase in Band D Council Tax %
Dumfries & Galloway	1,049.00	1,049.00	0.0
Falkirk	1,070.00	1,070.00	0.0
<b>Angus</b>	<b>1,072.00</b>	<b>1,072.00</b>	<b>0.0</b>
Scottish Borders	1,084.00	1,084.00	0.0
North Lanarkshire	1,098.00	1,098.00	0.0
South Lanarkshire	1,101.00	1,101.00	0.0
East Lothian	1,117.62	1,117.62	0.0
Fife	1,118.00	1,118.00	0.0
East Renfrewshire	1,126.00	1,126.00	0.0
West Lothian	1,128.00	1,128.00	0.0
Moray	1,135.00	1,135.00	0.0
Aberdeenshire	1,141.00	1,141.00	0.0
East Dunbartonshire	1,141.85	1,141.85	0.0
Clackmannanshire	1,148.00	1,148.00	0.0
North Ayrshire	1,152.00	1,152.00	0.0
South Ayrshire	1,153.95	1,153.95	0.0
Perth & Kinross	1,158.00	1,158.00	0.0
Highland	1,163.00	1,163.00	0.0
West Dunbartonshire	1,163.00	1,163.00	0.0
Renfrewshire	1,164.69	1,164.69	0.0
City of Edinburgh	1,169.00	1,169.00	0.0
Argyll & Bute	1,178.00	1,178.00	0.0
East Ayrshire	1,188.99	1,188.99	0.0
Inverclyde	1,198.00	1,198.00	0.0
Stirling	1,209.00	1,209.00	0.0
Midlothian	1,210.00	1,210.00	0.0
City of Dundee	1,211.00	1,211.00	0.0
City of Glasgow	1,213.00	1,213.00	0.0
City of Aberdeen	1,230.39	1,230.39	0.0
Comhairle Nan Eilean Siar (Western Isles)	1,024.00	1,024.00	0.0
Orkney	1,037.00	1,037.00	0.0
Shetland	1,053.00	1,053.00	0.0
<b>Scottish Average</b>	<b>1,149.00</b>	<b>1,149.00</b>	<b>0.0</b>

The data shown above has been sorted by 2011/12 Band D Council Tax (lowest first, excluding the Island Councils).

### Source: [Scottish Government Website](#)

Angus Council has set the 3rd lowest Council Tax charge in mainland Scotland (i.e. excluding the Island Authorities which have unique funding and spending characteristics).

# THE HOUSING REVENUE ACCOUNT BUDGET 2011/12

## INTRODUCTION

The Housing Revenue Account (HRA) is a ring-fenced account regulated by statute and quite separate from the General Fund. The account records both income and expenditure items in respect of all housing activities during the year.

At its meeting on 8 February 2011 and after a consultation process which involved members of the tenants rent setting group, the Neighbourhood Services Committee considered and then approved estimates of expenditure and income for 2011/12. Taking account of the results of the consultation process the committee decided to increase rents by an average of £2.29 per week on a 52-week basis. This results in an average dwelling rent of £49.90 an average increase of 4.8%.

The increased rental reflects the committee's desire to continue to provide and maintain a high quality Housing stock and ensure that the requirements of the Scottish Quality Housing Standard are met within the required period. It allows for a net Housing Capital Investment Programme of £12.154 million (including new build housing), the current levels of repairs and maintenance increasing, a revised tenant transfer incentive package (assisted downsizing) and an allocations policy for new build housing.

The estimates shown below, after applying the average rent increase of 4.8%, result in a breakeven position on the HRA revenue budget in 2011/12. This position assumes that Capital Financed from Current Revenue and house sales will continue to play a significant part in financing the capital programme.

Despite the rent increase, Angus Council has the third lowest rent of the 26 Scottish local authorities that currently hold housing stock.

## HOUSING REVENUE ACCOUNT

### BY CATEGORY OF EXPENDITURE

Expenditure	Estimate 2010/11		Estimate 2011/12		2011/12 Estimate Cost Per House Per Week
	£000	%	£000	%	£
Financing Charges	6,697	32.2	6,722	30.4	16.62
Supervision & Management	6,801	32.8	6,985	31.5	17.27
Repairs & Maintenance	5,956	28.7	6,521	29.5	16.12
Loss of Rents	576	2.8	798	3.6	1.97
Other Expenditure	591	2.8	719	3.3	1.78
Protected Tenants	140	0.7	131	0.6	0.32
Contribution to Survive & Thrive	0	0.0	234	1.1	0.58
<b>Total</b>	<b>20,761</b>	<b>100.0</b>	<b>22,110</b>	<b>100.0</b>	<b>54.66</b>

### BY CATEGORY OF INCOME

Income	£000	%	£000	%	£
Rents & Services Charges	20,250	95.3	21,139	95.6	52.26
Other Income	276	1.3	270	1.2	0.67
External Funding Sources	732	3.4	701	3.2	1.73
<b>Total</b>	<b>21,258</b>	<b>100.0</b>	<b>22,110</b>	<b>100.0</b>	<b>54.66</b>
<b>Surplus on HRA</b>	<b>(497)</b>		<b>0</b>		<b>0</b>

## CALCULATION OF AVERAGE ANNUAL AND WEEKLY RENT LEVEL

	2010/11 £000	2011/12 £000
Expenditure to be met from rents*	19,318	20,182
Divide by:		
Estimated Number of Houses (at midpoint of year)	7,803	7,778
<b>Average Rent Per Annum</b>	<b>£2,475.71</b>	<b>£2,594.75</b>
<b>Average Rent Per Week</b>	<b>£47.61</b>	<b>£49.90</b>

\*These figures exclude expenditure which is funded by income sources other than house rents e.g. Homelessness

## AVERAGE WEEKLY RENTS COMPARISON WITH NEIGHBOURING AUTHORITIES

Authority	2010/11	2011/12
Angus Council	£47.61	£49.90
Dundee City Council	£57.64	£60.23
Perth & Kinross Council	£51.87	£54.52
<b>Scottish Average</b>	<b>£54.65</b>	<b>£56.88</b>

Source: COSLA

# THE GENERAL FUND CAPITAL PROGRAMME 2010/2014 FINANCIAL PLAN & PROVISIONAL CAPITAL BUDGET 2011/12

## Introduction

The General Fund capital programme encompasses expenditure on assets in service areas such as Education, Social Work & Health, Roads, etc. which provide benefits to the community for many years into the future. The type of works and projects involved can range from the purchase of new sports equipment for Council leisure centres to the construction of a brand new school. Operating within the scope of the Prudential Code, the Council has a duty to ensure that its capital investment plans are affordable, prudent and sustainable.

