

**REVENUE AND CAPITAL OUTTURN 2017/18**

**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 2017/18.

**RECOMMENDATION(S): That Cabinet -**

1 - Note the General Fund outturn achieved in 2017/18 which shows an overall underspend of £159k. This surplus is proposed to be transferred to the Property Maintenance reserve to provide further resilience.

2 - Approve the net transfers to earmarked reserves of £909k detailed in the General Fund service budget variance reports shown in Appendix 1 & 2 and summarised in Appendix 4.

3 - Note the positive position achieved on the Housing Revenue Account which shows an annual saving of £255k and approve the “earmarking” of the extra £255k shown in paragraph 3.3, as well as specific items totalling £3.002m and the utilisation of items totalling £484k identified in Appendix 4.

4 - Approve the carry forward of £5.874m from the 2017/18 capital programme (see paragraph 5.2) as all of the schemes will be delivered in 2018/19 or later years.

**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 2017/18. 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.

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

## **Executive Summary of 2017/18 Income and Expenditure**

The table below gives an overview of the movements during the year on the key useable reserves of the Council. The balances assume that the proposed recommendations are approved as outlined at the beginning of this report.

	<b>31 March 2017</b>	<b>In year movement</b>	<b>31 March 2018</b>
	<b>£k</b>	<b>£k</b>	<b>£k</b>
General Fund	2,241	0	<b>2,241</b>
Housing Revenue Account	2,000	0	<b>2,000</b>

### **1.0 Introduction**

- 1.1 Members of the Cabinet 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.
- 1.2 The Council has continued its strategic decision to reduce costs, without adversely affecting service delivery. This year we have reclassified our CCLA investment which we had previously been advised to treat as Cash and Cash Equivalents. This was not technically correct and the restatement (reflected in our Statement of Accounts) has provided further resources and we have received a significant surplus in Business Rates due to growth and the benefits of "pooling". This has seen us deliver an overall General Fund (GF) surplus of £159k (see Appendix 1).
- 1.3 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.

### **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 £2.241m as at 31/03/17. In 2017/18 the previous two years' CCLA "losses" were reclassified as an unusable reserve and this meant that we could add back £360k to the General Fund Reserve which we had charged to it in previous years. The surplus of £159k incorporates this £360k.
- 2.2 Detailed budget monitoring reports were provided to both senior managers and Members throughout 2017/18. 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 as at 31 December 2017 and predicted an end of year deficit of £182k for the General Fund. Therefore the final position improved by £341k.

- 2.3 The table below shows the overall budget, actual and variance, summarised for 2017/18.

	2017/18 Budget £	2017/18 Actual £	Variance £
Total Cost of Services	10,049,790	9,830,016	(219,774)
Other Income and Expenditure	(1,518,720)	1,095,786	2,614,506
<b>TOTAL BUDGETED EXPENDITURE</b>	<b>8,531,070</b>	<b>10,925,802</b>	<b>2,394,732</b>
<b>TOTAL FUNDING</b>	<b>(8,531,070)</b>	<b>(11,084,755)</b>	<b>(2,553,685)</b>
Net Income and Expenditure	0	(158,953)	<b>(158,953)</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 2018/19 budget was adjusted accordingly.

- 2.5 The overall effect of the 2017/18 financial year would result in a General Fund Balance of £2.400m which is higher than the Council's own minimum requirement of £8.531m (Net Budgeted Expenditure) x 25% = **£2.133m** (agreed by Full Council) if it was not transferred to reserves.
- 2.6 In addition to the GF Balance, the Council holds a number of Earmarked Reserves (EMRs) which are used to help fund anticipated future expenditure commitments. The net movement of £909k 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 third year's result's following the acquisition of the shops in March 2015. The return on investment has dropped compared to 2016/17 (4.1%) due to an increase in vacant units during 17-18. 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)	(247)
Interest payable on Public Works Loan Board loan	102
Statutory Capital Financing (over 50 years)	83
	-----
<b>Net income for year</b>	<b>(62)</b>
	=====

This income equates to an approximate return of **1.5%** (62k ÷ 4,173k), net of borrowing costs. (£4,173k = Principal)

### **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 2017/18 the outturn is a net surplus of £255k and Members are requested to approve a transfer to HRA reserves to bring this to zero.
- 3.2 This surplus is explained in paragraph 3.4 and the effect of it on the HRA Balance is shown below.

#### HRA Balance

	£m
<b>HRA balance @ 31/03/17</b>	<b>(2.000)</b>
Budget saving achieved in 2017/18	(0.255)
Additional transfer to 30yr modernisation programme	0.255
<b>HRA balance @ 31/03/18</b>	<b>(2.000)</b>

- 3.3 After the strong closing financial position delivered in 2017/18, it is recommended to transfer a sum of £255k into the Housing Maintenance Fund earmarked reserve. This is in addition to the £2.182m already. The above position leaves an HRA balance of £2.0m as at 31 March 2018.
- 3.4 The main budget variances during 2017/18 that give rise to the figure of £255k were the £89k underspend generated by the Repairs team (comprising savings on the gas servicing contract and other planned works as well as some overspends in the DLO, including materials, contractors and vehicle purchase), the £83k underspend from the Tenancy teams and the £38k underspend on Alarms. For further details, please see the HRA Outturn Summary for 2017/18, 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 2017/18 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 2018/19 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 2017/18 was 98.0% (98.1% in 2016/17). This demonstrates how effective our Revenues section has been in collecting the annual charge in extremely challenging economic times. The Non Domestic Rates collection rate improved to 99.2% for 2017/18 (99.2% in 2016/17).

## 5.0 Capital Outturn

- 5.1 A capital outturn summary is attached as Appendix 5 to this report. The revised capital budget for 2017/18 amounted to £24.315m. At the year-end we had spent £8.523m leaving the capital programme underspent in total by £15.792m.

Capital receipts of £2.439m (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 £5.874m which have not been completed as at the 31 March 2018. This expenditure, therefore, needs to be rolled forward to be included in the 2018/19 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 £426k relating to Affordable Housing and Private Sector Housing Grants.
- 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:

	£m
<b>Balance at 1 April 2017</b>	<b>(2.438)</b>
• Sale of Council Houses - 26	(2.084)
• General Fund Sales	(1.639)
• Pooling of Housing Capital Receipts to Government.	231
• Capital Receipts applied in year	2.439
<b>Balance at 31 March 2018</b>	<b>(3.501)</b>

Note – the remaining balance of £3.501m 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 £441k made up by the following transactions:

	<b>£k</b>
<b>Balance at 1 April 2017</b>	<b>(471)</b>
Funding required to deliver the 2017/18 Programme	30
<b>Balance at 31 March 2018</b>	<b>(441)</b>

Note – the remaining balance of £441k 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 2018 is £2.673m; 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 2017/18 investment performance, including the details of interest payable, are included within the separate 2017/18 Treasury Outturn Report.

## **7.0 Conclusion**

- 7.1 Members are asked to note the revenue and capital outturn figures for the financial year 2017/18 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 2017/18 capital programme be rolled forward into the 2018/19 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 2017/18

	Budget 2017/18	Actual 2017/18	Variance
	£	£	£
Community Development	268,090	399,996	131,906
Corporate Management	1,428,300	1,499,055	70,755
Car Parks	(237,790)	(144,661)	93,129
Customer Services	37,300	(10,298)	(47,598)
Environmental Services	1,444,570	1,324,747	(119,823)
Finance & Performance	7,020	(18,378)	(25,398)
Grounds Maintenance	27,410	75,845	48,435
General Fund Housing	261,490	149,493	(111,997)
Human Resources	46,210	55,389	9,179
I.T.Services	47,820	76,961	29,141
Legal & Democratic Services	916,880	899,040	(17,840)
Planning & Regeneration	1,580,840	747,037	(833,803)
Property Services	10,250	387,344	377,094
Revenues & Benefits	667,940	583,086	(84,854)
Recreation and Sport	1,020,890	1,239,516	218,626
Waste Services	2,522,570	2,565,844	43,274
<b>TOTAL COST OF SERVICES</b>	<b>10,049,790</b>	<b>9,830,016</b>	<b>(219,774)</b>
<b>OTHER INCOME &amp; EXPENDITURE</b>			
PWLB bank loan interest payable & finance lease interest	143,680	143,818	138
Interest from funding provided for HRA	(54,000)	(56,573)	(2,573)
Interest received on investments	(254,000)	(342,341)	(88,341)
Reversal of capital charges reflected in services	(1,675,800)	(1,724,596)	(48,796)
Capital grants unapplied	0	1,750,595	1,750,595
Capital financing of finance leases	84,790	85,205	415
MRP for capital funding and loan repayments	313,580	268,883	(44,697)
New Homes Bonus	(1,721,980)	(1,726,976)	(4,996)
Transfers to & from earmarked reserves, including earmarked reserves used to fund capital programme 2017/18	1,645,010	908,678	(736,332)
EMR used to fund 2017/18 capital programme	0	2,149,622	2,149,622
Reclassification of CCLA Fund	0	(360,529)	(360,529)
<b>TOTAL OTHER INCOME &amp; EXPENDITURE</b>	<b>(1,518,720)</b>	<b>1,095,786</b>	<b>2,614,506</b>
<b>TOTAL BUDGETED EXPENDITURE</b>	<b>8,531,070</b>	<b>10,925,802</b>	<b>2,394,732</b>
<b>FUNDED BY:-</b>			
Revenue Support Grant	(497,550)	(497,553)	(3)
NNDR Revenue	(2,265,210)	(2,952,656)	(687,446)
Assumed NNDR Pooling Growth		(106,582)	(106,582)
Capital Grants & Cont'S Rec'D	0	(1,750,595)	(1,750,595)
CTS Funding parishes	46,960	46,768	(192)
Collection Fund Surplus	(52,860)	(52,857)	3
Council Tax - (Band D at £182.15)	(5,356,390)	(5,356,390)	0
Other non-ringfenced gov grants	(31,510)	(40,381)	(8,871)
Rural Services Delivery Grant	(374,510)	(374,509)	1
<b>TOTAL FUNDING</b>	<b>(8,531,070)</b>	<b>(11,084,755)</b>	<b>(2,553,685)</b>
<b>NET INCOME AND EXPENDITURE</b>	<b>0</b>	<b>(158,953)</b>	<b>(158,953)</b>

# GENERAL FUND REVENUE ACCOUNT OUTTURN SUMMARY 2017/18

## Community Development

Code	Community and Development	2017/18 Budget £	2017/18 Actual £	Variance £	Variance %	
1000	Employees	62,600	60,091	(2,509)	-4.0%	
2000	Premises	45,420	46,912	1,492	3.3%	
3000	Transport	0	397	397		
4000	Supplies and Services	101,500	174,529	73,029	72.0%	
	<b>Total Direct Expenditure</b>	<b>209,520</b>	<b>281,930</b>	<b>72,410</b>	<b>34.6%</b>	
7000	External Income	(92,400)	(143,728)	(51,328)	-55.5%	
	<b>Net Direct Expenditure</b>	<b>117,120</b>	<b>138,203</b>	<b>21,083</b>	<b>18.0%</b>	(a)
5000	Support Services	108,110	108,110	0		
6500	Depreciation	42,860	153,683	110,823		
	<b>Total Indirect Expenditure</b>	<b>150,970</b>	<b>261,793</b>	<b>110,823</b>		
	<b>Total Community &amp; Development Expenditure</b>	<b>268,090</b>	<b>399,996</b>	<b>131,906</b>		
	<b>Community &amp; Development - Service units</b>					
CD200	Community Development	134,450	152,088	17,638		
CD205	HO Communities & Gov	1,960	1,656	(304)		
CD206	HO Communities & Gov Rech	0	0	0		
CD210	Community Services Unit	0	0	0		
CD211	Community Services Unit Rech	0	0	0		
CD300	Markets	137,820	251,707	113,887		
CD305	Market Special Events	(6,140)	(5,456)	684		
	<b>Total Community &amp; Development Expenditure</b>	<b>268,090</b>	<b>399,996</b>	<b>131,906</b>		
				£	£	
	<b>Total Expenditure Variation</b>				<b>131,906</b>	(a)
	<b>Major Cost Changes</b>					
CD200	Utilise ear marked reserve for grant awards (see EMR note below)			5,430		
CD200	Town and Parish Fund, grant awards (see note in income levels)			56,820		
CD300	Please refer to Capital Programme Appendix 5. Project no longer to be undertaken			10,550		
					<b>72,800</b>	
	<b>Major Cost Savings</b>					
					<b>0</b>	
	<b>Major Changes in Income Levels</b>					
CD200	DCC Contribution to Town and Parish Fund (see EMR note below)			(58,840)		
CD300	Market income			5,500		
					<b>(53,340)</b>	
	<b>Minor Variations</b>				<b>1,623</b>	
	<b>Total Expenditure Variation</b>				<b>21,083</b>	(a)
	<b>EARMARKED RESERVES</b>					
	<b>Utilised 2017/18</b>					
CD200	Partial grant earmarked reserve released			(5,430)		
	<b>Proposed contribution c/fwd to 2018/19</b>					
CD200	Town and Parish Fund grant awards			2,019		
	Net movement in earmarked reserves				<b>(3,411)</b>	
	<b>Total Expenditure variation after Earmarked Reserves</b>				<b>17,672</b>	

