

ANGUS COUNCIL

Special Budget Committee Meetings - 18 February 1999

Report 180/99

Provisional Revenue & Capital Budgets 1999/00 - Background Report

Report By The Director of Finance

ABSTRACT

The purpose of this report is to apprise Members of the Provisional Revenue Budget submissions of each Council Department and of the savings considered necessary to allow the Council to deliver a Budget within the Expenditure Guideline set by the Secretary of State for Scotland. The report also sets out the Provisional Composite Capital Budget submissions for those departments with capital programme expenditure.

1. RECOMMENDATIONS

For those aspects of the budget for which the Committee is responsible, the Committee is asked to:

- a) Approve the Provisional Revenue Budget Submission(s) as contained in the 1999/00 Provisional Revenue Budget Volume (Report 181/99) as the base budget.
- b) Consider the savings proposals outlined in the separate 1999/00 Provisional Revenue Budget Savings Proposals Volume (Report 182/99) which have been prepared on a basis which will allow Angus Council to comply with the Expenditure Guideline set by the Secretary of State for Scotland.
- c) Agree to recommend appropriate budget savings to the Departmental Budget(s) to go forward to the Special Budget Meeting provisionally agreed for 4 March 1999 when the Final 1999/00 Revenue Budget for the Council will be determined and the Council Tax level set.
- d) Approve the Provisional Capital Budget submissions of each department as contained in the 1999/00 Provisional Capital Budget Volume (Report 183/99)

GENERAL FUND REVENUE BUDGET 1999/00

2. INTRODUCTION – REVENUE BUDGET

Report No.156/99 to the Finance and Information Technology Committee on 2 February 1999 apprised Members of the position regarding Grant Aided Expenditure, Aggregate External Finance and Expenditure Guidelines in relation to the Angus Council 1999/00 General Fund Revenue Budget. The report highlighted that the Expenditure Guideline set by the Secretary of State would require budget savings to be made.

The Expenditure Guideline for 1999/00 has been set at £132.818 million resulting in savings (including Joint Boards) of some £2.2 million on provisional base budgets having to be identified to meet the Guideline set.

A full series of the appropriate Committees are being held on 18 February 1999 to consider each department's Provisional Revenue Budget 1999/00 and their respective savings proposals.

Set out at Appendix 1 is a summary of the Council's overall revenue budget position for 1999/00 based on the Provisional Base Budgets and savings proposals.

3. FORMULATION OF BASE BUDGETS

Departmental base budgets have been prepared on an incremental basis using the 1998/99 budgets as a starting point and taking cognisance of significant factors adversely or favourably impacting on to budgetary requirements for 1999/00. All base budgets have been reviewed for accuracy and adequacy by the officer led Technical Validation (TVG) and Budget Review Groups (BRG).

Experience has shown that growth from one year's Revenue Budget to the next needs to be strictly controlled to avoid increases in departmental budget submissions significantly exceeding the increases allowed by the Scottish Office in Expenditure Guidelines. Control of budget growth allows the level of budget savings required to be kept to more manageable levels. The base budget preparation guidance issued by the Director of Finance identified those items of budget growth deemed allowable which, in the main, related to contractual or unavoidable expenditure pressures.

Service Directors, in preparing their 1999/00 base budgets, identified areas where "non-allowable" budget growth was considered necessary. These areas were reviewed by the BRG and Service Directors were asked to identify how such non-allowable growth could be accommodated within existing resources, e.g. by making alternative savings elsewhere within their budget. For the purposes of preparing the 1999/00 budgets as set out in the Provisional Revenue Budget Volume, all non-allowable growth has been addressed mainly by making compensating budget adjustments.

4. BUDGET SAVINGS STRATEGY

The Budget Review Group (chaired by the Chief Executive) met with Service Directors during December 1998 to review the departmental base budgets. These meetings identified a number of budget issues and also highlighted that departmental budget requirements, although based largely on a standstill position with regard to service delivery, would be above the Expenditure Guideline. Accordingly, detailed analysis and investigation of budgets by departmental and finance officers to identify areas for potential savings has been ongoing over recent weeks.

