



**2018/19**

**PROVISIONAL REVENUE BUDGET**  
(Including Budget Issues 2018/19)

Issued by the Place Directorate  
(Corporate Finance Division)

# ANGUS COUNCIL

## PROVISIONAL REVENUE BUDGET 2018/19 (Including Budget Issues 2018/19)

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**Angus Council Provisional Revenue Budget 2018/19**

**SUMMARY STATEMENT OF NET EXPENDITURE**

	Final Budget 2017/18 £000	Provisional Base Budget 2018/19 £000	Budget Issues Ongoing £000	Budget Issues One-off £000	Revised Provisional Base Budget 2018/19 £000
<b>SERVICE</b>	<b>A</b>	<b>B</b>	<b>C</b>	<b>D</b>	<b>E</b>
<b>PEOPLE</b>					
Schools & Learning	96,100	97,513	337	30	97,880
Children & Young People	24,371	26,046	830	0	26,876
Quality & Performance	2,937	2,952	0	0	2,952
HR, IT, Organisational Development & Communications	3,554	3,570	104	0	3,674
<b>AHSCP (Adult Services)</b>	<b>44,162</b>	<b>44,672</b>	<b>0</b>	<b>0</b>	<b>44,672</b>
<b>PLACE</b>					
Place Directorate	335	337	0	0	337
Business Improvement & Support	848	852	0	0	852
Housing Regulatory & Protective Services	17,743	17,762	210	0	17,972
Technical & Property Services	17,794	17,968	63	201	18,232
Services to Communities	5,905	6,138	0	0	6,138
Corporate Finance	4,438	4,450	0	0	4,450
Legal & Democratic	1,991	2,001	0	0	2,001
Resilience	112	113	0	0	113
<b>CHIEF EXECUTIVE UNIT</b>					
Chief Executive's	795	796	0	0	796
Member's Services	1,014	1,014	0	0	1,014
Economic Development	951	977	0	0	977
Strategic Policy & Transformation	2,488	2,492	0	0	2,492
<b>OTHER SERVICES</b>	<b>10,176</b>	<b>10,877</b>	<b>0</b>	<b>0</b>	<b>10,877</b>
<b>SUB-TOTAL</b>	<b>235,714</b>	<b>240,530</b>	<b>1,544</b>	<b>231</b>	<b>242,305</b>
<b>Other</b>					
CSS/ACCESS Recharges to Non-General Fund Services	(1,782)	(1,782)	0	0	(1,782)
Joint Board	736	720	0	0	720
Surplus Local Tax Income	(200)	(200)	0	0	(200)
Pay Award Provision 2017/18	584	359	0	0	359
Pay Award Provision 2018/19	0	4,000	0	0	4,000
Severance Costs (one-off budget provision)	0	3,000	0	0	3,000
New Residual Waste Disposal Contract	0	2,900	0	0	2,900
Energy Costs Budget provision	0	141	0	0	141
Energy - Gas Contracted Rates Increase	0	200	0	0	200
Non Domestic Rates Poundage Rate Increase	0	153	0	0	153
Apprenticeship Levy	735	735	0	0	735
Capital Financing Costs - Mainstream	14,104	13,449	0	0	13,449
Capital Financing Costs - Prudential Code Conversion of R&R Spend	0	460	0	0	460
Specific Grants Netted Within Directorates Above	3,799	3,832	0	0	3,832
Change Programme Savings	0	(6,747)	0	0	(6,747)
<b>OTHER SUB-TOTAL</b>	<b>17,976</b>	<b>21,220</b>	<b>0</b>	<b>0</b>	<b>21,220</b>
<b>Trading Organisations</b>					
Tayside Contracts (Net Surplus - Angus Share)	(300)	(300)	0	0	(300)
	<b>(300)</b>	<b>(300)</b>	<b>0</b>	<b>0</b>	<b>(300)</b>
<b>NET EXPENDITURE (Before Contributions to/(from) Funds &amp; Balances)</b>	<b>253,390</b>	<b>261,450</b>	<b>1,544</b>	<b>231</b>	<b>263,225</b>
Contribution to/(from) Balances	(2,102)	0	0	(5,558)	(5,558)
Contributions to / (from) Special Funds	580	0	0	0	0
<b>TOTAL NET EXPENDITURE (Before Government Grant)</b>	<b>251,868</b>	<b>261,450</b>	<b>1,544</b>	<b>(5,327)</b>	<b>257,667</b>
<b>To Be Financed By:</b>					
Revenue Support Grant	170,195				176,326
Non-Domestic Rate Income	27,233				25,101
Specific Grants	3,799				3,832
Council Tax Income	50,641				52,408
	<b>251,868</b>				<b>257,667</b>

