



2020/21

PROVISIONAL REVENUE BUDGET
(Including Budget Issues 2020/21)

ANGUS COUNCIL

PROVISIONAL REVENUE BUDGET 2020/21 (Including Budget Issues 2020/21)

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Angus Council Provisional Revenue Budget 2020/21

SUMMARY STATEMENT OF NET EXPENDITURE

	Final Budget 2019/20 £'000	Provisional Base Budget 2020/21 £'000	Budget Issues Ongoing £'000	Budget Issues One-off £'000	Change Programme £'000	Other Adjustments £'000	Revised Provisional Base Budget 2020/21 £'000
SERVICE	A	B	C	D	E	F	G
Children, Families & Justice	18,893	18,427	638	0	0	0	19,065
Communities	21,223	21,117	150	0	0	0	21,267
Finance	4,158	4,037	0	0	0	0	4,037
Human Resources, Digital Enablement, Information Technology & Business Support	3,861	5,829	5	48	0	0	5,882
Infrastructure	17,178	17,500	215	0	0	0	17,715
Legal & Democratic	2,633	2,418	45	146	0	0	2,609
Schools & Learning	113,436	114,099	687	550	0	0	115,336
Strategic Policy, Transformation & Public Sector Reform	8,473	8,884	13	559	0	0	9,456
Facilities Management	2,524	2,452	0	0	0	0	2,452
Other Services	8,373	7,699	300	630	0	0	8,629
SERVICE SUB-TOTAL	200,752	202,462	2,053	1,933	0	0	206,448
Corporate Items							
Capital Financing Costs	13,198	13,173	0	0	0	0	13,173
Provision for Pay Award 18/19 & 19/20	651	0	0	0	0	0	0
Provision for Pay Award 20/21	0	4,502	0	0	0	0	4,502
Tayside Contracts Provision for Pay Award 18/19 & 19/20	372	0	0	0	0	0	0
Energy Costs Budget Provision	420	0	0	0	0	0	0
Energy - increase in contracted rates for gas	121	121	0	0	0	0	121
Non Domestic Rate Poundage rate Increase	153	0	0	0	0	0	0
Earmarked Grants to be allocated	578	578	0	0	0	1,818	2,396
Change Programme Savings	(538)	0	0	0	(6,000)	0	(6,000)
Centralise Additional Pension Contributions	438	438	0	0	0	0	438
CORPORATE ITEMS SUB-TOTAL	15,393	18,812	0	0	(6,000)	1,818	14,630
Others							
Surplus Local Tax Income	(200)	(200)	0	0	0	0	(200)
Income from Long Term Empty Properties	(250)	(250)	0	0	0	0	(250)
Specific Grants Netted off With Services	9,142	9,142	0	0	0	3,605	12,747
OTHER SUB-TOTAL	8,692	8,692	0	0	0	3,605	12,297
Trading Organisations							
Tayside Valuation Joint Board	743	734	0	0	0	0	734
Tayside Contracts (Net Surplus - Angus Share)	(460)	(460)	0	0	0	0	(460)
	283	274	0	0	0	0	274
ANGUS HEALTH & SOCIAL CARE PARTNERSHIP	47,502	47,502	4,244	0	(4,244)	2,202	49,704
NET EXPENDITURE (Before Contributions to/(from) Funds & Balances)	272,622	277,742	6,297	1,933	(10,244)	7,625	283,353
Contribution to/(from) General Fund Balances					To be Determined		To be Determined
Contributions to / (from) Special Funds & Other Reserves					To be Determined		To be Determined
TOTAL NET EXPENDITURE (Before Government Grant)	272,622	277,742	6,297	1,933	(10,244)	7,625	283,353

2020/21 SUMMARY OF BUDGET ISSUES, SERVICE DEVELOPMENT & INVESTMENT BIDS RECOMMENDED FOR APPROVAL

	Budget Issues Ongoing £'000	Budget Issues One Off £'000	Total Budget Issues £'000	Development /Investment Bids Ongoing £'000	Development /Investment Bids One Off £'000	Service Development /Investment Bids £'000	Total Recommended for Budget Uplift £'000
Service							
Children, Families & Justice	580	0	580	58	0	58	638
Communities	50	0	50	100	0	100	150
Finance	0	0	0	0	0	0	0
Human Resources, Digital Enablement, Information Technology & Business Support	5	48	53	0	0	0	53
Infrastructure	215	0	215	0	0	0	215
Legal & Democratic	45	146	191	0	0	0	191
Schools & Learning	687	370	1,057	0	180	180	1,237
Strategic Policy, Transformation & Public Sector Reform	13	7	20	0	552	552	572
Facilities Management	0	0	0	0	0	0	0
Other Services	300	160	460	0	470	470	930
TOTAL	1,895	731	2,626	158	1,202	1,360	3,986