The total savings required to meet the Expenditure Guideline were identified at a level of £2.2 million. In formulating the budget strategy for 1999/00 cognisance was again taken of the need to protect front-line services. In addition it was considered appropriate to further protect the Education and Social Work budgets in recognition that these are priority areas for both the government and Angus Council. To this end no savings were requested from the Education budget and only 1% savings requested from the Social Work budget.

At a level of £2.2 million, and given the protection for the Education and Social Work budgets identified above, savings of some 6% would have been required from all other departments of the Council in order to meet the Expenditure Guideline. This was considered untenable given the level of budget reductions which have been necessary in these departments since the Council came into being. To this end other options which would mitigate the level of savings impacting onto departmental budgets were investigated.

5. CORPORATE SAVING - REMOVAL OF CFCR PROVISION

Members will recall that in each of the first three Revenue Budgets of Angus Council a provision of £1.250 million has been made for Capital Financed From Current Revenue (CFCR). This CFCR provision has supplemented the Capital Programme over the period. Members will also recall that the ongoing affordability of CFCR within the Revenue Budget was by no means certain and that there could be a requirement in future to remove the CFCR provision in favour of ordinary service expenditure.

The removal of a CFCR provision within the 1999/00 budget effectively releases £1.250 million of resources to meet other priority expenditure pressures. The Savings Proposals Volume (Report 182/99) identifies the removal of the CFCR provision in the Revenue Budget as a corporate saving which allows the level of savings in departmental budgets (excluding Education & Social Work) to be restricted to what is considered to be a more realistically deliverable level of 2%.

5. CORPORATE SAVING - REMOVAL OF CFRP PROVISION (continued)

The removal of a provision for CFRP within the Revenue Budget does however reduce the level of resources available for capital expenditure through the Capital Budget by an equivalent amount. Members attention is however drawn to Report 171/99 to the Finance & Information Technology Committee of 2 February 1999 which outlined how the Local Capital Fund could be used to maximise the Council's capital resource carry forward position, to such an extent, as to fully compensate for the loss of CFRP spending through the Capital Budget.

6. IDENTIFICATION OF DEPARTMENTAL BUDGET SAVINGS PROPOSALS

In the calculation of departmental savings targets, a clear set of principles were established in order that all savings targets were determined in a consistent and fair manner. The targets were calculated on the basis that all of the one-off savings accepted as part of the 1998/99 savings exercise would require to be ongoing, and that only approved (allowable) items of growth within the budget could be accommodated in 1999/00.

Departments were requested, in conjunction with a designated Finance Department officer, to fully review all areas of their Departmental Budget Submission. It was stressed that the savings identified must be as practical as possible and that closure of facilities and proposals which would involve compulsory redundancy of employees were to be avoided wherever possible. In addition, it was emphasised that service delivery must remain a priority.

Both expenditure and income were examined with a view to identifying possible savings in a priority order of least unacceptable savings first. The savings required to be broken down into one-off savings which could not necessarily be repeated next financial year and ongoing savings which could be repeated in future financial years.

It is emphasised that the imposed financial climate within which the Council must deliver its Revenue Budget was taken fully into account and accordingly a corporate view of the Council's financial position was applied when savings were identified. Detailed examination of the savings proposals has been carried out and while the potential impact of some of them must cause concern, it is again stressed that such savings options are an inevitable consequence of the tight financial settlement within which the Council must operate.

It is stressed that all of the savings offered up by departments, including the corporate savings, will be required if Angus Council is to deliver a Revenue Budget for 1999/00 within the Expenditure Guideline of £132.818 million.

7. OTHER ISSUES PERTINENT TO THE 1999/00 REVENUE BUDGET

The following issues are also relevant to the consideration of the 1999/00 Provisional Revenue Budget submissions and savings proposals.

