

# Public Document Pack

Mid Devon District Council

## Environment Policy Development Group

Tuesday, 11 July 2017 at 2.00 pm  
Exe Room, Phoenix House, Tiverton

Next ordinary meeting  
Tuesday, 5 September 2017 at 2.00 pm

Those attending are advised that this meeting will be recorded

## Membership

Cllr R F Radford  
Cllr D R Coren  
Cllr Mrs C P Daw  
Cllr R Evans  
Cllr Mrs E J Slade  
Cllr J D Squire  
Cllr R Wright  
Cllr J L Smith  
Cllr F W Letch

## A G E N D A

*Members are reminded of the need to make declarations of interest prior to any discussion which may take place*

### 1 **Apologies and substitute Members**

To receive any apologies for absence and notices of appointment of substitute Members (if any).

### 2 **Public Question Time**

To receive any questions relating to items on the Agenda from members of the public and replies thereto.

Note: A maximum of 30 minutes is allowed for this item.

### 3 **Minutes of the Previous Meeting** (*Pages 5 - 8*)

To approve as a correct record the minutes of the last meeting.

### 4 **Chairman's Announcements**

To receive any announcements that the Chairman may wish to make.

5 **Community Engagement Project**

Officers from Devon County Council will be in attendance to update Members on the progress of the Community Engagement Project and the new Waste Advisor Officers, who will start this year.

6 **Motions from Council**

The following Motions have been forwarded from Council to the Policy Development Group for consideration.

Motion 537 (Cllr Mrs N Woollatt – 25 May 2017)

That this council should adopt a policy of ensuring that play areas in the district that contain play equipment aimed at pre-school or primary school age children are enclosed to facilitate the health and safety of its young users.

***Please note: Having considered the above Motion the Policy Development Group are asked to consider whether this Motion should either be supported or rejected. This decision will be referred back to full Council on 30 August 2017.***

Motion 538 (Cllr Mrs J Roach – 1 June 2017)

Mid Devon District Council is concerned that the present level of grass cutting across the district is the subject of much criticism.

The Mid Devon District Council therefore resolves to urgently review;

1. Whether the budget is sufficient and if it isn't to put forward a request to Council for a supplementary budget to meet the cost of providing an effective service.

2. If it is impossible to provide extra funding the the Council should consider asset transfers to Parish Councils and/or individuals.

Taxpayers are now facing the second year of a grass cutting regime which leaves the grass uncut for long periods.

***Please note: Having considered the above Motion the Policy Development Group are asked to consider whether this Motion should either be supported or rejected. This decision will be referred back to full Council on 30 August 2017.***

7 **Parks and Open Spaces 10-year Management Plans and Design Principles (Pages 9 - 14)**

To receive a report from the Director of Operations inviting Members to discuss potential landscape design principles for parks and open spaces.

8 **Revenue and Capital Outturn 2016/17** (Pages 15 - 84)

To receive information from the Director of Finance, Assets and Resources, regarding the Revenue and Capital Outturn 2016/17.

9 **Performance and Risk** (Pages 85 - 92)

To provide Members with an update on performance against the corporate plan and local service targets for 2017-18 as well as providing an update on the key business risks.

10 **Identification of Items for Future Meetings**

Note: This item is limited to 10 minutes. There should be no discussion on the items raised.

Performance and Risk  
Financial Monitoring

**Stephen Walford**  
Chief Executive  
Monday, 3 July 2017

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Members of the public may also use other forms of social media to report on proceedings at this meeting.

Members of the public are welcome to attend the meeting and listen to discussion. Lift access the first floor of the building is available from the main ground floor entrance. Toilet facilities, with wheelchair access, are also available. There is time set aside at the beginning of the meeting to allow the public to ask questions.

An induction loop operates to enhance sound for anyone wearing a hearing aid or using a transmitter. If you require any further information, or

If you would like a copy of the Agenda in another format (for example in large print) please contact Julia Stuckey on:

Tel: 01884 234209

E-Mail: [jstuckey@middevon.gov.uk](mailto:jstuckey@middevon.gov.uk)

Public Wi-Fi is available in all meeting rooms.

## MID DEVON DISTRICT COUNCIL

**MINUTES** of a **MEETING** of the **ENVIRONMENT POLICY DEVELOPMENT GROUP**  
held on 16 May 2017 at 2.00 pm

### **Present Councillors**

R F Radford, D R Coren, Mrs C P Daw,  
R Evans, J D Squire, R Wright, F W Letch  
and Mrs G Doe

**Apologies  
Councillor(s)** Mrs E J Slade and J L Smith

**Also Present  
Officer(s):** Andrew Pritchard (Director of Operations), Stuart Noyce  
(Waste and Transport Manager), Suzanne Kingdom  
(Auditor) and Julia Stuckey (Member Services Officer)

### **1 ELECTION OF CHAIRMAN (CHAIRMAN OF THE COUNCIL, IN THE CHAIR)**

**RESOLVED** that Cllr R F Radford be elected Chairman of the Group for the  
municipal year 2017/18.

Cllr Radford then took the Chair.

### **2 ELECTION OF VICE CHAIRMAN**

**RESOLVED** that Cllr D R Coren be elected Vice Chairman of the Group for the  
municipal year 2017/18.

### **3 APOLOGIES AND SUBSTITUTE MEMBERS**

Apologies were received from Cllr Mrs E J Slade who was substituted by Cllr Mrs G  
Doe and from Cllr J L Smith.

### **4 PUBLIC QUESTION TIME**

Referring to agenda item 7 Mr Warren, Chairman of Willand Parish Council informed  
the Group that on 7 March 2017 Willand Parish Councillors attended the  
Environment PDG and asked a number of questions in relation to proposed changes  
in policy in relation to litter and dog bin provision and emptying.

He said the Chair ruled that the questions would be answered in writing and we have  
been assured that you have all received a copy of the response which is dated 21  
March 2017. This was received after the second time of asking. Is this acceptable?

Do you consider that the questions have been answered to your satisfaction?

The view of Willand Parish Council is that although words have been written after  
each question they are in the main a considerable example of non-answers. Notes

have been made after each alleged answer but I will not take your time in going through them all. Your Chair advised that he did not consider the questions answered properly but asked that we wait to see what was in the report before you today.

Question 3 (a), (b) & (c) refer to costs – none are given but surely there must be an example of cost which could be given – a dog bin is a dog bin. I will try and help. In past times MDDC quoted the Parish Council £400 to supply and fit a dog bin. We did it for £60. Surely members in agreeing to support a policy would need to know costs to assess whether or not there would be savings or the policy would be viable?

The answer to (c) states “We have not identified the cost to offer this service at present. This will be considered and a cost presented to the next PDG to offer to Parish Councils requesting the service.” I cannot find such an answer in the paper before you – can members? There is only one figure mentioned and I doubt if it cost £136,000 to empty a litter bin on Willand Jubilee Field.

Question 6 referred to dual purpose litter/dog bins and a concern that they should not be in fenced play areas. Can you see where this is addressed and clarified in the paper before you? It is not mentioned under 5.0.

Under 1.1 it speaks of working in partnership with local communities. In 2.0 it states that the policy does not suggest public consultation and in answer to question 3 from Councillor Grantham it states “The Manager of the service will be making the final decision on any new installations and there will be no right to appeal as there will have been consultation at an earlier stage.” Which is it to be consultation or no consultation?

Some Parish & Town Councils have taken leases on play areas within their parish or town and these have existing MDDC supplied bins. It is considered that the paper as suggested leaves too many unanswered questions to allow for proper budgeting. Would members consider that some public consultation would be appropriate to give such Parish or Town Councils the opportunity to submit a more clarified policy if officers are unable to do so?

The Waste and Transport Manager informed the Group that his response to Willand Parish Council following the last meeting had been within the 10 days required for responding to letters in the Councils Customer Care Policy. He reminded the Group that the policy before them was a district wide policy and not specific to Willand. Costs for installing and emptying bins would be dependent on many things, such as the location, the base needed and the time required for emptying and these were the reasons why specific costs had not been provided.

Mr Grantham, Willand Parish Councillor, referring to item 7 on the agenda asked if existing bins in areas that had been leased, such as play areas would be affected by the new policy. The Director of Operations assured Mr Grantham that any agreement already in place would not be affected.

It was **RESOLVED** that a meeting be put in place between Willand Parish Council and the Waste and Transport Manager, to include the local Ward Members, to discuss matters specific to Willand Parish Council.

(Proposed by the Chairman).

## 5 MINUTES OF THE PREVIOUS MEETING

The Minutes of the last meeting were approved as a true record.

## 6 CHAIRMAN'S ANNOUNCEMENTS

The Chairman informed the Committee that having received a number of complaints regarding grass cutting, he had arranged to meet with officers from Mid Devon District Council and Devon County Council to discuss a way forward. He would provide an update to Members. Grass cutting was an agenda item for the next meeting.

## 7 LITTER AND DOG BIN POLICY

The Group had before it a \* draft Litter and Dog Bin Policy. The Waste and Transport Manager reminded Members that this policy had been part of the Street Cleansing Service Review that had been on the agenda for the Group at the previous meeting and which Members had requested be given further review at this meeting.

Discussion took place regarding:

- Whether or not the provision of litter and dog bins made any difference to behaviour;
- District Officers would carry out any survey of bins along with their work on education and enforcement;
- Town and Parish Councils could request bins for their own land, or third party land with permission, at a cost which would be calculated based on the bin type, the base required and the amount of time it would take to empty;
- Section 2 of the policy needed clarity regarding who would carry out risk assessments and surveys;
- The 'any bin will do' stickers which encouraged the use of one bin for litter and dogs mess were not considered appropriate for use in fenced off play areas;
- Future plans to produce a 'menu' of work, with prices that could be carried out on behalf of Town and Parish Councils;

It was **RECOMMENDED** to the Cabinet that Council be asked to approve the Litter and Dog Bin Policy subject to:

- a) Section 2 being amended to state that after the type of bin to be installed and a plan of the location for the bin and its nearest alternative have been established and agreed a risk assessment determining any hazards that the placement of the bin may cause to members of the public or staff be undertaken and a survey of litter/dog mess over a three month period be undertaken by District Officers.

- b) That bins within fenced off children's play areas not be part of the 'any bin will do' scheme.

(Proposed by Cllr R Evans and seconded by Cllr Mrs G Doe)

Note: - Draft Policy \* previously circulated and attached to the Minutes.

## 8 **PERFORMANCE AND RISK**

The Committee had before it and **NOTED** a report \* from the Director of Corporate Affairs and Business Transformation providing Members with an update regarding performance against the corporate plan and local service targets for 2016-17 as well as providing an update on the key business risks.

The Audit Officer outlined the contents of the report.

Discussion took place regarding:

- The Peer Review proposal that benchmarking be undertaken;
- The need to move to reviewing waste arising performance rather than recycling performance;
- Consideration of waste arising and recycling performance in league tables versus cost per household and consideration of the budget.

The officer asked Members to give consideration to any performance indicators not currently reported that they may wish to review in the coming year.

Note: - Report \* previously circulated and attached to Minutes.

## 9 **IDENTIFICATION OF ITEMS FOR FUTURE MEETINGS**

10 Year Management Plans for Open Spaces  
Cemetery Works  
Grass Cutting update  
Performance and Risk  
Community Engagement Project  
Financial Monitoring  
Waste and Recycling regular Update

(The meeting ended at 3.10 pm)

**CHAIRMAN**



**ENVIRONMENT PDG**  
**11th<sup>th</sup> July 2017**

**Parks and Open Spaces 10-year Management Plans and Design Principles**

**Cabinet Member:** Cllr Karl Busch

**Responsible Officer:** Andrew Pritchard, Director of Operational Services

**Reason for Report:** To invite Members to discuss potential landscape design principles for parks and open spaces.

**Relationship to Corporate Plan:** Protecting the natural environment.

**Financial Implications:** The Council's Parks and Open Spaces service covers a number of essential operations. Indicative spend is as follows:

- Grounds Maintenance                      £0.61M
- Parks and Open Spaces                      £0.38M
- Play Areas                                      £0.10M
- Bereavement Services                      £0.08M
- Cemeteries                                      £0.11M

This design principles paper aims to generate a discussion to enable the service to deliver sustainable landscapes within our parks and open spaces, developing new facilities fit for present and future needs, whilst also ensuring future financial affordability.

**Legal Implications:** Health and Safety legislation requires the Council to ensure all parks and open spaces are compliant with current guidelines. Crime and Disorder Act Section 17 requires that open space design and maintenance ensures adequate provision is made to design-out opportunities for anti-social behaviour and criminal activities.

**Risk Assessment:** The Council would require a relevant review of risk assessments for all proposals that significantly impact on current landscaping provision.

**Equality Impact Assessment:** There are no equality issues identified in this report.

## **1.0 Introduction**

1.1 On 6 September 2016 Environment PDG members received a report on the introduction of wild flower, natural grassland and slow growing sustainable meadows within current parks and open spaces.

1.2 These proposals were accepted and in the last 6 months work has been completed to turn certain areas into more naturalised wild flower meadows. These sites include various traffic islands and areas in People's Park, Tiverton and Crediton Cemeteries and Newcombes Meadow, Crediton. Additionally,

Millennium Park, Cullompton and Phoenix House, Tiverton are locations that now have grassland meadows in their maintenance regime.

1.3 The response from the general public has been broadly supportive, however there have been a few enquiries regarding the new maintenance approach. A number of projects completed over the winter generated greater attention than, for example, the introduction of new grassland meadows. These projects were primarily associated with altering the main infrastructure of the parks and open spaces. In particular;

- Amory Park - removal of conifer hedge
- Peoples Park and West Exe Park - reduction of hedges
- Newcombes Meadow, Crediton - removal of shrub beds

1.4 The projects have generally been welcomed by the community as a good initiative and responses so far have been typical of any change to local community areas and are as expected when change is introduced. The Council is now in a better position to discuss a transformation program for open spaces that will offer attractive, welcoming and sustainable leisure provision for now and the future.

1.5 This report is intended to start a discussion to establish a framework within which the future design of our open spaces will be considered. To aid the discussion it contains a number of proposed 'Design Principles'. The intent being to use any agreed design principle to structure discussion in the future.

## **2.0 Overarching Ambition**

2.1 The overarching ambition is to develop a 10 year management plan for each open space under the control of Mid Devon District Council.

## **3.0 10-year Management Plans**

3.1 The idea behind introducing 10 year management plans is to establish a long term view of our open spaces. It is a chance to look at planting and infrastructure investment over many seasons rather than simply year to year.

3.2 From the outset it is clear that consultation is a vital step when considering the future look of our open spaces. There is an important role for our Town and Parish Councils and we welcome their involvement.

## **4.0 Wild flower displays, natural grassland meadows, slow growing grasses.**

4.1 The options and benefit of these environments were set out in the report dated 6 September 2016.

### **Proposed Design Principle 1**

4.2 Where appropriate, the Council will look to increase the volume of wild flower, natural grassland meadows and slow growing grasses in its open spaces.

## **5.0 Shrub bed maintenance**

- 5.1 A traditional feature of public open space has been the use of displays with typical shrubs set within shrub bed areas. Over recent decades the maintenance of these areas has been largely reduced to trimming shrubs with hedge trimmers in the autumn. As a result of this practice the parts of the plants that develop the traditional flower displays have been removed. An unintended consequence has been that certain areas have become isolated and, in part, have encouraged anti-social behaviour. The original intended objective of producing attractive seasonal displays has been lost by these practices.

### **Proposed Design Principle 2**

- 5.2 It is proposed that where shrub beds have become overgrown, a new style of specimen planting will replace the traditional shrub bed area. This will remove the need for high intensity shrub pruning and allow specimen plants to mature in the right location. Seasonal displays will be enhanced by the removal of incorrect hedge trimming practices and areas of anti-social behaviour will be reduced within the parks.

## **6.0 Tree stock maintenance and development**

- 6.1 All parks have a variety of trees and shrubs. In certain areas the wrong species may, perhaps, have been introduced into that open space. This means there may be incidences when we choose to removal a healthy tree or group of trees in order to benefit the long term development of an area. In these situations a full replacement plan and explanation of the proposals would be set out in advance.

### **Proposed Design Principle 3**

- 6.2 The management of tree stock will be set in the context of the 10 year management plan for that open space.

## **7.0 Built Environment**

- 7.1 Within our parks and open spaces the built environment can be as important to the public as the natural or soft landscaping provision. This includes paths, furniture, fences and walls.

- 7.2 When developing a 10 year management plan for an open space it is proposed that a hierarchy of questions is used when determining the response to maintenance. These could be:

- 7.2.1 **Remove** - is the facility needed? Often a feature may be unnecessary but retained over decades without a clear reason for doing so. There are numerous paths within our open spaces that are in need of resurfacing and walls and fences that are becoming dilapidated. By removing a feature the Council can reduce future liabilities.

7.2.2 **Reduce** - in many instances there may not be an option to remove a facility completely. Therefore our second option could be to reduce the quantities provided. For example, careful consideration of how benches are sited could result in an overall reduction in the number of benches without that loss being seen as a detrimental reduction. If a bench is located in an area that enjoys far reaching views, rather than in a dark and hidden area of a park, it is more likely to be used and less likely to be vandalised or encourage anti-social behaviour.

Footpaths could be removed and returned to grass land areas. Fences to internal areas of open spaces can be reduced in height with boundary treatments changed to reduce the need for a fence. Un-fencing play areas in certain circumstances will create a broader area for natural play.

7.2.3 **Repair** - only after consideration of Remove or Reduce would we look to repair the facility in question in a like for like manner.

## 8.0 Play areas

8.1 Play areas are part of the built environment and would ordinarily be approached within the context of paragraph 7 above. The current interest around play areas warrants them being identified as an element of the built environment for specific discussion.

8.2 The 'traditional' design of play areas over the last 20 years has seen a rise in bow topped fencing that has been adopted by many local authorities. The "**Play England - Making Space for Play**" publication is the document being put forward as the design principle reference.

8.3 The guidance sets out extensive recommendations for play design within the landscape. The guidance is comprehensive and focuses on the design principles of play in the landscape rather than fenced areas common in many open spaces. Fenced play areas are no longer considered best practice in play design; clearly there may be circumstances when retaining fencing is appropriate, yet the clear direction of travel is to provide unfenced play areas where there is less reliance on traditional play furniture.

The following link [www.playengland.org.uk](http://www.playengland.org.uk) contains useful source material; including the reference document "Play England – Making Space for Play".

8.4 Mid Devon District Council currently maintains 105 play areas of varying size and condition. There are currently 11 play areas leased to Parish or Town Councils. The active leases have terms of between 2 and 20 years remaining.

8.5 There are 4 play areas, Peoples Park, Wilcombe open space, Margarete Road and Everett Place, with no boundary fencing. It is estimated that fencing these currently open play areas would cost £19,000 (based on 380 linear meters).

8.6 As a rule of thumb, play areas have around 120m of fencing for a 'typical' play area. The cost per linear meter of typical play area fencing is circa £50.

## **Proposed Design Principles 4**

- 8.7 As repair work or significant works to play areas are required the intent and spirit of 'Play England – Making Space for Play' should be applied in conjunction with the proposal outlined in paragraph 7 above. For the built environment that would be to remove, reduce than repair.

## **9.0 Cemetery Maintenance**

- 9.1 The new sections of our cemeteries are now laid out in formal rows that allow for the installation of a headstone and a small vase to each side of the headstone. In defining the area for floral displays and by setting out each headstone border in a formal manner it allows for a high standard of mowing and ensures that none of the new areas become over grown or unsafe to access.

## **Proposed Design Principle 5**

- 9.2 Headstone runners will be used to define and structure new burial plots. Environmental areas should be generated in the old sections of the cemeteries and biodiversity actively promoted by promoting sustainable naturalised habitats.

## **10.0 Conclusion**

- 10.1 In order to create long term sustainable landscapes, it is proposed that the design principles outlined in this paper are considered by members in order to establish design principles that allow for officers, in consultation, to progress 10 year management plans for open spaces in Mid Devon.

**Contact for more Information:** Joe Scully Operations Manager, 01884 234339 (jscully@middevon.gov.uk)

**Circulation of the Report:** Management Team, Cabinet member (Karl Busch)

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**PDG**  
**July 2017**

## **REVENUE AND CAPITAL OUTTURN 2016/17**

**Cabinet Member** Cllr Peter Hare-Scott  
**Responsible Officer** Director of Finance, Assets & Resources: Andrew Jarrett

**Reason for Report:** To present the revenue and capital outturn figures for the financial year 2016/17.

**RECOMMENDATION(S):** That PDG note the contents of the report.

**Relationship to the Corporate Plan:** The financial resources of the Council impact directly on its ability to deliver the corporate plan prioritising the use of available resources carried forward from 2016/17. All future spending will be closely linked to key council pledges from the updated corporate plan.

**Financial Implications:** Good financial management and administration underpin the entire document.

**Legal Implications:** None.

**Risk Assessment:** Regular financial monitoring information mitigates the risk of over or underspends at year end and allows the Council to direct its resources to key corporate priorities.

### **Executive Summary of 2016/17 Income and Expenditure**

The table below gives an overview of the movements during the year on the key operational balances of the Council and then shows the closing cash position which will be reflected in the end of year Accounts. (Note - These movements assume that all proposed recommendations are agreed, except for the General Fund balance.)

	<b>31/3/16</b>	<b>In year movement</b>	<b>31/3/17</b>
General Fund	(£2,211k)	(£30k)	<b>(£2,241k)</b>
Housing Revenue Account	(£2,000k)	£0k	<b>(£2,000k)</b>

#### **1.0 Introduction**

- 1.1 The Council has continued its strategic decision to reduce costs, without adversely affecting service delivery, evidenced by the on-going commitment to further reduce employee costs (especially in back office services) during the year improve efficiencies and maximise income opportunities. This strategy has seen us deliver an overall General Fund (GF) surplus of £30k (see Appendix 1).
- 1.2 During the budget setting process we continue to ensure that revenue budgets are set on a robust basis and take a prudent view of the likely levels of income and expenditure.

1.3 Members of the Audit Committee should note that the outturn report is basically a set of management reports that show the final cash related position on all service areas. The Finance Team then have to turn these management reports into the statutory financial statements which are subject to a wide number of complex accounting rules that often significantly change the final picture of a service's financial position for the year. However, it is important to note that the bottom-line profit or loss for the year remains constant.

## 2.0 The General Fund Reserve

2.1 This is the major revenue reserve of the Council. It is increased or decreased by the surplus or deficit generated on the General Fund in the year. This reserve held a balance of £2,211k as at 31/03/16. In 2016/17, a small surplus has occurred after accounting for all necessary transfers to/from Earmarked Reserves (EMRs).

2.2 Detailed budget monitoring reports were provided to both senior managers and members throughout 2016/17. This monitoring focused on significant budget variances (+/- £10k), included remedial action where necessary and estimated an overall outturn position. The final written monitoring report considered by the Cabinet gave a detailed position at 31 December 2016 and predicted an end of year deficit of £64k for the General Fund. Therefore the final position improved by £94k.

2.3 The table below shows the overall budget, actual and variance, summarised for 2016/17.

Service	2016/17 Budget £	2016/17 Actual £	Variance £
<b>Total Cost of Services</b>	<b>9,551,510</b>	<b>10,049,664</b>	<b>498,154</b>
<b>Total Budgeted Expenditure</b>	<b>(982,000)</b>	<b>(1,500,472)</b>	<b>(518,472)</b>
<b>TOTAL FUNDING</b>	<b>(8,569,510)</b>	<b>(8,579,234)</b>	<b>(9,724)</b>
<b>NET INCOME AND EXPENDITURE</b>	<b>0</b>	<b>(30,042)</b>	<b>(30,042)</b>

2.4 A detailed explanation of all the key variances is shown in Appendix 2, service by service. Inevitably, within a service, there are often variances which compensate. Some areas may create savings which in turn can be partly or fully offset by overspends elsewhere. In this report we have tried to highlight the major movements to enable Members to appreciate the more significant trends within each service area.

Note – where any of the above variances were deemed to be recurring, the 2017/18 budget was adjusted accordingly.

2.5 The overall effect of the 2016/17 financial year would result in a General Fund Balance of £2,241k which is marginally higher than the Council's own temporary minimum requirement of £8.531 x 25% = £2,133k (agreed by Full Council).



2.6 In addition to the GF Balance, the Council holds a number of Ear Marked Reserves (EMRs) which are used to help make provision for known future expenditure commitments which will require funding in 2016/17. The net movement of £1,664k into these reserves and the end of year balances held on them are shown in Appendix 4.

**2.7 Market Walk and Fore Street Shops, Tiverton**

Members will no doubt be keen to see the second year’s result’s following the acquisition of the shops in March 2015. The return on investment has dropped slightly compared to 2015/16 (4.5%) due to an increase in vacant units during 16-17. The various elements are shown in different areas of the Income and Expenditure account but the overall position is as follows:

	<u>£k</u>
Net rental income after expenses (Shown within property Services committee)	(360)
Interest payable on Public Works Loan Board loan	105
Statutory capital Financing (over 50 years)	83
	-----
<b>Net income for year</b>	<b>(172)</b>
	=====

This income equates to an approximate return of **4.1%** (172k/4,173k), net of borrowing costs.

**3.0 Housing Revenue Account (HRA)**

3.1 This is a ring-fenced reserve in respect of the Council’s housing landlord function. It is increased or decreased by the surplus or deficit generated on the HRA in the year. For 2016/17 the outturn is a net surplus of £nil k after the proposed transfers to/from earmarked reserves.

3.2 This surplus is explained in paragraph 3.4 and the effect of it on the HRA Balance is shown below.

HRA Balance

HRA balance @ 31/03/16	£ (2,000)k
Budget saving achieved in 2016/17	£ (380)k
Additional transfer to 30yr modernisation programme	£ 380k
HRA balance @ 31/03/17	£ (2,000)k

3.3 After the strong closing financial position delivered in 2016/17, it is recommended to transfer a sum of £380k into the Housing Maintenance Fund earmarked reserve. This is in addition to the already budgeted figure of £1,704k. The above position leaves an HRA balance of £2,000k as at 31 March 2017.

- 3.4 The main budget variances during 2016/17 that give rise to the figure of £380k were the £174k underspend generated by the Tenancy teams and the £50k surplus income generated from the Renewable Energy projects. For further details, please see the HRA Outturn Summary for 2016/17, which is attached as Appendix 3 to this report.
- 3.5 In addition to the above, the HRA hold a number of earmarked reserves. The movements on these during 2016/17 and their closing balances are shown on Appendix 4. This money is effectively “ring fenced” and will be held to meet expenditure on projects during 2016/17 and beyond.

#### **4.0 The Collection Fund**

- 4.1 Mid Devon is a collection authority for council tax and national non-domestic rates, and as such, is required to produce a collection fund account for the Mid Devon area. The Council collects council tax on behalf of Devon County Council, Devon Fire and Rescue Service, Devon & Cornwall Police and the Town/Parish Councils.
- 4.2 The council tax collection rate for 2016/17 was 98.1% (98.1% in 2015/16). This demonstrates how effective our Council Tax section has been in collecting the annual charge in extremely challenging economic times. The Non Domestic Rates collection rate improved to 99.2% for 2016/17 (99.1% in 2015/16).

#### **5.0 Capital Outturn**

- 5.1 A capital outturn summary is attached as Appendix 5 to this report. The revised capital budget for 2016/17 amounted to £15,710k. At the year-end we had spent £5,293k leaving the capital programme underspent in total by £10,417k.

