

CABINET
26 OCTOBER 2017

DRAFT 2018/19 GENERAL FUND AND CAPITAL BUDGETS

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

Reason for the report: To consider options available in order for the Council to set a balanced budget for 2018/19 and agree a future strategy for further budget reductions for 2019/20 onwards.

RECOMMENDATION: To consider the draft budget proposals for 2018/19 and start to plan for additional savings as identified in the Medium Term Financial Plan.

Relationship to the Corporate Plan: To deliver our Corporate Plan's priorities within existing financial resources.

Financial Implications: The current budget for the General Fund shows a deficit of £617k. In addition we have predicted a funding deficit of £1.8m on our General Fund by 2021/22. This highlights the need to take steps to plan for further reductions to our ongoing expenditure levels.

It is a statutory requirement for the Local Authority to set a balanced budget each year.

Risk Assessment: Service Managers and Finance staff have assessed volatility in income and large contractor budgets, taking account of current and estimated future demand patterns. In addition prudent levels of reserves will also continue to be maintained.

Equality Impact Assessment: It is considered that the impact of this report on equality related issues will be nil.

1.0 Introduction

1.1 2018/19 will be the third year of a four year fixed funding settlement which will see a further reduction of £318k and then the complete removal of the remaining Revenue Support Grant of £179k by 2019/20.

1.2 It is worth reflecting that our budgets are affected in a number of ways:

- a) The funding received from central government.
- b) Devon County Council (DCC) and other public bodies' budgets being cut leads to them cutting funding to us and others, in a variety of ways.
- c) Government departments such as Department of Work and Pensions and Department for Communities and Local Government also have lower budgets and reduce grants.
- d) Changes in customer demand/expectations in the context of the local/national economy.

- 1.3 Although the priority is to balance next year's budget, strategic decisions will need to be made to accommodate reduced funding going forward. So far senior managers will have produced a draft budget based upon "business as usual."
- 1.4 Based on seven years of public sector austerity many services can no longer continue to reduce cost and still expect "business as usual". It is important to remember that some services are statutory and in some cases must breakeven. i.e. we cannot generate a profit. This restricts where savings/cuts can be imposed and section 7 below provides more details.
- 1.5 The proposed savings embodied in the draft budget will need to be agreed by Members, as every proposed saving that is rejected will need to be matched by a suggestion of where a similar saving could be made. Members will be aware that the budget is an evolving process. We have already made a range of assumptions relating to: pay awards, inflation, fees/charges, demand for services, property increases, etc. More information may well change/alter our assumptions in the months leading up to February, when the budget has to be finalised. So the current budget gap of £617k will be revised over the next few months, but it is based on the most current information, in conjunction with professional guidance, that is available.
- 1.6 The Council continues to look into opportunities to further reduce operational costs without immediately reducing service levels. However it remains a real possibility moving forward that some difficult decisions will have to be made relating to what the Council can and can't afford to deliver/support in the future.

2.0 The Draft 2018/19 Budget

- 2.1 The initial aggregation of all service budgets (which also includes assumptions surrounding predictions of interest receipts, contributions to our capital programme, transfers from/to reserves and Council Tax levels) currently indicates a General Fund budget gap of £617k (see Appendix 1).
- 2.2 At this point it is worth summarising how we have arrived at this deficit. The table shown below shows the main budget variances affecting the 2018/19 draft budget.

Table 1 – Reconciliation of Major 2018/19 Budget Variances

Variances	Amount £k
<i>External items outside of our control</i>	
Reduced formula grant settlement	318
Decrease in Housing Benefit Grant and increase in associated costs	57
Pay award and pension increases	239
Rural Services Delivery Grant	86
Transition Grant	32
<i>Subtotal</i>	732
<i>Other changes</i>	
Increase in service cost pressures	317

Not utilising New Homes Bonus to balance the budget	89
Increase in property sinking funds	100
Interest payments on loans for new Leisure equipment	45
Service cost reductions	(108)
New or increased income identified by service managers	(272)
Increase in Council Tax income (£5 rise + 370 new properties)	(212)
Net recharge to HRA	(108)
Minor changes	34
Draft budget gap for 2018/19	617

2.3 In compiling the 2018/19 draft budget we have also examined budget performance during 2017/18 and then made any relevant budget corrections for staffing changes, levels of income, changes in legislation, increases in inflation, etc.

2.4 Due to the need to get budget information to all of the PDG and Cabinet meetings during October and November there are still a few key issues that have not been resolved or are still to be fully evaluated. These issues may either improve or worsen the summary budget position currently reported and can be summarised as follows.

- Application by the Devon Pool to become 100% Business Rates Pilot
- Impact of new Homeslessness legislation from 01/04/18
- Impact of full rollout of Universal Credit from 01/04/18
- Autumn Statement announcement in November 2017
- Finalisation of Formula Grant settlement
- Ongoing service reviews (including changes to fees/charges)

3.0 The Past

3.1 Just to remind members of the financial journey the Council has been on since the austerity programme in 2010/11, here is a list of some of the challenges that have been presented to MDDC in balancing budgets during recent years.

- Net loss of £4m in Formula Grant
- Loss of funding for Housing Benefit admin and Regional Housing Pot removed circa £0.6m
- Council Tax freezes accepted for a number of years
- Increased costs associated with Local Land Provision
- Tax and pension related pressures totalling £350k as follows
 - National Insurance change
 - Increased pension back-funding costs
 - Government mandated auto-enrolment to the Pension Scheme
- Apprentice Levy of £50k introduced

3.1 The following lists just some of the actions taken by MDDC to mitigate these funding reductions.

- Significant efficiency agenda has led to service reductions amounting to over £2m
- Increased income has been generated by a number of services
 - Waste shared savings agreement with DCC
 - Garden Waste Scheme
 - Improved recycling scheme
- Increased commercialisation
 - £200k profit from market Walk and Fore Street properties
- Business Rates Devon Pool participation
- Profit from the Special Purpose Vehicle will return to the General Fund, along with a margin on interest received
- Increasing CCLA holding to £5m
- Colocation with Department for Work & Pensions (DWP)
- Revised Car Parking Strategy in 2016/17
- Rationalising our property estate, including depots, parks, toilets and car parks
- Joint working with North Devon DC as part of the Building Control Partnership
- DCC Transfer Station located at Carlu Close

4.0 The Future

- 4.1 It is clear that a lot of work has already been undertaken in order to deliver a draft budget gap of £617k, i.e. further efficiency savings of circa £250k included in the service appendices. We now are set with two tasks: firstly, to deliver a balanced General Fund budget by February 2018 in order to formally set the Council Tax and secondly, and of equal importance, begin to plan how our future spending plans can be financed. The work with town and parish councils will continue.

5.0 Capital Programme

- 5.1 In addition to this revenue funding pressure, is our ongoing commitment to future capital programmes, not helped by the current low levels of capital receipts. Even greater pressure may be placed on future programmes if additional borrowing was made to fund new Council Houses, Depots, Sport Centre enhancements, Town Centre enhancement works, vehicle replacements, etc.
- 5.2 The draft Capital Programme for 2018/19 is attached at Appendix 5. Excluding the new commitments to fund town centre regeneration or further commercial/land acquisitions, the size of our current and future capital programmes remains very small, due to the reductions in funding and level of sale receipts and now only includes material projects that are essential maintenance, or asset replacement or income generating/cost reducing.

6.0 The Autumn PDGs and Cabinet meetings

- 6.1 The first round of draft budget meetings will allow discussions with Members, Senior Management, Service Managers and Finance Officers in order to review the proposed draft 2018/19 budget – see Appendix 2. This will include

scrutinising and challenging the initial position (and confirming acceptance of all proposed savings put forward) and discussing any other budget areas that Members would like to see additional savings from.

- 6.2 Before the next round of PDGs and Cabinet in January the Council will receive formal confirmation regarding its; Formula Grant other emerging legislative changes, more information regarding the 2017/18 budget performance etc. At this point if any of the initial assumptions/estimates significantly worsen, then we will need to bring further savings options forward for consideration.

7.0 Public Consultation

- 7.1 Earlier year's consultations have consistently highlighted the three most valued services:

- REFUSE COLLECTION & RECYCLING - First
- PARKS, OPEN SPACES & PLAY AREAS - Second
- ENVIRONMENTAL HEALTH - Third

The three services valued the lowest comprised:

- COMMUNITY GRANTS - First
- PUBLIC CONVENIENCES - Equal second
- COMMUNITY SAFETY - Equal second

- 7.2 With the Council having to make more challenging decisions with regard to service prioritisation these views and our Corporate Plan should be foremost in determining changes to the base budget.

8.0 Statutory, Discretionary Services and the Level of Service Provision

- 8.1 Whilst the Council has a legal obligation to perform some activities, others are at the discretion of the elected members, subject to funding. Although some undertakings are clearly statutory and others clearly discretionary, there are some service areas that have elements of both.

- 8.2 The main *discretionary* services of the Council comprise:

- Business development (although a corporate priority)
- Community development (includes community group grants)
- Leisure facilities
- Parks and open spaces (identified as important to the public at 6.1)
- Shops and industrial units

What can we do to balance the budget?

