

Appendix A

Alternative Budget Analysis - Education & Lifelong Learning

% of ELL
Budget

	£m	
2022/23 Budgeted Net Expenditure (per Final Revenue Budget Volume)	121.4	
Expenditure		
Primary School Teaching Staff	32.7	
Secondary School Teaching Staff	32.7	
Additional Support Needs (ASN) Teaching Staff	5.8	
Early Years Teaching Staff	0.2	
Sub-Total Teaching Staff Costs	71.4	59%
Early Years (early learning and childcare) Staff Costs	13.0	11%
School & Pupil Support Assistants - Primary Schools	1.7	
School & Pupil Support Assistants - Secondary Schools	1.7	
School & Pupil Support Assistants - Additional Support Needs	3.7	
Sub-total School & Pupil Support Assistants	7.1	6%
Clerical Staff - Primary Schools	0.9	
Clerical, Technician and Library Staff - Secondary Schools	1.1	
Education & Lifelong Learning Senior Leadership Team	0.9	
Music Tuition Service	0.7	
Angus Virtual School - School Improvement & Support Staff	0.8	
Active Schools Team	0.5	
Sub-Total of all Staff Costs in Education & Lifelong Learning	96.4	79%
Buildings Costs Covering All Schools and Early Learning Centres:		
Cleaning costs	3.9	
Maintenance and repairs costs	1.6	
Energy costs - gas, electricity, etc	2.1	
Non-Domestic Rates costs	3.7	
Sub total of School & ELC Buildings Costs	11.3	9%
Pupil Transport Costs - buses, taxis, etc.	3.5	
School meals costs - primary, secondary, ASN, Early Learning	5.5	
Educational resources- stationery, books, other materials - Primary	0.6	
Educational resources- stationery, books, other materials - Secondary	0.6	
Sub-total of Educational Resources	1.2	
Payments to other providers of early learning and childcare	7.3	6%
Payments under PPP Contracts for new school buildings and maintenance	11.7	10%
Total Expenditure	136.9	
Income		
Early Years Grant Income	-9.0	
Scottish Government Grant for Schools PPP Contracts	-4.0	
School Meals Charges	-1.7	
Other including Active Schools income	-0.8	
Total Income	-15.5	-13%

Staff costs are 79% of the whole Education and Lifelong Learning Net Budget
The Education and Lifelong Learning Service is 38.8% of the Council's Net Budget

Appendix B (part 1)**Alternative Budget Analysis - Infrastructure & Environment**

	£m	% of I & E Budget
2022/23 Budgeted Net Expenditure (per Final Revenue Budget Volume)	18.8	
add Environment Services - moved from Vibrant Communities	17.2	
2022/23 Revised Budgeted Net Expenditure	36.0	
<u>Expenditure - Infrastructure</u>		
Roads and transport services - staffing costs including community wardens (net of fee income of £0.7m)	2.4	
Assets team staff costs - clerks of works, architects, quantity surveyors, maintenance staff, etc. (net of fee income and HRA funded posts of £3.0m)	1.0	
Sub-total of Infrastructure Staffing Costs	3.4	
<u>Maintenance & Repair Costs - Roads & Transport</u>		
Road Maintenance and Repairs - includes road and footway repairs, bridge, wall, fence and guardrail repairs, potholes, gully emptying, verge maintenance, etc.	1.7	
Street lighting repairs	0.1	
Flood and coastal defence maintenance	0.1	
Transport and property costs incl fleet vehicles, insurance, fuel, repairs, equipment, rent and rates costs, protective equipment, etc.	0.6	
Traffic works/road safety measures	0.2	
Sub-total of Maintenance & Repair Costs	2.7	
Winter Maintenance - Standing Charges - cost of vehicles, depots and plant	1.4	
Winter Maintenance - Gritting costs including purchase of salt	1.4	
Sub-total of Winter Maintenance Costs	2.8	
A92 PFI Net Charges - Dual Carriageway Arbroath to Dundee	7.6	21%
Energy Costs of Street Lighting	0.5	
Public Transport subsidised by Angus Council (tendered bus services)	1.8	
Total Expenditure - Infrastructure	18.8	
<u>Expenditure - Environment - Waste Services</u>		
Waste collection staffing costs	2.8	
Street cleaning staffing costs	1.5	
Waste disposal staffing costs	0.3	
Recycling Centres & Waste Policy Staffing Costs	0.6	
Administration staffing costs	0.3	
Other staffing costs including public toilets, dog wardens and rapid response team	0.4	
Sub-total of Waste Services Staffing Costs	5.9	16%