Capital receipts of £820k (this includes general useable capital receipts and ring-fenced replacement homes capital receipts) were applied to finance the programme with the balance of the expenditure met by a combination of borrowing, external grants and contributions from reserves.

- 5.2 As shown in Appendix 5 there are capital projects totalling £9,184k which have not been completed as at the 31 March 2017. This expenditure, therefore, needs to be rolled forward to be included in the 2017/18 capital programme. These schemes are still fully funded by either unspent capital grants or by provisions held within capital earmarked reserves. In addition there is £628k relating to Affordable Housing, Private Sector Housing Grants, ICT Projects and Major repairs to our Council House stock including Renewable energy solutions underspends which will be placed in relevant earmarked reserves to fund future capital expenditure in these areas.
- 5.3 The Capital Receipts Reserve (note this includes general useable capital receipts and ring-fenced replacement homes capital receipts) is used to part fund the capital programme - the movement on this account for the year is given below:

	£k
<b>Balance at 1 April 2016</b>	<b>(1,442)</b>
• Sale of Council Houses - 28	(1,909)
• Sale of HRA Land	(24)
• General Fund Sales	(116)
• Pooling of Housing Capital Receipts to Government.	233
• Capital Receipts applied in year	820
<b>Balance at 31 March 2017</b>	<b>(2,438)</b>

Note – the remaining balance of £2,438k is committed in order to fund any slippage, specific projects in ICT and Private Sector Housing and to balance the Capital Medium Term Financial Plan.

- 5.4 The Capital Earmarked Reserve has been set aside from Revenue to fund capital projects; the balance on this reserve now stands at £471k made up by the following transactions:

	£k
<b>Balance at 1 April 2016</b>	<b>(567)</b>
• Budgeted transfer from the General Fund	( 0 )
• Funding required to deliver the 2016/17 Programme	21
• Transfer to Phoenix Lane PC conversion Project EMR	38
• Transfer to Flood Defence Ashleigh Park Project EMR	37
<b>Balance at 31 March 2017</b>	<b>(471)</b>

Note – the remaining balance of £471k is committed in order to fund any slippage and to balance the Capital Medium Term Financial Plan.

- 5.5 The council also holds New Homes Bonus which can be used for either Revenue or to support future Capital Programmes, the balance held at 31 March 2017 is £2,458k; again much of this remaining balance is committed to fund any slippage and to balance the Capital Medium Term Financial Plan.

## 6.0 Treasury Management

- 6.1 A review of the 2016/17 investment performance, including the new CCLA property investment fund and the details of interest payable are included within the separate 2016/17 Treasury Outturn Report.

## **7.0 Conclusion**

- 7.1 Members are asked to note the revenue and capital outturn figures for the financial year 2016/17 and agree the proposed earmarking of surplus funds generated by in year savings from both the GF and the HRA. In addition, Members need to approve the incomplete projects on the 2016/17 capital programme be rolled forward into the 2016/17 capital programme.

**Contact for more information:**

Andrew Jarrett  
01884 23(4242)  
ajarrett@middevon.gov.uk

**Background Papers:**

**Circulation of the Report:**

Cllr Peter-Hare-Scott  
Leadership Team

## GENERAL FUND REVENUE ACCOUNT OUTTURN SUMMARY 2016/17

	Budget 2016/17 £	Actual 2016/17 £	Variance £
Community & Development	392,520	465,246	72,726
Corporate Management	1,306,970	1,349,305	42,335
Car Parks	(279,610)	(264,112)	15,498
Customer Services	119,320	23,222	(96,098)
Environmental Services	1,328,320	1,517,143	188,823
Finance & Performance	10	(19,739)	(19,749)
Grounds Maintenance	47,850	16,897	(30,953)
General Fund Housing	217,320	89,011	(128,309)
Human Resources	99,340	160,383	61,043
I.T.Services	2,640	72,536	69,896
Legal & Democratic Services	969,080	968,726	(354)
Planning & Regeneration	1,169,010	779,036	(389,974)
Property Services	(28,720)	316,618	345,338
Revenues & Benefits	705,050	489,182	(215,868)
Recreation and Sport	747,800	1,239,152	491,352
Waste Services	2,754,610	2,847,055	92,445
<b>TOTAL COST OF SERVICES</b>	<b>9,551,510</b>	<b>10,049,661</b>	<b>498,151</b>
<b>OTHER INCOME &amp; EXPENDITURE</b>			
PWLB bank loan interest payable & finance lease interest	146,030	145,944	(86)
Interest from funding provided for HRA	(54,000)	(56,573)	(2,573)
Interest received on investments	(171,000)	(259,245)	(88,245)
Reversal of pension costs included within services above	0	(98,260)	(98,260)
Reversal of capital charges reflected in services	(1,642,280)	(1,705,620)	(63,340)
Reversal of revaluation losses reflected within services above	0	(298,465)	(298,465)
Capital financing of finance leases	89,390	89,425	35
MRP for capital funding and loan repayments	311,330	271,744	(39,586)
New Homes Bonus	(1,831,460)	(1,836,171)	(4,711)
Transfers to & from earmarked reserves, including earmarked reserves used to fund capital programme 2016/17	2,169,990	2,055,501	(114,489)
Loss in value of CCLA fund	0	250,486	250,486
Revenue expenditure funded by capital under statute	0	(69,305)	(69,305)
Statutory capital adjustments (depreciation reversal etc.)	0	10,067	10,067
<b>TOTAL BUDGETED EXPENDITURE</b>	<b>8,569,510</b>	<b>8,549,189</b>	<b>(20,321)</b>
<b>FUNDED BY:-</b>			
Revenue Support Grant	(1,017,260)	(1,017,266)	(6)
NNDR Revenue	(1,955,890)	(1,959,473)	(3,583)
CTS Funding parishes	55,250	55,067	(183)
Collection Fund Surplus	(8,230)	(8,233)	(3)
Council Tax - (Band D at £182.15)	(5,147,940)	(5,147,940)	0
Other non- ringfenced gov grants	(31,630)	(37,574)	(5,944)
Rural Services Delivery Grant	(463,810)	(463,815)	(5)
<b>TOTAL FUNDING</b>	<b>(8,569,510)</b>	<b>(8,579,234)</b>	<b>(9,724)</b>
<b>NET INCOME AND EXPENDITURE</b>	<b>0</b>	<b>(30,045)</b>	<b>(30,045)</b>

## GENERAL FUND REVENUE ACCOUNT OUTTURN SUMMARY 2016/17

## Community and Development

Code	Community and Development	2016/17 Budget £	2016/17 Actual £	Variance £	Variance %	
1000	Employees	295,870	282,153	(13,717)	-4.6%	
2000	Premises	44,180	51,839	7,659	17.3%	
3000	Transport	3,290	4,093	803	24.4%	
4000	Supplies and Services	190,700	298,009	107,309	56.3%	
	<b>Total Direct Expenditure</b>	<b>534,040</b>	<b>636,095</b>	<b>102,055</b>	<b>19.1%</b>	
7000	External Income	(122,470)	(147,385)	(24,915)	-20.3%	
	<b>Net Direct Expenditure</b>	<b>411,570</b>	<b>488,710</b>	<b>77,140</b>	<b>18.7%</b>	(a)
5000	Support Services	(61,260)	(61,260)	0		
6500	Depreciation	42,210	37,796	(4,414)		
	<b>Total Indirect Expenditure</b>	<b>(19,050)</b>	<b>(23,464)</b>	<b>(4,414)</b>		
	<b>Total Community &amp; Development Expenditure</b>	<b>392,520</b>	<b>465,246</b>	<b>72,726</b>		
	<b>Community &amp; Development - Service units</b>					
CD200	Community Development	300,730	306,544	5,814		
CD205	HO Communities & Gov	88,380	97,552	9,172		
CD206	HO Communities & Gov Rech	(88,390)	(88,390)	0		
CD210	Community Services Unit	135,840	127,159	(8,681)		
CD211	Community Services Unit Rech	(71,040)	(71,040)	0		
CD300	Markets	69,210	93,214	24,004		
CD305	Market Special Events	0	207	207		
	<b>Total Community &amp; Development Expenditure</b>	<b>434,730</b>	<b>465,246</b>	<b>30,516</b>		
				£	£	
	<b>Total Expenditure Variation</b>				<b>72,726</b>	(a)
	<b>Major Cost Changes</b>					
CD200	Utilise ear marked reserve for Seed Fund grant awards (see EMR note below)			18,000		
CD200	Town and Parish Fund, grant awards (see note in income levels and EMR below)			79,350		
CD200	Consultancy fees for Cullompton Heritage Scheme			7,500		
CD205	Redundancy costs for the Head of Communities and Governance			12,000		
CD300	Responsive maintenance spend at Pannier Market, replacement lighting			7,000		
					<b>123,850</b>	
	<b>Major Cost Savings</b>					
CD200	Salary savings, Grant and Funding Officer left part way through year			(14,060)		
CD200	Salary savings, member of staff reducing hours			(4,100)		
CD210	Salary savings, didn't backfill a member of staff			(8,500)		
					<b>(26,660)</b>	
	<b>Major Changes in Income Levels</b>					
CD200	DCC Contribution to Town and Parish Fund (see EMR note below)			(58,970)		
CD300	Market toll income down against budget			35,000		
					<b>(23,970)</b>	
	<b>Minor Variations</b>			(494)		<b>(494)</b>
	<b>Total Expenditure Variation</b>				<b>72,726</b>	(a)
	<b>EAR MARKED RESERVES</b>					
	<b>Utilised 2016/17</b>					
CD200	Seed Fund earmarked reserve released			(18,000)		
CD200	Salary for Grants and Funding Officer - New Homes Bonus released			(14,710)		
CD200	Grand Western Canal grant funded by New Homes Bonus			(45,000)		
CD200	Town and Parish Fund grant awards, ear marked reserve released			(26,381)		
	<b>Proposed contribution c/fwd to 2017/18</b>					
CD200	Grant Budget			9,200		
	Net movement in earmarked reserves					<b>(94,891)</b>
	<b>Total Expenditure variation after Ear Marked Reserves</b>					<b>(22,165)</b>

GENERAL FUND REVENUE ACCOUNT OUTTURN SUMMARY 2016/17

CORPORATE MANAGEMENT

Code	Corporate	2016/17 Budget £	2016/17 Actual £	Variance £	Variance %	
1000	Employees	988,810	1,058,475	69,665	7.0%	
2000	Premises	0	0	0	N/A	
3000	Transport	1,500	2,016	516	34.4%	
4000	Supplies and Services	149,330	172,264	22,934	15.4%	
	<b>Total Direct Expenditure</b>	<b>1,139,640</b>	<b>1,232,754</b>	<b>93,114</b>	<b>8.2%</b>	
7000	External Income	(60)	(20,839)	(20,779)	-34631.9%	
	<b>Net Direct Expenditure</b>	<b>1,139,580</b>	<b>1,211,915</b>	<b>72,335</b>	<b>6.3%</b>	<b>(a)</b>
5000	Support Services	137,390	137,390	0	0.0%	
6500	Depreciation	30,000	0	(30,000)	100.0%	
	<b>Total Indirect Expenditure</b>	<b>167,390</b>	<b>137,390</b>	<b>(30,000)</b>		
	<b>Total Corporate Expenditure</b>	<b>1,306,970</b>	<b>1,349,305</b>	<b>42,335</b>		
	<b>Corporate Management Service Units</b>					
CM100	Chief Executive	184,770	228,307	43,537	23.6%	
CM199	Chief Executive Rech	(184,760)	(184,760)	0	0.0%	
CM300	Corporate Fees/charges	437,520	410,518	(27,002)	-6.2%	
CM340	Unison	5,430	4,480	(950)	-17.5%	
CM310	Corporate Performance	39,000	39,000	0	0.0%	
CM600	Pension Backfunding	825,010	851,760	26,750	3.2%	
	<b>Total Corporate Expenditure</b>	<b>1,306,970</b>	<b>1,349,305</b>	<b>42,335</b>		
	<b>Total Expenditure Variation</b>			<b>£</b>	<b>£</b>	<b>42,335 (a)</b>
	<b>Major Cost Increases</b>					
CM100	Costs associated with creation of new staffing structure			38,696		<b>38,696</b>
	<b>Major Cost Savings</b>					
CM300	External audit fees less than budgeted			(10,885)		
CM600	Pension current service costs (reversed below the line)			42,523		
CM600	Pension costs proved to be 1.9% lower than budgeted			(15,773)		<b>15,865</b>
	<b>Major Changes in Income Levels</b>					
CM300	Grant funding for Safe & Custom Build Housing			(20,850)		<b>(20,850)</b>
	<b>Minor Variances</b>					<b>8,624</b>
	<b>Total Expenditure Variation</b>					<b>42,335</b>
	<b>EAR MARKED RESERVES</b>					
	<b>Utilised 2016/17</b>					
CM300	Insurance - Further levy payment - MMI scheme of arrangement					
	<b>Proposed contribution c/fwd to 2017/18</b>					
CM300	Self and Custom Build Housing					(20,850)
	Net movement in earmarked reserves					0
	<b>Total Expenditure variation after Ear Marked Reserves</b>					<b>21,485</b>

GENERAL FUND REVENUE ACCOUNT OUTTURN SUMMARY 2016/17

CAR PARKS

Code	Car Parks	2016/17 Budget £	2016/17 Actual £	Variance £	Variance %	
1000	Employees	0	612	612		
2000	Premises	170,090	189,749	19,659	11.6%	
3000	Transport	0	0	0		
4000	Supplies and Services	27,720	9,232	(18,488)	-66.7%	
	<b>Total Direct Expenditure</b>	<b>197,810</b>	<b>199,592</b>	<b>1,782</b>	<b>0.9%</b>	
7000	External Income	(814,200)	(800,226)	13,974	1.7%	
	<b>Net Direct Expenditure</b>	<b>(616,390)</b>	<b>(600,633)</b>	<b>15,757</b>	<b>-2.6%</b>	<b>(a)</b>
5000	Support Services	162,430	162,430	0		
6500	Depreciation	174,350	174,091	(259)		
	<b>Total Indirect Expenditure</b>	<b>336,780</b>	<b>336,521</b>	<b>(259)</b>		
	<b>Total Car Park Expenditure</b>	<b>(279,610)</b>	<b>(264,112)</b>	<b>15,498</b>		
	<b>Car Park - Service units</b>					
CP510	Market Car Park	(145,380)	(160,367)	(14,987)		
CP520	Multi-Storey Car Park	238,410	135,066	(103,344)		
CP530	Amenity Car Parks	28,860	27,709	(1,151)		
CP540	Paying Car Parks	(227,150)	(266,521)	(39,371)		
	<b>Total Car Park Expenditure</b>	<b>(105,260)</b>	<b>(264,112)</b>	<b>(158,852)</b>		
				£	£	
	<b>Total Expenditure Variation</b>					<b>15,498 (a)</b>
	<b>Major Cost Changes</b>					
CP540	Premise over spend due to resurfacing P&D car parks (see below EMR)			32,000		<b>32,000</b>
	<b>Major Cost Savings</b>					
CP	General underspend on maintenance across Parking Services			(14,000)		
CP	Utilities underspend across parking services			(3,000)		
CP540	Increase in Off-Street fines			(15,650)		<b>(32,650)</b>
	<b>Major Changes in Income Levels</b>					
CP	Income from pay & display charges are below budget			28,000		
CP	Increased income from permits			(10,700)		
CP	Back-dated licence fee income					
						<b>17,300</b>
	<b>Minor Variations</b>					<b>(1,152)</b>
	<b>Total Expenditure Variation</b>					<b>15,498 (a)</b>
	<b>EAR MARKED RESERVES</b>					
	<b>Utilised 2016/17</b>			£		
CP540	P&D resurfacing			(32,400)		
	<b>Proposed contribution c/fwd to 2017/18</b>					
	Net movement in earmarked reserves					(32,400)
	<b>Total Expenditure variation after Ear Marked Reserves</b>					<b>(16,902)</b>



**GENERAL FUND REVENUE ACCOUNT OUTTURN SUMMARY 2016/17**

**Customer Services**

<b>Code</b>	<b>Customer Services</b>	<b>2016/17 Budget £</b>	<b>2016/17 Actual £</b>	<b>Variance £</b>	<b>Variance %</b>	
1000	Employees	765,650	683,072	(82,578)	<b>-10.8%</b>	
2000	Premises	0	0	0		
3000	Transport	3,080	1,945	(1,135)	<b>-36.9%</b>	
4000	Supplies and Services	91,330	79,235	(12,095)	<b>-13.2%</b>	
	<b>Total Direct Expenditure</b>	<b>860,060</b>	<b>764,251</b>	<b>(95,809)</b>	<b>-11.1%</b>	
7000	External Income	0	(293)	(293)	<b>#DIV/0!</b>	
	<b>Net Direct Expenditure</b>	<b>860,060</b>	<b>763,959</b>	<b>(96,101)</b>	<b>-11.2%</b>	<b>(a)</b>
5000	Support Services	(742,960)	(742,960)	0		
6500	Depreciation	2,220	2,223	3		
	<b>Total Indirect Expenditure</b>	<b>(740,740)</b>	<b>(740,737)</b>	<b>3</b>		
	<b>Total Customer Services Expenditure</b>	<b>119,320</b>	<b>23,222</b>	<b>(96,098)</b>		
	<b>Customer Services - Service units</b>					
CS200	Communications	97,660	107,851	10,191		
CS299	Communications Rech	(97,630)	(97,630)	0		
CS500	Messenger Services	63,260	61,658	(1,603)		
CS599	Messenger Services Rech	(63,240)	(63,240)	0		
CS900	Central Photocopying	26,520	23,969	(2,551)		
CS901	Central Photocopying Rech	(26,500)	(26,500)	0		
CS902	Central Postage	24,340	26,581	2,241		
CS903	Central Postage Rech	(24,290)	(24,290)	0		
CS910	Customer Services Admin	159,870	157,438	(2,432)		
CS915	Customer Services Admin Rech	(157,650)	(157,650)	0		
CS930	Customer First Management	194,770	207,056	12,286		
CS931	Customer First Management Rech	(194,760)	(194,760)	0		
CS932	Customer First	634,400	602,567	(31,833)		
CS933	Customer First Rech	(634,400)	(634,400)	0		
CS936	Crediton Office Section	61,960	62,902	942		
CS937	Crediton Office Section Rech	(61,920)	(61,920)	0		
CS938	Digital Strategy Staffing	119,150	33,591	(85,559)		
	<b>Total Customer Services Expenditure</b>	<b>121,540</b>	<b>23,222</b>	<b>(98,318)</b>		
				<b>£</b>	<b>£</b>	
	<b>Total Expenditure Variation</b>				<b>(96,098)</b>	<b>(a)</b>
	<b>Major Cost Changes</b>					
						<b>0</b>
	<b>Major Cost Savings</b>					
CS938	Salary savings due to inability to fill vacancy and other projects on hold			(87,000)		
CS	Salary budget managed across all CS codes except CS938.			(12,000)		

**GENERAL FUND REVENUE ACCOUNT OUTTURN SUMMARY 2016/17**

**Customer Services**

						(99,000)
	<b>Major Changes in Income Levels</b>					0
	<b>Minor Variations</b>					2,902
	<b>Total Expenditure Variation</b>					<b>(96,098) (a)</b>
	<b>EAR MARKED RESERVES</b>					
					£	
	<b>Utilised 2016/17</b>					
CS938	Digital strategy staffing from New Home Bonus				(14,937)	
	<b>Proposed contribution c/fwd to 2017/18</b>					
	Net movement in earmarked reserves					(14,937)
	<b>Total Expenditure variation after Ear Marked Reserves</b>					<b>(111,035)</b>

**GENERAL FUND REVENUE ACCOUNT OUTTURN SUMMARY 2016/17**

**Environmental Services**

		2016/17 Budget £	2016/17 Actual £	Variance £	Variance %	
<b>Code</b>	<b>Environmental Services</b>					
1000	Employees	930,200	998,804	68,604	7.4%	
2000	Premises	88,270	109,826	21,556	24.4%	
3000	Transport	40,880	48,162	7,282	17.8%	
4000	Supplies and Services	116,430	175,881	59,451	51.1%	
	<b>Total Direct Expenditure</b>	<b>1,175,780</b>	<b>1,332,674</b>	<b>156,894</b>	<b>13.3%</b>	
7000	External Income	(375,010)	(651,751)	(276,741)	-73.8%	
	<b>Net Direct Expenditure</b>	<b>800,770</b>	<b>680,924</b>	<b>(119,846)</b>	<b>-15.0%</b>	<b>(a)</b>
5000	Support Services	447,050	447,050	0		
6500	Depreciation	80,500	389,170	308,670		
	<b>Total Indirect Expenditure</b>	<b>527,550</b>	<b>836,220</b>	<b>308,670</b>		
	<b>Total Environmental Services Expenditure</b>	<b>1,328,320</b>	<b>1,517,143</b>	<b>188,823</b>		
	<b>Environmental Services - Service units</b>					
ES100	Cemeteries	110,340	125,004	14,664		
ES110	Bereavement Services	66,740	97,311	30,571		
ES112	Bereavement Services Rech	(66,740)	(66,740)	0		
ES200	CCTV Initiatives	14,890	15,430	540		
ES250	Community Safety	69,650	68,647	(1,003)		
ES251	Community Safety recharge	(12,200)	(12,200)	0		
ES252	Building Safer Community Fund	0	5	5		
ES254	CSP - Police Fund	0	(14)	(14)		
ES256	Community Safety Partnership	0	(5,574)	(5,574)		
ES260	Food Protection	115,940	113,396	(2,544)		
ES270	Water Quality Monitoring	71,420	59,387	(12,033)		
ES349	Private Sector Housing team Rech	(48,050)	(48,050)	0		
ES354	Private Sector Housing	200,180	241,988	41,808		
ES360	Dog Warden	42,910	43,329	419		
ES361	Public Health	20,380	61,794	41,414		
ES450	Parks & Open Spaces	382,110	401,665	19,555		
ES455	Amory Park	21,220	10,524	(10,696)		
ES460	Play Areas	135,260	194,099	58,839		
ES550	Licensing	43,890	35,933	(7,957)		
ES580	Pool Car Running Costs	1,570	(851)	(2,421)		
ES600	Pest Control	17,260	18,675	1,415		
ES650	Contaminated Land	0	(1,538)	(1,538)		
ES660	Control of Pollution	38,120	32,453	(5,667)		
ES670	Local Air Pollution	85,930	84,421	(1,509)		
ES720	ES Management	0	0	0		
ES730	Environmental Enforcement	263,650	254,801	(8,849)		
ES731	Environmental Enforcement Rech	(263,640)	(263,640)	0		
ES733	Environmental Health	408,670	441,036	32,366		
ES734	Environmental Health Rech	(396,400)	(396,400)	0		
ES740	Licensing Unit	108,290	114,566	6,276		
ES741	Licensing Unit Rech	(108,290)	(108,290)	0		
ES760	Health & Safety Officer	0	706	706		
PS480	MDDC Footpaths & Railway Walks	5,220	5,270	50		
	<b>Total Environmental Services Expenditure</b>	<b>1,328,320</b>	<b>1,517,143</b>	<b>188,823</b>		

**GENERAL FUND REVENUE ACCOUNT OUTTURN SUMMARY 2016/17**
**Environmental Services**

				£	£	
<b>Total Expenditure Variation</b>					<b>188,823</b>	<b>(a)</b>
<b>Major Cost Changes</b>						
ES110	Redundancy costs have resulted in a salary overspend in Bereavement Services			30,000		
ES361	Half post of Public Health Officer funded from EMR (see below EMR)			19,000		
ES361	Costs from Health initiatives (walking football) funding from EMR (see below EMR)			1,684		
ES361	Eco stars cost to be funded from EMR (see below EMR)			18,000		
ES455	New goals have been purchased for Amory Park			3,000		
ES460	Works done at Newcombes Meadow Play area to be funded from S106			9,326		
ES460	Rebuild wall at Newcombes Meadow Play area (see below EMR)			15,950		
ES733	Salary & Agency cost overspend due to sickness and JE regrades			26,000		
ES740	Licensing - temporary increase in staff hours			5,000		
					<b>127,960</b>	
<b>Major Cost Savings</b>						
					<b>0</b>	
<b>Major Changes in Income Levels</b>						
ES100	Interment income down against budget			13,000		
ES450	shortfall in backdated Amory Park Contributions			9,600		
ES550	Licensing income higher than budgeted			(8,000)		
ES450	Utilise Developers Contributions for Parks & Open Spaces (see below EMR)			7,860		
ES460	Utilise Developers Contributions for Play Area's (see below EMR)			10,780		
ES460	Income not materialised from Towns & Parish Play Area contributions			12,000		
					<b>45,240</b>	
<b>Minor Variations</b>					<b>15,623</b>	
<b>Total Expenditure Variation</b>					<b>188,823</b>	<b>(a)</b>
<b>EAR MARKED RESERVES</b>						
				£		
<b>Utilised 2016/17</b>						
ES361	Fund half post of Public Health Officer			(18,943)		
ES361	Health Initiatives - Walking football			(1,864)		
ES361	Eco stars costs			(18,000)		
ES450	Utilise Developers Contributions for Parks & Open Spaces			(9,720)		
ES460	Utilise Developers Contributions for Play Area's			(12,849)		
ES200	CCTV - release ear marked reserve back to general fund reserves			(6,178)		
ES460	EMR or S106 for Newcombes Meadow Play area			(9,326)		
<b>Proposed contribution c/fwd to 2017/18</b>						
ES361	Public Health Grant received in year					
ES450	Parks & Open spaces walls & pathways maintenance					
Net movement in earmarked reserves before statutory adjustments					(76,880)	
<b>Total Expenditure variation after Ear Marked Reserves</b>					<b>111,943</b>	

**GENERAL FUND REVENUE ACCOUNT OUTTURN SUMMARY 2016/17**

**Finance and Performance**

		2016/17	2016/17	Variance	Variance
		Budget	Actual		
Code	Finance and Performance	£	£	£	%
1000	Employees	638,550	622,043	(16,507)	-2.6%
2000	Premises	0	0	0	
3000	Transport	1,920	1,675	(245)	-12.7%
4000	Supplies and Services	40,490	45,175	4,685	11.6%
	<b>Total Direct Expenditure</b>	<b>680,960</b>	<b>668,893</b>	<b>(12,067)</b>	<b>-1.8%</b>
7000	External Income	0	(7,682)	(7,682)	
	<b>Net Direct Expenditure</b>	<b>680,960</b>	<b>661,211</b>	<b>(19,749)</b>	<b>-2.9%</b> (a)
5000	Support Services	(680,950)	(680,950)	0	
6500	Depreciation	0	0	0	
	<b>Total Indirect Expenditure</b>	<b>(680,950)</b>	<b>(680,950)</b>	<b>0</b>	
	<b>Total Finance and Performance Expenditure</b>	<b>10</b>	<b>(19,739)</b>	<b>(19,749)</b>	
	<b>Finance and Performance - Service units</b>				
FP100	Accountancy Services	478,810	472,611	(6,199)	
FP199	Accountancy Services Rech	(478,770)	(478,770)	0	
FP200	Internal Audit	124,380	124,663	283	
FP299	Internal Audit Rech	(124,400)	(124,400)	0	
FP300	Procurement	100,220	89,723	(10,497)	
FP399	Procurement Rech	(100,140)	(100,140)	0	
FP400	Purchase Ledger	65,910	66,658	748	
FP499	Purchase Ledger Rech	(65,990)	(65,990)	0	
FP500	Sales Ledger	86,050	81,967	(4,083)	
FP599	Sales Ledger Rech	(86,060)	(86,060)	0	
	<b>Total Finance and Performance</b>	<b>10</b>	<b>(19,739)</b>	<b>(19,749)</b>	
				£	£
	<b>Total Expenditure Variation</b>				<b>(19,749)</b> (a)
	<b>Major Cost Changes</b>				
					0
	<b>Major Cost Savings</b>				
FP100	New Director Appointment, delay in replacing Finance Manager and change of contract hours for an Accountant			(14,000)	
FP300	Salaries - Procurement & Contracts Post hours less than budgeted			(6,700)	
FP500	Salaries - Delay in appointment of replacement staff member			(5,500)	
					<b>(26,200)</b>
	<b>Major Changes in Income Levels</b>				
FP300	6m income from Procurement contract with Torridge DC			(4,000)	<b>(4,000)</b>
	<b>Minor Variations</b>				<b>10,451</b>
	<b>Total Expenditure Variation</b>				<b>(19,749)</b> (a)
	<b>EAR MARKED RESERVES</b>				
	<b>Utilised 2016/17</b>				
	<b>Proposed contribution c/fwd to 2017/18</b>				
	Net movement in earmarked reserves				0
	<b>Total Expenditure variation after Ear Marked Reserves</b>				<b>(19,749)</b>

