## **REVENUE AND CAPITAL OUTTURN 2017/18**

Cabinet MemberCllr Peter Hare-ScottResponsible OfficerDirector 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 the Committee note the contents of the report.-

**Relationship to the Corporate Plan**: The financial resources of the Council impact directly on its ability to deliver the corporate plan prioritising the use of available resources carried forward from 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.

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

## 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	2017/18	Variance
	Budget	Actual	
	£	£	£
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
TOTAL BUDGETED EXPENDITURE	8,531,070	10,925,802	2,394,732
TOTAL FUNDING	(8,531,070)	(11,084,755)	(2,553,685)
Net Income and Expenditure	0	(158,953)	(158,953)

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:

Net income for year		(62)
Net rental income after expense (Shown within property Services Interest payable on Public Work Statutory Capital Financing	s committee)	(247) 102 83
		<u>£k</u>

This income equates to an approximate return of **1.5%** ( $62k \div 4,173k$ ), 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
HRA balance @ 31/03/17	(2.000)
Budget saving achieved in 2017/18	(0.255)
Additional transfer to 30yr modernisation programme	0.255
HRA balance @ 31/03/18	(2.000)

- 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:

Ва	alance at 1 April 2017	£m (2.438)
•	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
Ва	alance at 31 March 2018	(3.501)

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:

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

Note – the remaining balance of  $\pounds$ 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:

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**Background Papers:** 

**Circulation of the Report:** 

Cllr Peter-Hare-Scott Leadership Team

	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
TOTAL COST OF SERVICES	10,049,790	9,830,016	(219,774)
OTHER INCOME & EXPENDITURE			
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	(1,073,000)	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 EMR used to fund 2017/18 capital programme	1,645,010	908,678 2,149,622	(736,332) 2,149,622
Reclassification of CCLA Fund	0	(360,529)	(360,529)
TOTAL OTHER INCOME & EXPENDITURE	(1,518,720)	1,095,786	2,614,506
TOTAL BUDGETED EXPENDITURE	8,531,070	10,925,802	2,394,732
FUNDED BY:-			
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
TOTAL FUNDING	(8,531,070)	(11,084,755)	(2,553,685)
NET INCOME AND EXPENDITURE	0	(158,953)	(158,953)

# **Community Development**

Code       Community and Development         1000       Employees         2000       Premises         3000       Transport         4000       Supplies and Services         Total Direct Expenditure         7000       External Income	2017/18 Budget £ 62,600 45,420 0 101,500	2017/18 Actual £ 60,091 46,912	Variance £ (2,509)	Variance % -4.0%	
1000       Employees         2000       Premises         3000       Transport         4000       Supplies and Services         Total Direct Expenditure         7000       External Income	£ 62,600 45,420 0 101,500	£ 60,091 46,912	(2,509)		
1000       Employees         2000       Premises         3000       Transport         4000       Supplies and Services         Total Direct Expenditure         7000       External Income	62,600 45,420 0 101,500	60,091 46,912	(2,509)		
2000       Premises         3000       Transport         4000       Supplies and Services         Total Direct Expenditure         7000       External Income	45,420 0 101,500	46,912			
3000       Transport         4000       Supplies and Services         Total Direct Expenditure         7000       External Income	0 101,500			3.3%	
4000       Supplies and Services         Total Direct Expenditure         7000       External Income	101,500	397	1,492 397	3.370	
Total Direct Expenditure       7000     External Income	,			70.0%	
7000 External Income	000 500	174,529	73,029	72.0%	
	209,520	281,930	72,410	34.6%	
	(92,400)	(143,728)	(51,328)	-55.5%	
Net Direct Expenditure	117,120	138,203	21,083	18.0%	(a)
5000 Support Services	108,110	108,110	0		
6500 Depreciation	42,860	153,683	110,823		
Total Indirect Expenditure	150,970	261,793	110,823		
Total Community & Development Expenditure	268,090	399,996	131,906	_	
Community & Development - Service units					
CD200 Community Development	134,450	152,088	17,638		
CD205 HO Communities & Gov	1,960	1,656	(304)		
CD205 HO Communities & Gov 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		
Total Community & Development Expenditure	268,090	399,996	131,906	_	
			£	£	
Total Expenditure Variation				131,906	(a)
Maine Oract Observat					
Major Cost Changes			E 400		
CD200 Utilise ear marked reserve for grant awards (see EMF			5,430		
CD200 Town and Parish Fund, grant awards (see note in inco	,		56,820		
CD300 Please refer to Capital Progamme Appendix 5. Project	t no longer to be u	Indertaken	10,550		
				72,800	
Major Cost Savings				,	
Major Changes in Income Levels				0	
CD200 DCC Contribution to Town and Parish Fund (see EMF	? note below)		(58,840)		
CD300 Market income	( note below)		5,500		
			0,000		
				(53,340)	
				(00,010)	
Minor Variations				1,623	
Total Expenditure Variation				21,083	(a)
EARMARKED RESERVES					
Utilised 2017/18					
CD200 Partial grant earmarked reserve released			(5,430)		
Proposed contribution c/fwd to 2018/19					
CD200 Town and Parish Fund grant awards			2,019		
			_,010		
				(3,411)	
Net movement in earmarked reserves					

# **Corporate Management**

	rate Management					
		2017/18 Budget	2017/18 Actual	Variance	Variance	
Code	Corporate	Eudger £	£	£	%	
	Employees	1,432,100	1,457,430	25,330	1.8%	
	Premises	0	0	23,330	N/A	
	Transport	1,500	3,325	1,825	11/4	
		154,140	197,870	43,730	28.4%	
	Total Direct Expenditure	1,587,740	1,658,625	70,885	4.5%	
		1,307,740	1,000,020	70,005	7.570	
7000	External Income	(60)	(190)	(130)	-216.1%	
	Net Direct Expenditure	1,587,680	1,658,435	70,755	4.5%	(a)
5000	Support Sonvisoo	(150,280)	(150.290)	0	0.0%	
		(159,380) 0	(159,380) 0	0	0.0%	
	Total Indirect Expenditure	(159,380)	(159,380)	0	_	
	Total Corporate Expenditure	1,428,300	1,499,055	70,755	_	
	Corporate Management Service Units					
	Leadership Team	511,710	547,319	35,609	7.0%	
	Leadership Team Recharge	(500,930)	(500,930)	0	0.0%	
CM210	Performance, Governance & Data	0	55,626	55,626		
M300	Corporate Fees/charges	504,590	490,851	(13,739)	-2.7%	
CM340	Unison	10,320	9,064	(1,256)	-12.2%	
	Corporate Performance	1,100	1,100	0	0.0%	
CM600	Pension Backfunding	901,510	896,026	(5,484)	-0.6%	
	Total Corporate Expenditure	1,428,300	1,499,055	70,755		
				£	£	
	Total Expenditure Variation			~	~ 70,755	(a)
	Major Cost Increases					
	Contribution to construction of new theatre in Tive	erton		25,000		
	New cost centre for Performance, Governance &			55,626		
	(partially funded from savings in Internal Audit)	Dulu		00,020	80,626	
	Maine On at Oraciana					
	Major Cost Savings Savings on external audit fees and Apprenticeshi	nLow		(13,739)		
	Savings on external additions and Apprentices in	plevy		(13,739)	(13,739)	
	Major Changes in Income Lovels					
	Major Changes in Income Levels None					
					0	
	Minor Variances				3,869	

# **Corporate Management**

			£		
l	Utilised 2017/18				
1	None				
F	Proposed contribution c/fwd to 2018/19				
1	None				
1	Net movement in earmarked reserves			0	
٦	Total Expenditure variation after Earmarked R	eserves		70,755	

#### Car Parks

Code 1000 2000	Car Parks	Budget £	Actual			
1000	Car Parks					
		£	£	£	%	
2000	Employees	0	2,633	2,633	0.0%	
	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%	
	Total Direct Expenditure	207,060	221,745	14,685	7.1%	
7000	External Income	(799,450)	(748,759)	50,691	6.3%	
	Net Direct Expenditure	(592,390)	(527,014)	65,376	-11.0%	(a)
5000	Support Services	163,830	163,830	0		
6500	Depreciation	190,770	218,523	27,753		
	Total Indirect Expenditure	354,600	382,353	27,753		
	Total Car Park Expenditure	(237,790)	(144,661)	93,129	_	
		(201,100)	(144,001)	50,125		
	Car Park - Service units					
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		
	Total Car Park Expenditure	(237,790)	(144,661)	93,129		
				£	£	
	Total Expenditure Variation				93,129	(a)
						()
	Major Cost Changes					
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)	35,293	
	Major Cost Savings					
CP540	Increased income from PCN's			(19,731)		
					(19,731)	1
	Major Changes in Income Levels					
	P&D Income down against budget which includes impact from transaction fee					
CP	removal from our tariff's & 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		
					48,000	
	Minor Variations				1,810	
					,	
Total Expe	enditure Variation			_	65,372	(a)
	EARMARKED RESERVES					
	Utilised 2017/18			£		
CP540	Amenity Car Park resurfacing works			(10,000)		
01 040	Amonity our rank resultacing works			(10,000)		
	Proposed contribution c/fwd to 2018/19					
	Net movement in earmarked reserves				(10,000)	
	Total Expenditure variation after Earmarked Reserves				55,372	

### **Customer Services**

	onner Services					-
		2017/18	2017/18	Variance	Variance	
Code	Quataman Qamilaaa	Budget	Actual	<b>c</b>	0/	
	Customer Services	£	£	£ (00.040)	%	
	Employees	716,090	679,280	(36,810)	-5.1%	
	Premises	0	0	0	0.0%	
	Transport	2,880	2,372	(508)		
4000	Supplies and Services	75,330	65,123	(10,207)	-13.5%	
	Total Direct Expenditure	794,300	746,775	(47,525)	-6.0%	
7000	External Income	0	(77)	(77)	0.0%	
		, i i i i i i i i i i i i i i i i i i i	()	()		
	Net Direct Expenditure	794,300	746,698	(47,602)	-6.0%	(a)
5000	Support Services	(759,220)	(759,220)	0		
6500	Depreciation	2,220	2,224	4		
	Total Indirect Expenditure	(757,000)	(756,996)	4		
	Total Customer Services Expenditure	37,300	(10,298)	(47,598)	_	
		,	(,)	(,,		
	Customer Services - Service units					
	Communications	136,370	141,029	4,659		
	Communications Rech	(134,170)	(134,170)	0		
	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		
	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)		
	Total Customer Services Expenditure	37,300	(10,298)	(47,598)		
				C	C	
	Total Expenditure Variation			£	£ (47,598)	) (a)
					(11,000)	, ( <b>~</b> )
	Major Cost Changes					
					0	
	Major Cost Savings					
	Digital Strategy-post unfilled			(25,000)		
	Various other salary savings from vacant posts			(11,810)		
	Franked mail-savings on budget			(6,500)		

