

**ARBROATH COMMON GOOD ACCOUNT**  
**REVENUE BUDGET 2021/22**

Unaudited Actuals 2020/21		Budget 2021/22	Provisional Budget 2022/23	Provisional Budget 2023/24	Provisional Budget 2024/25	Provisional Budget 2025/26
£	Expenditure	£	£	£	£	£
750	Insurance	750	750	750	750	750
4,594	Repairs & Maintenance	7,500	7,500	7,500	7,500	7,500
	<u>Administrative Costs &amp; Third Party Payments</u>					
0	Other Administrative Expenses	500	500	500	500	500
7,765	<u>Central Support Services</u>	7,125	7,125	7,125	7,125	7,125
	<u>Specific Projects</u>					
79	Webster Theatre - Annual rhone / gutter cleaning	2,000	0	0	0	0
4,600	Inchcape Park - annual maintenance cost	4,600	4,600	4,600	4,600	4,600
1,078	Rest Gardens, Cairnie Loan - annual maintenance cost	1,078	1,078	1,078	1,078	1,078
1,000	Keptie Pond - borehole	1,000	1,000	1,000	1,000	1,000
46,423	Webster Theatre Redevelopment: 2007/08 - 2027/28 Loan Repayments	47,500	47,500	47,500	47,500	47,500
10,000	Arbroath Cricket Club Loan	0	0	0	0	0
315	Old Kirk - ext. repaint, steeple repairs	35,985	0	0	0	0
8,419	Webster Memorial Theatre - window: replacement, repair, repaint & guttering	1,200	0	0	0	0
0	West Links Crazy Golf - renewal facilities contribution £60k decommit	0	0	0	0	0
0	Access Office - rhone /gutter cleaning	2,000	0	0	0	0
0	Abbey Bowling Club - Paint All Railings & Gates	2,200	0	0	0	0
0	Webster Mem. Thtre. - Valley Repairs to Rear of Front Elevation Parapet	9,000	0	0	0	0
0	Legal review of CG assets per report P&R 8th June 21	8,697	0	0	0	0
0	Future years estimated asset maintenace costs	0	13,000	7,000	3,900	10,000
<b>85,023</b>	<b>Total Expenditure</b>	<b>131,135</b>	<b>83,053</b>	<b>77,053</b>	<b>73,953</b>	<b>80,053</b>
	<u>Income</u>					
85,592	Rents includes rental increase per report P&R 8th June 21	96,000	96,000	96,000	96,000	96,000
2,528	Repayment of External Loans	3,820	3,820	3,820	3,820	3,820
3,603	Interest on Loans & Investments	3,250	3,250	3,250	3,600	3,600
<b>91,723</b>	<b>Total Income</b>	<b>103,070</b>	<b>103,070</b>	<b>103,070</b>	<b>103,420</b>	<b>103,420</b>
<b>6,700</b>	<b>Net Income / (Deficit) Arbroath</b>	<b>(28,065)</b>	<b>20,017</b>	<b>26,017</b>	<b>29,467</b>	<b>23,367</b>

**BRECHIN COMMON GOOD ACCOUNT**  
**REVENUE BUDGET 2021/22**

Unaudited		Budget	Provisional	Provisional	Provisional	Provisional
Actuals		2021/22	Budget	Budget	Budget	Budget
2020/21		2021/22	2022/23	2023/24	2024/25	2025/26
£	Expenditure	£	£	£	£	£
	<u>Upkeep of Property</u>					
2,073	Rates	5,000	5,000	5,000	5,000	5,000
750	Insurance	750	750	750	750	750
10,095	Repairs & Maintenance	7,500	7,500	7,500	7,500	7,500
	<u>Administrative Costs &amp; Third Party Payments</u>					
1,015	Other Administrative Expenses	500	500	500	500	500
7,765	<u>Central Support Services</u>	7,125	7,125	7,125	7,125	7,125
	<u>Specific Projects</u>					
2,478	7-13 Swan St & City Hall - repairs, external repaint & windows	8,072	0	0	0	0
8,846	5,7,9,11 & 13 Swan Street - replace cold water feed pipes	4,064	0	0	0	0
12,555	Mechanics Institute - repair & repaint	1,300	0	0	0	0
0	Municipal Buildings - roof replacement	75,000	0	0	0	0
0	Municipal Buildings - window replacements	50,000	0	0	0	0
0	Municipal Buildings - upgrade rear fire exit doors, frames etc	5,000	0	0	0	0
0	Municipal Buildings - external repaint	10,000	0	0	0	0
0	50A High Street, shop - repair & repaint	400	0	0	0	0
0	50 High Street, store - repair & repaint	500	0	0	0	0
0	Public Park - vehicle access barriers	35,000	0	0	0	0
0	Cemetery Den - culvert	30,000	0	0	0	0
0	Legal review of CG assets per report P&R 8th June 21	13,045	0	0	0	0
0	Brechin 2020 - Witches Cairn	770	0	0	0	0
0	Brechin City Hall - Buff & Re-seal Hardwood Floors	2,000	0	0	0	0
0	13 Swan St - Upgrade Suspended Ceiling & Upgrade Lighting to LED	7,000	0	0	0	0
0	Future years estimated asset maintenance costs	0	39,000	12,300	65,000	3,300
<b>45,577</b>	<b>Total Expenditure</b>	<b>263,026</b>	<b>59,875</b>	<b>33,175</b>	<b>85,875</b>	<b>24,175</b>
	<u>Income</u>					
57,369	Rents includes rental increase per report P&R 8th June 21	62,800	62,800	62,800	62,800	62,800
3,214	Interest on Loans & Investments	2,250	0	0	0	0
<b>60,583</b>	<b>Total Income</b>	<b>65,050</b>	<b>62,800</b>	<b>62,800</b>	<b>62,800</b>	<b>62,800</b>
<b>15,006</b>	<b>Net Income / (Deficit) Brechin</b>	<b>(197,976)</b>	<b>2,925</b>	<b>29,625</b>	<b>(23,075)</b>	<b>38,625</b>

