



2022/23

FINAL REVENUE BUDGET VOLUME

(Incorporating Capital Budget 2022/23)

Issued by Finance

ANGUS COUNCIL

FINAL REVENUE BUDGET VOLUME 2022/23

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ANGUS COUNCIL
FINAL REVENUE BUDGET VOLUME 2022/23
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ANGUS COUNCIL FINAL REVENUE & CAPITAL BUDGETS 2022/23

FOREWORD BY THE DIRECTOR OF FINANCE

INTRODUCTION

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

The Council approved the Revenue & Capital Budgets for 2022/23 at a Special Council meeting on 3 March 2022 (report [62/22](#) refers). These budgets were approved excluding the detail of potential costs and funding associated with COVID-19 due to the uncertainty regarding the impact of COVID-19 on the Council's 2022/23 costs and the funding available to assist. It was agreed that budget revisions would be undertaken during 2022/23 when there is sufficient information and clarity to adjust budgets with confidence. No budget revision exercise for COVID-19 associated costs has been reported as yet, and if necessary, will be included in any reports being taken forward around the potential impact on services of increased inflationary costs.

GENERAL FUND REVENUE BUDGET 2022/23

The original budget package for 2022/23 was presented at the Council Tax Setting meeting on 3 March, where a balance of £59.127 million was required to be funded from Council Tax charges to achieve a balanced budget for 2022/23. As part of the finance settlement for 2022/23, the Scottish Government announced an additional £120 million of which Angus Council would receive £2.505 million for additional funding pressures. At the time of setting the budget this was announced as non-recurring. A further announcement was made to say this is now recurring funding, which has a positive impact on the Council's budget for future years.

The following are some of the main features of the 2022/23 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:

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

Total Estimated Net Expenditure

The total estimated net expenditure on services for 2022/23 of £314.145 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 2022/23 a total

provision of £10.958 million has been made to meet these costs based on an estimated Consolidated Loans Fund interest rate (incorporating Debt Management Expenses) of 4.4%. This total includes £0.068 million of capital financing costs relating to Housing Advances.

Inflation Provision 2022/23

A corporate provision of £2.800 million (1.5% increase) has been provided to allow for the estimated costs of the 2022/23 Pay Awards for Teachers, Chief Officers and Local Government Employees, and Living wage increases. As the 2022/23 pay award is still the subject of ongoing negotiations at a national level at the time of finalising the Final Revenue Budget Volume, this provision is being held corporately until the pay award is confirmed. Corporate provisions were also provided for the increased National Insurance Employer contributions and a preliminary estimated increase in energy costs based on the information available at budget setting time. As in previous years it was not possible 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 are usually required to absorb all other inflationary pressures within their cash-limited budget allocation but given the abnormal inflationary rates this year so far, it is considered prudent to re-visit certain areas of the budget during 2022/23 to ensure that Services have realistic budgets to meet these increased costs, although without additional funding from the Scottish Government to assist with these pressures, further cuts or use of reserves will be required to fund these increased costs.

Total General Resource Grant

Total General Resource Grant represents the total level of local authority resources which are determined by the Government. It includes General Resource Grant, Specific Grants and Non-Domestic Rate Income (NDRI) available for distribution to Scottish Local Authorities and for 2022/23 was confirmed as £12,000.633 million per Finance Circular 1/2022.

Angus Council's allocation of this is £249.018 million and the estimated share of funding not yet distributed is £1.245 million.

In addition to this the Scottish Government confirmed a further £249.534 million funding for Cost of Living Support, £150 reduction on Council Tax for all Band D properties and below, of which Angus Council's share was estimated as £5.678 million. Final reconciliations will be undertaken to calculate actual costs and further adjustments will be made to this figure.

This gives a total of £255.941 million Revenue Support Grant for 2022/23 as set out in Table 1 below:-

Table 1 – Angus Council's General Resource Grant

Finance Circular 1/22	£m
General Revenue Funding	207.848
Non-Domestic Rate Income	26.160
Specific Grants paid within settlement	15.010
Total Revenue Funding per Circular 5/21	249.018
Funding paid not yet distributed	1.245
Non-Recurring Cost of Living Support	5.678
TOTAL	255.941

Non-Domestic Rate Income (NDRI) & Specific Grants

NDRI is paid into a central "pool" which is then distributed between local authorities based on population. The amount of NDRI distributed to each authority is fixed for each financial year and any surplus or shortfall in the overall "pool" is reflected in future years' rate poundages or Total Revenue Grant Support settlements. Angus Council's allocation has been set at £26.160 million for 2022/23.

The 2022/23 Non-Domestic Basic Property Rate (poundage) has been set at 49.8 pence. Two additional rates are levied on properties with a rateable value over £51,000 (51.1 pence) and £95,000 (52.4 pence) respectively. The Scottish Budget for 2022/23 also introduces the following policies:

- 50% Retail, Hospitality and leisure relief for the first three months of 2022-23, capped at £27,500 per ratepayer
- Business Growth Accelerator relief will be expanded by making increases in rateable value due to the installation of solar panels a qualifying improvement eligible for relief from 1 April 2022
- Enterprise Areas relief to be extended for one year to 31 March 2023.

Specific/Ring Fenced Grants are received by Local Authorities in respect of specific services, such as Attainment and Early Years (Education & Lifelong Learning). Most of these grants are paid as a percentage of net expenditure. Angus Council's entitlement to Specific Grants in 2022/23 was estimated by the Scottish Government to be £15.010 million.

Council Tax Charge

The Angus Council Band D Council tax charge for 2022/23 was approved at a meeting of the full Council on 3 March 2022. The net expenditure to be met from the Council Tax for 2022/23 is £59.127 million. Based on ongoing collection patterns in the Angus area a non-collection allowance of 1.75% was assumed in setting the 2022/23 Council Tax. This means that the effective number of Band D equivalent dwellings (tax base) is 47,601. When this is divided into the amount to be met from Council Tax it equates to a Band D Council Tax of £1,242.14, 2.95% increase on the 2021/22 Band D charge. Angus Council has the second lowest Band D Council Tax of all Scottish mainland authorities.

Revenue Account and Special Fund Balances

Based on the latest projected outturn of year end net expenditure for all Council services at the time the budget was set, the Council's General Fund was expected to show an **uncommitted** revenue balance of £0.010 million.

The current General Fund reserve position includes an earmarked contingency sum of around 1.6% of the net revenue budget (£4.700 million) and a COVID-19 contingency of £1.723 million. There are many risks and uncertainties facing the Council in 2022/23 and the situation remains so unpredictable and retaining these contingency levels would further project the services of the Council. These contingency sums, if not required for further COVID-19 impacts will also provide a suitable financial base for future years as part of the Council's medium term budget strategy.

The budget package includes a drawdown from the General Fund uncommitted balance of £6.185 million as a one-off corporate measure to balance the budget.

As indicated in the Statement on Earmarked Reserves presented at the Council Tax setting meeting, the estimated uncommitted balance on the Council's various Renewal and Repair Funds carrying forward into the 2022/23 financial year was anticipated to be in the region of £0.831 million (Property - £0.207 million, Roads & Transport - £0.106 million, Information Technology - £0.033 million, Print & Graphic Design £0.011 million and Recreation £0.474 million (ANGUSalive - £0.459 million and Parks £0.015 million).

The Statement also indicated that the estimated uncommitted balance available on the Local Capital Fund at 31 March 2022 was expected to be around £0.020 million and the Insurance Fund was expected to be £1.501 million.

COUNCIL HOUSING BUDGET 2022/23

Housing Revenue Account Budget 2022/23

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 2022/23 rent setting exercise, is 7,748.

Expenditure and income estimates for the financial year 2022/23 were presented to the Communities Committee on 8 February 2022. These estimates showed an anticipated opening balance at 1 April 2022 of £4.036 million on the Housing Revenue Account.

Following tenant consultation, it was proposed that a rent increase of 2% be applied to Council house rents from 4 April 2022. Given the bleak financial outlook for families all over Angus from the prospect of massive rises in Gas and Electric, rising inflation affecting food and petrol costs, together with other household pressures, an alternative 1% rent increase was proposed by the Convener of Communities. The Communities committee approved this proposal. The freeze of new-build rents, agreed with tenants until such time as the rents for non-new build properties reach the same level, continues.

The revised rent structure has simplified council rent setting, whilst enabling continued high levels of investment in Angus Council's existing housing stock, alongside a healthy new-build programme, and takes into account the likely effect of welfare reform on the overall HRA expenditure. The 2022/23 Capital programme has been provisionally approved at £16.089 million, financed by borrowing of £8.609 million and CFCR of £5.990 million together with other financing resources.

Council House Rents

The average weekly rent charged in 2022/23 is £72.91 compared with £72.28 in 2021/22 (on a 52 week basis), an increase in the average rent of £0.63 per week (1%). 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
August 2022

Angus Council Revenue Budget 2022/23**NET EXPENDITURE SUMMARY**

	Final Base Budget 2021/22 £000	Revised Provisional 2022/23 Budget £000	Final Revenue Budget 2022/23 £000
SERVICE			
Education & Lifelong Learning	116,577	121,630	121,404
Vibrant Communities & Sustainable Growth	21,794	22,356	22,466
Children, Families & Justice	20,034	20,575	20,491
Infrastructure Services	18,597	18,775	18,755
Other Services	8,758	8,770	9,734
Strategic Policy, Transformation & Public Sector Reform	8,741	8,012	7,945
Digital Enablement, Information Technology, Human Resources & Business Support	6,868	7,157	7,079
Finance	4,065	3,526	3,443
Legal & Democratic Services	2,584	3,053	3,050
Facilities Management	2,268	1,989	1,992
SERVICES SUB-TOTAL	210,286	215,843	216,359
Corporate Items			
Capital Financing Costs	11,051	10,958	10,958
Provision for Pay Award 2021/22	3,274	3,915	3,915
Provision for Pay Award 2022/23	0	2,800	2,800
National Insurance Increase	0	1,438	1,438
Council Utilities Costs	(350)	685	685
Earmarked Grants to be allocated	472	35	41
Change Programme Savings	(1,465)	(2,435)	(2,410)
COVID-19 Consequential	5,656	0	0
CORPORATE ITEMS SUB-TOTAL	18,638	17,396	17,427
Others			
Surplus Local Tax Income	(200)	(234)	(234)
Income from Long Term Empty Properties	(250)	(250)	(250)
Specific Grants Netted off With Services	13,854	15,009	15,010
OTHER SUB-TOTAL	13,404	14,525	14,526
Tayside Valuation Joint Board	810	814	814
Tayside Contracts (Net Surplus - Angus Share)	(460)	(460)	(460)
	350	354	354
Angus Health & Social Care Partnership	51,530	65,306	65,479
NET EXPENDITURE (Before Contributions to/(from) Funds & Balances)	294,208	313,424	314,145
Contribution to/(from) General Fund Balances	(3,982)	(4,755)	(4,755)
Contributions to / (from) Special Funds & Other Reserves	0	0	0
NET EXPENDITURE TO BE MET FROM COUNCIL TAX	290,226	308,669	309,390
To be financed by:			
General Revenue Grant	194,657	208,372	209,093
Non-Domestic Rate Income	24,883	26,160	26,160
Specific Grants	13,854	15,010	15,010
Council Tax Income	56,832	59,127	59,127
	290,226	308,669	309,390