Policy Led Budgeting

Members may recall report 1121/98 to the Policy & Resources Committee of 27 October 1998 which set out proposals for various policy led budgeting initiatives. Some of these initiatives were one-off in nature whilst others, such as Angus Ahead and Carnoustie Country Marketing, were to have financial implications covering a three year period.

The financial effect of approved Policy Led Budgeting projects which will be ongoing in 1999/00 has been built into the departmental base budgets shown in the Provisional Budget Volume (Report 181/99). Appendix 2 sets out the amounts included within the relevant base budgets in respect of Policy Led Budgeting.

7. OTHER ISSUES PERTINENT TO THE 1999/00 REVENUE BUDGET (continued)

Service Developments

Members will be aware that the government have provided significant increases in funding for both Education and Social Work and that a significant part of this increase has been hypothecated (ringfenced). Service development proposals on how some of these hypothecated resources will be used in 1999/00 have already been submitted and approved by the Education Committee (meeting of 26 January 1999 refers).

For ease of reference a summary of the service developments in relation to the Education and Social Work hypothecated resources is attached at Appendix 3. These sums have been included in the budget figures shown in the Provisional Revenue Budget Volume. It is emphasised that the allocation of the costs associated with these service developments across the various budget heads within Education and Social Work may require some refinement in due course, but the total addition to the budget will remain at the level indicated.

Unavoidable / Contractual Budget Issues & New Burdens

Through the BRG process a number of expenditure pressures were identified by Service Directors as likely to impact on their budgetary requirements in 1999/00. These were discussed and reviewed in detail by the BRG with support from finance and service department officers. In light of the overall financial position in relation to the Council's Expenditure Guideline, the BRG took the view that only those items of a contractual or strictly unavoidable nature should be put forward for inclusion in the budget. The main issue in this context was in relation to the Council's waste disposal costs for 1999/00.

Angus Council will begin using the Waste to Energy (DERL) facility in Dundee to meet most of its waste disposal needs when the plant becomes operational (expected to be September 1999). The cost to the Revenue Budget of using the DERL facility will significantly exceed the current budget provision which is mainly associated with landfill tax costs. The Council will therefore incur higher landfill tax costs for part of 1999/00 (up to end August 1999) but thereafter most of this will transfer to DERL disposal costs for the remainder of the financial year.

The total estimated additional cost of the increased landfill tax rate from £7/tonne to £10/tonne and moving to the use of DERL is some £504k. The landfill tax increase is an additional tax burden and the DERL costs are a contractual commitment which the Council must meet and accordingly both require to be allowed for in the 1999/00 budget.

Whilst the cost to the Council of utilising the DERL facility is significant this must be measured against the escalating cost of landfill tax and the substantial savings in capital expenditure which will accrue from the Council having to make less use of expensive landfill sites.

In addition to the DERL issue above provision has also been made within the budget for the costs which could be associated with the Year 2000 problem (Y2K). The government have earmarked some £200k in the grant settlement for Angus Council in respect of Y2K and accordingly it was considered appropriate to allow for an equivalent sum in the Guideline budget. The costs associated with addressing the Y2K problem in Angus Council may ultimately exceed the allocation made by the government but the Council has in place an IT Renewal & Repair Fund which could be called upon should the costs exceed the £200k allowance. The ability to make up any such excess will however depend on the level of resources available within the IT Renewal & Repair Fund.

The costs of using the DERL facility and the allowance in respect of Y2K have been included in the budgets of Environmental & Consumer Protection and Miscellaneous Other Services respectively for the purposes of the Provisional Revenue Budget Volume and budget summary shown at Appendix 1.

7. OTHER ISSUES PERTINENT TO THE 1999/00 REVENUE BUDGET (continued)

Joint Board / Arrangement Budgets

The 1999/00 Revenue Budget for the Tayside Fire Joint Board was agreed at the Board's Finance Sub-Committee meeting on 25 January 1999. Budget savings of some £208k were agreed in finalising the Fire Joint Board Budget of which the Angus share is some £40k (including £3k of loan charges savings).

