

ARBROATH COMMON GOOD ACCOUNT
PROVISIONAL REVENUE BUDGET VOLUME 2025/26

Audited Actuals 2023/24		Approved Budget 2024/25 £	Provisional Budget 2025/26 £	Estimated Budget 2026/27 £	Estimated Budget 2027/28 £
	<u>Expenditure</u>				
	<u>Upkeep of Property</u>				
750	Insurance	750	750	750	750
5,375	Misc. Unplanned Repairs & Maintenance	7,500	7,500	7,500	7,500
	<u>Administrative Costs & Third Party Payments</u>				
0	Other Administrative Expenses	250	250	250	250
8,398	<u>Central Support Services</u>	8,585	8,885	9,196	9,518
	<u>Specific Projects</u>				
8,490	Legal review of CG assets per report 190/21, 222/22 & 174/24	0	0	0	0
10,674	Old Kirk - ext. repaint, steeple repairs	0	0	0	0
4,400	Inchcape Park area picnic benches - app 3 report 119/23	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
49,886	Webster Theatre Redevelopment: 2007/08 - 2027/28 Loan Repayments	50,975	53,458	55,615	5,206
955	Former parish church annual gutter clean - app 2 report 119/23	2,000	2,000	0	0
1,446	Web Mem Theatre annual gutter clean - app 2 report 119/23	2,000	2,000	0	0
0	Steeple repairs	27,500	0	0	0
0	Flood Study Arb Golf Club 382/21 P&R 07/12/21	20,000	0	0	0
0	2024/25 AC service's submitted budget bids per app C 84/24	39,320	0	0	0
0	2025/26 AC service's submitted budget bids per app. 3 xx/25	0	14,700	0	0
0	Future years estimated asset mtce. schedule <u>indicative</u> costs per app. 2 xx/25	0	0	4,000	9,500
97,052	Total Expenditure	165,558	96,221	83,989	39,402
	<u>Income</u>				
79,866	Rents as per report 196/21	52,000	52,000	52,000	52,000
0	Abbey Bowling Club rent rebate re boiler investment 21 months	(185)	0	0	0
0	Repayment of External Loans	3,790	3,790	3,790	3,790
39,821	Interest on Loans & Investments	25,000	15,000	10,000	10,000
119,687	Total Income	80,605	70,790	65,790	65,790
22,635	Net Income / (Deficit) Arbroath	(84,953)	(25,431)	(18,199)	26,388

BRECHIN COMMON GOOD ACCOUNT
PROVISIONAL REVENUE BUDGET VOLUME 2025/26

Audited Actuals 2023/24		Approved Budget 2024/25 £	Provisional Budget 2025/26 £	Estimated Budget 2026/27 £	Estimated Budget 2027/28 £
	<u>Expenditure</u>				
	<u>Upkeep of Property</u>				
2,439	Rates	5,000	5,000	5,000	5,000
750	Insurance	750	750	750	750
13,801	Misc. Unplanned Repairs & Maintenance	9,500	9,500	9,500	9,500
	<u>Administrative Costs & Third Party Payments</u>				
760	Other Administrative Expenses	250	250	250	250
8,398	<u>Central Support Services</u>	8,585	8,885	9,196	9,518
	<u>Specific Projects</u>				
179	7-13 swan St & City Hall - repairs, external repaint & windows	0	0	0	0
4,098	Town Hse repair & repaint - app 2 report 119/23	0	0	0	0
1,536	Inch Park Pipe Band Hall repaint - app 2 report 119/23	0	0	0	0
12,750	Brechin Buccaneers P&R 06 06 23 flood mitigation works R164/23	0	0	0	0
6,790	The Den - install handrail south side - app 3 report 119/23	0	0	0	0
7,520	Brechin City Hall - floors buff - app 2 report 119/23	2,000	2,000	0	0
19,810	Legal review of CG assets per report 190/21, 222/22 & 174/24	11,673	0	0	0
100	Fire Station repaint - app 2 report 119/23	900	0	0	0
0	Brechin City Hall - rooflights	13,000	0	0	0
0	Mech. Instit. Annual gutter clean - app 2 report 119/23	1,000	1,000	0	0
364	Municipal Buildings - roof repairs	75,000	0	0	0
0	Municipal Buildings - dry rot treatment	45,000	0	0	0
0	50 High st & Fire Station	15,500	0	0	0
0	Brechin Pipe Band	6,825	0	0	0
0	2024/25 AC service's submitted budget bids per app C 84/24	21,000	0	0	0
0	2025/26 AC service's submitted budget bids per app. 3 xx/25	0	51,500	0	0
0	Future years estimated asset mtce. schedule indicative costs per app. 2 xx/25	0	0	89,800	119,500
79,295	Total Expenditure	215,983	78,885	114,496	144,518
	<u>Income</u>				
65,673	Rents as per report 196/21	57,000	57,000	57,000	57,000
35,741	Interest on Loans & Investments	25,000	12,500	9,000	9,000
101,414	Total Income	82,000	69,500	66,000	66,000
22,119	Net Income / (Deficit) Brechin	(133,983)	(9,385)	(48,496)	(78,518)