The principal means of funding capital expenditure comes from the following sources:

- borrowing, which will generate annual capital financing costs requiring to be met from the revenue budget. Under the Prudential Code this borrowing is not constrained by limits set by central government, rather it is determined by what the revenue budget can sustain;
- capital grants provided by the Scottish Government;
- grants and contributions from other external sources;
- the generation of capital receipts through the sale of the Council's surplus assets;
- the funding of capital expenditure directly from the Revenue Account. This is termed Capital Financed from Current Revenue (CFCR).

## Objectives

The Council's main objectives when preparing the capital budget for 2011/12 and beyond have been to:

1. In accordance with the requirements of the Prudential Code, ensure the capital expenditure plans are affordable, that external borrowing and other long-term liabilities are within prudent and sustainable levels and that treasury management decisions are taken in accordance with professional good practice.
2. Replace significant assets at an improved standard.
3. Plan effectively to meet its statutory obligations with regard to service delivery.
4. Deliver a capital programme which reflects the Council's key corporate priorities of:
  - maximising the economic potential of Angus
  - providing high quality customer centred services
  - promoting learning for all ages and abilities
  - promoting safe and caring communities and healthy lifestyles
  - improving the environment and quality of life.

## CAPITAL EXPENDITURE PROGRAMMES 2010/11 AND 2011/12

	Projected Outturn 2010/11 £m	Provisional Budget 2011/12 £m
<b>Capital Expenditure By Service</b>		
Corporate Services	(0.131)	0.171
Education	0.219	2.718
Infrastructure Services	9.925	10.571
Neighbourhood Services	1.712	6.848
Social Work & Health	0.033	2.279
Slippage Allowance	-	(0.750)
	<b>11.758</b>	<b>21.837</b>

## THE GENERAL FUND CAPITAL BUDGET 2011/12

(continued)

It should be noted that the 2010/11 projected outturn for Corporate Services reflects a negative figure due to the application of a capital receipt directly to the capital programme in respect of the sale of St James House. Furthermore, Education's projected outturn in 2010/11 is significantly lower than in previous years – this is partly due to the application of capital receipts and partly due to the rephasing of expenditure to accommodate major projects going forward

The estimate of capital expenditure detailed for 2011/12 totalling £21.837m is net of ring-fenced capital grants, CFCR and other external funding. After taking account of estimated income which is anticipated to be received from the sale of assets, a 2011/12 revenue budget provision for a one-off financing contribution and unallocated Scottish Government capital grant, the borrowing required in 2011/12 for capital purposes is an estimated £11.360m.

An assessment of the likely capital financing costs which will be charged to the revenue account has been made and this analysis indicates that the capital expenditure proposals for 2011/12 will be affordable within the allowances made in the projected revenue budget for 2011/12 and beyond.

The final capital budget for 2011/12 will not be established until a comprehensive update of the full 2010/2014 Financial Plan, including the provisional 2011/12 capital budget, is undertaken to account for the effect of the actual expenditure position for the 2010/11 financial year.

### Major Capital Projects

The major capital projects which the Council is planning to undertake in 2011/12 are as follows:

Department/Capital Project	Provisional Gross Expenditure 2011/12 £m	Estimated Gross Total Cost £m
<b>Education</b>		
Arbroath Primary Schools (Phase 1)	2.045	8.000
Arbroath Academy Synthetic Pitch	0.200	0.300
<b>Infrastructure Services</b>		
Brechin Town Centre Regeneration	0.644	1.375
Acquisition of Employment Land – Peasiehill Business Park	0.730	0.730
East Haven to Arbroath Cycletrack	0.311	0.320
A935 Brechin to Montrose Road Route Action Plan	1.110	1.675
A92 Arbroath to Lower Northwater Bridge Route Action Plan	2.593	3.188
A923 Birkhill to Lundie Route Action Plan	0.250	0.310
<b>Neighbourhood Services</b>		
Ground Maintenance Machinery Programme	0.194	n/a
Vehicle Replacement Programme	1.055	n/a
Restenneth Landfill Site – Ongoing Capping/Development	0.322	n/a
Replacement of Montrose Swimming Pool	5.300	8.792
<b>Social Work &amp; Health</b>		
Kinloch Care Centre & Supported Housing	4.100	8.480

Source: Report 109/11 – 2010/2014 Financial Plan & Provisional Capital Budget 2011/12

# HOUSING REVENUE ACCOUNT CAPITAL PROGRAMME 2010/2014 FINANCIAL PLAN & PROVISIONAL CAPITAL BUDGET 2011/12

## INTRODUCTION

The Housing capital budget covers all capital expenditure which is funded by tenants of council houses. It consists of numerous projects for modernising, converting and improving the Council's housing stock as well as providing a modest amount for the provision of new sheltered housing and general needs housing.

Building new social housing is one of a number of key aims for the Housing Division in the coming year and a number of schemes are included in the 2010/14 HRA Financial Plan. Whilst the right to buy provisions for council houses has been abolished for all new supply council houses in Scotland the council will ensure that any decisions on building new homes do not leave an unmanageable additional debt burden on the Housing Revenue Account which would require to be met by the remaining tenants in the future.

## OBJECTIVES

The Council's principal objectives when preparing the capital budget were, as follows:

1. To ensure houses are properly maintained and improved to meet or exceed the Scottish Housing Quality Standard on or before the deadline of 2015.
2. To enhance appropriate Sheltered Housing provision.
3. To ensure that the programme is subject to continuous review to allow maximum use of resources.
4. To set a programme of a scale that was affordable and sustainable, all within the structures of Prudential Borrowing.