The 1999/00 Revenue Budget for the Tayside Valuation Joint Board was agreed at the Board's General Purposes Sub-Committee meeting on 15 January 1999. The Angus share of the budget is in line with the GAE allocation.

The 1999/00 Revenue Budget for the Tayside Police Joint Board will not be agreed until the Board meeting on 15 February 1999. However it is anticipated that Budget savings proposals of some £400k will be accepted by the Board, resulting in savings in the Angus Council Guideline budget of some £98k (including £20k of loan charges savings). These anticipated savings are reflected in the figures shown in Appendix 1 to this report and in the Provisional Revenue Budget Volume. In the event that the proposed budget savings are rejected by the Joint Board it will be necessary to bring forward alternative savings proposals from the Angus Council budget to maintain an overall budget within the Guideline limit.

The 1999/00 Revenue Budget for the Tayside Contracts Joint Arrangement will not be considered until the 15 February 1999. However from current information available from Tayside Contracts, the Angus share of the total estimated available surplus is £196k. In addition it should be noted that the £196k estimated surplus is net of a £100k CFCR contribution for plant / vehicle replacement etc. which Angus Council has met from its Capital Budget in previous years. It is emphasised that this is a one-off proposal and a contribution of some £100k from the 2000/01 and future Capital Budgets of the Council will need to be considered at that time.

The appropriate allocations to Angus Council in respect of the Joint Boards and Joint Arrangement have been allowed for in the Budget Summary position shown in Appendix 1.

Surplus Local Tax Income

In line with the position in 1997/98 and 1998/99, the Secretary of State is again prepared to allow Councils to use surplus local tax income to reduce the level of expenditure which will count for Guideline purposes.

Once a Council collects or is certain to collect any outstanding Community Charge/Council Tax income, it must firstly use this to reduce or eliminate any outstanding deficits on its revenue account which have not previously been written off. Thereafter the Council has the option of using this "additional" income to; a) build up its balances, b) reduce future years Council Tax levels or c) use the income for service expenditure.

Therefore if a Council collects or can reasonably expect to collect additional Community Charge/Council Tax income over and above what has already been collected and/or allowed for by way of bad debt provisions then the amount of "additional" income can be used as "miscellaneous income" to hold down the net expenditure figure for Guideline purposes.

The extent to which this facility is proposed to be applied in Angus Council's 1999/00 Revenue Budget is £660k (see Appendix 1) which is considered both reasonable and prudent in the context of recent trends in the collection of local taxation debts.

Contributions to Special Funds

In line with previous years, consideration will need to be given to the level of possible contributions to the Council's various special funds. These funds permit the Council a degree of protection and flexibility, and form an integral part of the Council's overall financial management strategy. Proposed contributions will be considered at the Special Budget Meeting provisionally agreed for 4 March 1999 when the Final 1999/00 Revenue Budget for the Council will be determined and the Council Tax set.

8. REVENUE BUDGET DOCUMENTATION

The revenue budget information required for the Special Service Committees on 18 February 1999 is contained in this report and the two undernoted reports :-

Report 181/99 - 1999/00 Provisional Revenue Budget Volume (Red Cover)

This Volume contains details of each department's budget submission for 1999/00, accompanied by a brief description of the proposed savings as they affect each service area and cost head. A commentary from each Head of Department is also given.

Report 182/99 - 1999/00 Departmental Savings Proposals Volume (Peach Cover)

This Volume provides more detail on each of the savings proposed by service departments. Each saving has been allocated a reference number, which identifies the department and the priority given to that saving by the Service Director (1 being the highest priority / most acceptable) e.g. SWRK - 1

The savings references in this Volume correspond to those contained in the Provisional Revenue Budget Volume. The relevant Provisional Revenue Budget Volume page number is shown against each of the savings in the Savings Proposals Volume to make cross-referencing between the two documents easier.