BUDGETED PERSONNEL - ALL SERVICES

	2021/22			2022/23		
	2021/22 Full-Time	2021/22 Part-Time	2021/22 Full -time Equivalent	2022/23 Full-Time	2022/23 Part-Time	2022/23 Full -time Equivalent
<u>Directorate</u>						
Education & Lifelong Learning	1,437	942	1,984.4	1,503	945	2,050.2
Communities	411	93	458.6	428	97	479.1
Children, Families & Justice	241	39	265.1	238	48	269.1
Infrastructure Services	150	15	158.6	153	14	161.1
Strategic Policy, Transformation & Public Sector Reform	62	17	72.4	45	9	50.5
Digital Enablement, Information Technology, Human Resources & Business Support	184	63	223.4	187	55	222.3
Finance	109	29	125.8	25	6	28.0
Legal & Democratic	39	18	50.2	47	19	58.0
Facilities Management	4	12	10.9	3	13	10.9
Housing Revenue Account	89	8	93.6	91	8	94.8
AH&SCP (Adult Services)	261	512	600.0	286	511	626.9
<u>TOTAL</u>	2,987	1,748	4,043	3,006	1,725	4,051

CALCULATION OF THE COUNCIL TAX

2021/22 £000		2022/23 £000
288,552	Net expenditure @ Outturn Prices	314,145
	Add:	
1,000	Investment proposals to be met from Council Reserves	1,530
(4,982)	Contribution from General Fund Balances	(6,285)
284,570		309,390
	Less:	
191,578	Revenue Support Grant	207,848
1,727	Council Tax Incentive	0
19,766	Non-Domestic Rate Income	26,160
13,854	Specific Grants	15,010
226,925		249,018
813	Specific Grants paid outwith Finance Settlement	1,245
813		1,245
56,832	Amount to be met from Council Tax	59,127
	Divide By:	
47,942	Council Tax Base - Band D Equivalent Number of Dwellings	48,449
839	Less: Provision for non-collection (1.75%)	848
47,103	Effective Tax Base	47,601
£1,206.54	COUNCIL TAX (Band D)	£1,242.14

COUNCIL TAX & SCOTTISH WATER CHARGES BY VALUATION BAND

Property Valuation Band	Fraction of Band D	Upper Limit of Value £	Angus Council 2022/23 Council Tax Charge £	SCOTTISH WATER CHARGES			Total Combined Charge 2022/23 £	Total Combined Charge 2021/22 £
				Water Charge £	Waste-water Charge £	Total Charge Levied by Scottish Water £		
				A	240/360	27,000		
B	280/360	35,000	966.11	172.20	199.92	372.12	1,338.23	1,295.56
C	320/360	45,000	1,104.12	196.80	228.48	425.28	1,529.40	1,480.64
D	360/360	58,000	1,242.14	221.40	257.04	478.44	1,720.58	1,665.72
E	473/360	80,000	1,632.03	270.60	314.16	584.76	2,216.79	2,146.48
F	585/360	106,000	2,018.47	319.80	371.28	691.08	2,709.55	2,623.90
G	705/360	212,000	2,432.51	369.00	428.40	797.40	3,229.91	3,128.11
H	882/360	Over 212,000	3,043.23	442.80	514.08	956.88	4,000.11	3,874.39

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 2022/23**SERVICE:****EDUCATION & LIFELONG LEARNING
SUMMARY**

	<u>Revised Base Budget/ Final Budget Volume 2021/22 £'000</u>	<u>Provisional Base Budget Submission 2022/23 £'000</u>	<u>Final Base Budget 2022/23 £'000</u>
Early Years	7,982	7,889	7,889
Primary	38,862	41,239	41,239
Secondary	41,415	41,948	41,892
Additional Support Needs	11,258	11,292	11,292
Support Team	1,345	1,274	1,229
Support for Pupils	14,018	16,470	16,345
Lifelong Learning	587	405	405
Education & Lifelong Learning Business Unit	1,110	1,113	1,113
TOTAL SCHOOLS & LEARNING	116,577	121,630	121,404

REVENUE BUDGET 2022/23**SERVICE:****EDUCATION & LIFELONG LEARNING
SUMMARY**

	<u>Revised Base</u> <u>Budget/</u> <u>Final Budget</u> <u>Volume</u> <u>2021/22</u> <u>£'000</u>	<u>Provisional</u> <u>Base Budget</u> <u>Submission</u> <u>2022/23</u> <u>£'000</u>	<u>Final</u> <u>Base Budget</u> <u>2022/23</u> <u>£'000</u>
<u>Expenditure</u>			
Employee Costs	90,595	93,023	92,823
Property Costs	12,112	12,112	12,112
Transport Costs	3,648	3,751	3,751
Supplies & Services	10,317	11,910	11,729
Third Party Payments	18,234	18,954	18,954
Transfer Payments	0	0	0
Recharge Costs (Internal)	0	0	0
Capital Charges & Financing CFCR	0	0	0
Total Expenditure	134,906	139,750	139,369
<u>Income</u>			
Specific Government Grants	11,133	10,924	10,924
Other Grants	4,884	4,884	4,729
Recharge Income (Internal)	274	(66)	(66)
Fees, Charges etc.	590	930	930
Other Income	1,448	1,448	1,448
Total Income	18,329	18,120	17,965
NET EXPENDITURE	116,577	121,630	121,404

REVENUE BUDGET 2022/23**SERVICE:****EARLY YEARS
SUMMARY**

	<u>Revised Base Budget/ Final Budget Volume 2021/22 £'000</u>	<u>Provisional Base Budget Submission 2022/23 £'000</u>	<u>Final Base Budget 2022/23 £'000</u>
<u>Expenditure</u>			
Employee Costs	11,613	11,521	11,521
Property Costs	51	51	51
Transport Costs	28	27	27
Supplies & Services	663	663	663
Third Party Payments	4,607	4,607	4,607
Transfer Payments	0	0	0
Recharge Costs (Internal)	0	0	0
Capital Charges & Financing CFCR	0	0	0
Total Expenditure	16,962	16,869	16,869
<u>Income</u>			
Specific Government Grants	8,980	8,980	8,980
Other Grants	0	0	0
Recharge Income (Internal)	0	0	0
Fees, Charges etc.	0	0	0
Other Income	0	0	0
Total Income	8,980	8,980	8,980
NET EXPENDITURE	7,982	7,889	7,889

REVENUE BUDGET 2022/23**SERVICE:****PRIMARY
SUMMARY**

	<u>Revised Base</u> <u>Budget/</u> <u>Final Budget</u> <u>Volume</u> <u>2021/22</u> <u>£'000</u>	<u>Provisional</u> <u>Base Budget</u> <u>Submission</u> <u>2022/23</u> <u>£'000</u>	<u>Final</u> <u>Base Budget</u> <u>2022/23</u> <u>£'000</u>
<u>Expenditure</u>			
Employee Costs	32,402	34,667	34,667
Property Costs	5,583	5,583	5,583
Transport Costs	6	6	6
Supplies & Services	2,562	2,577	2,577
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	40,560	42,840	42,840
<u>Income</u>			
Specific Government Grants	1,671	1,574	1,574
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	1,601	1,601
NET EXPENDITURE	38,862	41,239	41,239

REVENUE BUDGET 2022/23**SERVICE:****SECONDARY
SUMMARY**

	<u>Revised Base</u> <u>Budget/</u> <u>Final Budget</u> <u>Volume</u> <u>2021/22</u> <u>£'000</u>	<u>Provisional</u> <u>Base Budget</u> <u>Submission</u> <u>2022/23</u> <u>£'000</u>	<u>Final</u> <u>Base Budget</u> <u>2022/23</u> <u>£'000</u>
<u>Expenditure</u>			
Employee Costs	33,617	33,895	33,895
Property Costs	6,088	6,088	6,088
Transport Costs	32	31	31
Supplies & Services	1,381	1,525	1,469
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	41,991	42,412	42,356
<u>Income</u>			
Specific Government Grants	482	370	370
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	464	464
NET EXPENDITURE	41,415	41,948	41,892

REVENUE BUDGET 2022/23**SERVICE:****ADDITIONAL SUPPORT NEEDS
SUMMARY**

	<u>Revised Base</u> <u>Budget/</u> <u>Final Budget</u> <u>Volume</u> <u>2021/22</u> <u>£'000</u>	<u>Provisional</u> <u>Base Budget</u> <u>Submission</u> <u>2022/23</u> <u>£'000</u>	<u>Final</u> <u>Base Budget</u> <u>2022/23</u> <u>£'000</u>
<u>Expenditure</u>			
Employee Costs	9,547	9,615	9,615
Property Costs	25	25	25
Transport Costs	41	39	39
Supplies & Services	135	103	103
Third Party Payments	1,510	1,510	1,510
Transfer Payments	0	0	0
Recharge Costs (Internal)	0	0	0
Capital Charges & Financing CFCR	0	0	0
Total Expenditure	11,258	11,292	11,292
<u>Income</u>			
Specific Government Grants	0	0	0
Other Grants	0	0	0
Recharge Income (Internal)	0	0	0
Fees, Charges etc.	0	0	0
Other Income	0	0	0
Total Income	0	0	0
NET EXPENDITURE	11,258	11,292	11,292

REVENUE BUDGET 2022/23**SERVICE:****SUPPORT TEAM
SUMMARY**

	<u>Revised Base</u> <u>Budget/</u> <u>Final Budget</u> <u>Volume</u> <u>2021/22</u> <u>£'000</u>	<u>Provisional</u> <u>Base Budget</u> <u>Submission</u> <u>2022/23</u> <u>£'000</u>	<u>Final</u> <u>Base Budget</u> <u>2022/23</u> <u>£'000</u>
<u>Expenditure</u>			
Employee Costs	1,841	2,108	1,908
Property Costs	0	0	0
Transport Costs	35	34	34
Supplies & Services	129	132	132
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	2,005	2,274	2,074
<u>Income</u>			
Specific Government Grants	0	0	0
Other Grants	660	660	505
Recharge Income (Internal)	0	0	0
Fees, Charges etc.	0	340	340
Other Income	0	0	0
Total Income	660	1,000	845
NET EXPENDITURE	1,345	1,274	1,229