- 8.3 An activity's net cost could be changed by one or more of these factors:
- a) Changing the frequency
 - b) Changing the quality, instead of a "Platinum service" we may be forced to offer a "Silver service"
 - c) Increasing fees or start charging for a service

- d) Reducing the overheads
- e) Stopping the activity entirely
- f) Different models of service delivery (including partnership)

8.4 Over the last five or six years the Authority has concentrated its efforts in maintaining frontline service levels across all sectors by reducing overheads. It is now clear that following those budgetary cuts some service areas are struggling to deliver their service plans, within their existing budgets. Indeed in a few cases external reviews have necessitated increasing the resources in a particular service area to meet our legal obligations.

What options are available if something is *statutory*?

8.5 Although we cannot stop the function, we may be able to approach it differently in terms of frequency or quality.

8.6 Some of our income streams are influenced by external market forces and in setting prices we have to be mindful of the going market rate. Aside from Council tax, the main income streams are:

- Building control fees
- Burial fees
- Car park charges
- Industrial unit rent
- Leisure centre fees
- Licence fees
- Market tolls
- Shop rents
- Planning fees
- Trade waste fees
- Garden waste

8.7 Any multi million pound business employing staff and utilising assets needs teams to support them and our frontline services are no different.

8.8 The key components, some statutory, others essential, include:

- Audit
- Accountancy
- Customer First
- Procurement (Buying goods and services)
- Human resources (Includes health and safety)
- IT
- Legal services
- Property services

8.9 For example our waste service has to have vehicles and depots to operate from, both of which need to be maintained. The staff need to be managed, to be paid, and legislation provides for health and safety considerations. Depots and buildings such as Phoenix House are fixed costs, although even here we have created savings by renting out some space. The “back office” activities are therefore intrinsically linked to the “frontline” and savings from both areas have continued to be made.

9.0 Conclusion

- 9.1 The feedback from all of the PDGs and Scrutiny will be reported to the January Cabinet for consideration in order to set a balanced 2018/19 budget and agree a forward plan. Group Managers will be working with Leadership Team and elected members in order to determine ways in which savings of £1m can be achieved over the next three years, based on the priorities identified in the Corporate Plan. Having identified possible savings, there will need to be careful consideration of their potential impact, probable lead times for delivery of that saving and any associated disengagement costs or possible 'spend to save' implications that would arise.

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Circulation of the Report: Leadership Team
Elected Members
Group Managers

GENERAL FUND REVENUE ACCOUNT DRAFT BUDGET SUMMARY 2018/19

	Notes	Net Direct Costs Budget 2017/18 £	Budget Changes £	Draft Net Direct Costs Budget 2018/19 £
Cabinet	2,4	4,287,630	183,810	4,471,440
Community	2,4	2,648,810	156,570	2,805,380
Economy	2,4,7	(700,830)	69,170	(631,660)
Environment	2,4	2,252,740	28,930	2,281,670
Homes	2,4	1,131,370	(163,100)	968,270
TOTAL NET DIRECT COST OF SERVICES		9,619,720	275,380	9,895,100
Net recharge to HRA	6	(1,245,730)	(107,930)	(1,353,660)
Provision for the financing of capital spending		398,370	(2,800)	395,570
NET COST OF SERVICES		8,772,360	164,650	8,937,010
PWLB Bank loan interest payable		106,920	(4,920)	102,000
Finance Lease interest payable		36,760	4,610	41,370
Interest payments for new loans		0	45,000	45,000
Interest from Funding provided for HRA		(54,000)	3,460	(50,540)
Interest receivable/payable on other activities		0	(25,000)	(25,000)
Interest Received on Investments	5	(254,000)	0	(254,000)
New Homes Bonus	8	(1,721,980)	521,980	(1,200,000)
Transfers into earmarked reserves	3	2,366,980	(321,840)	2,045,140
Transfers from earmarked reserves	3	(632,590)	(44,270)	(676,860)
Proposed contribution from New Homes Bonus Reserve		(89,380)	89,380	0
TOTAL BUDGETED EXPENDITURE		8,531,070	433,050	8,964,120
Funded by:-				
Revenue Support Grant		(497,550)	318,290	(179,260)
Rural Services Delivery Grant		(374,510)	86,430	(288,080)
Transition Grant		(31,510)	31,510	0
NNDR revenue		(2,265,210)	(34,790)	(2,300,000)
CTS Funding Parishes		46,960	(7,040)	39,920
Collection Fund Surplus		(52,860)	2,340	(50,520)
Council Tax (28,246 x £197.15)	1	(5,356,390)	(212,330)	(5,568,720)
TOTAL FUNDING		(8,531,070)	184,410	(8,346,660)
REQUIREMENT TO BALANCE THE BUDGET		0	617,460	617,460

Current Assumptions :

1. Council Tax has been increased by £5 as an illustration with an increased property growth of 370.
2. 2018/19 salary budgets include an increase of 1%.
3. All earmarked reserves have been reviewed and adjustment made based upon existing need.
4. All income flows have been reviewed and adjusted for changes in demand and unit price.
5. Investment income has been based upon the existing lending criteria now in force.
6. Support services have been calculated in accordance with the annual process.
7. Car parking fees are based upon 2017/18 fees and vends.
8. New Homes Bonus receipts based on new legislation changes.

PDG SERVICE UNIT MOVEMENTS

Appendix 2

GENERAL FUND SUMMARY		Budget Net Direct Cost	Current Budgeted Net Direct Cost	Movement	+/- %
		2017/18	2018/19	2018/19	2018/19
Cabinet					
SCM01	Leadership Team	459,240	468,900	9,660	2.1%
SCM02	Corporate Functions	0	81,250	81,250	N/A
SCM03	Corporate Fees/Charges	226,930	207,550	(19,380)	-8.5%
SCM06	Pension Backfunding	901,510	890,060	(11,450)	-1.3%
SFP01	Accountancy Services	321,260	332,620	11,360	3.5%
SFP02	Internal Audit	103,460	88,000	(15,460)	-14.9%
SFP03	Procurement	77,840	71,970	(5,870)	-7.5%
SFP04	Purchase Ledger	45,480	45,850	370	0.8%
SFP05	Sales Ledger	44,580	44,190	(390)	-0.9%
SHR01	Human Resources	266,470	279,020	12,550	4.7%
SHR02	Mddc Staff Training	41,530	132,250	90,720	218.4%
SHR03	Payroll	57,520	57,890	370	0.6%
SHR04	Learning And Development	50,590	51,150	560	1.1%
SIT01	It Gazetteer Management	65,080	69,750	4,670	7.2%
SIT03	It Information Technology	794,370	807,500	13,130	1.7%
SLD01	Electoral Registration	135,590	143,340	7,750	5.7%
SLD02	Democratic Rep And Management	440,980	458,260	17,280	3.9%
SLD04	Legal Services	255,200	241,890	(13,310)	-5.2%
		4,287,630	4,471,440	183,810	4.3%
Community PDG					
SCD01	Community Development	82,700	87,530	4,830	5.8%
SCS20	Customer Services Admin	108,030	106,540	(1,490)	-1.4%
SCS22	Customer First	686,270	697,310	11,040	1.6%
SES01	Emergency Planning	0	7,880	7,880	N/A
SES04	Public Health	44,370	4,090	(40,280)	-90.8%
SES16	Es Staff Units/Recharges	607,020	709,040	102,020	16.8%
SES17	Community Safety	59,960	540	(59,420)	-99.1%
SES18	Food Safety	(12,530)	(17,580)	(5,050)	40.3%
SES21	Licensing	(15,480)	(8,180)	7,300	-47.2%
SES22	Pest Control	4,000	4,000	0	0.0%
SES23	Pollution Reduction	4,240	840	(3,400)	-80.2%
SPR01	Building Regulations	500	(5,170)	(5,670)	-1134.0%
SPR02	Enforcement	100,380	100,900	520	0.5%
SPR03	Development Control	156,910	13,410	(143,500)	-91.5%
SPR04	Local Land Charges	(32,830)	(31,130)	1,700	-5.2%
SPR09	Forward Planning	204,290	227,280	22,990	11.3%
SPR11	Regional Planning	348,160	288,960	(59,200)	-17.0%
SRB01	Collection Of Council Tax	201,600	233,560	31,960	15.9%
SRB02	Collection Of Business Rates	(76,180)	(100,860)	(24,680)	32.4%
SRB03	Housing Benefit Admin & Fraud	111,380	168,260	56,880	51.1%
SRB04	Housing Benefit Subsidy	(75,000)	(45,000)	30,000	-40.0%
SRB06	Debt Recovery	94,380	97,590	3,210	3.4%
SRS01	Recreation And Sport	46,640	265,570	218,930	469.4%
		2,648,810	2,805,380	156,570	5.9%