**2018/19 SUMMARY OF BUDGET ISSUES RECOMMENDED FOR APPROVAL**

<b><u>Directorate</u></b>	<b>Budget Issues Ongoing £'000</b>	<b>Budget Issues One Off £'000</b>	<b>Total Budget Issues £'000</b>
People	1,271	30	1,301
AHSCP(Adult Services)	0	0	0
Place	273	201	474
Chief Executive Unit	0	0	0
<b>TOTAL BUDGET ISSUES</b>	<b>1,544</b>	<b>231</b>	<b>1,775</b>

**2018/19  
Provisional Revenue Budget  
(Including Budget Issues 2018/19)**

**People Directorate**

REVENUE BUDGET 2018/19

DIRECTORATE:

BUSINESS UNIT:

SERVICE:

PEOPLE

SUMMARY

Sept. '17 Prices

	<u>Revised 2017/18 Budget £'000</u>	<u>Provisional Base Budget Submission (Before Budget Issues 2018/19 £'000</u>	<u>Budget Issues Ongoing £'000</u>	<u>Budget Issues One-Off £'000</u>	<u>Revised Base Budget Submission 2018/19 £'000</u>
Schools & Learning	96,100	97,513	337	30	97,880
Children & Young People's Services	24,371	26,046	830	0	26,876
Quality & Performance	2,937	2,952	0	0	2,952
Human Resources, Information Technology, Organisational Development & Communications	3,554	3,570	104	0	3,674
<b>TOTAL PEOPLE</b>	<b>126,962</b>	<b>130,081</b>	<b>1,271</b>	<b>30</b>	<b>131,382</b>

Strategic Directorate:- People

Budget Issues Recommended for Approval 2018/19

Schools & Learning

Budget Issue Ref.	Description of Budget Issue	2018/19 Ongoing £'000	2018/19 One-off £'000	2018/19 Total £'000	2018/19 Staff Impact FTE
SL-1	Contractual Inflation on PPP and DBFM Projects.	119	0	119	0.0
SL-2	Contractual inflation on Home to school transport.	100	0	100	0.0
SL-3	Inflationary increase on services provided by Tayside Contracts.	51	0	51	0.0
SL-4	Replacement Telephony in schools.	0	30	30	0.0
SL-5	Part year impact of unitary charge for Ladyloan and Muirfield replacement (Report 207/16).	67	0	67	0.0
	<b>TOTAL BUDGET ISSUES</b>	<b>337</b>	<b>30</b>	<b>367</b>	<b>0.0</b>

Children & Young People's Services

Budget Issue Ref.	Description of Budget Issue	2018/19 Ongoing £'000	2018/19 One-off £'000	2018/19 Total £'000	2018/19 Staff Impact FTE
CYP-1	Increased demands for residential care.	600	0	600	0.0
CYP-2	Increased demands for fostering and kinship care.	230	0	230	0.0
	<b>TOTAL BUDGET ISSUES</b>	<b>830</b>	<b>0</b>	<b>830</b>	<b>0.0</b>

Human Resources, Information Technology, Organisational Development & Communications

Budget Issue Ref.	Description of Budget Issue	2018/19 Ongoing £'000	2018/19 One-off £'000	2018/19 Total £'000	2018/19 Staff Impact FTE
IT-1	Estimated increase in IT systems and software maintenance support contract costs. Costs have increased year on year and been covered using slippage in IT budget however this is not sustainable in the future.	104	0	104	0.0
	<b>TOTAL BUDGET ISSUES</b>	<b>104</b>	<b>0</b>	<b>104</b>	<b>0.0</b>

**Risks Affecting Delivery of Budget Proposals, including any impact on any risks identified in Corporate and/or Directorate Risk Register**

The budget proposals have been considered from a risk perspective.

