

**ARBROATH COMMON GOOD ACCOUNT**  
**PROVISIONAL REVENUE BUDGET VOLUME 2023/24**

Audited Actuals 2021/22		Budget 2022/23	Provisional Budget 2023/24	Estimated Budget 2024/25	Estimated Budget 2025/26
£	Expenditure	£	£	£	£
750	<u>Upkeep of Property</u>	750	750	750	750
3,635	Insurance	7,500	7,500	7,500	7,500
	Misc. Unplanned Repairs & Maintenance				
	<u>Administrative Costs &amp; Third Party Payments</u>				
0	Other Administrative Expenses	250	250	250	250
7,335	<u>Central Support Services</u>	7,900	8,295	8,585	8,885
	<u>Specific Projects</u>				
750	Webster Theatre - Annual rhone / gutter cleaning	0	0	0	0
4,600	Inchcape Park - annual maintenance cost	4,600	4,600	4,600	4,600
1,078	Rest Gardens, Cairnie Loan - annual maintenance cost	1,078	1,078	1,078	1,078
1,000	Keptie Pond - borehole annual maintenance cost	1,000	1,000	1,000	1,000
47,355	Webster Theatre Redevelopment: 2007/08 - 2027/28 Loan Repayments	47,500	47,500	47,500	47,500
20,450	Old Kirk - ext. repaint, steeple repairs	11,000	0	0	0
3,353	Webster Memorial Theatre - window: replacement, repair, repaint & guttering	335	0	0	0
2,027	Abbey Bowling Club - Paint All Railings & Gates	200	0	0	0
7,700	Webster Mem. Thtre. - Valley Repairs to Rear of Front Elevation Parapet	770	0	0	0
0	Legal review of CG assets per report 190/21	8,697	0	0	0
0	Flood Study Arb Golf Club	20,000	0	0	0
0	Arbroath FC Community Trust	7,734	0	0	0
0	Budget bid - Inchcape Park area picnic benches - appendix 3	0	4,400	0	0
0	Future years estimated asset maintenace schedule costs - appendix 2	0	4,000	7,900	6,500
<b>100,033</b>	<b>Total Expenditure</b>	<b>119,314</b>	<b>79,373</b>	<b>79,163</b>	<b>78,063</b>
	<u>Income</u>				
96,171	Rents as per report 196/21	96,000	96,000	96,000	96,000
0	Abbey Bowling Club rent rebate re boiler investment 21 months	(3,133)	(4,700)	(185)	0
2,528	Repayment of External Loans	5,680	3,780	3,780	3,780
2,009	Interest on Loans & Investments	14,063	10,547	7,910	5,933
<b>100,708</b>	<b>Total Income</b>	<b>112,610</b>	<b>105,627</b>	<b>107,505</b>	<b>105,713</b>
<b>675</b>	<b>Net Income / (Deficit) Arbroath</b>	<b>(6,704)</b>	<b>26,254</b>	<b>28,342</b>	<b>27,650</b>