# GENERAL FUND REVENUE ACCOUNT OUTTURN SUMMARY 2017/18

## Corporate Management

		2017/18 Budget £	2017/18 Actual £	Variance £	Variance %	
Code	Corporate					
1000	Employees	1,432,100	1,457,430	25,330	1.8%	
2000	Premises	0	0	0	N/A	
3000	Transport	1,500	3,325	1,825		
4000	Supplies and Services	154,140	197,870	43,730	28.4%	
	<b>Total Direct Expenditure</b>	<b>1,587,740</b>	<b>1,658,625</b>	<b>70,885</b>	<b>4.5%</b>	
7000	External Income	(60)	(190)	(130)	-216.1%	
	<b>Net Direct Expenditure</b>	<b>1,587,680</b>	<b>1,658,435</b>	<b>70,755</b>	<b>4.5%</b>	<b>(a)</b>
5000	Support Services	(159,380)	(159,380)	0	0.0%	
6500	Depreciation	0	0	0		
	<b>Total Indirect Expenditure</b>	<b>(159,380)</b>	<b>(159,380)</b>	<b>0</b>		
	<b>Total Corporate Expenditure</b>	<b>1,428,300</b>	<b>1,499,055</b>	<b>70,755</b>		
	<b>Corporate Management Service Units</b>					
CM100	Leadership Team	511,710	547,319	35,609	7.0%	
CM199	Leadership Team Recharge	(500,930)	(500,930)	0	0.0%	
CM210	Performance, Governance & Data	0	55,626	55,626		
CM300	Corporate Fees/charges	504,590	490,851	(13,739)	-2.7%	
CM340	Unison	10,320	9,064	(1,256)	-12.2%	
CM310	Corporate Performance	1,100	1,100	0	0.0%	
CM600	Pension Backfunding	901,510	896,026	(5,484)	-0.6%	
	<b>Total Corporate Expenditure</b>	<b>1,428,300</b>	<b>1,499,055</b>	<b>70,755</b>		
				£	£	
	<b>Total Expenditure Variation</b>				<b>70,755</b>	<b>(a)</b>
	<b>Major Cost Increases</b>					
	Contribution to construction of new theatre in Tiverton			25,000		
	New cost centre for Performance, Governance & Data (partially funded from savings in Internal Audit)			55,626		
					<b>80,626</b>	
	<b>Major Cost Savings</b>					
	Savings on external audit fees and Apprenticeship Levy			(13,739)		
					<b>(13,739)</b>	
	<b>Major Changes in Income Levels</b>					
	None					
					<b>0</b>	
	<b>Minor Variances</b>				<b>3,869</b>	
	<b>Total Expenditure Variation</b>				<b>70,755</b>	
	<b>EARMARKED RESERVES</b>					

# GENERAL FUND REVENUE ACCOUNT OUTTURN SUMMARY 2017/18

## Corporate Management

			£		
	<b>Utilised 2017/18</b>				
	None				
	<b>Proposed contribution c/fwd to 2018/19</b>				
	None				
	Net movement in earmarked reserves			0	
	<b>Total Expenditure variation after Earmarked Reserves</b>			<b>70,755</b>	

**GENERAL FUND REVENUE ACCOUNT OUTTURN SUMMARY 2017/18**
**Car Parks**

		2017/18 Budget £	2017/18 Actual £	Variance £	Variance %	
<b>Code</b>	<b>Car Parks</b>					
1000	Employees	0	2,633	2,633	0.0%	
2000	Premises	174,720	187,612	12,892	7.4%	
3000	Transport	0	0	0		
4000	Supplies and Services	32,340	31,500	(840)	-2.6%	
	<b>Total Direct Expenditure</b>	<b>207,060</b>	<b>221,745</b>	<b>14,685</b>	<b>7.1%</b>	
7000	External Income	(799,450)	(748,759)	50,691	6.3%	
	<b>Net Direct Expenditure</b>	<b>(592,390)</b>	<b>(527,014)</b>	<b>65,376</b>	<b>-11.0%</b>	<b>(a)</b>
5000	Support Services	163,830	163,830	0		
6500	Depreciation	190,770	218,523	27,753		
	<b>Total Indirect Expenditure</b>	<b>354,600</b>	<b>382,353</b>	<b>27,753</b>		
	<b>Total Car Park Expenditure</b>	<b>(237,790)</b>	<b>(144,661)</b>	<b>93,129</b>		
	<b>Car Park - Service units</b>					
CP510	Market Car Park	(158,840)	(146,943)	11,897		
CP520	Multi-Storey Car Park	140,250	175,096	34,846		
CP530	Amenity Car Parks	27,730	37,625	9,895		
CP540	Paying Car Parks	(246,930)	(210,439)	36,491		
	<b>Total Car Park Expenditure</b>	<b>(237,790)</b>	<b>(144,661)</b>	<b>93,129</b>		
				<b>£</b>	<b>£</b>	
	<b>Total Expenditure Variation</b>				<b>93,129</b>	<b>(a)</b>
	<b>Major Cost Changes</b>					
CP520	Salary overspend due to MSCP mobile patrols during school holidays			2,633		
CP530	Maintenance overspend on Amenity Car Parks will be off-set by resurfacing EMR			10,000		
CP	General Maintenance overspend across Parking Services			4,000		
CP540	New Enforcement System to be off-set by underspend on Capital Programme			26,000		
CP540	Car park machine maintenance budgets underspend due to new P&D machines			(7,340)	<b>35,293</b>	
	<b>Major Cost Savings</b>					
CP540	Increased income from PCN's			(19,731)		<b>(19,731)</b>
	<b>Major Changes in Income Levels</b>					
CP	P&D Income down against budget which includes impact from transaction fee removal from our tariffs & bad weather conditions during March - MSCP £13K, Market Tiv £10k, Station Rd Cull £8.7k & William St Tiv £5k			45,000		
CP	Permit Income down against budget			3,000		<b>48,000</b>
	<b>Minor Variations</b>					<b>1,810</b>
	<b>Total Expenditure Variation</b>				<b>65,372</b>	<b>(a)</b>
	<b>EARMARKED RESERVES</b>			<b>£</b>		
	<b>Utilised 2017/18</b>					
CP540	Amenity Car Park resurfacing works			(10,000)		
	<b>Proposed contribution c/fwd to 2018/19</b>					
	Net movement in earmarked reserves					<b>(10,000)</b>
	<b>Total Expenditure variation after Earmarked Reserves</b>				<b>55,372</b>	

# GENERAL FUND REVENUE ACCOUNT OUTTURN SUMMARY 2017/18

## Customer Services

		2017/18 Budget £	2017/18 Actual £	Variance £	Variance %	
Code	Customer Services					
1000	Employees	716,090	679,280	(36,810)	-5.1%	
2000	Premises	0	0	0	0.0%	
3000	Transport	2,880	2,372	(508)		
4000	Supplies and Services	75,330	65,123	(10,207)	-13.5%	
	<b>Total Direct Expenditure</b>	<b>794,300</b>	<b>746,775</b>	<b>(47,525)</b>	<b>-6.0%</b>	
7000	External Income	0	(77)	(77)	0.0%	
	<b>Net Direct Expenditure</b>	<b>794,300</b>	<b>746,698</b>	<b>(47,602)</b>	<b>-6.0%</b>	<b>(a)</b>
5000	Support Services	(759,220)	(759,220)	0		
6500	Depreciation	2,220	2,224	4		
	<b>Total Indirect Expenditure</b>	<b>(757,000)</b>	<b>(756,996)</b>	<b>4</b>		
	<b>Total Customer Services Expenditure</b>	<b>37,300</b>	<b>(10,298)</b>	<b>(47,598)</b>		
	<b>Customer Services - Service units</b>					
CS200	Communications	136,370	141,029	4,659		
CS299	Communications Rech	(134,170)	(134,170)	0		
CS500	Messenger Services	65,400	64,201	(1,199)		
CS599	Messenger Services Rech	(65,430)	(65,430)	0		
CS900	Central Photocopying	21,820	21,592	(228)		
CS901	Central Photocopying Rech	(21,810)	(21,810)	0		
CS902	Central Postage	23,470	16,957	(6,513)		
CS903	Central Postage Rech	(23,460)	(23,460)	0		
CS910	Customer Services Admin	162,070	154,033	(8,037)		
CS915	Customer Services Admin Rech	(159,870)	(159,870)	0		
CS930	Customer First Management	197,000	219,545	22,545		
CS931	Customer First Management Rech	(195,500)	(195,500)	0		
CS932	Customer First	626,980	591,334	(35,646)		
CS933	Customer First Rech	(626,980)	(626,980)	0		
CS938	Digital Strategy Staffing	31,410	8,231	(23,179)		
	<b>Total Customer Services Expenditure</b>	<b>37,300</b>	<b>(10,298)</b>	<b>(47,598)</b>		
				£	£	
	<b>Total Expenditure Variation</b>				<b>(47,598)</b>	<b>(a)</b>
	<b>Major Cost Changes</b>					
					0	
	<b>Major Cost Savings</b>					
	Digital Strategy-post unfilled			(25,000)		
	Various other salary savings from vacant posts			(11,810)		
	Franked mail-savings on budget			(6,500)		

# GENERAL FUND REVENUE ACCOUNT OUTTURN SUMMARY 2017/18

## Customer Services

					(43,310)	
	Major Changes in Income Levels					
					0	
	Minor Variations				(4,288)	
	<b>Total Expenditure Variation</b>				<b>(47,598)</b>	<b>(a)</b>
	<b>EARMARKED RESERVES</b>					
	<b>Utilised 2017/18</b>			£		
CS900	Sinking Fund			(9,110)		
CS910	Sinking Fund			(7,000)		
	<b>Proposed contribution c/fwd to 2018/19</b>					
CS902	Sinking Fund			1,000		
CS932	Sinking Fund			3,000		
	Net movement in earmarked reserves				(12,110)	
	<b>Total Expenditure variation after Earmarked Reserves</b>				<b>(59,708)</b>	