There are a number of risks that we will need to monitor and manage to achieve these proposals, as outlined in the table below:-

Budget Issue Ref.	Description of Risk	Likelihood (1 - 5)	Impact (1 - 5)	Score *	Further Treatment Required YES / No
SL-1 - SL-3	Inflationary provision for Service Level Agreements - there is a risk to the financial sustainability of some of our partner agencies in providing no uplift for inflation or other cost pressures.	3	4	12	No
SL-5	Additional costs of unitary charge and associated rates increases. If this cannot be funded corporately the total reduction in staff costs to fund the pressures will be in the region of £1.894 million.	3	4	12	No
CYP-1	Increased demand for residential schools was recognised as a risk in previous budget setting cycles. At that time funding was removed from the budget and it was agreed that the risk would be held corporately. This risk is now coming to fruition.	5	3	15	No
CYP-2	If we cannot meet the increased demand for fostering and kinship places, the demand on external placements may be increased further.	4	3	12	No
IT-1	The council is becoming increasingly reliant on IT systems to run the business. If due to revenue budget pressure the council is unable to commission adequate support for these systems then the business operation or service may fail seriously endangering council service provision , access to information and timely response to customer requirements.	3	4	12	Yes

	<u>Likelihood</u>	<u>Impact</u>
1	Very Low	Negligible
2	Low	Marginal
3	Low to High	Significant
4	High	Major
5	Very High	Critical

Definitions of the above categories are set out in the Council's Risk Management Guidance, which can be accessed via the following link:-  
<http://intranet/CouncilInfo/Pages/CorporateManagement-RiskManagement.aspx>



**2018/19  
Provisional Revenue Budget  
(Including Budget Issues 2018/19)**

**Angus Health & Social Care Partnership (Adult Services)**

REVENUE BUDGET 2018/19

BUSINESS UNIT:  
SERVICE:

AHSCP (ADULT SERVICES)  
SUMMARY

Sept. '17 Prices

	<u>Revised</u> <u>2017/18</u> <u>Budget</u> <u>£'000</u>	<u>Provisional</u> <u>Base Budget</u> <u>Submission</u> <u>(Before Budget</u> <u>Issues</u> <u>2018/19</u> <u>£'000</u>	<u>Budget Issues</u> <u>Ongoing</u> <u>£'000</u>	<u>Budget Issues</u> <u>One-Off</u> <u>£'000</u>	<u>Revised</u> <u>Base Budget</u> <u>Submission</u> <u>2018/19</u> <u>£'000</u>
AHSCP (Adult Services)	44,162	44,672	0	0	44,672
<b>TOTAL AHSCP (ADULT SERVICES)</b>	<b>44,162</b>	<b>44,672</b>	<b>0</b>	<b>0</b>	<b>44,672</b>

**2018/19  
Provisional Revenue Budget  
(Including Budget Issues 2018/19)**

**Place Directorate**

REVENUE BUDGET 2018/19

DIRECTORATE:

BUSINESS UNIT:

SERVICE:

PLACE

SUMMARY

Sept. '17 Prices

	<u>Revised 2017/18 Budget £'000</u>	<u>Provisional Base Budget Submission (Before Budget Issues 2018/19 £'000</u>	<u>Budget Issues Ongoing £'000</u>	<u>Budget Issues One-Off £'000</u>	<u>Revised Base Budget Submission 2018/19 £'000</u>
Place Directorate	335	337	0	0	337
Business Improvement & Support	848	852	0	0	852
Housing Regulatory & Protective Services	17,743	17,762	210	0	17,972
Technical & Property Services	17,794	17,968	63	201	18,232
Services to Communities	5,905	6,138	0	0	6,138
Corporate Finance	4,438	4,450	0	0	4,450
Legal & Democratic Services	1,991	2,001	0	0	2,001
Resilience	112	113	0	0	113
<b>TOTAL PLACE</b>	<b>49,166</b>	<b>49,621</b>	<b>273</b>	<b>201</b>	<b>50,095</b>