Alternative Budget Analysis - Infrastructure & Environment

Appendix B (part 2)

	£m	% of I & E Budget
<u>Expenditure - Environment - Waste Services (continued)</u>		
Waste vehicle purchase/lease costs	1.1	
Fuel costs for waste collection and disposal vehicles	0.9	
Vehicle hires, road tax, insurance and other fleet costs	0.4	
Repair and maintenance costs for waste collection and disposal vehicles	2.5	
Sub-total of Waste Vehicle Costs	4.9	14%
<u>Waste Disposal Costs</u>		
Incineration costs - residual (purple bin) waste	5.9	
Other Waste Disposal Costs - mainly dry mixed recyclate (grey bin) disposal costs	0.9	
Waste supply costs - licences, protective equipment, insurance, advertising, etc.	0.5	
Waste property costs - rates, energy, etc.	0.2	
Cost of depots used in waste services	0.6	
Sub-total of Waste Disposal Costs	8.1	23%
Total Expenditure - Environment (Waste Services)	18.9	
<u>Income - Environment - Waste Services</u>		
Commercial waste collection and disposal	-1.0	
Garden waste subscriptions	-0.6	
Income from vehicle fleet internal recharges to all Council services	-1.7	
All other income including disposal permits, recyclates and green waste	-0.7	
Total Income - Environment (Waste Services)	-4.0	
<u>Expenditure - Environment - Parks Services</u>		
Parks & Gardens - Staffing Costs - gardeners, burial staff, estimators, admin staff	3.7	
Parks & Gardens - Fuel Costs - parks and gardens machinery and vehicles	0.2	
Parks & Gardens - Vehicle Repair and Maintenance costs	0.3	
Parks & Gardens - Buildings and land costs - repairs, maintenance, rents, etc.	0.6	
Parks & Gardens - Materials costs e.g. plants, equipment, etc.	0.6	
Total Expenditure - Parks Services	5.4	
<u>Income</u>		
Parks - income from work done for internal Council services	-1.6	
Parks - income from work done for partners and other customers	-0.5	
Income from burial charges	-0.7	
Income from charges at South Links caravan park	-0.3	
Total Income - Parks Services	-3.1	
<u>Total Expenditure</u>		
Infrastructure	18.8	
Waste Services	18.9	
Parks Services	5.4	
Total Expenditure	43.1	
<u>Total Income</u>		
Infrastructure	0.0	
Waste Services	-4.0	
Parks Services	-3.1	
Total Income	-7.1	

A92 PFI Charges, waste disposal and vehicle costs combined make up 57% of the net budget

The Infrastructure and Environment Service is 11.5% of the Councils Net Budget

Appendix C

Alternative Budget Analysis - Children, Families & Justice

	£m	% of CFJ Budget
2022/23 Budgeted Net Expenditure (per Final Revenue Budget Volume)	20.5	
Expenditure		
Locally based children's social work and Support Staff	3.9	
Social workers supporting placements with other carers	1.4	
Social workers supporting parents (Enhance Service)	0.3	
Sub-total local team and placement support social work staff costs	5.6	27%
Children, Families & Justice Leadership Team and Business Unit	0.5	
Protecting People and Quality & Review staffing costs	0.9	
Children with Disabilities Services		
Main team staff costs	0.3	
Self-Directed Support - children choosing their own support arrangements	0.2	
Strathmore Centre - respite care service	0.5	
Carseburn Road, Forfar - specialist care provision	0.5	
Sub-total Children with Disabilities Services	1.5	
Children looked after in Council residential placements (The Brambles)	1.7	
Children looked after by other providers - external residential placements	3.6	
Sub-total Residential Placement Costs	5.3	26%
Payments to foster carers and kinship carers	4.0	20%
Payments to third sector support providers	0.8	
Child Protection team costs	0.5	
Provision for children/young adults leaving care - Millgate Loan & Horizon Services	0.7	
Criminal Justice Social Work Service	2.4	
Other costs - Out of Hours Services, Localities Team running costs, volunteer mileages costs, fostering promotion, childminding and translation costs	0.6	
Total Expenditure	22.8	
Income		
Criminal Justice Government Grant Income	-2.1	
Other income	-0.2	
Total Income	-2.3	

73% of the whole Children, Families & Justice Net Budget is spent on local children's social work teams, residential placements and payments to foster and kinship carers. The remainder covers other services required to meet particular statutory requirements, such as public protection.