### **Customer Services**

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

#### **Environmental Services**

		2017/18	2017/18	Variance	Variance	
		Budget	Actual			
Code	Environmental Services	£	£	£	%	
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%	
	Total Direct Expenditure	1,270,680	1,214,174	(56,506)	-4.4%	
7000	External Income	(361,580)	(408,820)	(47,240)	-13.1%	
	Net Direct Expenditure	909,100	805,354	(103,746)	-11.4%	(6
5000	Support Services	456,220	456,220	0		
	Depreciation	79,250	63,173	(16,077)		
	Total Indirect Expenditure	535,470	519,393	(16,077)		
	Total Environmental Services Expenditure	1,444,570	1,324,747	(119,823)	_	
	Environmental Services - Service units					
-5100	Cemeteries	119,870	106,436	(13,434)		
	Bereavement Services	76,940	82,123	5,183		
	Bereavement Services Rech	(76,940)	(76,940)	0		
	CCTV Initiatives	15,110	15,337	227		
	Community Safety	73,170	69,775	(3,395)		
	Community Safety recharge	(8,390)	(8,390)	(0,090)		
	Building Safer Community Fund		· · /	(40)		
		0	(40)			
	Community Safety Partnership Food Protection		(2,676)	(2,676)		
		123,840	116,973	(6,867)		
	Water Quality Monitoring	66,100	66,303	203		
	Private Sector Housing team Rech	(55,350)	(55,350)	0		
	Private Sector Housing	204,960	580,036	375,076		
	Dog Warden	47,980	46,680	(1,300)		
	Public Health	46,750	43,863	(2,887)		
	Parks & Open Spaces	386,300	367,024	(19,276)		
	Amory Park	22,850	(2,160)	(25,010)		
	Play Areas	158,930	181,492	22,562		
	Emergency Planning	0	0	0		
	Licensing	44,820	46,403	1,583		
	Pool Car Running Costs	1,350	(549)	(1,899)		
	Pest Control	13,740	17,400	3,660		
	Contaminated Land	0	0	0		
	Control of Pollution	39,220	37,066	(2,154)		
	Local Air Pollution	97,540	96,127	(1,413)		
	ES Management	0	1	1		
	Environmental Enforcement	288,420	247,952	(40,468)		
	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		
	Total Environmental Services Expenditure	1.444.570	1,712,191	267,621		

#### **Environmental Services**

		£	£
	Total Expenditure Variation	~	(119,823) (a)
	Major Cost Changes		
S740	Salaries - Licensing Officer post now full time	13,200	
S110	Salary overspend due to increased hours in Bereavement Services	5,000	
S354	Empty Homes Officer costs to be off-set by EMR	17,171	
S354	Landlords Event costs to be off-set by EMR	4,770	
S361	Walking Football costs to be funded from EMR	369	
S460	Overspend on Play Area's & Paddling Pools maintenance budgets	22,000	
S660	Increase costs on Pest Control	3,660	
			66,170
	Major Cost Savings		
	Underspend across the maintenance budgets	(8,000)	
	General underspend across Supplies & Services budget	(4,000)	
	Additional course income	(2,800)	
	Salary saving from staff being coded to DFG & Capital works	(34,000)	
	Maintenance underspend EMR request to off-set part of this underspend	(24,000)	
S450	Underspend across Supplies & Services budget	(4,500)	
S460	Underspend on Play Area's equipment budget	(6,000)	
S730	Salary underspend due to vacant posts	(36,000)	
S730	Underspend across Supplies & Services budget	(4,000)	
S733	Salary underspend due to vacant posts	(17,000)	
			(140,300)
	Major Changes in Income Levels		
S100	Increased in from Cemeteries off-set by EMR	(5,000)	
S733	Fire & Asbestos Risk Management Income from Property Services	(17,000)	
			(22,000)
	Minor Variations		(7,616)
otal I	Expenditure Variation		(103,746) (a)
	EARMARKED RESERVES		
		£	
	Utilised 2017/18	2	
S354	Empty Homes Officer	(17,171)	
	Landlords Event	(4,770)	
	18.5 Hours of Public Health Officer	(14,805)	
	Walking Football costs	(369)	
	Parks & Open Spaces Developers Contributions	(12,909)	
	Play Area's Developers Contributions	(9,772)	
	Proposed contribution c/fwd to 2018/19		
\$200		3 500	
	CCTV replacement fund	3,500	
S450	CCTV replacement fund Shelter works in Parks & Open Spaces	10,000	
S450	CCTV replacement fund	,	
S450	CCTV replacement fund Shelter works in Parks & Open Spaces	10,000	(41,496)