Strategic Directorate:- Place

**Budget Issues Recommended for Approval 2018/19**

Technical & Property Services

Budget Issue Ref.	Description of Budget Issue	2018/19 Ongoing £'000	2018/19 One-off £'000	2018/19 Total £'000	2018/19 Staff Impact FTE
TAPS-1	Energy Performance Certificates. The production of EPC's is a statutory requirement and must be carried out every 10 years. The main programme of EPC renewals have commenced in 17/18. This programme will run until 2026/27 and will require a further investment of approximately £180,000 (£210,000 including 17/18). Once the EPC's are in place further budget bids will be required in order to carry out the recommended actions contained in the EPC's to meet the latest energy saving legislation. This is a one-off charge for individual buildings which currently will be incurred every 10 years. T&PS has no capacity to provide additional funding, unless revenue underspends at year end are carried forward.	0	180	180	0.0
TAPS-2	Union Secondment - As per 17/18 a member of the T&PS team is currently seconded to full time trade union activities resulting in the substantive post having to be backfilled. This has been achieved through acting up and increasing the hours of a part time member of staff but this results in a cost to the service which was funded as a one off in 17/18. Given the on going union duties the situation is expected to endure through 18/19. The grade of the post and hence the funding could be subject to change in the funding required in the future may change	0	21	21	0.5
TAPS-3	General inflationary impact - whilst services have had to contain inflationary rises for some years, Bus Services is an area where this is unsustainable. The council's subsidised bus services include contractual inflationary rises which is estimated to be 3.5% for 18/19 resulting in an estimated £63k budget shortfall. If this shortfall is contained within the service the equivalent budget cuts to services will have to be implemented. Noting that the Change Programme has a review of bus services which is also reducing the least used services, Members should therefore be aware that if this issues isnt recognised for funding a total of £93k reduction in service funding in 18/19 would need to be made	63	0	63	0.0
	<b>TOTAL BUDGET ISSUES</b>	<b>63</b>	<b>201</b>	<b>264</b>	<b>0.5</b>

**Housing, Regulatory & Protective Services**

Budget		2018/19 Ongoing	2018/19 One-off	2018/19 Total	2018/19 Staff Impact
Issue Ref.	Description of Budget Issue	£'000	£'000	£'000	FTE
HRPS-1	Loss of income from sale of electricity generated from Restenneth Landfill Site.	210	0	210	0.0
	<b>TOTAL BUDGET ISSUES</b>	<b>210</b>	<b>0</b>	<b>210</b>	<b>0.0</b>

**Risks Affecting Delivery of Budget Proposals, including any impact on any risks identified in Corporate and/or Directorate Risk Register**

The budget proposals have been considered from a risk perspective.

There are a number of risks that we will need to monitor and manage to achieve these proposals, as outlined in the table below:-

Budget		Likelihood	Impact	Score *	Further Treatment Required
Issue Ref.	Description of Risk	(1 - 5)	(1 - 5)		YES / No
TAPS-1	EPC's - Council fails in it's statutory duties if funding isn't provided.	5	3	15	
TAPS-2	Union staffing	5	3	15	
TAPS-3	Bus Services	5	3	15	

	<u>Likelihood</u>	<u>Impact</u>
1	Very Low	Negligible
2	Low	Marginal
3	Low to High	Significant
4	High	Major
5	Very High	Critical

Definitions of the above categories are set out in the Council's Risk Management Guidance, which can be accessed via the following link:-

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**2018/19  
Provisional Revenue Budget  
(Including Budget Issues 2018/19)**

**Chief Executive Unit**

REVENUE BUDGET 2018/19  
 DIRECTORATE:  
 BUSINESS UNIT:  
 SERVICE:

CHIEF EXECUTIVE UNIT

SUMMARY

Sept. '17 Prices

	<u>Revised 2017/18 Budget £'000</u>	<u>Provisional Base Budget Submission (Before Budget Issues 2018/19 £'000</u>	<u>Budget Issues Ongoing £'000</u>	<u>Budget Issues One-Off £'000</u>	<u>Revised Base Budget Submission 2018/19 £'000</u>
Chief Executive's	795	796	0	0	796
Members' Services	1,014	1,014	0	0	1,014
Economic Development	951	977	0	0	977
Strategic Policy & Transformation	2,488	2,492	0	0	2,492
<b>TOTAL CHIEF EXECUTIVE UNIT</b>	<b>5,248</b>	<b>5,279</b>	<b>0</b>	<b>0</b>	<b>5,279</b>



