



2021/22

FINAL REVENUE BUDGET VOLUME

(Incorporating Provisional Capital Budget 2021/22)

ANGUS COUNCIL

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ANGUS COUNCIL FINAL REVENUE & PROVISIONAL CAPITAL BUDGETS 2021/22

FOREWORD BY THE DIRECTOR OF FINANCE

INTRODUCTION

The Council's total revenue expenditure, excluding that expenditure relating to Council Housing, is charged to the General Fund. The net expenditure on the General Fund after allowing for recharge income, government grants and revenue balances has to be met by the Council Tax payer. The net revenue expenditure on Council Housing is, in contrast, recovered by way of rents from Council House tenants. Separate explanations on these two areas of revenue expenditure are provided within this document. An introduction and background in relation to the capital expenditure budget for the General Fund Capital Programme and Housing are also included.

The Council approved the Revenue & Capital Budgets for 2021/22 at a Special Council meeting on 4 March 2021 (report [68/21](#) refers). These budgets were approved excluding the detail of potential costs and funding associated with COVID-19 due to the uncertainty regarding the impact of COVID-19 on the Council's 2021/22 costs and the funding available to assist. It was agreed that budget revisions would be undertaken during 2021/22 once there is sufficient information and clarity to adjust budgets with confidence. This revision exercise for COVID-19 associated costs and funding are subject to a separate report to Angus Council in June 2021.

GENERAL FUND REVENUE BUDGET 2021/22

The original budget package for 2021/22 was presented at the Council Tax Setting meeting on 4th March, where a balance of £56.832 million was required to be funded from Council Tax charges to achieve a balanced budget for 2021/22. As part of the finance settlement for 2021/22, the Scottish Government confirmed they would provide funding to Councils who agreed to implement a Council Tax freeze. The Council agreed to take advantage of this funding which for Angus Council is £1.727 million, the equivalent of a 3% increase.

The following are some of the main features of the 2021/22 General Fund Revenue Budget.

Government Spending Controls

Although the Council's revenue budget expenditure is no longer constrained by an externally imposed spending limit, spending levels are still restricted to the total of:

- Revenue Grant Support provided by the Scottish Government;
- Council Tax income;
- Ad-hoc funding from the General Fund reserve.

Total Estimated Net Expenditure

The total estimated net expenditure on services for 2021/22 of £288.552 million includes the Angus Council proportion of the costs of the Tayside Valuation Joint Board as well as the Angus share of the surplus expected to be available from the Tayside Contracts Joint Arrangement.

Capital Financing Costs

This is the cost of financing assets owned by the Council and includes Loan Repayments, Interest Charges, Leasing Charges and Debt Management Expenses. In 2021/22 a total provision of £11.051 million has been made to meet these costs based on an estimated Consolidated Loans Fund interest rate (incorporating Debt Management Expenses) of

4.4%. This total includes £0.068 million of capital financing costs relating to Housing Advances.

Inflation Provision 2021/22

A corporate provision of £3.274 million (2% increase) has been provided to allow for the estimated costs of the 2021/22 Pay Awards for Teachers, Chief Officers and Local Government Employees, and Living wage increases. As the 2021/22 pay award is still the subject of ongoing negotiations at a national level at the time of finalising the Final Revenue Budget Volume, this provision is being held corporately until the pay award is confirmed. It has not been possible, however, to make any further allowance for other general inflation, although a limited provision has been made in some Services budgets in recognition of certain budget issues affecting these services. All Council services will therefore be required to absorb all other inflationary pressures within their cash-limited budget allocation.

Total Revenue Support Grant

Total Revenue Grant Support represents the total level of local authority resources which are determined by the Government. It includes Revenue Support Grant, Specific Grants and Non-Domestic Rate Income (NDRI) and for 2021/22 includes a number of additional funding streams to assist with the additional financial impact of COVID-19 on the Council.

The Total Revenue Support Grant available for distribution to Scottish Local Authorities for 2021/22 was confirmed as £11,043.392 million per Finance Circular 05/21.

Angus Council's allocation of this is £226.925 million and the estimated share of funding not yet distributed is £0.813 million.

In addition to this the Scottish Government confirmed a further £275 million funding for Non-Recurring COVID consequentials, of which Angus Council's share has been confirmed at £5.656 million.

This gives a total of £233.394 million Revenue Support Grant for 2021/22 as set out in Table 1 below:-

Table 1 – Angus Council's Revenue Support Grant

Finance Circular 5/21	£m
Revenue Support Grant (including COVID-19 funding streams)	191.578
Non-Domestic Rate Income	19.766
Specific Grants paid within settlement	13.854
Council Tax Freeze	1.727
Total Revenue Funding per Circular 5/21	226.925
Funding paid not yet distributed	0.813
Non-Recurring COVID Consequentials	5.656
TOTAL	233.394

Non-Domestic Rate Income (NDRI) & Specific Grants

NDRI is paid into a central "pool" which is then distributed between local authorities based on population. The amount of NDRI distributed to each authority is fixed for each financial year and any surplus or shortfall in the overall "pool" is reflected in future years' rate poundages or Total Revenue Grant Support settlements. Angus Council's allocation has been set at £19.766 million for 2021/22.

The 2021/22 Non-Domestic Basic Property Rate (poundage) has been set at 49 pence. Two additional rates are levied on properties with a rateable value over £51,000 (50.3 pence) and £95,000 (51.6 pence) respectively. The Scottish Budget for 2021/22 also introduced a number of other benefits for business which included 100% relief for the retail, hospitality, leisure and aviation sectors.

Specific/Ring Fenced Grants are received by Local Authorities in respect of specific services, such as Attainment and Early Years (Education & Lifelong Learning). Most of these grants are paid as a percentage of net expenditure. Angus Council's entitlement to Specific Grants in 2021/22 was estimated by the Scottish Government to be £13.854 million.

Council Tax Charge

The Angus Council Band D Council tax charge was frozen at the 2020/21 charge and approved at a meeting of the full Council on 4th March 2021. The net expenditure to be met from the Council Tax for 2021/22 is £56.832 million. Based on ongoing collection patterns in the Angus area a non-collection allowance of 1.75% was assumed in setting the 2021/22 Council Tax. This means that the effective number of Band D equivalent dwellings (tax base) is 47,103. When this is divided into the amount to be met from Council Tax it equates to a Band D Council Tax of £1,206.54, no increase on the 2020/21 Band D charge. Angus Council has the second lowest Band D Council Tax of all Scottish mainland authorities.

Revenue Account and Special Fund Balances

Based on the latest projected outturn of year end net expenditure for all Council services at the time the budget was set, the Council's General Fund was expected to show an **uncommitted** revenue balance of zero.

The current General Fund reserve position includes an earmarked contingency sum of around 1.6% of the net revenue budget (£4.705 million) and a COVID-19 contingency of £2.057 million. There are many risks and uncertainties facing the Council in 2021/22 and the situation remains so unpredictable and retaining these contingency levels would further project the services of the Council. These contingency sums, if not required for further COVID-19 impacts will also provide a suitable financial base for future years as part of the Council's medium term budget strategy.

The budget package includes a drawdown from the General Fund uncommitted balance of £5.566 million as a one-off corporate measure to balance the budget.

As indicated in the Statement on Earmarked Reserves presented at the Council Tax setting meeting, the estimated uncommitted balance on the Council's various Renewal and Repair Funds carrying forward into the 2021/22 financial year was anticipated to be in the region of £1.330 million (Property - £0.238 million, Roads & Transport - £0.105 million, Information Technology - £0.324 million, Print & Graphic Design £0.011 million and Recreation £0.652 million (ANGUSalive - £0.516 million and Parks £0.0136 million).

The Statement also indicated that the estimated uncommitted balance available on the Local Capital Fund at 31st March 2021 was expected to be around £0.224 million.

COUNCIL HOUSING BUDGET 2021/22

Housing Revenue Account Budget 2021/22

The Council is required by statute to record separately in the Housing Revenue Account income and expenditure relating to the provision, improvement and management of Council Housing. A summary of the Housing Revenue Account estimates is included in this document.

The number of houses owned and let by the Council, as estimated for the 2021/22 rent setting exercise, is 7,673.

Expenditure and income estimates for the financial year 2021/22 were presented to the Communities Committee on 9 February 2021. These estimates showed an anticipated opening balance at 1 April 2021 of £3.079 million on the Housing Revenue Account.

Following tenant consultation, it was proposed that a rent increase of 2% be applied to Council house rents from 5 April 2021. The Communities committee approved this proposal. The freeze of new-build rents, agreed with tenants until such time as the rents for non-new build properties reach the same level, continues.

The revised rent structure has simplified council rent setting, whilst enabling continued high levels of investment in Angus Council's existing housing stock, alongside a healthy new-build programme, and takes into account the likely effect of welfare reform on the overall HRA expenditure. The 2021/22 Capital programme has been provisionally approved at £22.172 million, financed by borrowing of £13.594 million and CFCR of £7.714 million together with other financing resources.

Council House Rents

The average weekly rent charged in 2021/22 is £72.28 compared with £70.79 in 2020/21 (on a 52 week basis), an increase in the average rent of £1.49 per week (2%). Despite this increase, Angus Council is amongst the lowest average weekly rents of the 26 Scottish local authorities that currently hold housing stock.

Tayside Contracts

The budget contains provision for estimated operating surpluses of £0.460 million accruing from Tayside Contracts.

Ian Lorimer
Director of Finance
June 2021

Angus Council Revenue Budget 2021/22**NET EXPENDITURE SUMMARY**

	Revised Base Budget / Final Budget Volume 2020/21 £000	Revised Provisional Base Budget 2021/22 £000	Final Base Budget 2021/22 £000
SERVICE			
Education & Lifelong Learning	116,314	116,591	116,577
Communities	21,913	21,883	21,794
Children, Families & Justice	19,354	20,072	20,034
Infrastructure Services	17,914	18,659	18,597
Strategic Policy, Transformation & Public Sector Reform	9,384	8,803	8,741
Other Services	8,802	8,766	8,758
Digital Enablement, Information Technology, Human Resources & Business Support	6,121	6,290	6,868
Finance	4,186	4,333	4,065
Legal & Democratic Services	2,653	2,607	2,584
Facilities Management	2,494	2,282	2,268
SERVICES SUB-TOTAL	209,135	210,286	210,286
Corporate Items			
Capital Financing Costs	11,173	11,051	11,051
Provision for Pay Award	25	3,274	3,274
Council Utilities Costs	129	(350)	(350)
Earmarked Grants to be allocated	147	472	472
Change Programme Savings	(1,267)	(1,465)	(1,465)
COVID-19 Consequentials	0	0	5,656
CORPORATE ITEMS SUB-TOTAL	10,207	12,982	18,638
Others			
Surplus Local Tax Income	(200)	(200)	(200)
Income from Long Term Empty Properties	(250)	(250)	(250)
Specific Grants Netted off With Services	12,747	13,854	13,854
OTHER SUB-TOTAL	12,297	13,404	13,404
Tayside Valuation Joint Board	813	810	810
Tayside Contracts (Net Surplus - Angus Share)	(460)	(460)	(460)
	353	350	350
Angus Health & Social Care Partnership	49,704	51,530	51,530
NET EXPENDITURE (Before Contributions to/(from) Funds & Balances)	281,696	288,552	294,208
Contribution to/(from) General Fund Balances	(4,422)	(3,982)	(3,982)
Contributions to / (from) Special Funds & Other Reserves	0	0	0
TOTAL NET EXPENDITURE (Before Government Grant)	277,274	284,570	290,226
To be financed by:			
Revenue Support Grant	190,358	189,001	194,657
Non-Domestic Rate Income	17,768	24,883	24,883
Specific Grants	12,747	13,854	13,854
Council Tax Income	56,401	56,832	56,832
	277,274	284,570	290,226