9. HEAD OF DEPARTMENT COMMENTS

Individual commentary submitted by each Head of Department on their 1999/00 Provisional Revenue Budget and Savings Proposals are contained in the 1999/00 Provisional Budget Volume.

COMPOSITE CAPITAL BUDGET 1999/00

10. INTRODUCTION – CAPITAL BUDGET

The Director of Finance wrote to all Chief Officers (excl. Director of Housing) in October 1998 requesting Financial Plan (Capital Budget) submissions of proposed capital expenditure for the period 1999/00 to 2001/02 and a review of the 1998/99 expenditure programmes.

As with the Revenue Budget, departmental Capital Budget submissions were reviewed by the Technical Validation Group to ensure that they were in accordance with the budget guidance issued by the Director of Finance.

The Capital Budget Sub-Group (CBSG) of the Budget Review Group, chaired by the Chief Executive, considered the Capital Budget submissions from a corporate perspective, comparing these submissions with the estimated resources likely to be available to finance capital expenditure. The level of submissions far outstripped estimated capital resources necessitating the recommendation to the BRG of downward revisions in departmental capital programmes for 1999/00 in order to achieve a manageable position.

11. RESOURCE CONSTRAINTS

It should be noted that although the results of the Comprehensive Spending Review indicated that capital resources available to Scottish local authorities in total will increase, because of the uneven distribution of capital receipts and the proportion of the total allocation which has been top sliced for specific government priorities, the Council's anticipated net allocation has dropped significantly. In 1998/99 the Council's net allocation through the single allocation formula was £5,103k compared with an estimated figure for 1999/00 of £4,535k a drop of over 11%.

The Scottish Office are able to limit the level of capital expenditure which local authorities can incur through the Section 94 Consent allocation system. As with the Revenue Budget this means choices have to be made as to where the finite resources available in the Capital Budget will be used. As indicated above the level of initial capital budget submissions were significantly in excess of the resources expected to be available necessitating reductions in Capital Budget bids. These reductions have now been made and are reflected in the Provisional Capital Budgets Volume (Report 183/99).

11. RESOURCE CONSTRAINTS (continued)

It should also be noted that a significant proportion of each years Capital Budget is taken up by legally committed projects rolling forward from previous years and this means that the amount of resources available for new projects is limited. This position is highlighted in the Provisional Capital Budgets Volume.

12. SUMMARY OF BUDGETS & RESOURCES FOR CAPITAL IN 1999/00

Attached at Appendix 4 is a summary of the provisional departmental capital budgets and the resources expected to be available to fund capital expenditure in 1999/00. It will be noted that the proposed Capital Budgets for 1999/00 totalling some £9,768k are in excess of estimated available capital resources of £9,487k by £281k. However ongoing review is being carried out to determine as accurately as possible the estimated programmes spend and this expenditure projection may be subject to future relatively marginal change.

It is currently anticipated that any eventual excess may be bridged through a more advantageous outcome for the Council than was previously assumed from the introduction to the single capital allocation formula of an allowance for capital receipts redistribution between authorities. Failing this an alternative method of funding any imbalance would require to be identified.

It is also emphasised that the actual level of capital resources for 1999/00 will be dependant upon receiving confirmation from the Scottish Office of the Council's Section 94 Consent single allocation and the level of capital receipts that is actually generated over the coming financial year. The funding position will be reviewed as more information is made available with a view to bringing a final Capital Budget report to the Finance & Information Technology Committee in the March 1999 cycle.

13. CONSULTATION

The Chief Executive and Director of Law and Administration have been consulted in the preparation of this Report. In addition each Head of Department has been fully consulted in their respective areas of responsibility as contained in Reports 181/99, 182/99 and 183/99.