## REVENUE BUDGET 2018/19

DIRECTORATE:

BUSINESS UNIT:

SERVICE:

VARIOUS

OTHER SERVICES

	<u>Revised</u> <u>2017/18</u> <u>Budget</u> <u>£'000</u>	<u>Provisional</u> <u>Base Budget</u> <u>Submission</u> <u>(Before Budget</u> <u>Issues</u> <u>2018/19</u> <u>£'000</u>	<u>Budget Issues</u> <u>Ongoing</u> <u>£'000</u>	<u>Budget Issues</u> <u>One-Off</u> <u>£'000</u>	<u>Revised</u> <u>Base Budget</u> <u>Submission</u> <u>2018/19</u> <u>£'000</u>	<u>Officer to</u> <u>Oversee</u> <u>Service</u> <u>Delivery &amp;</u> <u>Manage</u> <u>Budget</u>
Corporate Initiatives	23	23			23	Chief Executive
Angus Council Community Grants Scheme	51	51			51	Service Manager - Economic Development
Long Service Award Scheme	3	3			3	Head of HR, IT , OD & Comms.
Health and Safety at Work	12	12			12	Head of HR, IT , OD & Comms.
Employee Assistance Programme	20	20			20	Head of HR, IT , OD & Comms.
Ordnance Survey	63	63			63	Head of HR, IT , OD & Comms.
Staff & Elected Member Training	90	90			90	Organisational Development Manager
Audit Fee	240	240			240	Head of Corporate Finance
COSLA	73	73			73	Head of Corporate Finance
Interest on Revenue Balances	(350)	(350)			(350)	Head of Corporate Finance
Corporate & Democratic Core	7	7			7	Head of Corporate Finance
Provision for Additional Burdens	1,169	750			750	Head of Corporate Finance
NDR Discretionary Reliefs	70	70			70	Head of Corporate Finance
Council Tax Support	5,490	5,490			5,490	Head of Corporate Finance
Scottish Welfare Fund	514	585			585	Head of Corporate Finance
Discretionary Housing Payments	550	1,592			1,592	Head of Corporate Finance
Scotland Excel	89	89			89	Head of Corporate Finance
Cash Payment Transaction Costs	50	50			50	Head of Corporate Finance
Non-staff TA Agile savings	0	0			0	Head of Corporate Finance
TA Agile costs of undertaking review	0	0			0	Head of Corporate Finance
Electoral Registration	175	182			182	Head of Legal & Democratic Services
Council Election Expenses	62	62			62	Head of Legal & Democratic Services
Children's Panel	43	43			43	Head of Legal & Democratic Services
Public Records (Scotland) Act	50	50			50	Head of Legal & Democratic Services
	0					
Upkeep of Clocks & War Memorials, etc.	47	47			47	Head of Technical & Property Services
Centralised Property Maintenance	652	652			652	Head of Technical & Property Services
Centralised Energy Management	162	162			162	Head of Technical & Property Services
Carbon Reduction Fund	407	407			407	Head of Technical & Property Services
Feasibility Studies	25	25			25	Head of Technical & Property Services
CCTV - Angus Share of Costs (Gross)	145	145			145	Head of Technical & Property Services
Christmas Lighting	34	34			34	Head of Technical & Property Services
Citizens Advice Bureau	108	108			108	Head of Quality & Performance
Corporate Equalities	2	2			2	Head of Quality & Performance
Collaboration and Joint Working	100	100			100	Chief Executive
<b>Net Expenditure</b>	<b>10,176</b>	<b>10,877</b>	<b>0</b>	<b>0</b>	<b>10,877</b>	

REVENUE BUDGET 2018/19

DIRECTORATE:  
BUSINESS UNIT:  
SERVICE:

VALUATION JOINT BOARD & JOINT ARRANGEMENT

Sept. '17 Prices

	<u>Revised</u> <u>2017/18</u> <u>Budget</u> <u>£'000</u>	<u>Provisional</u> <u>Base Budget</u> <u>Submission</u> <u>(Before Budget</u> <u>Issues)</u> <u>2018/19</u> <u>£'000</u>	<u>Budget Issues</u> <u>Ongoing</u> <u>£'000</u>	<u>Budget Issues</u> <u>One-Off</u> <u>£'000</u>	<u>Revised</u> <u>Base Budget</u> <u>Submission</u> <u>2018/19</u> <u>£'000</u>
<u>Valuation Joint Board</u>					
Net Expenditure	736	720	0	0	720
<u>Tayside Contracts (Joint Arrangement)</u>					
Net Surplus (Angus Share)	(300)	(300)	0	0	(300)