## CAPITAL PROGRAMME – EXPENDITURE & FUNDING

Capital Expenditure by Programme	Estimated Outturn £000	Budget 2011/12 £000
New Build	1,165	4,829
Regeneration	675	415
Conversion	1	0
Aids and Adaptations	415	420
Improvements	1,348	258
Heating Installation and Replacement	1,360	1,180
Window Replacement	1,176	235
Energy Saving	235	1,296
Sheltered Housing	302	1,756
Kitchen Replacement Programme	1,055	1,185
Miscellaneous	384	580
<b>Total</b>	<b>8,116</b>	<b>12,154</b>

Funding	Estimated Outturn 2010/11 £000	Budget 2011/12 £000
Prudential Borrowing	1,942	6,670
Capital Receipts (after the deduction of cost of sales)	1,500	1,000
Capital Financed from Current Revenue (CFCR)	4,674	4,484
<b>Total</b>	<b>8,116</b>	<b>12,154</b>

## HOUSING REVENUE ACCOUNT PROVISIONAL CAPITAL BUDGET 2011/12

### CAPITAL RECEIPTS \*

	No. of Houses	Estimated Outturn 2010/11 £000	No. of Houses	Budget 2011/12 £000
House Sales	44	1,540	30	1,000
Other	n/a	10	n/a	0
<b>Total Receipts</b>	<b>44</b>	<b>1,550</b>	<b>30</b>	<b>1,000</b>

\* the above capital receipts are shown gross (i.e. before the deduction of cost of sales)

### MAJOR CAPITAL PROJECTS

The major capital projects in relation to Council Housing which the Council is likely to undertake in 2011/12 are as follows:

	No. of Houses	Budget 2011/12 £000	Estimated Total Cost £000
<b><u>New Build</u></b>			
Kinloch Site Supported Accommodation Affordable Housing – Harry Farmer Court/Sidney Street	28	1,074	2,645
Affordable Housing – Carnoustie & Monifieth	11	1,190	1,499
Affordable Housing – Dungman's Tack	12	665	1,354
	28	1,725	3,760
<b><u>Regeneration</u></b>			
Noran Avenue Modernisations & Improvements	8	355	798
<b><u>Improvements</u></b>			
Southesk Terrace – Security Alterations & Improvements	20	145	390
<b><u>Heating Installations / Replacements</u></b>			
Extension 2 to Arbroath/Carnoustie, Contract	220	1,150	2,563
<b><u>Kitchen Replacements</u></b>			
General Kitchen Replacements	250	1,135	3,850

### 2010/2014 Financial Plan and 2011/12 Final Capital Budget

The special Neighbourhood Services budget meeting which took place on 8 February 2011 approved a provisional 2011/12 net capital budget totalling £12.154m (report 113/11 refers). The final capital budget for 2011/12 will not be established until a comprehensive update of the full 2010/2014 Financial Plan, including the provisional 2011/12 capital budget, is undertaken to account for the effect of the actual expenditure position for the 2010/11 financial year. It is intended that this will be presented to a future Neighbourhood Services Committee and thereafter published in a separate budget volume (along with the General Fund Capital Budget) – the Final Capital Budget Volume 2011/12.

A summary of the overall 2010/2014 Financial Plan position (as reflected in report 113/11) is detailed above. Further detail of the various projects proposed to be undertaken over the period of the financial plan, as well as the financing of that expenditure, may be accessed through the links contained within the report, which itself can be accessed through the following link to the Council's website:

<http://www.angus.gov.uk/ccmeetings/reports-committee2011/neighbourhoodservices/113.pdf>

## COMMON GOOD FUND BUDGETS 2011/12 – SUMMARY INFORMATION

### SUMMARY OF NET INCOME AND ESTIMATED BALANCES

Actual Net Income/ (Expenditure) for 2009/10 £		Opening Revenue Balance at 1/04/10 £	Estimated Net Income / (Expenditure) for 2010/11 £	Closing Revenue Balance at 31/3/11 £	Estimated Budget Net Income / (Expenditure) 2011/12 £	Estimated Closing Revenue Balance at 31/3/12 £
(77,987)	<b>ARBROATH</b>	849,585	(171,509)	678,076	(159,645)	518,431
(98,389)	<b>BRECHIN</b>	566,805	(199,532)	367,273	(75,195)	292,078
2,738	<b>FORFAR</b>	718,271	(45,680)	672,591	(59,455)	613,136
48	<b>KIRRIEMUIR</b>	7,005	50	7,055	50	7,105
23,230	<b>MONTROSE</b>	218,510	(56,758)	161,752	23,090	184,842
<u>(150,360)</u>		<u>2,360,176</u>	<u>(473,429)</u>	<u>1,886,747</u>	<u>(271,155)</u>	<u>1,615,592</u>

## AREA, POPULATION & RATING STATISTICS

2010/11

2011/12

### AREA STATISTICS

Angus Council Electorate	86,561 <small>(per Summary of Register of Electors as at 1 December 2009)</small>	88,125 <small>per Summary of Register of (Electors as at 1 December 2010)</small>
Area (Hectares)	218,148	218,148
Total Population	110,310 <small>(per 2009 Small Area Population Estimates)</small>	110,250 <small>(per 2010 Small Area Population Estimates)</small>

### Population of Main Angus Towns

Town	Population
Arbroath	22,294
Brechin	6,458
Carnoustie	10,258
Forfar	13,163
Kirriemuir	5,780
Monifieth	8,033
Montrose	11,240
Outwith Main Towns	33,024
<b>Total</b>	<b><u>110,250</u></b>

### Angus Population by Age Band

Age (years)	Population	%
0 – 4	5,897	5.3
5 – 15	13,751	12.5
16 – 24	10,943	9.9
25 – 44	25,199	22.9
45 – 64	32,510	29.5
65 – 74	11,761	10.7
75 – 84	7,496	6.8
85 +	2,693	2.4
<b>Total</b>	<b><u>110,250</u></b>	<b><u>100.0</u></b>

### Rateable Values / Subjects

At April 2010	No.	Value (£)		No.	Value (£)
Shops	1,144	16,247,025	Sporting	163	516,930
Public Houses	102	1,540,200	Education	96	8,444,875
Offices Inc. Banks	499	5,237,755	Public Service	338	7,322,923
Hotels Etc.	59	1,576,400	Communication	21	127,100
Industrial Etc.	1,118	20,465,700	Quarries Etc.	21	524,879
Leisure Etc.	443	3,775,785	Religious	173	948,190
Garages Etc.	116	1,413,390	Health & Care	132	5,738,365
Cultural	56	461,675	Other	346	2,227,195
<b>Sub-Total</b>	<b><u>3,537</u></b>	<b><u>50,717,930</u></b>	<b>Sub-Total</b>	<b><u>1,290</u></b>	<b><u>25,850,457</u></b>
<b>Total</b>	<b><u>4,827</u></b>	<b><u>76,568,387</u></b>			