14. CONCLUSION

The proposed savings contained in the 1999/00 Revenue Budget Departmental Savings Proposals Volume attempt to limit the level of unpalatable savings proposals, and therefore represent the most acceptable budget savings options available and those which should have the least effect on service delivery.

The level of resources available for projects within the Capital Budget has also been severely restricted for next year resulting in a significant shortfall between the capital investment considered necessary within the Angus area and what can be afforded under government spending restrictions.

DAVID S SAWERS
Director of Finance

Background Papers :- The following background papers, as defined by Section 50D of the Local Government (Scotland) Act 1973, were used in the preparation of this report :-

Finance Circular 19/1998 issued on 17 December 1998 by the Scottish Office

I Lorimer
Corporate Finance Division
11 February 1999
Rev & Cap. Budget Summary Rpt - Spcl Committees.Doc

Angus Council Provisional Revenue Budget 1999/00

Summary Statement of Net Guideline Expenditure	1998/99 Final Budget £'000	Provisional Base Budget 1999/00 £'000	Proposed Savings £'000	Revised Provisional Base Budget 1999/00 £'000
(A) Direct Services				
Education	49,105	51,549		51,549
Social Work	21,851	22,501	(222)	22,279
Roads	5,514	5,553	(111)	5,442
Cultural Services	2,071	2,105	(42)	2,063
Environmental & Consumer Protection	4,863	5,512	(100)	5,412
Planning & Transport	2,049	2,081	(41)	2,040
Recreation Services	5,532	5,544	(108)	5,436
Miscellaneous Other Services	715	1,374		1,374
Other Housing	1,136	1,200		1,200
Economic Development	504	560	(8)	552
Training Services	173	173		173
Finance (Revenues)	1,371	1,330	(46)	1,284
Civil Defence	59	61		61
Children's Panel	47	47	(1)	46
Print Unit	(11)	(6)		(6)
Registrars	83	100	(2)	98
Employment Disability Unit (EDU)	91	91	(3)	88
Contract Services (Net Surplus)	(441)	(418)		(418)
Sub-Total	94,712	99,357	(684)	98,673
(B) Central Support Services				
Chief Executive (including Members' Services)	1,154	1,203	(16)	1,187
Finance (General)	1,332	1,388	(9)	1,379
Law & Administration (including HQ Buildings)	1,882	2,054	(41)	2,013
Information Technology	1,030	1,061	(21)	1,040
Personnel (excluding EDU)	691	704	(12)	692
Property Services	1,234	1,215	(26)	1,189
Local Offices	196	162	(1)	161
Deduct: Central Support Recharge to Non-General Fund Services	(1,477)	(1,558)		(1,558)
Sub-Total	6,042	6,229	(126)	6,103
(C) Joint Boards				
Police (excluding Loan Charges & CFCR)	12,867	13,456	(78)	13,378
Fire (excluding Loan Charges & CFCR)	2,903	3,137	(37)	3,100
Valuation (excluding Loan Charges)	554	598		598
Sub-Total	16,324	17,191	(115)	17,076
(D) Joint Arrangements				
Tayside Contracts (Net Surplus - Angus Share)	(196)	(196)		(196)
Sub-Total	(196)	(196)	0	(196)
Sub-Total of A, B, C and D	116,882	122,581	(925)	121,656
Add:				
Local Government Reform Costs	238	190		190
Local Tax Collection (additional income)	(660)	(660)		(660)
Capital Financed from Current Revenue (CFCR)	1,250	1,250	(1,250)	0
Loan Charges (incl. Police, Fire & Valuation Jnt Brd Elements)	9,532	9,596	(23) (1)	9,573
Pay Awards Provision (98/99 provision allocated to depts.)	0	2,000		2,000
Police & Fire CFCR	64	59		59
Urban Programme contributions from third parties	(6)	0		0
TOTAL NET EXPENDITURE FOR GUIDELINE PURPOSES	127,300	135,016	(2,198)	132,818