ARBROATH COMMON GOOD ACCOUNT

REVENUE BUDGET 2018 19

Actual 2016/17 £		Adjusted Budget 2017/18 £	Budget 2018/19 £
	<u>Expenditure</u>		
	<u>Upkeep of Property</u>		
2,616	Insurance	1,500	1,500
5,778	Repairs & Maintenance	5,500	5,500
	<u>Supplies &amp; Services</u>		
4,354	Other Supplies & Services	0	0
	<u>Administrative Costs &amp; Third Party Payments</u>		
0	Other Administrative Expenses	0	500
5,842	<u>Central Support Services</u>	6,000	6,000
	<u>Specific Projects</u>		
7,222	Hayswell Park - Drainage	3,545	0
41,995	Webster Theatre Redevelopment: 2007/08 - 2027/28	41,500	41,500
0	Access Office - Rhone /gutter cleaning	7,000	7,000
0	Inchcape Park - Annual maintenance cost	9,200	4,600
0	Rest Gardens, Cairnie Loan - Annual maintenance cost	2,156	1,078
0	Keptie Pond - Borehole	2,000	1,000
1,888	Abbey Bowling Club - Wall repairs	0	0
0	Arbroath Gold Club - Constitutional contribution refund	(4,858)	0
2,012	Webster Theatre - Annual rhone / gutter cleaning	5,000	5,000
667	Ruxton memorial - Clean & paint	0	0
0	Tayside Council of Alcohol	2,281	0
0	Old Kirk - ext. repaint, steeple repairs	0	37,750
0	Abbey Bowling Club - new sash & cash windows	2,000	0
0	West Links - Outdoor fitness provision Budget	40,000	0
0	Angus Cycle Hub CIC	18,875	0
0	Contribution Christmas Lighting	6,500	0
<u>72,374</u>	Total Expenditure	<u>148,199</u>	<u>111,428</u>
	<u>Income</u>		
85,634	Rents	85,500	85,500
5,648	Interest on Loans & Investments	5,750	5,750
<u>91,282</u>	Total Income	<u>91,250</u>	<u>91,250</u>
<u>18,908</u>	Net Income / (Deficit) Arbroath	<u>(56,949)</u>	<u>(20,178)</u>

**BRECHIN COMMON GOOD ACCOUNT**  
**REVENUE BUDGET 2018 19**

Actual 2016/17 £		Adjusted Budget 2017/18 £	Budget 2018/19 £
	<u>Expenditure</u>		
	<u>Upkeep of Property</u>		
4,023	Rates	5,400	5,000
1,816	Insurance	600	600
23,257	Repairs & Maintenance	3,100	5,000
895	Other Property Expenses	700	100
	<u>Supplies &amp; Services</u>		
9,582	Other Supplies & Services	4,200	0
	<u>Administrative Costs &amp; Third Party Payments</u>		
0	Other Administrative Expenses	200	500
5,842	<u>Central Support Services</u>	6,000	6,000
	<u>Specific Projects</u>		
0	7-13 swan St & City Hall - repairs, external repaint & windows	0	70,618
2,629	Shop, 13 Swan Street - Shop frontage	0	0
0	The Den - Replace steps	21,414	0
34	Shop, 50a & Store 50a High Street - Roof & timber work	0	0
2,839	ACCESS Office - Improvements	0	0
0	5,7,9,11 & 13 Swan Street - Replace cold water feed pipes	14,576	0
1,830	Mechanics Institute - External paint & repair	500	0
0	Brechin Buccaneers - Guthrie park boundary fence	2,053	0
0	Municipal Buildings - roof replacement	0	75,000
0	7 Swan St. - Internal upgrade: toilet, heating, kitchen & decoration	36,700	0
263	7 Swan St. - External paint and repair	0	0
0	Brechin Rugby Club - floodlights	5,000	0
0	Brechin Mechanics Institute Trust	5,720	0
<u>53,010</u>	<u>Total Expenditure</u>	<u>106,163</u>	<u>162,818</u>
	<u>Income</u>		
81,224	Rents	81,000	81,000
4,610	Interest on Loans & Investments	5,000	5,000
<u>85,834</u>	<u>Total Income</u>	<u>86,000</u>	<u>86,000</u>
<u>32,824</u>	<u>Net Income / (Deficit) Brechin</u>	<u>(20,163)</u>	<u>(76,818)</u>

