



2020/21

FINAL REVENUE BUDGET VOLUME

(Incorporating Provisional Capital Budget 2020/21)

ANGUS COUNCIL

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TABLE OF CONTENTS

Foreword by Director of Finance	1-4
<u>SUMMARY INFORMATION</u>	
General Fund - Analysis of Budgeted Net Expenditure By Service	5
Summary of Budgeted Personnel Numbers	6
Summary of Gross Expenditure by Category - Pie Chart	7
Summary of Gross Income by Category - Pie Chart	8
Calculation of the Council Tax	9
Council Tax & Scottish Water Charges By Valuation Band	9
<u>SUMMARY SERVICE BUDGETS</u>	
Children, Families & Justice	10-14
Communities	15-20
Facilities Management	21-22
Finance	23-27
Human Resources, Digital Enablement, Information Technology & Business Support	28-31
Infrastructure	32-36
Legal & Democratic	37-43
Schools & Learning	44-53
Strategic Policy Transformation & Public Sector Reform	54-61
Other Services	62
Corporate Items	63
Tayside Valuation Joint Board	64
Tayside Contracts	64
Housing Revenue Account	65
Angus Health & Social Care Partnership (Adult Services)	66-67
<u>MEMORANDUM INFORMATION – 2020/21 REVENUE BUDGET</u>	
Capital Financing Costs	68
Calculation of Angus Council's 2020/21 Total Revenue Support Grant Allocation	69
<u>CAPITAL BUDGETS</u>	
General Fund Capital Programme	70-71
<u>COMMON GOOD FUNDS</u>	72-76

ANGUS COUNCIL FINAL REVENUE & PROVISIONAL CAPITAL BUDGETS 2020/21

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 the Council House tenant. 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 2020/21 at a Special Council meeting on 27 February 2020, report 82/20 refers, prior to the country going into lockdown and prior to taking account of the impact of the COVID-19 pandemic. Report 211/20 to Angus Council on 10 September 2020 approved adjustments to these budgets to take account of the impact of the COVID-19 pandemic.

GENERAL FUND REVENUE BUDGET 2020/21

The original budget package for 2020/21 presented at Council Tax Setting meeting on 27th February, in the Provisional Revenue Budget & Budget report, 83/20 included £10.244 million Change Programme savings. This figure has since been reduced to £9.033 million as part of the budget recast as reported in report 211/20.

At the Special Council meeting in February, a balance of £56.401 million was required to be funded from Council Tax charges to achieve a balanced budget for 2020/21. This figure has been reduced by £0.250 million as part of the budget recast exercise to take account of the increased risk of bad debt write off in 2020/21 due to economic circumstances for some tax payers. A 3% increase in Council Tax was implemented as detailed below. One of the principles adopted as part of recasting the 2020/21 revenue budget was that any refinements to the revenue budget would not involve a change to the 2020/21 Band D Council Tax which was set on 27 February 2020.

The following are some of the main features of the 2020/21 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 General Fund balances.

Total Estimated Net Expenditure

The total estimated net expenditure on services for 2020/21 of £295.942 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 2020/21 a total provision of £10.573 million has been made to meet these costs based on an estimated Consolidated Loans Fund interest rate (incorporating Debt Management Expenses) of 4.4%. The 2019/20 provision has been reduced by £2.000 million as part of the Change Programme for 2020/21. The £2.000 million has been identified from a review of the loans fund that has been undertaken. A further £0.600 million reduction has been deducted from the budget recast work that was undertaken due to the pandemic. This total includes £0.068 million of capital financing costs relating to Housing Advances.

Inflation Provision 2020/21

The Services revenue budgets for 2020/21 include allocations for the known increases in pay inflation. 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 2020/21 includes a number of additional funding streams to assist with any additional financial impact COVID-19 has had on the Council

The total level of Total Revenue Support Grant available for distribution to Scottish Local Authorities was £10,976.413 million for 2020/21.

Angus Council's allocation of this is £225.642 million and the detail of this is set out in Table 1 below:-

Table 1 – Angus Council's Revenue Support Grant

Finance Circular 012/20	£m
Revenue Support Grant (including COVID-19 funding streams)	195.142
Non-Domestic Rate Income	17.768
Specific Grants paid within settlement	12.732
Total Revenue Funding per Circular 12/20	225.642
Funding paid out with the Finance Circular	4.707
Future Schools Funding - Forfar Community Campus/Arbroath Primary Schools	3.974
TOTAL	234.323

The Scottish Government has allocated a total of £225.642 million for Revenue Support Grant for 2020/21 per Finance Circular 12/2020. In addition £4.707 million will be paid out with the circular and £3.974 million will be distributed for Future Schools Funding.

Local Government Settlement (Revenue Support Grant/Non-Domestic Rate Income & Specific Grants)

Angus Council's revised allocation of Revenue Support Grant for 2020/21 is £195.142 million, together with Non-Domestic Rate Income of £17.768 million and Specific Grants of £12.732 million gives a combined total of £225.642 million.

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. The Non-Domestic Rate poundage (or Unified Business Rate) for 2020/21 has remained as it was for 2019/20. This was a national decision in order to assistance business during the COVID-19 pandemic. A number of business rates have been suspended for certain sectors again due to the pandemic and a number of business grants have been issued by the government in 2020/21. . A supplement of 2.6p has again been levied on larger businesses and rate payers (i.e. 49.8p) to fund the small business bonus relief scheme.

Specific/Ring Fenced Grants are received by Local Authorities in respect of specific services, such as Attainment and Early Years (Schools and Learning). Most of these grants are paid as a percentage of net expenditure. Angus Council's entitlement to Specific Grants in 2020/21 was estimated by the Scottish Government to be £12.732 million.

Council Tax Charge

The Angus Council Band D Council tax charge was set at a meeting of the full Council on 27 February 2020. This applied a 3% increase to all Bands. The net expenditure to be met from the Council Tax for 2020/21 is £56.401 million. Based on ongoing collection patterns in the Angus area a non-collection allowance of 1.75% was assumed in setting the 2020/21 Council Tax. This means that the effective number of Band D equivalent dwellings (tax base) is 46.746. 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, a 3% increase on the 2019/20 Band D charge £1,171.40. Angus Council has the second lowest Band D Council Tax of all Scottish mainland authorities. While a non-collection allowance of 1.75% has been assumed for budgeting purposes when the Council Tax was set in February 2020 there has an assumption been made when revising the budget for 2020/21 due to COVID-19 that a further £0.250 million will remain uncollected in 2020/21, it is stressed that every effort will continue to be made to collect all Council Tax due.

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, this figure has since move to £3.510 million after undertaking budget finalisation work and reviewing and amending carry forward submissions.

The current General Fund balance position includes an earmarked contingency sum of around 1.6% of the net revenue budget (£4.880 million) and report 211/20 recommends creating a COVID-19 contingency of £0.901 million. There are many risks and uncertainties facing the Council in 2020/21 and the situation remains so unpredictable that a further contingency 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 £5.468 million as a one-off corporate measure to balance the budget.

Services are allowed to request carry forward unspent resources in their budget from one year to the next so that budgets are managed appropriately and the risk of a spend it or lose it approach can be avoided. Due to the current financial climate, much tighter criteria has been adopted and decisions on these were taken when approving the revised 2020/21 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 2020/21 financial year was anticipated to be in the region of £1.567 million (Property - £0.235 million, Roads & Transport - £0.100 million, Information Technology - £0.308 million, Print & Graphic Design £0.011 million and Recreation - £0.913 million.)

The Statement also indicated that the estimated uncommitted balance available on the Local Capital Fund at 31st March 2020 was expected to be around £0.992 million.

COUNCIL HOUSING BUDGET 2020/21

Housing Revenue Account Budget 2020/21

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 2020/21 rent setting exercise, is 7,691.

Expenditure and income estimates for the financial year 2020/21 were presented to the Communities Committee on 11 February 2020. These estimates showed an anticipated opening balance at 1 April 2020 of £4.211 million on the Housing Revenue Account.

Following the conclusion of a four year phased Rent Restructuring exercise, there was a return to applying a single rent increase across all housing stock for 2019/20 and this has continued for 2020/21 with an increase of 3.1% being applied to all rent levels.

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 2020/21 Capital programme has been provisionally approved at £19.861 million, financed by borrowing of £10.779 million and CFCR of £8.231 million together with other financing resources.

Council House Rents

The average weekly rent charged in 2020/21 is £70.79 compared with £68.56 in 2019/20 (on a 52 week basis), an increase in the average rent of £2.23 per week (3.3%). 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
10 September 2020

Angus Council Recast Revenue Budget 2020/21
SUMMARY STATEMENT OF NET EXPENDITURE

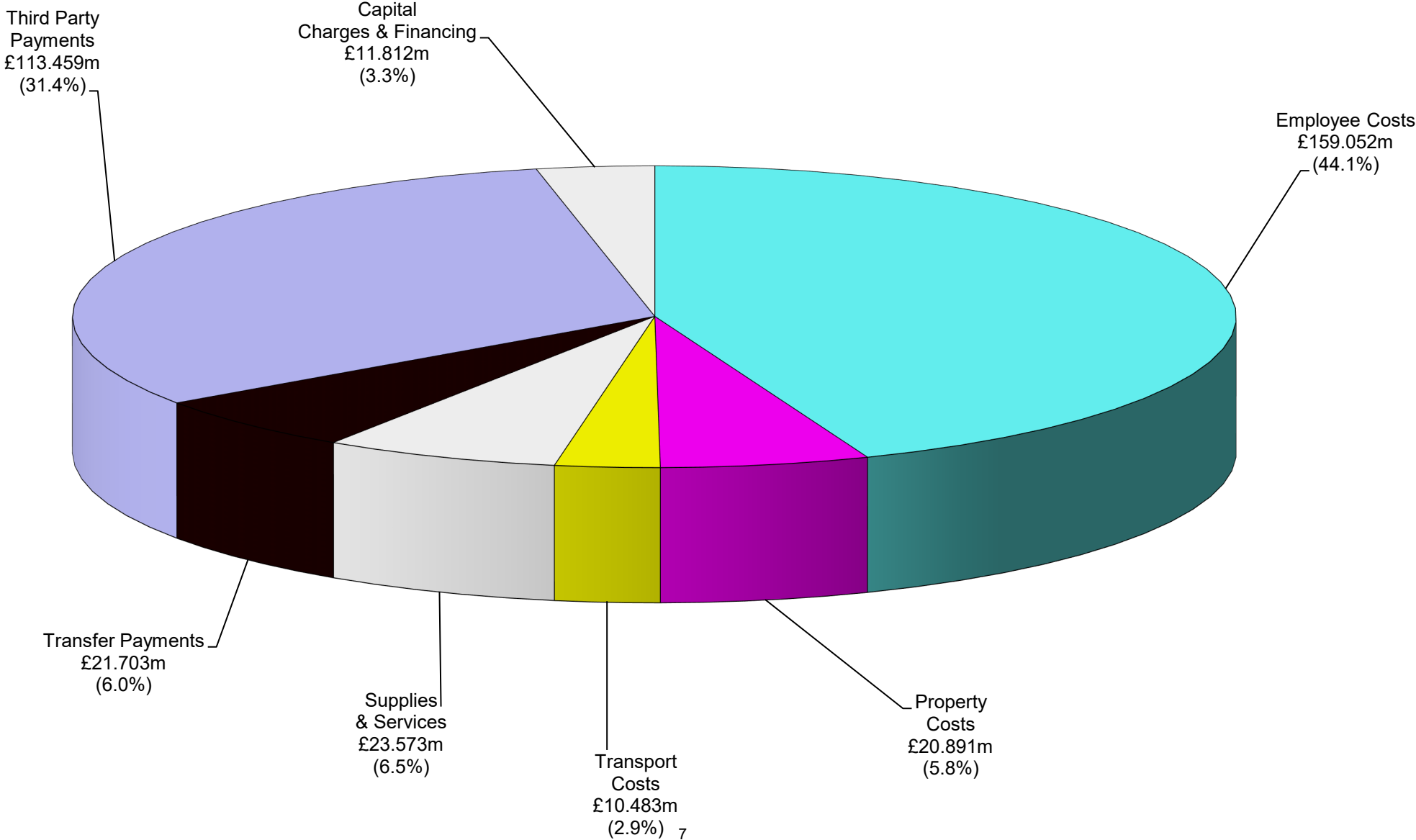
	Pre COVID/Post Clax Setting Base Budget 2020/21 £000	Budget Finalisation Adjustments £000	Recast Budget Submissions £000	Updated Base Budget 2020/21 £000	Council Tax Band D Equivalent 2020/21
SERVICE					
Children, Families & Justice	19,354		402	19,756	422.62
Communities	21,913		1,276	23,189	496.06
Facilities Management	2,494		40	2,534	54.21
Finance	4,186		0	4,186	89.55
Human Resources, Digital Enablement, Information Technology & Business Support	6,121		139	6,260	133.92
Infrastructure	17,914		3,186	21,100	451.38
Legal & Democratic	2,653		24	2,677	57.27
Schools & Learning	119,167	1,121	4,245	124,533	2,664.04
Strategic Policy, Transformation & Public Sector Reform	9,384		63	9,447	202.09
Other Services	8,417		939	9,356	200.15
SERVICE SUB-TOTAL	211,603	1,121	10,314	223,038	4,771.29
Corporate Items					
Capital Financing Costs	11,173		(600)	10,573	226.18
Provision for Pay Award 20/21	25			25	0.53
Energy - increase in contracted rates for gas	129			129	2.76
Earmarked Grants to be allocated	312	(165)		147	3.14
Change Programme Savings	(2,628)		1,361	(1,267)	(27.10)
ANGUSalive savings not achievable assumptions	0		458	458	9.80
Centralise Additional Pension Contributions	385			385	8.24
CORPORATE ITEMS SUB-TOTAL	9,396	(165)	1,219	10,450	223.55
Others					
Surplus Local Tax Income	(200)		50	(150)	(3.21)
Income from Long Term Empty Properties	(250)		50	(200)	(4.28)
Specific Grants Netted off With Services	12,747			12,747	272.69
OTHER SUB-TOTAL	12,297	0	100	12,397	265.20
Trading Organisations					
Tayside Valuation Joint Board	813			813	17.39
Tayside Contracts (Net Surplus - Angus Share)	(460)			(460)	(9.84)
	353	0	0	353	7.55
ANGUS HEALTH & SOCIAL CARE PARTNERSHIP	49,704			49,704	1,063.28
NET EXPENDITURE (Before Contributions to/(from) Funds & Balances)	283,353	956	11,633	295,942	1,070.83
Contribution to/(from) General Fund Balances	(4,171)	1,110	(2,407)	(5,468)	(117)
TOTAL NET EXPENDITURE (Before Government Grant)	279,182	2,066	9,226	290,474	953.86
To be financed by:					
Revenue Support Grant	179,523	10,835	9,476	199,834	4,274.89
Non-Domestic Rate Income	26,537	(8,769)		17,768	380.10
Specific Grants	12,747			12,747	272.69
Schools for the Future	3,974			3,974	85.01
Council Tax Income	56,401		(250)	56,151	1,201.19
	279,182	2,066	9,226	290,474	6,213.88