PDG SERVICE UNIT MOVEMENTS

Appendix 2

GENERAL FUND SUMMARY		Budget Net Direct Cost	Current Budgeted Net Direct Cost	Movement	+/- %
		2017/18	2018/19	2018/19	2018/19
	<u>Economy PDG</u>				
SCD02	Economic Development - Markets	34,420	51,290	16,870	49.0%
SCP01	Parking Services	(592,390)	(588,620)	3,770	-0.6%
SES03	Community Safety - C.C.T.V.	3,060	(1,950)	(5,010)	-163.7%
SPR06	Economic Development	413,470	421,200	7,730	1.9%
SPS12	GF Properties Shops / Flats	(559,390)	(513,580)	45,810	-8.2%
		(700,830)	(631,660)	69,170	-9.9%
	<u>Environment PDG</u>				
SES02	Cemeteries	(34,850)	(76,420)	(41,570)	119.3%
SES05	Open Spaces	85,410	72,530	(12,880)	-15.1%
SGM01	Grounds Maintenance	541,150	584,180	43,030	8.0%
SPS03	Flood Defence And Land Drain	26,430	26,430	0	0.0%
SPS04	Street Naming & Numbering	7,560	7,360	(200)	-2.6%
SPS07	Public Transport	(15,110)	(13,110)	2,000	-13.2%
SPS11	Public Conveniences	43,230	54,110	10,880	25.2%
SWS01	Street Cleansing	374,320	376,220	1,900	0.5%
SWS02	Waste Collection	445,110	375,500	(69,610)	-15.6%
SWS03	Recycling	608,700	605,800	(2,900)	-0.5%
SWS04	Waste Management	170,790	269,070	98,280	57.5%
		2,252,740	2,281,670	28,930	1.3%
	<u>Homes PDG</u>				
SES15	Private Sector Housing Grants	163,900	(22,610)	(186,510)	-113.8%
SHG03	Homelessness Accommodation	251,340	242,170	(9,170)	-3.6%
SPS05	Administration Buildings	257,310	231,920	(25,390)	-9.9%
SPS06	Mddc Depots	28,120	58,530	30,410	108.1%
SPS08	Office Building Cleaning	53,490	54,210	720	1.3%
SPS09	Property Services Staff Unit	377,210	404,050	26,840	7.1%
		1,131,370	968,270	(163,100)	-14.4%
	GRAND TOTAL	9,619,720	9,895,100	275,380	-0.6

2018/19 BUDGETS

Transfers into Earmarked Reserves

Appendix 3

SERVICE		MAINT 18/19 BUDGET	PLANT 18/19 BUDGET	EQUIPMENT 18/19 BUDGET	VEHICLES 18/19 BUDGET	OTHER 18/19	NEW HOMES BONUS	Market Walk /Fore Street Surplus
CS500	MESSENGER SERVICES				1,440			
CS900	CENTRAL PHOTOCOPYING							
CS902	CENTRAL POSTAGE							
CS910	CUSTOMER SERVICES ADMIN							
CS932	CUSTOMER FIRST							
ES100	CEMETERIES	25,000						
ES450	PARKS & OPEN SPACES	25,000			1,200			
ES580	POOL CAR RUNNING COSTS				4,320			
ES660	CONTROL OF POLLUTION							
ES730	ENVIRONMENTAL ENFORCEMENT				2,210			
GM960	GROUNDS MAINTENANCE		14,360		42,010			
EQ754	PHOENIX PRINTERS EQUIP SFUND			2,200				
LD201	ELECTION COSTS - DISTRICT					20,000		
LD300	DEMOCRATIC REP & MANAGEMENT					5,000		
PR810	STATUTORY DEVELOPMENT PLAN					100,000		
PS350	PUBLIC CONVENIENCES				1,120			
PS880	BUS STATION	5,000						
PS980	PROPERTY SERVICES STAFF UNIT				7,400			
RB100	COUNCIL TAX				740			
RS140	LEISURE SINKING FUND			100,000				
EQ737	STREET CLEAN VEHICLE SFUND				52,670			
EQ738	REFUSE VEHICLE SFUND				230,900			
EQ739	TRADE WASTE VEHICLE SFUND				23,070			
EQ740	RECYCLING VEHICLE SFUND				158,800			
EQ761	RECYCLING PLANT SFUND		20,000					
EQ	RECYCLING MAINT SINKING FUND	2,700						
IE435	New Homes Bonus Grant						1,200,000	
NHB								
TOTAL		57,700	34,360	102,200	525,880	125,000	1,200,000	0

2,045,140

2018/19 BUDGETS

Transfers from Earmarked Reserves

Appendix 4

SERVICE		UTILISE NHB	OTHER
CS938	DIGITAL STRATEGY STAFFING		
ES733	PUBLIC HEALTH	(35,900)	
LD600	LEGAL SERVICES		
PR200	DEVELOPMENT CONTROL		
PR220	TIVERTON EUE		(52,030)
PR225	GARDEN VILLAGE PROJECT		(51,830)
PR400	BUSINESS DEVELOPMENT	(45,000)	
PR400	BUSINESS DEVELOPMENT	(100,000)	
PR810	STATUTORY DEVELOPMENT PLAN	(350,000)	
RB600	REVENUES MISC INCOME TEAM		
ES361	PUBLIC HEALTH		
EQ638	DEV CONT LINEAR PARK		(4,170)
EQ640	W52 POPHAM CLOSE COMM FUND		(1,950)
EQ641	W67 MOORHAYES COM DEV FUND		(1,630)
EQ642	W69 FAYRECROFT WILLAND EX WEST		(4,620)
EQ643	W70 DEVELOPERS CONTRIBUTION		(6,650)
EQ644	DEV CONT WINSWOOD CREDITON		(3,080)
EQ660	ES354 PRIVATE SECTOR HOUSING EMR		(20,000)
TOTAL		(530,900)	(145,960)
			(676,860)

CABINET PDG 2018/19 Service Unit Budgets

SCM01 Leadership Team

Group	Description	2016/17 Actuals	2017/18 Budget	2018/19 Budget	Movement
1000	Employees	204,137	454,450	462,440	7,990
3000	Transport	2,016	1,140	3,010	1,870
4000	Cost Of Goods And Services	2,833	3,710	3,510	(200)
7000	Income	0	(60)	(60)	0
	Sum:	208,987	459,240	468,900	9,660

Cost Centre	Cost Centre Name	2018/19 Budget
CM100	Leadership Team	468,900
	TOTAL	468,900

Major cost increases

No major changes.

Major cost decreases and changes in income

No major changes.

SCM02 Corporate Functions

Group	Description	2016/17 Actuals	2017/18 Budget	2018/19 Budget	Movement
1000	Employees	0	0	80,250	80,250
3000	Transport	0	0	0	0
4000	Cost Of Goods And Services	0	0	1,000	1,000
	Sum:	0	0	81,250	81,250

Cost Centre	Cost Centre Name	2018/19 Budget
CM210	Performance, Governance & Data	81,250
	TOTAL	81,250

Major cost increases

This is a new budget to cover the cost of the Group Manager for Performance & Data as well as a Freedom of Information Officer.

Major cost decreases and changes in income

Not applicable.

SCM03 Corporate Fees

Group	Description	2016/17 Actuals	2017/18 Budget	2018/19 Budget	Movement
1000	Employees	3,923	77,540	68,370	(9,170)
3000	Transport	(1)	360	0	(360)
4000	Cost Of Goods And Services	168,085	149,030	139,180	(9,850)
7000	Income	(20,839)	0	0	0
	Sum:	151,168	226,930	207,550	(19,380)

Cost Centre	Cost Centre Name	2018/19 Budget
CM300	Corporate Fees	198,250
CM340	Unison	9,300
	TOTAL	207,550

Major cost increases

No major changes.

Major cost decreases and changes in income

No major changes, but external audit fees have reduced by £10k and the provision for superannuation contribution has been built into the service budgets and so isn't required here any longer.

SCM06 Pension Backfunding

Group	Description	2016/17 Actuals	2017/18 Budget	2018/19 Budget	Movement
1000	Employees	850,415	900,110	888,660	(11,450)
4000	Cost Of Goods And Services	1,345	1,400	1,400	0
	Sum:	851,760	901,510	890,060	(11,450)

Cost Centre	Cost Centre Name	2018/19 Budget
CM600	Pension Backfunding	890,060
	TOTAL	890,060

Major cost increases

No major changes.

Major cost decreases and changes in income

The only change is where the GF is picking up a smaller proportion of the costs due to the overall split changing this year.

SFP01 Accountancy Services

Group	Description	2016/17 Actuals	2017/18 Budget	2018/19 Budget	Movement
1000	Employees	371,600	287,840	298,740	10,900
3000	Transport	1,000	1,000	800	(200)
4000	Cost Of Goods And Services	35,954	32,420	33,080	660
7000	Income	(3)	0	0	0
	Sum:	408,551	321,260	332,620	11,360

Cost Centre	Cost Centre Name	2018/19 Budget
FP100	Accountancy Services	332,620
	TOTAL	332,620

Major cost increases

Group Manager salary has resulted in £10k increase.

Major cost decreases and changes in income

No major changes.

SFP02 Internal Audit

Group	Description	2016/17 Actuals	2017/18 Budget	2018/19 Budget	Movement
1000	Employees	100,880	102,980	0	(102,980)
3000	Transport	131	200	0	(200)
4000	Cost Of Goods And Services	41	280	88,000	87,720
	Sum:	101,053	103,460	88,000	(15,460)

Cost Centre	Cost Centre Name	2018/19 Budget
FP200	Internal Audit	88,000
	TOTAL	88,000

Major cost increases

No major changes.

Major cost decreases and changes in income

Salaries - The Audit Team Leader is now the Group Manager for Performance & Data, salary costs have been transferred to SCM02.

The Internal Auditors have been tupee across as the Council is now partnership working with the Devon Audit Partnership.

SFP03 Procurement

Group	Description	2016/17 Actuals	2017/18 Budget	2018/19 Budget	Movement
1000	Employees	68,186	72,770	74,600	1,830
3000	Transport	547	650	650	0
4000	Cost Of Goods And Services	4,329	4,420	4,420	0
7000	Income	(7,679)	0	(7,700)	(7,700)
	Sum:	65,383	77,840	71,970	(5,870)

Cost Centre	Cost Centre Name	2018/19 Budget
FP300	Procurement	71,970
	TOTAL	71,970

Major cost increases

No major changes.