BUDGETED PERSONNEL - ALL SERVICES

	2020/21			2021/22		
	2020/21	2020/21	2020/21	2021/22	2021/22	2021/22
	Full-Time	Part-Time	Full -time Equivalent	Full-Time	Part-Time	Full -time Equivalent
Directorate						
Education & Lifelong Learning	1,283	777	1,790.2	1,437	942	1,984.4
Communities	402	98	452.7	411	93	458.6
Children, Families & Justice	228	41	252.1	241	39	265.1
Infrastructure Services	146	18	156.4	150	15	158.6
Strategic Policy, Transformation & Public Sector Reform	63	19	74.7	62	17	72.4
Digital Enablement, Information Technology, Human Resources & Business Support	189	61	226.8	184	63	223.4
Finance	110	29	126.9	109	29	125.8
Legal & Democratic	41	16	50.5	39	18	50.2
Facilities Management	3	13	10.1	4	12	10.9
Housing Revenue Account	89	8	93.6	89	8	93.6
AH&SCP (Adult Services)	261	503	596.2	261	512	600.0
<u>TOTAL</u>	2,815	1,583	3,830	2,987	1,748	4,043

CALCULATION OF THE COUNCIL TAX

2020/21 £000		2021/22 £000
295,942	Net expenditure @ Outturn Prices	288,552
Add:		
500	Investment proposals to be met from Council Reserves	1,000
(5,968)	Contribution from General Fund Balances	(4,982)
290,474		284,570
Less:		
199,834	Revenue Support Grant	191,578
	Council Tax Incentive	1,727
17,768	Non-Domestic Rate Income	19,766
12,747	Specific Grants	13,854
230,349		226,925
0	Specific Grants paid outwith Finance Settlement	813
0		813
60,125	Amount to be met from Council Tax	56,832
Divide By:		
47,579	Council Tax Base - Band D Equivalent Number of Dwellings	47,942
833	Less: Provision for non-collection (1.75%)	839
46,746	Effective Tax Base	47,103
£1,201.19	COUNCIL TAX (Band D)	£1,206.54

COUNCIL TAX & SCOTTISH WATER CHARGES BY VALUATION BAND

Property Valuation Band	Fraction of Band D	Upper Limit of Value £	Angus Council 2021/22 Council Tax Charge £	SCOTTISH WATER CHARGES			Total Combined Charge 2021/22 £	Total Combined Charge 2020/21 £
				Water Charge £	Waste-water Charge £	Total Charge Levied by Scottish Water £		
				A	240/360	27,000		
B	280/360	35,000	938.42	165.27	191.87	357.14	1,295.56	1,286.95
C	320/360	45,000	1,072.48	188.88	219.28	408.16	1,480.64	1,470.80
D	360/360	58,000	1,206.54	212.49	246.69	459.18	1,665.72	1,654.65
E	473/360	80,000	1,585.26	259.71	301.51	561.22	2,146.48	2,132.95
F	585/360	106,000	1,960.64	306.93	356.33	663.26	2,623.90	2,607.91
G	705/360	212,000	2,362.81	354.15	411.15	765.30	3,128.11	3,109.66
H	882/360	Over	2,956.03	424.98	493.38	918.36	3,874.39	3,852.25

Note:- Properties are placed in one of eight valuation bands from A to H in accordance with their values as at 1 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.

REVENUE BUDGET 2021/22
SERVICE:

EDUCATION & LIFELONG LEARNING
SUMMARY

	<u>Revised Base</u> <u>Budget/</u> <u>Final Budget</u> <u>Volume</u> <u>2020/21</u> <u>£'000</u>	<u>Provisional</u> <u>Base Budget</u> <u>Submission</u> <u>2021/22</u> <u>£'000</u>	<u>Final</u> <u>Base Budget</u> <u>2021/22</u> <u>£'000</u>
Early Years	7,952	7,981	7,979
Primary	38,708	38,905	38,904
Secondary	40,721	41,238	41,238
Additional Support Needs	11,306	11,351	11,351
Support Team	1,365	1,364	1,364
Support for Pupils	13,986	14,037	14,018
Lifelong Learning	801	605	613
Education & Lifelong Learning Business Unit	1,475	1,110	1,110
TOTAL EDUCATION & LIFELONG LEARNING	116,314	116,591	116,577

REVENUE BUDGET 2021/22**SERVICE:****EDUCATION & LIFELONG LEARNING
SUMMARY**

	<u>Revised Base</u> <u>Budget/</u> <u>Final Budget</u> <u>Volume</u> <u>2020/21</u> <u>£'000</u>	<u>Provisional</u> <u>Base Budget</u> <u>Submission</u> <u>2021/22</u> <u>£'000</u>	<u>Final</u> <u>Base Budget</u> <u>2021/22</u> <u>£'000</u>
<u>Expenditure</u>			
Employee Costs	84,685	85,482	85,482
Property Costs	12,519	12,149	12,146
Transport Costs	3,654	3,649	3,649
Supplies & Services	10,391	10,206	10,195
Third Party Payments	19,732	19,783	19,783
Transfer Payments	0	0	0
Recharge Costs (Internal)	0	0	0
Capital Charges & Financing CFCR	0	4,808	4,808
	0	0	0
Total Expenditure	130,981	136,077	136,063
<u>Income</u>			
Specific Government Grants	7,407	12,226	12,226
Other Grants	4,884	4,884	4,884
Recharge Income (Internal)	323	323	323
Fees, Charges etc.	590	590	590
Other Income	1,463	1,463	1,463
Total Income	14,667	19,486	19,486
NET EXPENDITURE	116,314	116,591	116,577

REVENUE BUDGET 2021/22**SERVICE:****EARLY YEARS
SUMMARY**

	<u>Revised Base</u> <u>Budget/</u> <u>Final Budget</u> <u>Volume</u> <u>2020/21</u> <u>£'000</u>	<u>Provisional</u> <u>Base Budget</u> <u>Submission</u> <u>2021/22</u> <u>£'000</u>	<u>Final</u> <u>Base Budget</u> <u>2021/22</u> <u>£'000</u>
<u>Expenditure</u>			
Employee Costs	6,811	6,841	6,841
Property Costs	51	51	49
Transport Costs	29	28	28
Supplies & Services	363	363	363
Third Party Payments	5,952	5,952	5,952
Transfer Payments	0	0	0
Recharge Costs (Internal)	0	0	0
Capital Charges & Financing CFCR	0	4,808	4,808
	0	0	0
Total Expenditure	13,206	18,043	18,041
<u>Income</u>			
Specific Government Grants	5,254	10,062	10,062
Other Grants	0	0	0
Recharge Income (Internal)	0	0	0
Fees, Charges etc.	0	0	0
Other Income	0	0	0
Total Income	5,254	10,062	10,062
NET EXPENDITURE	7,952	7,981	7,979

REVENUE BUDGET 2021/22**SERVICE:****PRIMARY
SUMMARY**

	<u>Revised Base</u> <u>Budget/</u> <u>Final Budget</u> <u>Volume</u> <u>2020/21</u> <u>£'000</u>	<u>Provisional</u> <u>Base Budget</u> <u>Submission</u> <u>2021/22</u> <u>£'000</u>	<u>Final</u> <u>Base Budget</u> <u>2021/22</u> <u>£'000</u>
<u>Expenditure</u>			
Employee Costs	32,305	32,502	32,502
Property Costs	5,526	5,526	5,525
Transport Costs	6	6	6
Supplies & Services	2,562	2,562	2,562
Third Party Payments	7	7	7
Transfer Payments	0	0	0
Recharge Costs (Internal)	0	0	0
Capital Charges & Financing CFCR	0	0	0
Total Expenditure	40,406	40,603	40,602
<u>Income</u>			
Specific Government Grants	1,671	1,671	1,671
Other Grants	0	0	0
Recharge Income (Internal)	17	17	17
Fees, Charges etc.	0	0	0
Other Income	10	10	10
Total Income	1,698	1,698	1,698
NET EXPENDITURE	38,708	38,905	38,904

REVENUE BUDGET 2021/22**SERVICE:****SECONDARY
SUMMARY**

	<u>Revised Base</u> <u>Budget/</u> <u>Final Budget</u> <u>Volume</u> <u>2020/21</u> <u>£'000</u>	<u>Provisional</u> <u>Base Budget</u> <u>Submission</u> <u>2021/22</u> <u>£'000</u>	<u>Final</u> <u>Base Budget</u> <u>2021/22</u> <u>£'000</u>
<u>Expenditure</u>			
Employee Costs	32,860	33,378	33,378
Property Costs	6,152	6,152	6,152
Transport Costs	32	31	31
Supplies & Services	1,380	1,391	1,391
Third Party Payments	873	873	873
Transfer Payments	0	0	0
Recharge Costs (Internal)	0	0	0
Capital Charges & Financing CFCR	0	0	0
Total Expenditure	41,297	41,825	41,825
<u>Income</u>			
Specific Government Grants	482	493	493
Other Grants	0	0	0
Recharge Income (Internal)	0	0	0
Fees, Charges etc.	50	50	50
Other Income	44	44	44
Total Income	576	587	587
NET EXPENDITURE	40,721	41,238	41,238

REVENUE BUDGET 2021/22**SERVICE:****ADDITIONAL SUPPORT NEEDS
SUMMARY**

	<u>Revised Base</u> <u>Budget/</u> <u>Final Budget</u> <u>Volume</u> <u>2020/21</u> <u>£'000</u>	<u>Provisional</u> <u>Base Budget</u> <u>Submission</u> <u>2021/22</u> <u>£'000</u>	<u>Final</u> <u>Base Budget</u> <u>2021/22</u> <u>£'000</u>
<u>Expenditure</u>			
Employee Costs	9,595	9,642	9,642
Property Costs	23	23	23
Transport Costs	43	41	41
Supplies & Services	135	135	135
Third Party Payments	1,510	1,510	1,510
Transfer Payments	0	0	0
Recharge Costs (Internal)	0	0	0
Capital Charges & Financing CFCR	0	0	0
Total Expenditure	11,306	11,351	11,351
<u>Income</u>			
Specific Government Grants	0	0	0
Other Grants	0	0	0
Recharge Income (Internal)	0	0	0
Fees, Charges etc.	0	0	0
Other Income	0	0	0
Total Income	0	0	0
NET EXPENDITURE	11,306	11,351	11,351