FORFAR COMMON GOOD ACCOUNT
PROVISIONAL REVENUE BUDGET VOLUME 2025/26

Audited Actuals 2023/24		Approved Budget 2024/25 £	Provisional Budget 2025/26 £	Estimated Budget 2026/27 £	Estimated Budget 2027/28 £
	<u>Expenditure</u>				
	<u>Upkeep of Property</u>				
1,933	Misc. Unplanned Repairs & Maintenance	7,500	7,500	7,500	7,500
750	Insurance	750	750	750	750
	<u>Administrative Costs & Third Party Payments</u>				
2,050	Other Administrative Expenses	250	250	250	250
8,398	<u>Central Support Services</u>	8,585	8,885	9,196	9,518
	<u>Specific Projects</u>				
3,011	Lochside Country park - toilet provision	0	0	0	0
56,549	County Buildings - car park resurfacing	0	0	0	0
21,105	Forfar Action Network R295/23	0	0	0	0
19,810	Legal review of CG assets per report 190/21, 222/22 & 174/24	21,016	0	0	0
0	Kingston Place, Kingmuir - road resurface - app 3 report 119/23	72,371	0	0	0
0	Lochside Tennis Courts / crazy golf removal	48,000	0	0	0
0	Steeple repairs	33,000	0	0	0
0	Angus Young Engineers	9,000	0	0	0
0	Old Parish Church int and ext. steeple survey - app 2 report 119/23	4,000	0	0	0
0	Reid Park boundary wall repairs 50% - app 3 report 119/23	2,000	0	0	0
0	Forfar Horticultural Society	855	0	0	0
0	2024/25 AC service's submitted budget bids per app C 84/24	36,100	800	800	0
0	2025/26 AC service's submitted budget bids per app. 3 xx/25	0	109,700	13,135	3,135
0	Future years estimated asset mtce. schedule indicative costs per app. 2 xx/25	0	0	0	0
113,606	Total Expenditure	243,427	127,885	31,631	21,153
	<u>Income</u>				
100,439	Rents as per report 196/21	101,000	101,000	101,000	101,000
48,859	Interest on Loans & Investments	35,000	15,000	10,000	10,000
149,298	Total Income	136,000	116,000	111,000	111,000
35,692	Net Income / (Deficit) Forfar	(107,427)	(11,885)	79,369	89,847

KIRRIEMUIR COMMON GOOD ACCOUNT
PROVISIONAL REVENUE BUDGET VOLUME 2025/26

Audited Actuals 2023/24		Approved Budget 2024/25 £	Provisional Budget 2025/26 £	Estimated Budget 2026/27 £	Estimated Budget 2027/28 £
0	<u>Expenditure</u> <u>Upkeep of Property</u> Repairs & Maintenance	0	0	0	0
0	<u>Administrative Costs & Third Party Payments</u> Other Administrative Expenses	0	0	0	0
0	<u>Central Support Costs</u>	0	0	0	0
0	<u>Specific Projects</u>	0	0	0	0
0	Total Expenditure	0	0	0	0
128	<u>Income</u> Interest on Loans & Investments	100	100	100	100
128	Total Income	100	100	100	100
128	Net Income Kirriemuir	100	100	100	100