# GENERAL FUND REVENUE ACCOUNT OUTTURN SUMMARY 2017/18

## Environmental Services

Code	Environmental Services	2017/18 Budget £	2017/18 Actual £	Variance £	Variance %	
1000	Employees	1,004,950	930,690	(74,260)	-7.4%	
2000	Premises	90,140	80,484	(9,656)	-10.7%	
3000	Transport	44,570	42,133	(2,437)		
4000	Supplies and Services	131,020	160,866	29,846	22.8%	
	<b>Total Direct Expenditure</b>	<b>1,270,680</b>	<b>1,214,174</b>	<b>(56,506)</b>	<b>-4.4%</b>	
7000	External Income	(361,580)	(408,820)	(47,240)	-13.1%	
	<b>Net Direct Expenditure</b>	<b>909,100</b>	<b>805,354</b>	<b>(103,746)</b>	<b>-11.4%</b>	(a)
5000	Support Services	456,220	456,220	0		
6500	Depreciation	79,250	63,173	(16,077)		
	<b>Total Indirect Expenditure</b>	<b>535,470</b>	<b>519,393</b>	<b>(16,077)</b>		
	<b>Total Environmental Services Expenditure</b>	<b>1,444,570</b>	<b>1,324,747</b>	<b>(119,823)</b>		
	<b>Environmental Services - Service units</b>					
ES100	Cemeteries	119,870	106,436	(13,434)		
ES110	Bereavement Services	76,940	82,123	5,183		
ES112	Bereavement Services Rech	(76,940)	(76,940)	0		
ES200	CCTV Initiatives	15,110	15,337	227		
ES250	Community Safety	73,170	69,775	(3,395)		
ES251	Community Safety recharge	(8,390)	(8,390)	0		
ES252	Building Safer Community Fund	0	(40)	(40)		
ES256	Community Safety Partnership	0	(2,676)	(2,676)		
ES260	Food Protection	123,840	116,973	(6,867)		
ES270	Water Quality Monitoring	66,100	66,303	203		
ES349	Private Sector Housing team Rech	(55,350)	(55,350)	0		
ES354	Private Sector Housing	204,960	580,036	375,076		
ES360	Dog Warden	47,980	46,680	(1,300)		
ES361	Public Health	46,750	43,863	(2,887)		
ES450	Parks & Open Spaces	386,300	367,024	(19,276)		
ES455	Amory Park	22,850	(2,160)	(25,010)		
ES460	Play Areas	158,930	181,492	22,562		
ES500	Emergency Planning	0	0	0		
ES550	Licensing	44,820	46,403	1,583		
ES580	Pool Car Running Costs	1,350	(549)	(1,899)		
ES600	Pest Control	13,740	17,400	3,660		
ES650	Contaminated Land	0	0	0		
ES660	Control of Pollution	39,220	37,066	(2,154)		
ES670	Local Air Pollution	97,540	96,127	(1,413)		
ES720	ES Management	0	1	1		
ES730	Environmental Enforcement	288,420	247,952	(40,468)		
ES731	Environmental Enforcement Rech	(288,410)	(288,410)	0		
ES733	Environmental Health	455,490	421,766	(33,724)		
ES734	Environmental Health Rech	(415,670)	(415,670)	0		
ES740	Licensing Unit	114,410	127,771	13,361		
ES741	Licensing Unit Rech	(114,410)	(114,410)	0		
ES760	Health & Safety Officer	0	0	0		
PS480	MDDC Footpaths & Railway Walks	5,950	6,259	309		
	<b>Total Environmental Services Expenditure</b>	<b>1,444,570</b>	<b>1,712,191</b>	<b>267,621</b>		

## GENERAL FUND REVENUE ACCOUNT OUTTURN SUMMARY 2017/18

## Environmental Services

Environmental Services		£	£	
<b>Total Expenditure Variation</b>			<b>(119,823)</b>	<b>(a)</b>
<b>Major Cost Changes</b>				
ES740	Salaries - Licensing Officer post now full time	13,200		
ES110	Salary overspend due to increased hours in Bereavement Services	5,000		
ES354	Empty Homes Officer costs to be off-set by EMR	17,171		
ES354	Landlords Event costs to be off-set by EMR	4,770		
ES361	Walking Football costs to be funded from EMR	369		
ES460	Overspend on Play Area's & Paddling Pools maintenance budgets	22,000		
ES660	Increase costs on Pest Control	3,660		
			<b>66,170</b>	
<b>Major Cost Savings</b>				
ES100	Underspend across the maintenance budgets	(8,000)		
ES260	General underspend across Supplies & Services budget	(4,000)		
ES260	Additional course income	(2,800)		
ES354	Salary saving from staff being coded to DFG & Capital works	(34,000)		
ES450	Maintenance underspend EMR request to off-set part of this underspend	(24,000)		
ES450	Underspend across Supplies & Services budget	(4,500)		
ES460	Underspend on Play Area's equipment budget	(6,000)		
ES730	Salary underspend due to vacant posts	(36,000)		
ES730	Underspend across Supplies & Services budget	(4,000)		
ES733	Salary underspend due to vacant posts	(17,000)		
			<b>(140,300)</b>	
<b>Major Changes in Income Levels</b>				
ES100	Increased in from Cemeteries off-set by EMR	(5,000)		
ES733	Fire & Asbestos Risk Management Income from Property Services	(17,000)		
			<b>(22,000)</b>	
<b>Minor Variations</b>			<b>(7,616)</b>	
<b>Total Expenditure Variation</b>			<b>(103,746)</b>	<b>(a)</b>
<b>EARMARKED RESERVES</b>				
		<b>£</b>		
<b>Utilised 2017/18</b>				
ES354	Empty Homes Officer	(17,171)		
ES354	Landlords Event	(4,770)		
ES361	18.5 Hours of Public Health Officer	(14,805)		
ES361	Walking Football costs	(369)		
ES450	Parks & Open Spaces Developers Contributions	(12,909)		
ES460	Play Area's Developers Contributions	(9,772)		
<b>Proposed contribution c/fwd to 2018/19</b>				
ES200	CCTV replacement fund	3,500		
ES450	Shelter works in Parks & Open Spaces	10,000		
ES100	Cemetery Grave shoring Equipment	4,800		
Net movement in earmarked reserves before statutory adjustments			<b>(41,496)</b>	
<b>Total Expenditure variation after Earmarked Reserves</b>			<b>(145,242)</b>	

# GENERAL FUND REVENUE ACCOUNT OUTTURN SUMMARY 2017/18

## Finance and Performance

Code	Finance and Performance	2017/18	2017/18	Variance	Variance	
		Budget	Actual			
		£	£	£	%	
1000	Employees	547,760	470,451	(77,309)	-14.1%	
2000	Premises	0	0	0	0.0%	
3000	Transport	1,930	1,734	(196)		
4000	Supplies and Services	42,930	103,715	60,785	141.6%	
	<b>Total Direct Expenditure</b>	<b>592,620</b>	<b>575,900</b>	<b>(16,720)</b>	<b>-2.8%</b>	
7000	External Income	0	(8,678)	(8,678)	0.0%	
	<b>Net Direct Expenditure</b>	<b>592,620</b>	<b>567,222</b>	<b>(25,398)</b>	<b>-4.3%</b>	(a)
5000	Support Services	(585,600)	(585,600)	0		
6500	Depreciation	0	0	0		
	<b>Total Indirect Expenditure</b>	<b>(585,600)</b>	<b>(585,600)</b>	<b>0</b>		
	<b>Total Finance and Performance Expenditure</b>	<b>7,020</b>	<b>(18,378)</b>	<b>(25,398)</b>		
	<b>Finance and Performance - Service units</b>					
FP100	Accountancy Services	380,410	386,433	6,023		
FP199	Accountancy Services Rech	(375,630)	(375,630)	0		
FP200	Internal Audit	160,930	143,891	(17,039)		
FP299	Internal Audit Rech	(159,170)	(159,170)	0		
FP300	Procurement	112,080	98,866	(13,214)		
FP399	Procurement Rech	(111,590)	(111,590)	0		
FP400	Purchase Ledger	64,360	64,146	(214)		
FP499	Purchase Ledger Rech	(64,370)	(64,370)	0		
FP500	Sales Ledger	98,430	97,476	(955)		
FP599	Sales Ledger Rech	(98,430)	(98,430)	0		
	<b>Total Finance and Performance</b>	<b>7,020</b>	<b>(18,378)</b>	<b>(25,398)</b>		
				£	£	
	<b>Total Expenditure Variation</b>				<b>(25,398)</b>	(a)
	<b>Major Cost Changes</b>					
FP200	Devon Audit Partnership costs (see note in major costs savings)			54,750		
FP100	New subscriptions for Treasury Management & Capital Financing and Software costs that were not budgeted for			5,000		
					<b>59,750</b>	
	<b>Major Cost Savings</b>					
FP200	Salary savings as now part of Devon Audit Partnership (see note in cost changes)			(70,850)		
FP300	Salary saving due to reduced working hours			(5,000)		
					<b>(75,850)</b>	
	<b>Major Changes in Income Levels</b>					
FP300	Procurement income from Partnership working with Torridge DC			(8,700)		
					<b>(8,700)</b>	
	<b>Minor Variations</b>				<b>(598)</b>	
	<b>Total Expenditure Variation</b>				<b>(25,398)</b>	(a)
	<b>EARMARKED RESERVES</b>					
	<b>Utilised 2017/18</b>					
	<b>Proposed contribution c/fwd to 2018/19</b>					
	Net movement in earmarked reserves				0	
	<b>Total Expenditure variation after Earmarked Reserves</b>				<b>(25,398)</b>	

# GENERAL FUND REVENUE ACCOUNT OUTTURN SUMMARY 2017/18

## Grounds Maintenance

		2017/18 Budget £	2017/18 Actual £	Variance £	Variance %	
<b>Code</b>	<b>Grounds Maintenance</b>					
1000	Employees	460,550	485,957	25,407	5.5%	
2000	Premises	24,640	20,672	(3,968)	-16.1%	
3000	Transport	72,630	90,284	17,654		
4000	Supplies and Services	34,330	95,463	61,133	178.1%	
	<b>Total Direct Expenditure</b>	<b>592,150</b>	<b>692,376</b>	<b>100,226</b>	<b>16.9%</b>	
7000	External Income	(51,000)	(102,792)	(51,792)	-101.6%	
	<b>Net Direct Expenditure</b>	<b>541,150</b>	<b>589,584</b>	<b>48,434</b>	<b>9.0%</b>	<b>(a)</b>
5000	Support Services	(517,810)	(517,810)	0		
6500	Depreciation	4,070	4,071	1		
	<b>Total Indirect Expenditure</b>	<b>(513,740)</b>	<b>(513,739)</b>	<b>1</b>		
	<b>Total Grounds Maintenance Expenditure</b>	<b>27,410</b>	<b>75,845</b>	<b>48,435</b>		
	<b>Grounds Maintenance - Service units</b>					
GM960	Grounds Maintenance	619,980	668,415	48,435		
GM961	Grounds Maintenance Rech	(592,570)	(592,570)	0		
	<b>Total Grounds Maintenance Expenditure</b>	<b>27,410</b>	<b>75,845</b>	<b>48,435</b>		
				£	£	
	<b>Total Expenditure Variation</b>				<b>48,434</b>	<b>(a)</b>
	<b>Major Cost Changes</b>					
GM960	Salary overspend due to agency staff required to carry out GM duties and Ad-hoc works			15,000		
GM960	Training overspend for Tree works team to be off-set by EMR			10,000		
GM960	Overspend on vehicle & plant running costs due to aging vehicles and plant equipment			17,000		
GM960	Overspend on equipment budget is for the purchase of Grave shoring equipment which is funded from EMR			11,000		
GM960	Insurance excesses to replace plant equipment stolen			30,000		
GM960	Overspend on Equipment budget			5,000		
GM960	Overspend on material stock issues and plants & shrubs budget			6,000		
					<b>94,000</b>	
	<b>Major Cost Savings</b>					
	<b>Major Changes in Income Levels</b>				<b>0</b>	
GM960	Recharge to HRA for additional works carried out during 17-18			(47,000)		
					<b>(47,000)</b>	
	<b>Minor Variations</b>				<b>1,434</b>	
	<b>Total Expenditure Variation</b>				<b>48,434</b>	<b>(a)</b>
	<b>EARMARKED RESERVES</b>					
				£		
	<b>Utilised 2017/18</b>					
GM960	Tree works team training			(10,000)		
GM960	Grave shoring equipment			(11,000)		
	<b>Proposed contribution c/fwd to 2018/19</b>					
	Net movement in earmarked reserves				(21,000)	
	<b>Total Expenditure variation after Earmarked Reserves</b>				<b>27,434</b>	