REVENUE BUDGET 2021/22**SERVICE:****SUPPORT TEAM****SUMMARY**

	<u>Revised Base</u> <u>Budget/</u> <u>Final Budget</u> <u>Volume</u> <u>2020/21</u> <u>£'000</u>	<u>Provisional</u> <u>Base Budget</u> <u>Submission</u> <u>2021/22</u> <u>£'000</u>	<u>Final</u> <u>Base Budget</u> <u>2021/22</u> <u>£'000</u>
<u>Expenditure</u>			
Employee Costs	1,846	1,846	1,846
Property Costs	0	0	0
Transport Costs	36	35	35
Supplies & Services	158	158	158
Third Party Payments	0	0	0
Transfer Payments	0	0	0
Recharge Costs (Internal)	0	0	0
Capital Charges & Financing CFCR	0	0	0
Total Expenditure	2,040	2,039	2,039
<u>Income</u>			
Specific Government Grants	0	0	0
Other Grants	660	660	660
Recharge Income (Internal)	0	0	0
Fees, Charges etc.	0	0	0
Other Income	15	15	15
Total Income	675	675	675
NET EXPENDITURE	1,365	1,364	1,364

REVENUE BUDGET 2021/22**SERVICE:****SUPPORT FOR PUPILS
SUMMARY**

	<u>Revised Base</u> <u>Budget/</u> <u>Final Budget</u> <u>Volume</u> <u>2020/21</u> <u>£'000</u>	<u>Provisional</u> <u>Base Budget</u> <u>Submission</u> <u>2021/22</u> <u>£'000</u>	<u>Final</u> <u>Base Budget</u> <u>2021/22</u> <u>£'000</u>
<u>Expenditure</u>			
Employee Costs	90	90	90
Property Costs	174	174	174
Transport Costs	3,493	3,493	3,493
Supplies & Services	5,349	5,349	5,330
Third Party Payments	11,164	11,215	11,215
Transfer Payments	0	0	0
Recharge Costs (Internal)	0	0	0
Capital Charges & Financing CFCR	0	0	0
Total Expenditure	20,270	20,321	20,302
<u>Income</u>			
Specific Government Grants	0	0	0
Other Grants	4,224	4,224	4,224
Recharge Income (Internal)	126	126	126
Fees, Charges etc.	540	540	540
Other Income	1,394	1,394	1,394
Total Income	6,284	6,284	6,284
NET EXPENDITURE	13,986	14,037	14,018

REVENUE BUDGET 2021/22**SERVICE:****LIFELONG LEARNING
SUMMARY**

	<u>Revised Base</u> <u>Budget/</u> <u>Final Budget</u> <u>Volume</u> <u>2020/21</u> <u>£'000</u>	<u>Provisional</u> <u>Base Budget</u> <u>Submission</u> <u>2021/22</u> <u>£'000</u>	<u>Final</u> <u>Base Budget</u> <u>2021/22</u> <u>£'000</u>
<u>Expenditure</u>			
Employee Costs	293	293	293
Property Costs	32	32	32
Transport Costs	4	4	4
Supplies & Services	426	230	238
Third Party Payments	226	226	226
Transfer Payments	0	0	0
Recharge Costs (Internal)	0	0	0
Capital Charges & Financing CFCR	0	0	0
Total Expenditure	981	785	793
<u>Income</u>			
Specific Government Grants	0	0	0
Other Grants	0	0	0
Recharge Income (Internal)	180	180	180
Fees, Charges etc.	0	0	0
Other Income	0	0	0
Total Income	180	180	180
NET EXPENDITURE	801	605	613

REVENUE BUDGET 2021/22**SERVICE:****BUSINESS UNIT
SUMMARY**

	<u>Revised Base</u> <u>Budget/</u> <u>Final Budget</u> <u>Volume</u> <u>2020/21</u> <u>£'000</u>	<u>Provisional</u> <u>Base Budget</u> <u>Submission</u> <u>2021/22</u> <u>£'000</u>	<u>Final</u> <u>Base Budget</u> <u>2021/22</u> <u>£'000</u>
<u>Expenditure</u>			
Employee Costs	885	890	890
Property Costs	561	191	191
Transport Costs	11	11	11
Supplies & Services	18	18	18
Third Party Payments	0	0	0
Transfer Payments	0	0	0
Recharge Costs (Internal)	0	0	0
Capital Charges & Financing CFCR	0	0	0
Total Expenditure	1,475	1,110	1,110
<u>Income</u>			
Specific Government Grants	0	0	0
Other Grants	0	0	0
Recharge Income (Internal)	0	0	0
Fees, Charges etc.	0	0	0
Other Income	0	0	0
Total Income	0	0	0
NET EXPENDITURE	1,475	1,110	1,110

**REVENUE BUDGET 2021/22
SERVICE:**

**COMMUNITIES
SUMMARY**

	<u>Revised Base Budget/ Final Budget Volume 2020/21 £'000</u>	<u>Provisional Base Budget Submission 2021/22 £'000</u>	<u>Final Base Budget 2021/22 £'000</u>
Environmental & Consumer Protection	1,679	1,690	1,661
Environmental Services	17,413	17,437	17,425
Planning & Communities	2,089	2,028	1,980
Other Housing	732	728	728
TOTAL COMMUNITIES	<u>21,913</u>	<u>21,883</u>	<u>21,794</u>

REVENUE BUDGET 2021/22
SERVICE:

COMMUNITIES
SUMMARY

	<u>Revised Base</u> <u>Budget/</u> <u>Final Budget</u> <u>Volume</u> <u>2020/21</u> <u>£'000</u>	<u>Provisional</u> <u>Base Budget</u> <u>Submission</u> <u>2020/21</u> <u>£'000</u>	<u>Final</u> <u>Base Budget</u> <u>2021/22</u> <u>£'000</u>
<u>Expenditure</u>			
Employee Costs	14,497	14,556	14,556
Property Costs	1,351	1,348	1,348
Transport Costs	4,455	4,465	4,465
Supplies & Services	8,722	8,675	8,586
Third Party Payments	1,600	1,602	1,602
Transfer Payments	19,511	19,502	19,502
Recharge Costs (Internal)	649	649	649
Capital Charges & Financing	1,107	1,107	1,107
Support Services	0	0	0
CFCR	0	0	0
Total Expenditure	51,892	51,904	51,815
<u>Income</u>			
Specific Government Grants	1,376	1,376	1,376
Other Grants	19,557	19,557	19,557
Recharge Income (Internal)	641	641	641
Fees, Charges etc.	8,253	8,295	8,295
Other Income	152	152	152
Total Income	29,979	30,021	30,021
NET EXPENDITURE	21,913	21,883	21,794

**REVENUE BUDGET 2021/22
SERVICE:**

**ENVIRONMENTAL & CONSUMER PROTECTION
SUMMARY**

	<u>Revised Base</u> <u>Budget/</u> <u>Final Budget</u> <u>Volume</u> <u>2020/21</u> <u>£'000</u>	<u>Provisional</u> <u>Base Budget</u> <u>Submission</u> <u>2021/22</u> <u>£'000</u>	<u>Final</u> <u>Base Budget</u> <u>2021/22</u> <u>£'000</u>
<u>Expenditure</u>			
Employee Costs	1,552	1,564	1,564
Property Costs	6	6	6
Transport Costs	44	43	43
Supplies & Services	266	266	237
Third Party Payments	6	6	6
Transfer Payments	0	0	0
Recharge Costs (Internal)	0	0	0
Capital Charges & Financing	0	0	0
Support Services	0	0	0
CFCR	0	0	0
Total Expenditure	1,874	1,885	1,856
<u>Income</u>			
Specific Government Grants	0	0	0
Other Grants	0	0	0
Recharge Income (Internal)	66	66	66
Fees, Charges etc.	127	127	127
Other Income	2	2	2
Total Income	195	195	195
NET EXPENDITURE	1,679	1,690	1,661

**REVENUE BUDGET 2021/22
SERVICE:**

**ENVIRONMENTAL SERVICES
SUMMARY**

	<u>Revised Base Budget/ Final Budget Volume 2020/21 £'000</u>	<u>Provisional Base Budget Submission 2021/22 £'000</u>	<u>Final Base Budget 2021/22 £'000</u>
<u>Expenditure</u>			
Employee Costs	9,526	9,572	9,572
Property Costs	1,267	1,268	1,268
Transport Costs	4,347	4,359	4,359
Supplies & Services	7,974	7,964	7,952
Third Party Payments	187	189	189
Transfer Payments	0	0	0
Recharge Costs (Internal)	0	0	0
Capital Charges & Financing CFCR	1,039 0	1,039 0	1,039 0
Total Expenditure	24,340	24,391	24,379
<u>Income</u>			
Specific Government Grants	0	0	0
Other Grants	0	0	0
Recharge Income (Internal)	328	328	328
Fees, Charges etc.	6,545	6,572	6,572
Other Income	54	54	54
Total Income	6,927	6,954	6,954
NET EXPENDITURE	17,413	17,437	17,425

**REVENUE BUDGET 2021/22
SERVICE:**

**PLANNING & COMMUNITIES
SUMMARY**

	<u>Revised Base Budget/ Final Budget Volume 2020/21 £'000</u>	<u>Provisional Base Budget Submission 2021/22 £'000</u>	<u>Final Base Budget 2021/22 £'000</u>
<u>Expenditure</u>			
Employee Costs	3,352	3,349	3,349
Property Costs	38	34	34
Transport Costs	61	60	60
Supplies & Services	380	342	294
Third Party Payments	31	31	31
Transfer Payments	0	0	0
Recharge Costs (Internal)	0	0	0
Capital Charges & Financing CFCR	0	0	0
Total Expenditure	3,862	3,816	3,768
<u>Income</u>			
Specific Government Grants	0	0	0
Other Grants	63	63	63
Recharge Income (Internal)	237	237	237
Fees, Charges etc.	1,435	1,450	1,450
Other Income	38	38	38
Total Income	1,773	1,788	1,788
NET EXPENDITURE	2,089	2,028	1,980

**REVENUE BUDGET 2021/22
SERVICE:**

**OTHER HOUSING
SUMMARY**

	<u>Revised Base Budget/ Final Budget Volume 2020/21 £'000</u>	<u>Provisional Base Budget Submission 2021/22 £'000</u>	<u>Final Base Budget 2021/22 £'000</u>
<u>Expenditure</u>			
Employee Costs	67	71	71
Property Costs	40	40	40
Transport Costs	3	3	3
Supplies & Services	102	103	103
Third Party Payments	1,376	1,376	1,376
Transfer Payments	19,511	19,502	19,502
Recharge Costs (Internal)	649	649	649
Capital Charges & Financing CFCR	68 0	68 0	68 0
Total Expenditure	21,816	21,812	21,812
<u>Income</u>			
Specific Government Grants	1,376	1,376	1,376
Other Grants	19,494	19,494	19,494
Recharge Income (Internal)	10	10	10
Fees, Charges etc.	146	146	146
Other Income	58	58	58
Total Income	21,084	21,084	21,084
NET EXPENDITURE	732	728	728

**REVENUE BUDGET 2021/22
SERVICE:**

**CHILDREN, FAMILIES & JUSTICE
SUMMARY**

	<u>Revised Base</u>		
	<u>Budget/</u>	<u>Provisional</u>	<u>Final</u>
	<u>Final Budget</u>	<u>Base Budget</u>	<u>Base</u>
	<u>Volume</u>	<u>Submission</u>	<u>Budget</u>
	<u>2020/21</u>	<u>2021/22</u>	<u>2021/22</u>
	<u>£'000</u>	<u>£'000</u>	<u>£'000</u>
Children & Families	18,163	18,617	18,579
Criminal Justice	184	162	162
Business Support	1,007	1,293	1,293
TOTAL CHILDREN, FAMILIES & JUSTICE	19,354	20,072	20,034