BUDGETED PERSONNEL - ALL SERVICES

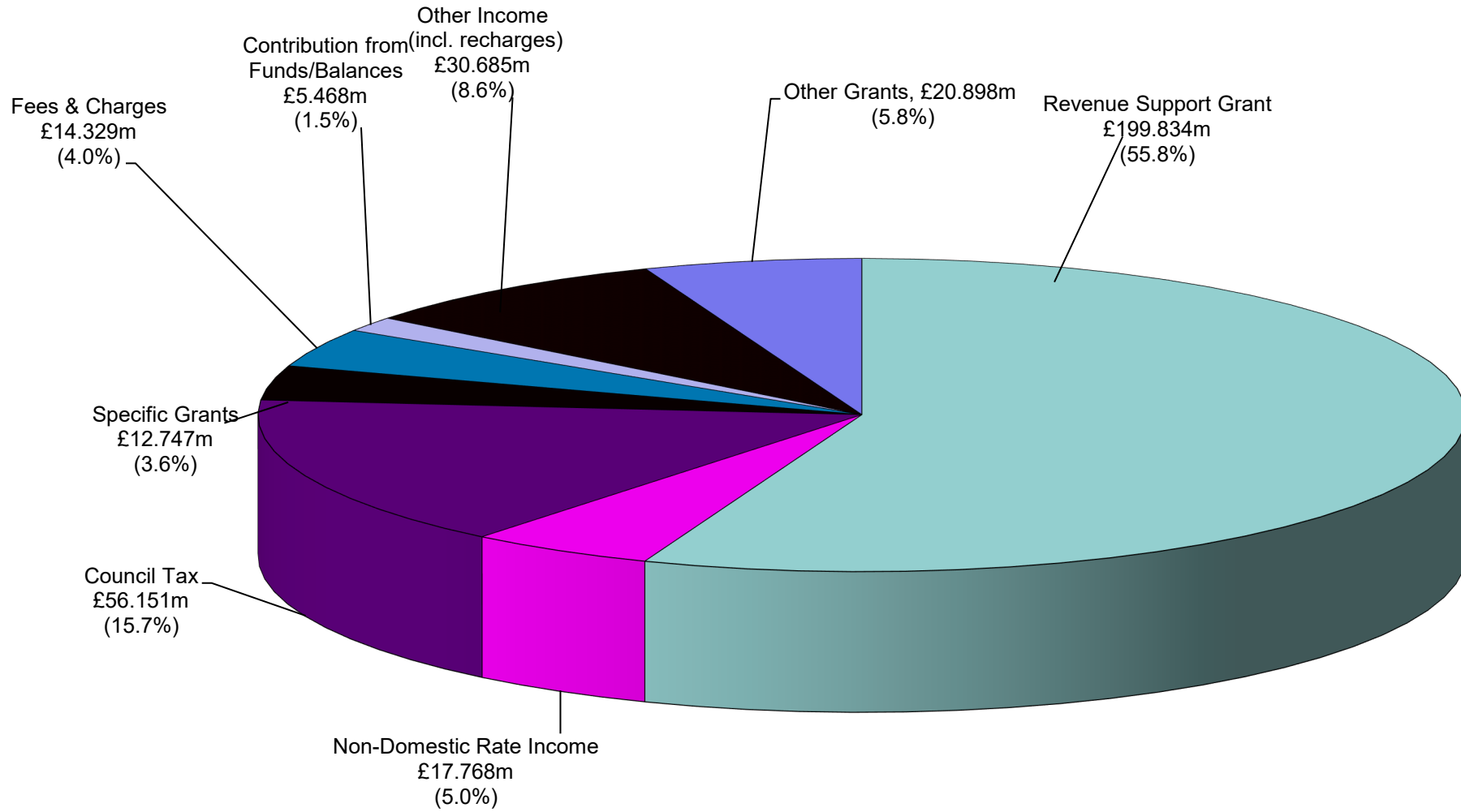
	2019/20			2020/21		
	2019/20 Full-Time	2019/20 Part-Time	2019/20 Full -time Equivalent	2020/21 Full-Time	2020/21 Part-Time	2020/21 Full -time Equivalent
Directorate						
Children, Families & Justice	248	57	277.1	228	41	252.1
Communities	399	96	443.5	402	98	452.7
Facilities Management	1	14	9.1	3	13	10.1
Finance	111	21	124.6	110	29	126.9
Human Resources, Digital Enablement, Information Technology & Business Support	123	38	145.3	189	61	226.8
Infrastructure	147	22	157.2	146	18	156.4
Legal & Democratic	46	30	63.8	41	16	50.5
Schools & Learning	1,212	903	1,776.6	1,270	778	1,774.2
Strategic Policy, Transformation & Public Sector Reform	66	19	78.2	63	19	74.7
Housing Revenue Account	104	6	107.3	89	8	93.6
AH&SCP (Adult Services)	254	523	596.3	261	503	596.2
<u>TOTAL</u>	2,711	1,729	3,779	2,802	1,584	3,814

BUDGETED GROSS EXPENDITURE BY CATEGORY 2020/21

Total Gross Expenditure £360.973 million



BUDGETED GROSS INCOME BY CATEGORY 2020/21
Total Gross Income £357.880 million



CALCULATION OF THE COUNCIL TAX

2019/20 £000		2020/21 £000	
269,420	Net expenditure @ Outturn Prices	295,942	Note 1
	Add:		
0	Investment proposals to be met from Council Reserves	500	
(1,605)	Contribution from General Fund Balances	(5,968)	Note 1
267,815		290,474	
	Less:		
175,155	Revenue Support Grant	199,834	Note 2
25,101	Non-Domestic Rate Income	17,768	Note 2
8,899	Specific Grants	12,747	Note 2
209,155		230,349	
243	Specific Grants paid outwith Finance Settlement	0	
3,974	Scotland Schools for the Future funding	3,974	
4,217		3,974	
54,443	Amount to be met from Council Tax	56,151	Note 3
	Divide By:		
47,305	Council Tax Base - Band D Equivalent Number of Dwellings	47,579	
828	Less: Provision for non-collection (2%)	833	
46,477	Effective Tax Base	46,746	
£1,171.40	COUNCIL TAX (Band D)	£1,201.19	

Note 1:- This figure has changed from Council Tax Setting, committee report 88/20 as adjustments have been made to take account of the impact of the COVI-19 pandemic

Note 2:- This figure has changed from Council Tax Setting, committee report 88/20 as additional funding has been allocated from the Scottish Government to support the financial impact of the COVID-19 pandemic.

Note 3:- This figure has changed from Council Tax Setting, committee report 88/20 as an adjustment has been made to take account of an increased risk of non collection and a higher bad debt position on Council Tax income due to the wider economic circumstances for some taxpayers.

COUNCIL TAX & SCOTTISH WATER CHARGES BY VALUATION BAND

Property Valuation Band	Fraction of Band D	Upper Limit of Value £	Angus Council 2020/21 Council Tax Charge £	SCOTTISH WATER CHARGES			Total Combined Charge 2020/21 £	Total Combined Charge 2019/20 £
				Water Charge £	Waste-water Charge £	Total Charge Levied by Scottish Water £		
				A	240/360	27,000		
B	280/360	35,000	938.42	161.28	187.25	348.53	1,286.95	1,256.61
C	320/360	45,000	1,072.48	184.32	214.00	398.32	1,470.80	1,436.12
D	360/360	58,000	1,206.54	207.36	240.75	448.11	1,654.65	1,615.64
E	473/360	80,000	1,585.26	253.44	294.25	547.69	2,132.95	2,082.05
F	585/360	106,000	1,960.64	299.52	347.75	647.27	2,607.91	2,545.21
G	705/360	212,000	2,362.81	345.60	401.25	746.85	3,109.66	3,034.39
H	882/360	Over 212,000	2,956.03	414.72	481.50	896.22	3,852.25	3,758.41

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 2020/21
SERVICE:

CHILDREN, FAMILIES & JUSTICE
SUMMARY

	<u>Revised</u> <u>2019/20</u> <u>Budget</u> <u>£'000</u>	<u>Pre COVID</u> <u>Base</u> <u>Budget</u> <u>2020/21</u> <u>£'000</u>	<u>Budget</u> <u>Finalisation</u> <u>Adjustments</u> <u>£'000</u>	<u>Recast</u> <u>Budget</u> <u>Submissions</u> <u>£'000</u>	<u>Updated</u> <u>Base Budget</u> <u>2020/21</u> <u>£'000</u>
Children & Families	17,139	18,163	0	402	18,565
Criminal Justice	164	184	0	0	184
Business Support	990	1,007	0	0	1,007
TOTAL CHILDREN, FAMILIES & JUSTICE	18,293	19,354	0	402	19,756

REVENUE BUDGET 2020/21

SERVICE:

**CHILDREN, FAMILIES & JUSTICE
SUMMARY**

	<u>Revised</u> <u>2019/20</u> <u>Budget</u> <u>£'000</u>	<u>Pre COVID</u> <u>Base</u> <u>Budget</u> <u>2020/21</u> <u>£'000</u>	<u>Budget</u> <u>Finalisation</u> <u>Adjustments</u> <u>£'000</u>	<u>Recast</u> <u>Budget</u> <u>Submissions</u> <u>£'000</u>	<u>Updated</u> <u>Base Budget</u> <u>2020/21</u> <u>£'000</u>
<u>Expenditure</u>					
Employee Costs	10,482	11,130	0	6	11,136
Property Costs	400	369	0	31	400
Transport Costs	474	439	0	87	526
Supplies & Services	369	367	0	23	390
Third Party Payments	8,348	8,940	0	255	9,195
Transfer Payments	0	0	0	0	0
Recharge Costs (Internal)	0	0	0	0	0
Capital Charges & Financing	0	0	0	0	0
CFCR	0	0	0	0	0
Total Expenditure	20,073	21,245	0	402	21,647
<u>Income</u>					
Specific Government Grants	1,730	1,840	0	0	1,840
Other Grants	40	40	0	0	40
Recharge Income (Internal)	0	0	0	0	0
Fees, Charges etc.	0	0	0	0	0
Other Income	10	11	0	0	11
Total Income	1,780	1,891	0	0	1,891
NET EXPENDITURE	18,293	19,354	0	402	19,756

REVENUE BUDGET 2020/21

SERVICE:

**CHILDREN & FAMILIES
SUMMARY**

	<u>Revised</u> <u>2019/20</u> <u>Budget</u> <u>£'000</u>	<u>Pre COVID</u> <u>Base</u> <u>Budget</u> <u>2020/21</u> <u>£'000</u>	<u>Budget</u> <u>Finalisation</u> <u>Adjustments</u> <u>£'000</u>	<u>Recast</u> <u>Budget</u> <u>Submissions</u> <u>£'000</u>	<u>Updated</u> <u>Base Budget</u> <u>2020/21</u> <u>£'000</u>
<u>Expenditure</u>					
Employee Costs	8,053	8,457		6	8,463
Property Costs	317	309		31	340
Transport Costs	382	363		87	450
Supplies & Services	322	331		23	354
Third Party Payments	8,075	8,714		255	8,969
Transfer Payments	0	0			0
Recharge Costs (Internal)	0	0			0
Capital Charges & Financing	0	0			0
CFCR	0	0			0
Total Expenditure	17,149	18,174	0	402	18,576
<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	10	11			11
Total Income	10	11	0	0	11
NET EXPENDITURE	17,139	18,163	0	402	18,565

REVENUE BUDGET 2020/21**SERVICE:****CRIMINAL JUSTICE
SUMMARY**

	<u>Revised</u> <u>2019/20</u> <u>Budget</u> <u>£'000</u>	<u>Pre COVID</u> <u>Base</u> <u>Budget</u> <u>2020/21</u> <u>£'000</u>	<u>Budget</u> <u>Finalisation</u> <u>Adjustments</u> <u>£'000</u>	<u>Recast</u> <u>Budget</u> <u>Submissions</u> <u>£'000</u>	<u>Updated</u> <u>Base Budget</u> <u>2020/21</u> <u>£'000</u>
<u>Expenditure</u>					
Employee Costs	1,509	1,731			1,731
Property Costs	83	60			60
Transport Costs	75	62			62
Supplies & Services	36	27			27
Third Party Payments	231	184			184
Transfer Payments	0	0			0
Recharge Costs (Internal)	0	0			0
Capital Charges & Financing	0	0			0
CFCR	0	0			0
Total Expenditure	1,934	2,064	0	0	2,064
<u>Income</u>					
Specific Government Grants	1,730	1,840			1,840
Other Grants	40	40			40
Recharge Income (Internal)	0	0			0
Fees, Charges etc.	0	0			0
Other Income	0	0			0
Total Income	1,770	1,880	0	0	1,880
NET EXPENDITURE	164	184	0	0	184

REVENUE BUDGET 2020/21**SERVICE:****BUSINESS SUPPORT
SUMMARY**

	<u>Revised</u> <u>2019/20</u> <u>Budget</u> <u>£'000</u>	<u>Pre COVID</u> <u>Base</u> <u>Budget</u> <u>2020/21</u> <u>£'000</u>	<u>Budget</u> <u>Finalisation</u> <u>Adjustments</u> <u>£'000</u>	<u>Recast</u> <u>Budget</u> <u>Submissions</u> <u>£'000</u>	<u>Updated</u> <u>Base Budget</u> <u>2020/21</u> <u>£'000</u>
<u>Expenditure</u>					
Employee Costs	920	942			942
Property Costs	0	0			0
Transport Costs	17	14			14
Supplies & Services	11	9			9
Third Party Payments	42	42			42
Transfer Payments	0	0			0
Recharge Costs (Internal)	0	0			0
Capital Charges & Financing	0	0			0
CFCR	0	0			0
Total Expenditure	990	1,007	0	0	1,007
<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	0	0
NET EXPENDITURE	990	1,007	0	0	1,007

REVENUE BUDGET 2020/21
SERVICE:

COMMUNITIES
SUMMARY

	<u>Revised</u> <u>2019/20</u> <u>Budget</u> <u>£'000</u>	<u>Pre COVID</u> <u>Base Budget</u> <u>2020/21</u> <u>£'000</u>	<u>Budget</u> <u>Finalisation</u> <u>Adjustments</u> <u>£'000</u>	<u>Recast</u> <u>Budget</u> <u>Submissions</u> <u>£'000</u>	<u>Updated</u> <u>Base Budget</u> <u>2020/21</u> <u>£'000</u>
Environmental & Consumer Protection	1,569	1,679	0	0	1,679
Environmental Services	16,986	17,413	0	800	18,213
Planning & Communities	2,010	2,089	0	476	2,565
Other Housing	471	732	0	0	732
TOTAL COMMUNITIES	21,036	21,913	0	1,276	23,189

**REVENUE BUDGET 2020/21
SERVICE:**

**COMMUNITIES
SUMMARY**

	<u>Revised</u> <u>2019/20</u> <u>Budget</u> <u>£'000</u>	<u>Pre COVID</u> <u>Base</u> <u>Budget</u> <u>2020/21</u> <u>£'000</u>	<u>Budget</u> <u>Finalisation</u> <u>Adjustments</u> <u>£'000</u>	<u>Recast</u> <u>Budget</u> <u>Submissions</u> <u>£'000</u>	<u>Updated</u> <u>Base Budget</u> <u>2020/21</u> <u>£'000</u>
<u>Expenditure</u>					
Employee Costs	13,735	14,497	0	155	14,652
Property Costs	1,133	1,351	0	41	1,392
Transport Costs	4,218	4,455	0	86	4,541
Supplies & Services	8,120	8,722	0	54	8,776
Third Party Payments	1,131	1,600	0	0	1,600
Transfer Payments	26,860	20,052	(541)	0	19,511
Recharge Costs (Internal)	999	649	0	0	649
Capital Charges & Financing	1,107	1,107	0	0	1,107
Support Services	0	0	0	0	0
CFCR	630	0	0	0	0
Total Expenditure	57,933	52,433	(541)	336	52,228
<u>Income</u>					
Specific Government Grants	1,376	1,376	0	0	1,376
Other Grants	27,206	20,098	(541)	0	19,557
Recharge Income (Internal)	2,448	641	0	(20)	621
Fees, Charges etc.	5,689	8,253	0	(920)	7,333
Other Income	178	152	0	0	152
Total Income	36,897	30,520	(541)	(940)	29,039
NET EXPENDITURE	21,036	21,913	0	1,276	23,189

**REVENUE BUDGET 2020/21
SERVICE:**

**ENVIRONMENTAL & CONSUMER PROTECTION
SUMMARY**

	<u>Revised</u> <u>2019/20</u> <u>Budget</u> <u>£'000</u>	<u>Pre COVID</u> <u>Base</u> <u>Budget</u> <u>2020/21</u> <u>£'000</u>	<u>Budget</u> <u>Finalisation</u> <u>Adjustments</u> <u>£'000</u>	<u>Recast</u> <u>Budget</u> <u>Submissions</u> <u>£'000</u>	<u>Updated</u> <u>Base Budget</u> <u>2020/21</u> <u>£'000</u>
<u>Expenditure</u>					
Employee Costs	1,412	1,552			1,552
Property Costs	7	6			6
Transport Costs	44	44			44
Supplies & Services	266	266			266
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	1,735	1,874	0	0	1,874
<u>Income</u>					
Specific Government Grants	0	0			0
Other Grants	0	0			0
Recharge Income (Internal)	37	66			66
Fees, Charges etc.	127	127			127
Other Income	2	2			2
Total Income	166	195	0	0	195
NET EXPENDITURE	1,569	1,679	0	0	1,679

**REVENUE BUDGET 2020/21
SERVICE:**

**ENVIRONMENTAL SERVICES
SUMMARY**

	<u>Revised</u> <u>2019/20</u> <u>Budget</u> <u>£'000</u>	<u>Pre COVID</u> <u>Base</u> <u>Budget</u> <u>2020/21</u> <u>£'000</u>	<u>Budget</u> <u>Finalisation</u> <u>Adjustments</u> <u>£'000</u>	<u>Recast</u> <u>Budget</u> <u>Submissions</u> <u>£'000</u>	<u>Updated</u> <u>Base Budget</u> <u>2020/21</u> <u>£'000</u>
<u>Expenditure</u>					
Employee Costs	9,052	9,526		155	9,681
Property Costs	1,048	1,267		41	1,308
Transport Costs	4,113	4,347		98	4,445
Supplies & Services	7,466	7,974		54	8,028
Third Party Payments	123	187			187
Transfer Payments	0	0			0
Recharge Costs (Internal)	0	0			0
Capital Charges & Financing	1,039	1,039			1,039
CFCR	630	0			0
Total Expenditure	23,471	24,340	0	348	24,688
<u>Income</u>					
Specific Government Grants	0	0			0
Other Grants	250	0			0
Recharge Income (Internal)	2,174	328		(20)	308
Fees, Charges etc.	3,981	6,545		(432)	6,113
Other Income	80	54			54
Total Income	6,485	6,927	0	(452)	6,475
NET EXPENDITURE	16,986	17,413	0	800	18,213

**REVENUE BUDGET 2020/21
SERVICE:**

**PLANNING & COMMUNITIES
SUMMARY**

	<u>Revised</u> <u>2019/20</u> <u>Budget</u> <u>£'000</u>	<u>Pre COVID</u> <u>Base</u> <u>Budget</u> <u>2020/21</u> <u>£'000</u>	<u>Budget</u> <u>Finalisation</u> <u>Adjustments</u> <u>£'000</u>	<u>Recast</u> <u>Budget</u> <u>Submissions</u> <u>£'000</u>	<u>Updated</u> <u>Base Budget</u> <u>2020/21</u> <u>£'000</u>
<u>Expenditure</u>					
Employee Costs	3,271	3,352			3,352
Property Costs	39	38			38
Transport Costs	61	61		(12)	49
Supplies & Services	381	380			380
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	3,783	3,862	0	(12)	3,850
<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	1,435		(488)	947
Other Income	38	38			38
Total Income	1,773	1,773	0	(488)	1,285
NET EXPENDITURE	2,010	2,089	0	476	2,565

**REVENUE BUDGET 2020/21
DIRECTORATE:**

**OTHER HOUSING
SUMMARY**

	<u>Revised</u> <u>2019/20</u> <u>Budget</u> <u>£'000</u>	<u>Pre COVID</u> <u>Base</u> <u>Budget</u> <u>2020/21</u> <u>£'000</u>	<u>Budget</u> <u>Finalisation</u> <u>Adjustments</u> <u>£'000</u>	<u>Recast</u> <u>Budget</u> <u>Submissions</u> <u>£'000</u>	<u>Updated</u> <u>Base Budget</u> <u>2020/21</u> <u>£'000</u>
<u>Expenditure</u>					
Employee Costs	0	67			67
Property Costs	39	40			40
Transport Costs	0	3			3
Supplies & Services	7	102			102
Third Party Payments	971	1,376			1,376
Transfer Payments	26,860	20,052	(541)		19,511
Recharge Costs (Internal)	999	649			649
Capital Charges & Financing CFCR	68	68			68
	0	0			0
Total Expenditure	28,944	22,357	(541)	0	21,816
<u>Income</u>					
Specific Government Grants	1,376	1,376			1,376
Other Grants	26,893	20,035	(541)		19,494
Recharge Income (Internal)	0	10			10
Fees, Charges etc.	146	146			146
Other Income	58	58			58
Total Income	28,473	21,625	(541)	0	21,084
NET EXPENDITURE	471	732	0	0	732

REVENUE BUDGET 2020/21
SERVICE:

FACILITIES MANAGEMENT
SUMMARY

	<u>Revised</u> <u>2019/20</u> <u>Budget</u> <u>£'000</u>	<u>Pre COVID</u> <u>Base Budget</u> <u>2020/21</u> <u>£'000</u>	<u>Budget</u> <u>Finalisation</u> <u>Adjustments</u> <u>£'000</u>	<u>Recast</u> <u>Budget</u> <u>Submissions</u> <u>£'000</u>	<u>Updated</u> <u>Base Budget</u> <u>2020/21</u> <u>£'000</u>
Facilities Management	2,563	2,494	0	40	2,534
TOTAL FACILITIES MANAGEMENT	2,563	2,494	0	40	2,534

**REVENUE BUDGET 2020/21
SERVICE:**

**FACILITIES MANAGEMENT
SUMMARY**

	<u>Revised</u> <u>2019/20</u> <u>Budget</u> <u>£'000</u>	<u>Pre COVID</u> <u>Base Budget</u> <u>2020/21</u> <u>£'000</u>	<u>Budget</u> <u>Finalisation</u> <u>Adjustments</u> <u>£'000</u>	<u>Recast</u> <u>Budget</u> <u>Submissions</u> <u>£'000</u>	<u>Updated</u> <u>Base Budget</u> <u>2020/21</u> <u>£'000</u>
<u>Expenditure</u>					
Employee Costs	223	250			250
Property Costs	2,087	1,920		10	1,930
Transport Costs	36	36			36
Supplies & Services	388	462		15	477
Third Party Payments	3	3			3
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	2,737	2,671	0	25	2,696
<u>Income</u>					
Specific Government Grants	0	0			0
Other Grants	0	0			0
Recharge Income (Internal)	110	113		(15)	98
Fees, Charges etc.	0	0			0
Other Income	64	64			64
Total Income	174	177	0	(15)	162
NET EXPENDITURE	2,563	2,494	0	40	2,534