#### **Finance and Performance**

Budget         Actual         Image           1000         E	Finan		2017/18	2017/18	Verience	Verience	
Code         Finance and Performance         E         E         E         %           000         Employees         547.760         77.369         1-41.1%           000         Employees         547.760         0         0         0.0%           000         Supplies and Services         42.930         103.715         60.785         141.8%           1000         External Income         0         (6.678)         (6.878)         0.0%           1000         External Income         0         (6.878)         (6.878)         0.0%           1000         Support Services         (595.600)         0         0         0           1000         Support Services         (595.600)         0         0         0           1000         Support Services         (304.10)         386.433         6,023         0           1010         Accountancy Services Rech         (37.633)         (37.633)         0         0           1020         Accountancy Services Rech         (37.633)         (17.33)         0         0           1020         Accountancy Services Rech         (37.633)         0         0         0           10200         Accountancy Services Rech					Variance	Variance	
1000         Employees         547,780         470,451         (77,30)         -14,1%           000         Premises         0 </td <td>Code</td> <td>Finance and Performance</td> <td></td> <td></td> <td>e a</td> <td>0/_</td> <td></td>	Code	Finance and Performance			e a	0/_	
2000 Premises         0							
3000         Transport         1.330         1.734         (196)           4000         Supplies and Services         42.930         103.715         60.785         141.6%           1010         Direct Expanditure         592.620         575.900         (16.720)         2.8%         (a)           1000         External Income         0         (8.678)         0.0%         (a)           1000         Support Services         (565.600)         (585.600)         0         0         0           1001         Total Indirect Expenditure         (585.600)         (585.600)         0         0         0         0           1004         Accountancy Services         380.410         386.433         6.023         0         17.98         17.938         17.938         17.938         17.938         17.938         17.938         17.938         17.938         17.938         17.938         17.938         100.738         17.938         100.738         17.938         17.938         17.938         17.938         17.938         17.938         17.938         17.938         17.938         17.938         17.938         17.938         17.938         17.938         17.938         17.938         17.938         17.938         17.93							
4000         Supplies and Services         42,830         103,715         60,785         141.6%           Total Direct Expanditure         592,620         575,900         (16,720)         2.8%         6           Net Direct Expanditure         992,620         567,222         (25,398)         4.3%         (a)           5000         Support Services         (586,600)         0         0         0         0         0           5000         Support Services         (586,600)         0						0.0%	
Total Direct Expenditure         592,620         575,900         (16,720)         -2.8%           7000         External Income         0         (8,678)         0.0%         (a)           Net Direct Expenditure         592,620         567,222         (25,398)         4.3%         (a)           600         Support Services         (686,600)         (685,600)         0         0         0           7011         Total Indirect Expenditure         (685,600)         (685,600)         0<							
7000         External Income         0         (8,678)         (8,678)         0.0%           Net Direct Expanditure         592,820         567,222         (25,398)         4.3%         (a)           5000         Support Services         (59,600)         696,600         0         0         0           5001         Support Services         (585,600)         (585,600)         0         0         0           5001         Support Service and Performance Expanditure         7,020         (18,378)         (25,398)         0         1           5001         Accountancy Services         380,410         386,433         6,023         6,023           F1900         Accountancy Services Rech         (375,530)         0         0         0         0           F2920         Internal Audit         Rech         (11,030)         0         0         0         0           F2930         Internal Audit         Rech         (11,1500)         00,111,1500         0         0         0           F2930         Internal Audit         Rech         (11,203)         (14,321)         0         0           F2930         Internal Audit         Rech         (11,3214)         0         0 <t< td=""><td>4000</td><td>Supplies and Services</td><td>42,930</td><td>103,715</td><td>60,785</td><td>141.6%</td><td></td></t<>	4000	Supplies and Services	42,930	103,715	60,785	141.6%	
Net Direct Expenditure         592,620         567,222         (25,388)         4.3%         (a)           5000         Support Services         (585,600)         (585,600)         0		Total Direct Expenditure	592,620	575,900	(16,720)	-2.8%	
Support Services         (585,600)         (585,600)         (585,600)         0	7000	External Income	0	(8,678)	(8,678)	0.0%	
6500         Depreciation         0         0         0         0           Total Indirect Expenditure         (585,600)         (585,600)         (25,398)         0           Total Finance and Performance Expenditure         7,020         (18,378)         (25,398)         0           FP100         Accountancy Services         380,410         386,433         6,023         0         0         0         0         0         0         0           FP100         Accountancy Services Rech         (375,630)         (375,630)         0         54,703         0		Net Direct Expenditure	592,620	567,222	(25,398)	-4.3%	(a)
6500         Depreciation         0         0         0         0           Total Indirect Expenditure         (585,600)         (685,600)         (25,398)         0           Total Finance and Performance Expenditure         7,020         (18,378)         (25,398)         0           FP100         Accountancy Services         380,410         386,433         6,023         0           FP200         Internal Audit         160,030         (14,3891         (17,039)         0           FP200         Internal Audit Rech         (159,170)         (159,170)         0 </td <td>5000</td> <td>Support Sonvices</td> <td>(585,600)</td> <td>(585,600)</td> <td>0</td> <td></td> <td></td>	5000	Support Sonvices	(585,600)	(585,600)	0		
Total Indirect Expenditure         (585,600)         (585,600)         0           Total Finance and Performance Expenditure         7,020         (18,378)         (25,398)         0           Finance and Performance - Service units         380,410         386,433         6,023         6,023           FP199         Accountancy Services Rech         (375,530)         0         0         0           FP200         Internal Audit         160,030         143,891         (17,039)         0           FP309         Procurement         (11,590)         (11,590)         0         0           FP309         Procurement Rech         (11,590)         (11,590)         0         0           FP400         Purchase Ledger Rech         (98,430)         97,476         (955)         0           FP509         Sales Ledger Rech         (98,430)         0         0         0         0           Total Finance and Performance         7,020         (18,378)         (25,398)         0         0           Total Expenditure Variation <ul> <li>(25,398)</li> <li>(25,398)</li> <li>(30</li> <li>(31,378)</li> <li>(25,398)</li> <li>(30</li> <li>(31,378)</li> <li>(25,398)</li> <li>(31,378)</li> <li>(25,398)&lt;</li></ul>				,			
Total Finance and Performance Expenditure         7,020         (18,378)         (25,398)           FP100         Accountancy Services         380,410         386,433         6,023           FP200         Internal Audit         160,930         143,891         (17,039)           FP200         Internal Audit         160,930         143,891         (17,039)           FP200         Internal Audit Rech         (159,170)         0         591,700           FP300         Procurement Rech         (111,590)         (0111,500)         0           FP400         Purchase Ledger         64,330         64,446         (214)           FP400         Purchase Ledger Rech         (64,370)         0         0           FP500         Sales Ledger Rech         (64,370)         0         0           FP500         Sales Ledger Rech         (38,430)         (25,398)         0           Total Expenditure Variation         £         £         £         £         £         £         £         £         £         £         £         £         £         £         £         5         5         5         5         5         5         5         5         5         5         5 <td< td=""><td>0000</td><td></td><td></td><td></td><td>-</td><td>_</td><td></td></td<>	0000				-	_	
Finance and Performance - Service units         380,410         386,433         6,023           FP100         Accountancy Services Rech         (375,630)         0           FP200         Internal Audit         160,930         143,891         (17,039)           FP200         Internal Audit Rech         (159,170)         0         98,866         (13,214)           FP300         Procurement         112,080         98,866         (13,214)         0           FP300         Procurement Rech         (111,590)         0         0         0           FP400         Purchase Ledger Rech         (64,370)         0         0         0           FP595         Sales Ledger Rech         (98,430)         97,476         (955)         0           FP595         Sales Ledger Rech         (98,430)         0         0         0           FP500         Decvon Audit Partnership costs (see note in major costs savings)         54,750         0         0           FP200         Devon Audit Partnership costs (see note in major cost shavings)         54,750         0         0           FP200         Salary saving aus forw part of Devon Audit Partnership (see note in cost changes)         (70,850)         6         0           FP200         Sa	_	Total indirect Expenditure	(000,000)	(505,600)	U	_	
FP100       Accountancy Services Rech       380,410       386,433       6.023         FP199       Accountancy Services Rech       (375,630)       0       143,881       (17,039)         FP200       Internal Audit Rech       (159,170)       0       143,881       (17,039)         FP300       Procurement       112,080       98,866       (13,214)       143,881       (17,039)         FP300       Procurement Rech       (11,590)       0       143,881       (17,039)       0         FP400       Purchase Ledger Rech       (11,590)       0       143,881       (21,4)       143,881       144,401         FP400       Purchase Ledger Rech       (11,590)       0       143,878       (25,398)       140         FP500       Sales Ledger Rech       (18,430)       (98,430)       0       143,878       (25,398)       140         FP500       Sales Ledger Rech       (18,378)       (25,398)       0       143,878       (25,398)       140         FP500       Devon Audit Partnership costs (see note in major costs savings)       54,750       54,750       59,750       59,750       59,750       59,750       59,750       59,750       59,750       50,000       16,000       16,700)       16,700) </td <td></td> <td>Total Finance and Performance Expenditure</td> <td>7,020</td> <td>(18,378)</td> <td>(25,398)</td> <td></td> <td></td>		Total Finance and Performance Expenditure	7,020	(18,378)	(25,398)		
FP100       Accountancy Services Rech       380,410       386,433       6.023         FP199       Accountancy Services Rech       (375,630)       0       0         FP200       Internal Audit Rech       (159,170)       0         FP300       Procurement       112,080       98,866       (13,214)         FP300       Procurement Rech       (11,590)       0       0         FP400       Purchase Ledger Rech       (64,370)       0       0         FP500       Sales Ledger Rech       (64,370)       0       0         FP500       Sales Ledger Rech       (68,430)       0       0         FP500       Devon Audit Partnership costs (see note in major costs savings)       54,750       New subscriptions for Treasury Management & Capital       50,000       59,750         FP300       Salary savings as now part of Devon Audit Partnership (see note in cost changes)       (70,850)       6,700)       (75,850)         FP300       Salary saving due to reduced working hours       (5,000)		Finance and Performance - Service units					
FP199       Accountancy Services Rech       (376,630)       0         FP200       Internal Audit       160,930       143,891       (17,039)         FP209       Internal Audit       (159,170)       0       0         FP309       Procurement       112,080       98,866       (13,214)         FP309       Procurement Rech       (111,590)       0       0         FP400       Purchase Ledger Rech       (64,370)       (0       65)         FP500       Sales Ledger Rech       (98,430)       0       0         FP505       Sales Ledger Rech       (98,430)       0       0       0         FP100       New subscriptions for Treasury Management & Capital       54,750       54,750       59,750       59,750       59,750       59,750       59,750       59,750       59,750       59,750       59,750       59,750       59,750       59,750       59,750 <t< td=""><td>EP100</td><td></td><td>380 / 10</td><td>386 / 33</td><td>6.023</td><td></td><td></td></t<>	EP100		380 / 10	386 / 33	6.023		
FP200       Internal Audit       160,930       143,891       (17,039)         FP299       Internal Audit Rech       (159,170)       0       0         FP300       Procurement       112,080       93,866       (13,214)       4         FP309       Procurement Rech       (111,590)       (111,590)       0       6         FP400       Purchase Ledger Rech       (64,370)       (64,370)       0       6         FP500       Sales Ledger Rech       (188,430)       07,476       (955)       6         FP500       Sales Ledger Rech       (188,430)       0       6       6       6         Total Expenditure Variation       E       E       E       (25,398)       6       6         Major Cost Changes       54,750       54,750       54,750       5       5       6         P100       New subscriptions for Treasury Management & Capital       5,000       59,750       59,750       5       5       5       5       6 <t< td=""><td></td><td></td><td></td><td>,</td><td>,</td><td></td><td></td></t<>				,	,		
FP299 Internal Audit Rech       (159,170)       (159,170)       0         FP300 Procurement       112,080       98,866       (13,214)         FP309 Procurement Rech       (111,590)       0       0         FP400 Purchase Ledger Rech       (64,370)       (64,370)       0         FP500 Sales Ledger Rech       (98,430)       97,476       (955)         Total Finance and Performance       7,020       (18,378)       (25,398)         Total Expenditure Variation       £       £       £       (25,398)       (25,398)       (a)         PP100       Devon Audit Partnership costs (see note in major costs savings)       54,750       59,750       50,750       50,750       50,750       <					-		
PF300       Procurement       112.080       98.866       (13.214)         PF399       Procurement Rech       (111.590)       0         PF309       Procurement Rech       (64.370)       0         PF400       Purchase Ledger Rech       (64.370)       0         PF505       Sales Ledger Rech       (64.370)       0         PF505       Sales Ledger Rech       (84.30)       (98.430)       0         Total Finance and Performance       7,020       (18.378)       (25,398)       (a)         Major Cost Changes       54,750       54,750       54,750       (a)         New subscriptions for Treasury Management & Capital Financing and Software costs that were not budgeted for       5,000       59,750       59,750         P100       Salary savings as now part of Devon Audit Partnership (see note in cost changes)       (70,850)       (75,850)       (75,850)         P100       Procurement income from Partnership working with Torridge DC       (8,700)       (							
FP339 Procurement Rech       (111,590)       (111,590)       0         FP400 Purchase Ledger Rech       (64,370)       0         FP539 Sales Ledger Rech       (68,430)       (98,430)       0         Total Finance and Performance       7,020       (18,378)       (25,398)         Total Expenditure Variation       £       5,000       59,750			,		-		
FP400       Purchase Ledger       64,360       64,146       (214)         FP409       Purchase Ledger Rech       (64,370)       0         FP505       Sales Ledger Rech       (98,430)       97,476       (955)         FP509       Sales Ledger Rech       (98,430)       0       0         Total Finance and Performance       7,020       (18,378)       (25,398)       0         Total Expenditure Variation       £       £       (25,398)       (a)         Major Cost Changes       54,750       54,750       54,750         FP100       New subscriptions for Treasury Management & Capital       5,000       59,750         Financing and Software costs that were not budgeted for       5,000       59,750       59,750         Major Cost Savings       6       (5,000)       59,750       59,750         FP300       Salary saving due to reduced working hours       (5,000)       (75,850)       59,750         FP300       Procurement income from Partnership working with Torridge DC       (8,700)       (8,700)       (8,700)       (8,700)       (8,700)       (8,700)       (8,700)       (8,700)       (8,700)       (8,700)       (8,700)       (8,700)       (8,700)       (8,700)       (8,700)       (8,700)       (8,700) </td <td></td> <td></td> <td></td> <td></td> <td>( ) )</td> <td></td> <td></td>					( ) )		
FP499       Purchase Ledger Rech       (64,370)       (64,370)       0         FP500       Sales Ledger       98,430       97,476       (955)         Total Finance and Performance       7,020       (18,378)       (25,398)       Image: Constraint of the			,		-		
FP500       Sales Ledger       98,430       97,476       (955)         Total Finance and Performance       7,020       (18,378)       (25,398)       Image: Control C		ç			. ,		
FP599       Sales Ledger Rech       (98,430)       (98,430)       0         Total Finance and Performance       7,020       (18,378)       (25,398)       a         Major Cost Changes            (25,398)       (a)         FP200       Deron Audit Partnership costs (see note in major costs savings)       54,750       54,750       59,750 <td< td=""><td></td><td></td><td>· · /</td><td>· · · /</td><td>0</td><td></td><td></td></td<>			· · /	· · · /	0		
Total Finance and Performance7,020(18,378)(25,398)Total Expenditure VariationÉÉÉÉMajor Cost ChangesDevon Audit Partnership costs (see note in major costs savings)54,75054,750PP100New subscriptions for Treasury Management & Capital Financing and Software costs that were not budgeted for55,00059,750Major Cost SavingsSalary savings as now part of Devon Audit Partnership (see note in cost changes)(70,850)59,750PP200Salary saving due to reduced working hours(5,000)(5,000)(70,850)PP300Salary saving due to reduced working hours(5,000)(8,700)(8,700)PP300Major Changes in Income Levels Procurement income from Partnership working with Torridge DC(8,700)(8,700)(8,700)InterventionsInterventionIntervention(25,398)(a)InterventionsInterventionIntervention(25,398)(a)InterventionInterventionInterventionIntervention(25,398)(a)Intervention			98,430	97,476	(955)		
Image: Problem in the server serve	FP599		(98,430)	(98,430)	0		
Total Expenditure Variation       (25,398)       (a)         Major Cost Changes       Devon Audit Partnership costs (see note in major costs savings)       54,750       Image: Cost Changes         PF100       New subscriptions for Treasury Management & Capital Financing and Software costs that were not budgeted for Savings       5,000       59,750 </td <td></td> <td>Total Finance and Performance</td> <td>7,020</td> <td>(18,378)</td> <td>(25,398)</td> <td></td> <td></td>		Total Finance and Performance	7,020	(18,378)	(25,398)		
Total Expenditure Variation       (25,398)       (a)         Major Cost Changes       Devon Audit Partnership costs (see note in major costs savings)       54,750       Image: Cost Changes         PP100       New subscriptions for Treasury Management & Capital Financing and Software costs that were not budgeted for Salary savings as now part of Devon Audit Partnership (see note in cost changes)       (70,850)       59,750       Set         PP200       Salary savings as now part of Devon Audit Partnership (see note in cost changes)       (70,850)       (70,850)       Image: Cost Salary Saving due to reduced working hours       Image: Cost Salary Saving Saving Salary Saving Salary Saving Salary Sav					£	£	
FP200       Devon Audit Partnership costs (see note in major costs savings)       54,750         PF100       New subscriptions for Treasury Management & Capital Financing and Software costs that were not budgeted for       5,000       59,750         Major Cost Savings       6       5,000       59,750         PF200       Salary savings as now part of Devon Audit Partnership (see note in cost changes)       (70,850)       700         Salary saving due to reduced working hours       (5,000)       (775,850)       700         PF200       Salary saving due to reduced working hours       (75,850)       700         PF300       Major Changes in Income Levels Procurement income from Partnership working with Torridge DC       (8,700)       (8,700)       (8,700)         Minor Variations       (25,398)       (4)       (4)       (4)       (4)         EARMARKED RESERVES       (11)       (25,398)       (4)       (4)       (4)         Proposed contribution c/fwd to 2018/19       (12)       (13)       (14)       (14)       (15)       (14)         Net movement in earmarked reserves       (16)       (16)       (16)       (16)       (16)       (16)       (16)		Total Expenditure Variation			~		) (a)
FP200       Devon Audit Partnership costs (see note in major costs savings)       54,750         PF100       New subscriptions for Treasury Management & Capital Financing and Software costs that were not budgeted for       5,000       59,750         Major Cost Savings       6       5,000       59,750         PF200       Salary savings as now part of Devon Audit Partnership (see note in cost changes)       (70,850)       700         Salary saving due to reduced working hours       (5,000)       (775,850)       700         PF200       Salary saving due to reduced working hours       (75,850)       700         PF300       Major Changes in Income Levels Procurement income from Partnership working with Torridge DC       (8,700)       (8,700)       (8,700)         Minor Variations       (25,398)       (4)       (4)       (4)       (4)         EARMARKED RESERVES       (11)       (25,398)       (4)       (4)       (4)         Proposed contribution c/fwd to 2018/19       (12)       (13)       (14)       (14)       (15)       (14)         Net movement in earmarked reserves       (16)       (16)       (16)       (16)       (16)       (16)       (16)		Maior Cost Changes					
FP100       New subscriptions for Treasury Management & Capital       5,000       59,750         Financing and Software costs that were not budgeted for       5,000       59,750         Major Cost Savings       53,000       59,750         Salary savings as now part of Devon Audit Partnership (see note in cost changes)       (70,850)       70,850         Salary saving due to reduced working hours       (5,000)       (70,850)       70,850         FP300       Major Changes in Income Levels       (70,850)       (75,850)         Procurement income from Partnership working with Torridge DC       (8,700)       (8,700)         Minor Variations       (25,398)       (3)         Total Expenditure Variation       (25,398)       (3)         FP300       FARMARKED RESERVES       (26,700)       (27,98)         Utilised 2017/18       (26,700)       (27,98)       (3)         Proposed contribution c/fwd to 2018/19       (20,00)       (20,00)       (20,00)         Net movement in earmarked reserves       (0)       (0)       (0)       (0)	FP200		nas)		54,750		
Financing and Software costs that were not budgeted for       5,000       59,750         Major Cost Savings       59,750       59,750         Salary savings as now part of Devon Audit Partnership (see note in cost changes)       (70,850)       (70,850)         Salary saving due to reduced working hours       (5,000)       (75,850)       (75,850)         Procurement income from Partnership working with Torridge DC       (8,700)       (8,700)       (8,700)         Minor Variations       (25,398)       (a)       (a)       (a)         Fotal Expenditure Variation       (25,398)       (a)       (a)         Vitilised 2017/18       Proposed contribution c/fwd to 2018/19       (a)       (a)         Net movement in earmarked reserves       (a)       (a)       (a)					0 1,1 00		
Major Cost Savings       59,750         PP200       Salary savings as now part of Devon Audit Partnership (see note in cost changes)       (70,850)         Salary saving due to reduced working hours       (5,000)         PP300       Salary saving due to reduced working hours       (75,850)         PP300       Major Changes in Income Levels Procurement income from Partnership working with Torridge DC       (8,700)         Minor Variations       (8,700)       (8,700)         Total Expenditure Variation       (25,398)       (a)         EARMARKED RESERVES       Utilised 2017/18       (25,398)       (a)         Proposed contribution c/fwd to 2018/19       (a)       (b)       (c)       (c)         Net movement in earmarked reserves       (c)       (c)       (c)       (c)	FP100	Financing and Software costs that were not hudgeted for			5 000		
Major Cost Savings       (70,850)         FP200       Salary savings as now part of Devon Audit Partnership (see note in cost changes)       (70,850)         Salary saving due to reduced working hours       (5,000)       (75,850)         FP300       Salary saving due to reduced working hours       (75,850)         Major Changes in Income Levels       (75,850)       (75,850)         FP300       Procurement income from Partnership working with Torridge DC       (8,700)         Minor Variations       (8,700)       (8,700)         Total Expenditure Variation       (25,398)       (a)         EARMARKED RESERVES       (a)       (a)         Utilised 2017/18       (b)       (c)         Proposed contribution c/fwd to 2018/19       (c)       (c)         Net movement in earmarked reserves       (c)       (c)		Thateing and conward costs that were not budgeted for			5,000	59.750	
FP300       Salary saving due to reduced working hours       (5,000)         Major Changes in Income Levels       (75,850)         Procurement income from Partnership working with Torridge DC       (8,700)         Minor Variations       (8,700)         Total Expenditure Variation       (25,398)         Utilised 2017/18       (25,398)         Proposed contribution c/fwd to 2018/19       0         Net movement in earmarked reserves       0		Major Cost Savings				,	
FP300       Salary saving due to reduced working hours       (5,000)         Major Changes in Income Levels       (75,850)         Procurement income from Partnership working with Torridge DC       (8,700)         Minor Variations       (8,700)         Total Expenditure Variation       (25,398)         EARMARKED RESERVES       (25,398)         Utilised 2017/18       (25,398)         Net movement in earmarked reserves       (0)	FP200	Salary savings as now part of Devon Audit Partnership (see	note in cost chai	nges)	(70,850)		
Major Changes in Income Levels       (75,850)         Procurement income from Partnership working with Torridge DC       (8,700)         Minor Variations       (8,700)         Total Expenditure Variation       (25,398)         EARMARKED RESERVES       (25,398)         Utilised 2017/18       (25,398)         Proposed contribution c/fwd to 2018/19       (25,398)         Net movement in earmarked reserves       (25,398)				0 /	(5,000)		
Major Changes in Income Levels Procurement income from Partnership working with Torridge DC       (8,700)         Minor Variations       (8,700)         Total Expenditure Variation       (25,398)         EARMARKED RESERVES       (3)         Utilised 2017/18       (3)         Proposed contribution c/fwd to 2018/19       (3)         Net movement in earmarked reserves       (3)					(-,,		
Major Changes in Income Levels Procurement income from Partnership working with Torridge DC       (8,700)         Minor Variations       (8,700)         Total Expenditure Variation       (25,398)         EARMARKED RESERVES       (3)         Utilised 2017/18       (3)         Proposed contribution c/fwd to 2018/19       (3)         Net movement in earmarked reserves       (3)						(==)	
FP300       Procurement income from Partnership working with Torridge DC       (8,700)         Minor Variations       (8,700)         Total Expenditure Variation       (25,398)         EARMARKED RESERVES       (25,398)         Utilised 2017/18       Proposed contribution c/fwd to 2018/19         Net movement in earmarked reserves       0						(75,850)	)
Minor Variations       (8,700)         Total Expenditure Variation       (25,398)         EARMARKED RESERVES       (25,398)         Utilised 2017/18       (2018/19)         Net movement in earmarked reserves       0							
Minor Variations       (598)         Total Expenditure Variation       (25,398)         EARMARKED RESERVES       (25,398)         Utilised 2017/18       (25,398)         Proposed contribution c/fwd to 2018/19       (25,398)         Net movement in earmarked reserves       (25,398)	FP300	Procurement income from Partnership working with Torridge	e DC		(8,700)		
Total Expenditure Variation       (25,398)         EARMARKED RESERVES       (25,398)         Utilised 2017/18       (25,398)         Proposed contribution c/fwd to 2018/19       (25,398)         Net movement in earmarked reserves       (25,398)						(8,700)	)
EARMARKED RESERVES       Image: Contribution of the second s		Minor Variations				(598)	)
Utilised 2017/18       Proposed contribution c/fwd to 2018/19       Net movement in earmarked reserves     0	Total E	xpenditure Variation				(25,398)	) (a)
Utilised 2017/18       Proposed contribution c/fwd to 2018/19       Net movement in earmarked reserves       0							
Proposed contribution c/fwd to 2018/19       Net movement in earmarked reserves     0		EARMARKED RESERVES					
Net movement in earmarked reserves 0		Utilised 2017/18					
		Proposed contribution c/fwd to 2018/19					
Total Expenditure variation after Farmarked Reserves		Net movement in earmarked reserves				0	
		Total Expenditure variation after Earmarked Reserves				(25,398)	