**GENERAL FUND REVENUE ACCOUNT OUTTURN SUMMARY 2016/17**
**Grounds Maintenance**

Code	Grounds Maintenance	2016/17 Budget £	2016/17 Actual £	Variance £	Variance %	
1000	Employees	459,230	425,867	(33,363)	-7.3%	
2000	Premises	41,910	35,432	(6,478)	-15.5%	
3000	Transport	74,120	70,138	(3,982)	-5.4%	
4000	Supplies and Services	36,180	43,215	7,035	19.4%	
	<b>Total Direct Expenditure</b>	<b>611,440</b>	<b>574,652</b>	<b>(36,788)</b>	<b>-6.0%</b>	
7000	External Income	(49,310)	(34,637)	14,673	29.8%	
	<b>Net Direct Expenditure</b>	<b>562,130</b>	<b>540,015</b>	<b>(22,115)</b>	<b>-3.9%</b>	<b>(a)</b>
5000	Support Services	(527,190)	(527,190)	0		
6500	Depreciation	12,910	4,072	(8,838)		
	<b>Total Indirect Expenditure</b>	<b>(514,280)</b>	<b>(523,118)</b>	<b>(8,838)</b>		
	<b>Total Grounds Maintenance Expenditure</b>	<b>47,850</b>	<b>16,897</b>	<b>(30,953)</b>		
	<b>Grounds Maintenance - Service units</b>					
GM960	Grounds Maintenance	644,970	601,107	(43,863)		
GM961	Grounds Maintenance Rech	(584,210)	(584,210)	0		
	<b>Total Grounds Maintenance Expenditure</b>	<b>60,760</b>	<b>16,897</b>	<b>(43,863)</b>		
				£	£	
	<b>Total Expenditure Variation</b>				<b>(30,953)</b>	<b>(a)</b>
	<b>Major Cost Changes</b>					
GM960	Overspend on agency staff			23,000		
GM960	Redundancy costs of GM manager			30,000		
GM960	Recruitment advertising & protective clothing overspend			6,500		
					<b>59,500</b>	
	<b>Major Cost Savings</b>					
GM960	Salary underspends due to vacant posts and posts appointed at lower grades			(95,000)		
GM960	Tree Maintenance budget underspend			(6,600)		
GM960	Savings on fuel budget & plant maintenance & repairs			(3,500)		
					<b>(95,000)</b>	
	<b>Major Changes in Income Levels</b>					
GM960	Reduced income from DCC for grass cutting			8,100		
GM960	Reduced income from internal recharging for tree works			8,500		
					<b>16,600</b>	
	<b>Minor Variations</b>					<b>(12,053)</b>
	<b>Total Expenditure Variation</b>					<b>(30,953) (a)</b>
	<b>EAR MARKED RESERVES</b>					
				£		
	<b>Utilised 2016/17</b>					
	<b>Proposed contribution c/fwd to 2017/18</b>					
	Tree Grang set-up			10,000		
	Grave Shoring equipment			11,000		
	Net movement in earmarked reserves					21,000
	<b>Total Expenditure variation after Ear Marked Reserves</b>					<b>(9,953)</b>

**GENERAL FUND REVENUE ACCOUNT OUTTURN SUMMARY 2016/17**

**General Fund Housing**

		2016/17 Budget £	2016/17 Actual £	Variance £	Variance %	
<b>Code</b>	<b>General Fund Housing</b>					
1000	Employees	198,070	191,430	(6,640)	-3.4%	
2000	Premises	5,300	3,698	(1,602)	-30.2%	
3000	Transport	11,440	11,421	(19)	-0.2%	
4000	Supplies and Services	119,160	192,350	73,190	61.4%	
	<b>Total Direct Expenditure</b>	<b>333,970</b>	<b>398,899</b>	<b>64,929</b>	<b>19.4%</b>	
7000	External Income	(101,500)	(313,788)	(212,288)	-209.2%	
	<b>Net Direct Expenditure</b>	<b>232,470</b>	<b>85,111</b>	<b>(147,359)</b>	<b>-63.4%</b>	<b>(a)</b>
5000	Support Services	(16,180)	(16,180)	0	0.0%	
6500	Depreciation	1,030	20,080	19,050	-1849.5%	
	<b>Total Indirect Expenditure</b>	<b>(15,150)</b>	<b>3,900</b>	<b>19,050</b>		
	<b>Total General Fund Housing Services Expenditure</b>	<b>217,320</b>	<b>89,011</b>	<b>(128,309)</b>		
	<b>General Fund Housing - Service units</b>					
HG320	Housing & Homelessness Advice	218,350	76,790	(141,560)	64.8%	
HG373	Homelessness & Enabling Team	254,060	266,281	12,221	-4.8%	
HG379	Homeless & Enabling Team Rech	(254,060)	(254,060)	0	0.0%	
	<b>Total General Fund Housing Services Expenditure</b>	<b>218,350</b>	<b>89,011</b>	<b>(129,339)</b>		
				£	£	
	<b>Total Expenditure Variation</b>				<b>(129,339)</b>	<b>(a)</b>
	<b>Major Cost Changes</b>					
	DARS loans written off during the year			127,310		
	Temporary accommodation			42,968		
					<b>170,278</b>	
	<b>Major Cost Savings</b>					
HG373	Staffing savings			(11,609)		
HG320	Significant reduction in DARS bad debt provision			(88,312)		
					<b>(99,921)</b>	
	<b>Major Changes in Income Levels</b>					
	Grant received for Community Housing projects			(131,360)		
	Temporary accommodation income			(58,966)		
	DHP funding			(20,000)		
					<b>(210,326)</b>	
	<b>Minor Variations</b>				<b>10,630</b>	
	<b>Total Expenditure Variation</b>				<b>(129,339)</b>	<b>(a)</b>
	<b>EAR MARKED RESERVES</b>					
	<b>Utilised 2016/17</b>					
	<b>Proposed contribution c/fwd to 2017/18</b>					
	Grant received for Community Housing projects			131,360		
	Net movement in earmarked reserves				131,360	
	<b>Total Expenditure variation after Ear Marked Reserves</b>				<b>2,021</b>	

**GENERAL FUND REVENUE ACCOUNT OUTTURN SUMMARY 2016/17**
**Human Resources**

Code	Human Resources	2016/17 Budget £	2016/17 Actual £	Variance £	Variance %
1000	Employees	460,970	507,143	46,173	10.0%
2000	Premises	0	0	0	
3000	Transport	3,220	2,837	(383)	-11.9%
4000	Supplies and Services	17,370	30,733	13,363	76.9%
	<b>Total Direct Expenditure</b>	<b>481,560</b>	<b>540,713</b>	<b>59,153</b>	<b>12.3%</b>
7000	External Income	(2,250)	(360)	1,890	84.0%
	<b>Net Direct Expenditure</b>	<b>479,310</b>	<b>540,353</b>	<b>61,043</b>	<b>12.7%</b> (a)
5000	Support Services	(379,970)	(379,970)	0	
6500	Depreciation	0	0	0	
	<b>Total Indirect Expenditure</b>	<b>(379,970)</b>	<b>(379,970)</b>	<b>0</b>	
	<b>Total Human Resources Expenditure</b>	<b>99,340</b>	<b>160,383</b>	<b>61,043</b>	
	<b>HR - Service units</b>				
HR100	Human Resources	262,620	308,481	45,861	
HR199	Human Resources Rech	(262,640)	(262,640)	0	
HR200	Staff Development Training	14,340	119,593	105,253	
HR210	Cpd Training	43,840	0	(43,840)	
HR220	Post Entry Training	21,850	0	(21,850)	
HR230	Health & Safety Training	19,360	495	(18,865)	
HR300	Payroll	77,350	69,140	(8,210)	
HR399	Payroll Rech	(77,350)	(77,350)	0	
HR400	Learning & Development	56,490	50,332	(6,158)	
HR499	Learning & Development Rech	(56,480)	(56,480)	0	
HR600	Health & Safety Officer	65,240	74,093	8,853	
HR699	Health & Safety Officer Rech	(65,280)	(65,280)	0	
	<b>Total Human Resources Expenditure</b>	<b>99,340</b>	<b>160,383</b>	<b>61,043</b>	
				£	£
	<b>Total Expenditure Variation</b>				<b>61,043 (a)</b>
	<b>Major Cost Changes</b>				
HR100	Salary overspend due to JE increases, new Systems Admin post			32,000	
HR100	Overspend on equipment and computer software budget			8,000	
HR400	L&D Management training programme costs (see below EMR)			29,518	
HR500	Increased salary costs due to JE			8,800	
					<b>78,318</b>
	<b>Major Cost Savings</b>				
HR300	Reduction in hours from Payroll Managers post			(8,000)	
HR400	Vacant post of L&D Assistant			(6,600)	



**GENERAL FUND REVENUE ACCOUNT OUTTURN SUMMARY 2016/17**

**Human Resources**

					(14,600)	
	<b>Major Changes in Income Levels</b>					
					(2,675)	
	<b>Minor Variations</b>					
	<b>Total Expenditure Variation</b>				<b>61,043</b>	<b>(a)</b>
	<b>EAR MARKED RESERVES</b>					
	<b>Utilised 2016/17</b>					
HR400	Corporate Training EMR to fund Management Programme				(29,518)	
	<b>Proposed contribution c/fwd to 2017/18</b>					
	Net movement in earmarked reserves					(29,518)
	<b>Total Expenditure variation after Ear Marked Reserves</b>				<b>31,525</b>	

**GENERAL FUND REVENUE ACCOUNT OUTTURN SUMMARY 2016/17**
**ICT Services**

Code	ICT Services	2016/17 Budget £	2016/17 Actual £	Variance £	Variance %	
1000	Employees	523,840	480,168	(43,672)	-8.3%	
2000	Premises	0	0	0		
3000	Transport	1,550	775	(775)	-50.0%	
4000	Supplies and Services	357,580	346,655	(10,925)	-3.1%	
	<b>Total Direct Expenditure</b>	<b>882,970</b>	<b>827,598</b>	<b>(55,372)</b>	<b>-6.3%</b>	
7000	External Income	(3,660)	(3,847)	(187)	-5.1%	
	<b>Net Direct Expenditure</b>	<b>879,310</b>	<b>823,751</b>	<b>(55,559)</b>	<b>-6.3%</b>	<b>(a)</b>
5000	Support Services	(918,460)	(918,460)	0		
6500	Depreciation	41,790	167,245	125,455		
	<b>Total Indirect Expenditure</b>	<b>(876,670)</b>	<b>(751,215)</b>	<b>125,455</b>		
	<b>Total ICT Services Expenditure</b>	<b>2,640</b>	<b>72,536</b>	<b>69,896</b>		
	<b>ICT - Service units</b>					
IT100	Gazetteer Management	79,350	83,655	4,305		
IT199	Gazetteer Management Rech	(79,360)	(79,360)	0		
IT200	Information Management & T Gov	0	(10)	(10)		
IT300	Central Telephones	93,280	87,343	(5,937)		
IT399	Central Telephones Rech	(93,360)	(93,360)	0		
IT400	ICT Network & Hardware	301,400	278,226	(23,174)		
IT499	ICT Network & Hardware Rech	(298,660)	(298,660)	0		
IT500	ICT Software Support & Maint.	484,480	632,724	148,244		
IT599	ICT Software Support & Maint. Rech	(484,490)	(484,490)	0		
IT600	ICT Staff Unit	553,780	508,417	(45,363)		
IT699	ICT Staff Unit Rech	(553,790)	(553,790)	0		
IT800	Phoenix House Printing	32,260	24,091	(8,169)		
IT899	Phoenix House Printing Rech	(32,250)	(32,250)	0		
	<b>Total ICT Services Expenditure</b>	<b>2,640</b>	<b>72,536</b>	<b>69,896</b>		
				£	£	
	<b>Total Expenditure Variation</b>				<b>69,896</b>	<b>(a)</b>
	<b>Major Cost Changes</b>					
IT100	Aerial photography carried out every 3 years (see EMR note below)			3,980		
IT400	Budgeted spend on capital <£20k, please refer to Capital programme			12,800		
IT500	Amortisation of intangible assets			125,000		
IT500	Increase in annual Microsoft licence fee			18,600		
					<b>160,380</b>	
	<b>Major Cost Savings</b>					

**GENERAL FUND REVENUE ACCOUNT OUTTURN SUMMARY 2016/17**

**ICT Services**

IT400/500	Internal routing system not required and underspend on replacement budget		(36,000)		
IT600	Salary savings due to a restructure		(46,500)		
IT800	Underspend against printing budget		(8,000)		
				<b>(90,500)</b>	
	<b>Major Changes in Income Levels</b>				
	<b>Minor Variations</b>		16		
				<b>16</b>	
<b>Total Expenditure Variation</b>				<b>69,896</b>	<b>(a)</b>
	<b>EAR MARKED RESERVES</b>				
	<b>Utilised 2016/17</b>				
IT100	Aerial Photography ear marked reserve released		(3,980)		
	<b>Proposed contribution c/fwd to 2017/18</b>				
	Net movement in earmarked reserves			(3,980)	
<b>Total Expenditure variation after Ear Marked Reserves</b>				<b>65,916</b>	

**GENERAL FUND REVENUE ACCOUNT OUTTURN SUMMARY 2016/17**

**Legal and Democratic Services**

		2016/17 Budget	2016/17 Actual	Variance	Variance	
Code	Legal and Democratic Services	£	£	£	%	
1000	Employees	421,040	586,766	165,726	39.4%	
2000	Premises	0	23,087	23,087	N/A	
3000	Transport	16,100	17,133	1,033	6.4%	
4000	Supplies and Services	387,710	526,491	138,781	35.8%	
	<b>Total Direct Expenditure</b>	<b>824,850</b>	<b>1,153,478</b>	<b>328,628</b>	<b>39.8%</b>	
7000	External Income	(29,250)	(359,010)	(329,760)	1127.4%	
	<b>Net Direct Expenditure</b>	<b>795,600</b>	<b>794,468</b>	<b>(1,132)</b>	<b>-0.1%</b>	<b>(a)</b>
5000	Support Services	173,480	174,258	778	0.4%	
6500	Depreciation	0	0	0	N/A	
	<b>Total Indirect Expenditure</b>	<b>173,480</b>	<b>174,258</b>	<b>778</b>		
	<b>Total Legal and Democratic Services</b>	<b>969,080</b>	<b>968,726</b>	<b>(354)</b>		
	<b>Legal &amp; Democratic Services - Service units</b>					
LD100	Electoral Registration	260,690	238,380	(22,310)	-8.6%	
LD199	Electoral Registration Rech	(780)	(780)	0	0.0%	
LD206	Election Costs - Police Com	0	(10,796)	(10,796)	#DIV/0!	
LD207	Election Costs - Euro Referendum	0	(5,386)	(5,386)	#DIV/0!	
LD300	Democratic Rep & Management	709,160	709,625	465	0.1%	
LD400	Committee Services	136,610	136,798	188	0.1%	
LD499	Committee Services Rech	(136,610)	(136,610)	0	0.0%	
LD600	Legal Services	267,660	305,144	37,484	14.0%	
LD699	Legal Services Rech	(267,650)	(267,650)	0	0.0%	
	<b>Total Legal and Democratic Services</b>	<b>969,080</b>	<b>968,726</b>	<b>(354)</b>		
				£	£	
	<b>Total Expenditure Variation</b>					<b>(354) (a)</b>
	<b>Major Cost Changes</b>					
LD600	Increase in costs for this year due to restructuring of legal team			37,484		<b>37,484</b>
	<b>Major Cost Savings</b>					
	The grant received for electoral registration work was more than expected			(22,310)		<b>(22,310)</b>
	<b>Major Changes in Income Levels</b>					
	Unbudgeted income for election			(269,897)		
	Unbudgeted direct costs for election			253,716		<b>(16,181)</b>

**GENERAL FUND REVENUE ACCOUNT OUTTURN SUMMARY 2016/17**

**Legal and Democratic Services**

<b>Minor Variations</b>					<b>653</b>	
<b>Total Expenditure Variation</b>					<b>(354)</b>	<b>(a)</b>
<b>EAR MARKED RESERVES</b>						
<b>Utilised 2016/17</b>						
Release of unused EMR by Elections				(7,000)		
Release of unused EMR by Democratic Republic & Management				(5,300)		
<b>Proposed contribution c/fwd to 2017/18</b>						
Provision for District election 2019				20,000		
Net movement in earmarked reserves					7,700	
<b>Total Expenditure variation after Ear Marked Reserves</b>					<b>7,346</b>	

**GENERAL FUND REVENUE ACCOUNT OUTTURN SUMMARY 2016/17**
**Planning and Regeneration**

Code	Planning and Regeneration	2016/17	2016/17	Variance	Variance
		Budget	Actual		
		£	£	£	%
1000	Employees	1,540,210	1,388,203	(152,007)	-9.9%
2000	Premises	0	0	0	0.0%
3000	Transport	51,910	49,887	(2,023)	-3.9%
4000	Supplies and Services	359,940	559,394	199,454	55.4%
	S106 Fees		59,626	59,626	
	<b>Total Direct Expenditure</b>	<b>1,952,060</b>	<b>2,057,109</b>	<b>105,049</b>	<b>5.4%</b>
7000	External Income	(1,234,990)	(1,130,395)	104,595	8.5%
	S106 contributions		(146,688)	(146,688)	
	Grant funding		(452,930)	(452,930)	
	<b>Net Direct Expenditure</b>	<b>717,070</b>	<b>327,096</b>	<b>(389,974)</b>	<b>-54.4%</b>
5000	Support Services	451,940	451,940	0	
6500	Depreciation	0	0	0	
	<b>Total Indirect Expenditure</b>	<b>451,940</b>	<b>451,940</b>	<b>0</b>	
	<b>Total Planning and Regeneration Expenditure</b>	<b>1,169,010</b>	<b>779,036</b>	<b>(389,974)</b>	
	<b>Planning and Regeneration - Service units</b>				
PR100	Building Regulations	48,630	55,669	7,039	
PR110	Enforcement	122,970	126,369	3,399	
PR200	Development Control	317,480	(177,969)	(495,449)	
PR210	Local Land Charges	(6,270)	(36,394)	(30,124)	
PR220	Tiverton EUE	40,170	73,818	33,648	
PR300	Environmental Enhancement	2,280	2,280	0	
PR400	Business Development	275,610	243,595	(32,015)	
PR405	Industrial Sites & Buildings	0	0	0	
PR500	Historic Buildings	14,540	14,540	0	
PR600	Forward Planning Unit	263,820	284,816	20,996	
PR699	Forward Planning Unit Rech	(263,820)	(263,820)	0	
PR800	Planning Policy	78,360	181,040	102,680	
PR810	Statutory Development Plan	269,990	269,977	(13)	
PR820	Assets of community value	0	181	181	
PR900	Dangerous Buildings And Trees	5,250	4,935	(315)	
	<b>Total Planning and Regeneration Expenditure</b>	<b>1,169,010</b>	<b>779,036</b>	<b>(389,974)</b>	
				£	£
	<b>Total Expenditure Variation</b>			<b>(389,974)</b>	<b>(a)</b>
	<b>Major Cost Changes</b>			£k	
PR400	Shop front grant scheme (see EMR note below)			29,793	
PR400	Crediton Town Team event coordination (see EMR note below)			6,299	
PR200	Consultancy/legal fees			9,000	
PR110	Direct Action/Remedial works			8,620	
PR110	Consultancy to provide officer cover			14,500	
PR220	Tiverton Eastern Urban Extension (EUE) (fully funded from reserves)			32,641	
Various	Local Plan and consultancy costs			141,000	
Various	Minor variances across all cost centres			9,369	
					<b>251,222</b>
	<b>Major Cost Savings</b>				
PR400	Business advice and town project spend (see EMR note below)			(29,120)	
PR400	Business Development - salary savings due to a restructure			(22,000)	
PR400	Salary savings from the Town Centre Manger Post (see EMR note below)			(16,080)	
PR100	Building Control staffing net of ECC plan checking			(23,000)	
PR110	Enforcement salary savings net of consultancy costs			(17,000)	
PR200	Development Control salaries			(66,000)	
PR600	Forward Planning salaries			(24,000)	
PR210	Underspend on DCC search fees			(5,000)	
					<b>(202,200)</b>

**GENERAL FUND REVENUE ACCOUNT OUTTURN SUMMARY 2016/17**

**Planning and Regeneration**

<b>Major Changes in Income Levels</b>					
PR100	Building Control income below budget			28,000	
PR200	Development Control income below budget			100,857	
PR210	Local Land Charges fee income			(23,800)	
					<b>105,057</b>
<b>Minor Variations</b>					
<b>SERVICE MOVEMENT BEFORE STATUTORY ADJUSTMENTS</b>					<b>154,079</b>
PR200	Net S106 receipts & grants (see EMR below)			(87,062)	
PR200	Capacity Funding			(224,000)	
PR200	Garden Village Funding			(214,285)	
PR200	Brownfield Register funding			(14,645)	
PR210	New Burdens(Property Searches)			(4,060)	
<b>Total Expenditure Variation</b>					<b>(389,973) (a)</b>
<b>EAR MARKED RESERVES</b>					
<b>Utilised 2016/17</b>					
				<b>£</b>	
PR400	Salary for Town Centre Manager- New Homes Bonus released			(26,640)	
PR400	Business advice and town project spend - New Homes Bonus released			(70,880)	
PR400	Shop front grant spend - High Street Innovator fund released			(29,793)	
PR400	Crediton Town Team events coordination - LABGI fund released			(6,299)	
PR220	Tiverton Eastern Urban Extension -EQ820			(72,811)	
PR200	D Control reserve release from EQ660			(51,943)	
PR810	Exeter Strategic P'ship funded from NHB			(70,000)	
	Net movement in earmarked reserves				(328,366)
<b>Proposed contribution c/fwd to 2017/18</b>					
PR200	Net S106 receipts transferred to earmarked reserves			87,062	
PR200	Capacity Funding			224,000	
PR200	Garden Village funding			214,285	
PR210	New Burdens(Property Searches)			4,060	
PR600	Shared Brownfield site - grant from Department of Communities and Local Government			14,645	544,052
	Net movement in earmarked reserves				215,686
<b>Total Expenditure variation after Ear Marked Reserves</b>					<b>(174,287)</b>

**GENERAL FUND REVENUE ACCOUNT OUTTURN SUMMARY 2016/17**
**Property Services**

Code	Property Services	2016/17 Budget £	2016/17 Actual £	Variance £	Variance %	
1000	Employees	388,150	361,441	(26,709)	-6.9%	
2000	Premises	527,590	509,376	(18,214)	-3.5%	
3000	Transport	21,690	26,257	4,567	21.1%	
4000	Supplies and Services	80,670	177,417	96,747	119.9%	
	<b>Total Direct Expenditure</b>	<b>1,018,100</b>	<b>1,074,491</b>	<b>56,391</b>	<b>5.5%</b>	
7000	External Income	(745,520)	(761,329)	(15,809)	-2.1%	
	<b>Net Direct Expenditure</b>	<b>272,580</b>	<b>313,162</b>	<b>40,582</b>	<b>14.9%</b>	(a)
5000	Support Services	(585,020)	(584,840)	180		
6500	Depreciation	283,720	588,296	304,576		
	<b>Total Indirect Expenditure</b>	<b>(301,300)</b>	<b>3,456</b>	<b>304,756</b>		
	<b>Total Property Services Expenditure</b>	<b>(28,720)</b>	<b>316,618</b>	<b>345,338</b>		
	<b>Property Services - Service units</b>					
PS150	Surplus Sites for Disposal	4,070	9,667	5,597		
PS350	Public Conveniences	118,110	207,850	89,740		
PS400	Flood Defences and Land Drainage	62,530	74,593	12,063		
PS600	Street Naming & Numbering	14,590	10,249	(4,341)		
PS810	Phoenix House	387,190	393,025	5,835		
PS815	Phoenix House Rech	(387,190)	(387,190)	0		
PS820	DCC Library	(400)	2,734	3,134		
PS830	Town Hall	74,140	288,362	214,222		
PS840	Crediton Office Building	29,970	32,233	2,263		
PS845	Crediton Office Building Rech	(29,970)	(29,970)	0		
PS850	Old Road Depot	68,840	68,538	(302)		
PS855	Old Road Depot Rech	(68,840)	(68,840)	0		
PS860	Station Yard Depot	46,820	39,077	(7,743)		
PS865	Station Yard Depot Rech	(46,820)	(46,820)	0		
PS870	Lords Meadow Depot	440	(3,099)	(3,539)		
PS880	Bus Station Maintenance	(8,540)	(8,174)	366		
PS890	Tourist Information Centre	(11,040)	(22,244)	(11,204)		
PS970	Office Building Cleaning	77,490	76,981	(509)		
PS971	Office Building Cleaning Rech	(77,500)	(77,500)	0		
PS980	Property Services	461,270	438,026	(23,244)		
PS981	Property Services Rech	(408,680)	(408,680)	0		
PS990	30/32 Fore Street	(23,600)	(19,936)	3,664		
PS991	Industrial Units	(36,450)	(40,654)	(4,204)		
PS992	Market Walk	(265,150)	(195,936)	69,214		
PS993	Lowman Green Unit	(10,000)	(10,165)	(165)		
PS994	Moorhayes Community Centre	0	(5,508)	(5,508)		
	<b>Total Property Services</b>	<b>(28,720)</b>	<b>316,618</b>	<b>345,338</b>		
				£	£	
	<b>Total Expenditure Variation</b>				<b>345,338</b>	(a)
	<b>Major Cost Changes</b>					
PS150	Overspend on external contractors for surveys on surplus sites			9,000		
PS350	Impairment of Public Conveniences			89,740		
PS400	Overspend on flood defences works (see below EMR)			12,000		
PS830	Overspend on maintenance due to refurb of toilets (see below EMR)			11,300		
PS830	Impairment of Town Hall value			175,000		
PS830	Town Hall maintenance overspend & structural surveys			23,000		
PS840	Overspend on external cleaning of Crediton Office			5,000		
PS992	Overspend on Service charges relating to void units in Market Walk			19,000		
					<b>344,040</b>	