**REVENUE BUDGET 2020/21
SERVICE:**

**FINANCE
SUMMARY**

	<u>Revised 2019/20 Budget</u> £'000	<u>Pre COVID Base Budget 2020/21</u> £'000	<u>Budget Finalisation Adjustments</u> £'000	<u>Recast Budget Submissions</u> £'000	<u>Updated Base Budget 2020/21</u> £'000
Finance	1,954	2,035	0	0	2,035
Revenues	1,525	1,614	0	0	1,614
Welfare Rights	526	537	0	0	537
TOTAL FINANCE	4,005	4,186	0	0	4,186

**REVENUE BUDGET 2020/21
SERVICE:**

**FINANCE
SUMMARY**

	<u>Revised</u> <u>2019/20</u> <u>Budget</u> <u>£'000</u>	<u>Pre COVID</u> <u>Base Budget</u> <u>2020/21</u> <u>£'000</u>	<u>Budget</u> <u>Finalisation</u> <u>Adjustments</u> <u>£'000</u>	<u>Recast</u> <u>Budget</u> <u>Submissions</u> <u>£'000</u>	<u>Updated</u> <u>Base Budget</u> <u>2020/21</u> <u>£'000</u>
<u>Expenditure</u>					
Employee Costs	4,708	4,913	0	0	4,913
Property Costs	0	0	0	0	0
Transport Costs	32	29	0	0	29
Supplies & Services	494	492	0	0	492
Third Party Payments	111	111	0	0	111
Transfer Payments	0	0	0	0	0
Recharge Costs (Internal)	0	0	0	0	0
Capital Charges	0	0	0	0	0
CFCR	0	0	0	0	0
Total Expenditure	5,345	5,545	0	0	5,545
<u>Income</u>					
Specific Government Grants	0	0	0	0	0
Other Grants	435	435	0	0	435
Recharge Income (Internal)	422	493	0	0	493
Fees, Charges etc.	442	390	0	0	390
Other Income	41	41	0	0	41
Total Income	1,340	1,359	0	0	1,359
NET EXPENDITURE	4,005	4,186	0	0	4,186

**REVENUE BUDGET 2020/21
SERVICE:**

**FINANCE
SUMMARY**

	<u>Revised</u> <u>2019/20</u> <u>Budget</u> <u>£'000</u>	<u>Pre COVID</u> <u>Base Budget</u> <u>2020/21</u> <u>£'000</u>	<u>Budget</u> <u>Finalisation</u> <u>Adjustments</u> <u>£'000</u>	<u>Recast</u> <u>Budget</u> <u>Submissions</u> <u>£'000</u>	<u>Updated</u> <u>Base Budget</u> <u>2020/21</u> <u>£'000</u>
<u>Expenditure</u>					
Employee Costs	1,782	1,938			1,938
Property Costs	0	0			0
Transport Costs	12	9			9
Supplies & Services	195	194			194
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	2,071	2,223	0	0	2,223
<u>Income</u>					
Specific Government Grants	0	0			0
Other Grants	0	0			0
Recharge Income (Internal)	113	184			184
Fees, Charges etc.	4	4			4
Other Income	0	0			0
Total Income	117	188	0	0	188
NET EXPENDITURE	1,954	2,035	0	0	2,035

REVENUE BUDGET 2020/21**SERVICE:****REVENUES
SUMMARY**

	<u>Revised</u> <u>2019/20</u> <u>Budget</u> <u>£'000</u>	<u>Pre COVID</u> <u>Base Budget</u> <u>2020/21</u> <u>£'000</u>	<u>Budget</u> <u>Finalisation</u> <u>Adjustments</u> <u>£'000</u>	<u>Recast</u> <u>Budget</u> <u>Submissions</u> <u>£'000</u>	<u>Updated</u> <u>Base Budget</u> <u>2020/21</u> <u>£'000</u>
<u>Expenditure</u>					
Employee Costs	2,425	2,463			2,463
Property Costs	0	0			0
Transport Costs	12	12			12
Supplies & Services	272	271			271
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	2,709	2,746	0	0	2,746
<u>Income</u>					
Specific Government Grants	0	0			0
Other Grants	435	435			435
Recharge Income (Internal)	309	309			309
Fees, Charges etc.	438	386			386
Other Income	2	2			2
Total Income	1,184	1,132	0	0	1,132
NET EXPENDITURE	1,525	1,614	0	0	1,614

REVENUE BUDGET 2020/21
SERVICE:

WELFARE RIGHTS
SUMMARY

	<u>Revised</u> <u>2019/20</u> <u>Budget</u> <u>£'000</u>	<u>Pre COVID</u> <u>Base Budget</u> <u>2020/21</u> <u>£'000</u>	<u>Budget</u> <u>Finalisation</u> <u>Adjustments</u> <u>£'000</u>	<u>Recast</u> <u>Budget</u> <u>Submissions</u> <u>£'000</u>	<u>Updated</u> <u>Base Budget</u> <u>2020/21</u> <u>£'000</u>
<u>Expenditure</u>					
Employee Costs	501	512			512
Property Costs	0	0			0
Transport Costs	8	8			8
Supplies & Services	27	27			27
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	565	576	0	0	576
<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	0	0	39
NET EXPENDITURE	526	537	0	0	537

**REVENUE BUDGET 2020/21
SERVICE:**

**HUMAN RESOURCES, DIGITAL ENABLEMENT, INFORMATION
SUMMARY**

	<u>Revised</u> <u>2019/20</u> <u>Budget</u> <u>£'000</u>	<u>Pre COVID</u> <u>Base</u> <u>Budget</u> <u>2020/21</u> <u>£'000</u>	<u>Budget</u> <u>Finalisation</u> <u>Adjustments</u> <u>£'000</u>	<u>Recast</u> <u>Budget</u> <u>Submissions</u> <u>£'000</u>	<u>Updated</u> <u>Base Budget</u> <u>2020/21</u> <u>£'000</u>
Human Resources & Business Support	3,492	3,659	0	64	3,723
Digital Enablement & Information Technology	2,364	2,462	0	75	2,537
TOTAL HUMAN RESOURCES, DIGITAL ENABLEMENT, INFORMATION TECHNOLOGY & BUSINESS SUPPORT	5,856	6,121	0	139	6,260

REVENUE BUDGET 2020/21
SERVICE:

HUMAN RESOURCES, DIGITAL ENABLEMENT, INFORMATION
SUMMARY

	<u>Revised</u> <u>2019/20</u> <u>Budget</u> <u>£'000</u>	<u>Pre COVID</u> <u>Base</u> <u>Budget</u> <u>2020/21</u> <u>£'000</u>	<u>Budget</u> <u>Finalisation</u> <u>Adjustments</u> <u>£'000</u>	<u>Recast</u> <u>Budget</u> <u>Submissions</u> <u>£'000</u>	<u>Updated</u> <u>Base Budget</u> <u>2020/21</u> <u>£'000</u>
<u>Expenditure</u>					
Employee Costs	6,801	7,188	0	128	7,316
Property Costs	223	47	0	0	47
Transport Costs	52	34	0	0	34
Supplies & Services	942	1,133	0	11	1,144
Third Party Payments	249	30	0	0	30
Transfer Payments	0	0	0	0	0
Recharge Costs (Internal)	1	0	0	0	0
Capital Charges & Financing	0	0	0	0	0
CFCR	0	0	0	0	0
Total Expenditure	8,268	8,432	0	139	8,571
<u>Income</u>					
Specific Government Grants	0	0	0	0	0
Other Grants	0	0	0	0	0
Recharge Income (Internal)	2,079	2,266	0	0	2,266
Fees, Charges etc.	323	35	0	0	35
Other Income	10	10	0	0	10
Total Income	2,412	2,311	0	0	2,311
NET EXPENDITURE	5,856	6,121	0	139	6,260

REVENUE BUDGET 2020/21

SERVICE:

**HUMAN RESOURCES & BUSINESS SUPPORT
SUMMARY**

	<u>Revised</u> <u>2019/20</u> <u>Budget</u> <u>£'000</u>	<u>Pre COVID</u> <u>Base</u> <u>Budget</u> <u>2020/21</u> <u>£'000</u>	<u>Budget</u> <u>Finalisation</u> <u>Adjustments</u> <u>£'000</u>	<u>Recast</u> <u>Budget</u> <u>Submissions</u> <u>£'000</u>	<u>Updated</u> <u>Base Budget</u> <u>2020/21</u> <u>£'000</u>
<u>Expenditure</u>					
Employee Costs	4,154	4,446		64	4,510
Property Costs	176	0			0
Transport Costs	33	15			15
Supplies & Services	307	276			276
Third Party Payments	0	0			0
Transfer Payments	0	0			0
Recharge Costs (Internal)	1	0			0
Capital Charges & Financing	0	0			0
CFCR	0	0			0
Total Expenditure	4,671	4,737	0	64	4,801
<u>Income</u>					
Specific Government Grants	0	0			0
Other Grants	0	0			0
Recharge Income (Internal)	846	1,033			1,033
Fees, Charges etc.	323	35			35
Other Income	10	10			10
Total Income	1,179	1,078	0	0	1,078
NET EXPENDITURE	3,492	3,659	0	64	3,723

REVENUE BUDGET 2020/21
SERVICE:

DIGITAL ENABLEMENT & INFORMATION TECHNOLOGY
SUMMARY

	<u>Revised</u> <u>2019/20</u> <u>Budget</u> <u>£'000</u>	<u>Pre COVID</u> <u>Base</u> <u>Budget</u> <u>2020/21</u> <u>£'000</u>	<u>Budget</u> <u>Finalisation</u> <u>Adjustments</u> <u>£'000</u>	<u>Recast</u> <u>Budget</u> <u>Submissions</u> <u>£'000</u>	<u>Updated</u> <u>Base Budget</u> <u>2020/21</u> <u>£'000</u>
<u>Expenditure</u>					
Employee Costs	2,647	2,742		64	2,806
Property Costs	47	47			47
Transport Costs	19	19			19
Supplies & Services	635	857		11	868
Third Party Payments	249	30			30
Transfer Payments	0	0			0
Recharge Costs (Internal)	0	0			0
Capital Charges & Financing	0	0			0
CFCR	0	0			0
Total Expenditure	3,597	3,695	0	75	3,770
<u>Income</u>					
Specific Government Grants	0	0			0
Other Grants	0	0			0
Recharge Income (Internal)	1,233	1,233			1,233
Fees, Charges etc.	0	0			0
Other Income	0	0			0
Total Income	1,233	1,233	0	0	1,233
NET EXPENDITURE	2,364	2,462	0	75	2,537

**REVENUE BUDGET 2020/21
SERVICE:**

**INFRASTRUCTURE
SUMMARY**

	<u>Revised 2019/20 Budget £'000</u>	<u>Pre COVID Base Budget 2020/21 £'000</u>	<u>Budget Finalisation Adjustments £'000</u>	<u>Recast Budget Submissions £'000</u>	<u>Updated Base Budget 2020/21 £'000</u>
Roads & Transportation	16,335	16,880	0	2,822	19,702
Assets	740	811	0	364	1,175
Capital Projects	216	223	0	0	223
TOTAL INFRASTRUCTURE SERVICES	17,291	17,914	0	3,186	21,100

**REVENUE BUDGET 2020/21
SERVICE:**

**INFRASTRUCTURE
SUMMARY**

	<u>Revised</u> <u>2019/20</u> <u>Budget</u> <u>£'000</u>	<u>Pre COVID</u> <u>Base</u> <u>Budget</u> <u>2020/21</u> <u>£'000</u>	<u>Budget</u> <u>Finalisation</u> <u>Adjustments</u> <u>£'000</u>	<u>Recast</u> <u>Budget</u> <u>Submissions</u> <u>£'000</u>	<u>Updated</u> <u>Base Budget</u> <u>2020/21</u> <u>£'000</u>
<u>Expenditure</u>					
Employee Costs	6,506	6,857	0	17	6,874
Property Costs	216	839	0	0	839
Transport Costs	203	207	0	(7)	200
Supplies & Services	711	712	0	4	716
Third Party Payments	16,085	15,699	0	2,203	17,902
Transfer Payments	0	0	0	0	0
Recharge Costs (Internal)	253	253	0	0	253
Capital Charges & Financing CFCR	0	0	0	0	0
Total Expenditure	23,974	24,567	0	2,217	26,784
<u>Income</u>					
Specific Government Grants	0	0	0	0	0
Other Grants	0	0	0	0	0
Recharge Income (Internal)	835	851	0	(350)	501
Fees, Charges etc.	4,142	4,096	0	(619)	3,477
Other Income	1,706	1,706	0	0	1,706
Total Income	6,683	6,653	0	(969)	5,684
NET EXPENDITURE	17,291	17,914	0	3,186	21,100