Major cost decreases and changes in income

Income from Torridge for the recharge of the Procurement Manager 1 day a month.

SFP04 Purchase Ledger

Group	Description	2016/17 Actuals	2017/18 Budget	2018/19 Budget	Movement
1000	Employees	43,989	42,040	42,580	540
3000	Transport	8	40	40	0
4000	Cost Of Goods And Services	3,111	3,400	3,230	(170)
	Sum:	47,108	45,480	45,850	370

Cost Centre	Cost Centre Name	2018/19 Budget
FP400	Purchase Ledger	45,850
	TOTAL	45,850

Major cost increases

No major changes.

Major cost decreases and changes in income

No major changes.

SFP05 Sales Ledger

Group	Description	2016/17 Actuals	2017/18 Budget	2018/19 Budget	Movement
1000	Employees	37,387	42,130	42,580	450
3000	Transport	(11)	40	40	0
4000	Cost Of Goods And Services	1,740	2,410	1,570	(840)
	Sum:	39,117	44,580	44,190	(390)

Cost Centre	Cost Centre Name	2018/19 Budget
FP500	Sales Ledger	44,190
	TOTAL	44,190

Major cost increases

No major changes.

Major cost decreases and changes in income

No major changes.

SHR01 Human Resources

Group	Description	2016/17 Actuals	2017/18 Budget	2018/19 Budget	Movement
1000	Employees	298,216	238,890	240,430	1,540
3000	Transport	2,474	2,740	2,470	(270)
4000	Cost Of Goods And Services	30,004	24,840	36,120	11,280
7000	Income	0	0	0	0
	Sum:	330,694	266,470	279,020	12,550

Cost Centre	Cost Centre Name	2018/19 Budget
HR100	Human Resources	223,270
HR600	Health & Safety Officer	55,750
	TOTAL	279,020

Major cost increases

Higher software charges for HR systems £10k.

Major cost decreases and changes in income

No major changes.

SHR02 Mddc Staff Training

Group	Description	2016/17 Actuals	2017/18 Budget	2018/19 Budget	Movement
1000	Employees	116,338	41,530	132,250	90,720
3000	Transport	(0)	0	0	0
7000	Income	(240)	0	0	0
	Sum:	116,098	41,530	132,250	90,720

Cost Centre	Cost Centre Name	2018/19 Budget
HR200	Staff Development Training	132,250
HR210	Cpd Training	0
HR220	Post Entry Training	0
HR230	Health & Safety Training	0
	TOTAL	132,250

Major cost increases

The budget has been moved off of the costs centres to a central code for re-allocation as per Group Managers training plans.

Major cost decreases and changes in income

No major changes.

SHR03 Payroll

Group	Description	2016/17 Actuals	2017/18 Budget	2018/19 Budget	Movement
1000	Employees	54,108	57,310	57,490	180
3000	Transport	46	0	0	0
4000	Cost Of Goods And Services	385	460	400	(60)
7000	Income	(120)	(250)	0	250
	Sum:	54,420	57,520	57,890	370

Cost Centre	Cost Centre Name	2018/19 Budget
HR300	Payroll	57,890
	TOTAL	57,890

Major cost increases

No major changes.

Major cost decreases and changes in income

No major changes.

SHR04 Learning And Development

Group	Description	2016/17 Actuals	2017/18 Budget	2018/19 Budget	Movement
1000	Employees	38,481	49,800	50,270	470
3000	Transport	317	380	380	0
4000	Cost Of Goods And Services	344	410	500	90
	Sum:	39,142	50,590	51,150	560

Cost Centre	Cost Centre Name	2018/19 Budget
HR400	Learning & Development	51,150
	TOTAL	51,150

Major cost increases

No major changes.

Major cost decreases and changes in income

No major changes.

SIT01 It Gazetteer Management

Group	Description	2016/17 Actuals	2017/18 Budget	2018/19 Budget	Movement
1000	Employees	57,611	58,280	62,810	4,530
3000	Transport	55	50	50	0
4000	Cost Of Goods And Services	11,919	6,750	6,890	140
7000	Income	(460)	0	0	0
	Sum:	69,125	65,080	69,750	4,670

Cost Centre	Cost Centre Name	2018/19 Budget
IT100	Gazetteer Management	69,750
	TOTAL	69,750

Major cost increases

No major changes.

Major cost decreases and changes in income

No major changes.

SIT03 It Information Technology

Group	Description	2016/17 Actuals	2017/18 Budget	2018/19 Budget	Movement
1000	Employees	422,557	440,810	459,700	18,890
3000	Transport	720	1,500	1,200	(300)
4000	Cost Of Goods And Services	334,735	352,060	346,600	(5,460)
7000	Income	(3,377)	0	0	0
	Sum:	754,635	794,370	807,500	13,130

Cost Centre	Cost Centre Name	2018/19 Budget
IT300	Central Telephones	21,180
IT400	I.T. Network & Hardware	72,280
IT500	I.T. Software Support & Maint.	226,520
IT600	I.T. Staff Unit	463,720
IT700	Psn Compliance	0
IT800	Phoenix House Printing	23,800
	TOTAL	807,500

Major cost increases

Salaries - Addition of an ICT Trainee post £21k, 1% budgeted payrise and movement in SCPs.

Training moved back to the corporate training budget (£8.7k) .

Major cost decreases and changes in income

No major changes.

SLD01 Electoral Registration

Group	Description	2016/17 Actuals	2017/18 Budget	2018/19 Budget	Movement
1000	Employees	99,653	101,300	103,390	2,090
3000	Transport	215	300	300	0
4000	Cost Of Goods And Services	68,815	65,290	75,350	10,060
7000	Income	(35,916)	(31,300)	(35,700)	(4,400)
	Sum:	132,767	135,590	143,340	7,750

Cost Centre	Cost Centre Name	2018/19 Budget
LD100	Electoral Registration	143,340
	TOTAL	143,340

Major cost increases

Minor increases in software and printing budgets to match the actuals give rise to the increase in costs here.

Major cost decreases and changes in income

No major changes.

SLD02 Democratic Rep And Manag

Group	Description	2016/17 Actuals	2017/18 Budget	2018/19 Budget	Movement
1000	Employees	94,673	97,940	112,220	14,280
3000	Transport	16,753	17,300	17,100	(200)
4000	Cost Of Goods And Services	313,331	325,740	328,940	3,200
	Sum:	424,757	440,980	458,260	17,280

Cost Centre	Cost Centre Name	2018/19 Budget
LD300	Democratic Rep & Management	348,080
LD400	Committee Services	110,180
	TOTAL	458,260

Major cost increases

Increase in staffing due to addition of a part time Scrutiny Support Officer.

Major cost decreases and changes in income

No major changes.

SLD04 Legal Services

Group	Description	2016/17 Actuals	2017/18 Budget	2018/19 Budget	Movement
1000	Employees	257,058	273,780	259,700	(14,080)
3000	Transport	165	500	300	(200)
4000	Cost Of Goods And Services	27,728	15,120	16,090	970
7000	Income	(31,826)	(34,200)	(34,200)	0
	Sum:	253,125	255,200	241,890	(13,310)

Cost Centre	Cost Centre Name	2018/19 Budget
LD600	Legal Services	241,890
	TOTAL	241,890

Major cost increases

Savings due to staffing restructure.

Major cost decreases and changes in income

No major changes.

COMMUNITY PDG 2018/19 Service Unit Budgets

SCD01 Community Development

Group	Description	2016/17 Actuals	2017/18 Budget	2018/19 Budget	Movement
1000	Employees	220,011	100	0	(100)
3000	Transport	3,974	0	0	0
4000	Cost Of Goods And Services	278,154	82,600	87,530	4,930
7000	Income	(58,971)	0	0	0
	Sum:	443,169	82,700	87,530	4,830

Cost Centre	Cost Centre Name	2018/19 Budget
CD200	Community Development	87,530
CD205	Ho Communities & Gov	0
CD210	Community Services Unit	0
	TOTAL	87,530

Major cost increases

No major changes.

Major cost decreases and changes in income

No major changes.

SCS20 Customer Services Admin

Group	Description	2016/17 Actuals	2017/18 Budget	2018/19 Budget	Movement
1000	Employees	78,590	81,270	81,530	260
3000	Transport	(29)	40	40	0
4000	Cost Of Goods And Services	28,995	26,720	24,970	(1,750)
7000	Income	(41)	0	0	0
	Sum:	107,515	108,030	106,540	(1,490)

Cost Centre	Cost Centre Name	2018/19 Budget
CS900	Central Photocopying	4,530
CS902	Central Postage	18,670
CS910	Customer Services Admin	83,340
	TOTAL	106,540

Major cost increases

No major changes.

Major cost decreases and changes in income

No major changes.