# GENERAL FUND REVENUE ACCOUNT OUTTURN SUMMARY 2017/18

## General Fund Housing

		2017/18 Budget £	2017/18 Actual £	Variance £	Variance %	
<b>Code</b>	<b>General Fund Housing</b>					
1000	Employees	207,260	207,647	387	0.2%	
2000	Premises	5,300	4,438	(862)	-16.3%	
3000	Transport	11,840	11,757	(83)		
4000	Supplies and Services	199,640	227,792	28,152	14.1%	
	<b>Total Direct Expenditure</b>	<b>424,040</b>	<b>451,633</b>	<b>27,593</b>	<b>6.5%</b>	
7000	External Income	(172,700)	(312,671)	(139,971)	-81.0%	
	<b>Net Direct Expenditure</b>	<b>251,340</b>	<b>138,963</b>	<b>(112,377)</b>	<b>-44.7%</b>	<b>(a)</b>
5000	Support Services	9,530	9,530	0	0.0%	
6500	Depreciation	620	1,000	380	-61.3%	
	<b>Total Indirect Expenditure</b>	<b>10,150</b>	<b>10,530</b>	<b>380</b>		
	<b>Total General Fund Housing Services Expenditure</b>	<b>261,490</b>	<b>149,493</b>	<b>(111,997)</b>		
	<b>General Fund Housing - Service units</b>					
HG320	Housing & Homelessness Advice	261,490	145,305	(116,185)	44.4%	
HG340	Community Land Trusts	0	3,125	3,125	N/A	
HG373	Homelessness & Enabling Team	268,560	269,624	1,064	-0.4%	
HG379	Homeless & Enabling Team Rech	(268,560)	(268,560)	0	0.0%	
	<b>Total General Fund Housing Services Expenditure</b>	<b>261,490</b>	<b>149,493</b>	<b>(111,997)</b>		
				£	£	
	<b>Total Expenditure Variation</b>				<b>(111,997)</b>	<b>(a)</b>
	<b>Major Cost Changes</b>					
	New instances of DARS higher than budgeted			8,820		
	Cost of using temporary accommodation higher than budgeted			16,309		
					<b>25,129</b>	
	<b>Major Cost Savings</b>					
	Court costs lower than budgeted this year			(7,850)		
					<b>(7,850)</b>	
	<b>Major Changes in Income Levels</b>					
	Homelessness Act Set Up Grant (transferred to earmarked reserves below)			(33,766)		
	Flexible Homeless Support Grant (transferred to earmarked reserves below)			(57,759)		
	DARS repayments higher than budgeted			(10,084)		
	Temporary accommodation income higher than budgeted			(12,196)		
	Discretionary rent allowances higher than expected			(9,661)		
					<b>(123,466)</b>	
	<b>Minor Variations</b>				<b>(5,810)</b>	
	<b>Total Expenditure Variation</b>				<b>(111,997)</b>	<b>(a)</b>
	<b>EARMARKED RESERVES</b>					
	<b>Utilised 2017/18</b>					
	Community Land Trusts			(3,125)		
	<b>Proposed contribution c/fwd to 2018/19</b>					
	Homelessness Act Set Up Grant			33,766		
	Flexible Homeless Support Grant			57,759		
	Net movement in earmarked reserves				88,400	
	<b>Total Expenditure variation after Earmarked Reserves</b>				<b>(23,597)</b>	

# GENERAL FUND REVENUE ACCOUNT OUTTURN SUMMARY 2017/18

## Human Resources

Code	Human Resources	2017/18 Budget £	2017/18 Actual £	Variance £	Variance %	
1000	Employees	387,530	377,421	(10,109)	-2.6%	
2000	Premises	0	0	0	0.0%	
3000	Transport	3,120	2,124	(996)		
4000	Supplies and Services	25,710	45,967	20,257	78.8%	
	<b>Total Direct Expenditure</b>	<b>416,360</b>	<b>425,511</b>	<b>9,151</b>	<b>2.2%</b>	
7000	External Income	(250)	(222)	28	11.2%	
	<b>Net Direct Expenditure</b>	<b>416,110</b>	<b>425,289</b>	<b>9,179</b>	<b>2.2%</b>	(a)
5000	Support Services	(369,900)	(369,900)	0		
6500	Depreciation	0	0	0		
	<b>Total Indirect Expenditure</b>	<b>(369,900)</b>	<b>(369,900)</b>	<b>0</b>		
	<b>Total Human Resources Expenditure</b>	<b>46,210</b>	<b>55,389</b>	<b>9,179</b>		
	<b>HR - Service units</b>					
HR100	Human Resources	254,400	288,649	34,249		
HR199	Human Resources Rech	(244,200)	(244,200)	0		
HR200	Staff Development Training	47,300	50,922	3,622		
HR210	CPD Training	0	0	0		
HR220	Post Entry Training	0	0	0		
HR230	Health & Safety Training	0	(222)	(222)		
HR300	Payroll	75,890	72,585	(3,305)		
HR399	Payroll Rech	(75,380)	(75,380)	0		
HR400	Learning & Development	61,470	48,467	(13,003)		
HR499	Learning & Development Rech	(73,530)	(73,530)	0		
HR600	Health & Safety Officer	73,420	61,258	(12,162)		
HR699	Health & Safety Officer Rech	(73,160)	(73,160)	0		
	<b>Total Human Resources Expenditure</b>	<b>46,210</b>	<b>55,389</b>	<b>9,179</b>		
				£	£	
	<b>Total Expenditure Variation</b>				<b>9,179</b>	(a)
	<b>Major Cost Changes</b>					
HR100	Employee Counselling costs higher then budgeted			6,000		
HR100	Increased Salary costs due to new Group Manager			7,000		
HR100	Increase software costs for HR, Payroll & L&D systems			12,000		
HR100	Overspend on HR consultancy budget			2,500		
					<b>27,500</b>	
	<b>Major Cost Savings</b>					
HR	Salary underspend across Learning & Development & Health & Safety is a result of reduced hours			(20,000)		
					<b>(20,000)</b>	
	<b>Major Changes in Income Levels</b>					
	<b>Minor Variations</b>				<b>1,679</b>	
	<b>Total Expenditure Variation</b>				<b>9,179</b>	(a)
	<b>EARMARKED RESERVES</b>					
				£		
	<b>Utilised 2017/18</b>			0		
	Net movement in earmarked reserves				0	
	<b>Total Expenditure variation after Earmarked Reserves</b>				<b>9,179</b>	

# GENERAL FUND REVENUE ACCOUNT OUTTURN SUMMARY 2017/18

## ICT Services

Code	ICT Services	2017/18 Budget £	2017/18 Actual £	Variance £	Variance %	
1000	Employees	499,090	509,087	9,997	2.0%	
2000	Premises	0	0	0		
3000	Transport	1,550	457	(1,093)		
4000	Supplies and Services	358,810	353,937	(4,873)	-1.4%	
	<b>Total Direct Expenditure</b>	<b>859,450</b>	<b>863,481</b>	<b>4,031</b>	<b>0.5%</b>	
7000	External Income	0	(1,429)	(1,429)		
	<b>Net Direct Expenditure</b>	<b>859,450</b>	<b>862,052</b>	<b>2,602</b>	<b>0.3%</b>	(a)
5000	Support Services	(852,030)	(852,030)	0		
6500	Depreciation	40,400	66,939	26,539		
	<b>Total Indirect Expenditure</b>	<b>(811,630)</b>	<b>(785,091)</b>	<b>26,539</b>		
	<b>Total ICT Services Expenditure</b>	<b>47,820</b>	<b>76,961</b>	<b>29,141</b>		
	<b>ICT - Service units</b>					
IT100	Gazetteer Management	78,720	76,144	(2,576)		
IT199	Gazetteer Management Rech	(78,690)	(78,690)	0		
IT200	Information Management & T Gov	0	0	0		
IT300	Central Telephones	67,170	69,653	2,483		
IT399	Central Telephones Rech	(53,990)	(53,990)	0		
IT400	ICT Network & Hardware	262,140	283,071	20,931		
IT499	ICT Network & Hardware Rech	(228,130)	(228,130)	0		
IT500	ICT Software Support & Maint.	572,180	586,065	13,885		
IT599	ICT Software Support & Maint. Rech	(572,160)	(572,160)	0		
IT600	ICT Staff Unit	544,850	551,064	6,214		
IT699	ICT Staff Unit Rech	(544,310)	(544,310)	0		
IT700	PSN COMPLIANCE	0	(115)	(115)		
IT800	Phoenix House Printing	29,460	17,780	(11,680)		
IT899	Phoenix House Printing Rech	(29,420)	(29,420)	0		
	<b>Total ICT Services Expenditure</b>	<b>47,820</b>	<b>76,961</b>	<b>29,141</b>		
				£	£	
	<b>Total Expenditure Variation</b>				<b>29,141</b>	(a)
	<b>Major Cost Changes</b>					
IT600	Salary overspend due to JE regrades and Officers joining the pension scheme			18,700		
IT500	Computer software costs - windows server data releases			13,000		
					<b>31,700</b>	
	<b>Major Cost Savings</b>					

# GENERAL FUND REVENUE ACCOUNT OUTTURN SUMMARY 2017/18

## ICT Services

IT600	CPD training not spent due to staffing restructure (see EMR note below)		(8,750)		
IT400	To offset computer software costs - computer hardware budget not fully spent		(10,000)		
IT800	Phoenix House reduced printing costs		(10,000)		
				(28,750)	
	<b>Major Changes in Income Levels</b>				
	<b>Minor Variations</b>			(346)	
<b>Total Expenditure Variation</b>				<b>2,604</b>	<b>(a)</b>
	<b>EARMARKED RESERVES</b>				
	<b>Utilised 2017/18</b>				
	<b>Proposed contribution c/fwd to 2018/19</b>				
IT600	CPD training		8,750		
	Net movement in earmarked reserves			8,750	
<b>Total Expenditure variation after Earmarked Reserves</b>				<b>11,354</b>	