**FORFAR COMMON GOOD ACCOUNT**  
**REVENUE BUDGET 2018 19**

Actual 2016/17 £		Adjusted Budget 2017/18 £	Budget 2018/19 £
	<u>Expenditure</u>		
	<u>Upkeep of Property</u>		
555	Repairs & Maintenance	500	2,500
0	Rates @ asset value	600	600
781	Other Property Costs	750	1,500
	<u>Supplies &amp; Services</u>		
6,667	Other Supplies & Services	0	0
	<u>Administrative Costs &amp; Third Party Payments</u>		
0	Other Administrative Expenses	0	500
5,842	Central Support Services	6,000	6,000
	<u>Specific Projects</u>		
4,334	Misc. adjustment Bre Buccaneers / Tayside action Alcohol	(4,334)	0
4,578	Shelters @ Forfar loch	0	0
15,654	Reid Park - Land Upgrade & Car Parking	4,346	0
9,000	Forfar Open garden Scheme (1617-1819)	9,000	9,000
2,003	Steele park - footway	0	0
13,596	The Myre - trip rails	0	0
0	Christmas Lighting Displays	1,200	0
0	Reid Hall - Redevelopment Ph. 2	30,000	0
0	Christmas Lighting Contributions	4,000	0
0	Forfar Horticultural Society	800	0
0	Forfar Open garden Scheme (1718-1819)	3,800	3,800
0	Town & County Hall - external repaint and repairs	0	2,000
0	County Buildings - car park resurfacing	0	65,000
0	Municipal Buildings - External repaint and joinery repairs	0	11,000
0	Steele park - zip wire	12,500	0
<u>63,010</u>	<u>Total Expenditure</u>	<u>69,162</u>	<u>101,900</u>
	<u>Income</u>		
88,166	Rents	90,000	90,000
4,995	Interest on Loans & Investments	5,000	5,000
<u>93,161</u>	<u>Total Income</u>	<u>95,000</u>	<u>95,000</u>
<u>30,151</u>	<u>Net Income / (Deficit) Forfar</u>	<u>25,838</u>	<u>(6,900)</u>

**KIRRIEMUIR COMMON GOOD ACCOUNT**  
**REVENUE BUDGET 2018/19**

Actual 2016/17 £		Adjusted Budget 2017/18 £	Budget 2018/19 £
	<u>Expenditure</u>		
	<u>Upkeep of Property</u>		
0	Repairs & Maintenance	0	0
	<u>Administrative Costs &amp; Third Party Payments</u>		
0	Other Administrative Expenses	0	0
0	<u>Central Support Costs</u>	0	0
	<u>Specific Projects</u>		
0	Christmas Lighting Displays	0	0
0	Total Expenditure	0	0
	<u>Income</u>		
46	Interest on Loans & Investments	50	50
46	Total Income	50	50
46	<u>Net Income Kirriemuir</u>	50	50