REVENUE BUDGET 2021/22**SERVICE:****CHILDREN, FAMILIES & JUSTICE
SUMMARY**

	<u>Revised Base</u>		
	<u>Budget/</u>	<u>Provisional</u>	<u>Final</u>
	<u>Final Budget</u>	<u>Base Budget</u>	<u>Base</u>
	<u>Volume</u>	<u>Submission</u>	<u>Budget</u>
	<u>2020/21</u>	<u>2021/22</u>	<u>2021/22</u>
	<u>£'000</u>	<u>£'000</u>	<u>£'000</u>
<u>Expenditure</u>			
Employee Costs	11,130	11,941	11,941
Property Costs	369	384	383
Transport Costs	439	410	410
Supplies & Services	367	425	388
Third Party Payments	8,940	9,217	9,217
Transfer Payments	0	0	0
Recharge Costs (Internal)	0	0	0
Capital Charges & Financing	0	0	0
CFCR	0	0	0
Total Expenditure	21,245	22,377	22,339
<u>Income</u>			
Specific Government Grants	1,840	1,993	1,993
Other Grants	40	40	40
Recharge Income (Internal)	0	0	0
Fees, Charges etc.	0	0	0
Other Income	11	272	272
Total Income	1,891	2,305	2,305
NET EXPENDITURE	19,354	20,072	20,034

REVENUE BUDGET 2021/22**SERVICE:****CHILDREN & FAMILIES
SUMMARY**

	<u>Revised Base</u>		
	<u>Budget/</u>	<u>Provisional</u>	<u>Final</u>
	<u>Final Budget</u>	<u>Base Budget</u>	<u>Base</u>
	<u>Volume</u>	<u>Submission</u>	<u>Budget</u>
	<u>2020/21</u>	<u>2021/22</u>	<u>2021/22</u>
	<u>£'000</u>	<u>£'000</u>	<u>£'000</u>
<u>Expenditure</u>			
Employee Costs	8,457	8,895	8,895
Property Costs	309	309	308
Transport Costs	363	337	337
Supplies & Services	331	378	341
Third Party Payments	8,714	8,709	8,709
Transfer Payments	0	0	0
Recharge Costs (Internal)	0	0	0
Capital Charges & Financing	0	0	0
CFCR	0	0	0
Total Expenditure	18,174	18,628	18,590
<u>Income</u>			
Specific Government Grants	0	0	0
Other Grants	0	0	0
Recharge Income (Internal)	0	0	0
Fees, Charges etc.	0	0	0
Other Income	11	11	11
Total Income	11	11	11
NET EXPENDITURE	18,163	18,617	18,579

REVENUE BUDGET 2021/22**SERVICE:****CRIMINAL JUSTICE
SUMMARY**

	<u>Revised Base</u>		
	<u>Budget/</u>	<u>Provisional</u>	<u>Final</u>
	<u>Final Budget</u>	<u>Base Budget</u>	<u>Base</u>
	<u>Volume</u>	<u>Submission</u>	<u>Budget</u>
	<u>2020/21</u>	<u>2021/22</u>	<u>2021/22</u>
	<u>£'000</u>	<u>£'000</u>	<u>£'000</u>
<u>Expenditure</u>			
Employee Costs	1,731	1,810	1,810
Property Costs	60	75	75
Transport Costs	62	61	61
Supplies & Services	27	36	36
Third Party Payments	184	213	213
Transfer Payments	0	0	0
Recharge Costs (Internal)	0	0	0
Capital Charges & Financing	0	0	0
CFCR	0	0	0
Total Expenditure	2,064	2,195	2,195
<u>Income</u>			
Specific Government Grants	1,840	1,993	1,993
Other Grants	40	40	40
Recharge Income (Internal)	0	0	0
Fees, Charges etc.	0	0	0
Other Income	0	0	0
Total Income	1,880	2,033	2,033
NET EXPENDITURE	184	162	162

REVENUE BUDGET 2021/22**SERVICE:****BUSINESS SUPPORT
SUMMARY**

	<u>Revised Base</u>		
	<u>Budget/</u>	<u>Provisional</u>	<u>Final</u>
	<u>Final Budget</u>	<u>Base Budget</u>	<u>Base</u>
	<u>Volume</u>	<u>Submission</u>	<u>Budget</u>
	<u>2020/21</u>	<u>2021/22</u>	<u>2021/22</u>
	<u>£'000</u>	<u>£'000</u>	<u>£'000</u>
<u>Expenditure</u>			
Employee Costs	942	1,236	1,236
Property Costs	0	0	0
Transport Costs	14	12	12
Supplies & Services	9	11	11
Third Party Payments	42	295	295
Transfer Payments	0	0	0
Recharge Costs (Internal)	0	0	0
Capital Charges & Financing	0	0	0
Support Costs	0	0	0
CFCR	0	0	0
Total Expenditure	1,007	1,554	1,554
<u>Income</u>			
Specific Government Grants	0	0	0
Other Grants	0	0	0
Recharge Income (Internal)	0	0	0
Fees, Charges etc.	0	0	0
Other Income	0	261	261
Total Income	0	261	261
NET EXPENDITURE	1,007	1,293	1,293

REVENUE BUDGET 2021/22**SERVICE:****INFRASTRUCTURE
SUMMARY**

	<u>Revised Base Budget/ Final Budget Volume 2020/21 £'000</u>	<u>Provisional Base Budget Submission 2021/22 £'000</u>	<u>Final Base Budget 2021/22 £'000</u>
Roads & Transportation	16,880	17,602	17,540
Assets	811	835	835
Capital Projects	223	222	222
TOTAL INFRASTRUCTURE SERVICES	17,914	18,659	18,597

**REVENUE BUDGET 2021/22
SERVICE:**

**INFRASTRUCTURE
SUMMARY**

	<u>Revised Base</u> <u>Budget/</u> <u>Final Budget</u> <u>Volume</u> <u>2020/21</u> <u>£'000</u>	<u>Provisional</u> <u>Base Budget</u> <u>Submission</u> <u>2021/22</u> <u>£'000</u>	<u>Final</u> <u>Base Budget</u> <u>2021/22</u> <u>£'000</u>
<u>Expenditure</u>			
Employee Costs	6,857	6,827	6,827
Property Costs	839	789	782
Transport Costs	207	203	203
Supplies & Services	712	742	687
Third Party Payments	15,699	15,943	15,943
Transfer Payments	0	0	0
Recharge Costs (Internal)	253	253	253
Capital Charges & Financing CFCR	0	63	63
Total Expenditure	24,567	24,820	24,758
<u>Income</u>			
Specific Government Grants	0	0	0
Other Grants	0	0	0
Recharge Income (Internal)	851	905	905
Fees, Charges etc.	4,096	3,550	3,550
Other Income	1,706	1,706	1,706
Total Income	6,653	6,161	6,161
NET EXPENDITURE	17,914	18,659	18,597

REVENUE BUDGET 2021/22
SERVICE:

ROADS & TRANSPORTATION
SUMMARY

	<u>Revised Base</u> <u>Budget/</u> <u>Final Budget</u> <u>Volume</u> <u>2020/21</u> <u>£'000</u>	<u>Provisional</u> <u>Base Budget</u> <u>Submission</u> <u>2021/22</u> <u>£'000</u>	<u>Final</u> <u>Base Budget</u> <u>2021/22</u> <u>£'000</u>
<u>Expenditure</u>			
Employee Costs	3,125	3,077	3,077
Property Costs	838	788	781
Transport Costs	140	138	138
Supplies & Services	545	575	520
Third Party Payments	15,699	15,943	15,943
Transfer Payments	0	0	0
Recharge Costs (Internal)	253	253	253
Capital Charges & Financing CFCR	0	63	63
	0	0	0
Total Expenditure	20,600	20,837	20,775
<u>Income</u>			
Specific Government Grants	0	0	0
Other Grants	0	0	0
Recharge Income (Internal)	253	253	253
Fees, Charges etc.	1,796	1,311	1,311
Other Income	1,671	1,671	1,671
Total Income	3,720	3,235	3,235
NET EXPENDITURE	16,880	17,602	17,540

REVENUE BUDGET 2021/22
SERVICE:

ASSETS
SUMMARY

	<u>Revised Base</u> <u>Budget/</u> <u>Final Budget</u> <u>Volume</u> <u>2020/21</u> <u>£'000</u>	<u>Provisional</u> <u>Base Budget</u> <u>Submission</u> <u>2021/22</u> <u>£'000</u>	<u>Final</u> <u>Base Budget</u> <u>2021/22</u> <u>£'000</u>
<u>Expenditure</u>			
Employee Costs	3,505	3,470	3,470
Property Costs	1	1	1
Transport Costs	64	62	62
Supplies & Services	167	167	167
Third Party Payments	0	0	0
Transfer Payments	0	0	0
Recharge Costs (Internal)	0	0	0
Capital Charges & Financing CFCR	0	0	0
Total Expenditure	3,737	3,700	3,700
<u>Income</u>			
Specific Government Grants	0	0	0
Other Grants	0	0	0
Recharge Income (Internal)	591	591	591
Fees, Charges etc.	2,300	2,239	2,239
Other Income	35	35	35
Total Income	2,926	2,865	2,865
NET EXPENDITURE	811	835	835

REVENUE BUDGET 2021/22
SERVICE:

CAPITAL PROJECTS
SUMMARY

	<u>Revised Base</u> <u>Budget/</u> <u>Final Budget</u> <u>Volume</u> <u>2020/21</u> <u>£'000</u>	<u>Provisional</u> <u>Base Budget</u> <u>Submission</u> <u>2021/22</u> <u>£'000</u>	<u>Final</u> <u>Base Budget</u> <u>2021/22</u> <u>£'000</u>
<u>Expenditure</u>			
Employee Costs	227	280	280
Property Costs	0	0	0
Transport Costs	3	3	3
Supplies & Services	0	0	0
Third Party Payments	0	0	0
Transfer Payments	0	0	0
Recharge Costs (Internal)	0	0	0
Capital Charges & Financing CFCR	0	0	0
Total Expenditure	230	283	283
<u>Income</u>			
Specific Government Grants	0	0	0
Other Grants	0	0	0
Recharge Income (Internal)	7	61	61
Fees, Charges etc.	0	0	0
Other Income	0	0	0
Total Income	7	61	61
NET EXPENDITURE	223	222	222

**REVENUE BUDGET 2021/22
SERVICE:**

**STRATEGIC POLICY, TRANSFORMATION
& PUBLIC SECTOR REFORM
SUMMARY**

	<u>Revised Base</u>		
	<u>Budget/</u>	<u>Provisional</u>	
	<u>Final Budget</u>	<u>Base Budget</u>	<u>Final</u>
	<u>Volume</u>	<u>Submission</u>	<u>Base Budget</u>
	<u>2020/21</u>	<u>2021/22</u>	<u>2021/22</u>
	<u>£'000</u>	<u>£'000</u>	<u>£'000</u>
Strategic Policy, Transformation & Public Sector Reform Directorate	751	751	751
Strategic Policy & Economy	2,430	1,917	1,868
Governance & Change	394	357	357
Culture & Leisure Trust Client	5,201	5,181	5,181
Risk, Resilience & Safety	305	292	290
Internal Audit	303	305	294
TOTAL STRATEGIC POLICY, TRANSFORMATION & PUBLIC SECTOR REFORM	9,384	8,803	8,741