# GENERAL FUND REVENUE ACCOUNT OUTTURN SUMMARY 2017/18

## Legal and Democratic Services

		2017/18 Budget £	2017/18 Actual £	Variance £	Variance %	
Code	Legal and Democratic Services					
1000	Employees	473,020	652,287	179,267	37.9%	
2000	Premises	0	23,830	23,830	N/A	
3000	Transport	18,100	16,379	(1,721)		
4000	Supplies and Services	406,150	506,236	100,086	24.6%	
	<b>Total Direct Expenditure</b>	<b>897,270</b>	<b>1,198,733</b>	<b>301,463</b>	<b>33.6%</b>	
7000	External Income	(65,500)	(384,803)	(319,303)	487.5%	
	<b>Net Direct Expenditure</b>	<b>831,770</b>	<b>813,930</b>	<b>(17,840)</b>	<b>-2.1%</b>	<b>(a)</b>
5000	Support Services	85,110	85,110	0	0.0%	
	<b>Total Indirect Expenditure</b>	<b>85,110</b>	<b>85,110</b>	<b>0</b>		
	<b>Total Legal and Democratic Services</b>	<b>916,880</b>	<b>899,040</b>	<b>(17,840)</b>		
<b>Legal &amp; Democratic Services - Service units</b>						
LD100	Electoral Registration	213,180	210,647	(2,533)	-1.2%	
LD199	Electoral Registration Rech	(610)	(610)	0	0.0%	
LD200	Election costs	0	(7,037)	(7,037)	N/A	
LD300	Democratic Rep & Management	697,800	682,702	(15,098)	-2.2%	
LD400	Committee Services	135,970	141,859	5,889	4.3%	
LD499	Committee Services Rech	(135,170)	(135,170)	0	0.0%	
LD600	Legal Services	316,200	317,138	938	0.3%	
LD699	Legal Services Rech	(310,490)	(310,490)	0	0.0%	
	<b>Total Legal and Democratic Services</b>	<b>916,880</b>	<b>899,040</b>	<b>(17,840)</b>		
				<b>£</b>	<b>£</b>	
	<b>Total Expenditure Variation</b>				<b>(17,840)</b>	<b>(a)</b>
	<b>Major Cost Changes</b>					
	*Please note, cost of employees and supplies appear high due to the running of non-MDDC elections during the year, for which additional funding is received to cover costs					
					<b>0</b>	
	<b>Major Cost Savings</b>					
	Various small underspends across member costs, including allowances, training and hospitality.			(15,098)		
					<b>(15,098)</b>	
	<b>Major Changes in Income Levels</b>					
	*Please note, income appears high due to the funding received to cover election costs					
					<b>0</b>	
	<b>Minor Variations</b>				<b>(2,743)</b>	
	<b>Total Expenditure Variation</b>				<b>(17,840)</b>	<b>(a)</b>

# GENERAL FUND REVENUE ACCOUNT OUTTURN SUMMARY 2017/18

## Legal and Democratic Services

	<b>EARMARKED RESERVES</b>					
	<b>Utilised 2017/18</b>					
	None					
	<b>Proposed contribution c/fwd to 2018/19</b>					
	None					
	Net movement in earmarked reserves (other than budgeted)				0	
<b>Total Expenditure variation after Earmarked Reserves</b>					<b>(17,840)</b>	

		2017/18	2017/18	Variance	Variance	
		Budget	Actual			
Code	Planning and Regeneration	£	£	£	%	
1000	Employees	1,793,900	1,616,116	(177,784)	-9.9%	
2000	Premises	0	92	92	0.0%	
3000	Transport	55,370	46,429	(8,941)		
4000	Supplies and Services	651,060	526,399	(124,661)	-19.1%	
	S106 Fees		78,756	78,756		
	<b>Total Direct Expenditure</b>	<b>2,500,330</b>	<b>2,267,792</b>	<b>(232,538)</b>	<b>-9.3%</b>	
7000	External Income	(1,309,450)	(1,361,827)	(52,377)	-4.0%	
	S106 contributions		(113,902)	(113,902)		
	Grant funding		(434,985)	(434,985)		
	<b>Net Direct Expenditure</b>	<b>1,190,880</b>	<b>357,077</b>	<b>(833,803)</b>	<b>-70.0%</b>	(a)
5000	Support Services	389,960	389,960	0		
6500	Depreciation	0	0	0		
	<b>Total Indirect Expenditure</b>	<b>389,960</b>	<b>389,960</b>	<b>0</b>		
	<b>Total Planning and Regeneration Expenditure</b>	<b>1,580,840</b>	<b>747,037</b>	<b>(833,803)</b>		
	<b>Planning and Regeneration - Service units</b>					
PR100	Building Regulations	45,340	50,936	5,596		
PR110	Enforcement	134,220	120,269	(13,951)		
PR200	Development Control	344,340	138,710	(205,630)		
PR210	Local Land Charges	(5,480)	(17,080)	(11,600)		
PR220	Tiverton EUE	43,180	62,472	19,292		
PR225	Garden Village Project	0	(313,367)	(313,367)		
PR300	Environmental Enhancement	2,380	2,380	0		
PR400	Business Development	459,830	410,154	(49,676)		
PR411	Business Development Recharge	(68,970)	(68,970)	0		
PR500	Historic Buildings	12,610	12,610	0		
PR600	Forward Planning Unit	258,690	251,172	(7,518)		
PR699	Forward Planning Unit Rech	(253,690)	(253,690)	0		
PR800	Planning Policy	80,410	74,941	(5,470)		
PR810	Statutory Development Plan	521,440	270,924	(250,516)		
PR820	Assets of community value	230	120	(110)		
PR900	Dangerous Buildings And Trees	6,310	5,457	(853)		
	<b>Total Planning and Regeneration Expenditure</b>	<b>1,580,840</b>	<b>747,037</b>	<b>(833,803)</b>		
	<b>Total Expenditure Variation</b>			<b>£ (833,803)</b>	<b>£</b>	(a)
	<b>Major Cost Changes</b>			<b>£k</b>		
PR400	High Street Innovation grant scheme (see EMR note below)			8,981		
PR220	Tiverton EUE ongoing expenditure, fully funded by EMR			20,516		
PR225	Garden Village Project ongoing expenditure, fully funded by EMR			86,133		
PR400	Contribution towards EHOD Growth Support Programme (see major changes in income levels)			33,700		
	<b>Major Cost Savings</b>					
PR100	Building Control Partnership salary savings			(48,000)		
PR110	Planning Enforcement salary savings from staff vacancies in year			(10,500)		
	Development Control salary & car allowance savings, staff vacancies in year. £50k funding an EMR (see below)			(77,500)		
PR200	Development Control consultancy costs less than budgeted partially offset by CIL software costs			(26,500)		
PR400	Temporary Grants and Funding Officer post (not required from NHB EMR)			(21,730)		
PR400	Temporary Town Centre Manager post (not required from NHB EMR)			(31,700)		
PR400	Business advice and town project spend (see EMR note below)			(13,680)		
PR810	Statutory Development Plan expenditure expected in 17-18 will now be incurred in 18-19 (budgeted utilisation of EMR for 17-18 reduced, see note below)			(220,516)		
	<b>Major Changes in Income Levels</b>					
PR100	Building Control Partnership Income			52,000		
PR200	Development Control Income			(56,500)		

# GENERAL FUND REVENUE ACCOUNT OUTTURN SUMMARY 2017/18

## Planning and Regeneration

PR200	S106 Monitoring Fee Income		(10,000)		
PR400	Contribution from other Authorities for EHOD Growth Support Programme (see major cost changes)		(33,700)		
				(48,200)	
	<b>Minor Variations</b>			(14,676)	
	<b>SERVICE MOVEMENT BEFORE STATUTORY ADJUSTMENTS</b>			(363,672)	
PR200	Net S106 receipts & grants (see EMR below)			(35,146)	
PR225	Garden Village Funding			(399,500)	
PR600	Brownfield Register funding			(5,485)	
PR810	Custom Build Grant			(30,000)	
	<b>Total Expenditure Variation</b>			(833,803)	(a)
	<b>EARMARKED RESERVES</b>				
			£		
	<b>Utilised 2017/18</b>				
PR220	Tiverton Eastern Urban Extension funding of full year spend from Capacity Funding		(63,696)		
PR400	High Street Innovation grant		(8,981)		
PR400	Town Centre Manager post - New Homes Bonus released		(9,000)		
PR400	Business advice and town project spend - New Homes Bonus released		(86,316)		
PR400	Reserve no longer required		(4,000)		
PR400	Grand Western Canal grant - New Homes Bonus released		(45,000)		
PR810	New Homes Bonus funding for local plan		(103,480)		
	Net movement in earmarked reserves			(320,474)	
	<b>Proposed contribution c/fwd to 2018/19</b>				
PR200	Net S106 receipts transferred to earmarked reserves		35,146		
PR200	Salary savings earmarked to fund 18mth GESP salary post 2018-2020		50,000		
PR225	Garden Village New Capacity Funding less funding of 17-18 spend		313,367		
PR600	Brownfield Register New Burdens Funding 17-18		5,485		
PR810	Custom Build Grant 2017-2018 DCLG funding		30,000		
PR810	Contribution towards future local plan		130,000		
				563,998	
	Net movement in earmarked reserves			243,524	
	<b>Total Expenditure variation after Earmarked Reserves</b>			(590,278)	

# GENERAL FUND REVENUE ACCOUNT OUTTURN SUMMARY 2017/18

## Property Services

		2017/18 Budget £	2017/18 Actual £	Variance £	Variance %	
<b>Code</b>	<b>Property Services</b>					
1000	Employees	431,830	387,578	(44,252)	-10.2%	
2000	Premises	470,090	599,426	129,336	27.5%	
3000	Transport	22,000	23,821	1,821		
4000	Supplies and Services	80,830	287,439	206,609	255.6%	
	<b>Total Direct Expenditure</b>	<b>1,004,750</b>	<b>1,298,265</b>	<b>293,515</b>	<b>29.2%</b>	
7000	External Income	(785,900)	(720,917)	64,983	8.3%	
	<b>Net Direct Expenditure</b>	<b>218,850</b>	<b>577,348</b>	<b>358,498</b>	<b>163.8%</b>	(a)
5000	Support Services	(491,160)	(491,160)	0		
6500	Depreciation	282,560	301,156	18,596		
	<b>Total Indirect Expenditure</b>	<b>(208,600)</b>	<b>(190,004)</b>	<b>18,596</b>		
	<b>Total Property Services Expenditure</b>	<b>10,250</b>	<b>387,344</b>	<b>377,094</b>		
	<b>Property Services - Service units</b>					
PS140	3 RIVERS DEVELOPMENT	0	2,434	2,434		
PS141	3 RIVERS - THREWSTONE CLOSE	0	4,565	4,565		
PS142	3 RIVERS - BURLESCOMBE	0	0	0		
PS150	Surplus Sites for Disposal	340	7,345	7,005		
PS350	Public Conveniences	108,610	155,266	46,656		
PS400	Flood Defences and Land Drainage	62,810	44,891	(17,919)		
PS600	Street Naming & Numbering	15,250	14,072	(1,178)		
PS810	Phoenix House	443,800	444,664	864		
PS815	Phoenix House Rech	(368,280)	(368,280)	0		
PS820	DCC Library	(1,240)	20	1,260		
PS830	Town Hall	55,840	118,762	62,922		
PS840	Crediton Office Building	26,820	42,479	15,659		
PS850	Old Road Depot	74,520	85,502	10,982		
PS855	Old Road Depot Rech	(74,510)	(74,510)	0		
PS860	Station Yard Depot	(1,440)	12,740	14,180		
PS870	Lords Meadow Depot	350	(1,617)	(1,967)		
PS880	Bus Station Maintenance	(7,610)	(11,170)	(3,560)		
PS890	10 Phoenix Lane	(11,350)	(3,847)	7,503		
PS970	Office Building Cleaning	72,640	72,871	231		
PS971	Office Building Cleaning Rech	(78,910)	(78,910)	0		
PS980	Property Services	530,800	510,531	(20,269)		
PS981	Property Services Rech	(464,580)	(464,580)	0		
PS990	30/38 Fore Street	(32,270)	(30,018)	2,252		
PS991	Industrial Units	(53,060)	(63,460)	(10,400)		
PS992	Market Walk	(277,060)	51,121	328,181		
PS993	Lowman Green Unit	(9,220)	(75,051)	(65,831)		
PS994	Moorhayes Community Centre	(2,000)	(645)	1,355		
PS995	COGGANS WELL	0	(7,831)	(7,831)		
	<b>Total Property Services</b>	<b>10,250</b>	<b>387,344</b>	<b>377,094</b>		
				<b>£</b>	<b>£</b>	
	<b>Total Expenditure Variation</b>				<b>377,094</b>	(a)
	<b>Major Cost Changes</b>					
PS350	Overspend on external contractors works due to Hemyock PC refurb, off-set by EMR			20,000		
PS350	External cleaning of PC has resulted in an overspend			18,000		
PS810	Maintenance overspend due to lift repairs, office moves and general repairs			30,000		
PS810	External contractors overspend due to office moves, reception alteration and security			24,000		
PS830	Completion works on the Town Hall			41,700		
PS830	Works to the rear of Town Hall now to be taken on by 3 Rivers. Off-set with underspend in the Capital programme			82,000		
PS840	Maintenance overspend due to caretaking costs and general repairs			10,000		