## BUDGETED PERSONNEL – ALL SERVICES

SERVICE	2010/11			2011/12		
	Full-Time	Part-Time	Full-Time Equivalent	Full-Time	Part-Time	Full-Time Equivalent
<b>Education</b>	1,485	926	2,046.0	1,445	876	1,996.2
<b>Social Work and Health</b>	667	1,065	1,266.1	652	1,027	1,226.1
<b>Infrastructure Services –</b>						
Directorate	2	0	2.0	2	0	2.0
Roads (including Arbroath Harbour)	75	4	77.0	80	4	82.0
Planning & Transport	69	12	75.0	69	10	74.5
Economic Development	37	8	41.3	35	11	40.9
Environmental & Consumer Protection	52	6	55.0	42	15	49.5
<b>Neighbourhood Services –</b>						
Directorate	6	0	6.0	6	0	6.0
Neighbourhood Services**	552	606	740.4	547	598	729.8
Other Housing (incl. Community Safety)	35	4	37.3	33	5	34.9
Local Community Planning	0	0	0.0	11	3	12.6
<b>Chief Executive *</b>	46	8	51.6	39	8	43.9
Members' Services	5	2	6.0	5	2	6.0
Human Resources – Training Services	13	4	16.5	12	4	15.6
<b>Corporate Services</b>						
Directorate	1	0	1.0	1	0	1.0
Finance – General & Procurement	63	12	68.8	63	11	68.4
Revenues & Benefits	82	18	92.0	80	16	88.8
Law & Administration	40	21	52.8	39	19	49.9
Angus House HQ	0	7	3.9	0	7	3.9
Registrars	4	6	7.2	4	6	7.2
Print Unit	7	3	8.7	7	3	8.7
Information Technology	45	2	46.1	44	2	45.1
Property	92	14	99.6	87	15	95.2
<b>Housing Revenue Account</b>	115	33	128.2	114	34	128.1
<b>TOTAL</b>	<b>3,493</b>	<b>2,761</b>	<b>4,928.5</b>	<b>3,417</b>	<b>2,676</b>	<b>4,816.3</b>

\* including Civil Contingencies, Community Planning (for 2010–11 only) and Human Resources \*\* including ACCESS

## ANGUS COUNCIL ELECTED MEMBERS

Details of Councillors' Surgeries as at March 2011

Councillor	Day	Time & Place
<b>Arbroath East &amp; Lunan</b>		
Jim Millar (CON) Tel. (01241) 873763	Contact at home	–
Donald Morrison (SNP) Tel. (01241) 874522	Most Tuesdays/ Thursdays/Fridays	10am – 4pm SNP Offices, 14–16 Brothock Bridge, Arbroath
Bob Spink (IND) Tel. (01241) 830307	Contact at home	–
Sheena Welsh (SNP) Tel. (01241) 860317	Monthly as advertised in the Care Shop or contact at home	4pm – 5pm Care Shop, Mayfield Terrace, Arbroath.
<b>Arbroath West &amp; Letham</b>		
David Fairweather (IND) Tel. 07766 073823	Contact at home	–
Alex King (SNP) Tel. (01241) 879351	Saturday Mornings	10am –12noon SNP Offices, 14 Brothock Bridge, Arbroath
David Lumgair (CON) Tel. (01307) 818233	Contact at home	–
Peter Nield (IND) Tel. (01241) 820393	Contact at home	–
<b>Brechin &amp; Edzell</b>		
Mairi Evans (SNP) Tel. 07500 101724	First Wednesday of the month	6.30 – 7.30pm, Damacre Centre, Brechin
The Hon Ruth Leslie–Melville (IND) Tel. (01356) 625259	Contact at home	–
Bob Myles (IND) Tel. (01356) 648265	Contact at home	–
<b>Carnoustie &amp; District</b>		
Peter Murphy (LAB) Tel. (01241) 852106	First Wednesday of the month	6.30 – 7.30pm Carnoustie Library
Helen Oswald (SNP) Tel. (01241) 859876	Last Wednesday of the month or contact at home	6.30 – 7.30pm Carnoustie Library (except July and December)
Brian Boyd (IND) Tel. 07717 808228	Last Monday of the month Contact by phone	6.15 – 7.15pm Carnoustie Library (except July and December)
<b>Forfar &amp; District</b>		
Colin Brown (IND) Tel. (01307) 463568	Contact at home	–
Glennis Middleton (SNP) Tel. (01307) 463989	Third Thursday of the month	6.30 – 7pm (except July) Town and County Hall, Forfar
Bill Middleton (SNP) Tel. (01307) 463989	Third Thursday of the month	6.30 – 7pm (except July) Town and County Hall, Forfar
John Rymer (CON) Tel. (01307) 820757	Contact at home	–

Councillor	Day	Time & Place
<b>Kirriemuir &amp; Dean</b>		
Alison Andrews (LIB DEM) Tel. (01307) 850275	Contact at home	–
Iain Gaul (SNP) Tel. (01307) 464698	Contact at home	Just before Community Councils at Kirriemuir, Kirriemuir Landward, Glamis, Newtyle and Inverarity
Ian Mackintosh (CON) Tel. (01575) 574716	Contact at home	–
<b>Monifieth &amp; Sidlaw</b>		
Rob Murray (SNP) Tel. (01382) 534908	Second Wednesday of the month	6 – 7pm Monifieth Access Office
	Third Wednesday of the month	6 – 7pm Birkhill Primary School
Margaret Thomson (LAB) Tel. (01382) 533946	Second Wednesday of the month	6 – 7pm Monifieth Access Office
	Third Wednesday of the month	6 – 7pm Birkhill Primary School
John R Whyte (CON) Tel. (01382) 534277	Second Wednesday of the month	6 – 7pm Monifieth Access Office
	Third Wednesday of the month or contact at home	6 – 7pm Birkhill Primary School
Jean Lee (SNP) Tel. 07917 591810	Contact at home	–
<b>Montrose &amp; District</b>		
David May (LIB DEM) Tel. (01674) 830673	Contact at home	–
Mark Salmond (IND) Tel. (01674) 660098	Contact at home	–
Paul Valentine (SNP) Tel. (01674) 677235	Contact at home	–
Sandy West (SNP) Tel. (01674) 810297	Contact at home	–

**Alternatively, all Councillors can be contacted via:**

Members' Services Section  
The Cross  
Forfar  
DD8 1BX  
Tel. (01307) 473000  
Email: [members@angus.gov.uk](mailto:members@angus.gov.uk)

Details of Councillors' Surgeries can be obtained from the Members' Services Section at the above address or, alternatively, via the Angus Council website