**FORFAR COMMON GOOD ACCOUNT**  
**REVENUE BUDGET 2021/22**

Unaudited Actuals 2020/21		Budget 2021/22	Provisional Budget 2022/23	Provisional Budget 2023/24	Provisional Budget 2024/25	Provisional Budget 2025/26
£	Expenditure	£	£	£	£	£
2,051	<u>Upkeep of Property</u>	5,000	5,000	5,000	5,000	5,000
750	Repairs & Maintenance	750	750	750	750	750
	Insurance					
280	<u>Administrative Costs &amp; Third Party Payments</u>	500	500	500	500	500
	Other Administrative Expenses					
7,765	<u>Central Support Services</u>	7,125	7,125	7,125	7,125	7,125
	<u>Specific Projects</u>					
6,432	Municipal Buildings - external repaint and joinery repairs	0	0	0	0	0
50,000	Station Park Community Trust - pitch replacement	0	0	0	0	0
13,046	Forfar steeple repairs	1,500	0	0	0	0
16,410	Council Chamber Ceiling Repairs	16,590	0	0	0	0
7,536	Forfar Loch Country park - car park resurfacing	8,000	0	0	0	0
9,415	Lochside Country park - toilet provision	53,266	0	0	0	0
0	Town & County Hall - external repair and paint	1,000	0	0	0	0
0	Balmashanner Monument - internal / external repairs & repaint	2,000	0	0	0	0
0	County Buildings - car park resurfacing	65,000	0	0	0	0
0	Legal review of CG assets per report P&R 8th June 21	33,620	0	0	0	0
0	Strathmore Rugby Community Trust	30,000	0	0	0	0
0	Town & County Hall	5,500	0	0	0	0
0	Future years estimated asset maintenance costs	0	1,500	0	4,000	24,000
<b>113,685</b>	<b>Total Expenditure</b>	<b>229,851</b>	<b>14,875</b>	<b>13,375</b>	<b>17,375</b>	<b>37,375</b>
	<u>Income</u>					
89,952	Rents includes rental increase per report P&R 8th June 21	101,500	101,500	101,500	101,500	101,500
4,302	Interest on Loans & Investments	3,750	4,250	4,500	4,750	5,000
<b>94,254</b>	<b>Total Income</b>	<b>105,250</b>	<b>105,750</b>	<b>106,000</b>	<b>106,250</b>	<b>106,500</b>
<b>(19,431)</b>	<b>Net Income / (Deficit) Forfar</b>	<b>(124,601)</b>	<b>90,875</b>	<b>92,625</b>	<b>88,875</b>	<b>69,125</b>

**KIRRIEMUIR COMMON GOOD ACCOUNT**  
**REVENUE BUDGET 2021/22**

Unaudited

Actuals 2020/21		Budget 2021/22	Provisional Budget 2022/23	Provisional Budget 2023/24	Provisional Budget 2024/25	Provisional Budget 2025/26
£		£	£	£	£	£
0	<u>Expenditure</u> Upkeep of Property Repairs & Maintenance	0	0	0	0	0
0	<u>Administrative Costs &amp; Third Party Payments</u> Other Administrative Expenses	0	0	0	0	0
0	<u>Central Support Costs</u>	0	0	0	0	0
0	<u>Specific Projects</u>	0	0	0	0	0
<u>0</u>	<b>Total Expenditure</b>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
32	<u>Income</u> Interest on Loans & Investments	30	30	30	30	30
<u>32</u>	<b>Total Income</b>	<u>30</u>	<u>30</u>	<u>30</u>	<u>30</u>	<u>30</u>
<u>32</u>	<b>Net Income Kirriemuir</b>	<u>30</u>	<u>30</u>	<u>30</u>	<u>30</u>	<u>30</u>