REVENUE BUDGET 2021/22
SERVICE:

**STRATEGIC POLICY, TRANSFORMATION
& PUBLIC SECTOR REFORM
SUMMARY**

	<u>Revised Base</u>		
	<u>Budget/</u>	<u>Provisional</u>	
	<u>Final Budget</u>	<u>Base Budget</u>	<u>Final</u>
	<u>Volume</u>	<u>Submission</u>	<u>Base Budget</u>
	<u>2020/21</u>	<u>2021/22</u>	<u>2021/22</u>
	<u>£'000</u>	<u>£'000</u>	<u>£'000</u>
<u>Expenditure</u>			
Employee Costs	4,435	4,430	4,430
Property Costs	1,705	1,685	1,685
Transport Costs	63	62	62
Supplies & Services	531	589	527
Third Party Payments	4,527	4,057	4,057
Transfer Payments	0	0	0
Recharge Costs (Internal)	0	0	0
Support Costs	0	0	0
Capital Charges & Financing	32	32	32
CFCR	0	0	0
Total Expenditure	11,293	10,855	10,793
<u>Income</u>			
Specific Government Grants	0	0	0
Other Grants	0	0	0
Recharge Income (Internal)	123	123	123
Fees, Charges etc.	1,781	1,924	1,924
Other Income	5	5	5
Total Income	1,909	2,052	2,052
NET EXPENDITURE	9,384	8,803	8,741

REVENUE BUDGET 2021/22
SERVICE:

**STRATEGIC POLICY, TRANSFORMATION
 & PUBLIC SECTOR REFORM
 SUMMARY**

	<u>Revised Base</u>		
	<u>Budget/ Final Budget Volume 2020/21 £'000</u>	<u>Provisional Base Budget Submission 2021/22 £'000</u>	<u>Final Base Budget 2021/22 £'000</u>
<u>Expenditure</u>			
Employee Costs	743	743	743
Property Costs	0	0	0
Transport Costs	5	5	5
Supplies & Services	3	3	3
Third Party Payments	0	0	0
Transfer Payments	0	0	0
Recharge Costs (Internal)	0	0	0
Support Costs	0	0	0
Capital Charges & Financing CFCR	0	0	0
Total Expenditure	751	751	751
<u>Income</u>			
Specific Government Grants	0	0	0
Other Grants	0	0	0
Recharge Income (Internal)	0	0	0
Fees, Charges etc.	0	0	0
Other Income	0	0	0
Total Income	0	0	0
NET EXPENDITURE	751	751	751

REVENUE BUDGET 2021/22**SERVICE:****STRATEGIC POLICY & ECONOMY
SUMMARY**

	<u>Revised Base</u>		
	<u>Budget/</u>	<u>Provisional</u>	
	<u>Final Budget</u>	<u>Base Budget</u>	<u>Final</u>
	<u>Volume</u>	<u>Submission</u>	<u>Base Budget</u>
	<u>2020/21</u>	<u>2021/22</u>	<u>2021/22</u>
	<u>£'000</u>	<u>£'000</u>	<u>£'000</u>
<u>Expenditure</u>			
Employee Costs	2,639	2,675	2,675
Property Costs	343	343	343
Transport Costs	10	9	9
Supplies & Services	378	443	394
Third Party Payments	546	76	76
Transfer Payments	0	0	0
Recharge Costs (Internal)	0	0	0
Support Costs	0	0	0
Capital Charges & Financing	32	32	32
CFCR	0	0	0
Total Expenditure	3,948	3,578	3,529
<u>Income</u>			
Specific Government Grants	0	0	0
Other Grants	0	0	0
Recharge Income (Internal)	0	0	0
Fees, Charges etc.	1,518	1,661	1,661
Other Income	0	0	0
Total Income	1,518	1,661	1,661
NET EXPENDITURE	2,430	1,917	1,868

REVENUE BUDGET 2021/22**SERVICE:****GOVERNANCE & CHANGE
SUMMARY**

	<u>Revised Base</u>		
	<u>Budget/</u>	<u>Provisional</u>	
	<u>Final Budget</u>	<u>Base Budget</u>	<u>Final</u>
	<u>Volume</u>	<u>Submission</u>	<u>Base Budget</u>
	<u>2020/21</u>	<u>2021/22</u>	<u>2021/22</u>
	<u>£'000</u>	<u>£'000</u>	<u>£'000</u>
<u>Expenditure</u>			
Employee Costs	384	347	347
Property Costs	0	0	0
Transport Costs	1	1	1
Supplies & Services	9	9	9
Third Party Payments	0	0	0
Transfer Payments	0	0	0
Recharge Costs (Internal)	0	0	0
Support Costs	0	0	0
Capital Charges & Financing	0	0	0
CFCR	0	0	0
Total Expenditure	394	357	357
<u>Income</u>			
Specific Government Grants	0	0	0
Other Grants	0	0	0
Recharge Income (Internal)	0	0	0
Fees, Charges etc.	0	0	0
Other Income	0	0	0
Total Income	0	0	0
NET EXPENDITURE	394	357	357

REVENUE BUDGET 2021/22
SERVICE:

CULTURAL & LEISURE TRUST
SUMMARY

	<u>Revised Base</u>		
	<u>Budget/</u>	<u>Provisional</u>	
	<u>Final Budget</u>	<u>Base Budget</u>	<u>Final</u>
	<u>Volume</u>	<u>Submission</u>	<u>Base Budget</u>
	<u>2020/21</u>	<u>2021/22</u>	<u>2021/22</u>
	<u>£'000</u>	<u>£'000</u>	<u>£'000</u>
<u>Expenditure</u>			
Employee Costs	0	0	0
Property Costs	1,362	1,342	1,342
Transport Costs	44	44	44
Supplies & Services	104	104	104
Third Party Payments	3,957	3,957	3,957
Transfer Payments	0	0	0
Recharge Costs (Internal)	0	0	0
Support Costs	0	0	0
Capital Charges & Financing	0	0	0
CFCR	0	0	0
Total Expenditure	5,467	5,447	5,447
<u>Income</u>			
Specific Government Grants	0	0	0
Other Grants	0	0	0
Recharge Income (Internal)	0	0	0
Fees, Charges etc.	263	263	263
Other Income	3	3	3
Total Income	266	266	266
NET EXPENDITURE	5,201	5,181	5,181

REVENUE BUDGET 2021/22**SERVICE:****RISK, RESILIENCE & SAFETY
SUMMARY**

	<u>Revised Base</u>		
	<u>Budget/</u>	<u>Provisional</u>	
	<u>Final Budget</u>	<u>Base Budget</u>	<u>Final</u>
	<u>Volume</u>	<u>Submission</u>	<u>Base Budget</u>
	<u>2020/21</u>	<u>2021/22</u>	<u>2021/22</u>
	<u>£'000</u>	<u>£'000</u>	<u>£'000</u>
<u>Expenditure</u>			
Employee Costs	406	400	400
Property Costs	0	0	0
Transport Costs	1	1	1
Supplies & Services	21	14	12
Third Party Payments	0	0	0
Transfer Payments	0	0	0
Recharge Costs (Internal)	0	0	0
Support Costs	0	0	0
Capital Charges & Financing	0	0	0
CFCR	0	0	0
Total Expenditure	428	415	413
<u>Income</u>			
Specific Government Grants	0	0	0
Other Grants	0	0	0
Recharge Income (Internal)	123	123	123
Fees, Charges etc.	0	0	0
Other Income	0	0	0
Total Income	123	123	123
NET EXPENDITURE	305	292	290

REVENUE BUDGET 2021/22**SERVICE:****INTERNAL AUDIT
SUMMARY**

	<u>Revised Base</u>		
	<u>Budget/</u>	<u>Provisional</u>	
	<u>Final Budget</u>	<u>Base Budget</u>	<u>Final</u>
	<u>Volume</u>	<u>Submission</u>	<u>Base Budget</u>
	<u>2020/21</u>	<u>2021/22</u>	<u>2021/22</u>
	<u>£'000</u>	<u>£'000</u>	<u>£'000</u>
<u>Expenditure</u>			
Employee Costs	263	265	265
Property Costs	0	0	0
Transport Costs	2	2	2
Supplies & Services	16	16	5
Third Party Payments	24	24	24
Transfer Payments	0	0	0
Recharge Costs (Internal)	0	0	0
Support Costs	0	0	0
Capital Charges & Financing	0	0	0
CFCR	0	0	0
Total Expenditure	305	307	296
<u>Income</u>			
Specific Government Grants	0	0	0
Other Grants	0	0	0
Recharge Income (Internal)	0	0	0
Fees, Charges etc.	0	0	0
Other Income	2	2	2
Total Income	2	2	2
NET EXPENDITURE	303	305	294

REVENUE BUDGET 2021/22**SERVICE:****OTHER SERVICES**

	<u>Revised Base</u> <u>Budget/</u> <u>Final Budget</u> <u>Volume</u> <u>2020/21</u> <u>£'000</u>	<u>Provisional</u> <u>Base Budget</u> <u>Submission</u> <u>2021/22</u> <u>£'000</u>	<u>Final</u> <u>Base Budget</u> <u>2021/22</u> <u>£'000</u>
Corporate Initiatives	22	22	22
Health and Safety at Work	2	2	2
Employee Assistance Programme	20	20	20
British Sign Language	11	0	0
Corporate Equalities	2	2	2
Ordnance Survey	50	50	50
Long Service Award Scheme	2	2	2
Staff & Elected Member Training	302	307	299
Audit Fee	250	256	256
COSLA	73	73	73
Interest on Revenue Balances	(350)	(350)	(350)
Corporate & Democratic Core	7	7	7
Provision for Additional Burdens	500	500	500
NDR Discretionary Reliefs	70	70	70
Council Tax Support	5,490	5,745	5,745
Scottish Welfare Fund	711	711	711
Discretionary Housing Payments	675	675	675
Cash Payment Transaction Costs	50	50	50
Purchase of Annual Leave (Employees)	(58)	(58)	(58)
Electoral Registration	182	204	204
Council Election Expenses	26	276	276
Children's Panel	9	9	9
Scotland Excel	89	89	89
Upkeep of Clocks & War Memorials, etc.	48	48	48
Centralised Property Maintenance	667	739	739
Centralised Energy Management	30	30	30
Centralised Water Management	44	44	44
Salix	118	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
Tay Cities Deal	90	90	90
Apprenticeship Levy	535	535	535
Scottish Wide Area Network	475	475	475
Employee Corporate Slippage	(1,988)	(1,993)	(1,993)
Centralised Pension Contributions	385	385	385
Demand Management	470	0	0
CSS Recharges to Non Gen Fund (HRA)	(564)	(724)	(724)
Net Expenditure - Other Services	8,802	8,766	8,758