**[www.angus.gov.uk](http://www.angus.gov.uk)**

## COUNCIL CONTACT POINTS

### COUNCIL HEADQUARTERS

**ACCESSLine** ..... 08452 777 778

**Main Switchboard** .....(01307) 461460

**E-mail address**.....accessline@angus.gov.uk

**Angus Council website** ..... www.angus.gov.uk

### LOCAL OFFICES

#### **Arbroath**

ACCESS Office,  
Old Parish Church, Kirk Square .....(01241) 434212

#### **Brechin**

ACCESS Office,  
36 Bank Street.....(01356) 622184

#### **Carnoustie**

ACCESS Office, 26 High Street .....(01241) 853335

#### **Forfar**

ACCESS Office,  
Municipal Buildings, Castle Street.....(01307) 464966

#### **Kirriemuir**

ACCESS Office,  
5 Bank Street.....(01575) 572019

#### **Monifieth**

ACCESS Office,  
81 High Street .....(01382) 534900

#### **Montrose**

ACCESS Office,  
Town House, High Street.....(01674) 673280

#### **Council Tax Enquiry Office**

Invertay House,  
Maule Street,  
Monifieth .....FREEPHONE 0800 252056

#### **Roads & Street Lighting Faults**

CLARENCE .....FREEPHONE 0800 232323

An A-Z of Services can be viewed on the Angus Council website at  
**[www.angus.gov.uk](http://www.angus.gov.uk)**

TIMETABLE OF COMMITTEE MEETINGS 2011/12 (from April 2011)			CYCLE											
			2011									2012		
Committee	Day	Time	Apr	May	June	July	Aug	Sept	Oct	Nov	Dec	Jan	Feb	Mar
Development Standards	Tues	10am	5, 26	17	7	–	9, 30	20	18	8	6	Thurs 5, 24	14	6
Social Work & Health	Thurs	4pm	7	19	–	–	11	22	–	10	–	5	16	–
Civic Licensing	Tues	6pm	12	3, 24	14	–	16	27	–	15	–	10	21	–
Neighbourhood Services	Thurs	4pm	14	26	–	–	18	–	6	17	–	12	23	–
Infrastructure Services	Tues	4pm	19	31	–	–	23	–	11	22	–	17	28	–
Education	Thurs	4pm	21	–	2	–	25	–	19 Wed	24	–	19	–	1
Corporate Services	Thurs	4pm	28	–	9	–	–	1	20	–	1	26	–	8
Strategic Policy	Tues	4pm	–	3	14	–	–	6	25	–	6	31	–	13
Angus Council	Thurs	4pm	–	12	23	–	–	15	–	3	15	–	9	22
Angus Licensing Board	Wed	10am	–	–	–	–	–	21	26	–	7	–	1	14

## COUNCIL SERVICE DEPARTMENT PROFILES

The following pages provide an outline of the type of services provided by each one of the Council's departments. These service profiles are prepared annually by each service department and are intended to give the reader a better understanding of the type of functions and services provided by the Council.

### EDUCATION

Education provides the services in relation to the following areas: –

- Day Schools – Nursery – provision is available for 1,753 part-time places in 51 nursery classes. In addition, places are commissioned for parents who elect to use private or voluntary providers for nursery provision.
- Day Schools – Primary – there are 53 primary schools in Angus attended by 8,441 pupils (as at September 2010). The number of pupils attending any individual school range from 6 to 412. The educational philosophy is based on the Education Service's Shared Vision.
- Day Schools – Secondary – there are 8 secondary schools in Angus. All secondary schools are six year "all through" comprehensive schools. The number of pupils in attendance at September 2010 was 6,877.
- Additional Support Needs – over 300 children and young people are identified as having additional support needs arising from a variety of sources, and provision is made for them in supported places in nursery, primary and secondary schools.
- School and Family Support Service – this service offers a specialist casework function within the department and undertakes welfare work related in part to Attendance Default procedures.
- Educational Psychology Service – this service provides information and advice to parents; has particular responsibility to provide reports to the Children's Panel and provides one of the interfaces for education with Child and Community Health Services and Social Work department.
- Facilitating School Improvements – the main roles of the service are in the areas of curriculum development, continuing professional development, quality assurance, informing, reporting, administration and research and development.
- Support for Pupils – this includes school crossing patrollers, school meals, provision of clothing, further education bursaries and education maintenance allowances (EMAs).

The department also provides services relating to community learning & development and early intervention. The provision of frontline services is supported by a departmental administration section, education ICT team and technician service.

### SOCIAL WORK & HEALTH

The Social Work and Health department provide services to a range of user groups: –

- Children and Families – this division of service covers the assessment of need and ongoing support for children, young people and their families. It includes child protection activity, working with young children and their parents as part of a preventative strategy and working with young people in crisis.
- Older People – this area covers the assessment of need and care management for older people and their carers. Services provided or commissioned include home care, personal care at home, tenancy support in sheltered housing, day care, respite care, community meals & laundry, residential & nursing home care.
- People with Physical or Sensory Disabilities – this area covers the assessment of need and arranging packages of care. Although most services for this area are commissioned, we are responsible for a day care service within the Glenloch Centre at Whitehills Health & Community Care Centre.

- People with Learning Disabilities – this area covers the assessment of need and care management for people with learning disabilities and their carers. Services provided or commissioned include home care, nursing home care, employment opportunities, social/recreational opportunities, and a range of supported accommodation.
- People with Mental Health Problems – this area covers the assessment of need, care management and treatment for people with mental health problems and their carers. This service is provided jointly with NHS Tayside. A mental health officer service is also provided.
- People with HIV/AIDS – the majority of services are commissioned from the independent sector and/or the specialist Tayside-wide social work team. Home-based support is also provided at a local level.
- People with Addictions/ Substance Misuse – this area covers the assessment of need, care management and treatment for people with addiction problems and their carers.
- Criminal Justice – this service provides a range of individual and group work opportunities to people on probation, community services, supervised attendance orders, as well as integrating those serving prison sentences back into the community.
- Support Service & Management Costs – this area is responsible for training and workforce development, staffing, health and safety, information technology, finance, physical resources and welfare rights.
- Service Strategy – this section includes the costs of the Directorate functions, which are not regarded as overhead costs for other services because of their specific statutory roles.