**REVENUE BUDGET 2020/21
SERVICE:**

**ROADS & TRANSPORTATION
SUMMARY**

	<u>Revised</u> <u>2019/20</u> <u>Budget</u> <u>£'000</u>	<u>Pre COVID</u> <u>Base</u> <u>Budget</u> <u>2020/21</u> <u>£'000</u>	<u>Budget</u> <u>Finalisation</u> <u>Adjustments</u> <u>£'000</u>	<u>Recast</u> <u>Budget</u> <u>Submissions</u> <u>£'000</u>	<u>Updated</u> <u>Base Budget</u> <u>2020/21</u> <u>£'000</u>
<u>Expenditure</u>					
Employee Costs	3,028	3,125			3,125
Property Costs	215	838			838
Transport Costs	140	140			140
Supplies & Services	549	545			545
Third Party Payments	16,085	15,699		2,203	17,902
Transfer Payments	0	0			0
Recharge Costs (Internal)	253	253			253
Capital Charges & Financing CFCR	0	0			0
Total Expenditure	20,270	20,600	0	2,203	22,803
<u>Income</u>					
Specific Government Grants	0	0			0
Other Grants	0	0			0
Recharge Income (Internal)	253	253			253
Fees, Charges etc.	2,011	1,796		(619)	1,177
Other Income	1,671	1,671			1,671
Total Income	3,935	3,720	0	(619)	3,101
NET EXPENDITURE	16,335	16,880	0	2,822	19,702

**REVENUE BUDGET 2020/21
SERVICE:**

**ASSETS
SUMMARY**

	<u>Revised</u> <u>2019/20</u> <u>Budget</u> <u>£'000</u>	<u>Pre COVID</u> <u>Base</u> <u>Budget</u> <u>2020/21</u> <u>£'000</u>	<u>Budget</u> <u>Finalisation</u> <u>Adjustments</u> <u>£'000</u>	<u>Recast</u> <u>Budget</u> <u>Submissions</u> <u>£'000</u>	<u>Updated</u> <u>Base Budget</u> <u>2020/21</u> <u>£'000</u>
<u>Expenditure</u>					
Employee Costs	3,265	3,505		17	3,522
Property Costs	1	1			1
Transport Costs	60	64		(7)	57
Supplies & Services	162	167		4	171
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	3,488	3,737	0	14	3,751
<u>Income</u>					
Specific Government Grants	0	0			0
Other Grants	0	0			0
Recharge Income (Internal)	582	591		(350)	241
Fees, Charges etc.	2,131	2,300			2,300
Other Income	35	35			35
Total Income	2,748	2,926	0	(350)	2,576
NET EXPENDITURE	740	811	0	364	1,175

**REVENUE BUDGET 2020/21
SERVICE:**

**CAPITAL PROJECTS
SUMMARY**

	<u>Revised</u> <u>2019/20</u> <u>Budget</u> <u>£'000</u>	<u>Pre COVID</u> <u>Base</u> <u>Budget</u> <u>2020/21</u> <u>£'000</u>	<u>Budget</u> <u>Finalisation</u> <u>Adjustments</u> <u>£'000</u>	<u>Recast</u> <u>Budget</u> <u>Submissions</u> <u>£'000</u>	<u>Updated</u> <u>Base Budget</u> <u>2020/21</u> <u>£'000</u>
<u>Expenditure</u>					
Employee Costs	213	227			227
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	216	230	0	0	230
<u>Income</u>					
Specific Government Grants	0	0			0
Other Grants	0	0			0
Recharge Income (Internal)	0	7			7
Fees, Charges etc.	0	0			0
Other Income	0	0			0
Total Income	0	7	0	0	7
NET EXPENDITURE	216	223	0	0	223

**REVENUE BUDGET 2020/21
SERVICE:**

**LEGAL & DEMOCRATIC
SUMMARY**

	<u>Revised</u> <u>2019/20</u> <u>Budget</u> <u>£'000</u>	<u>Pre COVID</u> <u>Base Budget</u> <u>2020/21</u> <u>£'000</u>	<u>Budget</u> <u>Finalisation</u> <u>Adjustments</u> <u>£'000</u>	<u>Recast</u> <u>Budget</u> <u>Submissions</u> <u>£'000</u>	<u>Updated</u> <u>Base Budget</u> <u>2020/21</u> <u>£'000</u>
Legal & Democratic Core	1,771	1,991	0	0	1,991
Registrars	31	37	0	15	52
Digital Reprographic Unit	4	8	0	33	41
Licencing	(259)	(259)	0	0	(259)
Members	896	876	0	(24)	852
TOTAL LEGAL & DEMOCRATIC	2,443	2,653	0	24	2,677

**REVENUE BUDGET 2020/21
SERVICE:**

**LEGAL & DEMOCRATIC
SUMMARY**

	<u>Revised</u> <u>2019/20</u> <u>Budget</u> <u>£'000</u>	<u>Pre COVID</u> <u>Base Budget</u> <u>2020/21</u> <u>£'000</u>	<u>Budget</u> <u>Finalisation</u> <u>Adjustments</u> <u>£'000</u>	<u>Recast</u> <u>Budget</u> <u>Submissions</u> <u>£'000</u>	<u>Updated</u> <u>Base Budget</u> <u>2020/21</u> <u>£'000</u>
<u>Expenditure</u>					
Employee Costs	2,937	3,150	0	0	3,150
Property Costs	36	34	0	0	34
Transport Costs	47	47	0	(24)	23
Supplies & Services	263	262	0	0	262
Third Party Payments	12	12	0	0	12
Transfer Payments	0	0	0	0	0
Recharge Costs (Internal)	19	19	0	0	19
Capital Charges	0	0	0	0	0
CFCR	0	0	0	0	0
Total Expenditure	3,314	3,524	0	(24)	3,500
<u>Income</u>					
Specific Government Grants	0	0	0	0	0
Other Grants	0	0	0	0	0
Recharge Income (Internal)	225	225	0	(33)	192
Fees, Charges etc.	329	329	0	(15)	314
Other Income	317	317	0	0	317
Total Income	871	871	0	(48)	823
NET EXPENDITURE	2,443	2,653	0	24	2,677

REVENUE BUDGET 2020/21
SERVICE:

LEGAL & DEMOCRATIC CORE
SUMMARY

	<u>Revised</u> <u>2019/20</u> <u>Budget</u> <u>£'000</u>	<u>Pre COVID</u> <u>Base Budget</u> <u>2020/21</u> <u>£'000</u>	<u>Budget</u> <u>Finalisation</u> <u>Adjustments</u> <u>£'000</u>	<u>Recast</u> <u>Budget</u> <u>Submissions</u> <u>£'000</u>	<u>Updated</u> <u>Base Budget</u> <u>2020/21</u> <u>£'000</u>
<u>Expenditure</u>					
Employee Costs	1,785	2,008			2,008
Property Costs	2	0			0
Transport Costs	3	3			3
Supplies & Services	99	98			98
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	1,901	2,121	0	0	2,121
<u>Income</u>					
Specific Government Grants	0	0			0
Other Grants	0	0			0
Recharge Income (Internal)	31	31			31
Fees, Charges etc.	97	97			97
Other Income	2	2			2
Total Income	130	130	0	0	130
NET EXPENDITURE	1,771	1,991	0	0	1,991

REVENUE BUDGET 2020/21
SERVICE:

REGISTRARS
SUMMARY

	<u>Revised</u> <u>2019/20</u> <u>Budget</u> <u>£'000</u>	<u>Pre COVID</u> <u>Base Budget</u> <u>2020/21</u> <u>£'000</u>	<u>Budget</u> <u>Finalisation</u> <u>Adjustments</u> <u>£'000</u>	<u>Recast</u> <u>Budget</u> <u>Submissions</u> <u>£'000</u>	<u>Updated</u> <u>Base Budget</u> <u>2020/21</u> <u>£'000</u>
<u>Expenditure</u>					
Employee Costs	184	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	189	195	0	0	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		(15)	138
Other Income	5	5			5
Total Income	158	158	0	(15)	143
NET EXPENDITURE	31	37	0	15	52

REVENUE BUDGET 2020/21
SERVICE:

DIGITAL REPROGRAPHICS UNIT
SUMMARY

	<u>Revised</u> <u>2019/20</u> <u>Budget</u> <u>£'000</u>	<u>Pre COVID</u> <u>Base Budget</u> <u>2020/21</u> <u>£'000</u>	<u>Budget</u> <u>Finalisation</u> <u>Adjustments</u> <u>£'000</u>	<u>Recast</u> <u>Budget</u> <u>Submissions</u> <u>£'000</u>	<u>Updated</u> <u>Base Budget</u> <u>2020/21</u> <u>£'000</u>
<u>Expenditure</u>					
Employee Costs	130	134			134
Property Costs	31	31			31
Transport Costs	0	0			0
Supplies & Services	126	126			126
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	287	291	0	0	291
<u>Income</u>					
Specific Government Grants	0	0			0
Other Grants	0	0			0
Recharge Income (Internal)	194	194		(33)	161
Fees, Charges etc.	79	79			79
Other Income	10	10			10
Total Income	283	283	0	(33)	250
NET EXPENDITURE	4	8	0	33	41

REVENUE BUDGET 2020/21
SERVICE:

LICENCING
SUMMARY

	<u>Revised</u> <u>2019/20</u> <u>Budget</u> <u>£'000</u>	<u>Pre COVID</u> <u>Base Budget</u> <u>2020/21</u> <u>£'000</u>	<u>Budget</u> <u>Finalisation</u> <u>Adjustments</u> <u>£'000</u>	<u>Recast</u> <u>Budget</u> <u>Submissions</u> <u>£'000</u>	<u>Updated</u> <u>Base Budget</u> <u>2020/21</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	0	0	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	0	0	300
NET EXPENDITURE	(259)	(259)	0	0	(259)

**REVENUE BUDGET 2020/21
SERVICE:**

**MEMBERS
SUMMARY**

	<u>Revised</u> <u>2019/20</u> <u>Budget</u> <u>£'000</u>	<u>Pre COVID</u> <u>Base Budget</u> <u>2020/21</u> <u>£'000</u>	<u>Budget</u> <u>Finalisation</u> <u>Adjustments</u> <u>£'000</u>	<u>Recast</u> <u>Budget</u> <u>Submissions</u> <u>£'000</u>	<u>Updated</u> <u>Base Budget</u> <u>2020/21</u> <u>£'000</u>
<u>Expenditure</u>					
Employee Costs	838	818			818
Property Costs	0	0			0
Transport Costs	43	43		(24)	19
Supplies & Services	15	15			15
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	896	876	0	(24)	852
<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	0	0
NET EXPENDITURE	896	876	0	(24)	852

REVENUE BUDGET 2020/21
SERVICE:

SCHOOLS & LEARNING
SUMMARY

	<u>Revised</u> <u>2019/20</u> <u>Budget</u> <u>£'000</u>	<u>Pre COVID</u> <u>Base Budget</u> <u>2020/21</u> <u>£'000</u>	<u>Budget</u> <u>Finalisation</u> <u>Adjustments</u> <u>£'000</u>	<u>Recast</u> <u>Budget</u> <u>Submissions</u> <u>£'000</u>	<u>Updated</u> <u>Base Budget</u> <u>2020/21</u> <u>£'000</u>
Early Years	7,746	7,952	0	(343)	7,609
Primary	37,103	38,264	444	848	39,556
Secondary	38,403	40,277	444	743	41,464
Additional Support Needs	9,652	11,073	233	200	11,506
Support Team	1,271	1,365	0	44	1,409
Support for Pupils	17,645	17,960	0	1,913	19,873
Lifelong Learning	609	801	0	0	801
Schools & Learning Business Unit	853	1,475	0	840	2,315
TOTAL SCHOOLS & LEARNING	113,282	119,167	1,121	4,245	124,533

REVENUE BUDGET 2020/21

SERVICE:

**SCHOOLS & LEARNING
SUMMARY**

	<u>Revised</u> <u>2019/20</u> <u>Budget</u> <u>£'000</u>	<u>Pre COVID</u> <u>Base Budget</u> <u>2020/21</u> <u>£'000</u>	<u>Budget</u> <u>Finalisation</u> <u>Adjustments</u> <u>£'000</u>	<u>Recast</u> <u>Budget</u> <u>Submissions</u> <u>£'000</u>	<u>Updated</u> <u>Base Budget</u> <u>2020/21</u> <u>£'000</u>
<u>Expenditure</u>					
Employee Costs	78,303	83,564	1121	1741	86,426
Property Costs	11,599	12,519	0	497	13,016
Transport Costs	3,666	3,654	0	220	3,874
Supplies & Services	10,018	10,391	0	1136	11,527
Third Party Payments	16,445	19,732	0	950	20,682
Transfer Payments	0	0	0	0	0
Recharge Costs (Internal)	0	0	0	0	0
Capital Charges & Financing	0	0	0	0	0
CFCR	0	0	0	0	0
Total Expenditure	120,031	129,860	1,121	4,544	135,525
<u>Income</u>					
Specific Government Grants	3,478	7,407	0	1243	8,650
Other Grants	895	910	0	(44)	866
Recharge Income (Internal)	323	323	0	0	323
Fees, Charges etc.	590	590	0	0	590
Other Income	1,463	1,463	0	(900)	563
Total Income	6,749	10,693	0	299	10,992
NET EXPENDITURE	113,282	119,167	1,121	4,245	124,533