Grounds	Maintenance
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		2017/18	2017/18	Variance	Variance	
Codo	Grounds Maintenance	Budget £	Actual £	£	%	
	Employees	460.550	485,957	25.407	5.5%	1
	Premises	24,640	20,672	(3,968)	-16.1%	
3000	Transport	72,630	90,284	17,654	-10.176	
4000	Supplies and Services	34,330	95,463	61,133	178.1%	
4000		34,330	90,400	01,155	170.170	
-	Total Direct Expenditure	592,150	692,376	100,226	16.9%	
7000	External Income	(51,000)	(102,792)	(51,792)	-101.6%	
	Net Direct Expenditure	541,150	589,584	48,434	9.0%	(a)
5000	Support Services	(517,810)	(517,810)	0		
6500	Depreciation	4,070	4,071	1		
	Total Indirect Expenditure	(513,740)	(513,739)	1		
	Total Grounds Maintenance Expenditure	27,410	75,845	48,435		
	Grounds Maintenance - Service units					
GM960	Grounds Maintenance	619,980	668,415	48,435		
GM961	Grounds Maintenance Rech	(592,570)	(592,570)	0		
	Total Grounds Maintenance Expenditure	27,410	75,845	48,435	_	
				£	£	
	Total Expenditure Variation				48,434	(a)
	Major Cost Changes					
GM960	Salary overspend due to agency staff required to carry out GM duties	s and Ad-hoc work	S	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 an	nd plant equipment		17,000		
GM960	Overspend on equipment budget is for the purchase of Grave shorin from EMR	ig equipment which	n is funded	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		
					94,000	
	Major Cost Savings					
	Major Changes in Income Levels				0	
GM960	Recharge to HRA for additional works carried out during 17-18			(47,000)		
					(47,000)	
	Minor Variations				1,434	
Total Ex	penditure Variation				48,434	(a)
	EARMARKED RESERVES					
	Utilised 2017/18			£		
GM960	Tree works team training			(10,000)		
	Grave shoring equipment			(11,000)		
	Proposed contribution c/fwd to 2018/19					
	Net movement in earmarked reserves				(21,000)	
	Total Expenditure variation after Earmarked Reserves				27,434	

### **General Fund Housing**

Gener	al Fund Housing	00/7//0	00/5//0			
		2017/18 Budget	2017/18 Actual	Variance	Variance	
Code	General Fund Housing	£	£	£	%	
	Employees	207,260	207,647	387	0.2%	
	Premises	5,300	4,438	(862)	-16.3%	
	Transport	11,840	11,757	(83)	-10.570	
	Supplies and Services	199,640	227,792	28,152	14.1%	
4000	Supplies and Services	199,040	221,192	20,152	14.170	
	Total Direct Expenditure	424,040	451,633	27,593	6.5%	
7000	External Income	(172,700)	(312,671)	(139,971)	-81.0%	
	Net Direct Expenditure	251,340	138,963	(112,377)	-44.7%	(a)
5000	Support Services	9,530	9,530	0	0.0%	
	Depreciation	620	1,000	380	-61.3%	
0300	Total Indirect Expenditure	10,150	10,530	380	-01.570	
	Total General Fund Housing Services Expenditure	261,490	149,493	(111,997)	_	
	General Fund Housing - Service units					
HG320	Housing & Homelessness Advice	261,490	145,305	(116,185)	44.4%	
	Community Land Trusts	0	3,125	3,125	N/A	
	Homelessness & Enabling Team	268,560	269,624	1,064	-0.4%	
	Homeless & Enabling Team Rech	(268,560)	(268,560)	0	0.0%	
		004 400	4 40 400	(444.007)		
	Total General Fund Housing Services Expenditure	261,490	149,493	(111,997)		
				£	£	
	Total Expenditure Variation				(111,997)	(a)
	Major Cost Changes					
	New instances of DARS higher than budgeted			8,820		
	Cost of using temporary accommodation higher than budge	eted		16,309		
				,	25,129	
	Major Cost Savings					
	Court costs lower than budgeted this year			(7,850)		
					(7,850)	
	Major Changes in Income Levels					
	Homelessness Act Set Up Grant (transferred to earmarked	,		(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)		
	Minor Variations				(123,466) (5,810)	
Total E	xpenditure Variation				(111,997)	(a)
	EARMARKED RESERVES					
	Utilised 2017/18					
	Community Land Trusts			(3,125)		
	Proposed contribution c/fwd to 2018/19					
	Homelessness Act Set Up Grant			33,766		
	Flexible Homeless Support Grant			57,759		
				,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,		
	Net movement in earmarked reserves				88,400	
	Total Expenditure variation after Earmarked Reserves				(23,597)	