SCS22 Customer First

Group	Description	2016/17 Actuals	2017/18 Budget	2018/19 Budget	Movement
1000	Employees	604,482	634,820	647,380	12,560
3000	Transport	1,974	2,840	2,750	(90)
4000	Cost Of Goods And Services	50,240	48,610	47,180	(1,430)
7000	Income	(252)	0	0	0
	Sum:	656,444	686,270	697,310	11,040

Cost Centre	Cost Centre Name	2018/19 Budget
CS200	Communications	90,250
CS500	Messenger Services	45,010
CS930	Customer First Management	175,340
CS932	Customer First	386,610
CS936	Crediton Office Section	0
CS938	Digital Strategy Staffing	100
	TOTAL	697,310

Major cost increases

Communications staffing increased by 2FTE: Manager and apprentice posts £53k

Major cost decreases and changes in income

Customer First Admin salary base reduced as FOI officer FTE post transferred
Digital Strategy budget not retained for 18/19, £23k saving

SES01 Emergency Planning

Group	Description	2016/17 Actuals	2017/18 Budget	2018/19 Budget	Movement
4000	Cost Of Goods And Services	0	0	7,880	7,880
	Sum:	0	0	7,880	7,880

Cost Centre	Cost Centre Name	2018/19 Budget
ES500	Emergency Planning	7,880
	TOTAL	7,880

Major cost increases

Budget moved from SES17 Community Safety. £8k contribution towards an Emergency Planning Co-ordinator post at Devon County Council.

Major cost decreases and changes in income

No major changes.

SES04 Public Health

Group	Description	2016/17 Actuals	2017/18 Budget	2018/19 Budget	Movement
1000	Employees	38,636	39,490	0	(39,490)
2000	Premises	387	100	100	0
3000	Transport	651	250	0	(250)
4000	Cost Of Goods And Services	26,795	6,780	6,240	(540)
7000	Income	(1,997)	(2,250)	(2,250)	0
	Sum:	64,472	44,370	4,090	(40,280)

Cost Centre	Cost Centre Name	2018/19 Budget
ES360	Dog Warden	4,090
ES361	Public Health	0
	TOTAL	4,090

Major cost increases

No major changes.

Major cost decreases and changes in income

Public Health Officer salary moved to ES733.

SES11 Pool Cars

Group	Description	2016/17 Actuals	2017/18 Budget	2018/19 Budget	Movement
1000	Employees	952	0	0	0
3000	Transport	6,081	2,250	2,250	0
4000	Cost Of Goods And Services	109	0	0	0
7000	Income	(9,563)	(2,250)	(2,250)	0
	Sum:	(2,421)	0	0	0

Cost Centre	Cost Centre Name	2018/19 Budget
ES580	Pool Car Running Costs	0
	TOTAL	0

Major cost increases

No major changes.

Major cost decreases and changes in income

No major changes.

SES16 Es Staff Units/Recharges

Group	Description	2016/17 Actuals	2017/18 Budget	2018/19 Budget	Movement
1000	Employees	537,748	566,620	665,640	99,020
2000	Premises	0	0	0	0
3000	Transport	28,011	28,020	32,620	4,600
4000	Cost Of Goods And Services	16,808	12,480	10,780	(1,700)
7000	Income	(1,980)	(100)	0	100
	Sum:	580,588	607,020	709,040	102,020

Cost Centre	Cost Centre Name	2018/19 Budget
ES720	Es Management	0
ES730	Environmental Enforcement	148,400
ES733	Environmental Health	560,640
	TOTAL	709,040

Major cost increases

Increase in salaries is a result of staff movement from Public Health and Private Sector Housing to Environmental Health and Admin staff have moved from the Enforcement staff unit to Waste Management.

Major cost decreases and changes in income

£33k in salary costs have been moved to utilise the Disabled Facilities Grant monies.

SES17 Community Safety

Group	Description	2016/17 Actuals	2017/18 Budget	2018/19 Budget	Movement
1000	Employees	46,282	49,920	150	(49,770)
3000	Transport	1,350	1,670	0	(1,670)
4000	Cost Of Goods And Services	31,496	14,370	6,390	(7,980)
7000	Income	(31,744)	(6,000)	(6,000)	0
	Sum:	47,384	59,960	540	(59,420)

Cost Centre	Cost Centre Name	2018/19 Budget
ES250	Community Safety	540
ES252	Building Safer Community Fund	0
ES254	Csp - Police Fund	0
ES256	Community Safety Partnership	0
	TOTAL	540

Major cost increases

No major changes

Major cost decreases and changes in income

Staff costs moved to SES16 (£50k)

Cost of good and services moved to SES01 Emergency Planning

SES18 Food Safety

Group	Description	2016/17 Actuals	2017/18 Budget	2018/19 Budget	Movement
1000	Employees	218	510	510	0
4000	Cost Of Goods And Services	17,708	17,230	19,380	2,150
7000	Income	(37,153)	(30,270)	(37,470)	(7,200)
	Sum:	(19,227)	(12,530)	(17,580)	(5,050)

Cost Centre	Cost Centre Name	2018/19 Budget
ES260	Food Protection	3,870
ES270	Water Quality Monitoring	(21,450)
	TOTAL	(17,580)

Major cost increases

No major changes.

Major cost decreases and changes in income

No major changes.

SES21 Licensing

Group	Description	2016/17 Actuals	2017/18 Budget	2018/19 Budget	Movement
1000	Employees	91,005	92,090	111,010	18,920
3000	Transport	1,368	1,100	1,600	500
4000	Cost Of Goods And Services	23,312	20,740	20,710	(30)
7000	Income	(129,796)	(129,410)	(141,500)	(12,090)
	Sum:	(14,111)	(15,480)	(8,180)	7,300

Cost Centre	Cost Centre Name	2018/19 Budget
ES550	Licensing	(121,710)
ES740	Licensing Unit	113,530
	TOTAL	(8,180)

Major cost increases

Salaries - Licensing Officer post now full time and at a Grade 7, £16k.

Major cost decreases and changes in income

Increase income to cover additional salary cost on a 75% recovery basis.

SES22 Pest Control

Group	Description	2016/17 Actuals	2017/18 Budget	2018/19 Budget	Movement
4000	Cost Of Goods And Services	5,415	4,000	4,000	0
	Sum:	5,415	4,000	4,000	0

Cost Centre	Cost Centre Name	2018/19 Budget
ES600	Pest Control	4,000
	TOTAL	4,000

Major cost increases

No major changes.

Major cost decreases and changes in income

No major changes.

SES23 Pollution Reduction

Group	Description	2016/17 Actuals	2017/18 Budget	2018/19 Budget	Movement
2000	Premises	(1,752)	920	0	(920)
4000	Cost Of Goods And Services	13,666	12,940	10,890	(2,050)
7000	Income	(11,873)	(9,620)	(10,050)	(430)
	Sum:	42	4,240	840	(3,400)

Cost Centre	Cost Centre Name	2018/19 Budget
ES650	Contaminated Land	0
ES660	Control Of Pollution	10,620
ES670	Local Air Pollution	(9,780)
	TOTAL	840

Major cost increases

No major changes.

Major cost decreases and changes in income

No major changes.

SPR01 Building Regulations

Group	Description	2016/17 Actuals	2017/18 Budget	2018/19 Budget	Movement
1000	Employees	197,768	240,260	212,660	(27,600)
3000	Transport	16,421	16,870	15,850	(1,020)
4000	Cost Of Goods And Services	45,342	24,170	24,120	(50)
7000	Income	(252,847)	(280,800)	(257,800)	23,000
	Sum:	6,684	500	(5,170)	(5,670)

Cost Centre	Cost Centre Name	2018/19 Budget
PR100	Building Regulations	(6,960)
PR900	Dangerous Buildings And Trees	1,790
	TOTAL	(5,170)

Major cost increases

The Building Control Manager is now paid by North Devon District Council, and there will be a corresponding reduction in MDDC's share of income to cover this

Major cost decreases and changes in income

See above re cost increases

SPR02 Enforcement

Group	Description	2016/17 Actuals	2017/18 Budget	2018/19 Budget	Movement
1000	Employees	69,785	87,350	87,910	560
3000	Transport	4,056	3,720	3,690	(30)
4000	Cost Of Goods And Services	24,038	9,310	9,300	(10)
	Sum:	97,879	100,380	100,900	520

Cost Centre	Cost Centre Name	2018/19 Budget
PR110	Enforcement	100,900
	TOTAL	100,900

Major cost increases

No major changes.

Major cost decreases and changes in income

No major changes.

SPR03 Development Control

Group	Description	2016/17 Actuals	2017/18 Budget	2018/19 Budget	Movement
1000	Employees	812,555	932,370	957,350	24,980
2000	Premises	0	0	0	0
3000	Transport	27,664	29,340	27,240	(2,100)
4000	Cost Of Goods And Services	177,442	98,200	96,820	(1,380)
7000	Income	(1,337,362)	(903,000)	(1,068,000)	(165,000)
	Sum:	(319,700)	156,910	13,410	(143,500)

Cost Centre	Cost Centre Name	2018/19 Budget
PR200	Development Control	(90,450)
PR220	Tiverton Eue	52,030
PR225	Garden Village Project	51,830
	TOTAL	13,410

Major cost increases

Additional post funded in PR225 (Garden Village Project) but this will be funded from reserves

Major cost decreases and changes in income

Planning charges are expected to increase by 20% by 1st April 2018. In addition, fees will be generated from Planning Performance Agreements and S106 Monitoring

SPR04 Local Land Charges

Group	Description	2016/17 Actuals	2017/18 Budget	2018/19 Budget	Movement
1000	Employees	51,185	51,130	51,720	590
3000	Transport	34	100	100	0
4000	Cost Of Goods And Services	32,538	36,440	37,550	1,110
7000	Income	(138,301)	(120,500)	(120,500)	0
	Sum:	(54,543)	(32,830)	(31,130)	1,700

Cost Centre	Cost Centre Name	2018/19 Budget
PR210	Local Land Charges	(31,310)
PR820	Assets Of Community Value	180
	TOTAL	(31,130)

Major cost increases

No major changes.