# GENERAL FUND REVENUE ACCOUNT OUTTURN SUMMARY 2017/18

## Property Services

PS840	External contractors budget overspend due to using external cleaners		8,000		
PS850	Overspend on External contractors budget is due to external security		14,000		
PS860	Station Yard Depot costs in getting the asset ready for sale		4,000		
PS980	External consultancy budget overspend is due to the staff shortages within Property Services		7,000		
PS992	Market Walk income written off as bad debt as tenant went into Administration off-set by EMR		63,400		
PS992	Increased costs of rates, insurance and services charges for vacant units at Market Walk		45,000		
				<b>367,100</b>	
	<b>Major Cost Savings</b>				
PS350	Salary saving to be offset against external contractors overspend for cleaning of PC's		(9,000)		
PS810	Underspend across the specific maintenance project budget has been moved to an EMR		(30,000)		
PS980	Salary underspend is due to vacant posts during the year		(27,000)		
PS880	Underspend on Bus Station Maint to be off-set by EMR		(4,000)		
				<b>(70,000)</b>	
	<b>Major Changes in Income Levels</b>				
PS350	Shortfall in Town Councils contributions toward PC running costs		40,000		
PS400	Flood grant money received in year to be moved into an EMR		(20,000)		
PS830	Town Hall recharge service charges to Tiverton Town Council		(45,000)		
PS860	Income not achieved for Station Road as the Depot was sold		16,000		
PS870	Income not achieved for Lords Meadow as the Depot was sold		5,400		
PS995	Coggan Well House income was budgeted for on PS990		(10,500)		
PS991	Income down due to vacant units during the year		7,000		
PS992	Income from Market Walk down against budget due vacant shop through 17-18 to be off-set by EMR		60,000		
				<b>52,900</b>	
	<b>Minor Variations</b>			<b>8,494</b>	
<b>Total Expenditure Variation</b>				<b>358,494</b>	<b>(a)</b>
	<b>EARMARKED RESERVES</b>				
			<b>£</b>		
	<b>Utilised 2017/18</b>				
PS350	Hemyock PC refurb		(20,000)		
PS992	Market Walk		(165,000)		
	<b>Proposed contribution c/fwd to 2018/19</b>				
PS400	Flood Grant		20,000		
PS810	Fire Alarm panel		10,000		
PS810	Air con project for meeting rooms in Phoenix House		20,000		
PS880	Bus Station Maintenance (included in main maintenance sinking fund)		4,000		

# GENERAL FUND REVENUE ACCOUNT OUTTURN SUMMARY 2017/18

## Revenues and Benefits

		2017/18 Budget £	2017/18 Actual £	Variance £	Variance %	
Code	Revenues and Benefits					
1000	Employees	704,800	714,568	9,768	1.4%	
2000	Premises	0	0	0		
3000	Transport	6,400	3,011	(3,389)		
4000	Supplies and Services	169,820	199,220	29,400	17.3%	
	Housing Benefit Payments	18,225,770	17,005,503	(1,220,267)	-6.7%	
	<b>Total Direct Expenditure</b>	<b>19,106,790</b>	<b>17,922,301</b>	<b>(1,184,489)</b>	<b>-6.2%</b>	
	Income from Housing Benefit Subsidy	(18,300,770)	(17,185,315)	1,115,455	-6.1%	
	All other Income	(549,840)	(565,660)	(15,820)	2.9%	
7000	<b>External Income</b>	<b>(18,850,610)</b>	<b>(17,750,975)</b>	<b>1,099,635</b>	<b>5.8%</b>	
	<b>Net Direct Expenditure</b>	<b>256,180</b>	<b>171,326</b>	<b>(84,854)</b>	<b>-33.1%</b>	<b>(a)</b>
5000	Support Services	411,760	411,760	0		
6500	Depreciation	0	0	0		
	<b>Total Indirect Expenditure</b>	<b>411,760</b>	<b>411,760</b>	<b>0</b>		
	<b>Total Revenues and Benefits Expenditure</b>	<b>667,940</b>	<b>583,086</b>	<b>(84,854)</b>		
	<b>Revenues and Benefits - Service units</b>					
RB100	Collection Of Council Tax	524,910	582,750	57,840		
RB199	Collection Of Council Tax Recharge	(98,690)	(98,690)	0		
RB200	Collection Of Business Rates	16,520	6,143	(10,377)		
RB300	Housing Benefit Admin	333,720	273,569	(60,151)		
RB340	Local welfare assistance scheme	0	39,999	39,999		
RB350	Universal Credit Partnership	(9,920)	0	9,920		
RB360	FERIS fraud scheme	0	(11,118)	(11,118)		
RB399	Housing Benefit Admin Recharge	(24,990)	(24,990)	0		
RB400	Housing Rent Allowances	(75,000)	(179,812)	(104,812)		
RB410	Council Tax Benefit	0	(6,971)	(6,971)		
RB600	Revenues Recovery Team	126,320	127,137	817		
RB699	Revenues Recovery Team Recharge	(124,930)	(124,930)	0		
	<b>Total Revenues and Benefits Expenditure</b>	<b>667,940</b>	<b>583,086</b>	<b>(84,854)</b>		
				£	£	
	<b>Total Expenditure Variation</b>				<b>(84,854)</b>	<b>(a)</b>
	<b>Major Cost Changes</b>					
	(1) Local Welfare Assistance (LWA) Scheme covered by EMR (see below)			39,999		
					<b>39,999</b>	
	<b>Major Cost Savings</b>					
	(2) The demand for Housing Benefit in 17/18 was lower than budgeted (see decreased subsidy income detailed below)			(1,220,267)		
	Savings in Revenues on Postage & Bank Charges			(11,200)		
					<b>(1,231,467)</b>	
	<b>Major Changes in Income Levels</b>					
	(2) Decreased 17/18 Housing Benefit Subsidy related to decreased costs detailed above			1,115,455		

# GENERAL FUND REVENUE ACCOUNT OUTTURN SUMMARY 2017/18

## Revenues and Benefits

Various New Burdens grants from DWP in respect of Housing Benefits - initiatives delivered within existing resource	(41,100)		
Universal Credit Delivery Partnership Grant - No longer available	9,920		
(3) FERIS scheme grant - to EMR (see below)	(11,118)		
NNDR New Burdens Grant	(12,000)		
Adjustment to CTB entitlement (re pre 01/04/13 CTB old scheme) not required to be repaid to DCLG	(6,971)		
Additional contributions from Preceptors to assist in collection of C/Tax & Administration of CTR schemes lower than budgeted	17,500		
Single Occupancy Discount Penalties exercise will be completed in 18/19	14,000		
Income received on Court Costs lower than budgeted	17,400		
		<b>1,103,086</b>	
<b>Minor Variations</b>		3,526	
<b>Total Expenditure Variation</b>		<b>(84,856)</b>	<b>(a)</b>
<b>EARMARKED RESERVES</b>			
	£		
<b>Utilised 2017/18</b>			
Release of EMR to partially mitigate Salary growth from 16/17 to 17/18	(20,000)		
(1) Release of remaining LWA EMR to cover above spend	(42,900)		
NNDR EMR reserve no longer required	(10,000)		
LCTS New Burdens EMR no longer required	(12,150)		
<b>Proposed contribution c/fwd to 2018/19</b>			
(3) FERIS Scheme DWP grant to EMR	11,180		
Net movement in earmarked reserves		(73,870)	
<b>Total Expenditure variation after Earmarked Reserves</b>		<b>(158,726)</b>	

# GENERAL FUND REVENUE ACCOUNT OUTTURN SUMMARY 2017/18

## Leisure Services

Code	Leisure Services	2017/18 Budget £	2017/18 Actual £	Variance £	Variance %	
1000	Employees	1,853,510	1,802,688	(50,822)	-2.7%	
2000	Premises	707,030	752,994	45,964	6.5%	
3000	Transport	4,380	5,794	1,414		
4000	Supplies and Services	274,780	348,668	73,888	26.9%	
	<b>Total Direct Expenditure</b>	<b>2,839,700</b>	<b>2,910,144</b>	<b>70,444</b>	<b>2.5%</b>	
7000	External Income	(2,793,060)	(2,612,659)	180,401	6.5%	
	<b>Net Direct Expenditure</b>	<b>46,640</b>	<b>297,485</b>	<b>250,845</b>	<b>537.8%</b>	<b>(a)</b>
5000	Support Services	339,900	339,900	0		
6500	Depreciation	634,350	602,131	(32,219)		
	<b>Total Indirect Expenditure</b>	<b>974,250</b>	<b>942,031</b>	<b>(32,219)</b>		
	<b>Total Leisure Services Expenditure</b>	<b>1,020,890</b>	<b>1,239,516</b>	<b>218,626</b>		
	<b>Leisure Services - Service units</b>					
RS100	Leisure Facilities Maintenance & Equipment	266,800	261,620	(5,180)		
RS110	Leisure Management & Administration	(84,600)	69,204	153,804		
RS140	Exe Valley Leisure Centre	282,807	438,337	155,530		
RS145	Market Walk Gym	0	6,543	6,543		
RS150	Lords Meadow Leisure Centre	305,703	255,874	(49,829)		
RS160	Culm Valley Sports Centre	250,180	207,937	(42,243)		
	<b>Total Leisure Services Expenditure</b>	<b>1,020,890</b>	<b>1,239,516</b>	<b>218,626</b>		
				<b>£</b>	<b>£</b>	
	<b>Total Expenditure Variation</b>				<b>218,626</b>	<b>(a)</b>
	<b>Major Cost Changes</b>					
	(All sites) Utilities/Rates: Unit cost/annual charge above expectations			<b>37,000</b>		
	Advertising/Marketing spend over budget mainly on targeted campaigns			<b>13,000</b>		
	(EVLC) Equipment overspend: Lease buy-out and dance studio kit replacement			<b>37,000</b>		
	(All sites) IT overspends: Replacement hardware and licence costs			<b>5,000</b>		
	(All sites) Promo packs for new members			<b>4,000</b>		
	(All sites) Various unanticipated equipment repairs			<b>4,000</b>		
	EVLC: Gym blinds in new extension			<b>1,000</b>		
	EVLC&LMLC: Pool overshoes			<b>10,000</b>		
	(All sites) Telephony overspend against budget			<b>3,000</b>		
	Various other minor overspends			<b>6,865</b>		
					<b>120,865</b>	
	<b>Major Cost Savings</b>					
	(All sites) Underspend against annual training budget			<b>(10,000)</b>		
	(All sites) Salary savings due to vacant posts and Manager transfer to different service			<b>(40,000)</b>		
					<b>(50,000)</b>	
	<b>Major Changes in Income Levels</b>					
	Revised growth target based upon 16/17 outturn			<b>137,560</b>		
	(All sites) Fitness Class pay- as-you-go income below expectations			<b>3,841</b>		
	(All sites) Fitness Studio pay-as-you-go income below budget			<b>6,700</b>		
	(All sites) Junior Activities Income down on budget			<b>6,000</b>		
	(All sites) Estimated impact of closures due to adverse snow and flooding			<b>26,300</b>		
					<b>180,401</b>	
	<b>Minor Variations</b>					
	<b>Total Expenditure Variation</b>				<b>251,266</b>	<b>(a)</b>

# GENERAL FUND REVENUE ACCOUNT OUTTURN SUMMARY 2017/18

## Leisure Services

	<b>EARMARKED RESERVES</b>					
	<b>Utilised 2017/18</b>					
	<b>Proposed contribution c/fwd to 2018/19</b>					
	Net movement in earmarked reserves				0	
	<b>Total Expenditure variation after Earmarked Reserves</b>				<b>251,266</b>	