**REVENUE BUDGET 2021/22
SERVICE:**

**DIGITAL ENABLEMENT, INFORMATION
TECHNOLOGY, HUMAN RESOURCES &
BUSINESS SUPPORT
SUMMARY**

	<u>Revised Base</u> <u>Budget/</u> <u>Final Budget</u> <u>Volume</u> <u>2020/21</u> <u>£'000</u>	<u>Provisional</u> <u>Base Budget</u> <u>Submission</u> <u>2021/22</u> <u>£'000</u>	<u>Final</u> <u>Base Budget</u> <u>2021/22</u> <u>£'000</u>
Digital Enablement & Information Technology	2,462	2,687	3,350
Human Resources & Business Support	3,659	3,603	3,518
TOTAL DIGITAL ENABLEMENT, INFORMATION TECHNOLOGY, HUMAN RESOURCES & BUSINESS SUPPORT	6,121	6,290	6,868

REVENUE BUDGET 2021/22**SERVICE:****DIGITAL ENABLEMENT, INFORMATION
TECHNOLOGY, HUMAN RESOURCES &
BUSINESS SUPPORT****SUMMARY**

	<u>Revised Base</u>		
	<u>Budget/</u>	<u>Provisional</u>	
	<u>Final Budget</u>	<u>Base Budget</u>	<u>Final</u>
	<u>Volume</u>	<u>Submission</u>	<u>Base Budget</u>
	<u>2020/21</u>	<u>2021/22</u>	<u>2021/22</u>
	<u>£'000</u>	<u>£'000</u>	<u>£'000</u>
<u>Expenditure</u>			
Employee Costs	7,188	7,087	7,221
Property Costs	47	47	47
Transport Costs	34	34	34
Supplies & Services	1,133	1,433	1,441
Third Party Payments	30	0	0
Transfer Payments	0	0	0
Recharge Costs (Internal)	0	0	0
Capital Charges & Financing	0	0	0
CFCR	0	0	0
Total Expenditure	8,432	8,601	8,743
<u>Income</u>			
Specific Government Grants	0	0	0
Other Grants	0	0	0
Recharge Income (Internal)	2,266	2,266	1,802
Fees, Charges etc.	35	35	63
Other Income	10	10	10
Total Income	2,311	2,311	1,875
NET EXPENDITURE	6,121	6,290	6,868

REVENUE BUDGET 2021/22**SERVICE:****DIGITAL ENABLEMENT & INFORMATION TECHNOLOGY****SUMMARY**

	<u>Revised Base</u>		
	<u>Budget/</u>	<u>Provisional</u>	
	<u>Final Budget</u>	<u>Base Budget</u>	<u>Final</u>
	<u>Volume</u>	<u>Submission</u>	<u>Base Budget</u>
	<u>2020/21</u>	<u>2021/22</u>	<u>2021/22</u>
	<u>£'000</u>	<u>£'000</u>	<u>£'000</u>
<u>Expenditure</u>			
Employee Costs	2,742	2,702	2,836
Property Costs	47	47	47
Transport Costs	19	19	19
Supplies & Services	857	1,152	1,245
Third Party Payments	30	0	0
Transfer Payments	0	0	0
Recharge Costs (Internal)	0	0	0
Capital Charges & Financing	0	0	0
CFCR	0	0	0
Total Expenditure	3,695	3,920	4,147
<u>Income</u>			
Specific Government Grants	0	0	0
Other Grants	0	0	0
Recharge Income (Internal)	1,233	1,233	769
Fees, Charges etc.	0	0	28
Other Income	0	0	0
Total Income	1,233	1,233	797
NET EXPENDITURE	2,462	2,687	3,350

**REVENUE BUDGET 2021/22
SERVICE:**

**HUMAN RESOURCES & BUSINESS SUPPORT
SUMMARY**

	<u>Revised Base</u> <u>Budget/</u> <u>Final Budget</u> <u>Volume</u> <u>2020/21</u> <u>£'000</u>	<u>Provisional</u> <u>Base Budget</u> <u>Submission</u> <u>2021/22</u> <u>£'000</u>	<u>Further</u> <u>Adjustments</u> <u>£'000</u>	<u>Final</u> <u>Base Budget</u> <u>2021/22</u> <u>£'000</u>
<u>Expenditure</u>				
Employee Costs	4,446	4,385		4,385
Property Costs	0	0		0
Transport Costs	15	15		15
Supplies & Services	276	281	(85)	196
Third Party Payments	0	0		0
Transfer Payments	0	0		0
Recharge Costs (Internal)	0	0		0
Capital Charges & Financing	0	0		0
CFCR	0	0		0
Total Expenditure	4,737	4,681	(85)	4,596
<u>Income</u>				
Specific Government Grants	0	0		0
Other Grants	0	0		0
Recharge Income (Internal)	1,033	1,033		1,033
Fees, Charges etc.	35	35		35
Other Income	10	10		10
Total Income	1,078	1,078	0	1,078
NET EXPENDITURE	3,659	3,603	(85)	3,518

**REVENUE BUDGET 2021/22
SERVICE:**

**FINANCE
SUMMARY**

	<u>Revised Base Budget/ Final Budget Volume 2020/21 £'000</u>	<u>Provisional Base Budget Submission 2021/22 £'000</u>	<u>Final Base Budget 2021/22 £'000</u>
Finance	2,035	2,158	1,923
Revenues	1,614	1,631	1,603
Welfare Rights	537	544	539
TOTAL FINANCE	4,186	4,333	4,065

REVENUE BUDGET 2021/22**SERVICE:****FINANCE
SUMMARY**

	<u>Revised Base</u> <u>Budget/</u> <u>Final Budget</u> <u>Volume</u> <u>2020/21</u> <u>£'000</u>	<u>Provisional</u> <u>Base Budget</u> <u>Submission</u> <u>2021/22</u> <u>£'000</u>	<u>Final</u> <u>Base Budget</u> <u>2021/22</u> <u>£'000</u>
<u>Expenditure</u>			
Employee Costs	4,913	5,061	4,927
Property Costs	0	0	0
Transport Costs	29	28	28
Supplies & Services	492	492	330
Third Party Payments	111	111	111
Transfer Payments	0	0	0
Recharge Costs (Internal)	0	0	0
Capital Charges	0	0	0
CFCR	0	0	0
Total Expenditure	5,545	5,692	5,396
<u>Income</u>			
Specific Government Grants	0	0	0
Other Grants	435	435	435
Recharge Income (Internal)	493	493	465
Fees, Charges etc.	390	390	390
Other Income	41	41	41
Total Income	1,359	1,359	1,331
NET EXPENDITURE	4,186	4,333	4,065

REVENUE BUDGET 2021/22**SERVICE:****FINANCE
SUMMARY**

	<u>Revised Base</u> <u>Budget/</u> <u>Final Budget</u> <u>Volume</u> <u>2020/21</u> <u>£'000</u>	<u>Provisional</u> <u>Base Budget</u> <u>Submission</u> <u>2021/22</u> <u>£'000</u>	<u>Final</u> <u>Base Budget</u> <u>2021/22</u> <u>£'000</u>
<u>Expenditure</u>			
Employee Costs	1,938	2,061	1,927
Property Costs	0	0	0
Transport Costs	9	9	9
Supplies & Services	194	194	65
Third Party Payments	82	82	82
Transfer Payments	0	0	0
Recharge Costs (Internal)	0	0	0
Capital Charges	0	0	0
CFCR	0	0	0
Total Expenditure	2,223	2,346	2,083
<u>Income</u>			
Specific Government Grants	0	0	0
Other Grants	0	0	0
Recharge Income (Internal)	184	184	156
Fees, Charges etc.	4	4	4
Other Income	0	0	0
Total Income	188	188	160
NET EXPENDITURE	2,035	2,158	1,923

REVENUE BUDGET 2021/22**SERVICE:****REVENUES
SUMMARY**

	<u>Revised Base</u> <u>Budget/</u> <u>Final Budget</u> <u>Volume</u> <u>2020/21</u> <u>£'000</u>	<u>Provisional</u> <u>Base Budget</u> <u>Submission</u> <u>2021/22</u> <u>£'000</u>	<u>Final</u> <u>Base Budget</u> <u>2021/22</u> <u>£'000</u>
<u>Expenditure</u>			
Employee Costs	2,463	2,481	2,481
Property Costs	0	0	0
Transport Costs	12	11	11
Supplies & Services	271	271	243
Third Party Payments	0	0	0
Transfer Payments	0	0	0
Recharge Costs (Internal)	0	0	0
Capital Charges	0	0	0
CFCR	0	0	0
Total Expenditure	2,746	2,763	2,735
<u>Income</u>			
Specific Government Grants	0	0	0
Other Grants	435	435	435
Recharge Income (Internal)	309	309	309
Fees, Charges etc.	386	386	386
Other Income	2	2	2
Total Income	1,132	1,132	1,132
NET EXPENDITURE	1,614	1,631	1,603

REVENUE BUDGET 2021/22**SERVICE:****WELFARE RIGHTS
SUMMARY**

	<u>Revised Base</u> <u>Budget/</u> <u>Final Budget</u> <u>Volume</u> <u>2020/21</u> <u>£'000</u>	<u>Provisional</u> <u>Base Budget</u> <u>Submission</u> <u>2021/22</u> <u>£'000</u>	<u>Final</u> <u>Base Budget</u> <u>2021/22</u> <u>£'000</u>
<u>Expenditure</u>			
Employee Costs	512	519	519
Property Costs	0	0	0
Transport Costs	8	8	8
Supplies & Services	27	27	22
Third Party Payments	29	29	29
Transfer Payments	0	0	0
Recharge Costs (Internal)	0	0	0
Capital Charges	0	0	0
CFCR	0	0	0
Total Expenditure	576	583	578
<u>Income</u>			
Specific Government Grants	0	0	0
Other Grants	0	0	0
Recharge Income (Internal)	0	0	0
Fees, Charges etc.	0	0	0
Other Income	39	39	39
Total Income	39	39	39
NET EXPENDITURE	537	544	539

**REVENUE BUDGET 2021/22
SERVICE:**

**LEGAL & DEMOCRATIC
SUMMARY**

	<u>Revised Base Budget/ Final Budget Volume 2020/21 £'000</u>	<u>Provisional Base Budget Submission 2021/22 £'000</u>	<u>Final Base Budget 2021/22 £'000</u>
Legal & Democratic Core	1,991	1,913	1,897
Registrars	37	37	37
Digital Reprographic Unit	8	41	40
Licencing	(259)	(259)	(259)
Members	876	875	869
TOTAL LEGAL & DEMOCRATIC	<u>2,653</u>	<u>2,607</u>	<u>2,584</u>

REVENUE BUDGET 2021/22**SERVICE:****LEGAL & DEMOCRATIC
SUMMARY**

	<u>Revised Base</u>		
	<u>Budget/</u>	<u>Provisional</u>	
	<u>Final Budget</u>	<u>Base Budget</u>	<u>Final</u>
	<u>Volume</u>	<u>Submission</u>	<u>Base Budget</u>
	<u>2020/21</u>	<u>2021/22</u>	<u>2021/22</u>
	<u>£'000</u>	<u>£'000</u>	<u>£'000</u>
<u>Expenditure</u>			
Employee Costs	3,150	3,004	3,004
Property Costs	34	34	34
Transport Costs	47	46	46
Supplies & Services	262	262	239
Third Party Payments	12	12	12
Transfer Payments	0	0	0
Recharge Costs (Internal)	19	19	19
Capital Charges	0	0	0
CFCR	0	0	0
Total Expenditure	3,524	3,377	3,354
<u>Income</u>			
Specific Government Grants	0	0	0
Other Grants	0	0	0
Recharge Income (Internal)	225	161	161
Fees, Charges etc.	329	292	292
Other Income	317	317	317
Total Income	871	770	770
NET EXPENDITURE	2,653	2,607	2,584