MONTROSE COMMON GOOD ACCOUNT
PROVISIONAL REVENUE BUDGET VOLUME 2025/26

Audited Actuals 2023/24		Approved Budget 2024/25 £	Provisional Budget 2025/26 £	Estimated Budget 2026/27 £	Estimated Budget 2027/28 £
750	<u>Expenditure</u> <u>Upkeep of Property</u> Insurance	750	750	750	750
6,182	Misc. Unplanned Repairs & Maintenance	7,500	7,500	7,500	7,500
4,273	<u>Administrative Costs & Third Party Payments</u> Other Administrative Expenses	250	250	250	250
8,398	<u>Central Support Services</u>	8,585	8,885	9,196	9,518
318	<u>Specific Projects</u> Hope-Paton Bowling Club - Upgrade Internal Lights to LED	0	0	0	0
34,500	East Links install ditch and berm - app 3 report 119/23	0	0	0	0
1,120	Jamieson fountain clean - app 2 report 119/23	0	0	0	0
2,251	Future years estimated asset mtce. schedule costs - indicative app B 84/24	0	0	0	0
9,000	Links park Community Trust (10yrs. 16/17 - 25/26 - finish 24/25)	5,000	0	0	0
8,490	Legal review of CG assets per report 190/21, 222/22 & 174/24	28,034	0	0	0
0	Hope Paton Bowling club access and resurfacing - app 2 report 119/23	35,000	0	0	0
0	Montrose Playhouse loan July 24 - June 29	20,000	0	0	0
0	Mid Links railings paint - app 3 report 119/23	17,000	0	0	0
0	Montrose Playhouse loan Jan 25 - Dec 30	10,000	0	0	0
0	Reprofiling rock armour	10,000	0	0	0
0	Montrose bell	4,500	0	0	0
0	Robert Burns Memorial Project R295/23	4,000	0	0	0
0	Mermaids (lighting columns)	3,750	0	0	0
0	Rossie Isle - path restatement	2,100	0	0	0
0	2025/26 AC service's submitted budget bids per app. 3 xx/25	0	18,048	0	0
0	Future years estimated asset mtce. schedule indicative costs per app. 2 xx/25	0	0	8,000	0
75,282	Total Expenditure	156,469	35,433	25,696	18,018
70,333	<u>Income</u> Rents as per report 196/21	70,000	70,000	70,000	70,000
0	Loan repayment MP	3,397	4,530	4,530	4,530
27,999	Interest on Loans & Investments	15,000	10,000	7,500	7,500
98,332		88,397	84,530	82,030	82,030
23,050	Net Income / (Deficit) Montrose	(68,072)	49,097	56,334	64,012

COMMON GOOD ACCOUNTS
PROVISIONAL REVENUE BUDGET VOLUME 2025/26
SUMMARY OF NET INCOME AND ESTIMATED BALANCES

	Minimum Revenue Account Balance	Audited Closing Revenue Balance at 31/03/24	Estimated Closing Revenue Balance at 31/03/25	Estimated Closing Revenue Balance at 31/03/26	Estimated Closing Revenue Balance at 31/03/27	Estimated Closing Revenue Balance at 31/03/28
	£	£	£	£	£	£
ARBROATH	300,000	541,915	456,962	431,531	413,332	439,720
BRECHIN	200,000	533,303	399,320	389,935	341,439	262,921
FORFAR	300,000	819,558	712,131	700,246	779,615	869,462
KIRRIEMUIR	1,000	7,831	7,931	8,031	8,131	8,231
MONTROSE	100,000	425,383	357,311	406,408	462,742	526,754
		2,327,990	1,933,655	1,936,151	2,005,259	2,107,088