REVENUE BUDGET 2022/23**SERVICE:****SUPPORT FOR PUPILS
SUMMARY**

	<u>Revised Base</u> <u>Budget/</u> <u>Final Budget</u> <u>Volume</u> <u>2021/22</u> <u>£'000</u>	<u>Provisional</u> <u>Base Budget</u> <u>Submission</u> <u>2022/23</u> <u>£'000</u>	<u>Final</u> <u>Base Budget</u> <u>2022/23</u> <u>£'000</u>
<u>Expenditure</u>			
Employee Costs	90	91	91
Property Costs	174	174	174
Transport Costs	3,493	3,601	3,601
Supplies & Services	5,330	6,613	6,488
Third Party Payments	11,215	11,935	11,935
Transfer Payments	0	0	0
Recharge Costs (Internal)	0	0	0
Capital Charges & Financing CFCR	0	0	0
Total Expenditure	20,302	22,414	22,289
<u>Income</u>			
Specific Government Grants	0	0	0
Other Grants	4,224	4,224	4,224
Recharge Income (Internal)	126	(214)	(214)
Fees, Charges etc.	540	540	540
Other Income	1,394	1,394	1,394
Total Income	6,284	5,944	5,944
NET EXPENDITURE	14,018	16,470	16,345

REVENUE BUDGET 2022/23**SERVICE:****LIFELONG LEARNING
SUMMARY**

	<u>Revised Base</u> <u>Budget/</u> <u>Final Budget</u> <u>Volume</u> <u>2021/22</u> <u>£'000</u>	<u>Provisional</u> <u>Base Budget</u> <u>Submission</u> <u>2022/23</u> <u>£'000</u>	<u>Final</u> <u>Base Budget</u> <u>2022/23</u> <u>£'000</u>
<u>Expenditure</u>			
Employee Costs	595	233	233
Property Costs	0	0	0
Transport Costs	2	2	2
Supplies & Services	99	279	279
Third Party Payments	22	22	22
Transfer Payments	0	0	0
Recharge Costs (Internal)	0	0	0
Capital Charges & Financing CFCR	0	0	0
Total Expenditure	718	536	536
<u>Income</u>			
Specific Government Grants	0	0	0
Other Grants	0	0	0
Recharge Income (Internal)	131	131	131
Fees, Charges etc.	0	0	0
Other Income	0	0	0
Total Income	131	131	131
NET EXPENDITURE	587	405	405

REVENUE BUDGET 2022/23**SERVICE:****BUSINESS UNIT
SUMMARY**

	<u>Revised Base Budget/ Final Budget Volume 2021/22 £'000</u>	<u>Provisional Base Budget Submission 2022/23 £'000</u>	<u>Final Base Budget 2022/23 £'000</u>
<u>Expenditure</u>			
Employee Costs	890	893	893
Property Costs	191	191	191
Transport Costs	11	11	11
Supplies & Services	18	18	18
Third Party Payments	0	0	0
Transfer Payments	0	0	0
Recharge Costs (Internal)	0	0	0
Capital Charges & Financing CFCR	0	0	0
Total Expenditure	1,110	1,113	1,113
<u>Income</u>			
Specific Government Grants	0	0	0
Other Grants	0	0	0
Recharge Income (Internal)	0	0	0
Fees, Charges etc.	0	0	0
Other Income	0	0	0
Total Income	0	0	0
NET EXPENDITURE	1,110	1,113	1,113

REVENUE BUDGET 2022/23

SERVICE:

VIBRANT COMMUNITIES & SUSTAINABLE GROWTH SUMMARY

	<u>Revised Base</u> <u>Budget/</u> <u>Final Budget</u> <u>Volume</u> <u>2021/22</u> <u>£'000</u>	<u>Provisional</u> <u>Base Budget</u> <u>Submission</u> <u>2022/23</u> <u>£'000</u>	<u>Final</u> <u>Base Budget</u> <u>2022/23</u> <u>£'000</u>
Environmental & Consumer Protection	1,667	1,627	1,627
Environmental Services	17,425	17,204	17,217
Economic Development	0	506	620
Planning & Sustaining	753	727	727
Vibrant Communities	1,227	1,554	1,554
Other Housing	728	738	721
TOTAL COMMUNITIES	21,800	22,356	22,466

REVENUE BUDGET 2022/23

SERVICE:

VIBRANT COMMUNITIES & SUSTAINABLE GROWTH SUMMARY

	<u>Revised Base</u> <u>Budget/</u> <u>Final Budget</u> <u>Volume</u> <u>2021/22</u> <u>£'000</u>	<u>Provisional</u> <u>Base Budget</u> <u>Submission</u> <u>2022/23</u> <u>£'000</u>	<u>Final</u> <u>Base Budget</u> <u>2022/23</u> <u>£'000</u>
<u>Expenditure</u>			
Employee Costs	15,360	15,413	15,527
Property Costs	1,691	1,700	1,700
Transport Costs	4,465	4,483	4,483
Supplies & Services	8,592	8,694	8,694
Third Party Payments	1,602	1,919	1,915
Transfer Payments	19,502	19,502	19,502
Recharge Costs (Internal)	649	649	649
Capital Charges & Financing	1,107	1,107	1,107
Support Services	0	0	0
CFCR	0	32	32
Total Expenditure	52,968	53,499	53,609
<u>Income</u>			
Specific Government Grants	1,376	1,376	1,376
Other Grants	19,557	19,557	19,557
Recharge Income (Internal)	641	641	641
Fees, Charges etc.	8,295	9,344	9,344
Other Income	152	225	225
Total Income	30,021	31,143	31,143
NET EXPENDITURE	22,947	22,356	22,466

**REVENUE BUDGET 2022/23
SERVICE:**

**ENVIRONMENTAL & CONSUMER PROTECTION
SUMMARY**

	<u>Revised Base</u> <u>Budget/</u> <u>Final Budget</u> <u>Volume</u> <u>2021/22</u> <u>£'000</u>	<u>Provisional</u> <u>Base Budget</u> <u>Submission</u> <u>2022/23</u> <u>£'000</u>	<u>Final</u> <u>Base Budget</u> <u>2022/23</u> <u>£'000</u>
<u>Expenditure</u>			
Employee Costs	1,564	1,543	1,543
Property Costs	6	6	6
Transport Costs	43	39	39
Supplies & Services	243	228	228
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	1,862	1,822	1,822
<u>Income</u>			
Specific Government Grants	0	0	0
Other Grants	0	0	0
Recharge Income (Internal)	66	66	66
Fees, Charges etc.	127	127	127
Other Income	2	2	2
Total Income	195	195	195
NET EXPENDITURE	1,667	1,627	1,627

**REVENUE BUDGET 2022/23
SERVICE:**

**ENVIRONMENTAL SERVICES
SUMMARY**

	<u>Revised Base Budget/ Final Budget Volume 2021/22 £'000</u>	<u>Provisional Base Budget Submission 2022/23 £'000</u>	<u>Final Base Budget 2022/23 £'000</u>
<u>Expenditure</u>			
Employee Costs	9,572	9,598	9,598
Property Costs	1,268	1,268	1,268
Transport Costs	4,359	4,392	4,392
Supplies & Services	7,952	7,862	7,862
Third Party Payments	189	189	202
Transfer Payments	0	0	0
Recharge Costs (Internal)	0	0	0
Capital Charges & Financing	1,039	1,039	1,039
Support Services	0	0	0
CFCR	0	0	0
Total Expenditure	24,379	24,348	24,361
<u>Income</u>			
Specific Government Grants	0	0	0
Other Grants	0	0	0
Recharge Income (Internal)	328	328	328
Fees, Charges etc.	6,572	6,762	6,762
Other Income	54	54	54
Total Income	6,954	7,144	7,144
NET EXPENDITURE	17,425	17,204	17,217

REVENUE BUDGET 2022/23**SERVICE:****ECONOMIC DEVELOPMENT
SUMMARY**

	<u>Revised Base</u> <u>Budget/</u> <u>Final Budget</u> <u>Volume</u> <u>2021/22</u> <u>£'000</u>	<u>Provisional</u> <u>Base Budget</u> <u>Submission</u> <u>2022/23</u> <u>£'000</u>	<u>Final</u> <u>Base Budget</u> <u>2022/23</u> <u>£'000</u>
<u>Expenditure</u>			
Employee Costs	0	807	921
Property Costs	0	343	343
Transport Costs	0	1	1
Supplies & Services	0	180	180
Third Party Payments	0	75	75
Transfer Payments	0	0	0
Recharge Costs (Internal)	0	0	0
Capital Charges & Financing	0	0	0
Support Services	0	0	0
CFCR		32	32
Total Expenditure	0	1,438	1,552
<u>Income</u>			
Specific Government Grants	0	0	0
Other Grants	0	0	0
Recharge Income (Internal)	0	0	0
Fees, Charges etc.	0	859	859
Other Income	0	73	73
Total Income	0	932	932
NET EXPENDITURE	0	506	620

REVENUE BUDGET 2022/23
SERVICE:

PLANNING & SUSTAINABLE GROWTH
SUMMARY

	<u>Revised Base</u> <u>Budget/</u> <u>Final Budget</u> <u>Volume</u> <u>2021/22</u> <u>£'000</u>	<u>Provisional</u> <u>Base Budget</u> <u>Submission</u> <u>2022/23</u> <u>£'000</u>	<u>Final</u> <u>Base Budget</u> <u>2022/23</u> <u>£'000</u>
<u>Expenditure</u>			
Employee Costs	1,984	1,970	1,970
Property Costs	9	9	9
Transport Costs	26	18	18
Supplies & Services	240	236	236
Third Party Payments	30	30	30
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	2,289	2,263	2,263
<u>Income</u>			
Specific Government Grants	0	0	0
Other Grants	0	0	0
Recharge Income (Internal)	88	88	88
Fees, Charges etc.	1,422	1,422	1,422
Other Income	26	26	26
Total Income	1,536	1,536	1,536
NET EXPENDITURE	753	727	727

REVENUE BUDGET 2022/23**SERVICE:****VIBRANT COMMUNITIES
SUMMARY**

	<u>Revised Base</u> <u>Budget/</u> <u>Final Budget</u> <u>Volume</u> <u>2021/22</u> <u>£'000</u>	<u>Provisional</u> <u>Base Budget</u> <u>Submission</u> <u>2022/23</u> <u>£'000</u>	<u>Final</u> <u>Base Budget</u> <u>2022/23</u> <u>£'000</u>
<u>Expenditure</u>			
Employee Costs	1,365	1,424	1,424
Property Costs	25	34	34
Transport Costs	34	30	30
Supplies & Services	54	85	85
Third Party Payments	1	233	233
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	1,479	1,806	1,806
<u>Income</u>			
Specific Government Grants	0	0	0
Other Grants	63	63	63
Recharge Income (Internal)	149	149	149
Fees, Charges etc.	28	28	28
Other Income	12	12	12
Total Income	252	252	252
NET EXPENDITURE	1,227	1,554	1,554