## INFRASTRUCTURE SERVICES

### ROADS

The department is responsible for the provision of the following services: –

- Civil Engineering – major engineering projects such as the A92 Dundee to Arbroath Dualling PFI Scheme, the Replacement of Montrose Bridge, Harbour Works, Coastal Protection, Flood Prevention, Town Centre Environmental Improvements, Bridge Renewal, Repair and Strengthening, etc.
- Road Maintenance – verge grass cutting, weed-killing, road gully emptying, ditch cleaning, surface water drainage maintenance, patching, kerb repairs, road markings, traffic signs, carriageway and footway reconstruction, resurfacing, overlays and surface dressing.
- Lighting Maintenance – maintaining existing street lighting and illuminated signs along with replacement and renewal of life-expired lighting infrastructure.
- Traffic Management & Road Safety – works to improve road safety and traffic management and to assist disabled people, including traffic regulation orders, improved road signing, safety barriers, junction improvements, dropped kerbs, provision of new traffic signals and pedestrian crossing etc.
- Winter Maintenance – salting, gritting and snow clearing operations.
- Rechargeable Works – design and supervision of works for other departments and organisations, as well as ensuring full recovery from third parties for damage to street furniture etc.
- Car Parking – the operation and maintenance of the off-street public car parks owned by the Council.
- Arbroath Harbour – the Roads Department is responsible for managing Arbroath Harbour.

In addition, the department is also responsible for carrying out various statutory duties which the Council has under the Roads (Scotland) Act, the New Roads and Street Works Act, the Road Traffic Regulation Act, etc.

## PLANNING & TRANSPORT

- **Planning** – this includes the Development Management Section and the Development Planning Section. Development Management is responsible for processing applications for planning permission, planning appeals, development enquiries and for the enforcement of planning legislation. The main responsibilities of the Development Planning Section relate to the preparation of Strategic and Local Plans and non-statutory strategies for transport and the environment. The Building Standards team is responsible for the determination of around 1,500 Building Warrants and monitors, inspects and intervenes in relation to dangerous and defective buildings. The Natural and Built Environment team are responsible for protecting and enhancing the natural and built environment through a variety of programmes including the Brechin Townscape Heritage Initiative and the development of a Core Paths Plan for Angus. The team also leads on specific projects such as town centre improvement programmes.
- **Transport Team** – is responsible for school transport and seeking to ensure that public transport provides a good service to meet the needs of Angus residents and businesses. The Transport Team works closely with the Tayside & Central Scotland Regional Transport Partnership (TACTRAN) in promoting key transport initiatives.
- **Information and Administration Team** – The team provides technical, administrative and research support for the Planning and Transport Division with particular emphasis on the use of new technology initiatives.

## ECONOMIC DEVELOPMENT AND ENVIRONMENTAL & CONSUMER PROTECTION

- **Economic Development** – has primary responsibility for supporting and encouraging the development of the economy in Angus with a view to the provision of improved job opportunities and the creation of wealth. It does this through a wide range of activities aimed at encouraging new business formation, supporting existing businesses, attracting inward investment and by promoting Angus locally, nationally and internationally.
- **Environmental Health & Protection Function** – services provided include; food safety, health & safety at work, atmospheric pollution, noise pollution, environmental monitoring, public health, animal control, pest control, health promotion & education, food labelling & compositional standards and contaminated land monitoring and remediation.
- **Trading Standards** – this section enforces various statutes relating to; weights and measures, prices, consumer safety, fraud investigations, petroleum, fair trading, explosives, consumer credit and giving advice to both consumers and business.

## NEIGHBOURHOOD SERVICES – SERVICE PROFILES

Neighbourhood Services is responsible for the administration, maintenance, development and promotion of Libraries, Museums, Archives, Art Exhibitions, Halls, Webster Theatre and Events, Parks, Cemeteries, Indoor and Outdoor Leisure Facilities, Caravan Parks, Sports Development, Development Workers (LMART'S) and Country Parks.

**Departmental Administration Unit & Directorate** – the main administrative centre is William Wallace House, Forfar. The Directorate provides the strategic overview for the Department.

**Cultural Services Division** – provides the following services: Library and Information Services, Archive and Local Studies Service, Museum & Gallery Services, Art Exhibitions Programme, Cultural Events Programme, Webster Memorial Theatre and Administrative and Support Services to all Cultural facilities.

**Libraries & Information** – there are seven full time Libraries which provide a multi-media library and information service to residents and visitors throughout Angus. Each library is equipped with a learning centre including Internet Facilities. There are also two mobile libraries which serve the rural area.

**Museums** – the Council's seven registered Museums & Galleries exhibit, conserve and record artefacts relating to Angus. In addition, a programme of art exhibitions is delivered in galleries throughout Angus.

Archives – the service based by Restenneth Priory, collects, records and conserves material relating to Angus in the Angus Archive and Local Studies collections. It also provides a genealogy research service.

Webster Memorial Theatre – Webster Theatre is a quality venue for the performing arts, used by community and commercial organisations.

Parks & Burial Grounds – this section manages and administers 650 hectares of parks and open spaces, 121 playing fields and playgrounds and the Council's 71 Cemeteries and Burial Grounds in partnership with Grounds Operations.

Parks Maintenance – this section provides the management and delivery of all grounds maintenance operational functions to Angus Council and other bodies, developing and maintaining a progressive, efficient and quality service for the Council's parks and open spaces, burial grounds and playgrounds, together with landscaping works, various environmental improvement projects and providing manpower and equipment for emergency situations e.g. flood prevention and snow clearing.

Fleet Services – purchases, services, repairs and maintains all vehicle and other specialist equipment for all departments of the Council. It also hires equipment requested by departments.

Sports & Countryside Services – facility based provision consists of four leisure centres, two swimming pools, three school based sports centres and three part time school based swimming pools. These facilities provide opportunities for indoor community based recreational activities as well as tackling issues associated with health, equality of opportunity, social inclusion and youth crime. The Council's six halls provide facilities for arts, leisure and social events and good quality meeting accommodation. Countryside Services manages the Council's Ranger Service, which operates the three Country Parks at Monikie, Crombie and Forfar Loch. The Countryside Ranger Service promotes countryside recreation, environmental education and nature conservation through the Country Parks and through its Rangers across the county.

Waste Management – manages and operates the following functions: kerbside refuse collection, special and bulky waste uplift, recycles collection to commercial customers, kerbside dry recycle collection to households, kerbside green/compostable waste service, the Council's landfill site, Recycling Centres across Angus, Street Cleaning, cleaning of specific Council office buildings, public toilets, superloos and yard facilities, collection and servicing of dog bins, collection and servicing of street and lay-by litter bins, transportation of municipal waste to DERL, in-house landfill and other disposal points, transportation of recycle and waste from Recycling Centres, neighbourhood recycling points (NRP) and off load points to the designated disposal points.