Budget Issues Recommended for Approval 2020/21

Service:- Children, Families & Justice

Budget Issue Ref.	Description of Budget Issue	2020/21 Ongoing £'000	2020/21 One-off £'000	2020/21 Total £'000	2020/21 Staff Impact FTE
BI1	Budget uplift to meet continuing demand pressures in external residential budget resulting in a projected 19/20 overspend at March 2020.	220	0	220	0.0
BI2	The 19/20 spend on external residential placements is projected at £3.5m. Placement costs are anticipated to rise beyond the rate of inflation during 20/21 on advice from Scotland Excel.	210	0	210	0.0
BI3	Fostering Allowances and other Third Party payments 3% increase requested to enable increase in Foster Carer allowances.	150	0	150	0.0
TOTAL BUDGET ISSUES		580	0	580	0.0

Ref.	Description of Service Development/Investment Bid	2020/21 Ongoing £'000	2020/21 One-off £'000	2020/21 Total £'000	2020/21 Staff Impact FTE
1	The current budget bid is being made in order that Angus Citizens Advice Bureau procure the services to meet the range of need for The provision of advocacy services for children and young people in Angus. These services are currently commissioned through 2 providers; Who Cares? and Parent to Parent. The current budget of £41k is insufficient to meet the range of needs within Angus.	58	0	58	0.0
TOTAL SERVICE DEVELOPMENT/INVESTMENT BID		58	0	58	0.0

Budget Issues Recommended for Approval 2020/21

Service:- Communities

Budget Issue Ref.	Description of Budget Issue	2020/21 Ongoing £'000	2020/21 One-off £'000	2020/21 Total £'000	2020/21 Staff Impact FTE
BI1	Shortfall between the amount of Housing Benefit (HB) Expenditure the Local Authority pays out and the amount it receives back from the DWP in the way of a grant. The following context should be noted: Angus Council receives in the region of 98% of its Gross Housing Benefit Expenditure from the DWP. The 2% shortfall is the result of specific accommodation, income types and overpayments of Housing Benefit that are not fully funded. The DWP does allow the Local Authority to keep 100% of any recoverable overpayments that are recouped, this funding would then be used to fund this shortfall. As a result of the loss in HB caseload due to the natural migration of claimants to Universal Credit this has seen a major impact on our ability to collect HB overpayments from Ongoing HB which was the main source of recovery.	50	0	50	0.0
TOTAL BUDGET ISSUES		50	0	50	0.0

Ref.	Description of Service Development/Investment Bid	2020/21 Ongoing £'000	2020/21 One-off £'000	2020/21 Total £'000	2020/21 Staff Impact FTE
1	Rapid Response Environmental Task Force- Establish an additional crew of 2 FTE Special Uplift Operatives to be part of wider special uplifts team that will have multi-functional role (customer bulky uplifts, fly tipping clearance, litter clearance, verge cleaning, power washing, bin deliveries, bin repairs & maintenance). Lease of vehicles for use by the additional crew. Establish an Environmental Compliance Officer to assist with the investigation of fly tipping and abandoned vehicles reports. To also carry out work related to commercial waste compliance.	100	0	100	3.0
TOTAL SERVICE DEVELOPMENT/INVESTMENT BID		100	0	100	3.0

Budget Issues Recommended for Approval 2020/21

Service:- Human Resources, Digital Enablement, Information Technology & Business Support

Budget Issue Ref.	Description of Budget Issue	2020/21 Ongoing £'000	2020/21 One-off £'000	2020/21 Total £'000	2020/21 Staff Impact FTE
BI1	The Education management information system SEEMIS, increase in maintenance.	5	0	5	0.0
BI2	RESOURCELINK MAINTENANCE CONTRACT - The base budget over the remaining three years of the contract has a shortfall of £157,279. When the original contract was agreed there was no allowances made for the increase to the base budget as a result of the annual inflation increases outlined in the contract or to cover 12 consultancy days per year (only paid IF used). A successful budget bid was submitted to meet the 2019/20 shortfall. There are also budget shortfalls in 21/22 £53k and 22/23 £57k.	0	48	48	0.0
TOTAL BUDGET ISSUES		5	48	53	0.0