# GENERAL FUND REVENUE ACCOUNT OUTTURN SUMMARY 2017/18

## Waste Services

Code	Waste Services	2017/18 Budget £	2017/18 Actual £	Variance £	Variance %	
1000	Employees	2,203,570	2,114,069	(89,501)	-4.1%	
2000	Premises	173,350	674,316	500,966	289.0%	
3000	Transport	774,160	848,251	74,091		
4000	Supplies and Services	844,410	746,050	(98,360)	-11.6%	
	<b>Total Direct Expenditure</b>	<b>3,995,490</b>	<b>4,382,687</b>	<b>387,197</b>	<b>9.7%</b>	
7000	External Income	(2,396,570)	(2,653,489)	(256,919)	-10.7%	
	<b>Net Direct Expenditure</b>	<b>1,598,920</b>	<b>1,729,198</b>	<b>130,278</b>	<b>8.1%</b>	(a)
5000	Support Services	524,950	524,950	0		
6500	Depreciation	398,700	422,091	23,391		
	<b>Total Indirect Expenditure</b>	<b>923,650</b>	<b>947,041</b>	<b>23,391</b>		
	<b>Total Waste Services Expenditure</b>	<b>2,522,570</b>	<b>2,676,239</b>	<b>153,669</b>		
	<b>Waste Services - Cost Centres</b>					
WS650	Street Cleansing	527,770	535,643	7,873		
WS700	Refuse Collection	1,045,210	1,017,056	(28,154)		
WS710	Trade Waste Collection	(48,690)	(26,299)	22,391		
WS725	Kerbside Recycling	977,410	973,204	(4,206)		
WS740	16 Shop-Recycling	0	0	0		
WS750	Waste Management Staff Unit	233,550	208,939	(24,611)		
WS760	Waste Management Staff Unit Rech	(212,680)	(212,680)	0		
WS770	Unit 3 Carlu Close	179,900	360,276	180,376		
WS780	UNIT 3 CARLU CLOSE RECHARGE	(179,900)	(179,900)	0		
	<b>Total Waste Services Expenditure</b>	<b>2,522,570</b>	<b>2,676,239</b>	<b>153,669</b>		
				£	£	
	<b>Total Expenditure Variation</b>				<b>153,669</b>	(a)
	<b>Major Cost Changes</b>					
WS770	Depot works - fire suppression and installation of weighbridge (see EMR below)			39,500		
WS770	Depot costs, repairs, maintenance and increased electricity costs			53,000		
WS770	Waste Transfer Station build costs paid for by Devon County Council			324,601		
All	Vehicle hire costs (see EMR note below and also major cost savings note)			85,000		
WS700	Purchase of two ex-demo refuse vehicles (see EMR note below)			12,420		
WS770	Cost of Grounds maintenance move to Carlu Close			83,000		
					<b>597,521</b>	
	<b>Major Cost Savings</b>					
All	Salaries - vacant post and timing of starters and leavers			(90,000)		
All	Vehicle fuel costs - new refuse vehicles			(12,000)		
WS700	Only 6 month hire of additional telehandler for Waste Transfer Station (see EMR below)			(9,100)		
WS700	Contractor costs, no longer paying a contractor to collect electronic waste			(20,000)		
WS710	Trade waste disposal charges, please see major changes in income levels			(31,000)		
WS725	Saving on skip contractors as hiring own skip truck			(10,000)		
WS725	Price of glass better than anticipated, less haulage costs. See note in income levels			(30,000)		
					<b>(202,100)</b>	
	<b>Major Changes in Income Levels</b>					
WS770	Waste Transfer Station costs paid by Devon County Council			(324,601)		
WS710	Trade waste income due to loss of one big customer, part offset by disposal costs			35,000		
WS725	Recycling income - tonnage and prices better than budgeted			(18,000)		
WS700	Garden Waste - uptake slightly less than budgeted			8,000		
WS700	Devon County Council shared disposal saving scheme, less than estimated			45,000		
					<b>(254,601)</b>	
	<b>Minor Variations</b>				<b>(10,542)</b>	
	<b>Total Expenditure Variation</b>				<b>130,278</b>	(a)

# GENERAL FUND REVENUE ACCOUNT OUTTURN SUMMARY 2017/18

## Waste Services

	<b>EARMARKED RESERVES</b>					
	<b>Utilised 2017/18</b>					
WS770	Fire suppression works			(18,500)		
WS770	Installation of weighbridge			(15,100)		
WS650	Utilise vehicle sinking fund for vehicle hire			(9,600)		
WS700	Utilise vehicle sinking fund for vehicle purchases			(12,420)		
WS725	Depot Bay Works			(10,000)		
					(65,620)	
	<b>Proposed contribution c/fwd to 2018/19</b>					
WS725	Bottle bank refurbishment			10,000		
WS725	Recycling vehicle refurbishment			10,000		
WS700	Purchase additional telehandler for Waste Transfer Station			9,100		
WS700/725	Response costs			5,000		
					34,100	
	Net movement in earmarked reserves				(31,520)	
<b>Total Expenditure variation after Earmarked Reserves</b>					<b>67,238</b>	

# HOUSING REVENUE ACCOUNT OUTTURN SUMMARY 2017/18

## Housing Revenue Account

Code	Housing Revenue Account	2017/18 Budget £	2017/18 Actual £	Variance £	Variance %	
1000	Employees	2,250,580	2,462,732	212,152	9.4%	
2000	Premises	165,030	177,333	12,303	7.5%	
3000	Transport	407,960	403,116	(4,844)		
4000	Supplies and Services	8,489,060	9,078,911	589,851	6.9%	
	<b>Total Direct Expenditure</b>	<b>11,312,630</b>	<b>12,122,092</b>	<b>809,462</b>	<b>7.2%</b>	
7000	External Income	(13,535,610)	(14,610,483)	(1,074,873)	-7.9%	
	<b>Net Direct Expenditure</b>	<b>(2,222,980)</b>	<b>(2,488,392)</b>	<b>(265,412)</b>	<b>11.9%</b>	
5000	Internal Recharges	1,245,730	1,245,730	0	0.0%	
6500	Capital Charges	977,250	987,123	9,873	1.0%	
	<b>Total Indirect Expenditure</b>	<b>2,222,980</b>	<b>2,232,853</b>	<b>9,873</b>	<b>-0.4%</b>	
	<b>Total HRA Expenditure</b>	<b>0</b>	<b>(255,539)</b>	<b>(255,539)</b>	<b>N/A</b>	<b>(a)</b>
	<b>Income</b>					
SHO01	Dwelling Rents Income	(12,368,590)	(12,387,165)	(18,575)	0.2%	
SHO04	Non Dwelling Rents Income	(571,420)	(589,800)	(18,380)	3.2%	
SHO07	Leaseholders' Service Charges	(21,640)	(27,025)	(5,385)	24.9%	
SHO08	Contributions Towards Expenditure	(36,470)	(81,416)	(44,946)	123.2%	
SHO09	Alarm Income - Non Tenants	(209,520)	(211,418)	(1,898)	0.9%	
SHO10	H.R.A. Investment Income	(40,000)	(38,319)	1,681	-4.2%	
SHO11	Miscellaneous Income	(19,350)	(8,894)	10,456	-54.0%	
SHO11	Capital Grants & Contributions relating to Palmerston Park and Burlescombe	0	(217,639)	(217,639)		
	<b>Services</b>					
SHO13A	Repairs & Maintenance	3,448,240	3,359,029	(89,211)	-2.6%	
SHO17A	Housing & Tenancy Services	2,082,370	1,999,315	(83,055)	-4.0%	
SHO22	Alarms expenditure	117,510	79,271	(38,239)	-32.5%	
	<b>Accounting entries 'below the line'</b>					
SHO27	Depreciation	2,000,000	(2,589,476)	(4,589,476)	-229.5%	
SHO29	Bad Debt Provision Movement	25,000	52,696	27,696	110.8%	
SHO30	Share Of Corporate And Democratic	298,300	297,403	(897)	-0.3%	
SHO32	H.R.A. Interest Payable	1,214,500	1,213,267	(1,233)	-0.1%	
SHO34	H.R.A. Transfers to earmarked reserves	2,952,820	3,257,329	304,509	10.3%	
SHO34	Utilisation of earmarked reserves	0	(483,602)	(483,602)		
SHO35	Reversal of depreciation	(2,000,000)	1,319,763	3,319,763	-166.0%	
SHO36	Financing of capital expenditure	1,009,250	1,008,577	(673)	-0.1%	
SHO36	Revenue contribution to capital operations (funded from earmarked reserves)	0	483,602	483,602		
SHO37	Capital Receipts Reserve Adjustment	(26,000)	2,049,890	2,075,890	-7984.2%	
SHO38	Major Repairs Allowance	2,275,000	2,273,075	(1,925)	-0.1%	
SHO42	Accumulated absences adjustment	0	7,782	7,782		
SHO44	Capital Grants & Contributions relating to Palmerston Park and Burlescombe reversal	0	217,639	217,639		
SHO45	Renewable Energy Transactions	(130,000)	(169,905)	(39,905)	30.7%	
	<b>Total HRA Expenditure</b>	<b>0</b>	<b>813,978</b>	<b>813,978</b>		

# HOUSING REVENUE ACCOUNT OUTTURN SUMMARY 2017/18

## Housing Revenue Account

	<b>Total HRA Expenditure</b>				<b>(255,539) (a)</b>
	<b>Major Cost Increases</b>			Variance £	
	Due to rising arrears, the bad debt provision has been increased for the first time in years.			27,696	
	Surplus generated from renewable energy transactions transferred to earmarked reserve, plus minor variances.			48,275	
					75,971
	<b>Major Cost Savings</b>			Variance £	
	Savings on the gas servicing contract and other planned works are reduced by some overspends in the DLO, including materials, contractors and vehicle purchase.			(89,211)	
	Savings as a result of Head of Housing post being removed and other staffing savings, as well as other minor variances.			(83,055)	
	Savings due to fewer new alarms being purchased than were budgeted for.			(38,240)	
					(210,506)
	<b>Major Changes in Income Levels</b>			Variance £	
	More rechargeable repairs carried out than predicted			(44,946)	
	Surplus generated from renewable energy transactions.			(39,905)	
	Garage void levels have reduced over the last year			(18,380)	
	Rents ahead of expectations by 0.1%			(18,234)	
					(121,466)
	<b>Minor Variances totalling</b>				<b>462</b>
	<b>Total HRA Expenditure</b>				<b>(255,539) (a)</b>
	<b>Net movement before transfers to/from earmarked reserves</b>				<b>(255,539)</b>
	<b>Total Variation brought forward</b>				<b>(255,539)</b>
	<b>EARMARKED RESERVES (memorandum account)</b>				
		£	£		
	<b>Utilised 2017/18</b>				
	Affordable Rent Surplus	(106,423)			
	Renewable Energy Fund	(99,477)			
	Housing Maintenance Fund	(277,701)			
			(483,601)		
	<b>Proposed contribution c/fwd to 2018/19</b>				
	Affordable Rent Surplus	72,330			
	Renewable Energy Fund	169,905			
	HRA loan premium deficit	568,916			
	Housing Maintenance Fund	2,181,574			
	Assets under construction funding reversal	4,065			
	Sewage Treatment Plant	5,000			
	Final balance transferred to Housing Maintenance Fund	255,539			
			3,257,329		
	<b>Net movement in earmarked reserves (other than that shown as part of main HRA Summary)</b>				<b>255,539</b>
	<b>Total Expenditure variation after Earmarked Reserves</b>				<b>(0)</b>