REVENUE BUDGET 2021/22**SERVICE:****LEGAL & DEMOCRATIC CORE
SUMMARY**

	<u>Revised Base</u>		
	<u>Budget/</u>	<u>Provisional</u>	
	<u>Final Budget</u>	<u>Base Budget</u>	<u>Final</u>
	<u>Volume</u>	<u>Submission</u>	<u>Base Budget</u>
	<u>2020/21</u>	<u>2021/22</u>	<u>2021/22</u>
	<u>£'000</u>	<u>£'000</u>	<u>£'000</u>
<u>Expenditure</u>			
Employee Costs	2,008	1,862	1,862
Property Costs	0	0	0
Transport Costs	3	3	3
Supplies & Services	98	98	82
Third Party Payments	12	12	12
Transfer Payments	0	0	0
Recharge Costs (Internal)	0	0	0
Capital Charges	0	0	0
CFCR	0	0	0
Total Expenditure	2,121	1,975	1,959
<u>Income</u>			
Specific Government Grants	0	0	0
Other Grants	0	0	0
Recharge Income (Internal)	31	0	0
Fees, Charges etc.	97	60	60
Other Income	2	2	2
Total Income	130	62	62
NET EXPENDITURE	1,991	1,913	1,897

REVENUE BUDGET 2021/22
SERVICE:

REGISTRARS
SUMMARY

	<u>Revised Base</u>		
	<u>Budget/</u>	<u>Provisional</u>	
	<u>Final Budget</u>	<u>Base Budget</u>	<u>Final</u>
	<u>Volume</u>	<u>Submission</u>	<u>Base Budget</u>
	<u>2020/21</u>	<u>2021/22</u>	<u>2021/22</u>
	<u>£'000</u>	<u>£'000</u>	<u>£'000</u>
<u>Expenditure</u>			
Employee Costs	190	190	190
Property Costs	3	3	3
Transport Costs	1	1	1
Supplies & Services	1	1	1
Third Party Payments	0	0	0
Transfer Payments	0	0	0
Recharge Costs (Internal)	0	0	0
Capital Charges	0	0	0
CFCR	0	0	0
Total Expenditure	195	195	195
<u>Income</u>			
Specific Government Grants	0	0	0
Other Grants	0	0	0
Recharge Income (Internal)	0	0	0
Fees, Charges etc.	153	153	153
Other Income	5	5	5
Total Income	158	158	158
NET EXPENDITURE	37	37	37

REVENUE BUDGET 2021/22**SERVICE:****DIGITAL REPROGRAPHICS UNIT
SUMMARY**

	<u>Revised Base</u>		
	<u>Budget/</u>	<u>Provisional</u>	
	<u>Final Budget</u>	<u>Base Budget</u>	<u>Final</u>
	<u>Volume</u>	<u>Submission</u>	<u>Base Budget</u>
	<u>2020/21</u>	<u>2021/22</u>	<u>2021/22</u>
	<u>£'000</u>	<u>£'000</u>	<u>£'000</u>
<u>Expenditure</u>			
Employee Costs	134	134	134
Property Costs	31	31	31
Transport Costs	0	0	0
Supplies & Services	126	126	125
Third Party Payments	0	0	0
Transfer Payments	0	0	0
Recharge Costs (Internal)	0	0	0
Capital Charges	0	0	0
CFCR	0	0	0
Total Expenditure	291	291	290
<u>Income</u>			
Specific Government Grants	0	0	0
Other Grants	0	0	0
Recharge Income (Internal)	194	161	161
Fees, Charges etc.	79	79	79
Other Income	10	10	10
Total Income	283	250	250
NET EXPENDITURE	8	41	40

REVENUE BUDGET 2021/22
SERVICE:

LICENCING
SUMMARY

	<u>Revised Base</u>		
	<u>Budget/</u>	<u>Provisional</u>	
	<u>Final Budget</u>	<u>Base Budget</u>	<u>Final</u>
	<u>Volume</u>	<u>Submission</u>	<u>Base Budget</u>
	<u>2020/21</u>	<u>2021/22</u>	<u>2021/22</u>
	<u>£'000</u>	<u>£'000</u>	<u>£'000</u>
<u>Expenditure</u>			
Employee Costs	0	0	0
Property Costs	0	0	0
Transport Costs	0	0	0
Supplies & Services	22	22	22
Third Party Payments	0	0	0
Transfer Payments	0	0	0
Recharge Costs (Internal)	19	19	19
Capital Charges	0	0	0
CFCR	0	0	0
Total Expenditure	41	41	41
<u>Income</u>			
Specific Government Grants	0	0	0
Other Grants	0	0	0
Recharge Income (Internal)	0	0	0
Fees, Charges etc.	0	0	0
Other Income	300	300	300
Total Income	300	300	300
NET EXPENDITURE	(259)	(259)	(259)

REVENUE BUDGET 2021/22
SERVICE:

MEMBERS
SUMMARY

	<u>Revised Base</u>		
	<u>Budget/</u>	<u>Provisional</u>	
	<u>Final Budget</u>	<u>Base Budget</u>	<u>Final</u>
	<u>Volume</u>	<u>Submission</u>	<u>Base Budget</u>
	<u>2020/21</u>	<u>2021/22</u>	<u>2021/22</u>
	<u>£'000</u>	<u>£'000</u>	<u>£'000</u>
<u>Expenditure</u>			
Employee Costs	818	818	818
Property Costs	0	0	0
Transport Costs	43	42	42
Supplies & Services	15	15	9
Third Party Payments	0	0	0
Transfer Payments	0	0	0
Recharge Costs (Internal)	0	0	0
Capital Charges	0	0	0
CFCR	0	0	0
Total Expenditure	876	875	869
<u>Income</u>			
Specific Government Grants	0	0	0
Other Grants	0	0	0
Recharge Income (Internal)	0	0	0
Fees, Charges etc.	0	0	0
Other Income	0	0	0
Total Income	0	0	0
NET EXPENDITURE	876	875	869

**REVENUE BUDGET 2021/22
SERVICE:**

**FACILITIES MANAGEMENT
SUMMARY**

	<u>Revised Base Budget/ Final Budget Volume 2020/21 £'000</u>	<u>Provisional Base Budget Submission 2021/22 £'000</u>	<u>Final Base Budget 2021/22 £'000</u>
Facilities Management	2,494	2,282	2,268
TOTAL FACILITIES MANAGEMENT	2,494	2,282	2,268

REVENUE BUDGET 2021/22
SERVICE:

FACILITIES MANAGEMENT
SUMMARY

	<u>Revised</u> <u>Base</u> <u>Budget/</u> <u>Final Budget</u> <u>Volume</u> <u>2020/21</u> <u>£'000</u>	<u>Provisional</u> <u>Base Budget</u> <u>Submission</u> <u>2021/22</u> <u>£'000</u>	<u>Updated</u> <u>Base Budget</u> <u>2020/21</u> <u>£'000</u>
<u>Expenditure</u>			
Employee Costs	250	250	250
Property Costs	1,920	1,814	1,821
Transport Costs	36	35	35
Supplies & Services	462	383	352
Third Party Payments	3	3	13
Transfer Payments	0	0	0
Recharge Costs (Internal)	0	0	0
Capital Charges & Financing	0	0	0
Support Services	0	0	0
CFCR	0	0	0
Total Expenditure	2,671	2,485	2,471
<u>Income</u>			
Specific Government Grants	0	0	0
Other Grants	0	0	0
Recharge Income (Internal)	113	139	139
Fees, Charges etc.	0	0	0
Other Income	64	64	64
Total Income	177	203	203
NET EXPENDITURE	2,494	2,282	2,268

REVENUE BUDGET 2021/22
SERVICE:

CORPORATE ITEMS

	<u>Revised Base</u> <u>Budget/</u> <u>Final Budget</u> <u>Volume</u> <u>2020/21</u> <u>£'000</u>	<u>Provisional</u> <u>Base Budget</u> <u>Submission</u> <u>2020/21</u> <u>£'000</u>	<u>Final</u> <u>Base Budget</u> <u>2021/22</u> <u>£'000</u>
Capital Financing Costs	11,173	11,051	11,051
Pay Award Provision 20/21	25	3,274	3,274
Energy Costs Budget Provision	8	0	0
Energy - increase in contracted rates for gas	121	(350)	(350)
Earmarked Grants to be allocated	147	472	472
Change Programme Savings	(1,267)	(1,465)	(1,465)
COVID-19 Consequentials	0	0	5,656
Specific Grants Netted off With Services	12,747	13,854	13,854
Surplus Local Tax & MOD C. Tax income	(200)	(200)	(200)
Income from Long Term Empty Properties	(250)	(250)	(250)
NET EXPENDITURE	22,504	26,386	32,042

**REVENUE BUDGET 2021/22
SERVICE:**

VALUATION JOINT BOARD & JOINT ARRANGEMENT

	<u>Revised Base Budget/ Final Budget Volume 2020/21 £'000</u>	<u>Provisional Base Budget Submission 2021/22 £'000</u>	<u>Final Base Budget 2021/22 £'000</u>
<u>Valuation Joint Board</u>			
Net Expenditure	813	810	810
<u>Tayside Contracts (Joint Arrangement)</u>			
Net Surplus (Angus Share)	(460)	(460)	(460)

REVENUE BUDGET 2021/22
SERVICE:

HOUSING REVENUE ACCOUNT
SUMMARY

	<u>Revised Base</u> <u>Budget/</u> <u>Final Budget</u> <u>Volume</u> <u>2020/21</u> <u>£'000</u>	<u>Provisional</u> <u>Base Budget</u> <u>Submission</u> <u>2021/22</u> <u>£'000</u>	<u>Final</u> <u>Base Budget</u> <u>2021/22</u> <u>£'000</u>
<u>Expenditure</u>			
Financing Charges	11,398	11,185	11,185
Supervision & Management	8,119	8,598	8,598
Repairs & Maintenance	9,332	9,477	9,477
Loss of Rents	1,478	1,643	1,643
Other Expenditure	624	624	624
Total Expenditure	30,951	31,527	31,527
<u>Income</u>			
Rents & Service Charges	30,297	30,849	30,849
Other Income	229	253	253
Homelessness Funding	425	425	425
Contribution from Balances	0	0	0
Total Income	30,951	31,527	31,527
NET EXPENDITURE	0	0	0

**REVENUE BUDGET 2021/2022
SERVICE:**

**AHSCP (ADULT SERVICES)
SUMMARY**

	<u>Revised Base Budget/ Final Budget Volume 2020/21 £'000</u>	<u>Provisional Base Budget Submission 2021/22 £'000</u>	<u>Final Base Budget 2021/22 £'000</u>
AHSCP (Adult Services)	49,704	51,530	51,530
TOTAL AHSCP (ADULT SERVICES)	49,704	51,530	51,530