## **OTHER HOUSING**

This budget covers Housing expenditure which does not directly involve Council housing. The services provided include housing benefits (including housing benefit administration), housing advances, homelessness, administration of grants for improvement and repair of private housing, a contribution to Angus Care and Repair, energy efficiency within the owner-occupied and privately rented housing sectors, and community safety including the Community Wardens Service.

## **CHIEF EXECUTIVE**

The Chief Executive is responsible for the effective management of the Council; for providing advice and guidance on major policy options; for ensuring effective implementation of Council policies and service delivery, and for monitoring performance.

The Chief Executive's department comprises;

- Corporate & Community Planning – provides corporate policy advice and support to the Council and its departments. It takes the lead responsibility for the development and implementation of the Council's corporate strategy.

Human Resources – comprises three distinct sections:

- Personnel – provides a professional advisory service to departments in personnel and employee relations, consults and negotiates with employee representatives, e.g. on terms and conditions of employment, advises departments on the implementation of policies and procedures and monitors their application to ensure fairness and equity across the Council.
- Safety – carries out a dual role, both anticipating and/or reacting to new statutory obligations by formulating appropriate policies, procedures, advice and guidance to ensure that the Council meets its legal requirements with regard to safety and follows best practice.
- Employee Development – advises departments on all aspects of employee development and delivers and/or sources training and development to assist departments achieve the Council's overall objectives.

Public Relations – provides a media and public relations service to the Council and its departments. By delivering and encouraging effective publicity and promotion of the Council and its services, the section helps facilitate effective communication within the Council, and between the Council and its many audiences. It achieves this through press and broadcasting releases, liaison with the media, and publicity brochures and campaigns.

Training Services – delivers training and employment programmes to young and unemployed people in Angus through contract arrangements involving Scottish Enterprise Tayside and Jobcentre Plus, and information technology training programme trainees and Council employees.

Chief Executive's Support Section – provides a range of support services to the department including budget preparation and monitoring, IT development, Health and Safety compliance and general office management while supporting the Chief Executive in his corporate role.

Members' Services – provides secretarial support to Elected Members and is responsible for a range of civic and ceremonial activities.

Civil Contingencies – has responsibility for co-ordinating the Council's contingency plans for responding to any major emergency that may occur in the area.

## **CORPORATE SERVICES**

The Corporate Services Department comprises the Directorate and 4 Divisions, namely: Finance; Law & Administration; Information Technology and Property.

### **DIRECTORATE**

This section comprises the Director of Corporate Services who has overall responsibility for the four Corporate Services Divisions.

### **FINANCE**

This division has two distinct units:

- Finance Services – is responsible for the proper administration of the financial affairs of the Council, including staff payroll, payment of all accounts and the maintenance of accounting records. In addition, the division provides financial advice to the Council's Committees and departments particularly in the realms of budgeting, setting the Council Tax and the appraisal of proposals for changes in service provision. Finance also provides Internal Audit, Risk Management and Benefit Fraud Services.
- Revenues & Benefits – is responsible for Housing and Council Tax Benefits, along with the billing, collection & recovery of Council Tax, Non-Domestic rates and any remaining Community Charges arrears. Revenues & Benefits operates primarily from Invertay House, Monifieth and maintains a presence in each of the burghs.

## **LAW & ADMINISTRATION**

The division's functions can be divided into three broad areas providing an integrated corporate service to the Council:

Committee Services – provide the secretariat to the Council, its Committees and Sub-Committees, and to the Tayside Police Joint Board and a variety of other bodies upon which the Council is represented. The services provided include preparation of agendas, clerking meetings, the drafting and publication of minutes, the collation of minute volumes and undertaking specific functions in terms of Standing Orders.

Legal Services – work includes litigation, conveyancing, preparation of statutory orders, bylaws, etc., research and advice to the Council and its departments, and representation of the Council in court and at enquiries and tribunals. In addition, the section also provides licensing, registration and election services.

Support Services – provides general secretarial and administrative support to the department and a range of services to the Council as a whole including the management of Angus House and printing and graphic design services.

## **INFORMATION TECHNOLOGY**

The division provides management, support and development for all information and communication technology related services used by all departments and schools within the Council. Service provision includes management and support for the Council's extensive voice and data networks, email service, internet provision, security, software development and support, IT related procurement and comprehensive user support.

The Information Technology Division also plays a pivotal role in the implementation of the Council's Customer First programme particularly in the areas of electronic service delivery which necessitates the development and support of multi channel access facilities that include local offices, telephone contact centres and the Council's web site. The Division also ensures through a planned replacement programme of hardware and software that the existing infrastructure is robust, supportable and capable of sustaining the Council's critical business systems.

## **PROPERTY**

The Property Division's functions can be divided into four broad areas providing a range of integrated corporate services to the Council.

Estate Management – The Estates Management Section is responsible for managing the Council's property assets in the most economic, effective and sustainable way possible through asset management planning, giving advice to the Council on all matters relating to the acquisition, disposal, development, management, utilisation, maintenance, furnishing, valuation and cost of land and buildings.

Maintenance and Development – The Architectural and Maintenance, Engineering and Quantity Surveying Sections are responsible for developing, in consultation with client departments, capital and revenue programmes for the procurement and maintenance of buildings and the management and delivery of subsequent projects.

Energy and Carbon Management – The Energy Management Unit is responsible for delivering the Energy and Carbon Management objectives and targets for Angus Council associated with fulfilling the new legislative obligation introduced by the Carbon Reduction Commitment Order 2010 and the Energy Performance of Buildings Directive. It is also a major contributor to the delivery of the new legislative obligations introduced by the Climate Change (Scotland) Act.

Bruce House and Brechin Registrar's Office – The Property Division manages Bruce House, Arbroath providing integrated reception, mailing and caretaking services including mail processing for a number of Council buildings in Arbroath.

The Property Division also manages the Brechin Registrar's Office for the period of use by the Brechin Townscape Heritage Initiative project and will arrange disposal thereafter.

## GLOSSARY OF TERMS

**TOTAL REVENUE SUPPORT GRANT** – This is the funding which is out with Council control, i.e. determined by Central Government. The Government sets the level for public expenditure, including the Scottish Government allocation for local authorities, during its budgeting exercise, and thereafter there is an allocation to each of the local authorities. Total Revenue Support Grant includes Revenue Support Grant, Non Domestic Rate Income and Specific Grants and is paid by the Government to help finance the cost of services.