Major cost decreases and changes in income

No major changes.

SPR09 Forward Planning

Group	Description	2016/17 Actuals	2017/18 Budget	2018/19 Budget	Movement
1000	Employees	188,536	202,060	218,330	16,270
3000	Transport	723	500	500	0
4000	Cost Of Goods And Services	36,946	6,730	8,450	1,720
7000	Income	0	(5,000)	0	5,000
	Sum:	226,206	204,290	227,280	22,990

Cost Centre	Cost Centre Name	2018/19 Budget
PR600	Forward Planning Unit	227,280
	TOTAL	227,280

Major cost increases

An additional part time post has been funded, but this will be recharged to PR810 (Statutory Development Plan), which in turn is funded from reserves

Major cost decreases and changes in income

No income is expected to arise in this service

SPR11 Regional Planning

Group	Description	2016/17 Actuals	2017/18 Budget	2018/19 Budget	Movement
1000	Employees	0	50,160	50,960	800
4000	Cost Of Goods And Services	195,091	298,150	238,150	(60,000)
7000	Income	(224)	(150)	(150)	0
	Sum:	194,867	348,160	288,960	(59,200)

Cost Centre	Cost Centre Name	2018/19 Budget
PR800	Planning Policy	14,200
PR810	Statutory Development Plan	274,760
	TOTAL	288,960

Major cost increases

No major changes.

Major cost decreases and changes in income

The £60k decrease reflects the amount that will be spent on the Local Plan in 2017/18 and so only the residual amount is needed in the budget for 2018/19.

SRB01 Collection Of Council Tax

Group	Description	2016/17 Actuals	2017/18 Budget	2018/19 Budget	Movement
1000	Employees	259,659	235,670	265,030	29,360
2000	Premises	0	0	0	0
3000	Transport	2,887	6,150	6,290	140
4000	Cost Of Goods And Services	105,777	104,780	103,240	(1,540)
7000	Income	(124,229)	(145,000)	(141,000)	4,000
	Sum:	244,093	201,600	233,560	31,960

Cost Centre	Cost Centre Name	2018/19 Budget
RB100	Collection Of Council Tax	233,560
	TOTAL	233,560

Major cost increases

C/Tax and Business Rates staff are now generic therefore all relevant staff coded to RB100, a member of staff moved from RB200, please refer to SRB02 below.

Major cost decreases and changes in income

No major changes.

SRB02 Collection of Business Rates

Group	Description	2016/17 Actuals	2017/18 Budget	2018/19 Budget	Movement
1000	Employees	28,556	28,030	100	(27,930)
3000	Transport	6	0	0	0
4000	Cost Of Goods And Services	7,905	6,290	8,640	2,350
7000	Income	(111,960)	(110,500)	(109,600)	900
	Sum:	(75,492)	(76,180)	(100,860)	(24,680)

Cost Centre	Cost Centre Name	2018/19 Budget
RB200	Collection of Business Rates	(100,860)
	TOTAL	(100,860)

Major cost increases

C/Tax & Business Rates staff are now generic, therefore all relevant staff coded to RB100 a member of staff moved to SRB01 above.

Major cost decreases and changes in income

No major changes.

SRB03 Housing Benefit Admin

Group	Description	2016/17 Actuals	2017/18 Budget	2018/19 Budget	Movement
1000	Employees	339,407	352,520	357,510	4,990
3000	Transport	179	200	200	0
4000	Cost Of Goods And Services	70,393	53,000	66,540	13,540
7000	Income	(387,311)	(294,340)	(255,990)	38,350
	Sum:	22,668	111,380	168,260	56,880

Cost Centre	Cost Centre Name	2018/19 Budget
RB300	Housing Benefit Admin	153,260
RB340	Local Welfare Assist Scheme	15,000
RB350	Universal Credit Deliv P/Ship	0
	TOTAL	168,260

Major cost increases

Additional costs to deliver Local Welfare Assistance scheme no longer funded by DCC £15k, note £15k also budgeted in HRA.

Major cost decreases and changes in income

Assumed 10% reduction in Housing Benefit & Local Council Tax Reduction Scheme
Admin grant £28.4k
Universal Credit Delivery Partnership no further funding available from DWP £9.9k

SRB04 Housing Benefit Subsidy

Group	Description	2016/17 Actuals	2017/18 Budget	2018/19 Budget	Movement
4000	Cost Of Goods And Services	17,858,426	18,225,770	18,400,250	174,480
7000	Income	(18,045,295)	(18,300,770)	(18,445,250)	(144,480)
	Sum:	(186,869)	(75,000)	(45,000)	30,000

Cost Centre	Cost Centre Name	2018/19 Budget
RB400	Housing Rent Allowances	(45,000)
	TOTAL	(45,000)

Major cost increases

Forecast Housing Benefit payments have been realigned to reflect current and projected spend in this area.

Major cost decreases and changes in income

Forecast Housing Benefit Subsidy income has been realigned to reflect current and projected spend in this area & also to factor in uncertainty with the planned move to Universal Credit in April 2018.

SRB06 Debt Recovery

Group	Description	2016/17 Actuals	2017/18 Budget	2018/19 Budget	Movement
1000	Employees	58,997	88,580	94,180	5,600
3000	Transport	(14)	50	50	0
4000	Cost Of Goods And Services	3,252	5,750	3,360	(2,390)
	Sum:	62,235	94,380	97,590	3,210

Cost Centre	Cost Centre Name	2018/19 Budget
RB600	Revenues Misc Income Team	97,590
	TOTAL	97,590

Major cost increases

No major changes.

Major cost decreases and changes in income

No major changes.

SRS01 Recreation And Sport

Group	Description	2016/17 Actuals	2017/18 Budget	2018/19 Budget	Movement
1000	Employees	1,743,729	1,853,510	1,874,360	20,850
2000	Premises	790,876	707,030	876,890	169,860
3000	Transport	4,397	4,380	8,530	4,150
4000	Cost Of Goods And Services	306,707	274,780	285,950	11,170
7000	Income	(2,458,841)	(2,793,060)	(2,780,160)	12,900
	Sum:	386,868	46,640	265,570	218,930

Cost Centre	Cost Centre Name	2018/19 Budget
RS100	Leis Facilities Maint & Equip	250,000
RS110	Leisure Management & Admin	(94,310)
RS120	Amory Park	0
RS140	Exe Valley Leisure Centre	(30,330)
RS145	Market Walk Gym	550
RS150	Lords Meadow Leisure Centre	30,640
RS160	Culm Valley Sports Centre	109,020
	TOTAL	265,570

Major cost increases

- Salaries- £20k 1% pay increase, spinal point rises and optimum deployment
- Maintenance-£15 increase on capital to revenue budget, £50k on responsive maintenance
- Utilities & rates- £100k increased costs in 17-18, budgeted to reflect this also increased costs at EVLC from the extension
- Income-£12k minor reduction on forecast performance

Major cost decreases and changes in income

ECONOMY PDG 2018/19Service Unit Budgets

SCD02 Economic Development

Group	Description	2016/17Actuals	2017/18 Budget	2018/19 Budget	Movement
1000	Employees	62,142	62,500	67,390	4,890
2000	Premises	51,839	45,420	47,890	2,470
3000	Transport	119	0	0	0
4000	Cost Of Goods And Services	19,855	18,900	19,410	510
7000	Income	(88,414)	(92,400)	(83,400)	9,000
	Sum:	45,541	34,420	51,290	16,870

Cost Centre	Cost Centre Name	2018/19 Budget
CD300	Markets	51,290
CD305	Market Special Events	0
	TOTAL	51,290

Major cost increases

No major changes

Major cost decreases and changes in income

Market toll income budget reduced in line with anticipated occupancy levels.

SCP01 Parking Services

Group	Description	2016/17 Actuals	2017/18 Budget	2018/19 Budget	Movement
1000	Employees	612	0	0	0
2000	Premises	189,749	174,720	174,830	110
4000	Cost Of Goods And Services	9,232	32,340	31,740	(600)
7000	Income	(800,226)	(799,450)	(795,190)	4,260
	Sum:	(600,633)	(592,390)	(588,620)	3,770

Cost Centre	Cost Centre Name	2018/19 Budget
CP510	Market Car Park	(183,770)
CP520	Multi-Storey Car Park	(55,770)
CP530	Amenity Car Parks	6,780
CP540	Paying Car Parks	(355,860)
	TOTAL	(588,620)

Major cost increases

No major changes.

Major cost decreases and changes in income

No major changes.

SES03 Community Safety - C.C.T.V.

Group	Description	2016/17 Actuals	2017/18 Budget	2018/19 Budget	Movement
1000	Employees	4,769	3,830	20	(3,810)
3000	Transport	(1)	0	0	0
4000	Cost Of Goods And Services	941	4,230	4,030	(200)
7000	Income	(6,000)	(5,000)	(6,000)	(1,000)
	Sum:	(291)	3,060	(1,950)	(5,010)

Cost Centre	Cost Centre Name	2018/19 Budget
ES200	Cctv Initiatives	(1,950)
	TOTAL	(1,950)

Major cost increases

No major changes

Major cost decreases and changes in income

Staff costs transferred to SES16 Environment Staff Unit, which falls within the Community PDG.