REVENUE BUDGET 2022/23**SERVICE:****OTHER HOUSING
SUMMARY**

	<u>Revised Base</u>		
	<u>Budget/</u>	<u>Provisional</u>	
	<u>Final Budget</u>	<u>Base Budget</u>	<u>Final</u>
	<u>Volume</u>	<u>Submission</u>	<u>Base Budget</u>
	<u>2021/22</u>	<u>2022/23</u>	<u>2022/23</u>
	<u>£'000</u>	<u>£'000</u>	<u>£'000</u>
<u>Expenditure</u>			
Employee Costs	71	71	71
Property Costs	40	40	40
Transport Costs	3	3	3
Supplies & Services	103	103	103
Third Party Payments	1,376	1,386	1,369
Transfer Payments	19,502	19,502	19,502
Recharge Costs (Internal)	649	649	649
Capital Charges & Financing	68	68	68
Support Services	0	0	0
CFCR	0	0	0
Total Expenditure	21,812	21,822	21,805
<u>Income</u>			
Specific Government Grants	1,376	1,376	1,376
Other Grants	19,494	19,494	19,494
Recharge Income (Internal)	10	10	10
Fees, Charges etc.	146	146	146
Other Income	58	58	58
Total Income	21,084	21,084	21,084
NET EXPENDITURE	728	738	721

**REVENUE BUDGET 2022/23
SERVICE:**

**CHILDREN, FAMILIES & JUSTICE
SUMMARY**

	<u>Revised Base</u>	<u>Provisional</u>	<u>Final</u>
	<u>Budget/</u>	<u>Base Budget</u>	<u>Base</u>
	<u>Final Budget</u>	<u>Submission</u>	<u>Budget</u>
	<u>Volume</u>	<u>2022/23</u>	<u>2022/23</u>
	<u>2021/22</u>	<u>2022/23</u>	<u>2022/23</u>
	<u>£'000</u>	<u>£'000</u>	<u>£'000</u>
Children & Families	18,579	19,068	18,984
Criminal Justice	162	258	258
Business Support	1,293	1,249	1,249
TOTAL CHILDREN, FAMILIES & JUSTICE	20,034	20,575	20,491

REVENUE BUDGET 2022/23**SERVICE:****CHILDREN, FAMILIES & JUSTICE
SUMMARY**

	<u>Revised Base</u> <u>Budget/</u> <u>Final Budget</u> <u>Volume</u> <u>2021/22</u> <u>£'000</u>	<u>Provisional</u> <u>Base Budget</u> <u>Submission</u> <u>2022/23</u> <u>£'000</u>	<u>Final</u> <u>Base</u> <u>Budget</u> <u>2022/23</u> <u>£'000</u>
<u>Expenditure</u>			
Employee Costs	11,941	12,089	12,089
Property Costs	383	383	383
Transport Costs	410	364	364
Supplies & Services	388	353	353
Third Party Payments	9,217	9,691	9,607
Transfer Payments	0	0	0
Recharge Costs (Internal)	0	0	0
Capital Charges & Financing	0	0	0
CFCR	0	0	0
Total Expenditure	22,339	22,880	22,796
<u>Income</u>			
Specific Government Grants	1,993	1,993	1,993
Other Grants	40	40	40
Recharge Income (Internal)	0	0	0
Fees, Charges etc.	0	0	0
Other Income	272	272	272
Total Income	2,305	2,305	2,305
NET EXPENDITURE	20,034	20,575	20,491

REVENUE BUDGET 2022/23**SERVICE:****CHILDREN & FAMILIES
SUMMARY**

	<u>Revised Base</u> <u>Budget/</u> <u>Final Budget</u> <u>Volume</u> <u>2021/22</u> <u>£'000</u>	<u>Provisional</u> <u>Base Budget</u> <u>Submission</u> <u>2022/23</u> <u>£'000</u>	<u>Final</u> <u>Base</u> <u>Budget</u> <u>2022/23</u> <u>£'000</u>
<u>Expenditure</u>			
Employee Costs	8,895	9,087	9,087
Property Costs	308	308	308
Transport Costs	337	291	291
Supplies & Services	341	306	306
Third Party Payments	8,709	9,087	9,003
Transfer Payments	0	0	0
Recharge Costs (Internal)	0	0	0
Capital Charges & Financing CFCR	0	0	0
Total Expenditure	18,590	19,079	18,995
<u>Income</u>			
Specific Government Grants	0	0	0
Other Grants	0	0	0
Recharge Income (Internal)	0	0	0
Fees, Charges etc.	0	0	0
Other Income	11	11	11
Total Income	11	11	11
NET EXPENDITURE	18,579	19,068	18,984

REVENUE BUDGET 2022/23**SERVICE:****CRIMINAL JUSTICE
SUMMARY**

	<u>Revised Base</u> <u>Budget/</u> <u>Final Budget</u> <u>Volume</u> <u>2021/22</u> <u>£'000</u>	<u>Provisional</u> <u>Base Budget</u> <u>Submission</u> <u>2022/23</u> <u>£'000</u>	<u>Final</u> <u>Base</u> <u>Budget</u> <u>2022/23</u> <u>£'000</u>
<u>Expenditure</u>			
Employee Costs	1,810	1,810	1,810
Property Costs	75	75	75
Transport Costs	61	61	61
Supplies & Services	36	36	36
Third Party Payments	213	309	309
Transfer Payments	0	0	0
Recharge Costs (Internal)	0	0	0
Capital Charges & Financing	0	0	0
CFCR	0	0	0
Total Expenditure	2,195	2,291	2,291
<u>Income</u>			
Specific Government Grants	1,993	1,993	1,993
Other Grants	40	40	40
Recharge Income (Internal)	0	0	0
Fees, Charges etc.	0	0	0
Other Income	0	0	0
Total Income	2,033	2,033	2,033
NET EXPENDITURE	162	258	258

REVENUE BUDGET 2022/23**SERVICE:****BUSINESS SUPPORT
SUMMARY**

	<u>Revised Base</u> <u>Budget/</u> <u>Final Budget</u> <u>Volume</u> <u>2021/22</u> <u>£'000</u>	<u>Provisional</u> <u>Base Budget</u> <u>Submission</u> <u>2022/23</u> <u>£'000</u>	<u>Final</u> <u>Base</u> <u>Budget</u> <u>2022/23</u> <u>£'000</u>
<u>Expenditure</u>			
Employee Costs	1,236	1,192	1,192
Property Costs	0	0	0
Transport Costs	12	12	12
Supplies & Services	11	11	11
Third Party Payments	295	295	295
Transfer Payments	0	0	0
Recharge Costs (Internal)	0	0	0
Capital Charges & Financing	0	0	0
Support Costs	0	0	0
CFCR	0	0	0
Total Expenditure	1,554	1,510	1,510
<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	261	261	261
Total Income	261	261	261
NET EXPENDITURE	1,293	1,249	1,249

REVENUE BUDGET 2022/23**SERVICE:****INFRASTRUCTURE
SUMMARY**

	<u>Revised Base Budget/ Final Budget Volume 2021/22 £'000</u>	<u>Provisional Base Budget Submission 2022/23 £'000</u>	<u>Final Base Budget 2022/23 £'000</u>
Roads & Transportation	17,540	17,773	17,695
Assets	835	778	836
Capital Projects	222	224	224
TOTAL INFRASTRUCTURE SERVICES	18,597	18,775	18,755

REVENUE BUDGET 2022/23**SERVICE:****INFRASTRUCTURE
SUMMARY**

	<u>Revised Base</u> <u>Budget/</u> <u>Final Budget</u> <u>Volume</u> <u>2021/22</u> <u>£'000</u>	<u>Provisional</u> <u>Base Budget</u> <u>Submission</u> <u>2022/23</u> <u>£'000</u>	<u>Final</u> <u>Base Budget</u> <u>2022/23</u> <u>£'000</u>
<u>Expenditure</u>			
Employee Costs	6,827	6,791	6,791
Property Costs	782	737	737
Transport Costs	203	199	199
Supplies & Services	687	687	667
Third Party Payments	15,943	16,206	16,206
Transfer Payments	0	0	0
Recharge Costs (Internal)	253	253	253
Capital Charges & Financing	63	63	63
CFCR	0	0	0
Total Expenditure	24,758	24,936	24,916
<u>Income</u>			
Specific Government Grants	0	0	0
Other Grants	0	0	0
Recharge Income (Internal)	905	905	905
Fees, Charges etc.	3,550	3,550	3,550
Other Income	1,706	1,706	1,706
Total Income	6,161	6,161	6,161
NET EXPENDITURE	18,597	18,775	18,755

REVENUE BUDGET 2022/23**SERVICE:****ROADS & TRANSPORTATION
SUMMARY**

	<u>Revised Base Budget/ Final Budget Volume 2021/22 £'000</u>	<u>Provisional Base Budget Submission 2022/23 £'000</u>	<u>Final Base Budget 2022/23 £'000</u>
<u>Expenditure</u>			
Employee Costs	3,077	3,074	3,015
Property Costs	781	736	736
Transport Costs	138	136	132
Supplies & Services	520	520	514
Third Party Payments	15,943	16,206	16,197
Transfer Payments	0	0	0
Recharge Costs (Internal)	253	253	253
Capital Charges & Financing CFCR	63	63	63
	0	0	0
Total Expenditure	20,775	20,988	20,910
<u>Income</u>			
Specific Government Grants	0	0	0
Other Grants	0	0	0
Recharge Income (Internal)	253	253	253
Fees, Charges etc.	1,311	1,291	1,291
Other Income	1,671	1,671	1,671
Total Income	3,235	3,215	3,215
NET EXPENDITURE	17,540	17,773	17,695

REVENUE BUDGET 2022/23**SERVICE:****ASSETS
SUMMARY**

	<u>Revised Base</u> <u>Budget/</u> <u>Final Budget</u> <u>Volume</u> <u>2021/22</u> <u>£'000</u>	<u>Provisional</u> <u>Base Budget</u> <u>Submission</u> <u>2022/23</u> <u>£'000</u>	<u>Final</u> <u>Base</u> <u>Budget</u> <u>2022/23</u> <u>£'000</u>
<u>Expenditure</u>			
Employee Costs	3,470	3,435	3,494
Property Costs	1	1	1
Transport Costs	62	60	64
Supplies & Services	167	167	153
Third Party Payments	0	0	9
Transfer Payments	0	0	0
Recharge Costs (Internal)	0	0	0
Capital Charges & Financing	0	0	0
CFCR	0	0	0
Total Expenditure	3,700	3,663	3,721
<u>Income</u>			
Specific Government Grants	0	0	0
Other Grants	0	0	0
Recharge Income (Internal)	591	591	591
Fees, Charges etc.	2,239	2,259	2,259
Other Income	35	35	35
Total Income	2,865	2,885	2,885
NET EXPENDITURE	835	778	836