Budget Issues Recommended for Approval 2020/21

Service:- Infrastructure

Budget Issue Ref.	Description of Budget Issue	2020/21 Ongoing £'000	2020/21 One-off £'000	2020/21 Total £'000	2020/21 Staff Impact FTE
BI1	Car Parking Income Lower than Budgeted - actual net income outturn after banking transaction costs & capital loan repayments not reflecting budget target. Anticipated car parking usage not materialised.	215	0	215	0.0
	TOTAL BUDGET ISSUES	215	0	215	0.0

Budget Issues Recommended for Approval 2020/21

Service:- Legal & Democratic Services Budget Issues

Budget Issue Ref.	Description of Budget Issue	2020/21 Ongoing £'000	2020/21 One-off £'000	2020/21 Total £'000	2020/21 Staff Impact FTE
BI1	Information Governance - post of assistant FOI officer @ LG6 and 1 post of assistance records officer @ LG6. Required to ensure compliance with legislation and timescales. Will release some resources in other Council services for other duties.	45	0	45	2.0
BI2	Requirement for funding for 1 FTE temporary solicitor for up to 12 months to deal with debt recovery. There is a back-log of debt recovery work requiring legal input. A LEAN review of processes is being undertaken and the Change Team have identified key areas for improvement which require resources to be available in order to implement.	0	44	44	1.0
BI3	Requirement to fund 1 FTE temporary solicitor for a period of 23 months to deal with the increase in demand for legal services from Children, Families & Justice, primarily in relation to Child Protection Orders, Permanence Orders and Guardianship Orders.	0	84	84	1.0
BI4	Continuation of para-legal post to assist with debt recovery.	0	18	18	0.5
	TOTAL BUDGET ISSUES	45	146	191	4.5

Budget Issues Recommended for Approval 2020/21

Service:- Schools & Learning

Budget Issue Ref.	Description of Budget Issue	2020/21 Ongoing £'000	2020/21 One-off £'000	2020/21 Total £'000	2020/21 Staff Impact FTE
BI1	Home to School Transport Inflationary Increase.	70	0	70	0.0
BI2	Increased Secondary School Rolls because of a large Primary 7 year group moving into the Secondary phase in August 2020. Failure to address this could impact the pupil: teacher ratio for Angus and increase risk of penalties as a result. S&L absorbed the impact of the role increase for 2019/20 (circa £110k) but the 2020 level of increase cannot be contained within School & Learning Corporate budgets. Projections show the pupil numbers level off for a few years and then begin to drop slightly by 2025.	382	0	382	10.0
BI3	Increased placement costs for Looked After Children (LAC) at other Local Authority schools or private schools - Increase in requests for pupils to attend other LA schools or a private school and an increase in the cost of these placements - current projection are approx. £155k over spend.	155	0	155	0.0
BI4	Renegotiation of Kingspark SLA to accommodate need for increased number of places allocated to Angus - Current budget £465k. Increase is likely to be about £32k per place and have allocated 17 places. So approx. £545k if all places taken up. £80k budget issue.	80	0	80	0.0
BI5	Removal of portable classrooms from Edzell PS - Portable classrooms were moved from Muirfield PS to Edzell PS and the school children have been decanted into these classrooms whilst the new extension is being built. Once these works are complete then an alternative store for the portable classrooms will need to be found. It is proposed to relocate the portable classrooms at the end of the Edzell project to Monifieth High School to provide additional accommodation for the school.	0	370	370	0.0
TOTAL BUDGET ISSUES		687	370	1,057	10.0

Ref.	Description of Service Development/Investment Bid	2020/21 Ongoing £'000	2020/21 One-off £'000	2020/21 Total £'000	2020/21 Staff Impact FTE
1	Holiday Food, Fun and Other initiatives seeking to alleviate child poverty - Identification of a new budget stream required to further explore this work.	0	180	180	0.0
TOTAL SERVICE DEVELOPMENT/INVESTMENT BID		0	180	180	0.0

Budget Issues Recommended for Approval 2020/21

Service:- Strategic Policy, Transformation & Public Sector Reform

Budget Issue Ref.	Description of Budget Issue	2020/21 Ongoing £'000	2020/21 One-off £'000	2020/21 Total £'000	2020/21 Staff Impact FTE
BI1	Health & Safety IT System	13	7	20	0.0
TOTAL BUDGET ISSUES		13	7	20	0.0