The Children, Families & Justice Service is 6.5% of the Councils Net Budget

Appendix D

<u>Alternative Budget Analysis - HR, IT, Digital Enablement & Business Support</u>		% of HR, etc Budget
	£m	
2022/23 Budgeted Net Expenditure (per Final Revenue Budget Volume)	7.1	
Add Organisational Development service - transferred from Str Policy	0.6	
2022/23 Revised Budgeted Net Expenditure	<u>7.7</u>	
<u>Expenditure</u>		
Human Resources Advisory Staff	0.6	
Payroll, Staffing and Recruitment Team Staffing costs	0.6	
Digital Enablement and IT Staffing costs	2.9	
Training & Development (Organisational Design) Staffing Costs	0.6	
Accessline staffing costs	0.3	
Business Support Staffing costs	2.6	
Financial Processing & Governance Team Staffing Costs	0.6	
Sub-total of Staff Costs	8.2	106%
Software licensing costs - various Council IT systems	1.2	
Council Telephony Costs	0.2	
Total Expenditure	9.6	
<u>Income</u>		
Income from recharges to Housing Revenue Account	-0.6	
Income from internal recharges for IT services	-0.8	
Income from other recharges and cost recovery	-0.5	
Total Income	-1.9	-25%

Income covers 20% of the Gross Cost of the Directorate including staffing costs which means staffing costs represent 106% of the net budget

The HR, IT, DE & Business Support Directorate is 2.5% of the Council's Net Budget

Appendix E

<u>Alternative Budget Analysis - Strategic Policy, Transformation & PS Reform</u>	£m	% of St Pol Budget
2022/23 Budgeted Net Expenditure (per Final Revenue Budget Volume)	7.9	
Less Organisational Development service - transferred to HR Directorate	-0.6	
2022/23 Revised Budgeted Net Expenditure	<u>7.3</u>	

Expenditure

Staff costs - Senior Leadership including Ch Exec and Depute Ch Exec	0.7	
Staff Costs - Governance & Change Team	0.1	
Staff Costs - Internal Audit and Counter Fraud Team	0.3	
Staff Costs - Communications Team	0.4	
Staff Costs - Strategic Policy Team	0.2	
Staff Costs - Risk, Resilience and Safety Teams	0.4	
Staff Costs - Quality Improvement and Strategic Commissioning	0.2	
Sub-total of Staff Costs	2.3	32%

Costs Associated with Angus Alive Service Provision

Management fee paid by Council to Angus Alive	4.0	
Energy and water costs in Council owned buildings operated by Angus Alive	0.7	
Property & Grounds Maintenance of buildings operated by Angus Alive	0.4	
Sub-total of Costs Associated with Angus Alive Service Provision	5.1	70%

Insurance, IT Maintenance, Period Poverty and other supplies and services costs 0.3

Total Expenditure 7.7

Income

Income from recharges to Housing Revenue Account	-0.3	
Income from recharges to Insurance Fund	-0.1	
Total Income	-0.4	

70% of the net budget for Strategic Policy, Transformation & Public Sector Reform is taken up in costs associated with the provision of services by Angus Alive

The Strategic Policy, Transformation & Public Sector Reform service is 2.3% of the Council's Net Budget