(1) - these savings are in respect of Police & Fire Loan Charges

REVENUE BUDGET 1999/00**APPROVED POLICY LED BUDGETING PROJECTS
SUMMARY OF ADDITIONS TO DEPARTMENTAL BUDGETS**

Project	Departmental Budget	Amount £'000
Best Value Support - Computer Software & Advisory Services	Miscellaneous Other Services	15
Progressing the Local Agenda 21 Process	Planning & Transport	30
Corporate Call Centre (Pilot)	Miscellaneous Other Services	39
Youth Strategy - Youth Issues Commission	Education	40
Angus Ahead	Miscellaneous Other Services	159
Carnoustie Country Marketing	Chief Executives - Economic Development	47
Investors in People	Miscellaneous Other Services	25
Enforcement Officer	Miscellaneous Other Services	28
	TOTAL	383

REVENUE BUDGET 1999/00

SUMMARY OF SERVICE DEVELOPMENTS ADDED TO DEPARTMENTAL BUDGETS

Departmental Budget	Service Development	Objective Head	Subjective Head	Amount £'000
Education	Alternatives to Exclusion	Primary Schools	Teaching Staff	64
			Third Party Payments	49
	Study Support	Primary Schools Secondary Schools	Teaching Staff	12
			Teaching Staff	149
	Early Intervention	Primary Schools	Teaching Staff	88
			APT & C Staff	81
	Supporting the Role of Parents	Primary Schools	Teaching Staff	84
			APT & C Staff	14
			Supplies & Services	15
	Classroom Assistants	Primary Schools	Teaching Staff	2
	Class Size Reduction	Primary Schools	APT & C Staff	174
			Teaching Staff	124
Support for Teachers	Primary Schools	Teaching Staff	135	
	Secondary Schools	Teaching Staff	92	
	Community Education	APT & C Staff	6	
Higher Still	Secondary Schools	Teaching Staff	119	
		Teaching Staff		
National Grid for Learning (Revenue Elements Only)	Secondary Schools	Teaching Staff	20	
		Supplies & Services	66	
	Primary Schools	Teaching Staff	20	
		Supplies & Services	66	
Sub - Total Of Items Approved By Education Committee on 26 January 1999				1,380
Sub - Total (Education)	Child Care Strategy	Special Schools	Teaching Staff	145 (1)
			APT & C Staff	65 (1)
			Third Party Payments	57 (1)
				1,647 (1)
Social Work	Children's Services Development Fund	Children & Families: Care & Assessment	Third Party Payments	135 (2)
	Modernising Community Care	Older People: Care & Assessment	Third Party Payments	117 (2)
Sub-total Social Work				252
TOTAL				1,899

(1) - Approval to be sought from Education Special Budget Committee for these items

(2) - Approval to be sought from Social Work Special Budget Committee for these items

ANGUS COUNCIL

FINANCIAL PLAN 1998/2002

Provisional Capital Budget 1999/2000 : Comparison of Estimated Resources versus Programmes

<u>1999/2000 Estimated Resources</u>	<u>£'000</u>	<u>£'000</u>	<u>£'000</u>
Section 94 Consent : Single Allocation	4,535		
Anticipation Facility	226		
Challenge Funds	854		
Education Specific Allocation	<u>925</u>	6,540	
Estimated Capital Receipts		500	
Carry forward of Capital Receipts / Section 94		1,947	
Slippage Allowance		<u>500</u>	
Estimated Capital Resources			9,487
 <u>1999/2000 Programmes (Budgets)</u>			
Education		3,014	
General Services :-			
Cultural Services		5	
Economic Development		1,991	
Environmental & Consumer Protection		155	
Information Technology		0	
Planning & Transport		690	
Property Services		1,010	
Recreation Services		91	
Vehicle Hire Centre		30	
Miscellaneous		5	
Roads		2,544	
Social Work		<u>233</u>	
			9,768
Excess of Programmes (Budgets) Over Resources			<u><u>281</u></u>