**GENERAL FUND REVENUE ACCOUNT OUTTURN SUMMARY 2016/17**

**Property Services**

	<b>Major Cost Savings</b>				
PS350	Public Conv Rates review resulted in a saving		(10,000)		
PS870	Reduced spend on Lords Meadow Depot as unit is now let		(4,000)		
PS980	Salary underspend due to vacant posts		(29,000)		
PS880	Underspend on maintenance budgets to be EMR (see below EMR)		(3,500)		
PS991	Underspend on maintenance budgets		(5,000)		
				<b>(51,500)</b>	
	<b>Major Changes in Income Levels</b>				
PS992	Market Walk rental income down due to vacant units and a reduction in rent		69,214		
PS994	Rental income & feed-in tariff income not budgeted for Moorhayes Com Centre		(5,500)		
				<b>63,714</b>	
	<b>Minor Variations</b>			<b>(10,915)</b>	
<b>Total Expenditure Variation</b>				<b>345,338</b>	<b>(a)</b>
	<b>EAR MARKED RESERVES</b>				
			<b>£</b>		
	<b>Utilised 2016/17</b>				
PS400	Flood Defences works		(12,000)		
PS830	Toilet Refurb -Town Hall		(11,300)		
	<b>Proposed contribution c/fwd to 2017/18</b>				
PS880	Bus Station maintenance		3,500		
PS980	EMR for 2 vehicle purchases in 17/18				

**GENERAL FUND REVENUE ACCOUNT OUTTURN SUMMARY 2016/17**
**Revenues and Benefits**

Code	Revenues and Benefits	2016/17 Budget £	2016/17 Actual £	Variance £	Variance %	
1000	Employees	671,650	686,619	14,969	2.2%	
2000	Premises	0	0	0		
3000	Transport	5,350	3,059	(2,292)	-42.8%	
4000	Supplies and Services	163,230	187,326	24,096	14.8%	
	Housing Benefit Payments	19,219,600	17,858,426	(1,361,174)	-7.1%	
	<b>Total Direct Expenditure</b>	<b>20,059,830</b>	<b>18,735,429</b>	<b>(1,324,401)</b>	<b>-6.6%</b>	
	Income from Housing Benefit Subsidy	(19,294,600)	(18,045,295)	1,249,305	-6.5%	
	All other Income	(498,630)	(639,403)	(140,773)	28.2%	
7000	External Income	(19,793,230)	(18,684,698)	1,108,532	5.6%	
	<b>Net Direct Expenditure</b>	<b>266,600</b>	<b>50,732</b>	<b>(215,868)</b>	<b>-81.0%</b>	<b>(a)</b>
5000	Support Services	438,450	438,450	0		
6500	Depreciation	0	0	0		
	<b>Total Indirect Expenditure</b>	<b>438,450</b>	<b>438,450</b>	<b>0</b>		
	<b>Total Revenues and Benefits Expenditure</b>	<b>705,050</b>	<b>489,182</b>	<b>(215,868)</b>		
	<b>Revenues and Benefits - Service units</b>					
RB100	Collection Of Council Tax	553,690	562,834	9,144		
RB199	Collection Of Council Tax Recharge	(95,240)	(95,240)	0		
RB200	Collection Of Business Rates	13,630	12,428	(1,202)		
RB300	Housing Benefit Admin	319,170	267,394	(51,776)		
RB310	Housing Benefit Fraud	0	0	0		
RB340	Local welfare assistance scheme	11,570	0	(11,570)		
RB350	Universal Credit Partnership	0	(12,640)	(12,640)		
RB360	FERIS fraud scheme	0	(19,376)	(19,376)		
RB399	Housing Benefit Admin Recharge	(23,610)	(23,610)	0		
RB400	Housing Rent Allowances	(75,000)	(186,869)	(111,869)		
RB410	Council Tax Benefit	0	(15,903)	(15,903)		
RB600	Revenues Recovery Team	78,200	77,525	(675)		
RB699	Revenues Recovery Team Recharge	(77,360)	(77,360)	0		
	<b>Total Revenues and Benefits Expenditure</b>	<b>705,050</b>	<b>489,183</b>	<b>(215,867)</b>		
				£	£	
	<b>Total Expenditure Variation</b>				<b>(215,868)</b>	<b>(a)</b>
	<b>Major Cost Changes</b>					
	* Additional Computer Software costs associated with changes in Housing Benefit funded by additional government grants detailed below			24,100		
					<b>24,100</b>	
	<b>Major Cost Savings</b>					
	** The demand for Housing Benefit was lower than budgeted (see decreased subsidy income detailed below)			(1,361,200)		
					<b>(1,361,200)</b>	
	<b>Major Changes in Income Levels</b>					
	* Various New Burdens grants from DWP in respect of Housing Benefits			(49,000)		
	** Decreased Housing Benefit Subsidy related to decreased costs detailed above			1,328,200		

## GENERAL FUND REVENUE ACCOUNT OUTTURN SUMMARY 2016/17

### Revenues and Benefits

Additional Housing Benefit Overpayments recovered	(78,900)			
Adjustment to CTB entitlement (re pre 01/04/13 CTB old scheme) not required to be repaid to DCLG	(15,900)			
Additional CTB Admin Grant from DCLG	(20,000)			
Additional contributions from Preceptors to assist in collection of C/Tax	(10,200)			
Local Council Tax New Burdens Grant	(10,500)			
Universal Credit Delivery Partnership Grant	(12,600)			
FERIS scheme grant	(19,400)			
				<b>1,111,700</b>
<b>Minor Variations</b>				9,532
<b>Total Expenditure Variation</b>				<b>(215,868) (a)</b>
<b>EAR MARKED RESERVES</b>				
			£	
<b>Utilised 2016/17</b>				
Release Credit Delivery Partnership Grant Reserve	(9,050)			
<b>Proposed contribution c/fwd to 2017/18</b>				
Reduction in NNDR reserve as all GP surgery appeals now resolved (with £60,281 transferred to commercial property reserve as potential void rates likely to be experienced in 2017/18)	315,744			
Net movement in earmarked reserves				306,694
<b>Total Expenditure variation after Ear Marked Reserves</b>				<b>90,826</b>

**GENERAL FUND REVENUE ACCOUNT OUTTURN SUMMARY 2016/17**

**Leisure Services**

Code	Leisure Services	2016/17 Budget £	2016/17 Actual £	Variance £	Variance %	
1000	Employees	1,643,080	1,743,729	100,649	6.1%	
2000	Premises	715,510	790,876	75,366	10.5%	
3000	Transport	4,350	4,397	47	1.1%	
4000	Supplies and Services	239,670	306,707	67,037	28.0%	
	<b>Total Direct Expenditure</b>	<b>2,602,610</b>	<b>2,845,709</b>	<b>243,099</b>	<b>9.3%</b>	
7000	External Income	(2,685,020)	(2,458,841)	226,179	8.4%	
	<b>Net Direct Expenditure</b>	<b>(82,410)</b>	<b>386,868</b>	<b>469,278</b>	<b>-569.4%</b>	<b>(a)</b>
5000	Support Services	300,340	300,340	0		
6500	Depreciation	529,870	551,943	22,073		
	<b>Total Indirect Expenditure</b>	<b>830,210</b>	<b>852,283</b>	<b>22,073</b>		
	<b>Total Leisure Services Expenditure</b>	<b>747,800</b>	<b>1,239,152</b>	<b>491,352</b>		
	<b>Leisure Services - Service units</b>					
RS100	Leisure Facilities Maintenance & Equipment	235,540	286,698	51,158		
RS110	Leisure Management & Administration	53,930	42,463	(11,467)		
RS140	Exe Valley Leisure Centre	376,355	318,874	(57,481)		
RS150	Lords Meadow Leisure Centre	463,352	377,048	(86,305)		
RS160	Culm Valley Sports Centre	148,493	214,069	65,576		
	<b>Total Leisure Services Expenditure</b>	<b>1,277,670</b>	<b>1,239,152</b>	<b>(38,518)</b>		
				<b>£</b>	<b>£</b>	
	<b>Total Expenditure Variation</b>				<b>491,352</b>	<b>(a)</b>
	<b>Major Cost Changes</b>					
All	Management restructure and various misc staffing overspends			92,000		
All	Advertising & marketing costs			34,000		
All	Rates charges for the year			11,000		
All	Reactive maintenance overspend against budget			47,000		
All	Equipment spend across all sites			13,000		
All	Utility costs: includes estimates for legacy bills 15/16			20,000		
All	Various minor overspends on expenditure			27,133		
					<b>244,133</b>	
	<b>Major Cost Savings</b>					
					<b>0</b>	
	<b>Major Changes in Income Levels</b>					
	Wetside activities LMLC & EVLC (includes lessons and general swimming)			54,000		
	Dryside activities-all sites (rents, bookings, courses)			41,000		
	Memberships, Classes and Sales			125,000		
	Various minor revenue areas under budget			5,150		
					<b>225,150</b>	
	<b>Minor Variations</b>				<b>22,069</b>	
	<b>Total Expenditure Variation</b>				<b>491,352</b>	<b>(a)</b>
	<b>EAR MARKED RESERVES</b>					
	<b>Utilised 2016/17</b>					
	<b>Proposed contribution c/fwd to 2017/18</b>					
	Net movement in earmarked reserves				0	
	<b>Total Expenditure variation after Ear Marked Reserves</b>				<b>491,352</b>	

**GENERAL FUND REVENUE ACCOUNT OUTTURN SUMMARY 2016/17**

**Waste Services**

Code	Waste Services	2016/17 Budget £	2016/17 Actual £	Variance £	Variance %	
1000	Employees	2,049,010	2,070,201	21,191	1.0%	
2000	Premises	98,750	191,134	92,384	93.6%	
3000	Transport	801,440	894,928	93,488	11.7%	
4000	Supplies and Services	897,530	992,139	94,609	10.5%	
	<b>Total Direct Expenditure</b>	<b>3,846,730</b>	<b>4,148,403</b>	<b>301,673</b>	<b>7.8%</b>	
7000	External Income	(2,071,220)	(2,239,379)	(168,159)	-8.1%	
	<b>Net Direct Expenditure</b>	<b>1,775,510</b>	<b>1,909,024</b>	<b>133,514</b>	<b>7.5%</b>	<b>(a)</b>
5000	Support Services	535,420	535,420	0		
6500	Depreciation	443,680	402,611	(41,069)		
	<b>Total Indirect Expenditure</b>	<b>979,100</b>	<b>938,031</b>	<b>(41,069)</b>		
	<b>Total Waste Services Expenditure</b>	<b>2,754,610</b>	<b>2,847,055</b>	<b>92,445</b>		
	<b>Waste Services - Cost Centres</b>					
WS650	Street Cleansing	527,070	479,521	(47,549)		
WS700	Refuse Collection	1,388,700	1,112,338	(276,362)		
WS710	Trade Waste Collection	(120,460)	(39,319)	81,141		
WS725	Kerbside Recycling	1,193,090	884,750	(308,340)		
WS740	16 Shop-Recycling	109,900	31,208	(78,692)		
WS750	Waste Management Staff Unit	217,970	189,191	(28,779)		
WS760	Waste Management Staff Unit Rech	(217,980)	(217,980)	0		
WS770	Unit 3 Carlu Close	100,000	407,346	307,346		
	<b>Total Waste Services Expenditure</b>	<b>3,198,290</b>	<b>2,847,055</b>	<b>(351,235)</b>		
				£	£	
	<b>Total Expenditure Variation</b>				<b>92,445</b>	<b>(a)</b>
	<b>Major Cost Changes</b>					
All	Vehicle repairs and maintenance			57,000		
All	Hire of vehicles due to running an aged fleet			58,000		
WS710	Diposal Charges			12,000		
WS770	Increase in rent and rates for new waste depot			61,200		
WS770	Move and fit out costs for new waste depot (see EMR note below)			156,000		
					<b>344,200</b>	
	<b>Major Cost Savings</b>					
All	Depreciation charges less than budgeted			(41,000)		
					<b>(41,000)</b>	
	<b>Major Changes in Income Levels</b>					
WS700	Garden waste income actual take-up less than budgeted			100,000		
WS700	Shared landfill disposal savings with DCC			(200,000)		
WS710	Trade Waste income			10,000		
WS725	Recycling income, due to both price and tonnage, plastic, cardboard and glass			(113,000)		
					<b>(203,000)</b>	
	<b>Minor Variations</b>			(7,686)		
					<b>(7,755)</b>	
	<b>Total Expenditure Variation</b>				<b>92,445</b>	<b>(a)</b>

**GENERAL FUND REVENUE ACCOUNT OUTTURN SUMMARY 2016/17**

**Waste Services**

	<b>EAR MARKED RESERVES</b>				
	<b>Utilised 2016/17</b>				
WS770	New Homes Bonus monies earmarked for the new waste depot, move and fit out		(256,000)		
WS700/725	Utilise vehicle sinking fund for replacement vans		(23,180)		
	<b>Proposed contribution c/fwd to 2017/18</b>				
WS770	Sprinkler system		20,000		
WS770	Weighbridge		13,600		
WS725	Excess Insurance Claim		10,000		
	Net movement in earmarked reserves				(235,580)
<b>Total Expenditure variation after Ear Marked Reserves</b>					<b>(143,135)</b>

## HOUSING REVENUE ACCOUNT OUTTURN SUMMARY 2016/17

## Housing Revenue Account

Code	Housing Revenue Account	2016/17 Budget £	2016/17 Actual £	Variance £	Variance %	
1000	Employees	2,350,280	2,304,229	(46,051)	-2.0%	
2000	Premises	166,070	138,270	(27,800)	-16.7%	
3000	Transport	348,560	379,634	31,074	8.9%	
4000	Supplies and Services	9,056,480	7,132,453	(1,924,027)	-21.2%	
	<b>Total Direct Expenditure</b>	<b>11,921,390</b>	<b>9,954,586</b>	<b>(1,966,804)</b>	<b>-16.5%</b>	
7000	External Income	(14,164,130)	(14,922,003)	(757,873)	-5.4%	
	<b>Net Direct Expenditure</b>	<b>(2,242,740)</b>	<b>(4,967,417)</b>	<b>(2,724,677)</b>	<b>121.5%</b>	
5000	Internal Recharges	1,265,490	1,265,490	0	0.0%	
6500	Capital Charges	977,250	985,227	7,978	-0.8%	
	<b>Total Indirect Expenditure</b>	<b>2,242,740</b>	<b>2,250,717</b>	<b>7,978</b>	<b>-0.4%</b>	
	<b>Total HRA Expenditure</b>	<b>0</b>	<b>(2,716,699)</b>	<b>(2,716,699)</b>	<b>N/A</b>	<b>(a)</b>
	<i>Income</i>					
<b>SHO01</b>	Dwelling Rents Income	(12,593,760)	(12,604,467)	(10,707)	0.1%	
<b>SHO04</b>	Non Dwelling Rents Income	(554,070)	(573,241)	(19,171)	3.5%	
<b>SHO06</b>	Tenant Charges For Services	(42,360)	(9,846)	32,514	-76.8%	
<b>SHO07</b>	Leaseholders' Service Charges	(23,540)	(20,887)	2,653	-11.3%	
<b>SHO08</b>	Contributions Towards Expenditure	(33,720)	(62,729)	(29,009)	86.0%	
<b>SHO09</b>	Alarm Income - Non Tenants	(194,660)	(206,090)	(11,430)	5.9%	
<b>SHO10</b>	H.R.A. Investment Income	(40,000)	(59,430)	(19,430)	48.6%	
<b>SHO11</b>	Miscellaneous Income	(19,000)	(545)	18,455	-97.1%	
	<i>Services</i>					
<b>SHO13A</b>	Repairs & Maintenance	3,548,470	3,515,067	(33,403)	-0.9%	
<b>SHO17A</b>	Housing & Tenancy Services	2,089,200	1,915,252	(173,948)	-8.3%	
<b>SHO22</b>	Alarms expenditure	199,560	147,630	(51,930)	-26.0%	
	<i>Accounting entries 'below the line'</i>					
<b>SHO27</b>	Depreciation	2,000,000	2,000,000	0	0.0%	
<b>SHO29</b>	Bad Debt Provision Movement	25,000	(3,309)	(28,309)	-113.2%	
<b>SHO30</b>	Share Of Corporate And Democratic	327,020	337,165	10,145	3.1%	
<b>SHO31</b>		0		0	N/A	
<b>SHO32</b>	H.R.A. Interest Payable	1,268,030	1,257,909	(10,121)	-0.8%	
<b>SHO34</b>	H.R.A. Transfers between earmarked reserves	2,393,010		(2,393,010)	-100.0%	
<b>SHO35</b>	Reversal of depreciation	(2,000,000)	(2,000,000)	0	0.0%	
<b>SHO36</b>	Financing of capital expenditure	1,001,250	1,094,579	93,329	9.3%	
<b>SHO37</b>	Capital Receipts Reserve Adjustment	(20,800)	(36,400)	(15,600)	75.0%	
<b>SHO38</b>	Major Repairs Allowance	2,800,000	2,797,005	(2,995)	-0.1%	
<b>SHO40</b>	Pension Reserve Adj	0	(22,740)	(22,740)	N/A	
<b>SHO42</b>	Accumulated absences adjustment	0	(1,770)	(1,770)	N/A	
<b>SHO44</b>	Capital Grant Unapp Cr Hra	0	0	0	N/A	
<b>SHO45</b>	Renewable Energy Transactions	(129,630)	(179,854)	(50,224)	38.7%	
	<b>Total HRA Expenditure</b>	<b>0</b>	<b>(2,716,699)</b>	<b>(2,716,699)</b>	<b>N/A</b>	
	<b>Total HRA Expenditure</b>					<b>(2,716,699) (a)</b>
	<b>Major Cost Increases</b>			Variance £		
	Financing of capital expenditure			93,329		
	Capital Grant Unapp Cr Hra			0		
						93,330
	<b>Major Cost Savings</b>			Variance £		
	Repairs & Maintenance			(33,403)		
	Housing & Tenancy Services			(173,948)		
	Alarms expenditure			(51,930)		
	Bad Debt Provision Movement			(28,309)		
						(287,590)

## HOUSING REVENUE ACCOUNT OUTTURN SUMMARY 2016/17

## Housing Revenue Account

		Variance £	
<b>Major Changes in Income Levels</b>			
	Renewable Energy Transactions	(50,224)	
	Non Dwelling Rents Income	(19,171)	
	Tenant Charges For Services	32,514	
	Contributions Towards Expenditure	(29,009)	
	H.R.A. Investment Income	(19,430)	
	Miscellaneous Income	18,455	
	Dwelling Rents Income	(10,707)	
	Alarm Income - Non Tenants	(11,430)	
			(89,001)
	H.R.A. Transfers between earmarked reserves	(2,393,010)	
	Pension Reserve Adj	(22,740)	(2,415,750)
	<b>Minor Variances totalling</b>		<b>(17,688)</b>
	<b>Total HRA Expenditure</b>		<b>(2,716,699) (a)</b>
	<b>Net movement before transfers to/from earmarked reserves</b>		<b>(2,716,699)</b>
	<b>Total Variation brought forward</b>		<b>(2,716,699)</b>
	<b>EAR MARKED RESERVES</b>		
		£	
	<b>Utilised 2016/17</b>		
EQ692	Renewable projects funded from reserve	(70,000)	
EQ693	Affordable Rents surplus used for new development	(38,967)	
EQ694	Housing Maintenance Fund utilised for major works on existing properties (M.R.A.) - very little required this year	(385)	
	<b>Proposed contribution c/fwd to 2017/18</b>		
	Solar PV income paid into reserve	183,186	
	Affordable Rents surplus earmarked	73,060	
	Budgeted contribution to Housing Maintenance Fund	1,704,420	
	PWLB loan premium deficit to be earmarked	485,530	
	Final balance transferred to Housing Maintenance Fund	379,855	
	<b>Net movement in earmarked reserves</b>		<b>2,716,699</b>
	<b>Total Expenditure variation after Ear Marked Reserves</b>		<b>0</b>



## GENERAL FUND REVENUE ACCOUNT OUTTURN SUMMARY 2016/17

## EARMARKED RESERVES AT 31 March 2017

Miscellaneous General Fund Reserves	Cost Centres	B/F 31/3/16	(Cont To Emr)	Utilisation of EMR	Transfers	C/F 31/3/17
Community Development - Tap Fund Contribution	CD200	(62,413)		26,381		(36,032)
Community Development - Seed Grant Funding	CD200	(21,310)	(9,200)	18,000		(12,510)
Community Development - PCT money	CD210	(3,500)		1,864		(1,636)
Pannier Market - Repairs to Clock Tower	CD300	(7,000)				(7,000)
Multi-Storey Car Park - Planned works	CP520	(80,000)				(80,000)
Resurfacing of Amenity Car Parks	CP530	(75,000)				(75,000)
Structural Surfacing P&D Car Parks	CP540	(35,000)		32,400		(2,600)
Customer Services - Franker Replacement	CS902	0				0
Cemetery Churchyard Path & Wall repairs	ES100	0				0
CCTV Initiatives -Tiverton TC Project	ES200	(9,648)		6,178		(3,470)
Community Safety Partnership	ES256	(14,702)				(14,702)
RRO Grants	ES353	(4,770)				(4,770)
P Sector Housing	ES354	(30,540)				(30,540)
Public Health Grant	ES361	(44,221)		36,943		(7,278)
Parks & Open Spaces-Trees Inspection/Walls	ES450	(53,000)		15,950		(37,050)
Play Areas Works	ES460	(21,000)				(21,000)
Air Quality Monitoring	ES660	(8,695)				(8,695)
E/Health restructure	ES733	0				0
Grounds Maintenance Digger/Trailer & Tractor	GM960	(12,663)	(21,000)			(33,663)
Corp Training - 12/13 Underspend part c/fwd	HR200	(38,032)		29,518		(8,515)
IT - Gazetteer - Aerial Photography every 3yrs	IT100	(17,870)		3,980		(13,890)
ICT - Network/Hardware - Printer Replacements	IT400/500	(23,000)				(23,000)
ICT - ICT Staff Unit - Staff Training 15-16	IT600	(1,000)				(1,000)
IT Govt Connect Project Updates	IT700	(4,043)				(4,043)
Electoral Registration	LD100	(7,000)		7,000		0
District Elections	LD201	(17,716)	(20,000)			(37,716)
Elected Members training	LD300	(5,300)		5,300		0
Development Control	PR200	(51,943)		11,943		(40,000)
Development Control	PR200	0	(20,850)			(20,850)
Land charges Software Licence	PR210	(5,000)				(5,000)
New Burdens Grant Fund	PR210	0	(4,060)			(4,060)
LABGI - Local Authority Business Growth Initiative	PR400	(18,915)		6,299		(12,616)
Industrial Sites & Buildings - Window Installation	PR405	0				0
Brownfield Shared Plan DCLG monies	PR600	(10,000)	(14,645)			(24,645)
Statutory Development Plan	PR810	(60,000)	(50,000)			(110,000)
Public Convenience - Hemyock refurb	PS350	(20,000)				(20,000)
Flood Projects 2015-16	PS400	(31,400)		12,000		(19,400)
Phoenix House Council Chambers	PS810	0				0
Town Hall Toilet refurb	PS830	(11,300)		11,300		0
Old Road Depot	PS850	(5,630)				(5,630)
Bus Station Maintenance	PS880	0				0
Property Services Vehicle for MS Operative	PS980	(12,000)				(12,000)
Business Rates Retention Scheme (NNDR)	RB300/RB330	(30,000)				(30,000)
Local Welfare Assistance Scheme	RB340	(42,900)				(42,900)
Local Council Tax New Burdens Grant	RB330	(12,150)				(12,150)
Universal Credit Delivery Partnership	RB350	(9,050)		9,050		0
Recycling Unit - Bay and Baler Works. New scheme	WS725	0	(10,000)			(10,000)
Sprinkler & Weighbridge EMR	WS770	0	(33,600)			(33,600)
Insurance MMI	CM300	(86,278)				(86,278)
New Burdens Grant Fund		(55,359)				(55,359)
HMRC Enquiry		(41,900)				(41,900)
Digital Transformation Project		0				0
GF shops - surplus 15/16		(140,000)			(60,281)	(200,281)
<b>Total Miscellaneous General Fund Reserves</b>	<b>EQ660</b>	<b>(1,241,248)</b>	<b>(183,355)</b>	<b>234,106</b>	<b>(60,281)</b>	<b>(1,250,778)</b>

## GENERAL FUND REVENUE ACCOUNT OUTTURN SUMMARY 2016/17

## EARMARKED RESERVES AT 31 March 2017

Other GF Revenue Reserves	Cost Centres	B/F 31/3/16	(Cont To Emr)	Utilisation of EMR	Transfers	C/F 31/3/17
Development Control Recycling - S106	EQ646	0	(3,209)			(3,209)
Capital Earmarked Reserves	EQ650	(567,132)		20,932	75,000	(471,200)
Capital EMR PSH Grants	EQ652	(1,130,347)		8,000		(1,122,347)
New Homes Bonus Reserve ***	EQ653	(1,600,698)	(1,841,639)	914,796	70,000	(2,457,541)
Economic Development EMR	EQ654	(101,000)				(101,000)
ICT Projects Reserve	EQ655	(92,000)		36,000		(56,000)
Cullompton Rail Station	EQ656	0			(40,000)	(40,000)
Flood dedence Ashleigh Park Bampton	EQ657	0			(67,000)	(67,000)
Phoenic Lane PC's Conversion	EQ658	0			(38,000)	(38,000)
NNDR Reserve	EQ659	(876,025)		315,744	60,281	(500,000)
High St Innovator Payment	EQ681	(43,308)		29,793		(13,515)
Vehicles Sinking Fund	Various	(1,447,831)	(530,000)	23,180	51,380	(1,903,271)
Plant Sinking Fund	Various	(22,910)	(40,990)		(71,380)	(135,280)
Equipment Sinking Fund	Various	(84,250)	(61,250)	3,000	20,000	(122,500)
Maintenance Sinking Fund	Various	(15,930)	(63,500)			(79,430)
Car Park Machine replacement Sinking Fund	EQ686	(20,000)				(20,000)
Community Housing Fund	EQ741	0	(131,360)			(131,360)
Capacity Funding	EQ820	(183,044)	(224,000)	72,811		(334,233)
Neighbourhood Planning Funding	EQ821	(20,000)				(20,000)
Culm Garden Village Project	EQ824	0	(214,285)			(214,285)
<b>Total Other GF Revenue Reserves</b>		<b>(6,204,475)</b>	<b>(3,110,232)</b>	<b>1,424,256</b>	<b>60,281</b>	<b>(7,830,170)</b>

\*\*\* A significant amount of the New Homes Bonus is earmarked for revenue items and the capital programme in 2017/18, with further amounts for future capital programmes in the medium term financial plan. If recommendation 2 is approved then this balance will be reduced. (See para 2.5)

<b>Total Section 106 - Open Space funds</b>	<b>Various</b>	<b>(656,643)</b>	<b>(119,646)</b>	<b>69,480</b>		<b>(706,809)</b>
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Maintenance	Cost Centres	B/F 31/3/16	(Cont To Emr)	Utilisation of EMR	Transfers	C/F 31/3/17
Dev Cont Linear Park	EQ638	(58,874)	(359)	4,234		(54,999)
W52 Popham Close Comm Fund	EQ640	(21,798)	(132)	1,995		(19,935)
W67 Moorhayes Com Dev Fund	EQ641	(19,811)	(120)	1,662		(18,269)
W69 Fayrecroft Willand Ex West	EQ642	(51,614)	(311)	4,725		(47,200)
W70 Developers Contribution	EQ643	(66,138)	(397)	6,801		(59,733)
Dev Cont Winswood Crediton	EQ644	(43,829)	(267)	3,152		(40,944)
<b>Total Maintenance Reserves</b>		<b>(262,064)</b>	<b>(1,586)</b>	<b>22,569</b>	<b>0</b>	<b>(241,080)</b>