Appendix F

Alternative Budget Analysis - Vibrant Communities & Sustainable Growth

	£m	% of VC & SG Budget
2022/23 Budgeted Net Expenditure (per Final Revenue Budget Volume)	22.4	
Less Environmental Services - transferred to Infrastructure Directorate	-17.2	
2022/23 Revised Budgeted Net Expenditure	<u>5.2</u>	
Expenditure		
Planning - Development Standards Staffing Costs	0.7	
Building Standards Staffing Costs	0.6	
Environment and Development Planning Staffing Costs	0.6	
Vibrant Communities Team Staffing Costs (net of HRA contribution of £0.3m)	1.0	
Environmental Health Staffing Costs	1.0	
Trading Standards Staffing Costs	0.5	
Economic Development Staffing Costs	1.0	
Other Staffing Costs	0.3	
Sub-total of Staff Costs	5.7	110%
Property Costs - Economic Development Units/Property	0.4	
Supplies & Services costs across all teams - includes IT costs, materials, insurance, mileage costs, repairs, project costs, etc.	0.9	
Homelessness including rapid rehousing (net cost)	0.6	
Other General Fund housing costs	0.1	
Total Expenditure	7.7	
Income		
Income from Planning Applications	-0.7	
Income from Building Warrants	-0.7	
Income from Rental of Economic Development Units/Property	-0.9	
Income from Environmental Health & Trading Standards Charges	-0.2	
Total Income	-2.5	-48%

Income covers 48% of the net cost of the Directorate which means staffing costs amount to 110% of the net budget. Staff costs are 74% of total (gross) expenditure

The Vibrant Communities & Sustainable Growth Directorate is 1.7% of the Council's Net Budget

Appendix G

Alternative Budget Analysis - Finance incl. Revenues, Benefits & Welfare Rights

	£m	% of Finance Budget
2022/23 Budgeted Net Expenditure (per Final Revenue Budget Volume)	3.4	
Expenditure		
Finance Team Staff costs - accounting, budgeting, treasury, ledger, VAT, etc.	1.4	
Revenues & Benefits staff costs - Council Tax, NDR, Sales ledger, debt collection, rent arrears (net of HRA funding £0.3m), welfare fund, etc.	2.1	
Welfare Rights team staffing costs	0.5	
Sub-total of Staff Costs	4.0	118%
Banking charges	0.1	
Core financial IT systems software and licensing costs, IT equipment	0.2	
Other costs including valuation fees, contributions to partners, subscriptions, etc.	0.1	
Total Expenditure	4.4	
Income		
Recharge income from Loans Fund for staff time	-0.1	
Income from grants and statutory additions (penalties for late payment)	-0.2	
Housing Benefit Administration Grant from Dept for Work & Pensions	-0.3	
Income from Scottish Water for collection of water charges by Council	-0.4	
Total Income	-1.0	-29%

**Income covers 29% of the net cost of the Directorate which means staffing costs amount to 118% of the net budget. Staff costs are 91% of total (gross) expenditure
The Finance Service is 1.1% of the Councils Net Budget**

Appendix H

Alternative Budget Analysis - Legal & Democratic

	£m	% of L&D Budget
2022/23 Budgeted Net Expenditure (per Final Revenue Budget Volume)	3.1	
Expenditure		
Directorate, Legal, and Elections, Commercialisation & FM Support		
Staffing costs	1.3	
Democratic Services & Executive Support Staffing Costs	0.5	
Registrars Service Staffing Costs	0.2	
Digital Reprographics Unit Staffing Costs	0.1	
Procurement & Commissioning Team Staffing Costs	0.4	
Licensing Team Direct Staffing Costs	0.1	
Sub-total of Staff Costs	2.6	84%
Elected Members Salaries & Expenses	0.8	26%
Digital Reprographics Unit - supplies and materials costs	0.1	
Scotland Excel Subscription	0.1	
All other costs including transport and property costs	0.2	
Total Expenditure	3.8	
Income		
Income from Registrars Services Charges	-0.2	
Income from Digital Reprographics Unit Charges	-0.2	
Income from Licensing Fees	-0.3	
Total Income	-0.7	-23%

84% of the net budget is spent on staffing costs

The Legal & Democratic Service is 1% of the Councils Net Budget

Appendix I**Alternative Budget Analysis - Facilities Management (FM)**

	£m	% of FM Budget
2022/23 Budgeted Net Expenditure (per Final Revenue Budget Volume)	2.0	
<u>Expenditure</u>		
Staffing Costs - caretakers, reception and other staff	0.2	
Postages	0.1	
Furniture, equipment, IT equipment, insurance, telephones, copying/printing	0.3	
<u>Buildings Costs - Council Offices</u>		
Cleaning costs	0.4	
Maintenance and repairs costs	0.2	
Energy costs - gas, electricity, etc	0.3	
Rental payments	0.1	
Non-Domestic Rates costs	0.6	
Sub total of Office Building Costs	1.6	80%
Total Expenditure	2.2	
<u>Income</u>		
Income from Rents to other organisations and partners	-0.1	
Income from recharges and contributions from other agencies	-0.1	
Total Income	-0.2	

80% of the net budget is spent on building costs. Angus House, Bruce House, County Buildings and Town & County Hall make up more than 50% of the FM budget.