REVENUE BUDGET 2022/23

SERVICE:

**CAPITAL PROJECTS
SUMMARY**

	<u>Revised Base Budget/ Final Budget Volume 2021/22 £'000</u>	<u>Provisional Base Budget Submission 2022/23 £'000</u>	<u>Final Base Budget 2022/23 £'000</u>
<u>Expenditure</u>			
Employee Costs	280	282	282
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	283	285	285
<u>Income</u>			
Specific Government Grants	0	0	0
Other Grants	0	0	0
Recharge Income (Internal)	61	61	61
Fees, Charges etc.	0	0	0
Other Income	0	0	0
Total Income	61	61	61
NET EXPENDITURE	222	224	224

**REVENUE BUDGET 2022/23
SERVICE:**

OTHER SERVICES

	<u>Revised Base Budget/ Final Budget Volume 2021/22 £'000</u>	<u>Provisional Base Budget Submission 2022/23 £'000</u>	<u>Final Base Budget 2022/23 £'000</u>
Corporate Initiatives	22	22	22
Health and Safety at Work	2	2	2
Employee Assistance Programme	20	20	20
British Sign Language	0	0	0
Corporate Equalities	2	2	2
Ordnance Survey	50	50	50
Long Service Award Scheme	2	2	2
Staff & Elected Member Training	299	329	304
Audit Fee	256	256	256
COSLA	73	73	73
Interest on Revenue Balances	(350)	(225)	(225)
Corporate & Democratic Core	7	7	7
Provision for Additional Burdens	500	300	300
NDR Discretionary Reliefs	70	70	70
Council Tax Support	5,745	5,562	5,562
Scottish Welfare Fund	711	711	711
Discretionary Housing Payments	675	(63)	748
Cash Payment Transaction Costs	50	43	43
Purchase of Annual Leave (Employees)	(58)	(58)	(58)
Electoral Registration	204	204	204
Council Election Expenses	276	26	26
Children's Panel	9	9	9
Scotland Excel	89	89	89
Upkeep of Clocks & War Memorials, etc.	48	48	48
Centralised Property Maintenance	739	739	739
Centralised Energy Management	30	26	26
Centralised Water Management	44	44	44
Salix	118	118	118
Energy Efficiency CRC Scheme	115	0	0
Feasibility Studies	25	25	25
CCTV - Angus Share of Costs (Gross)	75	70	70
Christmas Lighting	34	34	34
Citizens Advice Bureau	108	108	108
Tay Cities Deal	90	45	45
Apprenticeship Levy	535	575	575
Scottish Wide Area Network	475	475	653
Employee Corporate Slippage	(1,993)	(2,109)	(2,109)
Centralised Pension Contributions	385	385	385
Scottish Child Bridging Payments	0	1,480	1,480
CSS Recharges to Non Gen Fund (HRA)	(724)	(724)	(724)
Net Expenditure - Other Services	8,758	8,770	9,734

**REVENUE BUDGET 2022/23
SERVICE:**

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

	<u>Revised Base</u> <u>Budget/</u> <u>Final Budget</u> <u>Volume</u> <u>2021/22</u> <u>£'000</u>	<u>Provisional</u> <u>Base Budget</u> <u>Submission</u> <u>2022/23</u> <u>£'000</u>	<u>Final</u> <u>Base Budget</u> <u>2022/23</u> <u>£'000</u>
Strategic Policy, Transformation & Public Sector Reform Directorate	751	631	631
Strategic Policy	1,868	1,361	1,294
Governance & Change	357	361	361
Culture & Leisure Trust Client	5,181	5,038	5,038
Risk, Resilience & Safety	290	293	293
Internal Audit	294	328	328
TOTAL STRATEGIC POLICY, TRANSFORMATION & PUBLIC SECTOR REFORM	8,741	8,012	7,945

REVENUE BUDGET 2022/23**SERVICE:****STRATEGIC POLICY, TRANSFORMATION
& PUBLIC SECTOR REFORM
SUMMARY**

	<u>Revised Base</u>		
	<u>Budget/</u>	<u>Provisional</u>	
	<u>Final Budget</u>	<u>Base Budget</u>	<u>Final</u>
	<u>Volume</u>	<u>Submission</u>	<u>Base Budget</u>
	<u>2021/22</u>	<u>2022/23</u>	<u>2022/23</u>
	<u>£'000</u>	<u>£'000</u>	<u>£'000</u>
<u>Expenditure</u>			
Employee Costs	743	649	649
Property Costs	0	0	0
Transport Costs	5	(3)	(3)
Supplies & Services	3	0	0
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	751	646	646
<u>Income</u>			
Specific Government Grants	0	0	0
Other Grants	0	0	0
Recharge Income (Internal)	0	0	0
Fees, Charges etc.	0	15	15
Other Income	0	0	0
Total Income	0	15	15
NET EXPENDITURE	751	631	631

REVENUE BUDGET 2022/23**SERVICE:****STRATEGIC POLICY
SUMMARY**

	<u>Revised Base</u> <u>Budget/</u> <u>Final Budget</u> <u>Volume</u> <u>2021/22</u> <u>£'000</u>	<u>Provisional</u> <u>Base Budget</u> <u>Submission</u> <u>2022/23</u> <u>£'000</u>	<u>Final</u> <u>Base Budget</u> <u>2022/23</u> <u>£'000</u>
<u>Expenditure</u>			
Employee Costs	2,675	2,168	2,054
Property Costs	343	343	343
Transport Costs	9	9	9
Supplies & Services	394	394	441
Third Party Payments	76	76	76
Transfer Payments	0	0	0
Recharge Costs (Internal)	0	0	0
Support Costs	0	0	0
Capital Charges & Financing	32	32	32
CFCR	0	0	0
Total Expenditure	3,529	3,022	2,955
<u>Income</u>			
Specific Government Grants	0	0	0
Other Grants	0	0	0
Recharge Income (Internal)	0	0	0
Fees, Charges etc.	1,661	1,661	1,661
Other Income	0	0	0
Total Income	1,661	1,661	1,661
NET EXPENDITURE	1,868	1,361	1,294

REVENUE BUDGET 2022/23**SERVICE:****GOVERNANCE & CHANGE
SUMMARY**

	<u>Revised Base</u> <u>Budget/</u> <u>Final Budget</u> <u>Volume</u> <u>2021/22</u> <u>£'000</u>	<u>Provisional</u> <u>Base Budget</u> <u>Submission</u> <u>2022/23</u> <u>£'000</u>	<u>Final</u> <u>Base Budget</u> <u>2022/23</u> <u>£'000</u>
<u>Expenditure</u>			
Employee Costs	347	352	352
Property Costs	0	0	0
Transport Costs	1	1	1
Supplies & Services	9	8	8
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	357	361	361
<u>Income</u>			
Specific Government Grants	0	0	0
Other Grants	0	0	0
Recharge Income (Internal)	0	0	0
Fees, Charges etc.	0	0	0
Other Income	0	0	0
Total Income	0	0	0
NET EXPENDITURE	357	361	361

REVENUE BUDGET 2022/23**SERVICE:****CULTURAL & LEISURE TRUST
SUMMARY**

	<u>Revised Base</u> <u>Budget/</u> <u>Final Budget</u> <u>Volume</u> <u>2021/22</u> <u>£'000</u>	<u>Provisional</u> <u>Base Budget</u> <u>Submission</u> <u>2022/23</u> <u>£'000</u>	<u>Final</u> <u>Base Budget</u> <u>2022/23</u> <u>£'000</u>
<u>Expenditure</u>			
Employee Costs	0	0	0
Property Costs	1,342	1,120	1,120
Transport Costs	44	44	44
Supplies & Services	104	104	104
Third Party Payments	3,957	4,036	4,036
Transfer Payments	0	0	0
Recharge Costs (Internal)	0	0	0
Support Costs	0	0	0
Capital Charges & Financing	0	0	0
CFCR	0	0	0
Total Expenditure	5,447	5,304	5,304
<u>Income</u>			
Specific Government Grants	0	0	0
Other Grants	0	0	0
Recharge Income (Internal)	0	0	0
Fees, Charges etc.	263	263	263
Other Income	3	3	3
Total Income	266	266	266
NET EXPENDITURE	5,181	5,038	5,038

REVENUE BUDGET 2022/23**SERVICE:****RISK, RESILIENCE & SAFETY
SUMMARY**

	<u>Revised Base</u> <u>Budget/</u> <u>Final Budget</u> <u>Volume</u> <u>2021/22</u> <u>£'000</u>	<u>Provisional</u> <u>Base Budget</u> <u>Submission</u> <u>2022/23</u> <u>£'000</u>	<u>Final</u> <u>Base Budget</u> <u>2022/23</u> <u>£'000</u>
<u>Expenditure</u>			
Employee Costs	400	403	403
Property Costs	0	0	0
Transport Costs	1	1	1
Supplies & Services	12	12	12
Third Party Payments	0	0	0
Transfer Payments	0	0	0
Recharge Costs (Internal)	0	0	0
Support Costs	0	0	0
Capital Charges & Financing	0	0	0
CFCR	0	0	0
Total Expenditure	413	416	416
<u>Income</u>			
Specific Government Grants	0	0	0
Other Grants	0	0	0
Recharge Income (Internal)	123	123	123
Fees, Charges etc.	0	0	0
Other Income	0	0	0
Total Income	123	123	123
NET EXPENDITURE	290	293	293

REVENUE BUDGET 2022/23**SERVICE:****INTERNAL AUDIT
SUMMARY**

	<u>Revised Base</u> <u>Budget/</u> <u>Final Budget</u> <u>Volume</u> <u>2021/22</u> <u>£'000</u>	<u>Provisional</u> <u>Base Budget</u> <u>Submission</u> <u>2022/23</u> <u>£'000</u>	<u>Final</u> <u>Base Budget</u> <u>2022/23</u> <u>£'000</u>
<u>Expenditure</u>			
Employee Costs	265	299	299
Property Costs	0	0	0
Transport Costs	2	2	2
Supplies & Services	5	5	5
Third Party Payments	24	24	24
Transfer Payments	0	0	0
Recharge Costs (Internal)	0	0	0
Support Costs	0	0	0
Capital Charges & Financing	0	0	0
CFCR	0	0	0
Total Expenditure	296	330	330
<u>Income</u>			
Specific Government Grants	0	0	0
Other Grants	0	0	0
Recharge Income (Internal)	0	0	0
Fees, Charges etc.	0	0	0
Other Income	2	2	2
Total Income	2	2	2
NET EXPENDITURE	294	328	328