REVENUE BUDGET 2020/21

SERVICE:

**EARLY YEARS
SUMMARY**

	<u>Revised</u> <u>2019/20</u> <u>Budget</u> <u>£'000</u>	<u>Pre COVID</u> <u>Base Budget</u> <u>2020/21</u> <u>£'000</u>	<u>Budget</u> <u>Finalisation</u> <u>Adjustments</u> <u>£'000</u>	<u>Recast</u> <u>Budget</u> <u>Submissions</u> <u>£'000</u>	<u>Updated</u> <u>Base Budget</u> <u>2020/21</u> <u>£'000</u>
<u>Expenditure</u>					
Employee Costs	5,322	6,811			6,811
Property Costs	66	51			51
Transport Costs	29	29			29
Supplies & Services	354	363			363
Third Party Payments	3,300	5,952		950	6,902
Transfer Payments	0	0			0
Recharge Costs (Internal)	0	0			0
Capital Charges & Financing	0	0			0
CFCR	0	0			0
Total Expenditure	9,071	13,206	0	950	14,156
<u>Income</u>					
Specific Government Grants	1,325	5,254		1,293	6,547
Other Grants	0	0			0
Recharge Income (Internal)	0	0			0
Fees, Charges etc.	0	0			0
Other Income	0	0			0
Total Income	1,325	5,254	0	1,293	6,547
NET EXPENDITURE	7,746	7,952	0	(343)	7,609

REVENUE BUDGET 2020/21

SERVICE:

**PRIMARY
SUMMARY**

	<u>Revised</u> <u>2019/20</u> <u>Budget</u> <u>£'000</u>	<u>Pre COVID</u> <u>Base Budget</u> <u>2020/21</u> <u>£'000</u>	<u>Budget</u> <u>Finalisation</u> <u>Adjustments</u> <u>£'000</u>	<u>Recast</u> <u>Budget</u> <u>Submissions</u> <u>£'000</u>	<u>Updated</u> <u>Base Budget</u> <u>2020/21</u> <u>£'000</u>
<u>Expenditure</u>					
Employee Costs	30,900	31,861	444	833	33,138
Property Costs	5,283	5,526			5,526
Transport Costs	82	6			6
Supplies & Services	2,529	2,562			2,562
Third Party Payments	7	7			7
Transfer Payments	0	0			0
Recharge Costs (Internal)	0	0			0
Capital Charges & Financing	0	0			0
CFCR	0	0			0
Total Expenditure	38,801	39,962	444	833	41,239
<u>Income</u>					
Specific Government Grants	1,671	1,671		(15)	1,656
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	0	(15)	1,683
NET EXPENDITURE	37,103	38,264	444	848	39,556

REVENUE BUDGET 2020/21

SERVICE:

**SECONDARY
SUMMARY**

	<u>Revised</u> <u>2019/20</u> <u>Budget</u> <u>£'000</u>	<u>Pre COVID</u> <u>Base Budget</u> <u>2020/21</u> <u>£'000</u>	<u>Budget</u> <u>Finalisation</u> <u>Adjustments</u> <u>£'000</u>	<u>Recast</u> <u>Budget</u> <u>Submissions</u> <u>£'000</u>	<u>Updated</u> <u>Base Budget</u> <u>2020/21</u> <u>£'000</u>
<u>Expenditure</u>					
Employee Costs	30,547	32,416	444	708	33,568
Property Costs	6,026	6,152			6,152
Transport Costs	32	32			32
Supplies & Services	1,501	1,380			1,380
Third Party Payments	873	873			873
Transfer Payments	0	0			0
Recharge Costs (Internal)	0	0			0
Capital Charges & Financing	0	0			0
CFCR	0	0			0
Total Expenditure	38,979	40,853	444	708	42,005
<u>Income</u>					
Specific Government Grants	482	482		(35)	447
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	576	0	(35)	541
NET EXPENDITURE	38,403	40,277	444	743	41,464

REVENUE BUDGET 2020/21

SERVICE:

**ADDITIONAL SUPPORT NEEDS
SUMMARY**

	<u>Revised</u> <u>2019/20</u> <u>Budget</u> <u>£'000</u>	<u>Pre COVID</u> <u>Base Budget</u> <u>2020/21</u> <u>£'000</u>	<u>Budget</u> <u>Finalisation</u> <u>Adjustments</u> <u>£'000</u>	<u>Recast</u> <u>Budget</u> <u>Submissions</u> <u>£'000</u>	<u>Updated</u> <u>Base Budget</u> <u>2020/21</u> <u>£'000</u>
<u>Expenditure</u>					
Employee Costs	8,556	9,362	233	200	9,795
Property Costs	17	23			23
Transport Costs	49	43			43
Supplies & Services	89	135			135
Third Party Payments	941	1,510			1,510
Transfer Payments	0	0			0
Recharge Costs (Internal)	0	0			0
Capital Charges & Financing	0	0			0
CFCR	0	0			0
Total Expenditure	9,652	11,073	233	200	11,506
<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	0	0
NET EXPENDITURE	9,652	11,073	233	200	11,506

REVENUE BUDGET 2020/21

SERVICE:

**SUPPORT TEAM
SUMMARY**

	<u>Revised</u> <u>2019/20</u> <u>Budget</u> <u>£'000</u>	<u>Pre COVID</u> <u>Base Budget</u> <u>2020/21</u> <u>£'000</u>	<u>Budget</u> <u>Finalisation</u> <u>Adjustments</u> <u>£'000</u>	<u>Recast</u> <u>Budget</u> <u>Submissions</u> <u>£'000</u>	<u>Updated</u> <u>Base Budget</u> <u>2020/21</u> <u>£'000</u>
<u>Expenditure</u>					
Employee Costs	1,752	1,846			1,846
Property Costs	0	0			0
Transport Costs	36	36			36
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	0	0			0
CFCR	0	0			0
Total Expenditure	1,946	2,040	0	0	2,040
<u>Income</u>					
Specific Government Grants	0	0			0
Other Grants	660	660		(44)	616
Recharge Income (Internal)	0	0			0
Fees, Charges etc.	0	0			0
Other Income	15	15			15
Total Income	675	675	0	(44)	631
NET EXPENDITURE	1,271	1,365	0	44	1,409

REVENUE BUDGET 2020/21

SERVICE:

**SUPPORT FOR PUPILS
SUMMARY**

	<u>Revised</u> <u>2019/20</u> <u>Budget</u> <u>£'000</u>	<u>Pre COVID</u> <u>Base Budget</u> <u>2020/21</u> <u>£'000</u>	<u>Budget</u> <u>Finalisation</u> <u>Adjustments</u> <u>£'000</u>	<u>Recast</u> <u>Budget</u> <u>Submissions</u> <u>£'000</u>	<u>Updated</u> <u>Base Budget</u> <u>2020/21</u> <u>£'000</u>
<u>Expenditure</u>					
Employee Costs	87	90			90
Property Costs	178	174			174
Transport Costs	3,421	3,493		220	3,713
Supplies & Services	5,156	5,349		793	6,142
Third Party Payments	11,098	11,164			11,164
Transfer Payments	0	0			0
Recharge Costs (Internal)	0	0			0
Capital Charges & Financing	0	0			0
CFCR	0	0			0
Total Expenditure	19,940	20,270	0	1,013	21,283
<u>Income</u>					
Specific Government Grants	0	0			0
Other Grants	235	250			250
Recharge Income (Internal)	126	126			126
Fees, Charges etc.	540	540			540
Other Income	1,394	1,394		(900)	494
Total Income	2,295	2,310	0	(900)	1,410
NET EXPENDITURE	17,645	17,960	0	1,913	19,873

REVENUE BUDGET 2020/21

SERVICE:

**LIFELONG LEARNING
SUMMARY**

	<u>Revised</u> <u>2019/20</u> <u>Budget</u> <u>£'000</u>	<u>Pre COVID</u> <u>Base Budget</u> <u>2020/21</u> <u>£'000</u>	<u>Budget</u> <u>Finalisation</u> <u>Adjustments</u> <u>£'000</u>	<u>Recast</u> <u>Budget</u> <u>Submissions</u> <u>£'000</u>	<u>Updated</u> <u>Base Budget</u> <u>2020/21</u> <u>£'000</u>
<u>Expenditure</u>					
Employee Costs	284	293			293
Property Costs	29	32			32
Transport Costs	4	4			4
Supplies & Services	246	426			426
Third Party Payments	226	226			226
Transfer Payments	0	0			0
Recharge Costs (Internal)	0	0			0
Capital Charges & Financing	0	0			0
CFCR	0	0			0
Total Expenditure	789	981	0	0	981
<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	0	0	180
NET EXPENDITURE	609	801	0	0	801

REVENUE BUDGET 2020/21

SERVICE:

**BUSINESS UNIT
SUMMARY**

	<u>Revised</u> <u>2019/20</u> <u>Budget</u> <u>£'000</u>	<u>Pre COVID</u> <u>Base Budget</u> <u>2020/21</u> <u>£'000</u>	<u>Budget</u> <u>Finalisation</u> <u>Adjustments</u> <u>£'000</u>	<u>Recast</u> <u>Budget</u> <u>Submissions</u> <u>£'000</u>	<u>Updated</u> <u>Base Budget</u> <u>2020/21</u> <u>£'000</u>
<u>Expenditure</u>					
Employee Costs	855	885			885
Property Costs	0	561		497	1,058
Transport Costs	13	11			11
Supplies & Services	(15)	18		343	361
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	853	1,475	0	840	2,315
<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	0	0
NET EXPENDITURE	853	1,475	0	840	2,315

REVENUE BUDGET 2020/21
SERVICE:

STRATEGIC POLICY, TRANSFORMATION
& PUBLIC SECTOR REFORM
SUMMARY

	<u>Revised</u> <u>2019/20</u> <u>Budget</u> <u>£'000</u>	<u>Pre COVID</u> <u>Base</u> <u>Budget</u> <u>2020/21</u> <u>£'000</u>	<u>Budget</u> <u>Finalisation</u> <u>Adjustments</u> <u>£'000</u>	<u>Recast</u> <u>Budget</u> <u>Submissions</u> <u>£'000</u>	<u>Updated</u> <u>Base Budget</u> <u>2020/21</u> <u>£'000</u>
Strategic Policy, Transformation & Public Sector Reform Directorate	730	751	0	0	751
Strategic Policy & Economy	1,761	2,430	0	63	2,493
Governance & Change	5,349	394	0	0	394
Culture & Leisure Trust Client	450	5,201	0	0	5,201
Risk, Resilience & Safety	271	305	0	0	305
Internal Audit	293	303	0	0	303
TOTAL STRATEGIC POLICY, TRANSFORMATION & PUBLIC SECTOR REFORM	8,854	9,384	0	63	9,447

**REVENUE BUDGET 2020/21
SERVICE:**

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

	<u>Revised</u> <u>2019/20</u> <u>Budget</u> <u>£'000</u>	<u>Pre COVID</u> <u>Base Budget</u> <u>2020/21</u> <u>£'000</u>	<u>Budget</u> <u>Finalisation</u> <u>Adjustments</u> <u>£'000</u>	<u>Recast</u> <u>Budget</u> <u>Submissions</u> <u>£'000</u>	<u>Updated</u> <u>Base Budget</u> <u>2020/21</u> <u>£'000</u>
<u>Expenditure</u>					
Employee Costs	3,824	4,435	0	0	4,435
Property Costs	1,695	1,705	0	16	1,721
Transport Costs	53	63	0	(5)	58
Supplies & Services	452	531	0	0	531
Third Party Payments	5,866	4,527	0	0	4,527
Transfer Payments	0	0	0	0	0
Recharge Costs (Internal)	0	0	0	0	0
Support Costs	0	0	0	0	0
Capital Charges & Financing CFCR	32 0	32 0	0 0	0 0	32 0
Total Expenditure	11,922	11,293	0	11	11,304
<u>Income</u>					
Specific Government Grants	0	0	0	0	0
Other Grants	0	0	0	0	0
Recharge Income (Internal)	836	123	0	0	123
Fees, Charges etc.	2,225	1,781	0	(52)	1,729
Other Income	7	5	0	0	5
Total Income	3,068	1,909	0	(52)	1,857
NET EXPENDITURE	8,854	9,384	0	63	9,447