The Facilities Management Service is 0.6% of the Councils Net Budget

Appendix J**Alternative Budget Analysis - Other Services**

	£m	% of Oth Ser Budget
2022/23 Budgeted Net Expenditure (per Final Revenue Budget Volume)	9.7	
<u>Expenditure</u>		
Council Tax Reduction Scheme (formerly Council Tax Benefit) Rebates	5.6	58%
Scottish Welfare Fund payments (crisis grants and community care grants) *	0.7	
Discretionary Housing Payments (DHPs) to support people with their rent *	0.7	
Centralised maintenance costs - health & safety testing, etc.	0.7	
Apprenticeship Levy - cost payable by all large employers to UK Govt	0.6	
Scottish Wide Area Network (SWAN) - internet/comms lines	0.7	
Centralised staff pension costs	0.4	
Scottish Child Bridging Payments to families *	1.5	
Staff and elected member training	0.3	
Provision for savings in staff costs due to turnover / posts being vacant	-2.1	
External audit fee	0.3	
Budget provision for additional burdens / unexpected costs (contingency)	0.3	
Electoral registration costs	0.2	
Subscriptions to COSLA/Scotland Excel/Ordnance Survey	0.2	
Centralised energy and water management costs	0.2	
Grant funding to Angus Citizens Advice Bureau	0.1	
All other costs in Other Services Budget	0.2	
Total Expenditure	10.6	
<u>Income</u>		
Income from investment of temporary cash balances	-0.2	
Income from recharges for services provided to Housing, Common Good, etc.	-0.7	
Total Income	-0.9	

58% of the net budget is spent on Council Tax Reduction rebates
Other Services is 3.1% of the Councils Net Budget

* - these costs are fully funded by Scottish Government Grant provided for these purposes

Appendix K

Alternative Budget Analysis - Corporate Items & Capital Financing Costs

	£m	% of Budget
2022/23 Budgeted Net Expenditure (per Final Revenue Budget Volume)	32.0	
<u>Expenditure - Corporate Items</u>		
Provision for staff pay increases awaiting allocation to service budgets	6.7	
Provision for increase in national insurance contributions	1.4	
Provision for excess energy costs	0.7	
Change Programme Savings awaiting allocation to service budgets	-2.4	
Grants shown as income in other service areas (specific grants)	15.0	
Sub-total of Corporate Items	21.4	
<u>Expenditure - Capital Financing Costs</u>		
Repayments of Loans (principal) to fund capital expenditure incl special repays	6.2	56%
Interest costs on Loans	4.7	43%
Borrowing administration costs (Loans Fund expenses)	0.1	
Sub-total of Capital Financing Costs	11.0	
Total Expenditure - Corporate Items and Capital Financing Costs	32.4	
<u>Income</u>		
Income from surplus local tax and long term empty properties	-0.4	
Total Income	-0.4	

The Corporate Items Budget is 6.8% of the Councils Net Budget. Capital Financing Costs are 3.5% of the Council's Net Budget

**Alternative Budget Analysis - Angus Health & Social Care Partnership
and Joint Board/Joint Arrangement**

	£m
2022/23 Budgeted Net Expenditure (per Final Revenue Budget Volume)	65.9
<u>Expenditure</u>	
Angus Council funding allocation to Angus Health & Social Care Partnership	65.5
Angus Council payment to Tayside Valuation Joint Board	0.8
Total Expenditure	66.3
<u>Income</u>	
Angus Council share of surpluses made by Tayside Contracts	-0.4
Total Income	-0.4

Funding to the Angus Health & Social Care Partnership is 20.9% of the Council's Net Budget