<b>Total Developers Contributions / s106 Funds</b>		<b>(918,707)</b>	<b>(121,232)</b>	<b>92,049</b>	<b>0</b>	<b>(947,889)</b>
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RESERVES	B/F 31/3/16	(Cont To Emr)	Utilisation of EMR	Transfers	C/F 31/3/17
	<b>(8,364,429)</b>	<b>(3,414,819)</b>	<b>1,750,411</b>	<b>(0)</b>	<b>(10,028,838)</b>

Net movement into General Fund Earmarked Reserves =  
(TREMR)

(1,664,408)

HRA Earmarked Reserves	Cost Centres	B/F 31/3/16	(Cont To Emr)	Utilisation of EMR	Transfers	C/F 31/3/17
HRA Sewage Treatment Plant works	EQ691	(25,000)				(25,000)
Renewable Energy Fund E.M.R.	EQ692	(341,821)	(183,186)	70,000		(455,007)
HRA Affordable Rent surplus	EQ693	0	(73,060)	38,967		(34,093)
Housing Maintenance E.M.R.	EQ694	(8,886,245)	(2,084,275)	385		(10,970,135)
HRA Premium Deficit for PWLB loan	EQ696	(483,157)	(485,530)			(968,687)
<b>Total HRA EARMARKED RESERVES</b>		<b>(9,736,223)</b>	<b>(2,826,051)</b>	<b>109,352</b>	<b>0</b>	<b>(12,452,922)</b>

Net movement into HRA Earmarked Reserves =  
(HOTREM)

(2,716,699)

<b>RESERVES</b>		<b>(18,100,652)</b>	<b>(6,240,870)</b>	<b>1,859,763</b>	<b>(0)</b>	<b>(22,481,760)</b>
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Code	Scheme	Approved Capital Programme 2016/17 £000's	Total Slippage B/fwd & Adj to Approved Capital Programme 16/17 £000's	Adjusted Capital Programme 2016/17 £000's	Total Actual Spend to 31/03/17 £000's	Variance to budget £000's	Slippage to be carried forward to 2017/18 £000's	Slippage to Earmarked Reserve £000's
<b>General Fund Projects</b>								
CA624	Main car park resurfacing	50,000	50,000	50,000	0.00	-50,000.00	50,000	0
CA618	LMLC AWP			0	-2,135.62	-2,135.62	0	0
CA627	EV/LC - Pressure set replacement/Ho/Cold	50,000	472,000	50,000	0.00	-50,000.00	50,000	50,000
CA626	EV/LC - Fitness extension - subject to business case *	250,000		722,000	65,272.61	-656,727.39	657,000	0
	* Note £500k in 15/16 slipped to 16/17							
CA451	Phoenix House	100,000		100,000	0.00	-100,000.00	0	0
	Phoenix House - Ground Floor changes - subject to business case							
CA656	Pannier Market	290,000	110,000	400,000	0.00	-400,000.00	0	0
	Pannier Market - Healdston roof cover - subject to business case **							
CA657	Tverton Painted Pigpens	73,000	73,000	73,000	3,143.20	69,856.80	70,000	0
CA658	Pannier Market Clock Tower	34,000	34,000	34,000	21,686.20	-12,193.80	12,000	0
CA709	MSCP Improvements (refer to Matrix condition report)	50,000	89,000	139,000	-7,098.00	-146,098.00	139,000	0
CA698	Play area refurbishment - Wilcombe Tverton	50,000	50,000	50,000	58,866.00	8,866.00	0	0
CA628	Play area refurbishment - West Eke Recreation Ground Tverton	50,000	50,000	50,000	0.00	-50,000.00	50,000	0
<b>Other Projects</b>								
CA403	Town Hall Redevelopment Project	3,000	3,000	3,000	23,018.01	20,018.01	0	0
CA420	Landscape flood defence schemes - Ashleigh Park Bampton	67,000	67,000	67,000	0.00	-67,000.00	0	67,000
CA448	Angels flood improvements	15,000	15,000	15,000	0.00	-15,000.00	0	0
CA449	Town Hall fire/Market area fibre optic hub and camera system	30,000	30,000	30,000	38,613.12	8,613.12	0	0
CA452	Shedford re construct shower block welfare	50,000	50,000	50,000	0.00	-50,000.00	0	0
CA453	Landscape flood defence scheme - Newton St Cyres	50,000	50,000	50,000	0.00	-50,000.00	0	0
CA454	Play Lane - Conversion to homeless shelter	40,000	40,000	40,000	1,626.34	-38,373.66	0	0
CA455	St. Lawrence Green Project	30,000	30,000	30,000	0.00	-30,000.00	30,000	0
CA626	Weymouth - Porte Cabins at Carrii Close	114,000	114,000	114,000	113,910.00	-90.00	0	0
CA570	Coastal Path Coils	0	0	0	29,441.60	29,441.60	0	0
CA461	Weymouth - Green PCs to retail unit	0	0	0	1,000.00	1,000.00	0	0
CA462	Rear of Town Hall development site (6 Houses, 24 Apartments)	0	0	0	2,780.00	2,780.00	0	0
<b>ICT Projects</b>								
CA421	Replacement of PC estate 330s	40,000	40,000	40,000	6,521.76	-31,478.24	31,000	0
CA423	Continued replacement of WAN/LAN	60,000	60,000	60,000	0.00	-60,000.00	60,000	0
CA425	Server farm expansion/upgrades	20,000	88,000	108,000	12,028.15	-95,971.85	88,000	0
CA433	Unified Communications/telephony	25,000	104,000	129,000	0.00	-25,000.00	0	0
CA437	Digital Transformation	104,000	104,000	104,000	42,775.00	-61,225.00	61,000	0
CA439	Mobile Working NDL MX	39,000	39,000	39,000	32,000.00	-7,000.00	7,000	0
CA442	Anc Server Spallal (open Source Mapping)	18,000	18,000	18,000	0.00	-18,000.00	0	0
CA446	E-Financials Technical refresh	30,000	30,000	30,000	30,516.04	516.04	0	0
CA456	Digital Transformation - replacement of CRM	50,000	50,000	50,000	0.00	-50,000.00	50,000	0
CA457	Digital Transformation including Cosmic for Mid Devon	20,000	20,000	20,000	0.00	-20,000.00	0	0
CA444	SQU/Oracles releases	50,000	50,000	50,000	6,119.63	-41,880.37	21,000	0
CA712	Iveco Tipper (or equivalent)	24,000	24,000	24,000	0.00	-24,000.00	24,000	0
<b>Replacement Vehicles - Grounds Maintenance</b>								
CA614	Denise Eagle Telego RCV Z2-28 (or equivalent)	160,000	160,000	160,000	0.00	-160,000.00	160,000	0
CA621	Refuse Trucks with rear wash capability ***	160,000	740,000	900,000	0.00	-900,000.00	900,000	0
	* Note £740k in 15/16 slipped to 16/17							
CA622	7.5t Tipper	100,000	100,000	100,000	0.00	-100,000.00	100,000	0
CA625	3.5t Tipper	25,000	25,000	25,000	0.00	-25,000.00	25,000	0
CA627	3.5t Tipper	25,000	25,000	25,000	0.00	-25,000.00	25,000	0
		1,270,000	2,560,000	3,830,000	482,864.04	-3,347,135.96	2,618,000	105,000
<b>Private Sector Housing Grants</b>								
CG215	Works in Duffell Grants	0	0	19,788.59	19,788.59	19,788.59	0	0
CG216	Private Sector Housing initiatives to be prioritised	104,000	0	104,000	0.00	-104,000.00	0	84,000
CG201	Disabled Facilities Grants-Private Sector	468,000	0	468,000	293,572.99	-174,427.01	174,000	0
		572,000	0	572,000	313,361.58	-258,638.42	174,000	84,000
CA200	Grants to Housing Associations to provide units (funded by committed sum)	222,000	0	222,000	20,079.84	-201,920.16	0	202,000
		222,000	0	222,000	20,079.84	-201,920.16	0	202,000
		2,064,000	2,560,000	4,624,000	816,305.46	-3,807,694.54	2,792,000	391,000
<b>Total General Fund Projects</b>								

Code	Scheme	Approved Capital Programme 2016/17	Total Slippage B/fwd & Adj to Approved Capital Programme 16/17	Adjusted Capital Programme 2016/17	Total Actual Spend to 31/03/17	Variance to budget	Slippage to be carried forward to 2017/18	Slippage to Earmarked Reserve
		£000's	£000's	£000's	£000's	£000's	£000's	£000's
CA100	HRA Projects							
CA110	Major repairs to Housing Stock	2,860,000	131,000	2,991,000	2,797,005.18	-193,994.82	87,000	107,000
CA111	Renewable Energy Fund Spend	200,000	156,000	200,000	70,000.00	-130,000.00	0	130,000
CA112	(1) Birchen Lane - re development of unit for housing conversion (4 units)			1,560,000	202,776.49	46,776.49	0	0
CA131	Woolcott Way - 1 bed Bungalow			0	385.00	385.00	0	0
CA119	(1) Palmerston Park Tiverton - affordable dwellings (26 units)			3,793,000	1,075,532.83	-2,717,467.17	2,671,000	0
CA120	(1) Waco Tupper 3.5h (for equivalent)			4,000,000	1,145,000.00	-2,855,000.00	24,000	0
CA121	Disability Adaptation (3 units)			250,000	1,145,000.00	-895,000.00	280,000	0
CA122	Disability Adaptation - Council Houses	287,000		287,000	286,846.00	1,846.00	0	0
CA120	Burlescombe (6 units) ***	100,000		885,000	9,245.60	-775,754.40	776,000	0
CA125	**** Note E700K in 15/16 slipped to 16/17							
CA126	Waddeton Park - (70 units)	2,000,000	4,000	1,996,000	4,640.00	-1,991,360.00	1,991,000	0
CA127	Sewerage Treatment Works - Washfield	520,000	25,000	520,000	0.00	-520,000.00	25,000	0
CA127	Stoodleigh - Pending feasibility (4 units)				17,370.51	17,370.51	0	0
CA132	Repairs mobile replacement							
	<b>Total HRA Projects</b>	<b>5,977,000</b>	<b>5,109,000</b>	<b>11,086,000</b>	<b>4,476,956.61</b>	<b>-6,609,043.39</b>	<b>6,392,000</b>	<b>237,000</b>
<b>Total</b>	<b>2016/17 CAPITAL PROGRAMME GRAND TOTAL</b>	<b>8,041,000</b>	<b>7,669,000</b>	<b>15,710,000</b>	<b>5,293,262.07</b>	<b>-10,416,737.93</b>	<b>9,184,000</b>	<b>628,000</b>

(1) - Note Balance of budget remaining on Palmerston Park & Birchen slipped into 2017/18

Code	2016-17 Funding Stream	Approved Capital Programme Funding 2016/17	Total Slippage B/fwd & Adj to Approved Capital Programme 16/17	Adjusted Capital Programme Funding 2016/17	Total Actual Funding to 31/03/17
		£000's	£000's	£000's	£000's
	<b>General Fund Projects</b>				
9801	SI106 - Affordable Housing Contributions	222,000	0	222,000	45,079.84
9802	Capital Reserve	146,000	146,000	292,000	292,000.00
9727	CCU (CCU)	311,000	0	311,000	293,572.36
9727	Netting Bonus (GF)	1,070,000	1,606,000	2,676,000	342,629.00
9857	Private Sector Housing Grants EMR	165,000	0	165,000	6,000.00
9890	Contribution from Sinking Funds	329,000	489,000	489,000	0.00
9854	Contribution from CCU - Non Specific	42,000	42,000	42,000	20,549.81
9890	Useable Capital Receipts General		434,000	434,000	85,541.38
	<b>Total General Fund Projects</b>	<b>2,064,000</b>	<b>2,560,000</b>	<b>4,624,000</b>	<b>816,305.46</b>
	<b>HRA Projects</b>				
9801	SI106 & Affordable Housing Contributions		300,000	300,000	200,000.00
9890	Useable Capital Receipts General to be generated in 2016/17	365,000	0	365,000	316,216.51
	* Contribution from existing Useable Capital Receipts				
9710	Balance to be generated in 2016/17				
9727	MCA Reserve	2,860,000	131,000	2,991,000	2,797,005.18
9727	Netting Bonus (HRA)	21,000	0	21,000	0.00
9890	1-4-1 receipts reserve	350,000	250,000	600,000	417,930.60
9890	Renewable Energy Fund	200,000	0	200,000	70,000.00
9890	Housing Maintenance Fund	272,000	3,053,000	3,325,000	385.00
9890	Affordable Rents Surplus	1,836,000	4,000	1,832,000	38,966.87
9890	PWLB Borrowing		-4,000		0.00
9704	Homes & Communities Agency Grant (HCA)		1,330,000	1,330,000	636,452.45
9890	HRA Reserve		24,000	24,000	0.00
9890	HRA EMR		25,000	25,000	0.00
	<b>Total HRA Projects</b>	<b>5,977,000</b>	<b>5,109,000</b>	<b>11,086,000</b>	<b>4,476,956.61</b>
	<b>2016/17 CAPITAL PROGRAMME GRAND TOTAL FUNDING</b>	<b>8,041,000</b>	<b>7,669,000</b>	<b>15,710,000</b>	<b>5,293,262.07</b>

## GENERAL FUND REVENUE ACCOUNT OUTTURN SUMMARY 2016/17

	Budget 2016/17 £	Actual 2016/17 £	Variance £
Community & Development	392,520	465,246	72,726
Corporate Management	1,306,970	1,349,305	42,335
Car Parks	(279,610)	(264,112)	15,498
Customer Services	119,320	23,222	(96,098)
Environmental Services	1,328,320	1,517,143	188,823
Finance & Performance	10	(19,739)	(19,749)
Grounds Maintenance	47,850	16,897	(30,953)
General Fund Housing	217,320	89,011	(128,309)
Human Resources	99,340	160,383	61,043
I.T.Services	2,640	72,536	69,896
Legal & Democratic Services	969,080	968,726	(354)
Planning & Regeneration	1,169,010	779,036	(389,974)
Property Services	(28,720)	316,618	345,338
Revenues & Benefits	705,050	489,182	(215,868)
Recreation and Sport	747,800	1,239,152	491,352
Waste Services	2,754,610	2,847,055	92,445
<b>TOTAL COST OF SERVICES</b>	<b>9,551,510</b>	<b>10,049,661</b>	<b>498,151</b>
<b>OTHER INCOME &amp; EXPENDITURE</b>			
PWLB bank loan interest payable & finance lease interest	146,030	145,944	(86)
Interest from funding provided for HRA	(54,000)	(56,573)	(2,573)
Interest received on investments	(171,000)	(259,245)	(88,245)
Reversal of pension costs included within services above	0	(98,260)	(98,260)
Reversal of capital charges reflected in services	(1,642,280)	(1,705,620)	(63,340)
Reversal of revaluation losses reflected within services above	0	(298,465)	(298,465)
Capital financing of finance leases	89,390	89,425	35
MRP for capital funding and loan repayments	311,330	271,744	(39,586)
New Homes Bonus	(1,831,460)	(1,836,171)	(4,711)
Transfers to & from earmarked reserves, including earmarked reserves used to fund capital programme 2016/17	2,169,990	2,055,501	(114,489)
Loss in value of CCLA fund	0	250,486	250,486
Revenue expenditure funded by capital under statute	0	(69,305)	(69,305)
Statutory capital adjustments (depreciation reversal etc.)	0	10,067	10,067
<b>TOTAL BUDGETED EXPENDITURE</b>	<b>8,569,510</b>	<b>8,549,189</b>	<b>(20,321)</b>
<b>FUNDED BY:-</b>			
Revenue Support Grant	(1,017,260)	(1,017,266)	(6)
NNDR Revenue	(1,955,890)	(1,959,473)	(3,583)
CTS Funding parishes	55,250	55,067	(183)
Collection Fund Surplus	(8,230)	(8,233)	(3)
Council Tax - (Band D at £182.15)	(5,147,940)	(5,147,940)	0
Other non- ringfenced gov grants	(31,630)	(37,574)	(5,944)
Rural Services Delivery Grant	(463,810)	(463,815)	(5)
<b>TOTAL FUNDING</b>	<b>(8,569,510)</b>	<b>(8,579,234)</b>	<b>(9,724)</b>
<b>NET INCOME AND EXPENDITURE</b>	<b>0</b>	<b>(30,045)</b>	<b>(30,045)</b>

## GENERAL FUND REVENUE ACCOUNT OUTTURN SUMMARY 2016/17

## Community and Development

Code	Community and Development	2016/17 Budget £	2016/17 Actual £	Variance £	Variance %	
1000	Employees	295,870	282,153	(13,717)	-4.6%	
2000	Premises	44,180	51,839	7,659	17.3%	
3000	Transport	3,290	4,093	803	24.4%	
4000	Supplies and Services	190,700	298,009	107,309	56.3%	
	<b>Total Direct Expenditure</b>	<b>534,040</b>	<b>636,095</b>	<b>102,055</b>	<b>19.1%</b>	
7000	External Income	(122,470)	(147,385)	(24,915)	-20.3%	
	<b>Net Direct Expenditure</b>	<b>411,570</b>	<b>488,710</b>	<b>77,140</b>	<b>18.7%</b>	(a)
5000	Support Services	(61,260)	(61,260)	0		
6500	Depreciation	42,210	37,796	(4,414)		
	<b>Total Indirect Expenditure</b>	<b>(19,050)</b>	<b>(23,464)</b>	<b>(4,414)</b>		
	<b>Total Community &amp; Development Expenditure</b>	<b>392,520</b>	<b>465,246</b>	<b>72,726</b>		
	<b>Community &amp; Development - Service units</b>					
CD200	Community Development	300,730	306,544	5,814		
CD205	HO Communities & Gov	88,380	97,552	9,172		
CD206	HO Communities & Gov Rech	(88,390)	(88,390)	0		
CD210	Community Services Unit	135,840	127,159	(8,681)		
CD211	Community Services Unit Rech	(71,040)	(71,040)	0		
CD300	Markets	69,210	93,214	24,004		
CD305	Market Special Events	0	207	207		
	<b>Total Community &amp; Development Expenditure</b>	<b>434,730</b>	<b>465,246</b>	<b>30,516</b>		
				£	£	
	<b>Total Expenditure Variation</b>				<b>72,726</b>	(a)
	<b>Major Cost Changes</b>					
CD200	Utilise ear marked reserve for Seed Fund grant awards (see EMR note below)			18,000		
CD200	Town and Parish Fund, grant awards (see note in income levels and EMR below)			79,350		
CD200	Consultancy fees for Cullompton Heritage Scheme			7,500		
CD205	Redundancy costs for the Head of Communities and Governance			12,000		
CD300	Responsive maintenance spend at Pannier Market, replacement lighting			7,000		
					<b>123,850</b>	
	<b>Major Cost Savings</b>					
CD200	Salary savings, Grant and Funding Officer left part way through year			(14,060)		
CD200	Salary savings, member of staff reducing hours			(4,100)		
CD210	Salary savings, didn't backfill a member of staff			(8,500)		
					<b>(26,660)</b>	
	<b>Major Changes in Income Levels</b>					
CD200	DCC Contribution to Town and Parish Fund (see EMR note below)			(58,970)		
CD300	Market toll income down against budget			35,000		
					<b>(23,970)</b>	
	<b>Minor Variations</b>			(494)		<b>(494)</b>
	<b>Total Expenditure Variation</b>				<b>72,726</b>	(a)
	<b>EAR MARKED RESERVES</b>					
	<b>Utilised 2016/17</b>					
CD200	Seed Fund earmarked reserve released			(18,000)		
CD200	Salary for Grants and Funding Officer - New Homes Bonus released			(14,710)		
CD200	Grand Western Canal grant funded by New Homes Bonus			(45,000)		
CD200	Town and Parish Fund grant awards, ear marked reserve released			(26,381)		
	<b>Proposed contribution c/fwd to 2017/18</b>					
CD200	Grant Budget			9,200		
	Net movement in earmarked reserves					<b>(94,891)</b>
	<b>Total Expenditure variation after Ear Marked Reserves</b>				<b>(22,165)</b>	

GENERAL FUND REVENUE ACCOUNT OUTTURN SUMMARY 2016/17

CORPORATE MANAGEMENT

Code	Corporate	2016/17 Budget £	2016/17 Actual £	Variance £	Variance %	
1000	Employees	988,810	1,058,475	69,665	7.0%	
2000	Premises	0	0	0	N/A	
3000	Transport	1,500	2,016	516	34.4%	
4000	Supplies and Services	149,330	172,264	22,934	15.4%	
	<b>Total Direct Expenditure</b>	<b>1,139,640</b>	<b>1,232,754</b>	<b>93,114</b>	<b>8.2%</b>	
7000	External Income	(60)	(20,839)	(20,779)	-34631.9%	
	<b>Net Direct Expenditure</b>	<b>1,139,580</b>	<b>1,211,915</b>	<b>72,335</b>	<b>6.3%</b>	<b>(a)</b>
5000	Support Services	137,390	137,390	0	0.0%	
6500	Depreciation	30,000	0	(30,000)	100.0%	
	<b>Total Indirect Expenditure</b>	<b>167,390</b>	<b>137,390</b>	<b>(30,000)</b>		
	<b>Total Corporate Expenditure</b>	<b>1,306,970</b>	<b>1,349,305</b>	<b>42,335</b>		
	<b>Corporate Management Service Units</b>					
CM100	Chief Executive	184,770	228,307	43,537	23.6%	
CM199	Chief Executive Rech	(184,760)	(184,760)	0	0.0%	
CM300	Corporate Fees/charges	437,520	410,518	(27,002)	-6.2%	
CM340	Unison	5,430	4,480	(950)	-17.5%	
CM310	Corporate Performance	39,000	39,000	0	0.0%	
CM600	Pension Backfunding	825,010	851,760	26,750	3.2%	
	<b>Total Corporate Expenditure</b>	<b>1,306,970</b>	<b>1,349,305</b>	<b>42,335</b>		
	<b>Total Expenditure Variation</b>			<b>£</b>	<b>£</b>	<b>(a)</b>
					<b>42,335</b>	
	<b>Major Cost Increases</b>					
CM100	Costs associated with creation of new staffing structure			38,696		
						<b>38,696</b>
	<b>Major Cost Savings</b>					
CM300	External audit fees less than budgeted			(10,885)		
CM600	Pension current service costs (reversed below the line)			42,523		
CM600	Pension costs proved to be 1.9% lower than budgeted			(15,773)		
						<b>15,865</b>
	<b>Major Changes in Income Levels</b>					
CM300	Grant funding for Safe & Custom Build Housing			(20,850)		
						<b>(20,850)</b>
	<b>Minor Variances</b>					<b>8,624</b>
	<b>Total Expenditure Variation</b>					<b>42,335</b>
	<b>EAR MARKED RESERVES</b>					
				<b>£</b>		
	<b>Utilised 2016/17</b>					
CM300	Insurance - Further levy payment - MMI scheme of arrangement					
	<b>Proposed contribution c/fwd to 2017/18</b>					
CM300	Self and Custom Build Housing					(20,850)
	Net movement in earmarked reserves					0
	<b>Total Expenditure variation after Ear Marked Reserves</b>					<b>21,485</b>

GENERAL FUND REVENUE ACCOUNT OUTTURN SUMMARY 2016/17

CAR PARKS

Code	Car Parks	2016/17 Budget £	2016/17 Actual £	Variance £	Variance %
1000	Employees	0	612	612	
2000	Premises	170,090	189,749	19,659	11.6%
3000	Transport	0	0	0	
4000	Supplies and Services	27,720	9,232	(18,488)	-66.7%
	<b>Total Direct Expenditure</b>	<b>197,810</b>	<b>199,592</b>	<b>1,782</b>	<b>0.9%</b>
7000	External Income	(814,200)	(800,226)	13,974	1.7%
	<b>Net Direct Expenditure</b>	<b>(616,390)</b>	<b>(600,633)</b>	<b>15,757</b>	<b>-2.6%</b> (a)
5000	Support Services	162,430	162,430	0	
6500	Depreciation	174,350	174,091	(259)	
	<b>Total Indirect Expenditure</b>	<b>336,780</b>	<b>336,521</b>	<b>(259)</b>	
	<b>Total Car Park Expenditure</b>	<b>(279,610)</b>	<b>(264,112)</b>	<b>15,498</b>	
	<b>Car Park - Service units</b>				
CP510	Market Car Park	(145,380)	(160,367)	(14,987)	
CP520	Multi-Storey Car Park	238,410	135,066	(103,344)	
CP530	Amenity Car Parks	28,860	27,709	(1,151)	
CP540	Paying Car Parks	(227,150)	(266,521)	(39,371)	
	<b>Total Car Park Expenditure</b>	<b>(105,260)</b>	<b>(264,112)</b>	<b>(158,852)</b>	
				£	£
	<b>Total Expenditure Variation</b>				<b>15,498</b> (a)
	<b>Major Cost Changes</b>				
CP540	Premise over spend due to resurfacing P&D car parks (see below EMR)			32,000	<b>32,000</b>
	<b>Major Cost Savings</b>				
CP	General underspend on maintenance across Parking Services			(14,000)	
CP	Utilities underspend across parking services			(3,000)	
CP540	Increase in Off-Street fines			(15,650)	<b>(32,650)</b>
	<b>Major Changes in Income Levels</b>				
CP	Income from pay & display charges are below budget			28,000	
CP	Increased income from permits			(10,700)	
CP	Back-dated licence fee income				
					<b>17,300</b>
	<b>Minor Variations</b>				<b>(1,152)</b>
	<b>Total Expenditure Variation</b>				<b>15,498</b> (a)
	<b>EAR MARKED RESERVES</b>				
	<b>Utilised 2016/17</b>			£	
CP540	P&D resurfacing			(32,400)	
	<b>Proposed contribution c/fwd to 2017/18</b>				
	Net movement in earmarked reserves				(32,400)
	<b>Total Expenditure variation after Ear Marked Reserves</b>				<b>(16,902)</b>