SPR06 Economic Development

Group	Description	2016/17 Actuals	2017/18 Budget	2018/19 Budget	Movement
1000	Employees	68,373	230,570	237,940	7,370
2000	Premises	0	0	0	0
3000	Transport	988	4,840	1,700	(3,140)
4000	Cost Of Goods And Services	107,622	178,060	181,560	3,500
7000	Income	(1,279)	0	0	0
	Sum:	175,705	413,470	421,200	7,730

Cost Centre	Cost Centre Name	2018/19 Budget
PR400	Business Development	421,200
PR405	Industrial Sites & Buildings	0
	TOTAL	421,200

Major cost increases

Salaries - addition of an Apprentice post

Major cost decreases and changes in income

No major changes.

SPS12 Gf Properties Shops/Flats

Group	Description	2016/17 Actuals	2017/18 Budget	2018/19 Budget	Movement
2000	Premises	48,013	22,160	80,450	58,290
4000	Cost Of Goods And Services	16,815	17,390	6,970	(10,420)
7000	Income	(563,486)	(598,940)	(601,000)	(2,060)
	Sum:	(498,657)	(559,390)	(513,580)	45,810

Cost Centre	Cost Centre Name	2018/19 Budget
PS890	10 Phoenix Lane	(10,690)
PS990	32-38 Fore Street	(87,470)
PS991	Industrial Units	(108,670)
PS992	Market Walk	(275,750)
PS993	Lowman Green Unit	(10,000)
PS994	Moorhayes Community Centre	(2,000)
PS995	Coggans Well	(19,000)
	TOTAL	(513,580)

Major cost increases

36-38 Fore St increased maintenance costs for works required to newly purchased properties 19k.

Industrial Units Specific Revenue spend of £10k.

Market Walk increase in maintenance for provision of vacant units of £16k and Specific Revenue Projects works of £10k.

Major cost decreases and changes in income

Budget of £10k moved from supplies and services to premises to off-set increased maintenance costs in Market Walk.

Income from newly purchased properties 36-38 Fore St £43.6k.

Coggans Well House increased income of £21k.

Reduction of £59k in Market Walk rental income.

ENVIRONMENT PDG 2018/19 Service Unit Budgets

SES02 Cemeteries

Group	Description	2016/17 Actuals	2017/18 Budget	2018/19 Budget	Movement
1000	Employees	86,327	62,230	24,200	(38,030)
2000	Premises	20,907	21,030	21,350	320
3000	Transport	357	340	0	(340)
4000	Cost Of Goods And Services	9,758	9,930	11,340	1,410
7000	Income	(122,524)	(128,380)	(133,310)	(4,930)
	Sum:	(5,176)	(34,850)	(76,420)	(41,570)

Cost Centre	Cost Centre Name	2018/19 Budget
ES100	Cemeteries	(100,930)
ES110	Bereavement Services	24,510
	TOTAL	(76,420)

Major cost increases

No major changes.

Major cost decreases and changes in income

1 FTE moved to Grounds Maintenance GM960.

SES05 Open Spaces

Group	Description	2016/17 Actuals	2017/18 Budget	2018/19 Budget	Movement
1000	Employees	35,434	34,980	0	(34,980)
2000	Premises	90,284	68,090	95,990	27,900
3000	Transport	4,889	4,060	0	(4,060)
4000	Cost Of Goods And Services	27,297	26,080	23,040	(3,040)
7000	Income	(28,528)	(47,800)	(46,500)	1,300
	Sum:	129,376	85,410	72,530	(12,880)

Cost Centre	Cost Centre Name	2018/19 Budget
ES450	Parks & Open Spaces	24,730
ES455	Amory Park Recreation	27,280
ES460	Play Areas	20,520
PS480	Mddc Footpaths & Railway Walks	0
	TOTAL	72,530

Major cost increases

Premises budget increased by £20k for Specific Revenue projects.

Major cost decreases and changes in income

Tree Officer salary moved to Planning and Estates and Open Spaces Officer moved to Property Services.

SGM01 Grounds Maintenance

Group	Description	2016/17 Actuals	2017/18 Budget	2018/19 Budget	Movement
1000	Employees	425,867	460,550	490,810	30,260
2000	Premises	35,432	24,640	24,590	(50)
3000	Transport	70,138	72,630	75,630	3,000
4000	Cost Of Goods And Services	43,215	34,330	35,330	1,000
7000	Income	(34,637)	(51,000)	(42,180)	8,820
	Sum:	540,015	541,150	584,180	43,030

Cost Centre	Cost Centre Name	2018/19 Budget
GM960	Grounds Maintenance	584,180
	TOTAL	584,180

Major cost increases

1 FTE moved from Bereavement Services.

Major cost decreases and changes in income

Income reduced to reflect the current level of works recharged to Towns & Parishes.

SPS03 Flood Defence And Land Dra

Group	Description	2016/17 Actuals	2017/18 Budget	2018/19 Budget	Movement
1000	Employees	0	0	0	0
2000	Premises	2,978	26,230	26,230	0
4000	Cost Of Goods And Services	40,515	200	200	0
7000	Income	(5,000)	0	0	0
	Sum:	38,493	26,430	26,430	0

Cost Centre	Cost Centre Name	2018/19 Budget
PS400	Flood Defence And Land Drain	26,430
	TOTAL	26,430

Major cost increases

No major changes.

Major cost decreases and changes in income

No major changes.

SPS04 Street Naming & Numbering

Group	Description	2016/17 Actuals	2017/18 Budget	2018/19 Budget	Movement
1000	Employees	5,518	5,920	5,720	(200)
2000	Premises	(389)	2,970	2,970	0
3000	Transport	(1)	0	0	0
4000	Cost Of Goods And Services	65	60	60	0
7000	Income	(1,625)	(1,390)	(1,390)	0
	Sum:	3,569	7,560	7,360	(200)

Cost Centre	Cost Centre Name	2018/19 Budget
PS600	Street Naming & Numbering	7,360
	TOTAL	7,360

Major cost increases

No major changes.

Major cost decreases and changes in income

No major changes.

SPS07 Public Transport

Group	Description	2016/17 Actuals	2017/18 Budget	2018/19 Budget	Movement
2000	Premises	4,133	8,000	8,000	0
4000	Cost Of Goods And Services	840	890	890	0
7000	Income	(19,687)	(24,000)	(22,000)	2,000
	Sum:	(14,714)	(15,110)	(13,110)	2,000

Cost Centre	Cost Centre Name	2018/19 Budget
PS880	Bus Station Maintenance	(13,110)
	TOTAL	(13,110)

Major cost increases

No major changes.

Major cost decreases and changes in income

No major changes.

SPS11 Public Conveniences

Group	Description	2016/17 Actuals	2017/18 Budget	2018/19 Budget	Movement
1000	Employees	33,303	23,120	18,780	(4,340)
2000	Premises	54,693	58,270	65,270	7,000
3000	Transport	5,085	4,040	3,260	(780)
4000	Cost Of Goods And Services	8,487	8,000	7,000	(1,000)
7000	Income	(58,019)	(50,200)	(40,200)	10,000
	Sum:	43,549	43,230	54,110	10,880

Cost Centre	Cost Centre Name	2018/19 Budget
PS350	Public Conveniences	54,110
	TOTAL	54,110

Major cost increases

No major changes.

Major cost decreases and changes in income

Income levels for PC contributions from Towns and Parishes have been adjusted to reflect 17-18 income.

SWS01 Street Cleansing

Group	Description	2016/17 Actuals	2017/18 Budget	2018/19 Budget	Movement
1000	Employees	206,486	257,510	263,940	6,430
2000	Premises	46	0	0	0
3000	Transport	104,534	85,980	83,300	(2,680)
4000	Cost Of Goods And Services	38,146	44,300	42,450	(1,850)
7000	Income	(9,964)	(13,470)	(13,470)	0
	Sum:	339,247	374,320	376,220	1,900

Cost Centre	Cost Centre Name	2018/19 Budget
WS650	Street Cleansing	376,220
	TOTAL	376,220

Major cost increases

No major changes.

Major cost decreases and changes in income

No major changes.

SWS02 Waste Collection

Group	Description	2016/17 Actuals	2017/18 Budget	2018/19 Budget	Movement
1000	Employees	828,816	899,970	865,920	(34,050)
2000	Premises	28	0	0	0
3000	Transport	542,390	460,700	446,780	(13,920)
4000	Cost Of Goods And Services	560,717	561,340	523,600	(37,740)
7000	Income	(1,361,192)	(1,476,900)	(1,460,800)	16,100
	Sum:	570,759	445,110	375,500	(69,610)

Cost Centre	Cost Centre Name	2018/19 Budget
WS700	Refuse Collection	539,450
WS710	Trade Waste Collection	(141,950)
	TOTAL	397,500

Major cost increases

No major changes.

Major cost decreases and changes in income

WS700 Salaries - Moved a Grade 4 post to SWS04 (£24k).
Following a round review, reduction in overtime and agency costs (£9.4k).
Budget for training moved to the corporate training code (£7k).
Budget for plant hire now used for a sinking fund (£14k).
Reduced usage of clinical waste service and doing in house collection of WEEE (£20k).
Target to increase number of garden waste customers by 500. (£24k)
Clinical waste recharge income £7k.
Reduction in caddy liner sales £5k
WS710 - Reduction in disposal charges (£23k), this is however offset by reduced income £13.5k and in house skip recharges £10k.