**REVENUE BUDGET 2022/23
SERVICE:**

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

	<u>Revised Base Budget/ Final Budget Volume 2021/22 £'000</u>	<u>Provisional Base Budget Submission 2022/23 £'000</u>	<u>Final Base Budget 2022/23 £'000</u>
Digital Enablement & Information Technology	3,356	3,553	3,392
Human Resources & Business Support	3,512	3,604	3,687
TOTAL DIGITAL ENABLEMENT, INFORMATION TECHNOLOGY, HUMAN RESOURCES & BUSINESS SUPPORT	6,868	7,157	7,079

REVENUE BUDGET 2022/23**SERVICE:****DIGITAL ENABLEMENT, INFORMATION
TECHNOLOGY, HUMAN RESOURCES &
BUSINESS SUPPORT****SUMMARY**

	<u>Revised Base</u> <u>Budget/</u> <u>Final Budget</u> <u>Volume</u> <u>2021/22</u> <u>£'000</u>	<u>Provisional</u> <u>Base Budget</u> <u>Submission</u> <u>2022/23</u> <u>£'000</u>	<u>Final</u> <u>Base Budget</u> <u>2022/23</u> <u>£'000</u>
<u>Expenditure</u>			
Employee Costs	7,221	7,305	7,387
Property Costs	47	46	46
Transport Costs	34	34	34
Supplies & Services	1,441	1,647	1,470
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	8,743	9,032	8,937
<u>Income</u>			
Specific Government Grants	0	0	0
Other Grants	0	0	0
Recharge Income (Internal)	1,802	1,802	1,785
Fees, Charges etc.	63	63	63
Other Income	10	10	10
Total Income	1,875	1,875	1,858
NET EXPENDITURE	6,868	7,157	7,079

REVENUE BUDGET 2022/23

VICE:

**DIGITAL ENABLEMENT & INFORMATION
TECHNOLOGY
SUMMARY**

	<u>Revised Base</u> <u>Budget/</u> <u>Final Budget</u> <u>Volume</u> <u>2021/22</u> <u>£'000</u>	<u>Provisional</u> <u>Base Budget</u> <u>Submission</u> <u>2022/23</u> <u>£'000</u>	<u>Final</u> <u>Base Budget</u> <u>2022/23</u> <u>£'000</u>
<u>Expenditure</u>			
Employee Costs	2,836	2,832	2,832
Property Costs	47	46	46
Transport Costs	19	19	19
Supplies & Services	1,251	1,453	1,275
Third Party Payments	0	0	0
Transfer Payments	0	0	0
Recharge Costs (Internal)	0	0	0
Capital Charges & Financing	0	0	0
CFCR	0	0	0
Total Expenditure	4,153	4,350	4,172
<u>Income</u>			
Specific Government Grants	0	0	0
Other Grants	0	0	0
Recharge Income (Internal)	769	769	752
Fees, Charges etc.	28	28	28
Other Income	0	0	0
Total Income	797	797	780
NET EXPENDITURE	3,356	3,553	3,392

REVENUE BUDGET 2022/23**SERVICE:****HUMAN RESOURCES & BUSINESS
SUMMARY**

	<u>Revised Base</u> <u>Budget/</u> <u>Final Budget</u> <u>Volume</u> <u>2021/22</u> <u>£'000</u>	<u>Provisional</u> <u>Base Budget</u> <u>Submission</u> <u>2022/23</u> <u>£'000</u>	<u>Final</u> <u>Base Budget</u> <u>2022/23</u> <u>£'000</u>
<u>Expenditure</u>			
Employee Costs	4,385	4,473	4,555
Property Costs	0	0	0
Transport Costs	15	15	15
Supplies & Services	190	194	195
Third Party Payments	0	0	0
Transfer Payments	0	0	0
Recharge Costs (Internal)	0	0	0
Capital Charges & Financing	0	0	0
CFCR	0	0	0
Total Expenditure	4,590	4,682	4,765
<u>Income</u>			
Specific Government Grants	0	0	0
Other Grants	0	0	0
Recharge Income (Internal)	1,033	1,033	1,033
Fees, Charges etc.	35	35	35
Other Income	10	10	10
Total Income	1,078	1,078	1,078
NET EXPENDITURE	3,512	3,604	3,687

**REVENUE BUDGET 2022/23
SERVICE:**

**FINANCE
SUMMARY**

	<u>Revised Base Budget/ Final Budget Volume 2021/22 £'000</u>	<u>Provisional Base Budget Submission 2022/23 £'000</u>	<u>Final Base Budget 2022/23 £'000</u>
Finance	1,923	1,444	1,361
Revenues	1,603	1,540	1,540
Welfare Rights	539	542	542
TOTAL FINANCE	4,065	3,526	3,443

REVENUE BUDGET 2022/23**SERVICE:****FINANCE
SUMMARY**

	<u>Revised Base</u> <u>Budget/</u> <u>Final Budget</u> <u>Volume</u> <u>2021/22</u> <u>£'000</u>	<u>Provisional</u> <u>Base Budget</u> <u>Submission</u> <u>2022/23</u> <u>£'000</u>	<u>Final</u> <u>Base Budget</u> <u>2022/23</u> <u>£'000</u>
<u>Expenditure</u>			
Employee Costs	4,927	4,450	4,368
Property Costs	0	0	0
Transport Costs	28	21	21
Supplies & Services	330	316	315
Third Party Payments	111	29	29
Transfer Payments	0	0	0
Recharge Costs (Internal)	0	0	0
Capital Charges	0	0	0
Support Services	0	0	0
CFCR	0	0	0
Total Expenditure	5,396	4,816	4,733
<u>Income</u>			
Specific Government Grants	0	0	0
Other Grants	435	435	435
Recharge Income (Internal)	465	424	424
Fees, Charges etc.	390	390	390
Other Income	41	41	41
Total Income	1,331	1,290	1,290
NET EXPENDITURE	4,065	3,526	3,443

REVENUE BUDGET 2022/23**SERVICE:****FINANCE
SUMMARY**

	<u>Revised Base</u> <u>Budget/</u> <u>Final Budget</u> <u>Volume</u> <u>2021/22</u> <u>£'000</u>	<u>Provisional</u> <u>Base Budget</u> <u>Submission</u> <u>2022/23</u> <u>£'000</u>	<u>Final</u> <u>Base Budget</u> <u>2022/23</u> <u>£'000</u>
<u>Expenditure</u>			
Employee Costs	1,927	1,489	1,407
Property Costs	0	0	0
Transport Costs	9	9	9
Supplies & Services	65	65	64
Third Party Payments	82	0	0
Transfer Payments	0	0	0
Recharge Costs (Internal)	0	0	0
Capital Charges	0	0	0
Support Services	0	0	0
CFCR	0	0	0
Total Expenditure	2,083	1,563	1,480
<u>Income</u>			
Specific Government Grants	0	0	0
Other Grants	0	0	0
Recharge Income (Internal)	156	115	115
Fees, Charges etc.	4	4	4
Other Income	0	0	0
Total Income	160	119	119
NET EXPENDITURE	1,923	1,444	1,361

REVENUE BUDGET 2022/23**SERVICE:****REVENUES
SUMMARY**

	<u>Revised Base</u> <u>Budget/</u> <u>Final Budget</u> <u>Volume</u> <u>2021/22</u> <u>£'000</u>	<u>Provisional</u> <u>Base Budget</u> <u>Submission</u> <u>2022/23</u> <u>£'000</u>	<u>Final</u> <u>Base Budget</u> <u>2022/23</u> <u>£'000</u>
<u>Expenditure</u>			
Employee Costs	2,481	2,439	2,439
Property Costs	0	0	0
Transport Costs	11	4	4
Supplies & Services	243	229	229
Third Party Payments	0	0	0
Transfer Payments	0	0	0
Recharge Costs (Internal)	0	0	0
Capital Charges	0	0	0
Support Services	0	0	0
CFCR	0	0	0
Total Expenditure	2,735	2,672	2,672
<u>Income</u>			
Specific Government Grants	0	0	0
Other Grants	435	435	435
Recharge Income (Internal)	309	309	309
Fees, Charges etc.	386	386	386
Other Income	2	2	2
Total Income	1,132	1,132	1,132
NET EXPENDITURE	1,603	1,540	1,540

REVENUE BUDGET 2022/23**SERVICE:****WELFARE RIGHTS****SUMMARY**

	<u>Revised Base</u> <u>Budget/</u> <u>Final Budget</u> <u>Volume</u> <u>2021/22</u> <u>£'000</u>	<u>Provisional</u> <u>Base Budget</u> <u>Submission</u> <u>2022/23</u> <u>£'000</u>	<u>Final</u> <u>Base Budget</u> <u>2022/23</u> <u>£'000</u>
<u>Expenditure</u>			
Employee Costs	519	522	522
Property Costs	0	0	0
Transport Costs	8	8	8
Supplies & Services	22	22	22
Third Party Payments	29	29	29
Transfer Payments	0	0	0
Recharge Costs (Internal)	0	0	0
Capital Charges	0	0	0
Support Services	0	0	0
CFCR	0	0	0
Total Expenditure	578	581	581
<u>Income</u>			
Specific Government Grants	0	0	0
Other Grants	0	0	0
Recharge Income (Internal)	0	0	0
Fees, Charges etc.	0	0	0
Other Income	39	39	39
Total Income	39	39	39
NET EXPENDITURE	539	542	542

**REVENUE BUDGET 2022/23
SERVICE:**

**LEGAL & DEMOCRATIC
SUMMARY**

	<u>Revised Base</u> <u>Budget/</u> <u>Final Budget</u> <u>Volume</u> <u>2021/22</u> <u>£'000</u>	<u>Provisional</u> <u>Base Budget</u> <u>Submission</u> <u>2022/23</u> <u>£'000</u>	<u>Final</u> <u>Base Budget</u> <u>2022/23</u> <u>£'000</u>
Legal & Democratic Core	1,897	2,380	2,382
Registrars	37	37	32
Digital Reprographic Unit	40	27	27
Licencing	(259)	(259)	(259)
Members	869	868	868
TOTAL LEGAL & DEMOCRATIC	2,584	3,053	3,050