Humar	n Resources					
		2017/18 Budget	2017/18 Actual	Variance	Variance	
Code	Human Resources	£	£	£	%	
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%	
	Total Direct Expenditure	416,360	425,511	9,151	2.2%	
7000	External Income	(250)	(222)	28	11.2%	
	Net Direct Expenditure	416,110	425,289	9,179	2.2%	(a)
5000	Support Services	(369,900)	(369,900)	0		
6500	Depreciation	0	0	0		
-	Total Indirect Expenditure	(369,900)	(369,900)	0		
-	Total Human Resources Expenditure	46,210	55,389	9,179		
	HR - Service units					
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		
	CPD Training	0	0	0		
	Post Entry Training	0	0	0		
	Health & Safety Training	0	(222)	(222)		
	Payroll	75,890	72,585	(3,305)		
	Payroll Rech	(75,380)	(75,380)	0		
	Learning & Development	61,470	48,467	(13,003)		
	Learning & Development Rech	(73,530)	(73,530)	0		
	Health & Safety Officer	73,420	61,258	(12,162)		
	Health & Safety Officer Rech	(73,160)	(73,160)	0		
1111000	Total Human Resources Expenditure	46,210	55,389	9,179		
				£	£	
	Total Expenditure Variation			2	9,179	(a)
					-,	()
	Major Cost Changes					
	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		
					27,500	
	Major Cost Savings					
HR	Salary underspend across Learning & Development & Health & Safety is a result of reduced hours			(20,000)		
					(20,000)	
	Major Changes in Income Levels					
	Minor Variations				1,679	
Total Ex	penditure Variation				9,179	(a)
	EARMARKED RESERVES			£		
	Utilised 2017/18			2 0		
	Net movement in earmarked reserves				0	
	Total Expenditure variation after Earmarked Reserves				9,179	

101 0011						
		2017/18	2017/18	Variance	Variance	
		Budget	Actual			
Code	ICT Services	£	£	£	%	
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%	
1000		000,010	000,001	(1,010)		
	Total Direct Expenditure	859,450	863,481	4,031	0.5%	
7000	External Income	0	(1,429)	(1,429)		
	Net Direct Expenditure	859,450	862,052	2,602	0.3%	(a)
5000	Support Services	(852,030)	(852,030)	0		
6500	Depreciation	40,400	66,939	26,539		
	Total Indirect Expenditure	(811,630)	(785,091)	26,539		
		47.000	70.004	00.444		
	Total ICT Services Expenditure	47,820	76,961	29,141	_	
	ICT - Service units					
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)	(11,000)		
	Total ICT Services Expenditure	47,820	76,961	29,141		
				£	£	
	Total Expenditure Variation				29,141	(a)
	Major Cost Changes					
IT600	Salary overspend due to JE regrades and Office	rs joining the pens	ion scheme	18,700		
IT500	Computer software costs - windows server data			13,000		
					31,700	
	Major Cost Savings				,	
	.,					

#### **ICT Services**

ICT Ser	rvices			
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 s	spent (10,000)		
IT800	Phoenix House reduced printing costs	(10,000)		
			(28,750)	
	Major Changes in Income Levels			
	Minor Variations		(346)	
Total Ex	penditure Variation		2,604	(a)
	EARMARKED RESERVES			
	Utilised 2017/18			
	Proposed contribution c/fwd to 2018/19			
IT600	CPD training	8,750		
11000	or b doming	0,100		
	Net movement in earmarked reserves		8,750	
			-,	
<b>Total Ex</b>	penditure variation after Earmarked Reserves		11,354	