**REVENUE BUDGET 2020/21
SERVICE:**

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

	<u>Revised</u> <u>2019/20</u> <u>Budget</u> <u>£'000</u>	<u>Pre COVID</u> <u>Base Budget</u> <u>2020/21</u> <u>£'000</u>	<u>Budget</u> <u>Finalisation</u> <u>Adjustments</u> <u>£'000</u>	<u>Recast</u> <u>Budget</u> <u>Submissions</u> <u>£'000</u>	<u>Updated</u> <u>Base Budget</u> <u>2020/21</u> <u>£'000</u>
<u>Expenditure</u>					
Employee Costs	721	743			743
Property Costs	0	0			0
Transport Costs	5	5			5
Supplies & Services	4	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	0	0			0
CFCR	0	0			0
Total Expenditure	730	751	0	0	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	0	0
NET EXPENDITURE	730	751	0	0	751

**REVENUE BUDGET 2020/21
SERVICE:**

STRATEGIC POLICY & ECONOMY

SUMMARY

	<u>Revised</u> <u>2019/20</u> <u>Budget</u> <u>£'000</u>	<u>Pre COVID</u> <u>Base Budget</u> <u>2020/21</u> <u>£'000</u>	<u>Budget</u> <u>Finalisation</u> <u>Adjustments</u> <u>£'000</u>	<u>Recast</u> <u>Budget</u> <u>Submissions</u> <u>£'000</u>	<u>Updated</u> <u>Base Budget</u> <u>2020/21</u> <u>£'000</u>
<u>Expenditure</u>					
Employee Costs	2,085	2,639			2,639
Property Costs	373	343		16	359
Transport Costs	15	10		(5)	5
Supplies & Services	322	378			378
Third Party Payments	1,611	546			546
Transfer Payments	0	0			0
Recharge Costs (Internal)	0	0			0
Support Costs	0	0			0
Capital Charges & Financing CFCR	32 0	32 0			32 0
Total Expenditure	4,438	3,948	0	11	3,959
<u>Income</u>					
Specific Government Grants	0	0			0
Other Grants	0	0			0
Recharge Income (Internal)	0	0			0
Fees, Charges etc.	2,675	1,518		(52)	1,466
Other Income	2	0			0
Total Income	2,677	1,518	0	(52)	1,466
NET EXPENDITURE	1,761	2,430	0	63	2,493

**REVENUE BUDGET 2020/21
SERVICE:**

GOVERNANCE & CHANGE

SUMMARY

	<u>Revised</u> <u>2019/20</u> <u>Budget</u> <u>£'000</u>	<u>Pre COVID</u> <u>Base Budget</u> <u>2020/21</u> <u>£'000</u>	<u>Budget</u> <u>Finalisation</u> <u>Adjustments</u> <u>£'000</u>	<u>Recast</u> <u>Budget</u> <u>Submissions</u> <u>£'000</u>	<u>Updated</u> <u>Base Budget</u> <u>2020/21</u> <u>£'000</u>
<u>Expenditure</u>					
Employee Costs	374	384			384
Property Costs	1,322	0			0
Transport Costs	30	1			1
Supplies & Services	107	9			9
Third Party Payments	4,232	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	6,065	394	0	0	394
<u>Income</u>					
Specific Government Grants	0	0			0
Other Grants	0	0			0
Recharge Income (Internal)	713	0			0
Fees, Charges etc.	0	0			0
Other Income	3	0			0
Total Income	716	0	0	0	0
NET EXPENDITURE	5,349	394	0	0	394

**REVENUE BUDGET 2020/21
SERVICE:**

GOVERNANCE & CHANGE

SUMMARY

	<u>Revised</u> <u>2019/20</u> <u>Budget</u> <u>£'000</u>	<u>Pre COVID</u> <u>Base Budget</u> <u>2020/21</u> <u>£'000</u>	<u>Budget</u> <u>Finalisation</u> <u>Adjustments</u> <u>£'000</u>	<u>Recast</u> <u>Budget</u> <u>Submissions</u> <u>£'000</u>	<u>Updated</u> <u>Base Budget</u> <u>2020/21</u> <u>£'000</u>
<u>Expenditure</u>					
Employee Costs	0	0			0
Property Costs	0	1,362			1,362
Transport Costs	0	44			44
Supplies & Services	0	104			104
Third Party Payments	0	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	0	5,467	0	0	5,467
<u>Income</u>					
Specific Government Grants	0	0			0
Other Grants	0	0			0
Recharge Income (Internal)	0	0			0
Fees, Charges etc.	(450)	263			263
Other Income	0	3			3
Total Income	(450)	266	0	0	266
NET EXPENDITURE	450	5,201	0	0	5,201

REVENUE BUDGET 2020/21
SERVICE:

RISK, RESILIENCE & SAFETY

SUMMARY

	<u>Revised</u> <u>2019/20</u> <u>Budget</u> <u>£'000</u>	<u>Pre COVID</u> <u>Base Budget</u> <u>2020/21</u> <u>£'000</u>	<u>Budget</u> <u>Finalisation</u> <u>Adjustments</u> <u>£'000</u>	<u>Recast</u> <u>Budget</u> <u>Submissions</u> <u>£'000</u>	<u>Updated</u> <u>Base Budget</u> <u>2020/21</u> <u>£'000</u>
<u>Expenditure</u>					
Employee Costs	392	406			406
Property Costs	0	0			0
Transport Costs	1	1			1
Supplies & Services	1	21			21
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	428	0	0	428
<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	0	0	123
NET EXPENDITURE	271	305	0	0	305

REVENUE BUDGET 2020/21
SERVICE:

INTERNAL AUDIT

SUMMARY

	<u>Revised</u> <u>2019/20</u> <u>Budget</u> <u>£'000</u>	<u>Pre COVID</u> <u>Base Budget</u> <u>2020/21</u> <u>£'000</u>	<u>Budget</u> <u>Finalisation</u> <u>Adjustments</u> <u>£'000</u>	<u>Recast</u> <u>Budget</u> <u>Submissions</u> <u>£'000</u>	<u>Updated</u> <u>Base Budget</u> <u>2020/21</u> <u>£'000</u>
<u>Expenditure</u>					
Employee Costs	252	263			263
Property Costs	0	0			0
Transport Costs	2	2			2
Supplies & Services	18	16			16
Third Party Payments	23	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	295	305	0	0	305
<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	0	0	2
NET EXPENDITURE	293	303	0	0	303

REVENUE BUDGET 2020/21
SERVICE:

OTHER SERVICES

	<u>Revised</u> <u>2019/20</u> <u>Budget</u> <u>£'000</u>	<u>Pre COVID</u> <u>Base</u> <u>Budget</u> <u>2020/21</u> <u>£'000</u>	<u>Budget</u> <u>Finalisation</u> <u>Adjustments</u> <u>£'000</u>	<u>Recast</u> <u>Budget</u> <u>Submissions</u> <u>£'000</u>	<u>Updated</u> <u>Base Budget</u> <u>2020/21</u> <u>£'000</u>
Corporate Initiatives	22	22			22
Angus Council Community Grants Scheme	0	0			0
Health and Safety at Work	2	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	295	302		(50)	252
Audit Fee	240	250			250
COSLA	73	73			73
Interest on Revenue Balances	(350)	(350)		100	(250)
Corporate & Democratic Core	7	7			7
Provision for Additional Burdens	48	500		250	750
NDR Discretionary Reliefs	70	70			70
Council Tax Support	5,490	5,490		750	6,240
Scottish Welfare Fund	585	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	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		(238)	429
Centralised Energy Management	30	30			30
Centralised Water Management	44	44			44
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
Tay Cities Deal	100	90			90
Apprenticeship Levy	535	535			535
Scottish Wide Area Network	470	475			475
Employee Corporate Slippage	(1,680)	(1,988)			(1,988)
Demand Management	0	470			470
CSS Recharges to Non Gen Fund (HRA)	(1,024)	(564)			(564)
Bad Debts Write Offs	0	0		100	100
Corporate COVID 19 Impact	0	0		27	27
Net Expenditure - Other Services	7,191	8,417	0	939	9,356

**REVENUE BUDGET 2020/21
SERVICE:**

CORPORATE ITEMS

	<u>Revised</u> <u>2019/20</u> <u>Budget</u> <u>£'000</u>	<u>Pre COVID</u> <u>Base</u> <u>Budget</u> <u>2020/21</u> <u>£'000</u>	<u>Budget</u> <u>Finalisation</u> <u>Adjustments</u> <u>£'000</u>	<u>Recast</u> <u>Budget</u> <u>Submissions</u> <u>£'000</u>	<u>Updated</u> <u>Base Budget</u> <u>2020/21</u> <u>£'000</u>
Capital Financing Costs	13,198	11,173		(600)	10,573
Provision for Pay Award 18/19 & 19/20	643	0			0
Pay Award Provision 20/21	0	25			25
Tayside Contracts Provision for Pay Award 18/19 & 19/20	72	0			0
Energy Costs Budget Provision	420	8			8
Energy - increase in contracted rates for gas	121	121			121
Non Domestic Rate Poundage rate Increase	153	0			0
Earmarked Grants to be allocated	578	312	(165)		147
Change Programme Savings	(245)	(2,628)		1,361	(1,267)
ANGUSalive savings not achievable assumptions	0	0		458	458
Centralised Additional Pension Contributions	438	385			385
Specific Grants Netted off With Services	9,142	12,747			12,747
Surplus Local Tax & MOD C. Tax income	(200)	(200)		50	(150)
Income from Long Term Empty Properties	(250)	(250)		50	(200)
NET EXPENDITURE	24,070	21,693	(165)	1,319	22,847

**REVENUE BUDGET 2020/21
SERVICE:**

VALUATION JOINT BOARD & JOINT ARRANGEMENT

	<u>Revised</u> <u>2019/20</u> <u>Budget</u> <u>£'000</u>	<u>Pre COVID</u> <u>Base</u> <u>Budget</u> <u>2020/21</u> <u>£'000</u>	<u>Budget</u> <u>Finalisation</u> <u>Adjustments</u> <u>£'000</u>	<u>Recast</u> <u>Budget</u> <u>Submissions</u> <u>£'000</u>	<u>Updated</u> <u>Base Budget</u> <u>2020/21</u> <u>£'000</u>
<u>Valuation Joint Board</u>					
Net Expenditure	743	813	0	0	813
<u>Tayside Contracts (Joint Arrangement)</u>					
Net Surplus (Angus Share)	(460)	(460)	0	0	(460)

**REVENUE BUDGET 2020/21
SERVICE:**

**HOUSING REVENUE ACCOUNT
SUMMARY**

	<u>Revised 2019/20 Budget £'000</u>	<u>Pre COVID Base Budget 2020/21 £'000</u>	<u>Budget Finalisation Adjustments £'000</u>	<u>Recast Budget Submissions £'000</u>	<u>Updated Base Budget 2020/21 £'000</u>
<u>Expenditure</u>					
Financing Charges	11,389	11,398			11,398
Supervision & Management	7,948	8,119			8,119
Repairs & Maintenance	8,443	9,332			9,332
Loss of Rents	959	1,478			1,478
Other Expenditure	624	624			624
Total Expenditure	29,363	30,951			30,951
<u>Income</u>					
Rents & Service Charges	28,709	30,297			30,297
Other Income	229	229			229
Homelessness Funding	425	425			425
Contribution from Balances	0	0			0
Total Income	29,363	30,951			30,951
NET EXPENDITURE	0	0	0	0	0

REVENUE BUDGET 2020/2021
SERVICE:

AHSCP (ADULT SERVICES)
SUMMARY

	<u>Revised</u> <u>2019/20</u> <u>Budget</u> <u>£'000</u>	<u>Pre COVID</u> <u>Base Budget</u> <u>2020/21</u> <u>£'000</u>	<u>Budget</u> <u>Finalisation</u> <u>Adjustments</u> <u>£'000</u>	<u>Recast Budget</u> <u>Submissions</u> <u>£'000</u>	<u>Updated</u> <u>Base Budget</u> <u>2020/21</u> <u>£'000</u>
AHSCP (Adult Services)	47,501	49,703	0	0	49,704
TOTAL AHSCP (ADULT SERVICES)	47,501	49,703	0	0	49,704

**REVENUE BUDGET 2020/2021
SERVICE:**

**AHSCP (ADULT SERVICES)
SUMMARY**

	<u>Revised</u> <u>2019/20</u> <u>Budget</u> <u>£'000</u>	<u>Pre COVID</u> <u>Base Budget</u> <u>2020/21</u> <u>£'000</u>	<u>Budget</u> <u>Finalisation</u> <u>Adjustments</u> <u>£'000</u>	<u>Recast Budget</u> <u>Submissions</u> <u>£'000</u>	<u>Updated</u> <u>Base Budget</u> <u>2020/21</u> <u>£'000</u>
<u>Expenditure</u>					
Employee Costs	20,212	20,223			20,223
Property Costs	1,052	1,052			1,052
Transport Costs	1,262	1,262			1,262
Supplies & Services	1,130	1,130			1,130
Third Party Payments	50,229	50,229			50,229
Transfer Payments	0	2,192			2,192
Recharge Costs (Internal)	0	0			0
Capital Charges & Financing CFCR	0	0			0
Total Expenditure	73,885	76,088	0	0	76,088
<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	26,384			26,384
Total Income	26,384	26,384	0	0	26,384
NET EXPENDITURE	47,501	49,704	0	0	49,704