Code	Scheme	Approved Capital Programme 2017/18	Total Slippage B/fwd & Adj to Approved Capital Programme 17/18	Adjusted Capital Programme 2017/18	Total Actual Spend to 31/03/18	Variance to budget	Slippage to be carried forward to 2018/19	To Earmarked Reserve
		£000's	£000's	£000's	£000's	£000's	£000's	£000's
	<u>General Fund Projects</u>							
	<u>Lords Meadow leisure centre</u>							
CA624	Main car park resurfacing		50,000	50,000	46,160.00	-3,840.00	0	
	<u>Exe Valley leisure centre</u>							
CA630	Exe Valley Leisure Centre - Replenish sand filters	25,000	0	25,000	22,840.00	-2,160.00	0	
CA627	EVLC - Pressure set replacement Hot/Cold		50,000	50,000	0.00	-50,000.00	20,000	
CA626	EVLC - Fitness extension		819,000	819,000	816,583.96	-2,416.04	0	
	<u>Culm Valley Leisure Centre</u>							
CA631	CVSC replace end of life AC for fitness Gym	30,000	0	30,000	0.00	-30,000.00	0	
	<u>Pannier Market</u>							
CA509	Pannier Market - Improvement Project back log maintenance	60,000	0	60,000	43,842.00	-16,158.00	0	
CA507	Tiverton Pannier Market Pippens		70,000	70,000	0.00	-70,000.00	0	
CA508	Pannier Market Clock Tower		12,000	12,000	28,255.80	16,255.80	0	
	<u>MSCP Improvements</u>							
CA709	MSCP improvements (refer to Matrix condition report)		139,000	139,000	0.00	-139,000.00	139,000	
	<u>MDDC Shops / Industrial Units</u>							
CA510	Energy Assessment works - new legislation - Indust Units/Shops/Mkt Walk	50,000	0	50,000	0.00	-50,000.00	35,000	
	<u>Play Areas</u>							
CA632	Play area refurbishment District wide - Amory Park Tiverton	50,000	0	50,000	0.00	-50,000.00	50,000	
CA628	Play area refurbishment - West Exe Recreation Ground Tiverton		50,000	50,000	0.00	-50,000.00	50,000	
	<u>Other Projects</u>							
CA460	Credition Office - Structural improvement work	30,000	0	30,000	0.00	-30,000.00	20,000	
CA461	A361 junction to facilitate Eastern Urban Extension (funded by s106)	1,750,000	0	1,750,000	0.00	-1,750,000.00	0	
CA455	St Lawrence Green Project		30,000	30,000	0.00	-30,000.00	30,000	
CA570	Coggans Well building acquisition		268,000	268,000	268,176.00	176.00	0	
CA468	Replacement Car park Machines		69,000	69,000	63,912.00	-5,088.00	0	
CA571	30 Fore Street Tiverton		386,000	386,000	386,133.18	133.18	0	
CA572	36 & 38 Fore Street Tiverton		739,000	739,000	777,270.00	38,270.00	0	
CA573	Unit 10 Mkt walk		71,000	71,000	71,474.24	474.24	0	
CA637	EVLC Extension Gym Equipment				206,778.00	206,778.00	0	
	<u>General Fund Development Schemes</u>							
CA462	Rear of Town Hall development site (6 Houses, 24 Apartments)	5,114,000	0	5,114,000	0.00	-5,114,000.00	0	
	<u>ICT Projects</u>							
CA433	Unified Communications/telephony	107,000	0	107,000	0.00	-107,000.00	107,000	
CA456	Digital Transformation - replacement of CRM	50,000	50,000	100,000	0.00	-100,000.00	100,000	
CA463	Secure Wifi replacement	50,000	0	50,000	0.00	-50,000.00	50,000	
CA464	Parking System Replacement (enforcement)	40,000	0	40,000	0.00	-40,000.00	40,000	
CA465	Replacement Queue System	30,000	0	30,000	0.00	-30,000.00	30,000	
CA466	Core System Refreshes - Revs / Bens	20,000	0	20,000	0.00	-20,000.00	20,000	
CA467	Replacement Estates / Property systems	50,000	0	50,000	0.00	-50,000.00	50,000	
CA421	Replacement of PC estate 330s		31,000	31,000	32,685.82	1,685.82	0	
CA423	Continued replacement of WAN/LAN		60,000	60,000	0.00	-60,000.00	60,000	
CA425	Server farm expansion/upgrades		96,000	96,000	12,233.05	-83,766.95	84,000	
CA437	Digital Transformation		61,000	61,000	0.00	-61,000.00	61,000	
CA439	Mobile Working NDL MX		7,000	7,000	7,000.00	0.00	0	
CA444	SQL/Oracles refreshes		21,000	21,000	0.00	-21,000.00	17,000	
	<u>Replacement Vehicles</u>							
CA714	Medium Sweeper (Street Cleansing)	70,000	0	70,000	0.00	-70,000.00	70,000	
CA715	Van Tipper (Grounds Maintenance)	26,000	0	26,000	0.00	-26,000.00	26,000	
CA716	Ransomes mower (Grounds Maintenance)	35,000	0	35,000	0.00	-35,000.00	35,000	
CA712	Iveco Tipper (or equivalent)		24,000	24,000	0.00	-24,000.00	24,000	
CA814	Dennis Eagle Terberg RCV 22-26t (or equivalent)		160,000	160,000	169,299.50	9,299.50	0	
CA821	5 Refuse Vehicles with Food waste capability		900,000	900,000	825,113.13	-74,886.87	0	
CA822	7.5T Tipper		100,000	100,000	0.00	-100,000.00	100,000	
CA825	3.5T Tipper		25,000	25,000	0.00	-25,000.00	25,000	
CA827	3.5T Tipper		25,000	25,000	0.00	-25,000.00	25,000	
		7,587,000	4,313,000	11,900,000	3,777,756.68	-8,122,243.32	1,268,000.00	0.00
	<u>Private Sector Housing Grants</u>							
CG217	Empty homes and enforcement	104,000	0	104,000	0.00	-104,000.00		104,000
CG201	Disabled Facilities Grants-Private Sector	490,000	174,000	664,000	440,935.94	-223,064.06		223,000
		594,000	174,000	768,000	440,935.94	-327,064.06	0.00	327,000.00
	<u>Affordable Housing Projects</u>							
CA200	Grants to Housing Associations to provide units (funded by commuted sum)	115,000	0	115,000	15,803.72	-99,196.28		99,000
		115,000	0	115,000	15,803.72	-99,196.28	0.00	99,000.00
	<b>Total General Fund Projects</b>	<b>8,296,000</b>	<b>4,487,000</b>	<b>12,783,000</b>	<b>4,234,496</b>	<b>-8,548,504</b>	<b>1,268,000</b>	<b>426,000</b>

Code	Scheme	Approved Capital Programme 2017/18	Total Slippage B/fwd & Adj to Approved Capital Programme 17/18	Adjusted Capital Programme 2017/18	Total Actual Spend to 31/03/18	Variance to budget	Slippage to be carried forward to 2018/19	To Earmarked Reserve
	<a href="#">HRA Projects</a>							
CA100	Major repairs to Housing Stock	2,278,000	87,000	2,365,000	2,273,074.98	-91,925.02	0	
CA111	Renewable Energy Fund Spend	100,000	0	100,000	99,477.00	-523.00	0	
CG200	Disabled Facilities Grants - Council Houses	299,000	0	299,000	299,814.00	814.00	0	
CA135	Land acquisition for affordable housing	2,100,000	0	2,100,000	0.00	-2,100,000.00	2,100,000	
CA112	Birchen Lane - re development of unit for housing conversion (4 units)		238,000	238,000	168,156.53	-69,843.47	70,000	
CA119	Palmerston Park Tiverton - affordable dwellings (26 units)		2,694,000	2,694,000	1,333,580.12	-1,360,419.88	1,360,000	
CA124	Queensway (Beech Road) Tiverton (3 units)		298,000	298,000	4,908.00	-293,092	293,000	
CA120	Burlescombe (6 units)		776,000	776,000	62,419.00	-713,581.00	714,000	
CA125	Waddeton Park - (70 units)		1,991,000	1,991,000	0.00	-1,991,000.00	0	
CA126	Sewerage Treatment Works - Washfield		25,000	25,000	0.00	-25,000.00	25,000	
CA127	* Stoodleigh - Pending feasibility (4 units)		520,000	520,000	0.00	-520,000.00		
	<a href="#">HRA ICT Projects</a>							
CA132	Repairs mobile replacement	30,000	0	30,000	25,853.75	-4,146.25	4,000	
CA133	Tenancy Mobile	40,000	0	40,000	0.00	-40,000.00	40,000	
	<a href="#">HRA Replacement vehicles</a>							
CA134	Van Tipper 4.5T (Responsive Repairs)	32,000	0	32,000	0.00	-32,000.00	0	
CA122	Iveco Tipper 3.5t (or equivalent)	0	24,000	24,000	21,454.93	-2,545.07	0	
		4,879,000	6,653,000	11,532,000	4,288,738.31	-7,243,261.69	4,606,000.00	0.00
Total	2017/18 CAPITAL PROGRAMME GRAND TOTAL	13,175,000	11,140,000	24,315,000	8,523,235	-15,791,765	5,874,000	426,000

Code	Funding Stream	Approved Capital Programme Funding 2017/18 £000	Total Slippage B/fwd & Adj to Approved Capital Programme 17/18 £000	Adjusted Capital Programme Funding 2017/18 £000	Total Actual Funding to 31/03/18 £000
	<a href="#">General Fund Projects</a>				
9801	S106 & Affordable Housing Contributions	1,865,000	0	1,865,000	15,803.72
9990	General Capital Reserve	71,000	153,000	224,000	93,160.06
9701	Govt Grant (DCLG)	490,000	17,000	507,000	440,935.94
9727	New Homes Bonus (GF)	450,000	1,454,000	1,904,000	1,186,462.39
9954	Contribution from CGU - Non Specific	0	21,000	21,000	21,094.70
9957	Private Sector Housing Grants EMR	104,000	157,000	261,000	0.00
9990	Contribution from Sinking Funds	95,000	927,000	1,022,000	870,000.00
9990	Contribution from Sinking Funds	107,000	-51,000	56,000	0.00
9980	Useable Capital Receipts General	0	1,809,000	1,809,000	1,607,039.53
9942	PWLB Borrowing	5,114,000	0	5,114,000	0.00
	Total General Fund Projects	8,296,000	4,487,000	12,783,000	4,234,496.34
	<a href="#">HRA Projects</a>				
9980	* Useable Capital Receipts General to be generated in 2016/17	629,000	68,000	697,000	325,667.75
	* Contribution from existing Useable Capital Receipts £279k				
	* Balance to be generated in 2016/17 £350k				
9710	MRA Reserve	2,278,000	87,000	2,365,000	2,273,074.98
9727	New Homes Bonus (HRA)	21,000	21,000	42,000	0.00
9980	1-4-1 receipts reserve	0	1,436,000	1,436,000	467,299.80
9990	Renewable Energy Fund	100,000	0	100,000	99,477.00
9990	Housing Maintenance Fund	1,851,000	1,998,000	3,849,000	277,701.40
9990	Affordable Rents Surplus	0	107,000	107,000	106,423.13
9801	S106 & Affordable Housing Contributions	0	361,000	361,000	500,000.00
9942	PWLB Borrowing	0	1,832,000	1,832,000	0.00
9990	HRA EMR	0	25,000	25,000	0.00
9990	HRA Reserve	0	24,000	24,000	21,454.93
9704	Homes & Communities Agency Grant (HCA)	0	694,000	694,000	217,639.32
	Total HRA Projects	4,879,000	6,653,000	11,532,000	4,288,738.31
2017/18 CAPITAL PROGRAMME GRAND TOTAL FUNDING		13,175,000	11,140,000	24,315,000	0
					8,523,235