REVENUE BUDGET 2022/23**SERVICE:****LEGAL & DEMOCRATIC
SUMMARY**

	<u>Revised Base</u> <u>Budget/</u> <u>Final Budget</u> <u>Volume</u> <u>2021/22</u> <u>£'000</u>	<u>Provisional</u> <u>Base Budget</u> <u>Submission</u> <u>2022/23</u> <u>£'000</u>	<u>Final</u> <u>Base Budget</u> <u>2022/23</u> <u>£'000</u>
<u>Expenditure</u>			
Employee Costs	3,004	3,446	3,448
Property Costs	34	34	34
Transport Costs	46	45	45
Supplies & Services	239	226	226
Third Party Payments	12	94	94
Transfer Payments	0	0	0
Recharge Costs (Internal)	19	19	19
Capital Charges	0	0	0
CFCR	0	0	0
Total Expenditure	3,354	3,864	3,866
<u>Income</u>			
Specific Government Grants	0	0	0
Other Grants	0	0	0
Recharge Income (Internal)	161	202	202
Fees, Charges etc.	292	259	259
Other Income	317	355	355
Total Income	770	816	816
NET EXPENDITURE	2,584	3,053	3,050

REVENUE BUDGET 2022/23**SERVICE:****LEGAL & DEMOCRATIC CORE
SUMMARY**

	<u>Revised Base</u> <u>Budget/</u> <u>Final Budget</u> <u>Volume</u> <u>2021/22</u> <u>£'000</u>	<u>Provisional</u> <u>Base Budget</u> <u>Submission</u> <u>2022/23</u> <u>£'000</u>	<u>Final</u> <u>Base Budget</u> <u>2022/23</u> <u>£'000</u>
<u>Expenditure</u>			
Employee Costs	1,862	2,304	2,306
Property Costs	0	0	0
Transport Costs	3	3	3
Supplies & Services	82	82	82
Third Party Payments	12	94	94
Transfer Payments	0	0	0
Recharge Costs (Internal)	0	0	0
Capital Charges	0	0	0
CFCR	0	0	0
Total Expenditure	1,959	2,483	2,485
<u>Income</u>			
Specific Government Grants	0	0	0
Other Grants	0	0	0
Recharge Income (Internal)	0	41	41
Fees, Charges etc.	60	60	60
Other Income	2	2	2
Total Income	62	103	103
NET EXPENDITURE	1,897	2,380	2,382

REVENUE BUDGET 2022/23**SERVICE:****REGISTRARS
SUMMARY**

	<u>Revised Base</u> <u>Budget/</u> <u>Final Budget</u> <u>Volume</u> <u>2021/22</u> <u>£'000</u>	<u>Provisional</u> <u>Base Budget</u> <u>Submission</u> <u>2022/23</u> <u>£'000</u>	<u>Final</u> <u>Base Budget</u> <u>2022/23</u> <u>£'000</u>
<u>Expenditure</u>			
Employee Costs	190	190	190
Property Costs	3	3	3
Transport Costs	1	1	1
Supplies & Services	1	1	1
Third Party Payments	0	0	0
Transfer Payments	0	0	0
Recharge Costs (Internal)	0	0	0
Capital Charges	0	0	0
CFCR	0	0	0
Total Expenditure	195	195	195
<u>Income</u>			
Specific Government Grants	0	0	0
Other Grants	0	0	0
Recharge Income (Internal)	0	0	0
Fees, Charges etc.	153	153	153
Other Income	5	5	10
Total Income	158	158	163
NET EXPENDITURE	37	37	32

REVENUE BUDGET 2022/23**SERVICE:****DIGITAL REPROGRAPHICS UNIT
SUMMARY**

	<u>Revised Base</u> <u>Budget/</u> <u>Final Budget</u> <u>Volume</u> <u>2021/22</u> <u>£'000</u>	<u>Provisional</u> <u>Base Budget</u> <u>Submission</u> <u>2022/23</u> <u>£'000</u>	<u>Final</u> <u>Base Budget</u> <u>2022/23</u> <u>£'000</u>
<u>Expenditure</u>			
Employee Costs	134	134	134
Property Costs	31	31	31
Transport Costs	0	0	0
Supplies & Services	125	112	112
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	290	277	277
<u>Income</u>			
Specific Government Grants	0	0	0
Other Grants	0	0	0
Recharge Income (Internal)	161	161	161
Fees, Charges etc.	79	46	46
Other Income	10	43	43
Total Income	250	250	250
NET EXPENDITURE	40	27	27

REVENUE BUDGET 2022/23**SERVICE:****LICENCING
SUMMARY**

	<u>Revised Base</u> <u>Budget/</u> <u>Final Budget</u> <u>Volume</u> <u>2021/22</u> <u>£'000</u>	<u>Provisional</u> <u>Base Budget</u> <u>Submission</u> <u>2022/23</u> <u>£'000</u>	<u>Final</u> <u>Base Budget</u> <u>2022/23</u> <u>£'000</u>
<u>Expenditure</u>			
Employee Costs	0	0	0
Property Costs	0	0	0
Transport Costs	0	0	0
Supplies & Services	22	22	22
Third Party Payments	0	0	0
Transfer Payments	0	0	0
Recharge Costs (Internal)	19	19	19
Capital Charges	0	0	0
CFCR	0	0	0
Total Expenditure	41	41	41
<u>Income</u>			
Specific Government Grants	0	0	0
Other Grants	0	0	0
Recharge Income (Internal)	0	0	0
Fees, Charges etc.	0	0	0
Other Income	300	300	300
Total Income	300	300	300
NET EXPENDITURE	(259)	(259)	(259)

REVENUE BUDGET 2022/23**SERVICE:****MEMBERS
SUMMARY**

	<u>Revised Base</u> <u>Budget/</u> <u>Final Budget</u> <u>Volume</u> <u>2021/22</u> <u>£'000</u>	<u>Provisional</u> <u>Base Budget</u> <u>Submission</u> <u>2022/23</u> <u>£'000</u>	<u>Final</u> <u>Base Budget</u> <u>2022/23</u> <u>£'000</u>
<u>Expenditure</u>			
Employee Costs	818	818	818
Property Costs	0	0	0
Transport Costs	42	41	41
Supplies & Services	9	9	9
Third Party Payments	0	0	0
Transfer Payments	0	0	0
Recharge Costs (Internal)	0	0	0
Capital Charges	0	0	0
CFCR	0	0	0
Total Expenditure	869	868	868
<u>Income</u>			
Specific Government Grants	0	0	0
Other Grants	0	0	0
Recharge Income (Internal)	0	0	0
Fees, Charges etc.	0	0	0
Other Income	0	0	0
Total Income	0	0	0
NET EXPENDITURE	869	868	868

**REVENUE BUDGET 2022/23
SERVICE:**

**FACILITIES MANAGEMENT
SUMMARY**

	<u>Revised Base Budget/ Final Budget Volume 2021/22 £'000</u>	<u>Provisional Base Budget Submission 2022/23 £'000</u>	<u>Final Base Budget 2022/23 £'000</u>
Facilities Management	2,268	1,989	1,992
TOTAL FACILITIES MANAGEMENT	2,268	1,989	1,992

REVENUE BUDGET 2022/23**SERVICE:****FACILITIES MANAGEMENT
SUMMARY**

	<u>Revised</u> <u>Base</u> <u>Budget/</u> <u>Final Budget</u> <u>Volume</u> <u>2021/22</u> <u>£'000</u>	<u>Provisional</u> <u>Base Budget</u> <u>Submission</u> <u>2022/23</u> <u>£'000</u>	<u>Final</u> <u>Base Budget</u> <u>2022/23</u> <u>£'000</u>
<u>Expenditure</u>			
Employee Costs	250	29	29
Property Costs	1,821	1,766	1,769
Transport Costs	35	35	35
Supplies & Services	352	349	349
Third Party Payments	13	13	13
Transfer Payments	0	0	0
Recharge Costs (Internal)	0	0	0
Capital Charges & Financing	0	0	0
Support Services	0	0	0
CFCR	0	0	0
Total Expenditure	2,471	2,192	2,195
<u>Income</u>			
Specific Government Grants	0	0	0
Other Grants	0	0	0
Recharge Income (Internal)	139	139	139
Fees, Charges etc.	0	0	0
Other Income	64	64	64
Total Income	203	203	203
NET EXPENDITURE	2,268	1,989	1,992

**REVENUE BUDGET 2022/23
SERVICE:**

CORPORATE ITEMS

	<u>Revised Base Budget/ Final Budget Volume 2021/22 £'000</u>	<u>Provisional Base Budget Submission 2022/23 £'000</u>	<u>Final Base Budget 2022/23 £'000</u>
Capital Financing Costs	11,051	10,958	10,958
Pay Award Provision 21/22	3,274	3,915	3,915
Pay Award Provision 22/23	0	2,800	2,800
National Insurance Increase	0	1,438	1,438
Energy Costs Budget Provision	(350)	685	685
Earmarked Grants to be allocated	472	35	41
Change Programme Savings	(1,465)	(2,435)	(2,410)
COVID-19 Consequentials	5,656	0	0
Centralised Additional Pension Contributions	0	0	0
Specific Grants Netted off With Services	13,854	15,009	15,010
Surplus Local Tax & MOD C. Tax income	(200)	(234)	(234)
Income from Long Term Empty Properties	(250)	(250)	(250)
NET EXPENDITURE	32,042	31,921	31,953

**REVENUE BUDGET 2022/23
SERVICE:**

VALUATION JOINT BOARD & JOINT ARRANGEMENT

	<u>Revised Base</u>	<u>Provisional</u>	<u>Final</u>
	<u>Budget/</u>	<u>Base Budget</u>	<u>Base Budget</u>
	<u>Final Budget</u>	<u>Submission</u>	<u>2022/23</u>
	<u>Volume</u>	<u>2022/23</u>	<u>2022/23</u>
	<u>2021/22</u>	<u>2022/23</u>	<u>2022/23</u>
	<u>£'000</u>	<u>£'000</u>	<u>£'000</u>
<u>Valuation Joint Board</u>			
Net Expenditure	810	814	814
<u>Tayside Contracts (Joint Arrangement)</u>			
Net Surplus (Angus Share)	(460)	(460)	(460)

REVENUE BUDGET 2022/2023
SERVICE:

AHSCP (ADULT SERVICES)
SUMMARY

	<u>Revised Base Budget/ Final Budget Volume 2021/22 £'000</u>	<u>Provisional Base Budget Submission 2022/23 £'000</u>	<u>Final Base Budget 2022/23 £'000</u>
AHSCP (Adult Services)	51,530	65,306	65,479
TOTAL AHSCP (ADULT SERVICES)	51,530	65,306	65,479

REVENUE BUDGET 2022/2023**SERVICE:****AHSCP (ADULT SERVICES)
SUMMARY**

	<u>Revised Base</u> <u>Budget/</u> <u>Final Budget</u> <u>Volume</u> <u>2021/22</u> <u>£'000</u>	<u>Provisional</u> <u>Base Budget</u> <u>Submission</u> <u>2022/23</u> <u>£'000</u>	<u>Final</u> <u>Base Budget</u> <u>2022/23</u> <u>£'000</u>
<u>Expenditure</u>			
Employee Costs	21,549	21,549	21,549
Property Costs	1,057	1,057	1,057
Transport Costs	924	924	924
Supplies & Services	872	872	872
Third Party Payments	55,860	69,636	69,809
Transfer Payments	0	0	0
Recharge Costs (Internal)	0	0	0
Capital Charges & Financing CFCR	0	0	0
Total Expenditure	80,262	94,038	94,211
<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	28,732	28,732	28,732
Total Income	28,732	28,732	28,732
NET EXPENDITURE	51,530	65,306	65,479