CAPITAL FINANCING COSTS

REVENUE BUDGET 2020/21

	<u>Final Budget</u> <u>@ Outturn</u> <u>Prices</u> <u>2019/20</u> <u>£000</u>	<u>Final Budget</u> <u>@ Outturn</u> <u>Prices</u> <u>2020/21</u> <u>£000</u>
Core Capital Financing Costs	13,266	13,241
Less: Amount Included in Other Housing Budget	(68)	(68)
Adjusted Core Capital Financing Costs	13,198	13,173
Less: Adjustment to Base Budget (Change Programme - Loans Fund Review)	-	(2,000)
Less: COVID-19 Pandemic / Post Council Tax Setting Recast	-	(600)
Revised Core Capital Financing Costs (per Net Expenditure Summary)	13,198	10,573

Estimated Capital Financing Costs Relating to Projects With Specific Funding Arrangements

Chief Executive's

Strategic Policy & Economy - Arbroath Harbour Development	38
Strategic Policy & Economy - Site Security, Brent Avenue, Montrose	5

Communities

Environmental Services - Vehicle Replacement Programme	1,039
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Infrastructure

Property Asset - Tayside Contracts Relocation to Cairnie Loan	20
Roads & Transportation - Purchase of Parking Meters	78

Schools & Learning

Isla Primary School	25
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Angus Alive

Saltire Leisure Centre Extension	29
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Common Good

Arbroath Common Good Fund - Webster Theatre Project	46
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Total of Projects With Specific Funding Arrangements

1,280

It should be noted that the above figures represent the estimated capital financing costs associated with loans fund advances up to and including 2020/21. 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 2020/21 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 2020/21 is as follows:

	<u>£000</u>
Updated Service Provision (formerly GAE)	255,368
2008-2021 Changes	4,440
Loan Charges Grant / PPP Level Playing Field Support (LPFS)	11,864
Floor Adjustment *	(2,303)
Total Estimated Expenditure	<u>269,369</u>
Deduction for Total Estimated Expenditure not supported by Revenue Support Grant	(43,727)
Total Local Government Funding Settlement per Finance Circular 12/2020	<u>225,642</u>
Ring-Fenced (Specific) Grants Paid Outwith the Settlement	3,883
Forfar Community Campus Funding Paid Outwith the Settlement	3,974
Estimated Funding Not Yet Distributed	824
Total Revenue Support Grant	<u><u>234,323</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	12,747
Non-Domestic Rate Income (NDRI)	17,768
Revenue Support Grant	199,010
Scotland's Schools for the Future	3,974
Estimated Revenue Support Grant Not Yet Distributed	824
Total Revenue Support Grant 2020/21	<u><u>234,323</u></u>

GENERAL FUND CAPITAL PROGRAMME

UPDATED 2019/2024 CAPITAL PLAN & CAPITAL MONITORING BUDGET 2020/21

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 2020/21 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 2020/21 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 2019/2024 Capital Plan and 2020/21 Capital Monitoring Budget

The Council's special budget meeting took place on 27 February 2020 and approved the 2019/2024 Capital Plan, which incorporated a provisional 2020/21 net capital budget totalling £27.313 million (report 84/20 refers). An update of the 2019/2024 Capital Plan was undertaken over June / July 2020 to establish the capital monitoring budget for 2020/21, as well as assess the potential impact of the COVID-19 pandemic on the capital programme. This updated capital plan was presented at the Angus Council meeting of 10 September 2020, as reflected in report 212/20, a summary of which is detailed overleaf. Full detail of the various priority projects proposed to be undertaken over the 5 year period of the capital plan, as well as the financing of that expenditure, may be found in report 212/20, alongside the revised 2020/21 budget of £20.126m which will be used as the basis for capital monitoring over the remainder of the financial year.

**2019/2024 CAPITAL PLAN
PROGRAMME - GRAND SUMMARY**

SERVICE	Estimated Total Cost £000	Actual to 31/03/19 £000	Actual 2019/20 £000	Monitoring Budget 2020/21 £000	Estimate 2021/22 £000	Estimate 2022/23 £000	Estimate 2023/24 £000	Later Years £000
STRATEGIC POLICY & ECONOMY	6,195	2,376	99	610	0	1,510	1,500	100
FINANCE	0	0	0	0	0	0	0	0
COMMUNITIES: PLANNING & COMMUNITIES	-2	9	-11	0	0	0	0	0
ENVIRONMENTAL SERVICES	23,178	7,521	1,713	3,799	3,345	1,908	1,995	2,897
	23,176	7,530	1,702	3,799	3,345	1,908	1,995	2,897
INFRASTRUCTURE: PROPERTY ASSET	13,008	3,286	2,665	355	1,322	1,020	300	4,060
ROADS & TRANSPORTATION	88,286	34,765	5,965	10,587	13,091	6,953	4,238	12,687
	101,294	38,051	8,630	10,942	14,413	7,973	4,538	16,747
SCHOOLS & LEARNING	84,939	6,233	9,966	2,622	461	2,907	10,250	52,500
DIGITAL ENABLEMENT & INFORMATION TECHNOLOGY	4,373	999	339	1,035	722	583	203	492
ANGUS HEALTH & SOCIAL CARE PARTNERSHIP	4,172	553	28	1,004	998	498	98	993
ANGUS ALIVE	3,430	896	-18	114	1,719	719	0	0
Total Net Expenditure	227,579	56,638	20,746	20,126	21,658	16,098	18,584	73,729

COMMON GOOD ACCOUNTS
REVENUE BUDGET 2020 / 21
SUMMARY OF NET INCOME AND ESTIMATED BALANCES

	Minimum Revenue Account Balance £	Actual 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	493,852	397,049	416,246
BRECHIN	200,000	490,388	284,910	340,585
FORFAR	300,000	752,010	696,923	783,448
KIRRIEMUIR	1,000	7,500	7,550	7,600
MONTROSE	100,000	411,985	322,010	404,246
		<u>2,155,735</u>	<u>1,708,442</u>	<u>1,952,125</u>

ARBROATH COMMON GOOD ACCOUNT
REVENUE BUDGET 2020 / 21

	Budget 2020/21 £	Budget 2021/22 £
<u>Expenditure</u>		
<u>Upkeep of Property</u>		
Insurance	1,500	1,500
Repairs & Maintenance	6,500	6,500
<u>Supplies & Services</u>		
Other Supplies & Services	0	0
<u>Administrative Costs & Third Party Payments</u>		
Other Administrative Expenses	500	500
<u>Central Support Services</u>	7,125	7,125
<u>Specific Projects</u>		
Access Office - rhone /gutter cleaning	5,000	5,000
Inchcape Park - annual maintenance cost	4,600	4,600
Rest Gardens, Cairnie Loan - annual maintenance cost	1,078	1,078
Keptie Pond - borehole	1,000	1,000
Webster Theatre Redevelopment: 2007/08 - 2027/28 Loan Repayments	46,000	47,500
Webster Theatre - Annual rhone / gutter cleaning (3 yrs)	2,000	2,000
Old Kirk - ext. repaint, steeple repairs	36,300	0
Webster Memorial Theatre - no 7 window replacement, repair & repaint	500	0
Webster Memorial Theatre - upgrade rainwater goods	10,000	0
West Links Crazy Golf - renewal facilities contribution	60,000	0
Arbroath Cricket Club (R219/19)	10,000	0
Total Expenditure	192,103	76,803
<u>Income</u>		
Rents	85,500	85,500
Repayment of External Loans Principal	2,300	3,000
Interest on Loans & Investments	7,500	7,500
Total Income	95,300	96,000
<u>Net Income / (Deficit) Arbroath</u>	(96,803)	19,197

BRECHIN COMMON GOOD ACCOUNT
REVENUE BUDGET 2020 / 21

	Budget 2020/21 £	Budget 2021/22 £
<u>Expenditure</u>		
<u>Upkeep of Property</u>		
Rates	5,000	5,000
Insurance	600	600
Repairs & Maintenance	5,000	5,000
Other Property Expenses	100	100
<u>Supplies & Services</u>		
Other Supplies & Services	0	0
<u>Administrative Costs & Third Party Payments</u>		
Other Administrative Expenses	500	500
<u>Central Support Services</u>		
	7,125	7,125
<u>Specific Projects</u>		
7-13 swan St & City Hall - repairs, external repaint & windows	10,550	0
5,7,9,11 & 13 Swan Street - replace cold water feed pipes	12,910	0
City Hall - lighting, rigging, hardwood flooring, gas boilers, LED upgrade	{ 13,393	0
City Hall - cooker replacement, flue replacement	{ 0	0
City Hall - buff & re-seal hardwood floors to both halls	{ 0	0
Municipal Buildings - roof replacement	75,000	0
Municipal Buildings - window replacements	50,000	0
Municipal Buildings - upgrade rear fire exit doors, frames etc	5,000	0
Municipal Buildings - external repaint	10,000	0
Public Park - vehicle access barriers	35,000	0
Cemetery Den - culvert	30,000	0
50A High Street, shop - repair & repaint	800	0
50 High Street, store - repair & repaint	500	0
Mechanics Institute - repair & repaint	18,000	0
Total Expenditure	279,478	18,325
<u>Income</u>		
Rents	67,000	67,000
Interest on Loans & Investments	7,000	7,000
Total Income	74,000	74,000
<u>Net Income / (Deficit) Brechin</u>	(205,478)	55,675

FORFAR COMMON GOOD ACCOUNT
REVENUE BUDGET 2020 / 21

	Budget 2020/21 £	Budget 2021/22 £
<u>Expenditure</u>		
<u>Upkeep of Property</u>		
Repairs & Maintenance	2,500	2,500
Insurance	600	600
Other Property Costs	1,500	1,500
<u>Supplies & Services</u>		
Other Supplies & Services	0	0
<u>Administrative Costs & Third Party Payments</u>		
Other Administrative Expenses	500	500
<u>Central Support Services</u>	7,125	7,125
<u>Specific Projects</u>		
Town & County Hall - external repair and paint	6,088	0
Municipal Buildings - external repaint and joinery repairs	4,843	0
Forfar steeple repairs	15,000	0
Lochside Country park - toilet provision	37,681	0
County Buildings - car park resurfacing	65,000	0
Balmashanner Monument - internal / external repairs & repaint	3,000	0
Forfar Loch Country park - car park resurfacing	10,000	0
Total Expenditure	153,837	12,225
<u>Income</u>		
Rents	89,750	89,750
Interest on Loans & Investments	9,000	9,000
Total Income	98,750	98,750
<u>Net Income / (Deficit) Forfar</u>	(55,087)	86,525

KIRRIEMUIR COMMON GOOD ACCOUNT
REVENUE BUDGET 2020 / 21

	Budget 2020/21 £	Budget 2021/22 £
<u>Expenditure</u>		
<u>Upkeep of Property</u>		
Repairs & Maintenance	0	0
<u>Administrative Costs & Third Party Payments</u>		
Other Administrative Expenses	0	0
<u>Central Support Costs</u>	0	0
<u>Specific Projects</u>	0	0
Total Expenditure	<u>0</u>	<u>0</u>
<u>Income</u>		
Interest on Loans & Investments	50	50
Total Income	<u>50</u>	<u>50</u>
<u>Net Income Kirriemuir</u>	<u><u>50</u></u>	<u><u>50</u></u>

MONTROSE COMMON GOOD ACCOUNT
REVENUE BUDGET 2020 / 21

	Budget 2020/21 £	Budget 2021/22 £
<u>Expenditure</u>		
<u>Upkeep of Property</u>		
Insurance	300	300
Repairs & Maintenance	5,000	5,000
Other Property Expenses	1,500	1,500
<u>Supplies & Services</u>		
Other Supplies & Services	500	500
<u>Administrative Costs & Third Party Payments</u>		
Other Administrative Expenses	250	250
<u>Central Support Services</u>	7,125	7,125
<u>Specific Projects</u>		
Links park Community Trust (10yrs. 16/17 - 25/26)	10,000	10,000
Coop / Closes cleaning (5 yrs. 1718 - 2122)	3,000	1,000
Rossie Isle - path restatement	2,100	0
Mermaids (lighting columns)	3,750	0
Melville Bowling Green	3,000	0
WW1 Memorial Tribute	200	0
Bridge Street - steps repair	7,500	0
Town House - external repair and paint & window refurbishment	70,000	0
Marine Avenue - vehicle & pedestrian barrier	1,750	0
Montrose Playhouse Group: 1 yr loan	40,000	0
Total Expenditure	<u>155,975</u>	<u>25,675</u>
<u>Income</u>		
Rents	61,000	61,000
Interest on Loans & Investments	5,000	46,911
	<u>66,000</u>	<u>107,911</u>
<u>Net Income / (Deficit) Montrose</u>	<u><u>(89,975)</u></u>	<u><u>82,236</u></u>