## Legal and Democratic Services

2017/18 Budget         2017/18 E         2017/18 E         Variance E         Variance S           Code 1000         Engloyees Finises         473,020         652,287         179,257         37,9%           2000         Premises Supplies and Services         406,150         506,236         100,086         24.6%           Total Direct Expanditure         897,270         1,188,733         301,463         33.6%           7000         External Income         (65,500)         (384,803)         (319,303)         487.5%           Not Direct Expanditure         831,770         813,930         (17,840)         -2.1%         (a)           5000         Support Services         85,110         85,110         0         0.0%         0.0%           Total Indirect Expanditure         85,110         85,110         0         0.0%         0.0%           Legal & Democratic Services         916,880         899,040         (17,840)         -2.1%         (a)           LD199         Electoral Registration Lectoral Registration Rech         (a)         0         0.0%         -2.2%           LD300         Democratic Services - Service units         -         -         -2.2%         -           LD400         Corral Registration Rech	Leyala	ind Democratic Services					
Code         Legal and Democratic Services         É         É         %           1000         Employees         473.020         652.287         179.267         37.9%           2000         Premises         0         23.830         23.830         N/A           3000         Transport         18.00         16.379         (1.721)         N/A           4000         Supplies and Services         406.150         506.236         100.086         24.6%           7000         External Income         (65.500)         (384.803)         (319.303)         487.5%           7000         External Income         (65.500)         (384.803)         (17,840)         -2.1%         (a)           5000         Support Services         85,110         85,110         0         0.0%           1010         Electral Registration         213,180         210,647         (2,533)         -1.2%           10200         Electral Registration Rech         (610)         0         0.0%         23%           10200         Electral Registration Rech         (310,400)         2.0%         2.2%         2.4%           10200         Electral Registration Rech         (316,200)         317.138         98         4.3%					Variance	Variance	
1000         Employees         473.020         652.287         179.267         37.9%           2000         Transport         18.100         16.379         (1,721)         400           3000         Supplies and Services         406.150         506.236         100.086         24.6%           Total Direct Expenditure         897,270         1,198,733         301.463         33.6%         1           7000         External Income         (65,500)         (384,803)         (319.303)         447.5%         1           1000         Support Services         85,110         85,110         0         0.0%         1           5000         Support Services         916,880         899,040         (17,840)         -2.1%         (a)           1000         External Indirect Expenditure         85,110         85,110         0         0.0%         1           1010         Electoral Registration         213,180         210,647         (2,53)         -1.2%         1           1019         Electoral Registration Rech         (610)         0         0.7%         141.859         5.89         -2.2%         1         22%         22%         2         2         2         2         2         2							
2000         Premises         0         23.830         23.830         NA           3000         Transport         18.100         16.379         (1.721)           4000         Supplies and Services         406,150         506,236         100,086         24.6%           7000         External Income         (65,500)         (384,803)         (319,303)         487.5%         (a)           7000         External Income         (65,500)         (384,803)         (319,303)         487.5%         (a)           5000         Support Services         85,110         85,110         0         0.0%         (a)           5000         Support Services         916,880         899,040         (17,840)         (a)           Legal & Democratic Services         916,880         899,040         (17,840)         (a)           LD100         Electoral Registration         213,180         210,647         (2,533)         -1.2%           LD1010         Electoral Registration Rech         (610)         (610)         0.0%         (15,98)         -2.2%           LD202         Electoral Registration Rech         (135,770)         141,859         5.889         4.3%           LD400         Commites Services Rech         (13			£				
3000       Transport       18,100       16,379       (1,721)         4000       Supplies and Services       406,150       506,236       100,086       24,6%         Total Direct Expenditure       897,270       1,198,733       301,463       33,6%       7000         External Income       (65,500)       (384,803)       (319,303)       467.5%       (a)         5000       Support Services       85,110       85,110       0       0.0%         Total Indirect Expenditure       85,110       85,110       0       0.0%         Legal & Democratic Services       916,880       899,040       (17,840)       -         Legal & Democratic Services - Service units       -       -       -       -         LD100       Electoral Registration       213,180       210,647       (2,533)       -1.2%         LD200       Election costs       0       (7,037)       (7,037)       N/A         LD200       Election costs       0       (7,037)       (7,037)       N/A         LD300       Democratic Rep & Management       697,800       682,702       (15,089)       -2.2%         LD400       Committee Services Rech       (135,470)       141,859       0.3%       0.3%			473,020				
4000         Supplies and Services         406,150         506,236         100,086         24.6%           Total Direct Expenditure         897,270         1,198,733         301,463         33.6%           7000         External Income         (65,500)         (384,803)         (319,303)         467.5%           Net Direct Expenditure         831,770         813,930         (17,840)         -2.1%         (a)           5000         Support Services         85,110         85,110         0         0.0%           Total Indirect Expenditure         85,110         85,110         0         0.0%           Legal & Democratic Services         916,880         899,040         (17,840)         -2.1%           LD100         Electoral Registration         213,180         210,647         (2,533)         -1.2%           LD102         Electoral Registration Rech         (610)         0         0.0%         -2.2%           LD300         Democratic Registration         87,700         143,559         5,839         4,3%           LD400         Carmittee Services Rech         (130,490)         0         0.0%         -2.2%           LD400         Committee Services Rech         (310,490)         0         0.0%         -2.2%			•			N/A	
Total Direct Expenditure         897,270         1,196,733         301,463         33.6%           7000         External Income         (65,500)         (384,803)         (319,303)         487.5%           Not Direct Expenditure         831,770         813,930         (17,840)         -2.1%         (a)           5000         Support Services         85,110         85,110         0         0.0%           Total Indirect Expenditure         85,110         85,110         0         0.0%           Legal & Democratic Services - Service units         1.198         (210,647         (2,533)         -1.2%           LD199         Electoral Registration         213,180         210,647         (2,533)         -1.2%           LD190         Electoral Registration Rech         (610)         0         0.0%         12000           Democratic Rep         & 07,037         N/A         12030         14,859         5,889         4.3%           LD400         Committee Services Rech         (315,707)         141,859         5,889         4.3%         12040           LD600         Legal Services Rech         (316,200         316,200         316,200         316,200         316,200         326,200         0.0%         0         0	3000	Transport	18,100		(1,721)		
7000         External Income         (65,500)         (384,803)         (319,303)         487.5%           Net Direct Expenditure         831,770         813,930         (17,840)         -2.1%         (a)           5000         Support Services         85,110         85,110         0         0.0%         Image: Control Co	4000	Supplies and Services	406,150	506,236	100,086	24.6%	
7000         External Income         (65,500)         (384,803)         (319,303)         487.5%           Net Direct Expenditure         831,770         813,930         (17,840)         -2.1%         (a)           5000         Support Services         85,110         85,110         0         0.0%         Image: Control Co							
Net Direct Expenditure         831,770         813,930         (17,840)         -2.1%         (a)           5000         Support Services         85,110         85,110         0         0.0%         0           Total Indirect Expenditure         85,110         85,110         0         0         0.0%         0           Total Legal and Democratic Services         916,880         899,040         (17,840)         0         0           Legal & Democratic Services - Service units         1         1         0         0.0%         0 <td></td> <td>Total Direct Expenditure</td> <td>897,270</td> <td>1,198,733</td> <td>301,463</td> <td>33.6%</td> <td></td>		Total Direct Expenditure	897,270	1,198,733	301,463	33.6%	
Net Direct Expenditure         831,770         813,930         (17,840)         -2.1%         (a)           5000         Support Services         85,110         85,110         0         0.0%         0           Total Indirect Expenditure         85,110         85,110         0         0         0.0%         0           Total Legal and Democratic Services         916,880         899,040         (17,840)         0         0           Legal & Democratic Services - Service units         1         1         0         0.0%         0 <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td>							
5000         Support Services         85,110         85,110         0         0.0%           Total Indirect Expenditure         85,110         85,110         0         0         0           Total Legal and Democratic Services         916,880         899,040         (17,840)         0         0           Legal & Democratic Services - Service units         1         213,180         210,647         (2,533)         -1.2%         0           LD100         Electoral Registration Rech         (610)         0         0.0%         12.3%         12.0%         0.0%         12.0% <td>7000</td> <td>External Income</td> <td>(65,500)</td> <td>(384,803)</td> <td>(319,303)</td> <td>487.5%</td> <td></td>	7000	External Income	(65,500)	(384,803)	(319,303)	487.5%	
5000         Support Services         85,110         85,110         0         0.0%           Total Indirect Expenditure         85,110         85,110         0         0         0           Total Legal and Democratic Services         916,880         899,040         (17,840)         0         0           Legal & Democratic Services - Service units         1         213,180         210,647         (2,533)         -1.2%         0           LD100         Electoral Registration Rech         (610)         0         0.0%         12.3%         12.0%         0.0%         12.0% <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td>							
Total Indirect Expenditure         85,110         85,110         0           Total Legal and Democratic Services         916,880         899,040         (17,840)           Legal & Democratic Services - Service units         1213,180         210,647         (2,533)         -1.2%           LD100         Electoral Registration         213,180         210,647         (2,533)         -1.2%           LD102         Electoral Registration Rech         (610)         (610)         0.0%           LD200         Electoral Registration Rech         (617)         (610)         0.0%           LD400         Committee Services         135,970         141,859         5,889         4.3%           LD409         Committee Services         316,200         317,138         938         0.3%           LD409         Committee Services         916,880         899,040         (17,840)         0           LD600         Legal Services         916,880         899,040         (17,840)         0         0           Total Expenditure Variation          £         £         £         6         0         0           Major Cost Shavings            (15,098)         0         0         0		Net Direct Expenditure	831,770	813,930	(17,840)	<b>-2.1%</b>	(a)
Total Indirect Expenditure         85,110         85,110         0           Total Legal and Democratic Services         916,880         899,040         (17,840)           Legal & Democratic Services - Service units         1213,180         210,647         (2,533)         -1.2%           LD100         Electoral Registration         213,180         210,647         (2,533)         -1.2%           LD102         Electoral Registration Rech         (610)         (610)         0.0%           LD200         Electoral Registration Rech         (617)         (610)         0.0%           LD400         Committee Services         135,970         141,859         5,889         4.3%           LD409         Committee Services         316,200         317,138         938         0.3%           LD409         Committee Services         916,880         899,040         (17,840)         0           LD600         Legal Services         916,880         899,040         (17,840)         0         0           Total Expenditure Variation          £         £         £         6         0         0           Major Cost Shavings            (15,098)         0         0         0							
Total Indirect Expenditure         85,110         85,110         0           Total Legal and Democratic Services         916,880         899,040         (17,840)           Legal & Democratic Services - Service units         1213,180         210,647         (2,533)         -1.2%           LD100         Electoral Registration         213,180         210,647         (2,533)         -1.2%           LD102         Electoral Registration Rech         (610)         (610)         0.0%           LD200         Electoral Registration Rech         (617)         (610)         0.0%           LD400         Committee Services         135,970         141,859         5,889         4.3%           LD409         Committee Services         316,200         317,138         938         0.3%           LD409         Committee Services         916,880         899,040         (17,840)         0           LD600         Legal Services         916,880         899,040         (17,840)         0         0           Total Expenditure Variation          £         £         £         6         0         0           Major Cost Shavings            (15,098)         0         0         0	5000	Support Services	85,110	85,110	0	0.0%	
Total Legal and Democratic Services         916,880         899,040         (17,840)           Legal & Democratic Services - Service units         213,180         210,647         (2,533)         -1.2%           LD100         Electoral Registration Rech         (610)         (610)         0         0.0%           LD200         Electional Registration Rech         (670)         (7,037)         N/A           LD400         Committee Services         135,970         141,859         5,889         4.3%           LD400         Committee Services Rech         (135,170)         0         0.0%         0.0%           LD600         Legal Services         316,200         317,138         938         0.3%           LD609         Legal Services         916,880         899,040         (17,840)         0           Total Legal and Democratic Services         916,880         899,040         (17,840)         0         0.0%           LD609         Legal Services Rech         (310,490)         0         0.0%         0         0.0%           Total Expenditure Variation         £         £         £         0         0         0           Major Cost Savings         (17,040)         (15,098)         (15,098)         0							
Total Legal and Democratic Services         916,880         899,040         (17,840)           Legal & Democratic Services - Service units         213,180         210,647         (2,533)         -1.2%           LD100         Electoral Registration Rech         (610)         (610)         0         0.0%           LD200         Electional Registration Rech         (670)         (7,037)         N/A           LD400         Committee Services         135,970         141,859         5,889         4.3%           LD400         Committee Services Rech         (135,170)         0         0.0%         0.0%           LD600         Legal Services         316,200         317,138         938         0.3%           LD609         Legal Services         916,880         899,040         (17,840)         0           Total Legal and Democratic Services         916,880         899,040         (17,840)         0         0.0%           LD609         Legal Services Rech         (310,490)         0         0.0%         0         0.0%           Total Expenditure Variation         £         £         £         0         0         0           Major Cost Savings         (17,040)         (15,098)         (15,098)         0		Total Indirect Expenditure	85.110	85.110	0		