Ref.	Description of Service Development/Investment Bid	2020/21 Ongoing £'000	2020/21 One-off £'000	2020/21 Total £'000	2020/21 Staff Impact FTE
1	Modern Apprenticeship Programme Establishment of a 3 year cross council Modern Apprenticeship (MA) Programme for two cohorts of 20 MA's. Each cohort will undertake an 18 month SVQ qualification. A report has been approved in principle by Corporate Leadership Team. The total investment is £652,000 with £100,000 of funding already agreed.	0	552	552	0.0
TOTAL SERVICE DEVELOPMENT/INVESTMENT BID		0	552	552	0.0

Budget Issues Recommended for Approval 2020/21

Service:- Other Services

Budget Issue Ref.	Description of Budget Issue	2020/21 Ongoing £'000	2020/21 One-off £'000	2020/21 Total £'000	2020/21 Staff Impact FTE
BI1	Realignment of corporate budgets - lower cost bases following structure reviews leading to a reduction in HRA recharge income. Savings from other change programme projects over a number of years have reduced the cost of Council services and the costs charged to the Housing Revenue Account. This is a structural issue which requires correction. A review will be undertaken to try to reduce the ongoing impact.	300	160	460	0.0
TOTAL BUDGET ISSUES		300	160	460	0.0

Ref.	Description of Service Development/Investment Bid	2020/21 Ongoing £'000	2020/21 One-off £'000	2020/21 Total £'000	2020/21 Staff Impact FTE
1	Working across the Angus Community Planning Partnership, this proposal aims to reduce failure demand, focusing resource on the people that need it and finding the best way to address their needs. This work aims to ensure that the right service reaches the right resident when and where they need it, for the best cost. Objectives are to: - eliminate excess or failure demand by changing expectations, service redesign, behavioural insight to identify the real demand; service redesign with customer through engagement, changing participation and co-production; reduced future demand that focuses on early intervention, tackling root causes of demand and increasing resilience of communities. This is a 3 year funding request.	0	470	470	0.0
TOTAL SERVICE DEVELOPMENT/INVESTMENT BID		0	470	470	0.0

REVENUE BUDGET 2020/21

DIRECTORATE:

SERVICE:

VARIOUS
OTHER SERVICES

	<u>Final</u> <u>Budget</u> <u>@ Outturn</u> <u>Prices</u> <u>2019/20</u> <u>£'000</u>	<u>Provisional</u> <u>Base Budget</u> <u>Submission</u> <u>(Before Budget</u> <u>Issues</u> <u>2020/21</u> <u>£'000</u>	<u>Budget</u> <u>Issues</u> <u>Ongoing</u> <u>£'000</u>	<u>Budget</u> <u>Issues</u> <u>One-Off</u> <u>£'000</u>	<u>Provisional</u> <u>Base Budget</u> <u>Submission</u> <u>2020/21</u> <u>£'000</u>
Corporate Initiatives	22	22			22
Angus Council Community Grants Scheme	51	0			0
Health and Safety at Work	8	2			2
Employee Assistance Programme	20	20			20
British Sign Language	11	11			11
Corporate Equalities	2	2			2
Ordnance Survey	50	50			50
Long Service Award Scheme	2	2			2
Staff & Elected Member Training	72	295			295
Audit Fee	240	250			250
COSLA	73	73			73
Interest on Revenue Balances	(350)	(350)			(350)
Corporate & Democratic Core	7	7			7
Provision for Additional Burdens	498	500			500
NDR Discretionary Reliefs	70	70			70
Council Tax Support	5,490	5,490			5,490
Scottish Welfare Fund	585	585			585
Discretionary Housing Payments	675	675			675
Cash Payment Transaction Costs	50	50			50
Purchase of Annual Leave (Employees)	(58)	(58)			(58)
Electoral Registration	182	182			182
Council Election Expenses	26	26			26
Children's Panel	9	9			9
Public Records (Scotland) Act	0	0			0
Scotland Excel	89	89			89
Upkeep of Clocks & War Memorials, etc.	48	48			48
Centralised Property Maintenance	667	667			667
Centralised Energy Management	43	30			30
Centralised Water Management	0	45			45
Salix	104	118			118
Energy Efficiency CRC Scheme	115	115			115
Feasibility Studies	25	25			25
CCTV - Angus Share of Costs (Gross)	75	75			75
Christmas Lighting	34	34			34
Citizens Advice Bureau	108	108			108
Collaboration and Joint Working	0	0			0
Tay Cities Deal	100	90			90
Apprenticeship Levy	535	535			535
Local Area Network, Wide Area Network	469	475			475
Employee Corporate Slippage	(750)	(1,644)			(1,644)
Demand Management	0	0		470	470
CSS Recharges to Non Gen Fund (HRA)	(1,024)	(1,024)	300	160	(564)
Net Expenditure - Other Services	8,373	7,699	300	630	8,629