**GENERAL FUND REVENUE ACCOUNT OUTTURN SUMMARY 2016/17**

**Customer Services**

<b>Code</b>	<b>Customer Services</b>	<b>2016/17 Budget £</b>	<b>2016/17 Actual £</b>	<b>Variance £</b>	<b>Variance %</b>	
1000	Employees	765,650	683,072	(82,578)	<b>-10.8%</b>	
2000	Premises	0	0	0		
3000	Transport	3,080	1,945	(1,135)	<b>-36.9%</b>	
4000	Supplies and Services	91,330	79,235	(12,095)	<b>-13.2%</b>	
	<b>Total Direct Expenditure</b>	<b>860,060</b>	<b>764,251</b>	<b>(95,809)</b>	<b>-11.1%</b>	
7000	External Income	0	(293)	(293)	<b>#DIV/0!</b>	
	<b>Net Direct Expenditure</b>	<b>860,060</b>	<b>763,959</b>	<b>(96,101)</b>	<b>-11.2%</b>	<b>(a)</b>
5000	Support Services	(742,960)	(742,960)	0		
6500	Depreciation	2,220	2,223	3		
	<b>Total Indirect Expenditure</b>	<b>(740,740)</b>	<b>(740,737)</b>	<b>3</b>		
	<b>Total Customer Services Expenditure</b>	<b>119,320</b>	<b>23,222</b>	<b>(96,098)</b>		
	<b>Customer Services - Service units</b>					
CS200	Communications	97,660	107,851	10,191		
CS299	Communications Rech	(97,630)	(97,630)	0		
CS500	Messenger Services	63,260	61,658	(1,603)		
CS599	Messenger Services Rech	(63,240)	(63,240)	0		
CS900	Central Photocopying	26,520	23,969	(2,551)		
CS901	Central Photocopying Rech	(26,500)	(26,500)	0		
CS902	Central Postage	24,340	26,581	2,241		
CS903	Central Postage Rech	(24,290)	(24,290)	0		
CS910	Customer Services Admin	159,870	157,438	(2,432)		
CS915	Customer Services Admin Rech	(157,650)	(157,650)	0		
CS930	Customer First Management	194,770	207,056	12,286		
CS931	Customer First Management Rech	(194,760)	(194,760)	0		
CS932	Customer First	634,400	602,567	(31,833)		
CS933	Customer First Rech	(634,400)	(634,400)	0		
CS936	Crediton Office Section	61,960	62,902	942		
CS937	Crediton Office Section Rech	(61,920)	(61,920)	0		
CS938	Digital Strategy Staffing	119,150	33,591	(85,559)		
	<b>Total Customer Services Expenditure</b>	<b>121,540</b>	<b>23,222</b>	<b>(98,318)</b>		
				<b>£</b>	<b>£</b>	
	<b>Total Expenditure Variation</b>				<b>(96,098)</b>	<b>(a)</b>
	<b>Major Cost Changes</b>					
						<b>0</b>
	<b>Major Cost Savings</b>					
CS938	Salary savings due to inability to fill vacancy and other projects on hold			(87,000)		
CS	Salary budget managed across all CS codes except CS938.			(12,000)		

**GENERAL FUND REVENUE ACCOUNT OUTTURN SUMMARY 2016/17**

**Customer Services**

						(99,000)
	<b>Major Changes in Income Levels</b>					0
	<b>Minor Variations</b>					2,902
	<b>Total Expenditure Variation</b>					<b>(96,098) (a)</b>
	<b>EAR MARKED RESERVES</b>					
					£	
	<b>Utilised 2016/17</b>					
CS938	Digital strategy staffing from New Home Bonus				(14,937)	
	<b>Proposed contribution c/fwd to 2017/18</b>					
	Net movement in earmarked reserves					(14,937)
	<b>Total Expenditure variation after Ear Marked Reserves</b>					<b>(111,035)</b>

**GENERAL FUND REVENUE ACCOUNT OUTTURN SUMMARY 2016/17**
**Environmental Services**

		2016/17 Budget £	2016/17 Actual £	Variance £	Variance %	
<b>Code</b>	<b>Environmental Services</b>					
1000	Employees	930,200	998,804	68,604	7.4%	
2000	Premises	88,270	109,826	21,556	24.4%	
3000	Transport	40,880	48,162	7,282	17.8%	
4000	Supplies and Services	116,430	175,881	59,451	51.1%	
	<b>Total Direct Expenditure</b>	<b>1,175,780</b>	<b>1,332,674</b>	<b>156,894</b>	<b>13.3%</b>	
7000	External Income	(375,010)	(651,751)	(276,741)	-73.8%	
	<b>Net Direct Expenditure</b>	<b>800,770</b>	<b>680,924</b>	<b>(119,846)</b>	<b>-15.0%</b>	<b>(a)</b>
5000	Support Services	447,050	447,050	0		
6500	Depreciation	80,500	389,170	308,670		
	<b>Total Indirect Expenditure</b>	<b>527,550</b>	<b>836,220</b>	<b>308,670</b>		
	<b>Total Environmental Services Expenditure</b>	<b>1,328,320</b>	<b>1,517,143</b>	<b>188,823</b>		
	<b>Environmental Services - Service units</b>					
ES100	Cemeteries	110,340	125,004	14,664		
ES110	Bereavement Services	66,740	97,311	30,571		
ES112	Bereavement Services Rech	(66,740)	(66,740)	0		
ES200	CCTV Initiatives	14,890	15,430	540		
ES250	Community Safety	69,650	68,647	(1,003)		
ES251	Community Safety recharge	(12,200)	(12,200)	0		
ES252	Building Safer Community Fund	0	5	5		
ES254	CSP - Police Fund	0	(14)	(14)		
ES256	Community Safety Partnership	0	(5,574)	(5,574)		
ES260	Food Protection	115,940	113,396	(2,544)		
ES270	Water Quality Monitoring	71,420	59,387	(12,033)		
ES349	Private Sector Housing team Rech	(48,050)	(48,050)	0		
ES354	Private Sector Housing	200,180	241,988	41,808		
ES360	Dog Warden	42,910	43,329	419		
ES361	Public Health	20,380	61,794	41,414		
ES450	Parks & Open Spaces	382,110	401,665	19,555		
ES455	Amory Park	21,220	10,524	(10,696)		
ES460	Play Areas	135,260	194,099	58,839		
ES550	Licensing	43,890	35,933	(7,957)		
ES580	Pool Car Running Costs	1,570	(851)	(2,421)		
ES600	Pest Control	17,260	18,675	1,415		
ES650	Contaminated Land	0	(1,538)	(1,538)		
ES660	Control of Pollution	38,120	32,453	(5,667)		
ES670	Local Air Pollution	85,930	84,421	(1,509)		
ES720	ES Management	0	0	0		
ES730	Environmental Enforcement	263,650	254,801	(8,849)		
ES731	Environmental Enforcement Rech	(263,640)	(263,640)	0		
ES733	Environmental Health	408,670	441,036	32,366		
ES734	Environmental Health Rech	(396,400)	(396,400)	0		
ES740	Licensing Unit	108,290	114,566	6,276		
ES741	Licensing Unit Rech	(108,290)	(108,290)	0		
ES760	Health & Safety Officer	0	706	706		
PS480	MDDC Footpaths & Railway Walks	5,220	5,270	50		
	<b>Total Environmental Services Expenditure</b>	<b>1,328,320</b>	<b>1,517,143</b>	<b>188,823</b>		

**GENERAL FUND REVENUE ACCOUNT OUTTURN SUMMARY 2016/17**
**Environmental Services**

			£	£	
	<b>Total Expenditure Variation</b>			<b>188,823</b>	<b>(a)</b>
	<b>Major Cost Changes</b>				
ES110	Redundancy costs have resulted in a salary overspend in Bereavement Services		30,000		
ES361	Half post of Public Health Officer funded from EMR (see below EMR)		19,000		
ES361	Costs from Health initiatives (walking football) funding from EMR (see below EMR)		1,684		
ES361	Eco stars cost to be funded from EMR (see below EMR)		18,000		
ES455	New goals have been purchased for Amory Park		3,000		
ES460	Works done at Newcombes Meadow Play area to be funded from S106		9,326		
ES460	Rebuild wall at Newcombes Meadow Play area (see below EMR)		15,950		
ES733	Salary & Agency cost overspend due to sickness and JE regrades		26,000		
ES740	Licensing - temporary increase in staff hours		5,000		
				<b>127,960</b>	
	<b>Major Cost Savings</b>				
				<b>0</b>	
	<b>Major Changes in Income Levels</b>				
ES100	Interment income down against budget		13,000		
ES450	shortfall in backdated Amory Park Contributions		9,600		
ES550	Licensing income higher than budgeted		(8,000)		
ES450	Utilise Developers Contributions for Parks & Open Spaces (see below EMR)		7,860		
ES460	Utilise Developers Contributions for Play Area's (see below EMR)		10,780		
ES460	Income not materialised from Towns & Parish Play Area contributions		12,000		
				<b>45,240</b>	
	<b>Minor Variations</b>			<b>15,623</b>	
	<b>Total Expenditure Variation</b>			<b>188,823</b>	<b>(a)</b>
	<b>EAR MARKED RESERVES</b>				
	<b>Utilised 2016/17</b>				
ES361	Fund half post of Public Health Officer		(18,943)		
ES361	Health Initiatives - Walking football		(1,864)		
ES361	Eco stars costs		(18,000)		
ES450	Utilise Developers Contributions for Parks & Open Spaces		(9,720)		
ES460	Utilise Developers Contributions for Play Area's		(12,849)		
ES200	CCTV - release ear marked reserve back to general fund reserves		(6,178)		
ES460	EMR or S106 for Newcombes Meadow Play area		(9,326)		
	<b>Proposed contribution c/fwd to 2017/18</b>				
ES361	Public Health Grant received in year				
ES450	Parks & Open spaces walls & pathways maintenance				
	Net movement in earmarked reserves before statutory adjustments			(76,880)	
	<b>Total Expenditure variation after Ear Marked Reserves</b>			<b>111,943</b>	

**GENERAL FUND REVENUE ACCOUNT OUTTURN SUMMARY 2016/17**

**Finance and Performance**

		2016/17	2016/17	Variance	Variance
		Budget	Actual		
Code	Finance and Performance	£	£	£	%
1000	Employees	638,550	622,043	(16,507)	-2.6%
2000	Premises	0	0	0	
3000	Transport	1,920	1,675	(245)	-12.7%
4000	Supplies and Services	40,490	45,175	4,685	11.6%
	<b>Total Direct Expenditure</b>	<b>680,960</b>	<b>668,893</b>	<b>(12,067)</b>	<b>-1.8%</b>
7000	External Income	0	(7,682)	(7,682)	
	<b>Net Direct Expenditure</b>	<b>680,960</b>	<b>661,211</b>	<b>(19,749)</b>	<b>-2.9%</b> (a)
5000	Support Services	(680,950)	(680,950)	0	
6500	Depreciation	0	0	0	
	<b>Total Indirect Expenditure</b>	<b>(680,950)</b>	<b>(680,950)</b>	<b>0</b>	
	<b>Total Finance and Performance Expenditure</b>	<b>10</b>	<b>(19,739)</b>	<b>(19,749)</b>	
	<b>Finance and Performance - Service units</b>				
FP100	Accountancy Services	478,810	472,611	(6,199)	
FP199	Accountancy Services Rech	(478,770)	(478,770)	0	
FP200	Internal Audit	124,380	124,663	283	
FP299	Internal Audit Rech	(124,400)	(124,400)	0	
FP300	Procurement	100,220	89,723	(10,497)	
FP399	Procurement Rech	(100,140)	(100,140)	0	
FP400	Purchase Ledger	65,910	66,658	748	
FP499	Purchase Ledger Rech	(65,990)	(65,990)	0	
FP500	Sales Ledger	86,050	81,967	(4,083)	
FP599	Sales Ledger Rech	(86,060)	(86,060)	0	
	<b>Total Finance and Performance</b>	<b>10</b>	<b>(19,739)</b>	<b>(19,749)</b>	
				£	£
	<b>Total Expenditure Variation</b>				<b>(19,749)</b> (a)
	<b>Major Cost Changes</b>				
					0
	<b>Major Cost Savings</b>				
FP100	New Director Appointment, delay in replacing Finance Manager and change of contract hours for an Accountant			(14,000)	
FP300	Salaries - Procurement & Contracts Post hours less than budgeted			(6,700)	
FP500	Salaries - Delay in appointment of replacement staff member			(5,500)	
					<b>(26,200)</b>
	<b>Major Changes in Income Levels</b>				
FP300	6m income from Procurement contract with Torridge DC			(4,000)	<b>(4,000)</b>
	<b>Minor Variations</b>				<b>10,451</b>
	<b>Total Expenditure Variation</b>				<b>(19,749)</b> (a)
	<b>EAR MARKED RESERVES</b>				
	<b>Utilised 2016/17</b>				
	<b>Proposed contribution c/fwd to 2017/18</b>				
	Net movement in earmarked reserves				0
	<b>Total Expenditure variation after Ear Marked Reserves</b>				<b>(19,749)</b>

**GENERAL FUND REVENUE ACCOUNT OUTTURN SUMMARY 2016/17**

**Grounds Maintenance**

Code	Grounds Maintenance	2016/17 Budget £	2016/17 Actual £	Variance £	Variance %	
1000	Employees	459,230	425,867	(33,363)	-7.3%	
2000	Premises	41,910	35,432	(6,478)	-15.5%	
3000	Transport	74,120	70,138	(3,982)	-5.4%	
4000	Supplies and Services	36,180	43,215	7,035	19.4%	
	<b>Total Direct Expenditure</b>	<b>611,440</b>	<b>574,652</b>	<b>(36,788)</b>	<b>-6.0%</b>	
7000	External Income	(49,310)	(34,637)	14,673	29.8%	
	<b>Net Direct Expenditure</b>	<b>562,130</b>	<b>540,015</b>	<b>(22,115)</b>	<b>-3.9%</b>	<b>(a)</b>
5000	Support Services	(527,190)	(527,190)	0		
6500	Depreciation	12,910	4,072	(8,838)		
	<b>Total Indirect Expenditure</b>	<b>(514,280)</b>	<b>(523,118)</b>	<b>(8,838)</b>		
	<b>Total Grounds Maintenance Expenditure</b>	<b>47,850</b>	<b>16,897</b>	<b>(30,953)</b>		
	<b>Grounds Maintenance - Service units</b>					
GM960	Grounds Maintenance	644,970	601,107	(43,863)		
GM961	Grounds Maintenance Rech	(584,210)	(584,210)	0		
	<b>Total Grounds Maintenance Expenditure</b>	<b>60,760</b>	<b>16,897</b>	<b>(43,863)</b>		
				<b>£</b>	<b>£</b>	
	<b>Total Expenditure Variation</b>				<b>(30,953)</b>	<b>(a)</b>
	<b>Major Cost Changes</b>					
GM960	Overspend on agency staff			23,000		
GM960	Redundancy costs of GM manager			30,000		
GM960	Recruitment advertising & protective clothing overspend			6,500		
					<b>59,500</b>	
	<b>Major Cost Savings</b>					
GM960	Salary underspends due to vacant posts and posts appointed at lower grades			(95,000)		
GM960	Tree Maintenance budget underspend			(6,600)		
GM960	Savings on fuel budget & plant maintenance & repairs			(3,500)		
					<b>(95,000)</b>	
	<b>Major Changes in Income Levels</b>					
GM960	Reduced income from DCC for grass cutting			8,100		
GM960	Reduced income from internal recharging for tree works			8,500		
					<b>16,600</b>	
	<b>Minor Variations</b>					<b>(12,053)</b>
	<b>Total Expenditure Variation</b>					<b>(30,953) (a)</b>
	<b>EAR MARKED RESERVES</b>					
				<b>£</b>		
	<b>Utilised 2016/17</b>					
	<b>Proposed contribution c/fwd to 2017/18</b>					
	Tree Grang set-up			10,000		
	Grave Shoring equipment			11,000		
	Net movement in earmarked reserves					21,000
	<b>Total Expenditure variation after Ear Marked Reserves</b>					<b>(9,953)</b>

**GENERAL FUND REVENUE ACCOUNT OUTTURN SUMMARY 2016/17**
**General Fund Housing**

		2016/17 Budget £	2016/17 Actual £	Variance £	Variance %	
<b>Code</b>	<b>General Fund Housing</b>					
1000	Employees	198,070	191,430	(6,640)	-3.4%	
2000	Premises	5,300	3,698	(1,602)	-30.2%	
3000	Transport	11,440	11,421	(19)	-0.2%	
4000	Supplies and Services	119,160	192,350	73,190	61.4%	
	<b>Total Direct Expenditure</b>	<b>333,970</b>	<b>398,899</b>	<b>64,929</b>	<b>19.4%</b>	
7000	External Income	(101,500)	(313,788)	(212,288)	-209.2%	
	<b>Net Direct Expenditure</b>	<b>232,470</b>	<b>85,111</b>	<b>(147,359)</b>	<b>-63.4%</b>	<b>(a)</b>
5000	Support Services	(16,180)	(16,180)	0	0.0%	
6500	Depreciation	1,030	20,080	19,050	-1849.5%	
	<b>Total Indirect Expenditure</b>	<b>(15,150)</b>	<b>3,900</b>	<b>19,050</b>		
	<b>Total General Fund Housing Services Expenditure</b>	<b>217,320</b>	<b>89,011</b>	<b>(128,309)</b>		
	<b>General Fund Housing - Service units</b>					
HG320	Housing & Homelessness Advice	218,350	76,790	(141,560)	64.8%	
HG373	Homelessness & Enabling Team	254,060	266,281	12,221	-4.8%	
HG379	Homeless & Enabling Team Rech	(254,060)	(254,060)	0	0.0%	
	<b>Total General Fund Housing Services Expenditure</b>	<b>218,350</b>	<b>89,011</b>	<b>(129,339)</b>		
				£	£	
	<b>Total Expenditure Variation</b>				<b>(129,339)</b>	<b>(a)</b>
	<b>Major Cost Changes</b>					
	DARS loans written off during the year			127,310		
	Temporary accommodation			42,968		
					<b>170,278</b>	
	<b>Major Cost Savings</b>					
HG373	Staffing savings			(11,609)		
HG320	Significant reduction in DARS bad debt provision			(88,312)		
					<b>(99,921)</b>	
	<b>Major Changes in Income Levels</b>					
	Grant received for Community Housing projects			(131,360)		
	Temporary accommodation income			(58,966)		
	DHP funding			(20,000)		
					<b>(210,326)</b>	
	<b>Minor Variations</b>				<b>10,630</b>	
	<b>Total Expenditure Variation</b>				<b>(129,339)</b>	<b>(a)</b>
	<b>EAR MARKED RESERVES</b>					
	<b>Utilised 2016/17</b>					
	<b>Proposed contribution c/fwd to 2017/18</b>					
	Grant received for Community Housing projects			131,360		
	Net movement in earmarked reserves				131,360	
	<b>Total Expenditure variation after Ear Marked Reserves</b>				<b>2,021</b>	

**GENERAL FUND REVENUE ACCOUNT OUTTURN SUMMARY 2016/17**
**Human Resources**

Code	Human Resources	2016/17 Budget £	2016/17 Actual £	Variance £	Variance %
1000	Employees	460,970	507,143	46,173	10.0%
2000	Premises	0	0	0	
3000	Transport	3,220	2,837	(383)	-11.9%
4000	Supplies and Services	17,370	30,733	13,363	76.9%
	<b>Total Direct Expenditure</b>	<b>481,560</b>	<b>540,713</b>	<b>59,153</b>	<b>12.3%</b>
7000	External Income	(2,250)	(360)	1,890	84.0%
	<b>Net Direct Expenditure</b>	<b>479,310</b>	<b>540,353</b>	<b>61,043</b>	<b>12.7%</b> (a)
5000	Support Services	(379,970)	(379,970)	0	
6500	Depreciation	0	0	0	
	<b>Total Indirect Expenditure</b>	<b>(379,970)</b>	<b>(379,970)</b>	<b>0</b>	
	<b>Total Human Resources Expenditure</b>	<b>99,340</b>	<b>160,383</b>	<b>61,043</b>	
	<b>HR - Service units</b>				
HR100	Human Resources	262,620	308,481	45,861	
HR199	Human Resources Rech	(262,640)	(262,640)	0	
HR200	Staff Development Training	14,340	119,593	105,253	
HR210	Cpd Training	43,840	0	(43,840)	
HR220	Post Entry Training	21,850	0	(21,850)	
HR230	Health & Safety Training	19,360	495	(18,865)	
HR300	Payroll	77,350	69,140	(8,210)	
HR399	Payroll Rech	(77,350)	(77,350)	0	
HR400	Learning & Development	56,490	50,332	(6,158)	
HR499	Learning & Development Rech	(56,480)	(56,480)	0	
HR600	Health & Safety Officer	65,240	74,093	8,853	
HR699	Health & Safety Officer Rech	(65,280)	(65,280)	0	
	<b>Total Human Resources Expenditure</b>	<b>99,340</b>	<b>160,383</b>	<b>61,043</b>	
				£	£
	<b>Total Expenditure Variation</b>				<b>61,043 (a)</b>
	<b>Major Cost Changes</b>				
HR100	Salary overspend due to JE increases, new Systems Admin post			32,000	
HR100	Overspend on equipment and computer software budget			8,000	
HR400	L&D Management training programme costs (see below EMR)			29,518	
HR500	Increased salary costs due to JE			8,800	
					<b>78,318</b>
	<b>Major Cost Savings</b>				
HR300	Reduction in hours from Payroll Managers post			(8,000)	
HR400	Vacant post of L&D Assistant			(6,600)	



**GENERAL FUND REVENUE ACCOUNT OUTTURN SUMMARY 2016/17****Human Resources**

					(14,600)	
	<b>Major Changes in Income Levels</b>					
					(2,675)	
	<b>Minor Variations</b>					
	<b>Total Expenditure Variation</b>				<b>61,043</b>	<b>(a)</b>
	<b>EAR MARKED RESERVES</b>					
	<b>Utilised 2016/17</b>					
HR400	Corporate Training EMR to fund Management Programme				(29,518)	
	<b>Proposed contribution c/fwd to 2017/18</b>					
	Net movement in earmarked reserves				(29,518)	
	<b>Total Expenditure variation after Ear Marked Reserves</b>				<b>31,525</b>	

**GENERAL FUND REVENUE ACCOUNT OUTTURN SUMMARY 2016/17**
**ICT Services**

Code	ICT Services	2016/17 Budget £	2016/17 Actual £	Variance £	Variance %	
1000	Employees	523,840	480,168	(43,672)	-8.3%	
2000	Premises	0	0	0		
3000	Transport	1,550	775	(775)	-50.0%	
4000	Supplies and Services	357,580	346,655	(10,925)	-3.1%	
	<b>Total Direct Expenditure</b>	<b>882,970</b>	<b>827,598</b>	<b>(55,372)</b>	<b>-6.3%</b>	
7000	External Income	(3,660)	(3,847)	(187)	-5.1%	
	<b>Net Direct Expenditure</b>	<b>879,310</b>	<b>823,751</b>	<b>(55,559)</b>	<b>-6.3%</b>	<b>(a)</b>
5000	Support Services	(918,460)	(918,460)	0		
6500	Depreciation	41,790	167,245	125,455		
	<b>Total Indirect Expenditure</b>	<b>(876,670)</b>	<b>(751,215)</b>	<b>125,455</b>		
	<b>Total ICT Services Expenditure</b>	<b>2,640</b>	<b>72,536</b>	<b>69,896</b>		
	<b>ICT - Service units</b>					
IT100	Gazetteer Management	79,350	83,655	4,305		
IT199	Gazetteer Management Rech	(79,360)	(79,360)	0		
IT200	Information Management & T Gov	0	(10)	(10)		
IT300	Central Telephones	93,280	87,343	(5,937)		
IT399	Central Telephones Rech	(93,360)	(93,360)	0		
IT400	ICT Network & Hardware	301,400	278,226	(23,174)		
IT499	ICT Network & Hardware Rech	(298,660)	(298,660)	0		
IT500	ICT Software Support & Maint.	484,480	632,724	148,244		
IT599	ICT Software Support & Maint. Rech	(484,490)	(484,490)	0		
IT600	ICT Staff Unit	553,780	508,417	(45,363)		
IT699	ICT Staff Unit Rech	(553,790)	(553,790)	0		
IT800	Phoenix House Printing	32,260	24,091	(8,169)		
IT899	Phoenix House Printing Rech	(32,250)	(32,250)	0		
	<b>Total ICT Services Expenditure</b>	<b>2,640</b>	<b>72,536</b>	<b>69,896</b>		
				£	£	
	<b>Total Expenditure Variation</b>				<b>69,896</b>	<b>(a)</b>
	<b>Major Cost Changes</b>					
IT100	Aerial photography carried out every 3 years (see EMR note below)			3,980		
IT400	Budgeted spend on capital <£20k, please refer to Capital programme			12,800		
IT500	Amortisation of intangible assets			125,000		
IT500	Increase in annual Microsoft licence fee			18,600		
					<b>160,380</b>	
	<b>Major Cost Savings</b>					

**GENERAL FUND REVENUE ACCOUNT OUTTURN SUMMARY 2016/17**

**ICT Services**

IT400/500	Internal routing system not required and underspend on replacement budget		(36,000)		
IT600	Salary savings due to a restructure		(46,500)		
IT800	Underspend against printing budget		(8,000)		
				<b>(90,500)</b>	
	<b>Major Changes in Income Levels</b>				
	<b>Minor Variations</b>		16		
				<b>16</b>	
	<b>Total Expenditure Variation</b>			<b>69,896</b>	<b>(a)</b>
	<b>EAR MARKED RESERVES</b>				
	<b>Utilised 2016/17</b>				
IT100	Aerial Photography ear marked reserve released		(3,980)		
	<b>Proposed contribution c/fwd to 2017/18</b>				
	Net movement in earmarked reserves			(3,980)	
	<b>Total Expenditure variation after Ear Marked Reserves</b>			<b>65,916</b>	

**GENERAL FUND REVENUE ACCOUNT OUTTURN SUMMARY 2016/17**

**Legal and Democratic Services**

		2016/17 Budget	2016/17 Actual	Variance	Variance	
Code	Legal and Democratic Services	£	£	£	%	
1000	Employees	421,040	586,766	165,726	39.4%	
2000	Premises	0	23,087	23,087	N/A	
3000	Transport	16,100	17,133	1,033	6.4%	
4000	Supplies and Services	387,710	526,491	138,781	35.8%	
	<b>Total Direct Expenditure</b>	<b>824,850</b>	<b>1,153,478</b>	<b>328,628</b>	<b>39.8%</b>	
7000	External Income	(29,250)	(359,010)	(329,760)	1127.4%	
	<b>Net Direct Expenditure</b>	<b>795,600</b>	<b>794,468</b>	<b>(1,132)</b>	<b>-0.1%</b>	<b>(a)</b>
5000	Support Services	173,480	174,258	778	0.4%	
6500	Depreciation	0	0	0	N/A	
	<b>Total Indirect Expenditure</b>	<b>173,480</b>	<b>174,258</b>	<b>778</b>		
	<b>Total Legal and Democratic Services</b>	<b>969,080</b>	<b>968,726</b>	<b>(354)</b>		
	<b>Legal &amp; Democratic Services - Service units</b>					
LD100	Electoral Registration	260,690	238,380	(22,310)	-8.6%	
LD199	Electoral Registration Rech	(780)	(780)	0	0.0%	
LD206	Election Costs - Police Com	0	(10,796)	(10,796)	#DIV/0!	
LD207	Election Costs - Euro Referendum	0	(5,386)	(5,386)	#DIV/0!	
LD300	Democratic Rep & Management	709,160	709,625	465	0.1%	
LD400	Committee Services	136,610	136,798	188	0.1%	
LD499	Committee Services Rech	(136,610)	(136,610)	0	0.0%	
LD600	Legal Services	267,660	305,144	37,484	14.0%	
LD699	Legal Services Rech	(267,650)	(267,650)	0	0.0%	
	<b>Total Legal and Democratic Services</b>	<b>969,080</b>	<b>968,726</b>	<b>(354)</b>		
				£	£	
	<b>Total Expenditure Variation</b>					<b>(354) (a)</b>
	<b>Major Cost Changes</b>					
LD600	Increase in costs for this year due to restructuring of legal team			37,484		<b>37,484</b>
	<b>Major Cost Savings</b>					
	The grant received for electoral registration work was more than expected			(22,310)		<b>(22,310)</b>
	<b>Major Changes in Income Levels</b>					
	Unbudgeted income for election			(269,897)		
	Unbudgeted direct costs for election			253,716		<b>(16,181)</b>