Legal & Democratic Services - Service units         213,180         210,647         (2,533)         1.2%           LD100         Electoral Registration Rech         (610)         (610)         0         0.0%           LD200         Election costs         0         (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%           LD600         Legal Services         316,200         317,138         938         0.3%           LD609         Legal Services Rech         (310,490)         0         0.0%         0.0%           Total Legal and Democratic Services         916,880         899,040         (17,840)         (a)           Major Cost Changes         **         **         (17,840)         (a)           **         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         0         0           Major Cost Savings         (15,098)         (15,098)         (15,098)           **         Fase note, income appears high due to the funding received to cover election costs         (15,098) </td <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td>							
Legal & Democratic Services - Service units         213,180         210,647         (2,533)         1.2%           LD100         Electoral Registration Rech         (610)         (610)         0         0.0%           LD200         Election costs         0         (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%           LD600         Legal Services         316,200         317,138         938         0.3%           LD609         Legal Services Rech         (310,490)         0         0.0%         0.0%           Total Legal and Democratic Services         916,880         899,040         (17,840)         (a)           Major Cost Changes         **         **         (17,840)         (a)           **         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         0         0           Major Cost Savings         (15,098)         (15,098)         (15,098)           **         Fase note, income appears high due to the funding received to cover election costs         (15,098) </td <td></td> <td>Total Legal and Democratic Services</td> <td>916 880</td> <td>899 040</td> <td>(17 840)</td> <td></td> <td></td>		Total Legal and Democratic Services	916 880	899 040	(17 840)		
LD100       Electoral Registration       213,180       210,647       (2,533)       -1.2%         LD199       Electoral Registration Rech       (610)       0       0.0%         LD200       Election costs       0       (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%         LD409       Committee Services Rech       (135,170)       0       0.0%         LD600       Legal Services Rech       (310,490)       (310,490)       0       0.0%         Total Legal and Democratic Services       916,880       899,040       (17,840)       a         C       Total Expenditure Variation       £       £       £         Major Cost Changes       -       -       0       0       0         Major Cost Savings       -       -       0       0       0       0       0         Various small underspends across member costs, including allowances, training and hospitality.       -       -       0       0       0       0       0       0       0       0       0       0       0       0		Total Edgal and Domooratio Controco	010,000	000,040	(11,040)		
LD100       Electoral Registration       213,180       210,647       (2,533)       -1.2%         LD199       Electoral Registration Rech       (610)       0       0.0%         LD200       Election costs       0       (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%         LD409       Committee Services Rech       (135,170)       0       0.0%         LD600       Legal Services Rech       (310,490)       (310,490)       0       0.0%         Total Legal and Democratic Services       916,880       899,040       (17,840)       a         C       Total Expenditure Variation       £       £       £         Major Cost Changes       -       -       0       0       0         Major Cost Savings       -       -       0       0       0       0       0         Various small underspends across member costs, including allowances, training and hospitality.       -       -       0       0       0       0       0       0       0       0       0       0       0       0		Legal & Democratic Services - Service uni	te				
LD199       Electoral Registration Rech       (610)       0       0       0.0%         LD200       Election costs       0       (7,037)       (7,1037)       NIA         LD300       Democratic Rep & Management       697,800       682,702       (15,098)       -2.2%         LD400       Committee Services       135,970       141,859       5,889       4.3%         LD409       Committee Services Rech       (135,170)       0       0.0%         LD600       Legal Services       316,200       317,138       938       0.3%         LD699       Legal Services       916,880       899,040       (17,840)       0       0.0%         Total Legal and Democratic Services       916,880       899,040       (17,840)       0       0.0%         Major Cost Changes	10100			210 647	(2 522)	1 20/	
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%         LD409       Committee Services Rech       (135,170)       0       0.0%       12600         LD601       Legal Services Rech       (310,490)       0       0.0%       12600         LD602       Legal Services Rech       (310,490)       0       0.0%       12600         LD603       Legal Services Rech       (310,490)       0       0.0%       12600         LD604       Legal Services Rech       (310,490)       0       0.0%       12600         LD605       Legal Services Rech       (310,490)       0       0.0%       12600         Major Cost Changes       1       1       1       1       1       1         *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       0       0       0         Wajor Cost Savings       (15,098)       (15,098)       1       1       1         Wajor Changes							
LD300       Democratic Rep & Management       697,800       682,702       (15,098)       -2.2%         LD400       Committee Services       135,970       141,859       5,889       4.3%         LD409       Committee Services Rech       (135,170)       0       0.0%         LD600       Legal Services Rech       (310,490)       0       0.0%         LD609       Legal Services Rech       (310,490)       0       0.0%         Total Legal and Democratic Services       916,880       899,040       (17,840)       0         Major Cost Changes       *       £       £       £         *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       0       0         Major Cost Savings       (15,098)       (15,098)       (15,098)       0         Major Changes in Income Levels       (15,098)       (15,098)       0       0         Major Changes in Income Levels       0       0       0       0       0         Major Changes in Income Levels       0       0       0       0       0       0       0         Major Changes in Income Appears high due to the funding received to cover election costs       0       0 <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td>							
LD400       Committee Services       135,970       141,859       5,889       4.3%         LD409       Committee Services Rech       (135,170)       0       0.0%         LD600       Legal Services Rech       (310,490)       0       0.0%         LD699       Legal Services Rech       (310,490)       0       0.0%         Total Legal and Democratic Services       916,880       899,040       (17,840)       0         Major Cost Changes       (17,840)       (17,840)       (17,840)       (a)         *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, including allowances, training and hospitality.       0       0       0         Major Changes in Income Levels       (15,098)       (15,098)       0       0         *Please note, income appears high due to the funding received to cover election costs       0       0       0         Major Changes in Income Levels       0       0       0       0       0         *Please note, income appears high due to the funding received to cover election costs       0       0       0         Major Changes in Income Levels       0       0       0       0       0         *Please note, income appears high due to the							
LD499Committee Services Rech(135,170)(135,170)00.0%LD600Legal Services Rech316,200317,1389380.3%LD699Legal Services Rech(310,490)(310,490)000.0%Total Legal and Democratic Services916,880899,040(17,840)Total Expenditure Variation£££££Major Cost Changes							
LD600 L0gal Services Rech316,200 (310,490)317,138 (310,490)938 0 00.3% 0.0%Total Legal and Democratic Services916,880899,040(17,840)00Total Expenditure Variation£ (17,840)£ (17,840)6 (17,840)00Major Cost Changes *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 costs000Major Cost Savings Various small underspends across member costs, including allowances, training and hospitality.(15,098)(15,098)0Major Changes in Income LevelsImage: Come appears high due to the funding received to cover election costsImage: Come appears high due to the funding received to cover election costsImage: Come appears high due to the funding received to cover election costsImage: Come appears high due to the funding received to cover election costsImage: Come appears high due to the funding received to cover election costsImage: Come appears high due to the funding received to cover election costsImage: Come appears high due to the funding received to cover election costsImage: Come appears high due to the funding received to cover election costsImage: Come appears high due to the funding received to cover election costsImage: Come appears high due to the funding received to cover election costsImage: Come appears high due to 							
LD699       Legal Services Rech       (310,490)       (310,490)       0       0.0%         Total Legal and Democratic Services       916,880       899,040       (17,840)       Image: Services Rech       (a)         Total Legal and Democratic Services       916,880       899,040       (17,840)       Image: Services Rech       (a)         Image: Cost Changes       F       E       E       Image: Services Rech       (a)         Major Cost Changes       Image: Services and Supplies appear high due to the running of non-MDDC elections during the year, for which additional funding is received to cover costs       Image: Services Rech       Image: Services Rec					-		
Total Legal and Democratic Services       916,880       899,040       (17,840)         Total Expenditure Variation       £       £         Major Cost Changes       (17,840)       (a)         *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       0         Major Cost Savings       0       0         Wajor Cost Savings       0       0         Various small underspends across member costs, including allowances, training and hospitality.       (15,098)         Major Changes in Income Levels       0       0         *Please note, income appears high due to the funding received to cover election costs       0       0         Major Changes in Income Levels       0       0       0         *Please note, income appears high due to the funding received to cover election costs       0       0         Minor Variations       0       0       0							
Image: Const Changes       Image: Const Cons	LD699					0.0%	_
Total Expenditure Variation       (17,840)       (a)         Major Cost Changes       (a)       (a)         *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)       (c)         Major Cost Savings       (c)       (c)       (c)         Various small underspends across member costs, including allowances, training and hospitality.       (c)       (c)         Major Changes in Income Levels       (c)       (c)       (c)         *Please note, income appears high due to the funding received to cover election costs       (c)       (c)       (c)         Minor Variations       (c)       (c)       (c)       (c)       (c)		Total Legal and Democratic Services	916,880	899,040	(17,840)		
Total Expenditure Variation       (17,840)       (a)         Major Cost Changes       (a)       (a)         *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)       (c)         Major Cost Savings       (c)       (c)       (c)         Various small underspends across member costs, including allowances, training and hospitality.       (c)       (c)         Major Changes in Income Levels       (c)       (c)       (c)         *Please note, income appears high due to the funding received to cover election costs       (c)       (c)       (c)         Minor Variations       (c)       (c)       (c)       (c)       (c)							
Major Cost Changes       *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       0         Major Cost Savings       0         Various small underspends across member costs, including allowances, training and hospitality.       0         Major Changes in Income Levels       (15,098)         *Please note, income appears high due to the funding received to cover election costs       0         Major Changes in Income Levels       0         *Please note, income appears high due to the funding received to cover election costs       0         Minor Variations       0					£		
*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       0         Major Cost Savings       0         Various small underspends across member costs, including allowances, training and hospitality.       (15,098)         Major Changes in Income Levels       0         *Please note, income appears high due to the funding received to cover election costs       0         Minor Variations       0		Total Expenditure Variation				(17,840)	(a)
*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       0         Major Cost Savings       0         Various small underspends across member costs, including allowances, training and hospitality.       (15,098)         Major Changes in Income Levels       0         *Please note, income appears high due to the funding received to cover election costs       0         Minor Variations       0							
supplies appear high due to the running of non-MDDC elections during the year, for which additional funding is received to cover costs       0         Major Cost Savings       0         Various small underspends across member costs, including allowances, training and hospitality.       (15,098)         Major Changes in Income Levels       (15,098)         *Please note, income appears high due to the funding received to cover election costs       0         Minor Variations       0		Major Cost Changes					
non-MDDC elections during the year, for which additional funding is received to cover costs       0         Major Cost Savings       0         Various small underspends across member costs, including allowances, training and hospitality.       (15,098)         Major Changes in Income Levels       (15,098)         *Please note, income appears high due to the funding received to cover election costs       0         Minor Variations       0		*Please note, cost of employees and					
non-MDDC elections during the year, for which additional funding is received to cover costs       0         Major Cost Savings       0         Various small underspends across member costs, including allowances, training and hospitality.       (15,098)         Major Changes in Income Levels       (15,098)         *Please note, income appears high due to the funding received to cover election costs       0         Minor Variations       0		supplies appear high due to the running of					
which additional funding is received to cover costs       0         Major Cost Savings       0         Various small underspends across member costs, including allowances, training and hospitality.       (15,098)         Major Changes in Income Levels       (15,098)         *Please note, income appears high due to the funding received to cover election costs       0         Minor Variations       0							
costs       Image: costs of the second							
Major Cost Savings       (15,098)         Various small underspends across member costs, including allowances, training and hospitality.       (15,098)         Major Changes in Income Levels       (15,098)         *Please note, income appears high due to the funding received to cover election costs       0         Minor Variations       (2,743)		0					
Various small underspends across member costs, including allowances, training and hospitality.       (15,098)         Major Changes in Income Levels       (15,098)         *Please note, income appears high due to the funding received to cover election costs       0         Minor Variations       (2,743)						0	
Various small underspends across member costs, including allowances, training and hospitality.       (15,098)         Major Changes in Income Levels       (15,098)         *Please note, income appears high due to the funding received to cover election costs       0         Minor Variations       (2,743)		Maior Cost Savings					
costs, including allowances, training and hospitality. (15,098)   Major Changes in Income Levels (15,098)   *Please note, income appears high due to the funding received to cover election costs 0   Minor Variations (2,743)					(15.098)		
hospitality.       (15,098)         Major Changes in Income Levels       (15,098)         *Please note, income appears high due to the funding received to cover election costs       0         Minor Variations       (2,743)					(10,000)		
Major Changes in Income Levels       (15,098)         *Please note, income appears high due to the funding received to cover election costs       0         Minor Variations       (2,743)							
Major Changes in Income Levels       *Please note, income appears high due to the funding received to cover election costs       0         Minor Variations       (2,743)		noopitaity.				(15.098)	
*Please note, income appears high due to the funding received to cover election costs 0 Minor Variations (2,743)						(10,000)	
*Please note, income appears high due to the funding received to cover election costs 0 Minor Variations (2,743)		Major Changes in Income Levels					
the funding received to cover election costs       0         Minor Variations       (2,743)							
the funding received to cover election costs       0         Minor Variations       (2,743)		*Please note, income appears high due to					
Minor Variations (2,743)							
Minor Variations (2,743)						0	
						•	
		Minor Variations				(2 7/3)	
Total Expenditure Variation (17,840) (a)						(2,1+3)	
(17,840) (a)	Total Ex	nonditure Variation				(47.040)	(c)
	TOLATEX					(17,640)	(d)