ARBROATH COMMON GOOD FUND - REVENUE BUDGET

	Budget 2019/20 £	Budget 2020/21 £	Budget 2021/22 £
<u>Expenditure</u>			
<u>Upkeep of Property</u>			
Insurance	1,500	1,500	1,500
Repairs & Maintenance	6,500	6,500	6,500
<u>Administrative Costs & Third Party Payments</u>			
Other Administrative Expenses	500	500	500
<u>Central Support Services</u>	7,125	7,125	7,125
<u>Specific Projects (APPROVED)</u>			
Access Office - rhone /gutter cleaning	5,000	5,000	5,000
Inchcape Park - annual maintenance cost	4,600	4,600	4,600
Rest Gardens, Cairnie Loan - annual maintenance cost	1,078	1,078	1,078
Keptie Pond - borehole	1,000	1,000	1,000
Webster Theatre Redevelopment: 2007/08 - 2027/28 Loan Repayments	43,500	43,500	43,500
Webster Theatre - Annual rhone / gutter cleaning (3 yrs)	2,000	2,000	2,000
Old Kirk - ext. repaint, steeple repairs	36,865	0	0
Webster Memorial Theatre - no 7 window replacement	18,000	0	0
Webster Memorial Theatre - external repair & repaint	18,000	0	0
West Links Crazy Golf - renewal facilities contribution	60,000	0	0
Provost's lamp - paint	700	0	0
Total Expenditure	<u>206,368</u>	<u>72,803</u>	<u>72,803</u>
<u>Income</u>			
Rents	85,500	85,500	85,500
Repayment of External Loans Principal	1,080	842	758
Interest on Loans & Investments	6,500	6,500	6,500
Total Income	<u>93,080</u>	<u>92,842</u>	<u>92,758</u>
<u>Net Income / (Deficit) Arbroath</u>	<u>(113,288)</u>	<u>20,039</u>	<u>19,955</u>

BRECHIN COMMON GOOD FUND - REVENUE BUDGET

	Budget 2019/20 £	Budget 2020/21 £	Budget 2021/22 £
<u>Expenditure</u>			
<u>Upkeep of Property</u>			
Rates	5,000	5,000	5,000
Insurance	600	600	600
Repairs & Maintenance	5,000	5,000	5,000
Other Property Expenses	100	100	100
<u>Administrative Costs & Third Party Payments</u>			
Other Administrative Expenses	500	500	500
<u>Central Support Services</u>	7,125	7,125	7,125
<u>Specific Projects (APPROVED)</u>			
7-13 swan St & City Hall - repairs, external repaint & windows	10,550	0	0
5,7,9,11 & 13 Swan Street - replace cold water feed pipes	12,910	0	0
City Hall - lighting, rigging, hardwood flooring, gas boilers, LED upgrade	25,042	0	0
City Hall - cooker replacement	5,000	0	0
City Hall - buff & re-seal hardwood floors to both halls	1,500	0	0
City Hall - flue replacement	7,000	0	0
City Hall (rear) and 5 swan St. - external repairs & paint	15,000	0	0
Town Hse & Museum - external repair and repaint	5,000	0	0
Public Park - vehicle access barriers	35,000	0	0
Former Fire Station - external repairs & paint	2,500	0	0
Pipe Band Hall, Parks' Store & Starter's Hut - external paint	2,300	0	0
Pipe Band Hall, Inch Park - upgrade lighting	1,500	0	0
City Band Hall - structural repairs	5,000	0	0
Municipal Buildings - roof replacement	75,000	0	0
Municipal Buildings - window replacements	50,000	0	0
Municipal Buildings - upgrade rear fire exit doors, frames etc	5,000	0	0
Municipal Buildings - external repaint	10,000	0	0
Total Expenditure	286,627	18,325	18,325
<u>Income</u>			
Rents	67,000	67,000	67,000
Interest on Loans & Investments	5,750	5,750	5,750
Total Income	72,750	72,750	72,750
<u>Net Income / (Deficit) Brechin</u>	(213,877)	54,425	54,425