**BUDGET** – A statement of the Council's spending plans for a specified period of time.

**CAPITAL EXPENDITURE** – Expenditure of a capital nature produces an asset with a flow of benefits over a period of years.

**CAPITAL FINANCED FROM CURRENT REVENUE (CFCR)** – The cost of acquiring an asset which is financed at the Council's discretion from within the Revenue Budget (i.e. expenditure is financed as it is incurred).

**CAPITAL RECEIPTS** – Income from the sale of capital assets or income from capital grants.

**COUNCIL TAX/COUNCIL TAX BAND** – The Council Tax is a part property related tax and a part personal tax, a combination of the previous rates system and community charge. In respect of property, however, the tax is not related to an estimated rental income (as rates were) but to an estimated capital value which should be more readily assessed. In addition, there is a "personal" element retained in the tax in that there is a 25% reduction where there is only a single occupant in a property. The Government has set eight basic valuation bands for the Council Tax within which property is grouped. The valuations range from Band A (up to £27,000), which incurs two-thirds of the basic charge (Band D), to Band H, the highest range (property valued at over £212,000), which incurs twice the Band D level of charge. The valuations are based on 1991 prices.

**COUNCIL TAX BASE** – So that the tax level can be estimated, there has to be a conversion of the different numbers of properties in the various bands to the number of properties in the basic band, Band D. So for every Band H house there will be "two Band D houses" and similarly, for every three Band A houses there will be only two Band D houses, so far as tax base estimation is concerned.

**COUNCIL HOUSING** – The houses owned by a local authority for letting.

**DEFICIT** – The shortfall of income compared with expenditure.

**ESTIMATED SERVICE EXPENDITURE (ESE)** – The Scottish Government determines each year a level of expenditure in relation to all Scottish local authorities. This expenditure is determined through a complex formula known as Client Group Assessments of Relative Need and allocated to each of the local authorities on the basis of an assessment of basic needs. It also forms the basis for total revenue support grant allocations to local authorities.

**ESTIMATES** – The forecasts of expenditure and income included in the budget.

**FINANCIAL YEAR** – The year commencing 1st April and ending 31st March.

**GENERAL FUND** – The account which records the expenditure and income of all the Council's services apart from Council Housing.

**GROSS EXPENDITURE** – The total cost of providing services before deducting Specific Grants, rents, fees and charges, etc.

**HOUSING REVENUE ACCOUNT (HRA)** – The account which shows the Council's expenditure and income on the provision, management and maintenance of Council housing. This account is held separately from the General Fund, and is entirely self-financing, with the full balance of net expenditure being met by Council House tenants.

**INFLATION ALLOWANCES** – The amount provided in the budget to cover anticipated cost increases from the base date to the end of the financial year.

**INTEREST** – The amount received or paid for the use of money.

**NET EXPENDITURE** – The net cost of providing services after deducting Specific Grants, rents, fees and charges, etc.

**NON-DOMESTIC RATE POUNDAGE** – The level of non-domestic rate set by the Scottish Government in respect of business and commercial premises. (Also referred to as the Unified Business Rate.)

**NON-HRA (OTHER HOUSING)** – The housing expenditure of the Council is divided into two sections – the Housing Revenue Account (HRA) which relates to Council housing expenditure and the non-HRA which covers the housing expenditure not involving Council housing, i.e. housing benefits, etc.

**RENEWAL AND REPAIR FUND** – Funds maintained by the Council into which contributions can be made from which there can be money made available for unforeseen items of expenditure. The Council currently has five R&R Funds for unforeseen items of a repair or renewal nature in the areas of Property, Roads and Transport, Information Technology, Recreation, and Print & Design Unit.

**REVENUE EXPENDITURE** – The continuing day-to-day running expenses on the provision and upkeep of services which are met from current income.

**REVENUE SURPLUS BALANCE** – Reserves available to meet items of future expenditure.

**REVENUE DEFICIT BALANCE** – Liabilities which need to be budgeted for.

#### **REVENUE EXPENDITURE**

**EMPLOYEE COSTS** – Includes wages, salaries, bonuses, overtime, Employer's National Insurance and superannuation contributions as well as employee training.

**PROPERTY COSTS** – Includes rent, rates, repairs and maintenance, heating and lighting costs as well as feu duties and metered water charges.

**SUPPLIES AND SERVICES** – Includes printing and stationery, advertising and postages, the cost of purchasing materials, spare parts, food, protective clothing, as well as payments to contractors and others for the provision of services.

**TRANSPORT COSTS** – Includes the cost of providing and maintaining all vehicles and plant including fuel, tyres, repairs, Road Fund Tax and insurance, as well as employee travelling expenses.

**THIRD PARTY PAYMENTS** – Payments made to an external provider in return for the provision of a service on behalf of the Council, such as care of the elderly.

**TRANSFER PAYMENTS** – Payments to individuals for which no goods or services are received in return by the local authority, such as grants and benefits paid to individuals and various organisations.

**SUPPORT SERVICES** – Charges for services such as Finance, Information Technology, Law & Administration, etc., which support those departments providing front line services to the public.

**CAPITAL FINANCING COSTS** – The cost of financing assets owned or controlled by the Council. This includes loan repayments, interest charges, leasing charges and debt management expenses.

**CAPITAL FINANCED FROM CURRENT REVENUE (CFCR)** – The cost of acquiring an asset which is financed at the Council's discretion from within the Revenue Budget (i.e. expenditure is financed as it is incurred).

**RECHARGE COSTS (Internal)** – This is expenditure for overhead costs not directly associated with operating activity recharged to other service areas. a

#### **REVENUE INCOME**

**SPECIFIC GOVERNMENT GRANTS** – Grants received from Central Government in respect of a specific purpose or service, usually calculated as a pre-determined percentage of the expenditure actually incurred.

**OTHER GRANTS** – Grants of a non-specific nature which are not included in the Government's Total Revenue Support Grant settlement, the largest of these being the grant received in respect of Housing Benefits awarded to public and private sector tenants.

**RECHARGE INCOME (INTERNAL)** – This is income received for work done by one Council department on behalf of another.

**FEES, CHARGES, ETC.** – Income received by departments for services provided to members of the public or other external bodies e.g. planning application fees, charges for sports and leisure facilities.

**OTHER INCOME** – Miscellaneous amounts of income which cannot be included in any of the other categories of income defined above.

## **QUERIES**

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