**GENERAL FUND REVENUE ACCOUNT OUTTURN SUMMARY 2016/17**

**Legal and Democratic Services**

<b>Minor Variations</b>					<b>653</b>	
<b>Total Expenditure Variation</b>					<b>(354)</b>	<b>(a)</b>
<b>EAR MARKED RESERVES</b>						
<b>Utilised 2016/17</b>						
Release of unused EMR by Elections				(7,000)		
Release of unused EMR by Democratic Republic & Management				(5,300)		
<b>Proposed contribution c/fwd to 2017/18</b>						
Provision for District election 2019				20,000		
Net movement in earmarked reserves					7,700	
<b>Total Expenditure variation after Ear Marked Reserves</b>					<b>7,346</b>	

**GENERAL FUND REVENUE ACCOUNT OUTTURN SUMMARY 2016/17**

**Planning and Regeneration**

Code	Planning and Regeneration	2016/17	2016/17	Variance	Variance
		Budget	Actual		
		£	£	£	%
1000	Employees	1,540,210	1,388,203	(152,007)	-9.9%
2000	Premises	0	0	0	0.0%
3000	Transport	51,910	49,887	(2,023)	-3.9%
4000	Supplies and Services	359,940	559,394	199,454	55.4%
	S106 Fees		59,626	59,626	
	<b>Total Direct Expenditure</b>	<b>1,952,060</b>	<b>2,057,109</b>	<b>105,049</b>	<b>5.4%</b>
7000	External Income	(1,234,990)	(1,130,395)	104,595	8.5%
	S106 contributions		(146,688)	(146,688)	
	Grant funding		(452,930)	(452,930)	
	<b>Net Direct Expenditure</b>	<b>717,070</b>	<b>327,096</b>	<b>(389,974)</b>	<b>-54.4%</b>
5000	Support Services	451,940	451,940	0	
6500	Depreciation	0	0	0	
	<b>Total Indirect Expenditure</b>	<b>451,940</b>	<b>451,940</b>	<b>0</b>	
	<b>Total Planning and Regeneration Expenditure</b>	<b>1,169,010</b>	<b>779,036</b>	<b>(389,974)</b>	
	<b>Planning and Regeneration - Service units</b>				
PR100	Building Regulations	48,630	55,669	7,039	
PR110	Enforcement	122,970	126,369	3,399	
PR200	Development Control	317,480	(177,969)	(495,449)	
PR210	Local Land Charges	(6,270)	(36,394)	(30,124)	
PR220	Tiverton EUE	40,170	73,818	33,648	
PR300	Environmental Enhancement	2,280	2,280	0	
PR400	Business Development	275,610	243,595	(32,015)	
PR405	Industrial Sites & Buildings	0	0	0	
PR500	Historic Buildings	14,540	14,540	0	
PR600	Forward Planning Unit	263,820	284,816	20,996	
PR699	Forward Planning Unit Rech	(263,820)	(263,820)	0	
PR800	Planning Policy	78,360	181,040	102,680	
PR810	Statutory Development Plan	269,990	269,977	(13)	
PR820	Assets of community value	0	181	181	
PR900	Dangerous Buildings And Trees	5,250	4,935	(315)	
	<b>Total Planning and Regeneration Expenditure</b>	<b>1,169,010</b>	<b>779,036</b>	<b>(389,974)</b>	
				<b>£</b>	<b>£</b>
	<b>Total Expenditure Variation</b>			<b>(389,974)</b>	<b>(a)</b>
	<b>Major Cost Changes</b>			<b>£k</b>	
PR400	Shop front grant scheme (see EMR note below)			29,793	
PR400	Crediton Town Team event coordination (see EMR note below)			6,299	
PR200	Consultancy/legal fees			9,000	
PR110	Direct Action/Remedial works			8,620	
PR110	Consultancy to provide officer cover			14,500	
PR220	Tiverton Eastern Urban Extension (EUE) (fully funded from reserves)			32,641	
Various	Local Plan and consultancy costs			141,000	
Various	Minor variances across all cost centres			9,369	
					<b>251,222</b>
	<b>Major Cost Savings</b>				
PR400	Business advice and town project spend (see EMR note below)			(29,120)	
PR400	Business Development - salary savings due to a restructure			(22,000)	
PR400	Salary savings from the Town Centre Manger Post (see EMR note below)			(16,080)	
PR100	Building Control staffing net of ECC plan checking			(23,000)	
PR110	Enforcement salary savings net of consultancy costs			(17,000)	
PR200	Development Control salaries			(66,000)	
PR600	Forward Planning salaries			(24,000)	
PR210	Underspend on DCC search fees			(5,000)	
					<b>(202,200)</b>

**GENERAL FUND REVENUE ACCOUNT OUTTURN SUMMARY 2016/17**
**Planning and Regeneration**

<b>Major Changes in Income Levels</b>					
PR100	Building Control income below budget			28,000	
PR200	Development Control income below budget			100,857	
PR210	Local Land Charges fee income			(23,800)	
					<b>105,057</b>
<b>Minor Variations</b>					
<b>SERVICE MOVEMENT BEFORE STATUTORY ADJUSTMENTS</b>					<b>154,079</b>
PR200	Net S106 receipts & grants (see EMR below)			(87,062)	
PR200	Capacity Funding			(224,000)	
PR200	Garden Village Funding			(214,285)	
PR200	Brownfield Register funding			(14,645)	
PR210	New Burdens(Property Searches)			(4,060)	
<b>Total Expenditure Variation</b>					<b>(389,973) (a)</b>
<b>EAR MARKED RESERVES</b>					
				<b>£</b>	
<b>Utilised 2016/17</b>					
PR400	Salary for Town Centre Manager- New Homes Bonus released			(26,640)	
PR400	Business advice and town project spend - New Homes Bonus released			(70,880)	
PR400	Shop front grant spend - High Street Innovator fund released			(29,793)	
PR400	Crediton Town Team events coordination - LABGI fund released			(6,299)	
PR220	Tiverton Eastern Urban Extension -EQ820			(72,811)	
PR200	D Control reserve release from EQ660			(51,943)	
PR810	Exeter Strategic P'ship funded from NHB			(70,000)	
	Net movement in earmarked reserves				(328,366)
<b>Proposed contribution c/fwd to 2017/18</b>					
PR200	Net S106 receipts transferred to earmarked reserves			87,062	
PR200	Capacity Funding			224,000	
PR200	Garden Village funding			214,285	
PR210	New Burdens(Property Searches)			4,060	
PR600	Shared Brownfield site - grant from Department of Communities and Local Government			14,645	544,052
	Net movement in earmarked reserves				215,686
<b>Total Expenditure variation after Ear Marked Reserves</b>					<b>(174,287)</b>

**GENERAL FUND REVENUE ACCOUNT OUTTURN SUMMARY 2016/17**
**Property Services**

		2016/17 Budget	2016/17 Actual	Variance	Variance	
Code	Property Services	£	£	£	%	
1000	Employees	388,150	361,441	(26,709)	-6.9%	
2000	Premises	527,590	509,376	(18,214)	-3.5%	
3000	Transport	21,690	26,257	4,567	21.1%	
4000	Supplies and Services	80,670	177,417	96,747	119.9%	
	<b>Total Direct Expenditure</b>	<b>1,018,100</b>	<b>1,074,491</b>	<b>56,391</b>	<b>5.5%</b>	
7000	External Income	(745,520)	(761,329)	(15,809)	-2.1%	
	<b>Net Direct Expenditure</b>	<b>272,580</b>	<b>313,162</b>	<b>40,582</b>	<b>14.9%</b>	(a)
5000	Support Services	(585,020)	(584,840)	180		
6500	Depreciation	283,720	588,296	304,576		
	<b>Total Indirect Expenditure</b>	<b>(301,300)</b>	<b>3,456</b>	<b>304,756</b>		
	<b>Total Property Services Expenditure</b>	<b>(28,720)</b>	<b>316,618</b>	<b>345,338</b>		
	<b>Property Services - Service units</b>					
PS150	Surplus Sites for Disposal	4,070	9,667	5,597		
PS350	Public Conveniences	118,110	207,850	89,740		
PS400	Flood Defences and Land Drainage	62,530	74,593	12,063		
PS600	Street Naming & Numbering	14,590	10,249	(4,341)		
PS810	Phoenix House	387,190	393,025	5,835		
PS815	Phoenix House Rech	(387,190)	(387,190)	0		
PS820	DCC Library	(400)	2,734	3,134		
PS830	Town Hall	74,140	288,362	214,222		
PS840	Crediton Office Building	29,970	32,233	2,263		
PS845	Crediton Office Building Rech	(29,970)	(29,970)	0		
PS850	Old Road Depot	68,840	68,538	(302)		
PS855	Old Road Depot Rech	(68,840)	(68,840)	0		
PS860	Station Yard Depot	46,820	39,077	(7,743)		
PS865	Station Yard Depot Rech	(46,820)	(46,820)	0		
PS870	Lords Meadow Depot	440	(3,099)	(3,539)		
PS880	Bus Station Maintenance	(8,540)	(8,174)	366		
PS890	Tourist Information Centre	(11,040)	(22,244)	(11,204)		
PS970	Office Building Cleaning	77,490	76,981	(509)		
PS971	Office Building Cleaning Rech	(77,500)	(77,500)	0		
PS980	Property Services	461,270	438,026	(23,244)		
PS981	Property Services Rech	(408,680)	(408,680)	0		
PS990	30/32 Fore Street	(23,600)	(19,936)	3,664		
PS991	Industrial Units	(36,450)	(40,654)	(4,204)		
PS992	Market Walk	(265,150)	(195,936)	69,214		
PS993	Lowman Green Unit	(10,000)	(10,165)	(165)		
PS994	Moorhayes Community Centre	0	(5,508)	(5,508)		
	<b>Total Property Services</b>	<b>(28,720)</b>	<b>316,618</b>	<b>345,338</b>		
				£	£	
	<b>Total Expenditure Variation</b>				<b>345,338</b>	(a)
	<b>Major Cost Changes</b>					
PS150	Overspend on external contractors for surveys on surplus sites			9,000		
PS350	Impairment of Public Conveniences			89,740		
PS400	Overspend on flood defences works (see below EMR)			12,000		
PS830	Overspend on maintenance due to refurb of toilets (see below EMR)			11,300		
PS830	Impairment of Town Hall value			175,000		
PS830	Town Hall maintenance overspend & structural surveys			23,000		
PS840	Overspend on external cleaning of Crediton Office			5,000		
PS992	Overspend on Service charges relating to void units in Market Walk			19,000		
					<b>344,040</b>	



**GENERAL FUND REVENUE ACCOUNT OUTTURN SUMMARY 2016/17**

**Property Services**

<b>Major Cost Savings</b>					
PS350	Public Conv Rates review resulted in a saving			(10,000)	
PS870	Reduced spend on Lords Meadow Depot as unit is now let			(4,000)	
PS980	Salary underspend due to vacant posts			(29,000)	
PS880	Underspend on maintenance budgets to be EMR (see below EMR)			(3,500)	
PS991	Underspend on maintenance budgets			(5,000)	
					(51,500)
<b>Major Changes in Income Levels</b>					
PS992	Market Walk rental income down due to vacant units and a reduction in rent			69,214	
PS994	Rental income & feed-in tariff income not budgeted for Moorhayes Com Centre			(5,500)	
					63,714
	<b>Minor Variations</b>				(10,915)
<b>Total Expenditure Variation</b>					345,338 (a)
<b>EAR MARKED RESERVES</b>					
				£	
<b>Utilised 2016/17</b>					
PS400	Flood Defences works			(12,000)	
PS830	Toilet Refurb -Town Hall			(11,300)	
<b>Proposed contribution c/fwd to 2017/18</b>					
PS880	Bus Station maintenance			3,500	
PS980	EMR for 2 vehicle purchases in 17/18				

**GENERAL FUND REVENUE ACCOUNT OUTTURN SUMMARY 2016/17**
**Revenues and Benefits**

Code	Revenues and Benefits	2016/17 Budget £	2016/17 Actual £	Variance £	Variance %	
1000	Employees	671,650	686,619	14,969	2.2%	
2000	Premises	0	0	0		
3000	Transport	5,350	3,059	(2,292)	-42.8%	
4000	Supplies and Services	163,230	187,326	24,096	14.8%	
	Housing Benefit Payments	19,219,600	17,858,426	(1,361,174)	-7.1%	
	<b>Total Direct Expenditure</b>	<b>20,059,830</b>	<b>18,735,429</b>	<b>(1,324,401)</b>	<b>-6.6%</b>	
	Income from Housing Benefit Subsidy	(19,294,600)	(18,045,295)	1,249,305	-6.5%	
	All other Income	(498,630)	(639,403)	(140,773)	28.2%	
7000	External Income	(19,793,230)	(18,684,698)	1,108,532	5.6%	
	<b>Net Direct Expenditure</b>	<b>266,600</b>	<b>50,732</b>	<b>(215,868)</b>	<b>-81.0%</b>	<b>(a)</b>
5000	Support Services	438,450	438,450	0		
6500	Depreciation	0	0	0		
	<b>Total Indirect Expenditure</b>	<b>438,450</b>	<b>438,450</b>	<b>0</b>		
	<b>Total Revenues and Benefits Expenditure</b>	<b>705,050</b>	<b>489,182</b>	<b>(215,868)</b>		
	<b>Revenues and Benefits - Service units</b>					
RB100	Collection Of Council Tax	553,690	562,834	9,144		
RB199	Collection Of Council Tax Recharge	(95,240)	(95,240)	0		
RB200	Collection Of Business Rates	13,630	12,428	(1,202)		
RB300	Housing Benefit Admin	319,170	267,394	(51,776)		
RB310	Housing Benefit Fraud	0	0	0		
RB340	Local welfare assistance scheme	11,570	0	(11,570)		
RB350	Universal Credit Partnership	0	(12,640)	(12,640)		
RB360	FERIS fraud scheme	0	(19,376)	(19,376)		
RB399	Housing Benefit Admin Recharge	(23,610)	(23,610)	0		
RB400	Housing Rent Allowances	(75,000)	(186,869)	(111,869)		
RB410	Council Tax Benefit	0	(15,903)	(15,903)		
RB600	Revenues Recovery Team	78,200	77,525	(675)		
RB699	Revenues Recovery Team Recharge	(77,360)	(77,360)	0		
	<b>Total Revenues and Benefits Expenditure</b>	<b>705,050</b>	<b>489,183</b>	<b>(215,867)</b>		
				£	£	
	<b>Total Expenditure Variation</b>				<b>(215,868)</b>	<b>(a)</b>
	<b>Major Cost Changes</b>					
	* Additional Computer Software costs associated with changes in Housing Benefit funded by additional government grants detailed below			24,100		
					<b>24,100</b>	
	<b>Major Cost Savings</b>					
	** The demand for Housing Benefit was lower than budgeted (see decreased subsidy income detailed below)			(1,361,200)		
					<b>(1,361,200)</b>	
	<b>Major Changes in Income Levels</b>					
	* Various New Burdens grants from DWP in respect of Housing Benefits			(49,000)		
	** Decreased Housing Benefit Subsidy related to decreased costs detailed above			1,328,200		

## GENERAL FUND REVENUE ACCOUNT OUTTURN SUMMARY 2016/17

### Revenues and Benefits

Additional Housing Benefit Overpayments recovered	(78,900)		
Adjustment to CTB entitlement (re pre 01/04/13 CTB old scheme) not required to be repaid to DCLG	(15,900)		
Additional CTB Admin Grant from DCLG	(20,000)		
Additional contributions from Preceptors to assist in collection of C/Tax	(10,200)		
Local Council Tax New Burdens Grant	(10,500)		
Universal Credit Delivery Partnership Grant	(12,600)		
FERIS scheme grant	(19,400)		
			<b>1,111,700</b>
<b>Minor Variations</b>			9,532
<b>Total Expenditure Variation</b>			<b>(215,868) (a)</b>
<b>EAR MARKED RESERVES</b>			
		£	
<b>Utilised 2016/17</b>			
Release Credit Delivery Partnership Grant Reserve	(9,050)		
<b>Proposed contribution c/fwd to 2017/18</b>			
Reduction in NNDR reserve as all GP surgery appeals now resolved (with £60,281 transferred to commercial property reserve as potential void rates likely to be experienced in 2017/18)		315,744	
Net movement in earmarked reserves			306,694
<b>Total Expenditure variation after Ear Marked Reserves</b>			<b>90,826</b>

**GENERAL FUND REVENUE ACCOUNT OUTTURN SUMMARY 2016/17**
**Leisure Services**

Code	Leisure Services	2016/17 Budget £	2016/17 Actual £	Variance £	Variance %	
1000	Employees	1,643,080	1,743,729	100,649	6.1%	
2000	Premises	715,510	790,876	75,366	10.5%	
3000	Transport	4,350	4,397	47	1.1%	
4000	Supplies and Services	239,670	306,707	67,037	28.0%	
	<b>Total Direct Expenditure</b>	<b>2,602,610</b>	<b>2,845,709</b>	<b>243,099</b>	<b>9.3%</b>	
7000	External Income	(2,685,020)	(2,458,841)	226,179	8.4%	
	<b>Net Direct Expenditure</b>	<b>(82,410)</b>	<b>386,868</b>	<b>469,278</b>	<b>-569.4%</b>	<b>(a)</b>
5000	Support Services	300,340	300,340	0		
6500	Depreciation	529,870	551,943	22,073		
	<b>Total Indirect Expenditure</b>	<b>830,210</b>	<b>852,283</b>	<b>22,073</b>		
	<b>Total Leisure Services Expenditure</b>	<b>747,800</b>	<b>1,239,152</b>	<b>491,352</b>		
	<b>Leisure Services - Service units</b>					
RS100	Leisure Facilities Maintenance & Equipment	235,540	286,698	51,158		
RS110	Leisure Management & Administration	53,930	42,463	(11,467)		
RS140	Exe Valley Leisure Centre	376,355	318,874	(57,481)		
RS150	Lords Meadow Leisure Centre	463,352	377,048	(86,305)		
RS160	Culm Valley Sports Centre	148,493	214,069	65,576		
	<b>Total Leisure Services Expenditure</b>	<b>1,277,670</b>	<b>1,239,152</b>	<b>(38,518)</b>		
				<b>£</b>	<b>£</b>	
	<b>Total Expenditure Variation</b>				<b>491,352</b>	<b>(a)</b>
	<b>Major Cost Changes</b>					
All	Management restructure and various misc staffing overspends			92,000		
All	Advertising & marketing costs			34,000		
All	Rates charges for the year			11,000		
All	Reactive maintenance overspend against budget			47,000		
All	Equipment spend across all sites			13,000		
All	Utility costs: includes estimates for legacy bills 15/16			20,000		
All	Various minor overspends on expenditure			27,133		
					<b>244,133</b>	
	<b>Major Cost Savings</b>					
					<b>0</b>	
	<b>Major Changes in Income Levels</b>					
	Wetside activities LMLC & EVLC (includes lessons and general swimming)			54,000		
	Dryside activities-all sites (rents, bookings, courses)			41,000		
	Memberships, Classes and Sales			125,000		
	Various minor revenue areas under budget			5,150		
					<b>225,150</b>	
	<b>Minor Variations</b>				<b>22,069</b>	
	<b>Total Expenditure Variation</b>				<b>491,352</b>	<b>(a)</b>
	<b>EAR MARKED RESERVES</b>					
	<b>Utilised 2016/17</b>					
	<b>Proposed contribution c/fwd to 2017/18</b>					
	Net movement in earmarked reserves				0	
	<b>Total Expenditure variation after Ear Marked Reserves</b>				<b>491,352</b>	

**GENERAL FUND REVENUE ACCOUNT OUTTURN SUMMARY 2016/17**

**Waste Services**

Code	Waste Services	2016/17 Budget £	2016/17 Actual £	Variance £	Variance %	
1000	Employees	2,049,010	2,070,201	21,191	1.0%	
2000	Premises	98,750	191,134	92,384	93.6%	
3000	Transport	801,440	894,928	93,488	11.7%	
4000	Supplies and Services	897,530	992,139	94,609	10.5%	
	<b>Total Direct Expenditure</b>	<b>3,846,730</b>	<b>4,148,403</b>	<b>301,673</b>	<b>7.8%</b>	
7000	External Income	(2,071,220)	(2,239,379)	(168,159)	-8.1%	
	<b>Net Direct Expenditure</b>	<b>1,775,510</b>	<b>1,909,024</b>	<b>133,514</b>	<b>7.5%</b>	<b>(a)</b>
5000	Support Services	535,420	535,420	0		
6500	Depreciation	443,680	402,611	(41,069)		
	<b>Total Indirect Expenditure</b>	<b>979,100</b>	<b>938,031</b>	<b>(41,069)</b>		
	<b>Total Waste Services Expenditure</b>	<b>2,754,610</b>	<b>2,847,055</b>	<b>92,445</b>		
	<b>Waste Services - Cost Centres</b>					
WS650	Street Cleansing	527,070	479,521	(47,549)		
WS700	Refuse Collection	1,388,700	1,112,338	(276,362)		
WS710	Trade Waste Collection	(120,460)	(39,319)	81,141		
WS725	Kerbside Recycling	1,193,090	884,750	(308,340)		
WS740	16 Shop-Recycling	109,900	31,208	(78,692)		
WS750	Waste Management Staff Unit	217,970	189,191	(28,779)		
WS760	Waste Management Staff Unit Rech	(217,980)	(217,980)	0		
WS770	Unit 3 Carlu Close	100,000	407,346	307,346		
	<b>Total Waste Services Expenditure</b>	<b>3,198,290</b>	<b>2,847,055</b>	<b>(351,235)</b>		
				£	£	
	<b>Total Expenditure Variation</b>				<b>92,445</b>	<b>(a)</b>
	<b>Major Cost Changes</b>					
All	Vehicle repairs and maintenance			57,000		
All	Hire of vehicles due to running an aged fleet			58,000		
WS710	Diposal Charges			12,000		
WS770	Increase in rent and rates for new waste depot			61,200		
WS770	Move and fit out costs for new waste depot (see EMR note below)			156,000		
					<b>344,200</b>	
	<b>Major Cost Savings</b>					
All	Depreciation charges less than budgeted			(41,000)		
					<b>(41,000)</b>	
	<b>Major Changes in Income Levels</b>					
WS700	Garden waste income actual take-up less than budgeted			100,000		
WS700	Shared landfill disposal savings with DCC			(200,000)		
WS710	Trade Waste income			10,000		
WS725	Recycling income, due to both price and tonnage, plastic, cardboard and glass			(113,000)		
					<b>(203,000)</b>	
	<b>Minor Variations</b>			(7,686)		
					<b>(7,755)</b>	
	<b>Total Expenditure Variation</b>				<b>92,445</b>	<b>(a)</b>

**GENERAL FUND REVENUE ACCOUNT OUTTURN SUMMARY 2016/17**

**Waste Services**

	<b>EAR MARKED RESERVES</b>				
	<b>Utilised 2016/17</b>				
WS770	New Homes Bonus monies earmarked for the new waste depot, move and fit out		(256,000)		
WS700/725	Utilise vehicle sinking fund for replacement vans		(23,180)		
	<b>Proposed contribution c/fwd to 2017/18</b>				
WS770	Sprinkler system		20,000		
WS770	Weighbridge		13,600		
WS725	Excess Insurance Claim		10,000		
	Net movement in earmarked reserves				(235,580)
<b>Total Expenditure variation after Ear Marked Reserves</b>					<b>(143,135)</b>

## HOUSING REVENUE ACCOUNT OUTTURN SUMMARY 2016/17

## Housing Revenue Account

		2016/17 Budget £	2016/17 Actual £	Variance £	Variance %	
<b>Code</b>	<b>Housing Revenue Account</b>					
1000	Employees	2,350,280	2,304,229	(46,051)	-2.0%	
2000	Premises	166,070	138,270	(27,800)	-16.7%	
3000	Transport	348,560	379,634	31,074	8.9%	
4000	Supplies and Services	9,056,480	7,132,453	(1,924,027)	-21.2%	
	<b>Total Direct Expenditure</b>	<b>11,921,390</b>	<b>9,954,586</b>	<b>(1,966,804)</b>	<b>-16.5%</b>	
7000	External Income	(14,164,130)	(14,922,003)	(757,873)	-5.4%	
	<b>Net Direct Expenditure</b>	<b>(2,242,740)</b>	<b>(4,967,417)</b>	<b>(2,724,677)</b>	<b>121.5%</b>	
5000	Internal Recharges	1,265,490	1,265,490	0	0.0%	
6500	Capital Charges	977,250	985,227	7,978	-0.8%	
	<b>Total Indirect Expenditure</b>	<b>2,242,740</b>	<b>2,250,717</b>	<b>7,978</b>	<b>-0.4%</b>	
	<b>Total HRA Expenditure</b>	<b>0</b>	<b>(2,716,699)</b>	<b>(2,716,699)</b>	<b>N/A</b>	<b>(a)</b>
	<b>Income</b>					
SHO01	Dwelling Rents Income	(12,593,760)	(12,604,467)	(10,707)	0.1%	
SHO04	Non Dwelling Rents Income	(554,070)	(573,241)	(19,171)	3.5%	
SHO06	Tenant Charges For Services	(42,360)	(9,846)	32,514	-76.8%	
SHO07	Leaseholders' Service Charges	(23,540)	(20,887)	2,653	-11.3%	
SHO08	Contributions Towards Expenditure	(33,720)	(62,729)	(29,009)	86.0%	
SHO09	Alarm Income - Non Tenants	(194,660)	(206,090)	(11,430)	5.9%	
SHO10	H.R.A. Investment Income	(40,000)	(59,430)	(19,430)	48.6%	
SHO11	Miscellaneous Income	(19,000)	(545)	18,455	-97.1%	
	<b>Services</b>					
SHO13A	Repairs & Maintenance	3,548,470	3,515,067	(33,403)	-0.9%	
SHO17A	Housing & Tenancy Services	2,089,200	1,915,252	(173,948)	-8.3%	
SHO22	Alarms expenditure	199,560	147,630	(51,930)	-26.0%	
	<b>Accounting entries 'below the line'</b>					
SHO27	Depreciation	2,000,000	2,000,000	0	0.0%	
SHO29	Bad Debt Provision Movement	25,000	(3,309)	(28,309)	-113.2%	
SHO30	Share Of Corporate And Democratic	327,020	337,165	10,145	3.1%	
SHO31		0		0	N/A	
SHO32	H.R.A. Interest Payable	1,268,030	1,257,909	(10,121)	-0.8%	
SHO34	H.R.A. Transfers between earmarked reserves	2,393,010		(2,393,010)	-100.0%	
SHO35	Reversal of depreciation	(2,000,000)	(2,000,000)	0	0.0%	
SHO36	Financing of capital expenditure	1,001,250	1,094,579	93,329	9.3%	
SHO37	Capital Receipts Reserve Adjustment	(20,800)	(36,400)	(15,600)	75.0%	
SHO38	Major Repairs Allowance	2,800,000	2,797,005	(2,995)	-0.1%	
SHO40	Pension Reserve Adj	0	(22,740)	(22,740)	N/A	
SHO42	Accumulated absences adjustment	0	(1,770)	(1,770)	N/A	
SHO44	Capital Grant Unapp Cr Hra	0	0	0	N/A	
SHO45	Renewable Energy Transactions	(129,630)	(179,854)	(50,224)	38.7%	
	<b>Total HRA Expenditure</b>	<b>0</b>	<b>(2,716,699)</b>	<b>(2,716,699)</b>	<b>N/A</b>	
	<b>Total HRA Expenditure</b>					<b>(2,716,699) (a)</b>
	<b>Major Cost Increases</b>			<b>Variance £</b>		
	Financing of capital expenditure			93,329		
	Capital Grant Unapp Cr Hra			0		
						93,330
	<b>Major Cost Savings</b>			<b>Variance £</b>		
	Repairs & Maintenance			(33,403)		
	Housing & Tenancy Services			(173,948)		
	Alarms expenditure			(51,930)		
	Bad Debt Provision Movement			(28,309)		
						(287,590)