FORFAR COMMON GOOD FUND - REVENUE BUDGET

	Budget 2019/20 £	Budget 2020/21 £	Budget 2021/22 £
<u>Expenditure</u>			
<u>Upkeep of Property</u>			
Repairs & Maintenance	2,500	2,500	2,500
Insurance	600	600	600
Other Property Costs	1,500	1,500	1,500
<u>Administrative Costs & Third Party Payments</u>			
Other Administrative Expenses	500	500	500
<u>Central Support Services</u>	7,125	7,125	7,125
<u>Specific Projects (APPROVED)</u>			
Forfar Horticultural Society	450	0	0
Town & County Hall - external repair and paint	6,088	0	0
Balmashanner - upgrade floodlights 5 no. to LED	1,472	0	0
Balmashanner - upgrade shelter	4,000	0	0
County Buildings - car park resurfacing	65,000	0	0
Municipal Buildings - external repaint and joinery repairs	11,000	0	0
Lochside Country park - toilet provision	40,000	0	0
Forfar steeple repairs	15,000	0	0
Total Expenditure	155,235	12,225	12,225
<u>Income</u>			
Rents	89,200	89,200	89,200
Interest on Loans & Investments	6,750	6,750	6,750
Total Income	95,950	95,950	95,950
<u>Net Income / (Deficit) Forfar</u>	(59,285)	83,725	83,725

KIRRIEMUIR COMMON GOOD FUND - REVENUE BUDGET

	Budget 2019/20 £	Budget 2020/21 £	Budget 2021/22 £
<u>Expenditure</u>			
Total Expenditure	0	0	0
<u>Income</u>			
Interest on Loans & Investments	50	50	50
Total Income	50	50	50
<u>Net Income Kirriemuir</u>	50	50	50

MONTROSE COMMON GOOD FUND - REVENUE BUDGET

	Budget 2019/20 £	Budget 2020/21 £	Budget 2021/22 £
<u>Expenditure</u>			
<u>Upkeep of Property</u>			
Insurance	300	300	300
Repairs & Maintenance	5,000	5,000	5,000
Other Property Expenses	1,500	1,500	1,500
<u>Supplies & Services</u>			
Other Supplies & Services	500	500	500
<u>Administrative Costs & Third Party Payments</u>			
Other Administrative Expenses	250	250	250
<u>Central Support Services</u>	7,125	7,125	7,125
<u>Specific Projects (APPROVED)</u>			
Links park Community Trust (10yrs. 16/17 - 25/26)	5,000	5,000	5,000
Coop / Closes cleaning (5 yrs. 1718 - 2122)	2,000	1,000	1,000
Rossie Isle - path restatement	2,100	0	0
Mermaids (lighting columns)	3,750	0	0
Wm Lamb Studio - external repair & repaint	2,694	0	0
Melville Bowling Green	3,000	0	0
Melville Pavilion - external repair and paint	2,135	0	0
Hope-Paton Bowling Pavilion - external repair and paint	219	0	0
SPLASH - toilet lease provision	811	0	0
WW1 Memorial Tribute	200	0	0
Bridge Street - steps repair	7,500	0	0
Town House - external repair and paint & window refurbishment	70,000	0	0
Fountain, The Port - clean and re letter	600	0	0
Montrose Review - back dated copies auction purchase	1,417	0	0
Marine Avenue - vehicle & pedestrian barrier	18,000	0	0
Montrose Playhouse Group: 1 yr. loan	40,000	0	0
Total Expenditure	174,101	20,675	20,675
<u>Income</u>			
Rents	61,000	61,000	61,000
Interest & Principal on Loans & Investments	3,750	3,750	43,750
Total Income	64,750	64,750	104,750
<u>Net Income / (Deficit) Montrose</u>	(109,351)	44,075	84,075

Minimum Revenue Account Balance	Actual Opening Revenue Balance at 01/04/19 £	Estimated Closing Revenue Balance at 31/03/20 £	Estimated Closing Revenue Balance at 31/03/21 £	Estimated Closing Revenue Balance at 31/03/22 £
ARBROATH = £300,000	490,527	377,239	397,278	417,233
BRECHIN = £200,000	487,060	273,183	327,608	382,033
FORFAR = £300,000	673,369	614,084	697,809	781,534
KIRRIEMUIR = £1,000	7,434	7,484	7,534	7,584
MONTROSE = £100,000	385,140	275,789	319,864	403,939
	<u>2,043,530</u>	<u>1,547,779</u>	<u>1,750,093</u>	<u>1,992,323</u>