**MONTROSE COMMON GOOD ACCOUNT**  
**REVENUE BUDGET 2018 19**

Actual 2016/17 £		Adjusted Budget 2017/18 £	Budget 2018/19 £
	<u>Expenditure</u>		
	<u>Upkeep of Property</u>		
568	Insurance	300	300
3,609	Repairs & Maintenance	5,300	5,000
3,466	Other Property Expenses	1,250	1,500
	<u>Supplies &amp; Services</u>		
7,786	Other Supplies & Services	0	500
	<u>Administrative Costs &amp; Third Party Payments</u>		
0	Other Administrative Expenses	0	250
5,842	<u>Central Support Services</u>	6,000	6,000
	<u>Specific Projects</u>		
199	Misc. expenditure	0	0
1,891	William Lamb Studio - Running Costs	5,000	0
564	Steps at Bridget Street closure	0	0
2,906	East Links - targeted protection works	0	0
5,000	Links park Community Trust (10yrs. 16/17 - 25/26)	5,000	5,000
0	Mermaids (lighting columns)	3,754	0
0	Rossie Isle - Path restatement	10,300	0
0	Wm Lamb Studio - external repair & repaint	3,000	0
0	Rock Armour - 50% contribution	50,000	0
0	Curly Pond - annual weed removal	37,179	0
0	Melville Bowling Green	3,000	0
0	Montrose in Bloom - contribution	2,415	0
0	Mofest - contribution	5,000	0
0	Montrose Bowling Club - loft conversion	6,710	0
0	Hope Paton Bowling Club - Ground levelling work	2,000	0
0	Coop / Closes cleaning (5 yrs. 1718 - 2122)	1,000	1,000
869	Scott's Park fountain - Clean & repair	0	0
<u>32,700</u>	<u>Total Expenditure</u>	<u>147,208</u>	<u>19,550</u>
	<u>Income</u>		
61,657	Rents	62,000	62,000
3,224	Interest on Loans & Investments	3,000	3,000
0	Repayment of External Loans	0	0
<u>64,881</u>	<u>Total Income</u>	<u>65,000</u>	<u>65,000</u>
<u>32,181</u>	<u>Net Income / (Deficit) Montrose</u>	<u>(82,208)</u>	<u>45,450</u>

COMMON GOOD ACCOUNTS  
REVENUE BUDGET 2018/19  
SUMMARY OF NET INCOME AND ESTIMATED BALANCES

	Minimum Revenue Account Balance £	Opening Revenue Balance at 01/04/17 £	Estimated Net Income/ (Deficit) for 2017/18 £	Estimated Closing Revenue Balance at 31/03/18 £	Estimated Net Income/ (Deficit) for 2018/19 £	Estimated Closing Revenue Balance at 31/03/19 £	Estimated Closing Revenue Balance at 31/03/19 v Minimum Revenue Account Balance £
ARBROATH	300,000	651,276	(56,949)	594,327	(20,178)	574,149	274,149
BRECHIN	200,000	590,694	(20,163)	570,531	(76,818)	493,713	293,713
FORFAR	300,000	631,193	25,838	657,031	(6,900)	650,131	350,131
KIRRIEMUIR	1,000	7,343	50	7,393	50	7,443	6,443
MONTROSE	100,000	440,533	(82,208)	358,325	45,450	403,775	303,775
		<u>2,321,039</u>	<u>(133,432)</u>	<u>2,187,607</u>	<u>(58,396)</u>	<u>2,129,211</u>	<u>1,228,211</u>

CONSOLIDATED REVENUE BUDGET 2018/19

Actual 2016/17 £		Adjusted Budget 2017/18 £	Budget 2018/19 £
	<u>Expenditure</u>		
	<u>Upkeep of Property</u>		
4,023	Rates	6,000	5,600
5,000	Insurance	2,400	2,400
33,199	Repairs & Maintenance	14,400	18,000
5,142	Other Property Expenses	2,700	3,100
<u>47,364</u>		<u>25,500</u>	<u>29,100</u>
	<u>Supplies &amp; Services</u>		
28,389	Other Supplies & Services	4,200	500
<u>28,389</u>		<u>4,200</u>	<u>500</u>
	<u>Administrative Costs &amp; Third Party Payments</u>		
0	Other Administrative Expenses	200	1,750
<u>0</u>		<u>200</u>	<u>1,750</u>
23,368	<u>Central Support Services</u>	24,000	24,000
121,973	<u>Specific Projects</u>	416,832	340,346
<u>221,094</u>	<u>Total Expenditure</u>	<u>470,732</u>	<u>395,696</u>
	<u>Income</u>		
316,681	Rents	318,500	318,500
18,523	Interest on Loans & Investments	18,800	18,800
0	Repayment of External Loans	0	0
<u>335,204</u>	<u>Total Income</u>	<u>337,300</u>	<u>337,300</u>
<u>(114,110)</u>	<u>Total Net Income / (Deficit): All Common Good Funds</u>	<u>133,432</u>	<u>58,396</u>