**BRECHIN COMMON GOOD ACCOUNT**  
**PROVISIONAL REVENUE BUDGET VOLUME 2023/24**

Audited Actuals 2021/22		Budget 2022/23	Provisional Budget 2023/24	Estimated Budget 2024/25	Estimated Budget 2025/26
£		£	£	£	£
	<b>Expenditure</b>				
	<b>Upkeep of Property</b>				
0	Rates	5,000	5,000	5,000	5,000
750	Insurance	750	750	750	750
18,339	Misc. Unplanned Repairs & Maintenance	7,500	7,500	7,500	7,500
	<b>Administrative Costs &amp; Third Party Payments</b>				
1,377	Other Administrative Expenses	250	250	250	250
7,335	<b>Central Support Services</b>	7,900	8,295	8,585	8,885
	<b>Specific Projects</b>				
3,695	7-13 swan St & City Hall - repairs, external repaint & windows	700	0	0	0
0	5,7,9,11 & 13 Swan Street - replace cold water feed pipes	0	0	0	0
0	Mechanics Institute - repair & repaint	1,250	0	0	0
0	Municipal Buildings - roof replacement	75,000	0	0	0
0	Municipal Buildings - window replacements	50,000	0	0	0
0	Municipal Buildings - upgrade rear fire exit doors, frames etc	5,000	0	0	0
0	Municipal Buildings - external repaint	10,000	0	0	0
344	50A High Street, shop - repair & repaint	35	0	0	0
435	50 High Street, store - repair & repaint	45	0	0	0
30,000	Cemetery Den - culvert	0	0	0	0
0	Legal review of CG assets per report 190/21	13,045	0	0	0
770	Brechin 2020 - Witches Cairn	0	0	0	0
1,740	Brechin City Hall - Buff & Re-seal Hardwood Floors	175	0	0	0
8,491	13 Swan St - Upgrade Suspended Ceiling & Upgrade Lighting to LED	0	0	0	0
0	11 Swan St - kitchen	5,000	0	0	0
0	13 St Ninian's Pl - repairs & paint	1,500	0	0	0
0	Brechin City Hall - rooflights	10,000	0	0	0
0	Budget bid Environment Mgmt service - appendix 3	0	7,500	0	0
0	Future years estimated asset maintenace schedule costs - appendix 2	0	11,000	122,000	4,300
<b>73,276</b>	<b>Total Expenditure</b>	<b>193,150</b>	<b>40,295</b>	<b>144,085</b>	<b>26,685</b>
	<b>Income</b>				
49,035	Rents as per report 196/21	50,000	57,000	57,000	57,000
1,811	Interest on Loans & Investments	12,677	9,508	7,131	5,348
<b>50,846</b>	<b>Total Income</b>	<b>62,677</b>	<b>66,508</b>	<b>64,131</b>	<b>62,348</b>
<b>(22,430)</b>	<b>Net Income / (Deficit) Brechin</b>	<b>(130,473)</b>	<b>26,213</b>	<b>(79,954)</b>	<b>35,663</b>

**FORFAR COMMON GOOD ACCOUNT**  
**PROVISIONAL REVENUE BUDGET VOLUME 2023/24**

Audited Actuals 2021/22		Budget 2022/23	Provisional Budget 2023/24	Estimated Budget 2024/25	Estimated Budget 2025/26
£		£	£	£	£
	<b>Expenditure</b>				
	<b>Upkeep of Property</b>				
1,608	Misc. Unplanned Repairs & Maintenance	7,500	7,500	7,500	7,500
0	Rates Lochside LC	25,000	0	0	0
750	Insurance	750	750	750	750
	<b>Administrative Costs &amp; Third Party Payments</b>				
0	Other Administrative Expenses	250	250	250	250
7,335	<b>Central Support Services</b>	7,900	8,295	8,585	8,885
	<b>Specific Projects</b>				
1,250	Municipal Buildings - external repaint and joinery repairs	0	0	0	0
1,305	Forfar steeple repairs	0	0	0	0
12,995	Council Chamber Ceiling Repairs	2,450	0	0	0
2,062	Forfar Loch Country park - car park resurfacing	750	0	0	0
0	Lochside Country park - toilet provision	53,266	0	0	0
12,887	Lochside Country park - toilet provision additional funding request	15,000	0	0	0
1,789	Balmashanner Monument - internal / external repairs & repaint	180	0	0	0
0	County Buildings - car park resurfacing	65,000	0	0	0
0	Legal review of CG assets per report 190/21	0	33,620	0	0
30,000	Strathmore Community Trust	0	0	0	0
0	Town & County Hall	0	0	0	0
0	Forfar Horticultural Society	500	0	0	0
0	Kingston Place, Kingmuir - road resurface	0	72,371	0	0
0	Budget bid Environment Mgmt service - appendix 3	0	2,000	0	0
0	Future years estimated asset maintenace schedule costs - appendix 2	0	4,000	14,750	16,000
<b>71,981</b>	<b>Total Expenditure</b>	<b>178,546</b>	<b>128,786</b>	<b>31,835</b>	<b>33,385</b>
	<b>Income</b>				
100,642	Rents as per report 196/21	100,500	100,500	100,500	100,500
2,339	Interest on Loans & Investments	16,373	12,280	9,210	6,908
<b>102,981</b>	<b>Total Income</b>	<b>116,873</b>	<b>112,780</b>	<b>109,710</b>	<b>107,408</b>
<b>31,000</b>	<b>Net Income / (Deficit) Forfar</b>	<b>(61,673)</b>	<b>(16,006)</b>	<b>77,875</b>	<b>74,023</b>