**REVENUE BUDGET 2022/23
SERVICE:**

**HOUSING REVENUE ACCOUNT
SUMMARY**

	<u>Revised Base Budget/ Final Budget Volume 2021/22 £'000</u>	<u>Provisional Base Budget Submission 2022/23 £'000</u>	<u>Final Base Budget 2022/23 £'000</u>
<u>Expenditure</u>			
Financing Charges	11,185	10,073	10,073
Supervision & Management	8,598	8,874	8,874
Repairs & Maintenance	9,477	10,475	10,475
Loss of Rents	1,643	2,050	2,050
Other Expenditure	624	624	624
Total Expenditure	31,527	32,096	32,096
<u>Income</u>			
Rents & Service Charges	30,849	31,422	31,422
Other Income	253	249	249
Homelessness Funding	425	425	425
Contribution from Balances	0	0	0
Total Income	31,527	32,096	32,096
NET EXPENDITURE	0	0	0

CAPITAL FINANCING COSTS

REVENUE BUDGET 2022/23

	<u>Final Budget</u> <u>@ Outturn</u> <u>Prices</u> <u>2021/22</u> <u>£000</u>	<u>Final Budget</u> <u>@ Outturn</u> <u>Prices</u> <u>2022/23</u> <u>£000</u>
Core Capital Financing Costs	11,119	11,026
Less: Amount Included in Other Housing Budget	(68)	(68)
Revised Core Capital Financing Costs (per Net Expenditure Summary)	11,051	10,958

Estimated Capital Financing Costs Relating to Projects With Specific Funding Arrangements

Chief Executive's

Strategic Policy & Economy - Arbroath Harbour Development	42
Strategic Policy & Economy - Site Security, Brent Avenue, Montrose	5

Communities

Environmental Services - Vehicle Replacement Programme	850
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Infrastructure

Property Asset - Tayside Contracts Relocation to Cairnie Loan	24
Roads & Transportation - Purchase of Parking Meters	84

Education & Lifelong Learning

Isla Primary School	28
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Angus Alive

Saltire Leisure Centre Extension	33
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Common Good

Arbroath Common Good Fund - Webster Theatre Project	47
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Total of Projects With Specific Funding Arrangements

1,113

It should be noted that the above figures represent the estimated capital financing costs associated with loans fund advances up to and including 2022/23. 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 2022/23 TOTAL GENERAL REVENUE GRANT

Total General Revenue Grant 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 General Revenue Grant for 2022/23 is as follows:

	<u>£000</u>
Updated Service Provision (formerly GAE)	274,637
2008-2023 Changes	10,891
Loan Charges Grant / PPP Level Playing Field Support (LPFS)	11,249
Floor Adjustment *	(3,376)
Total Estimated Expenditure	<u>293,401</u>
Deduction for Total Estimated Expenditure not supported by General Revenue Grant	(44,383)
Total General Revenue Grant to be distributed	<u>249,018</u>
Estimated Grant Funding Held back and Not Yet Distributed	1,245
Total General Revenue Grant 2022/23	<u><u>250,263</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 General Revenue Grant Breakdown</u>	<u>£000</u>
Ring-Fenced (Specific) Grants	15,010
Non-Domestic Rate Income (NDRI)	26,160
General Revenue Grant	207,848
Estimated General Revenue Grant Not Yet Distributed	1,245
Total General Revenue Grant 2022/23	<u><u>250,263</u></u>

GENERAL FUND CAPITAL PROGRAMME

UPDATED 2021/2026 CAPITAL PLAN & CAPITAL MONITORING BUDGET 2022/23

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 2022/23 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 2022/23 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 2021/2026 Capital Plan and 2022/23 Capital Monitoring Budget

The council's special budget meeting took place on 3 March 2022 and approved the 2021/2026 Capital Plan, which incorporated a provisional 2022/23 net capital budget totalling £27.111 million (report 65/22 refers). A summary of the overall 2021/2026 Capital Plan position, as reflected in report 65/22, is provided overleaf. Further detail of the various priority projects proposed to be undertaken over the period of the capital plan, as well as the financing of that expenditure, may be accessed through this [link](#) to report 65/22 on the council's website.

The final capital budget for 2022/23 will be established once a comprehensive update of the full 2021/2026 Capital Plan, including the provisional 2022/23 capital budget, has been undertaken to account for the effect of the actual expenditure position for the 2021/22 financial year. It is intended that this will be presented to the Policy & Resources Committee on 30 August 2022 and thereafter published in a separate volume – the Final Capital Budget Volume 2022/23.

2021/2026 CAPITAL PLAN
PROGRAMME - GRAND SUMMARY

SERVICE	Estimated Total Cost £000	Actual to 31/03/21 £000	Projected Outturn 2021/22 £000	Provisional Budget 2022/23 £000	Estimate 2023/24 £000	Estimate 2024/25 £000	Estimate 2025/26 £000	Later Years £000
FINANCE	0	0	0	0	0	0	0	0
VIBRANT COMMUNITIES & SUSTAINABLE GROWTH:								
ECONOMIC DEVELOPMENT	3,420	2,635	97	538	50	50	50	0
ENVIRONMENTAL SERVICES	18,921	3,658	2,798	4,831	2,632	2,163	305	2,534
PLANNING & SUSTAINABLE GROWTH	0	0	0	0	0	0	0	0
	<u>22,341</u>	<u>6,293</u>	<u>2,895</u>	<u>5,369</u>	<u>2,682</u>	<u>2,213</u>	<u>355</u>	<u>2,534</u>
INFRASTRUCTURE:								
PROPERTY ASSET	11,018	3,124	1,285	1,480	1,743	250	236	2,900
ROADS & TRANSPORTATION	88,874	22,619	14,583	11,802	7,328	6,800	5,941	19,801
	<u>99,892</u>	<u>25,743</u>	<u>15,868</u>	<u>13,282</u>	<u>9,071</u>	<u>7,050</u>	<u>6,177</u>	<u>22,701</u>
EDUCATION & LIFELONG LEARNING	110,435	18,433	1,434	3,678	20,240	22,850	3,050	40,750
DIGITAL ENABLEMENT & INFORMATION TECHNOLOGY	4,282	1,366	533	805	533	453	381	211
ANGUS HEALTH & SOCIAL CARE PARTNERSHIP	3,720	97	215	1,572	636	200	200	800
ANGUS ALIVE	2,641	148	62	1,719	712	0	0	0
TAY CITIES DEAL	9,000	0	114	686	5,200	2,893	107	0
Total Net Expenditure	252,311	52,080	21,121	27,111	39,074	35,659	10,270	66,996

LEGALLY COMMITTED (LC)	76,912	51,192	17,200	7,218	326	50	30	896
NOT YET LEGALLY COMMITTED (NYLC)	175,399	888	3,921	19,893	38,748	35,609	10,240	66,100
	<u>252,311</u>	<u>52,080</u>	<u>21,121</u>	<u>27,111</u>	<u>39,074</u>	<u>35,659</u>	<u>10,270</u>	<u>66,996</u>

GROSS CAPITAL EXPENDITURE	31,196	41,563	50,482	50,636	20,700
LESS: NON ENHANCING EXPENDITURE	-2,364	-4,722	-465	-5,616	-4,957
LESS: INTERDEPARTMENTAL CAPITAL CONTRIBUTIONS	-222	-287	0	0	0
	<u>28610</u>	<u>36554</u>	<u>50017</u>	<u>45020</u>	<u>15743</u>
LESS: COMMON GOOD CAPITAL	0	0	0	0	0
	<u>28610</u>	<u>36554</u>	<u>50017</u>	<u>45020</u>	<u>15743</u>

USE OF SCOTTISH GOVERNMENT GENERAL CAPITAL GRANT

544 562 358 358 350

HOUSING REVENUE ACCOUNT CAPITAL BUDGET 2022/23

The Housing Revenue Account capital budget covers all capital expenditure which is funded by tenants of council houses. The undernoted table outlines particularly the main elements of the capital programme to upgrade and increase the council housing stock during the financial year 2022/23.

ANALYSIS OF 2022/23 HOUSING REVENUE ACCOUNT CAPITAL BUDGET		
Programme	2021/22 Outturn £000	2022/23 Budget £000
New Build and Shared Equity	8,583	5,529
Conversion	130	265
Aids and Adaptations	368	255
Improvements	281	535
Heating Installation and Replacement	138	622
Window Replacement	458	482
Energy Saving / Towards Zero Carbon	8,083	4,910
Sheltered Housing	248	194
Kitchen Replacement	811	250
Bathroom Replacement	991	2,047
Other	1,596	1,000
Total	21,687	16,089
Funding		
Mainstream Borrowing	10,375	8,609
Capital Receipts	188	499
Capital Finance from Current Revenue	9,215	5,990
Affordable Housing Reserve	300	300
HRA Revenue Balances	1,609	691
Total	21,687	16,089

SIGNIFICANT HRA CAPITAL PROJECTS TO BE UNDERTAKEN DURING FINANCIAL YEAR 2022/23	
Project	£000
New Build – Edzell	1,900
New Build - Letham	2,400
New Build/Shared Equity - Monifieth	2,700
Bathroom Replacement	2,047
Energy Savings/Towards Zero Carbon	4,910
LD2 Smoke Alarm Upgrade	1,000

2021/26 Capital Plan and 2022/23 Final Capital Budget

The special Communities Committee budget meeting which took place on 8 February 2022 approved a provisional 2022/23 net capital budget totalling £16.089 million (report 32/22 refers). The final capital budget for 2022/23 will not be established until a comprehensive update of the full 2021/26 Capital Plan, including the provisional 22/23 capital budget, is undertaken to account for the effect of the actual expenditure position for the 2021/22 financial year. It is intended that this will be presented to a future Communities Committee and thereafter published in a separate budget volume (along with the General Fund Capital Budget) – the Final Capital Budget Volume 2022/23.

A summary of the overall 2021/26 Capital Plan position (as reflected in report 32/22) is detailed above. Further detail of the various projects proposed to be undertaken over the period of the Capital Plan, as well as the financing of that expenditure, may be accessed through the link to the Council's website:

https://www.angus.gov.uk/media/agenda_item_no_4_report_no_3222_housing_revenue_account_rent_setting_and_budget_strategy_202223_2