**MONTROSE COMMON GOOD ACCOUNT**  
**REVENUE BUDGET 2021/22**

Unaudited Actuals 2020/21 £		Budget 2021/22 £	Provisional Budget 2022/23 £	Provisional Budget 2023/24 £	Provisional Budget 2024/25 £	Provisional Budget 2025/26 £
	<b>Expenditure</b>					
	<b>Upkeep of Property</b>					
750	Insurance	750	750	750	750	750
8,666	Repairs & Maintenance	7,500	7,500	7,500	7,500	7,500
	<b>Administrative Costs &amp; Third Party Payments</b>					
125	Other Administrative Expenses	250	250	250	250	250
7,765	<b>Central Support Services</b>	7,125	7,125	7,125	7,125	7,125
	<b>Specific Projects</b>					
10,000	Links park Community Trust (10yrs. 16/17 - 25/26)	10,000	10,000	10,000	10,000	10,000
3,000	Coop / Closes cleaning (5 yrs. 1718 - 2122)	1,000	0	0	0	0
36,745	Toilet provision, Montrose Splash	0	0	0	0	0
(2,541)	Montrose in Bloom	0	0	0	0	0
40,000	Montrose Playhouse Group: 1 yr loan	(40,000)	0	0	0	0
4,469	Bridge Street - steps repair	3,031	0	0	0	0
0	Rossie Isle - path restatement	2,100	0	0	0	0
0	Mermaids (lighting columns)	3,750	0	0	0	0
0	Melville Bowling Green	3,000	0	0	0	0
0	WW1 Memorial Tribute	200	0	0	0	0
0	Town House - external repair and paint & window refurbishment	70,000	0	0	0	0
0	Marine Avenue - vehicle & pedestrian barrier	1,750	0	0	0	0
0	Fountain, Jamieson Park, Mid Links re-point stonework	400	0	0	0	0
0	Steeple -Complete Internal & External Survey	1,000	0	0	0	0
0	Current request; decision to be determined	12,549	0	0	0	0
0	Legal review of CG assets per report P&R 8th June 21	10,433	22,695	0	0	0
0	Future years estimated asset maintenance costs	38,000	47,100	0	0	20,400
<b>108,979</b>	<b>Total Expenditure</b>	<b>132,838</b>	<b>95,420</b>	<b>25,625</b>	<b>25,625</b>	<b>46,025</b>
	<b>Income</b>					
61,801	Rents includes rental increase per report P&R 8th June 21	69,600	69,600	69,600	69,600	69,600
2,315	Interest on Loans & Investments	2,000	2,300	2,500	2,700	2,900
<b>64,116</b>		<b>71,600</b>	<b>71,900</b>	<b>72,100</b>	<b>72,300</b>	<b>72,500</b>
<b>(44,863)</b>	<b>Net Income / (Deficit) Montrose</b>	<b>(61,238)</b>	<b>(23,520)</b>	<b>46,475</b>	<b>46,675</b>	<b>26,475</b>

COMMON GOOD ACCOUNTS

REVENUE BUDGET 2021/22

SUMMARY OF NET INCOME AND ESTIMATED BALANCES

	Minimum Revenue Account Balance £	Actual Closing Revenue Balance at 31/03/20 £	Unaudited Closing Revenue Balance at 31/03/21 £	Estimated Closing Revenue Balance at 31/03/22	Estimated Closing Revenue Balance at 31/03/23 £	Estimated Closing Revenue Balance at 31/03/24 £	Estimated Closing Revenue Balance at 31/03/25 £	Estimated Closing Revenue Balance at 31/03/26 £
ARBROATH	300,000	493,852	500,552	472,487	492,504	518,521	547,988	571,355
BRECHIN	200,000	490,388	505,394	307,418	310,343	339,968	316,893	355,518
FORFAR	300,000	752,010	732,579	607,978	698,853	791,478	880,353	949,478
KIRRIEMUIR	1,000	7,500	7,532	7,562	7,592	7,622	7,652	7,682
MONTROSE	100,000	411,985	367,122	305,884	282,364	328,839	375,514	401,989
		<u>2,155,735</u>	<u>2,113,179</u>	<u>1,701,329</u>	<u>1,791,656</u>	<u>1,986,428</u>	<u>2,128,400</u>	<u>2,286,022</u>