SWS03 Recycling

Group	Description	2016/17 Actuals	2017/18 Budget	2018/19 Budget	Movement
1000	Employees	893,680	883,680	922,530	38,850
2000	Premises	191,061	173,350	203,960	30,610
3000	Transport	245,883	224,920	233,320	8,400
4000	Cost Of Goods And Services	389,522	232,950	170,430	(62,520)
7000	Income	(868,220)	(906,200)	(924,440)	(18,240)
	Sum:	851,927	608,700	605,800	(2,900)

Cost Centre	Cost Centre Name	2018/19 Budget
WS725	Kerbside Recycling	437,350
WS740	16 Shop - Recycling	0
WS770	Unit 3 Carlu Close	172,610
	TOTAL	609,960

Major cost increases

WS725 - Salaries 1% payrise, SCP movement and increase in agency.

WS770 - Premises, includes increased insurance costs for the Waste Transfer Station £20k, this is however paid for by DCC, please see income note. Electricity budget set in line with actual spend £10k.

WS700 - Transport, hire of skip truck £10k please see cost decreases note.

Major cost decreases and changes in income

WS725 - Skips, not using a contractor and doing service in house (£10k).

WS725 - Movement in recycling income and haulage costs (£20k), mainly due to increase in material prices for glass and cardboard.

WS770 - Insurance costs paid for by DCC (£25k).

WS770 - Equipment budget not required (£10k).

WS770 - Income from DCC for the Waste Transfer Station JCB sinking fund (£15K).

SWS04 Waste Management

Group	Description	2016/17 Actuals	2017/18 Budget	2018/19 Budget	Movement
1000	Employees	141,219	162,410	264,130	101,720
2000	Premises	0	0	0	0
3000	Transport	2,121	2,560	2,320	(240)
4000	Cost Of Goods And Services	3,754	5,820	2,620	(3,200)
7000	Income	(4)	0	0	0
	Sum:	147,091	170,790	269,070	98,280

Cost Centre	Cost Centre Name	2018/19 Budget
WS750	Waste Management Staff Unit	269,070
	TOTAL	269,070

Major cost increases

Salaries - Moved a Grade 4 post from SWS02 £24k. Group Manager £11k. To realign the Service staff costs have been moved from SGM01 Grounds Maintenance £16k and SES16 Environmental Enforcement £45K, which falls within the Community PDG.

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Major cost decreases and changes in income

HOMES PDG 2018/19 Service Unit Budgets

SES15 Private Sector Housing C

Group	Description	2016/17 Actuals	2017/18 Budget	2018/19 Budget	Movement
1000	Employees	156,731	155,280	0	(155,280)
3000	Transport	5,457	6,880	0	(6,880)
4000	Cost Of Goods And Services	2,571	2,240	2,390	150
7000	Income	(270,593)	(500)	(25,000)	(24,500)
	Sum:	(105,834)	163,900	(22,610)	(186,510)

Cost Centre	Cost Centre Name	2018/19 Budget
ES354	Private Sector Housing Team	(22,610)
	TOTAL	(22,610)

Major cost increases

No major changes.

Major cost decreases and changes in income

Employee costs have been moved to Public Staff Staff unit ES733.

SHG03 Homelessness Accommm

Group	Description	2016/17 Actuals	2017/18 Budget	2018/19 Budget	Movement
1000	Employees	191,430	207,260	204,460	(2,800)
2000	Premises	3,698	5,300	5,470	170
3000	Transport	11,421	11,840	11,700	(140)
4000	Cost Of Goods And Services	192,350	199,640	192,340	(7,300)
7000	Income	(313,788)	(172,700)	(171,800)	900
	Sum:	85,111	251,340	242,170	(9,170)

Cost Centre	Cost Centre Name	2018/19 Budget
HG320	Housing & Homelessness Ad	42,970
HG373	Housing Options Staff	199,200
	TOTAL	242,170

Major cost increases

No major changes.

Major cost decreases and changes in income

No major changes.

SPS05 Administration Buildings

Group	Description	2016/17 Actuals	2017/18 Budget	2018/19 Budget	Movement
1000	Employees	2,180	20	20	0
2000	Premises	337,486	298,630	272,710	(25,920)
3000	Transport	2	0	0	0
4000	Cost Of Goods And Services	62,982	34,480	32,990	(1,490)
7000	Income	(100,086)	(75,820)	(73,800)	2,020
	Sum:	302,563	257,310	231,920	(25,390)

Cost Centre	Cost Centre Name	2018/19 Budget
PS800	Civic Suite	0
PS810	Phoenix House	218,390
PS820	Dcc Library	(2,880)
PS830	Town Hall	0
PS840	Crediton Office Building	16,410
	TOTAL	231,920

Major cost increases

No major changes.

Major cost decreases and changes in income

Specific project revenue budget requirement has reduced for 18-19.

SPS06 Mddc Depots

Group	Description	2016/17 Actuals	2017/18 Budget	2018/19 Budget	Movement
2000	Premises	61,626	53,830	57,170	3,340
4000	Cost Of Goods And Services	2,494	1,440	1,360	(80)
7000	Income	(11,153)	(27,150)	0	27,150
	Sum:	52,966	28,120	58,530	30,410

Cost Centre	Cost Centre Name	2018/19 Budget
PS850	Old Road Depot	58,530
PS860	Station Yard Depot	0
PS870	Lords Meadow Depot	0
	TOTAL	58,530

Major cost increases

No major changes.

Major cost decreases and changes in income

Income budgets for the rental of Station Yard and Lords Meadow Depot have been taken out due to the sale of both assets.

SPS08 Office Building Cleaning

Group	Description	2016/17 Actuals	2017/18 Budget	2018/19 Budget	Movement
1000	Employees	38,668	41,250	41,470	220
3000	Transport	(22)	0	0	0
4000	Cost Of Goods And Services	20,725	12,240	12,740	500
	Sum:	59,371	53,490	54,210	720

Cost Centre	Cost Centre Name	2018/19 Budget
PS970	Office Building Cleaning	54,210
	TOTAL	54,210

Major cost increases

No major changes.

Major cost decreases and changes in income

No major changes.

SPS09 Property Services Staff U

Group	Description	2016/17 Actuals	2017/18 Budget	2018/19 Budget	Movement
1000	Employees	281,773	361,520	381,250	19,730
2000	Premises	0	0	0	0
3000	Transport	21,194	17,960	21,800	3,840
4000	Cost Of Goods And Services	14,304	6,130	5,200	(930)
7000	Income	(685)	(8,400)	(4,200)	4,200
	Sum:	316,586	377,210	404,050	26,840

Cost Centre	Cost Centre Name	2018/19 Budget
PS980	Property Services Staff Unit	404,050
	TOTAL	404,050

Major cost increases

Estates and Open Spaces Officer salary costs have moved into this costs centre.

Major cost decreases and changes in income

No major changes.

£k

Estates Management**Lords Meadow Leisure centre**

Lords Meadow - Replace main pool filters	80
Lords Meadow - Tennis Courts surface and lining	25

Exe Valley Leisure Centre

EVLC pool tiling and balance tank repairs	25
EVLC - Pool Cover	25

Total	155
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Other MDDC Buildings**Phoenix House**

Phoenix House - Electric water heater replacement	25
Phoenix House- Toilet refurbishment flooring and units	30

MDDC Depot Sites

Old Road Depot - Actions following condition report	50
Grounds Maintenance relocation (subject to feasibility)	80

Play Areas

Play area refurbishment District wide	50
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Other Projects

Land drainage flood defence schemes	25
Land drainage flood defence schemes - Ashleigh Park Bampton	87

General Fund Development Schemes

Tiverton Redevelopment project - Asset acquisition	4,000
Total	4,347

Economic Development Schemes

Tiverton Town Centre improvements	40
Mills Electricity Project	100
Broadband Project	100
Total	240

ICT Projects

Desktop states replacement/refresh	50
CRM replacement	75
Data centre hardware refresh servers/storage	120
Replacement Grounds Maintenance system	100
Total	345

Affordable Housing Projects

Grants to housing associations to provide houses (covered by Commuted Sums)	116
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	Total	116
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Private Sector Housing Grants

Empty homes and enforcement		106
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Disabled Facilities Grants–P/Sector		500
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	Total	606
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Replacement Vehicles**Grounds Maintenance**

Van Tipper		52
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	Total	52
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TOTAL GF PROJECTS	5,861
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HRA Projects**Existing Housing Stock**

Major repairs to Housing Stock		2,101
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Renewable Energy Fund		100
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Disabled Facilities Grants - Council Houses		300
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Housing Development Schemes

Palmerston Park - Soil Nailing -RC Wall -Tree Clearance-Re sequencing charges		1,056
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Birchen Lane - PHL correction work		143
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	Total	3,700
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HRA Replacement Vehicles

Van Tipper 7T (Voids)		40
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	Total	40
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TOTAL HRA PROJECTS	3,740
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GRAND TOTAL GF + HRA	9,601
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MDDC Funding Summary

	2018-19
EXISTING FUNDS	£k
Capital Grants Unapplied Reserve	636
Capital Receipts Reserve	1,125
Earmarked Reserves	1462
Miscellaneous Funding	2,338
Subtotal	5,561

NEW FUNDS	
Borrowing	4,000
Revenue Contributions	40
Subtotal	4,040

TOTAL FUNDING	9,601
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