## HOUSING REVENUE ACCOUNT OUTTURN SUMMARY 2016/17

## Housing Revenue Account

		Variance £	
<b>Major Changes in Income Levels</b>			
	Renewable Energy Transactions	(50,224)	
	Non Dwelling Rents Income	(19,171)	
	Tenant Charges For Services	32,514	
	Contributions Towards Expenditure	(29,009)	
	H.R.A. Investment Income	(19,430)	
	Miscellaneous Income	18,455	
	Dwelling Rents Income	(10,707)	
	Alarm Income - Non Tenants	(11,430)	
			(89,001)
	H.R.A. Transfers between earmarked reserves	(2,393,010)	
	Pension Reserve Adj	(22,740)	(2,415,750)
	<b>Minor Variances totalling</b>		<b>(17,688)</b>
	<b>Total HRA Expenditure</b>		<b>(2,716,699) (a)</b>
	<b>Net movement before transfers to/from earmarked reserves</b>		<b>(2,716,699)</b>
	<b>Total Variation brought forward</b>		<b>(2,716,699)</b>
	<b>EAR MARKED RESERVES</b>		
		<b>£</b>	
	<b>Utilised 2016/17</b>		
EQ692	Renewable projects funded from reserve	(70,000)	
EQ693	Affordable Rents surplus used for new development	(38,967)	
EQ694	Housing Maintenance Fund utilised for major works on existing properties (M.R.A.) - very little required this year	(385)	
	<b>Proposed contribution c/fwd to 2017/18</b>		
	Solar PV income paid into reserve	183,186	
	Affordable Rents surplus earmarked	73,060	
	Budgeted contribution to Housing Maintenance Fund	1,704,420	
	PWLB loan premium deficit to be earmarked	485,530	
	Final balance transferred to Housing Maintenance Fund	379,855	
	<b>Net movement in earmarked reserves</b>		<b>2,716,699</b>
	<b>Total Expenditure variation after Ear Marked Reserves</b>		<b>0</b>



## GENERAL FUND REVENUE ACCOUNT OUTTURN SUMMARY 2016/17

## EARMARKED RESERVES AT 31 March 2017

Miscellaneous General Fund Reserves	Cost Centres	B/F 31/3/16	(Cont To Emr)	Utilisation of EMR	Transfers	C/F 31/3/17
Community Development - Tap Fund Contribution	CD200	(62,413)		26,381		(36,032)
Community Development - Seed Grant Funding	CD200	(21,310)	(9,200)	18,000		(12,510)
Community Development - PCT money	CD210	(3,500)		1,864		(1,636)
Pannier Market - Repairs to Clock Tower	CD300	(7,000)				(7,000)
Multi-Storey Car Park - Planned works	CP520	(80,000)				(80,000)
Resurfacing of Amenity Car Parks	CP530	(75,000)				(75,000)
Structural Surfacing P&D Car Parks	CP540	(35,000)		32,400		(2,600)
Customer Services - Franker Replacement	CS902	0				0
Cemetery Churchyard Path & Wall repairs	ES100	0				0
CCTV Initiatives -Tiverton TC Project	ES200	(9,648)		6,178		(3,470)
Community Safety Partnership	ES256	(14,702)				(14,702)
RRO Grants	ES353	(4,770)				(4,770)
P Sector Housing	ES354	(30,540)				(30,540)
Public Health Grant	ES361	(44,221)		36,943		(7,278)
Parks & Open Spaces-Trees Inspection/Walls	ES450	(53,000)		15,950		(37,050)
Play Areas Works	ES460	(21,000)				(21,000)
Air Quality Monitoring	ES660	(8,695)				(8,695)
E/Health restructure	ES733	0				0
Grounds Maintenance Digger/Trailer & Tractor	GM960	(12,663)	(21,000)			(33,663)
Corp Training - 12/13 Underspend part c/fwd	HR200	(38,032)		29,518		(8,515)
IT - Gazetteer - Aerial Photography every 3yrs	IT100	(17,870)		3,980		(13,890)
ICT - Network/Hardware - Printer Replacements	IT400/500	(23,000)				(23,000)
ICT - ICT Staff Unit - Staff Training 15-16	IT600	(1,000)				(1,000)
IT Govt Connect Project Updates	IT700	(4,043)				(4,043)
Electoral Registration	LD100	(7,000)		7,000		0
District Elections	LD201	(17,716)	(20,000)			(37,716)
Elected Members training	LD300	(5,300)		5,300		0
Development Control	PR200	(51,943)		11,943		(40,000)
Development Control	PR200	0	(20,850)			(20,850)
Land charges Software Licence	PR210	(5,000)				(5,000)
New Burdens Grant Fund	PR210	0	(4,060)			(4,060)
LABGI - Local Authority Business Growth Initiative	PR400	(18,915)		6,299		(12,616)
Industrial Sites & Buildings - Window Installation	PR405	0				0
Brownfield Shared Plan DCLG monies	PR600	(10,000)	(14,645)			(24,645)
Statutory Development Plan	PR810	(60,000)	(50,000)			(110,000)
Public Convenience - Hemyock refurb	PS350	(20,000)				(20,000)
Flood Projects 2015-16	PS400	(31,400)		12,000		(19,400)
Phoenix House Council Chambers	PS810	0				0
Town Hall Toilet refurb	PS830	(11,300)		11,300		0
Old Road Depot	PS850	(5,630)				(5,630)
Bus Station Maintenance	PS880	0				0
Property Services Vehicle for MS Operative	PS980	(12,000)				(12,000)
Business Rates Retention Scheme (NNDR)	RB300/RB330	(30,000)				(30,000)
Local Welfare Assistance Scheme	RB340	(42,900)				(42,900)
Local Council Tax New Burdens Grant	RB330	(12,150)				(12,150)
Universal Credit Delivery Partnership	RB350	(9,050)		9,050		0
Recycling Unit - Bay and Baler Works. New scheme	WS725	0	(10,000)			(10,000)
Sprinkler & Weighbridge EMR	WS770	0	(33,600)			(33,600)
Insurance MMI	CM300	(86,278)				(86,278)
New Burdens Grant Fund		(55,359)				(55,359)
HMRC Enquiry		(41,900)				(41,900)
Digital Transformation Project		0				0
GF shops - surplus 15/16		(140,000)			(60,281)	(200,281)
<b>Total Miscellaneous General Fund Reserves</b>	<b>EQ660</b>	<b>(1,241,248)</b>	<b>(183,355)</b>	<b>234,106</b>	<b>(60,281)</b>	<b>(1,250,778)</b>

## GENERAL FUND REVENUE ACCOUNT OUTTURN SUMMARY 2016/17

## EARMARKED RESERVES AT 31 March 2017

Other GF Revenue Reserves	Cost Centres	B/F 31/3/16	(Cont To Emr)	Utilisation of EMR	Transfers	C/F 31/3/17
Development Control Recycling - S106	EQ646	0	(3,209)			(3,209)
Capital Earmarked Reserves	EQ650	(567,132)		20,932	75,000	(471,200)
Capital EMR PSH Grants	EQ652	(1,130,347)		8,000		(1,122,347)
New Homes Bonus Reserve ***	EQ653	(1,600,698)	(1,841,639)	914,796	70,000	(2,457,541)
Economic Development EMR	EQ654	(101,000)				(101,000)
ICT Projects Reserve	EQ655	(92,000)		36,000		(56,000)
Cullompton Rail Station	EQ656	0			(40,000)	(40,000)
Flood dedence Ashleigh Park Bampton	EQ657	0			(67,000)	(67,000)
Phoenic Lane PC's Conversion	EQ658	0			(38,000)	(38,000)
NNDR Reserve	EQ659	(876,025)		315,744	60,281	(500,000)
High St Innovator Payment	EQ681	(43,308)		29,793		(13,515)
Vehicles Sinking Fund	Various	(1,447,831)	(530,000)	23,180	51,380	(1,903,271)
Plant Sinking Fund	Various	(22,910)	(40,990)		(71,380)	(135,280)
Equipment Sinking Fund	Various	(84,250)	(61,250)	3,000	20,000	(122,500)
Maintenance Sinking Fund	Various	(15,930)	(63,500)			(79,430)
Car Park Machine replacement Sinking Fund	EQ686	(20,000)				(20,000)
Community Housing Fund	EQ741	0	(131,360)			(131,360)
Capacity Funding	EQ820	(183,044)	(224,000)	72,811		(334,233)
Neighbourhood Planning Funding	EQ821	(20,000)				(20,000)
Culm Garden Village Project	EQ824	0	(214,285)			(214,285)
<b>Total Other GF Revenue Reserves</b>		<b>(6,204,475)</b>	<b>(3,110,232)</b>	<b>1,424,256</b>	<b>60,281</b>	<b>(7,830,170)</b>

\*\*\* A significant amount of the New Homes Bonus is earmarked for revenue items and the capital programme in 2017/18, with further amounts for future capital programmes in the medium term financial plan. If recommendation 2 is approved then this balance will be reduced. (See para 2.5)

<b>Total Section 106 - Open Space funds</b>	<b>Various</b>	<b>(656,643)</b>	<b>(119,646)</b>	<b>69,480</b>		<b>(706,809)</b>
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Maintenance	Cost Centres	B/F 31/3/16	(Cont To Emr)	Utilisation of EMR	Transfers	C/F 31/3/17
Dev Cont Linear Park	EQ638	(58,874)	(359)	4,234		(54,999)
W52 Popham Close Comm Fund	EQ640	(21,798)	(132)	1,995		(19,935)
W67 Moorhayes Com Dev Fund	EQ641	(19,811)	(120)	1,662		(18,269)
W69 Fayrecroft Willand Ex West	EQ642	(51,614)	(311)	4,725		(47,200)
W70 Developers Contribution	EQ643	(66,138)	(397)	6,801		(59,733)
Dev Cont Winswood Crediton	EQ644	(43,829)	(267)	3,152		(40,944)
<b>Total Maintenance Reserves</b>		<b>(262,064)</b>	<b>(1,586)</b>	<b>22,569</b>	<b>0</b>	<b>(241,080)</b>

<b>Total Developers Contributions / s106 Funds</b>		<b>(918,707)</b>	<b>(121,232)</b>	<b>92,049</b>	<b>0</b>	<b>(947,889)</b>
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RESERVES	B/F 31/3/16	(Cont To Emr)	Utilisation of EMR	Transfers	C/F 31/3/17
	<b>(8,364,429)</b>	<b>(3,414,819)</b>	<b>1,750,411</b>	<b>(0)</b>	<b>(10,028,838)</b>

Net movement into General Fund Earmarked Reserves =  
(TREMR)

(1,664,408)

HRA Earmarked Reserves	Cost Centres	B/F 31/3/16	(Cont To Emr)	Utilisation of EMR	Transfers	C/F 31/3/17
HRA Sewage Treatment Plant works	EQ691	(25,000)				(25,000)
Renewable Energy Fund E.M.R.	EQ692	(341,821)	(183,186)	70,000		(455,007)
HRA Affordable Rent surplus	EQ693	0	(73,060)	38,967		(34,093)
Housing Maintenance E.M.R.	EQ694	(8,886,245)	(2,084,275)	385		(10,970,135)
HRA Premium Deficit for PWLB loan	EQ696	(483,157)	(485,530)			(968,687)
<b>Total HRA EARMARKED RESERVES</b>		<b>(9,736,223)</b>	<b>(2,826,051)</b>	<b>109,352</b>	<b>0</b>	<b>(12,452,922)</b>

Net movement into HRA Earmarked Reserves =  
(HOTREM)

(2,716,699)

<b>RESERVES</b>		<b>(18,100,652)</b>	<b>(6,240,870)</b>	<b>1,859,763</b>	<b>(0)</b>	<b>(22,481,760)</b>
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Code	Scheme	Approved Capital Programme 2016/17	Total Slippage B/fwd & Adj to Approved Capital Programme 16/17	Adjusted Capital Programme 2016/17	Total Actual Spend to 31/03/17	Variance to budget	Slippage to be carried forward to 2017/18	Slippage to Earmarked Reserve
		£000's	£000's	£000's	£000's	£000's	£000's	£000's
CA100	HRA Projects	2,860,000	131,000	2,991,000	2,797,005.18	-193,994.82	87,000	107,000
CA111	Major repairs to Housing Stock	200,000	156,000	200,000	70,000.00	-130,000.00	0	130,000
CA112	Renewable Energy Fund Spend			1,560,000	202,776.49	46,776.49	0	
CA119	(1) Birchen Lane - re development of unit for housing conversion (4 units)			0			0	
CA120	Woolcott Way - 1 bed Bungalow	3,793,000	3,793,000	3,793,000	1,075,532.83	-2,717,467.17	2,671,000	
CA121	(1) Palmerston Park Tiverton - affordable dwellings (26 units)	4,000	4,000	4,000	4,000.00	0.00	0	
CA122	(Woo Tipper 3.5h for equivalent)	250,000	250,000	250,000	1,135,000.00	-885,000.00	24,000	
CA123	Disability Adaptation Project (3 units)	287,000	287,000	287,000	287,000.00	0.00	287,000	
CA124	Disability Adaptation Project - Council Houses	100,000	885,000	985,000	298,846.00	-686,154.00	0	
CA125	Burlescombe (6 units) ****	2,000,000	4,000	2,004,000	9,245.60	-1,994,754.40	776,000	
CA126	**** Note E700k in 15/16 slipped to 16/17							
CA127	Waddeton Park - (70 units)	2,000,000	4,000	2,004,000	4,640.00	-1,999,360.00	1,991,000	
CA128	Sewerage Treatment Works - Washfield	520,000	25,000	545,000	0.00	-520,000.00	25,000	
CA129	CA127 - Stoodleigh - Pending feasibility (4 units)			520,000	17,370.51	-502,629.49	520,000	
CA132	Repairs mobile replacement					17,370.51	0	
	<b>Total HRA Projects</b>	<b>5,977,000</b>	<b>5,109,000</b>	<b>11,086,000</b>	<b>4,476,956.61</b>	<b>-6,609,043.39</b>	<b>6,392,000</b>	<b>237,000</b>
	<b>Total 2016/17 CAPITAL PROGRAMME GRAND TOTAL</b>	<b>8,041,000</b>	<b>7,669,000</b>	<b>15,710,000</b>	<b>5,293,262.07</b>	<b>-10,416,737.93</b>	<b>9,184,000</b>	<b>628,000</b>

(1) - Note Balance of budget remaining on Palmerston Park & Birchen slipped into 2017/18

Code	2016-17 Funding Stream	Approved Capital Programme Funding 2016/17	Total Slippage B/fwd & Adj to Approved Capital Programme 16/17	Adjusted Capital Programme Funding 2016/17	Total Actual Funding to 31/03/17
		£000's	£000's	£000's	£000's
9801	General Fund Projects	222,000	0	222,000	45,079.84
9802	Affordable Housing Contributions	145,000	145,000	291,000	145,000.00
9803	Capital Receipts Reserve	310,000	0	310,000	293,572.36
9804	CGU - Non Specific	1,070,000	1,606,000	2,676,000	342,629.00
9805	New Homes Bonus (GF)	165,000	0	165,000	6,000.00
9806	Private Sector Housing Grants EMR	329,000	489,000	818,000	0.00
9807	Contribution from Sinking Funds	160,000	42,000	202,000	20,549.81
9808	Contribution from CGU - Non Specific		434,000	434,000	85,541.38
9809	Useable Capital Receipts General				
	<b>Total General Fund Projects</b>	<b>2,064,000</b>	<b>2,560,000</b>	<b>4,624,000</b>	<b>816,305.46</b>
9810	HRA Projects	365,000	300,000	665,000	200,000.00
9811	Useable Capital Receipts General to be generated in 2016/17		0	365,000	316,216.51
9812	Contribution from existing Useable Capital Receipts				
9813	Balance to be generated in 2016/17				
9814	MCA Reserve	2,860,000	131,000	2,991,000	2,797,005.18
9815	New Homes Bonus (HRA)	21,000	0	21,000	0.00
9816	1-2-1 receipts reserve	350,000	250,000	600,000	417,930.60
9817	Renewable Energy Fund	200,000	0	200,000	70,000.00
9818	Housing Maintenance Fund	272,000	3,053,000	3,325,000	385.00
9819	Housing Maintenance Fund	73,000	0	73,000	38,966.87
9820	Affordable Rents Surplus	1,836,000	4,000	1,840,000	0.00
9821	PWLB Borrowing		1,330,000	1,330,000	636,452.45
9822	Homes & Communities Agency Grant (HCA)		24,000	24,000	0.00
9823	HRA Reserve		25,000	25,000	0.00
9824	HRA EMR				
	<b>Total HRA Projects</b>	<b>5,977,000</b>	<b>5,109,000</b>	<b>11,086,000</b>	<b>4,476,956.61</b>
	<b>Total 2016/17 CAPITAL PROGRAMME GRAND TOTAL FUNDING</b>	<b>8,041,000</b>	<b>7,669,000</b>	<b>15,710,000</b>	<b>5,293,262.07</b>

**ENVIRONMENT PDG**  
**11 JULY 2017:**

**AGENDA ITEM:**

## **PERFORMANCE AND RISK REPORT**

**Cabinet Member** Cllr Karl Busch  
**Responsible Officer** Director of Corporate Affairs and Business Transformation, Jill May

**Reason for Report:** To provide Members with an update on performance against the corporate plan and local service targets for 2017-18 as well as providing an update on the key business risks.

**RECOMMENDATION(S):** That the PDG reviews the Performance Indicators and Risks that are outlined in this report and feeds back any areas of concern to the Cabinet.

**Relationship to Corporate Plan:** Corporate Plan priorities and targets are effectively maintained through the use of appropriate performance indicators and regular monitoring.

**Financial Implications:** None identified

**Legal Implications:** None identified

**Risk Assessment:** If performance is not monitored we may fail to meet our corporate and local service plan targets or to take appropriate corrective action where necessary. If key business risks are not identified and monitored they cannot be mitigated effectively.

**Equality Impact Assessment:** No equality issues identified for this report.

### **1.0 Introduction**

- 1.1 Appendix 1 provides Members with details of performance against the Corporate Plan and local service targets for the 2017-18 financial year.
- 1.2 Appendix 2 shows the section of the Corporate Risk Register which relates to the Environment Portfolio. See 3.0 below.
- 1.3 Appendix 3 shows the profile of all risks for the Environment for this quarter.
- 1.4 All appendices are produced from the corporate Service Performance and Risk management system (SPAR).

### **2.0 Performance**

- 2.1 Regarding the Corporate Plan Aim: **Increase recycling and reduce the amount of waste:** The Council made great inroads into this last year with both the **Residual household waste per household (measured in Kilograms)** and **% of household waste reused, recycled and composted**

being above target all year (and better than the mean for English authorities). The challenge this year is to keep the momentum going; the transfer station at Carlu close is due for completion next month and this will further reduce what we as a council send to landfill.

- 2.2 The **Number of Households on Chargeable Garden Waste**; sales/renewals steadily increased since December 2016 throughout the spring. Although this is showing as below target we are only 27 subscribers short of our target of 9,000 as at the end of May.
- 2.3 Regarding the Corporate Plan Aim: **Reduce our carbon footprint**: We have been reporting on this annual performance indicator: **to improve energy efficiency and continue to reduce consumption by 0.5% post degree day adjustment** for seven years. The Council made all the big gains it could in this area in previous years with the installation of solar PVs, Air handling units etc. and while the council continues to look at ways to reduce our operational footprint as well as carbon emissions it will not be possible to continue at this level going forward.
- 2.4 We have discussed using the number of units sold to the National Grid as an indicator of the Council's fuel efficiency going forward, if this is something the PDG would like to see?
- 2.5 Regarding the Corporate Plan Aim: **Protect the natural environment**: the Council launched **Litter Busters** in May to combat the impact of littering and fly-tipping which cause harm to the environment and wildlife.

2.6 When benchmarking information is available it is included.

### **3.0 Risk**

- 3.1 The Operational risk assessments are job specific and flow through to safe systems of work.
- 3.2 The Corporate risk register has been reviewed by Management Team (MT) and updated. Risk reports to committees include risks with a total score of 10 or more. (See Appendix 2)

### **4.0 Conclusion and Recommendation**

- 4.1 That the PDG reviews the performance indicators and risks for 2017-18 that are outlined in this report and feeds back any areas of concern to the Cabinet.

**Contact for more Information:** Catherine Yandle, Internal Audit Team Leader ext. 4975

**Circulation of the Report:** Management Team and Cabinet Member

### Corporate Plan PI Report Environment

Monthly report for 2017-2018  
 Arranged by Aims  
 Filtered by Aim: Priorities Environment  
 For MDDC - Services

Key to Performance Status:

Performance Indicators:	No Data	Well below target	Below target	On target	Above target	Well above target
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\* Indicates that an entity is linked to the Aim by its parent Service

#### Corporate Plan PI Report Environment

##### Priorities: Environment

##### Aims: Increase recycling and reduce the amount of waste

##### Performance Indicators

Title	Prev Year (Period)	Prev Year End	Annual Target	Apr Act	May Act	Jun Act	Jul Act	Aug Act	Sep Act	Oct Act	Nov Act	Dec Act	Jan Act	Feb Act	Mar Act	Actual to Date	Head of Service / Manager	Officer Notes
<u>Residual household waste per household (measured in Kilograms)</u>	32.63 (1/12)	374.20	420.00	32.80												32.80 (1/12)	Stuart Noyce	(April - May) Figures received from DCC one month behind. (SN)
<u>% of Household Waste Reuse, Recycled and Composted</u>	52.00% (1/12)	53.29%	53.0%	52.2%												52.2% (1/12)	Stuart Noyce	(May) Figures supplied by DCC one month behind reporting cycle. (SN)
<u>Net annual cost of waste service per household</u>		£56.37	£50.35	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	Stuart Noyce	
<u>Number of Households on Chargeable Garden Waste</u>	0 (2/12)	8,536	9,000	8,692	8,973											8,973 (2/12)	Stuart Noyce	(May) Almost achieved target for year. (SN)
<u>% of missed collections reported (refuse and organic waste)</u>	0.03% (2/12)	0.04%	0.03%	0.04%	0.03%											0.03% (2/12)	Stuart Noyce	(May) Back on target (SN)
<u>% of Missed Collections logged (recycling)</u>	0.04% (2/12)	0.03%	0.03%	0.03%	0.03%											0.03% (2/12)	Stuart Noyce	(May) still on target (SN)

##### Aims: Reduce our carbon footprint

##### Performance Indicators

Title	Prev Year (Period)	Prev Year End	Annual Target	Apr Act	May Act	Jun Act	Jul Act	Aug Act	Sep Act	Oct Act	Nov Act	Dec Act	Jan Act	Feb Act	Mar Act	Actual to Date	Head of Service / Manager	Officer Notes
<u>To improve energy efficiency and continue to reduce</u>		-2.9%	0.5%	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	Andrew Busby	

**Corporate Plan PI Report Environment**

**Priorities: Environment**

**Aims: Reduce our carbon footprint**

**Performance Indicators**

Title	Prev Year (Period)	Prev Year End	Annual Target	Apr Act	May Act	Jun Act	Jul Act	Aug Act	Sep Act	Oct Act	Nov Act	Dec Act	Jan Act	Feb Act	Mar Act	Actual to Date	Head of Service / Manager	Officer Notes
<u>consumption by 0.5% post degree day adjustment</u>																		

**Aims: Protect the natural environment**

**Performance Indicators**

Title	Prev Year (Period)	Prev Year End	Annual Target	Apr Act	May Act	Jun Act	Jul Act	Aug Act	Sep Act	Oct Act	Nov Act	Dec Act	Jan Act	Feb Act	Mar Act	Actual to Date	Head of Service / Manager	Officer Notes
<u>Number of Fixed Penalty Notices (FPNs) Issued (Environment)</u>	0 (2/12)	10		5	9										9 (2/12)	Jan Norman		



## Environment PDG Risk Management Report - Appendix 2

Report for 2017-2018

For Environment - Cllr Karl Busch Portfolio

Filtered by Flag:Include: \* CRR 5+ / 15+

For MDDC - Services

Filtered by Performance Status: Exclude Risk Status: Low

Not Including Risk Child Projects records or Mitigating Action records

*Key to Performance Status:*

Risks: No Data (0+) High (15+) Medium (6+) Low (1+)

### Environment PDG Risk Management Report - Appendix 2

**Risk: H&S RA - Recycling Depot Operatives** Risk assessment for role - Highest Risk scored - Vehicle Movements inside Depot

Effects (Impact/Severity):

Causes (Likelihood):

Service: Street Scene Services

**Current Status:**  
Medium (10)

Current Risk Severity: 5 -  
Very High

Current Risk Likelihood: 2 -  
Low

Head of Service: Stuart Noyce

Review Note: No incidents or further mitigating actions added.

**Risk: H&S RA - Refuse Driver/Loader** Risk Assessment for Role - Highest risk from role RA. - Risk of RTA from severe weather conditions

Effects (Impact/Severity):

Causes (Likelihood):

Service: Street Scene Services

**Current Status:**  
Medium (10)

Current Risk Severity: 5 -  
Very High

Current Risk Likelihood: 2 -  
Low

Head of Service: Stuart Noyce

Review Note: Annual review - No incidents or further mitigating actions added.

## Environment PDG Risk Management Report - Appendix 2

**Risk: H&S RA - Street Cleansing Operative** Risk assessment for role - highest risk from role - Risk of RTA from severe weather conditions

**Effects (Impact/Severity):**

**Causes (Likelihood):**

**Service: Street Scene Services**

**Current Status:**  
Medium (10)

**Current Risk Severity: 5 -**  
Very High

**Current Risk Likelihood: 2 -**  
Low

**Head of Service: Stuart Noyce**

**Review Note:** Risk with control measures added

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# Risk Matrix Environment Appendix 3

Report  
 Filtered by Service: Street Scene Services  
 Current settings

<b>Risk Likelihood</b>	<b>5 - Very High</b>	<b>No Risks</b>	<b>No Risks</b>	<b>No Risks</b>	<b>No Risks</b>	<b>No Risks</b>
	<b>4 - High</b>	<b>No Risks</b>	<b>No Risks</b>	<b>No Risks</b>	<b>No Risks</b>	<b>No Risks</b>
	<b>3 - Medium</b>	<b>No Risks</b>	<b>No Risks</b>	<b>1 Risk</b>	<b>No Risks</b>	<b>No Risks</b>
	<b>2 - Low</b>	<b>No Risks</b>	<b>No Risks</b>	<b>No Risks</b>	<b>No Risks</b>	<b>3 Risks</b>
	<b>1 - Very Low</b>	<b>No Risks</b>	<b>5 Risks</b>	<b>2 Risks</b>	<b>4 Risks</b>	<b>5 Risks</b>
		<b>1 - Very Low</b>	<b>2 - Low</b>	<b>3 - Medium</b>	<b>4 - High</b>	<b>5 - Very High</b>
		<b>Risk Severity</b>				

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