Appendix M

Alternative Budget Analysis - Top 50 Areas of Spend

% of Council

£m Net Budget

2022/23 Budgeted Net Expenditure (per Final Revenue Budget Volume) 314.1

Area of Expenditure

1	Angus Council funding allocation to Angus Health & Social Care Partnership	65.5	20.9%
2	Primary School Teaching Staff	32.7	10.4%
3	Secondary School Teaching Staff	32.7	10.4%
4	Grants shown as income in other service areas (specific grants)	15.0	4.8%
5	Early Years (early learning and childcare) Staff Costs	13.0	4.1%
6	Payments under PPP Contracts for new school buildings and maintenance	11.7	3.7%
7	A92 PFI Net Charges - Dual Carriageway Arbroath to Dundee	7.6	2.4%
8	Payments to other providers of early learning and childcare	7.3	2.3%
9	Provision for staff pay increases awaiting allocation to service budgets	6.7	2.1%
10	Repayments of Loans (principal) to fund capital expenditure incl special repays	6.2	2.0%
11	Incineration costs - residual (purple bin) waste	5.9	1.9%
12	Additional Support Needs (ASN) Teaching Staff	5.8	1.8%
13	Council Tax Reduction Scheme (formerly Council Tax Benefit) Rebates	5.6	1.8%
14	School meals costs - primary, secondary, ASN, Early Learning	5.5	1.8%
15	Interest costs on Loans	4.7	1.5%
16	Payments to foster carers and kinship carers	4.0	1.3%
17	Management fee paid by Council to Angus Alive	4.0	1.3%
18	School Cleaning costs	3.9	1.2%
19	Locally based Children's Social Work and Support Teams	3.9	1.2%
20	School & Pupil Support Assistants - Additional Support Needs	3.7	1.2%
21	School Non-Domestic Rates costs	3.7	1.2%
22	Parks & Gardens - Staffing Costs - gardeners, burial staff, estimators, admin staff	3.7	1.2%
23	Children looked after by other providers - external residential placements	3.6	1.1%
24	Pupil Transport Costs - buses, taxis, etc.	3.5	1.1%
25	Digital Enablement and IT Staffing costs	2.9	0.9%
26	Waste collection staffing costs	2.8	0.9%
27	Business Support Staffing costs	2.6	0.8%
28	Repair and maintenance costs for waste collection and disposal vehicles	2.5	0.8%
29	Roads and transport - staffing costs incl comm wardens (net of fee income of £0.7m)	2.4	0.8%
30	Criminal Justice Service	2.4	0.8%
31	School Energy costs - gas, electricity, etc	2.1	0.7%
32	Revenues & Benefits staff costs (net of HRA funding £0.3m)	2.1	0.7%
33	Public Transport subsidised by Angus Council (tendered bus services)	1.8	0.6%
34	School & Pupil Support Assistants - Primary Schools	1.7	0.5%
35	School & Pupil Support Assistants - Secondary Schools	1.7	0.5%
36	Road Maintenance and Repairs - includes road and footway repairs, bridges, etc.	1.7	0.5%
37	Children looked after in Council residential placements (The Brambles)	1.7	0.5%
38	School Maintenance and repairs costs	1.6	0.5%
39	Street cleaning staffing costs	1.5	0.5%
40	Scottish Child Bridging Payments to families	1.5	0.5%
41	Winter Maintenance - Standing Charges - cost of vehicles, depots and plant	1.4	0.4%
42	Winter Maintenance - Gritting costs including purchase of salt	1.4	0.4%
43	Social workers supporting placements with other carers	1.4	0.4%
44	Finance Team Staff costs - accounting, budgeting, treasury, ledger, VAT, etc.	1.4	0.4%
45	Provision for increase in national insurance contributions	1.4	0.4%
46	Directorate, Legal, Elections, Commercialisation & FM Support Staffing costs	1.3	0.4%
47	Software licensing costs - various Council IT systems	1.2	0.4%
48	Clerical, Technician and Library Staff - Secondary Schools	1.1	0.4%
49	Waste vehicle purchase/lease costs	1.1	0.4%
50	Assets team staff costs - (net of fee income and HRA funded posts of £3.0m)	1.0	0.3%
Total of Top 50 Areas of Expenditure		305.6	