**KIRRIEMUIR COMMON GOOD ACCOUNT  
PROVISIONAL REVENUE BUDGET VOLUME 2023/24**

Audited Actuals 2021/22		Budget 2022/23	Provisional Budget 2023/24	Estimated Budget 2024/25	Estimated Budget 2025/26
£		£	£	£	£
	<b>Expenditure</b>				
	<b>Upkeep of Property</b>				
0	Repairs & Maintenance	0	0	0	0
	<b>Administrative Costs &amp; Third Party Payments</b>				
0	Other Administrative Expenses	0	0	0	0
0	<b>Central Support Costs</b>	0	0	0	0
0	<b>Specific Projects</b>	0	0	0	0
<u>0</u>	<b>Total Expenditure</b>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
	<b>Income</b>				
21	Interest on Loans & Investments	147	110	83	62
<u>21</u>	<b>Total Income</b>	<u>147</u>	<u>110</u>	<u>83</u>	<u>62</u>
<u>21</u>	<b>Net Income Kirriemuir</b>	<u>147</u>	<u>110</u>	<u>83</u>	<u>62</u>

**MONTROSE COMMON GOOD ACCOUNT  
PROVISIONAL REVENUE BUDGET VOLUME 2023/24**

Audited Actuals 2021/22		Budget 2022/23	Provisional Budget 2023/24	Estimated Budget 2024/25	Estimated Budget 2025/26
£		£	£	£	£
	<b>Expenditure</b>				
	<b>Upkeep of Property</b>				
750	Insurance	750	750	750	750
10,432	Misc. Unplanned Repairs & Maintenance	7,500	7,500	7,500	7,500
	<b>Administrative Costs &amp; Third Party Payments</b>				
0	Other Administrative Expenses	250	250	250	250
7,335	<b>Central Support Services</b>	7,900	8,295	8,585	8,885
	<b>Specific Projects</b>				
5,000	Links park Community Trust (10yrs. 16/17 - 25/26 - finish 24/25)	5,000	5,000	5,000	0
(20,080)	Toilet provision, Montrose Splash	0	0	0	0
(41,912)	Montrose Playhouse Group: 1 yr loan	0	0	0	0
5,244	Bridge Street - steps repair	920	0	0	0
0	Rossie Isle - path restatement	2,100	0	0	0
0	Mermaids (lighting columns)	3,750	0	0	0
0	Town House - external repair and paint & window refurbishment	70,000	0	0	0
0	Hope-Paton Bowling Club - Upgrade Internal Lights to LED	1,000	0	0	0
0	Hope-Paton Bowling Club - Removing Window Grilles to Paint Windows & Grilles	5,500	0	0	0
62	Fountain, Jamieson Park, Mid Links re-point stonework	0	0	0	0
12,549	Montrose Museum	0	0	0	0
1,490	Steeple -Complete Internal & External Survey, repairs	51,000	0	0	0
0	Steeple clock	6,000	0	0	0
0	Legal review of CG assets per report 190/21	0	10,433	22,695	0
0	Budget bid Environment Mgmt service - appendix 3	0	51,500	0	0
0	Future years estimated asset maintenace schedule costs - appendix 2	0	36,500	0	3,400
<u>(19,130)</u>	<b>Total Expenditure</b>	<u>161,670</u>	<u>120,228</u>	<u>44,780</u>	<u>20,785</u>
	<b>Income</b>				
69,236	Rents as per report 196/21	69,250	69,250	69,250	69,250
1,264	Interest on Loans & Investments	8,848	6,636	4,977	3,733
<u>70,500</u>		<u>78,098</u>	<u>75,886</u>	<u>74,227</u>	<u>72,983</u>
<u>89,630</u>	<b>Net Income / (Deficit) Montrose</b>	<u>(83,572)</u>	<u>(44,342)</u>	<u>29,447</u>	<u>52,198</u>

**COMMON GOOD ACCOUNTS**  
**PROVISIONAL REVENUE BUDGET VOLUME 2023/24**  
**SUMMARY OF NET INCOME AND ESTIMATED BALANCES**

	Minimum Revenue Account Balance £	Audited Closing Revenue Balance at 31/03/22 £	Estimated Closing Revenue Balance at 31/03/23 £	Estimated Closing Revenue Balance at 31/03/24 £	Estimated Closing Revenue Balance at 31/03/25 £	Estimated Closing Revenue Balance at 31/03/26 £
ARBROATH	300,000	501,227	494,523	520,777	549,119	576,769
BRECHIN	200,000	482,965	352,492	378,705	298,751	334,414
FORFAR	300,000	763,454	701,781	685,775	763,650	837,673
KIRRIEMUIR	1,000	7,553	7,700	7,810	7,893	7,955
MONTROSE	100,000	456,876	373,304	328,962	358,409	410,607
		<u>2,212,075</u>	<u>1,929,800</u>	<u>1,922,029</u>	<u>1,977,822</u>	<u>2,167,418</u>