REVENUE BUDGET 2021/2022**SERVICE:****AHSCP (ADULT SERVICES)
SUMMARY**

	<u>Revised Base</u> <u>Budget/</u> <u>Final Budget</u> <u>Volume</u> <u>2020/21</u> <u>£'000</u>	<u>Provisional</u> <u>Base Budget</u> <u>Submission</u> <u>2021/22</u> <u>£'000</u>	<u>Final</u> <u>Base Budget</u> <u>2021/22</u> <u>£'000</u>
<u>Expenditure</u>			
Employee Costs	20,223	22,875	22,875
Property Costs	1,052	1,064	1,064
Transport Costs	1,262	586	586
Supplies & Services	1,130	614	614
Third Party Payments	52,421	57,471	57,471
Transfer Payments	0	0	0
Recharge Costs (Internal)	0	0	0
Capital Charges & Financing	0	0	0
CFCR	0	0	0
Total Expenditure	76,088	82,610	82,610
<u>Income</u>			
Specific Government Grants	0	0	0
Other Grants	0	0	0
Recharge Income (Internal)	0	0	0
Fees, Charges etc.	0	0	0
Other Income	26,384	31,080	31,080
Total Income	26,384	31,080	31,080
NET EXPENDITURE	49,704	51,530	51,530

CAPITAL FINANCING COSTS

REVENUE BUDGET 2021/22

	<u>Final Budget</u> <u>@ Outturn</u> <u>Prices</u> <u>2020/21</u> <u>£000</u>	<u>Final Budget</u> <u>@ Outturn</u> <u>Prices</u> <u>2021/22</u> <u>£000</u>
Core Capital Financing Costs	11,241	11,119
Less: Amount Included in Other Housing Budget	(68)	(68)
Revised Core Capital Financing Costs (per Net Expenditure Summary)	11,173	11,051

Estimated Capital Financing Costs Relating to Projects With Specific Funding Arrangements

<u>Chief Executive's</u>		
Strategic Policy & Economy - Arbroath Harbour Development		39
Strategic Policy & Economy - Site Security, Brent Avenue, Montrose		5
<u>Communities</u>		
Environmental Services - Vehicle Replacement Programme		1,039
<u>Infrastructure</u>		
Property Asset - Tayside Contracts Relocation to Cairnie Loan		20
Roads & Transportation - Purchase of Parking Meters		81
<u>Education & Lifelong Learning</u>		
Isla Primary School		25
Stracathro Primary School - Works		2
<u>Angus Alive</u>		
Saltire Leisure Centre Extension		29
<u>Common Good</u>		
Arbroath Common Good Fund - Webster Theatre Project		47
Total of Projects With Specific Funding Arrangements		1,287

It should be noted that the above figures represent the estimated capital financing costs associated with loans fund advances up to and including 2021/22. This may vary from the resources identified within directorate budgets as budgets may be based on the average annual capital financing cost over the life of the loans fund advance.

CALCULATION OF ANGUS COUNCIL'S 2021/22 TOTAL REVENUE SUPPORT GRANT

Total Revenue Grant Support is calculated by the Scottish Government each year and determines the total level of grant resources to be made available to each local authority to help meet the costs of service provision.

Angus Council's Total Revenue Support Grant for 2021/22 is as follows:

	<u>£000</u>
Updated Service Provision (formerly GAE)	251,361
2008-2022 Changes	9,637
Loan Charges Grant / PPP Level Playing Field Support (LPFS)	11,591
Floor Adjustment *	(3,419)
Total Estimated Expenditure	<u>269,170</u>
Deduction for Total Estimated Expenditure not supported by Revenue Support Grant	(43,972)
Total Revenue Support Grant per Finance Circular 5/2021	<u>225,198</u>
Council Tax Freeze Grant	1,727
Total Revenue Support Grant to be distributed	<u>226,925</u>
Estimated Grant Funding Held back and Not Yet Distributed	813
Total Revenue Support Grant 2021/22	<u><u>227,738</u></u>

* To ensure all councils benefited from the increases in grant arising from the Spending Review, a "floor" has been incorporated within the settlement calculation, providing a minimum guaranteed grant increase for each year. Angus Council is a contributor to the floor arrangement.

<u>Total Revenue Support Grant Breakdown</u>	<u>£000</u>
Ring-Fenced (Specific) Grants	13,854
Non-Domestic Rate Income (NDRI)	19,766
Revenue Support Grant	193,305
Estimated Revenue Support Grant Not Yet Distributed	813
Total Revenue Support Grant 2021/22	<u><u>227,738</u></u>

GENERAL FUND CAPITAL PROGRAMME

UPDATED 2020/2025 CAPITAL PLAN & CAPITAL MONITORING BUDGET 2021/22

Introduction

The General Fund capital programme encompasses expenditure on assets in service areas such as schools, waste, 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 refuse vehicles for waste services, to roads engineering projects, to the construction of a brand new school.

The 2021/22 capital budget has been prepared by Angus Council under the self-regulating Prudential Code regime. The key objectives of the Prudential Code are to ensure that the capital investment plans of local authorities are affordable, prudent and sustainable.

Capital Resources

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

- borrowing
- Scottish Government capital grants
- grants and contributions from other external sources
- capital financed from current revenue (CFCR)
- capital receipts from the sale of surplus assets.

A significant proportion of the council's capital expenditure is, and will continue to be, funded through borrowing. Whilst the council is not currently constrained by an annual borrowing limit, it is limited by the level of capital financing costs arising from borrowing which the revenue budget can support. Some of this borrowing is currently funded by the Scottish Government through loan charges support grant.

The Scottish Government is continuing its strategy of not providing loan charges support grant for new borrowing incurred during the year (this is what was previously termed supported borrowing). Loan charges support grant for borrowing incurred up to and including 2010/11 will continue to be received from the Scottish Government however. Alternatively, capital grant is available which will reduce the extent of borrowing undertaken by the council. Any borrowing undertaken in 2021/22 will therefore be undertaken on a prudential basis. Furthermore, it should also be noted that the Scottish Government retains the power to impose capital borrowing limits both nationally and on individual local authorities if required.

Updated 2020/2025 Capital Plan and 2021/22 Capital Monitoring Budget

The council's special budget meeting took place on 4 March 2021 and approved the 2020/2025 Capital Plan, which incorporated a provisional 2021/22 net capital budget totalling £26.321 million (report 71/21 refers). A summary of the overall 2020/2025 Capital Plan position, as reflected in report 71/21, is provided overleaf. Further detail of the various priority projects proposed to be undertaken over the period of the capital plan, as well as the financing of that expenditure, may be accessed through this [link](#) to report 71/21 on the council's website.

The final capital budget for 2021/22 will be established once a comprehensive update of the full 2020/2025 Capital Plan, including the provisional 2021/22 capital budget, has been undertaken to account for the effect of the actual expenditure position for the 2020/21 financial year. It is intended that this will be presented to the Policy & Resources Committee on 31 August 2021 and thereafter published in a separate volume – the Final Capital Budget Volume 2021/22.

**2020/2025 CAPITAL PLAN
PROGRAMME - GRAND SUMMARY**

SERVICE	Estimated Total Cost £000	Actual to 31/03/20 £000	Projected Outturn 2020/21 £000	Provisional Budget 2021/22 £000	Estimate 2022/23 £000	Estimate 2023/24 £000	Estimate 2024/25 £000	Later Years £000
STRATEGIC POLICY & ECONOMY	6,395	2,475	206	454	1,560	1,550	50	100
FINANCE	0	0	0	0	0	0	0	0
COMMUNITIES: PLANNING & COMMUNITIES	0	0	0	0	0	0	0	0
ENVIRONMENTAL SERVICES	18,954	2,729	2,797	4,575	1,913	2,282	1,890	2,768
	18,954	2,729	2,797	4,575	1,913	2,282	1,890	2,768
INFRASTRUCTURE: PROPERTY ASSET	11,224	3,537	572	1,674	566	925	300	3,650
ROADS & TRANSPORTATION	73,804	20,313	7,437	14,318	8,451	5,068	4,000	14,217
	85,028	23,850	8,009	15,992	9,017	5,993	4,300	17,867
EDUCATION & LIFELONG LEARNING	109,740	16,150	2,473	1,090	5,807	18,750	22,850	42,620
DIGITAL ENABLEMENT & INFORMATION TECHNOLOGY	4,372	1,337	497	1,085	708	253	170	322
ANGUS HEALTH & SOCIAL CARE PARTNERSHIP	4,172	581	144	1,625	986	36	0	800
ANGUS ALIVE	3,430	878	114	0	1,719	719	0	0
TAY CITIES DEAL	6,000	0	0	1,500	1,500	1,500	1,500	0
Total Net Expenditure	238,091	48,000	14,240	26,321	23,210	31,083	30,760	64,477

HOUSING REVENUE ACCOUNT CAPITAL BUDGET 2021/22

The Housing Revenue Account capital budget covers all capital expenditure which is funded by tenants of council houses. The undernoted table outlines particularly the main elements of the capital programme to upgrade and increase the council housing stock during the financial year 2021/22.

ANALYSIS OF 2021/22 HOUSING REVENUE ACCOUNT CAPITAL BUDGET		
Programme	2020/21 Outturn £000	2021/22 Budget £000
New Build and Shared Equity	6,183	10,686
Conversion	190	120
Aids and Adaptations	185	250
Improvements	0	200
Heating Installation and Replacement	780	2,295
Window Replacement	505	530
Energy Saving / Towards Zero Carbon	2,501	4,500
Sheltered Housing	362	291
Kitchen Replacement	682	730
Bathroom Replacement	850	1,600
Other	1,005	970
Total	13,243	22,172
Funding		
Mainstream Borrowing	3,746	13,594
Capital Receipts	415	128
Capital Finance from Current Revenue	8,231	7,714
Affordable Housing Reserve	500	300
HRA Revenue Balances	351	436
Total	13,243	22,172

SIGNIFICANT HRA CAPITAL PROJECTS TO BE UNDERTAKEN DURING FINANCIAL YEAR 2021/22	
Project	£000
New Build – Arbroath,	4,616
New Build – Edzell	2,150
New Build - Letham	1,000
Shared Equity - Monifieth	2,950
Bathroom Replacement	1,600
Kitchen Replacement	730
Heating Installation and Replacement throughout Angus	2,295
Energy Saving – External Insulation Schemes within Angus	4,500

2020/25 Capital Plan and 2021/22 Final Capital Budget

The special Communities Committee budget meeting which took place on 09 February 2021 approved a provisional 2021/22 net capital budget totalling £22.172 million (report 25/21 refers). The final capital budget for 2021/22 will not be established until a comprehensive update of the full 2020/25 Capital Plan, including the provisional 21/22 capital budget, is undertaken to account for the effect of the actual expenditure position for the 2020/21 financial year. It is intended that this will be presented to a future Communities Committee and thereafter published in a separate budget volume (along with the General Fund Capital Budget) – the Final Capital Budget Volume 2021/22.

A summary of the overall 2020/25 Capital Plan position (as reflected in report 25/21) is detailed above. Further detail of the various projects proposed to be undertaken over the period of the Capital Plan, as well as the financing of that expenditure, may be accessed through the link to the Council's website:

https://www.angus.gov.uk/sites/default/files/2021-02/25_App3.pdf