## Legal and Democratic Services

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

	ng and Regeneration					
		2017/18	2017/18	Variance	Variance	
		Budget	Actual			
	Planning and Regeneration	£	£	£	%	
	Employees	1,793,900	1,616,116	(177,784)	-9.9%	
	Premises	0	92	92	0.0%	
3000		55,370	46,429	(8,941)		
4000	Supplies and Services	651,060	526,399	(124,661)	-19.1%	
	S106 Fees		78,756	78,756		
-	Total Direct Expenditure	2,500,330	2,267,792	(232,538)	-9.3%	
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)		
	Net Direct Expenditure	1,190,880	357,077	(833,803)	-70.0%	(a)
5000	Support Services	389,960	389,960	0		
6500	Depreciation	0	0	0		
	Total Indirect Expenditure	389,960	389,960	0		
-	Total Planning and Regeneration Expenditure	1,580,840	747,037	(833,803)		
	Planning and Regeneration - Service units	45.040	50.000	F 500		
	Building Regulations	45,340	50,936	5,596		
	Enforcement	134,220	120,269	(13,951)		
	Development Control	344,340	138,710	(205,630)		
	Local Land Charges Tiverton EUE	(5,480)	(17,080)	(11,600)		
	Garden Village Project	43,180	62,472	19,292		
	<b>a</b>	0	(313,367)	(313,367)		
	Environmental Enhancement	2,380	2,380	0		
	Business Development	459,830	410,154	(49,676)		
	Business Development Recharge	(68,970)	(68,970)	0		
	Historic Buildings	12,610	12,610	0		
	Forward Planning Unit	258,690	251,172	(7,518)		
	Forward Planning Unit Rech	(253,690)	(253,690)	0		
	Planning Policy	80,410	74,941	(5,470)		
	Statutory Development Plan	521,440	270,924	(250,516)		
	Assets of community value	230	120	(110)		
PR900	Dangerous Buildings And Trees	6,310	5,457	(853)		
_	Total Planning and Regeneration Expenditure	1,580,840	747,037	(833,803)		
				£	£	
	Total Expenditure Variation			(833,803)		(a)
	Major Cost Changes			£k		
	High Street Innovation grant scheme (see EMR note below)					
				8 981		
DD000	Tiverton ELIE ongoing expenditure, fully funded by EMR			8,981		
				20,516		
PR220 PR225	Garden Village Project ongoing expenditure, fully funded by EMR	changes in incom		20,516 86,133		
		changes in incom	ne levels)	20,516		
PR225	Garden Village Project ongoing expenditure, fully funded by EMR	changes in incom	e levels)	20,516 86,133		
PR225	Garden Village Project ongoing expenditure, fully funded by EMR Contribution towards EHOD Growth Support Programme (see major	changes in incom	ie levels)	20,516 86,133	149,330	
PR225 PR400	Garden Village Project ongoing expenditure, fully funded by EMR Contribution towards EHOD Growth Support Programme (see major Major Cost Savings	changes in incom	ie levels)	20,516 86,133 33,700	149,330	
PR225 PR400 PR100	Garden Village Project ongoing expenditure, fully funded by EMR Contribution towards EHOD Growth Support Programme (see major <b>Major Cost Savings</b> Building Control Partnership salary savings	changes in incom	ie levels)	20,516 86,133 33,700 (48,000)	149,330	
PR225 PR400 PR100	Garden Village Project ongoing expenditure, fully funded by EMR Contribution towards EHOD Growth Support Programme (see major <b>Major Cost Savings</b> Building Control Partnership salary savings Planning Enforcement salary savings from staff vacancies in year			20,516 86,133 33,700	149,330	
PR225 PR400 PR100 PR110	Garden Village Project ongoing expenditure, fully funded by EMR Contribution towards EHOD Growth Support Programme (see major <b>Major Cost Savings</b> Building Control Partnership salary savings Planning Enforcement salary savings from staff vacancies in year Development Control salary & car allowance savings, staff vacancies			20,516 86,133 33,700 (48,000) (10,500)	149,330	
PR225 PR400 PR100 PR110 PR200	Garden Village Project ongoing expenditure, fully funded by EMR Contribution towards EHOD Growth Support Programme (see major Major Cost Savings Building Control Partnership salary savings Planning Enforcement salary savings from staff vacancies in year Development Control salary & car allowance savings, staff vacancies (see below)	s in year. £50k fur	iding an EMR	20,516 86,133 33,700 (48,000) (10,500) (77,500)	149,330	
PR225 PR400 PR100 PR100 PR110 PR200 PR200	Garden Village Project ongoing expenditure, fully funded by EMR Contribution towards EHOD Growth Support Programme (see major Major Cost Savings Building Control Partnership salary savings Planning Enforcement salary savings from staff vacancies in year Development Control salary & car allowance savings, staff vacancies (see below) Development Control consultancy costs less than budgeted partially	s in year. £50k fur offset by CIL soft	iding an EMR	20,516 86,133 33,700 (48,000) (10,500) (77,500) (26,500)	149,330	
PR225 PR400 PR100 PR110 PR200 PR200 PR200 PR400	Garden Village Project ongoing expenditure, fully funded by EMR Contribution towards EHOD Growth Support Programme (see major Major Cost Savings Building Control Partnership salary savings Planning Enforcement salary savings from staff vacancies in year Development Control salary & car allowance savings, staff vacancies (see below) Development Control consultancy costs less than budgeted partially Temporary Grants and Funding Officer post (not required from NHB	s in year. £50k fur offset by CIL soft EMR)	iding an EMR	20,516 86,133 33,700 (48,000) (10,500) (77,500) (26,500) (21,730)	149,330	
PR225 PR400 PR100 PR110 PR200 PR200 PR400 PR400	Garden Village Project ongoing expenditure, fully funded by EMR Contribution towards EHOD Growth Support Programme (see major Major Cost Savings Building Control Partnership salary savings Planning Enforcement salary savings from staff vacancies in year Development Control salary & car allowance savings, staff vacancies (see below) Development Control consultancy costs less than budgeted partially Temporary Grants and Funding Officer post (not required from NHB Temporary Town Centre Manager post (not required from NHB EMR	s in year. £50k fur offset by CIL soft EMR)	iding an EMR	20,516 86,133 33,700 (48,000) (10,500) (77,500) (26,500) (21,730) (31,700)	149,330	
PR225 PR400 PR100 PR110 PR200 PR200 PR400 PR400	Garden Village Project ongoing expenditure, fully funded by EMR Contribution towards EHOD Growth Support Programme (see major Major Cost Savings Building Control Partnership salary savings Planning Enforcement salary savings from staff vacancies in year Development Control salary & car allowance savings, staff vacancies (see below) Development Control consultancy costs less than budgeted partially Temporary Grants and Funding Officer post (not required from NHB	s in year. £50k fur offset by CIL soft EMR)	iding an EMR	20,516 86,133 33,700 (48,000) (10,500) (77,500) (26,500) (21,730)	149,330	
PR225 PR400 PR100 PR110	Garden Village Project ongoing expenditure, fully funded by EMR Contribution towards EHOD Growth Support Programme (see major Major Cost Savings Building Control Partnership salary savings Planning Enforcement salary savings from staff vacancies in year Development Control salary & car allowance savings, staff vacancies (see below) Development Control consultancy costs less than budgeted partially Temporary Grants and Funding Officer post (not required from NHB Temporary Town Centre Manager post (not required from NHB EMR	s in year. £50k fur offset by CIL soft EMR) R)	iding an EMR ware costs	20,516 86,133 33,700 (48,000) (10,500) (77,500) (26,500) (21,730) (31,700)	149,330	
PR225 PR400 PR100 PR110 PR200 PR200 PR400 PR400 PR400	Garden Village Project ongoing expenditure, fully funded by EMR Contribution towards EHOD Growth Support Programme (see major Building Control Partnership salary savings Planning Enforcement salary savings from staff vacancies in year Development Control salary & car allowance savings, staff vacancies (see below) Development Control consultancy costs less than budgeted partially Temporary Grants and Funding Officer post (not required from NHB Temporary Town Centre Manager post (not required from NHB EMR Business advice and town project spend (see EMR note below) Statutory Development Plan expenditure expected in 17-18 will now	s in year. £50k fur offset by CIL soft EMR) R)	iding an EMR ware costs	20,516 86,133 33,700 (48,000) (10,500) (77,500) (26,500) (21,730) (31,700) (13,680)	149,330	
PR225 PR400 PR100 PR110 PR200 PR200 PR400 PR400 PR400	Garden Village Project ongoing expenditure, fully funded by EMR Contribution towards EHOD Growth Support Programme (see major Building Control Partnership salary savings Planning Enforcement salary savings from staff vacancies in year Development Control salary & car allowance savings, staff vacancies (see below) Development Control consultancy costs less than budgeted partially Temporary Grants and Funding Officer post (not required from NHB Temporary Town Centre Manager post (not required from NHB EMR Business advice and town project spend (see EMR note below) Statutory Development Plan expenditure expected in 17-18 will now	s in year. £50k fur offset by CIL soft EMR) R)	iding an EMR ware costs	20,516 86,133 33,700 (48,000) (10,500) (77,500) (26,500) (21,730) (31,700) (13,680)	149,330	
PR225 PR400 PR100 PR110 PR200 PR400 PR400 PR400 PR400	Garden Village Project ongoing expenditure, fully funded by EMR Contribution towards EHOD Growth Support Programme (see major Building Control Partnership salary savings Planning Enforcement salary savings from staff vacancies in year Development Control salary & car allowance savings, staff vacancies (see below) Development Control consultancy costs less than budgeted partially Temporary Grants and Funding Officer post (not required from NHB Temporary Town Centre Manager post (not required from NHB EMR Business advice and town project spend (see EMR note below) Statutory Development Plan expenditure expected in 17-18 will now utilisation of EMR for 17-18 reduced, see note below)	s in year. £50k fur offset by CIL soft EMR) R)	iding an EMR ware costs	20,516 86,133 33,700 (48,000) (10,500) (77,500) (26,500) (21,730) (31,700) (13,680)	(450,126	
PR225 PR400 PR100 PR110 PR200 PR400 PR400 PR400 PR400	Garden Village Project ongoing expenditure, fully funded by EMR Contribution towards EHOD Growth Support Programme (see major Building Control Partnership salary savings Planning Enforcement salary savings from staff vacancies in year Development Control salary & car allowance savings, staff vacancies (see below) Development Control consultancy costs less than budgeted partially Temporary Grants and Funding Officer post (not required from NHB Temporary Town Centre Manager post (not required from NHB EMR Business advice and town project spend (see EMR note below) Statutory Development Plan expenditure expected in 17-18 will now	s in year. £50k fur offset by CIL soft EMR) R)	iding an EMR ware costs	20,516 86,133 33,700 (48,000) (10,500) (77,500) (26,500) (21,730) (31,700) (13,680)		

#### 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)
	Minor Variations		(14,676)
	SERVICE MOVEMENT BEFORE STATUTORY ADJUSTMENTS		(363,672)
PR200	Net S106 receipts & grants (see EMR below)		(35,146)
	Garden Village Funding		(399,500)
PR600	Brownfield Register funding		(5,485)
PR810	Custom Build Grant		(30,000)
Total Ex	cpenditure Variation		(833,803) (a
	EARMARKED RESERVES		
		£	
	Utilised 2017/18	~	
PR220	Tiverton Eastern Urban Extension funding of full year spend from Capacity Funding	(63,696)	
PR400		(8,981)	
PR400	0	(9,000)	
	Business advice and town project spend - New Homes Bonus released	(86,316)	
	Reserve no longer required	(4,000)	
	Grand Western Canal grant - New Homes Bonus released	(45,000)	
	New Homes Bonus funding for local plan	(103,480)	
	Net movement in earmarked reserves		(320,474)
	Proposed contribution c/fwd to 2018/19		
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
Total Ex	penditure variation after Earmarked Reserves		(590,278)

•		2017/18	2017/18	Variance	Variance	
		Budget	Actual	Variarioo	Vananoo	
Code	Property Services	£	£	£	%	
1000	Employees	431,830	387,578	(44,252)	-10.2%	
2000	Premises	470,090	599,426	129,336	27.5%	
3000		22,000	23,821	1,821	21.370	
	Transport				055.00/	
4000	Supplies and Services	80,830	287,439	206,609	255.6%	
	Total Direct Expenditure	1,004,750	1,298,265	293,515	29.2%	
7000	External Income	(785,900)	(720,917)	64,983	8.3%	
	Net Direct Expenditure	218,850	577,348	358,498	163.8%	(a
5000	Support Services	(491,160)	(491,160)	0		
6500	Depreciation	282,560	301,156	18,596		
	Total Indirect Expenditure	(208,600)	(190,004)	18,596		
	Total Property Services Expenditure	10,250	387,344	377,094		
	Property Services - Service units					
PS140	3 RIVERS DEVELOPMENT	0	2,434	2,434		
	3 RIVERS - THREWSTONE CLOSE	0	4,565	4.565		
-	3 RIVERS - BURLESCOMBE	0	4,000	4,000		
	Surplus Sites for Disposal	340	7,345	7,005		
	Public Conveniences	108,610	155,266	46,656		
	Flood Defences and Land Drainage	62,810	44,891	(17,919)		
	Street Naming & Numbering	15,250	14,072	(1,178)		
	Phoenix House	443,800	444,664	864		
	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		
	Old Road Depot	74,520	85,502	10,982		
	Old Road Depot Rech	(74,510)	(74,510)	0		
	Station Yard Depot		12,740			
		(1,440)		14,180		
	Lords Meadow Depot	350	(1,617)	(1,967)		
	Bus Station Maintenance	(7,610)	(11,170)	(3,560)		
	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		
	Property Services	530,800	510,531	(20,269)		
	Property Services Rech	(464,580)	(464,580)	0		
	30/38 Fore Street	(32,270)	(30,018)	2,252		
PS991	Industrial Units	(53,060)	(63,460)	(10,400)		
	Market Walk		51,121			
		(277,060)		328,181		
	Lowman Green Unit	(9,220)	(75,051)	(65,831)		
PS994		(2,000)	(645)	1,355		
PS995		0	(7,831)	(7,831)		
_	Total Property Services	10,250	387,344	377,094	_	
	Total Expenditure Variation			£	£ 377,094	(0
	•				511,054	(a
	Major Cost Changes Overspend on external contractors works due to Hemyock					
S350	PC refurb, off-set by EMR			20,000		
S350	External cleaning of PC has resulted in an overspend			18,000		
		onoral ronaira				
S810	Maintenance overspend due to lift repairs, office moves and g	enerarrepairs		30,000		
S810	External contractors overspend due to office moves,					
	reception alteration and security			24,000		
S830	Completion works on the Town Hall			41,700		
S830	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		

#### **Property Services**

	rty 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	62,400		
PS992		63,400 45.000		
P 3992	Increased costs of rates, insurance and services charges for vacant units at Market Walk	45,000		
			367,100	
00050	Major Cost Savings	(0,000)		
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)		
			(70,000)	
	Major Changes in Income Levels			
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		
	Income from Market Walk down against budget due vacant	7,000		
PS992	shop through 17-18 to be off-set by EMR	60,000		
		00,000		
			52,900	
	Minor Variations		8,494	
			0,101	
Total Ex	spenditure Variation	_	358.494	(a)
				()
	EARMARKED RESERVES	£		
	Utilised 2017/18	L		
PS350	Hemyock PC refurb	(20,000)		
PS992	Market Walk	(165,000)		
1 0992		(100,000)		
	Proposed contribution c/fwd to 2018/19			
PS400	Flood Grant	20,000		
PS400 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		
		.,000		

### **Revenues and Benefits**

Budget         Actual         c         %           1000         Employees         704.800         714.588         9.788         1.4%           2000         Premises         0         0         0         0           4000         Supples and Services         169.820         199.220         29.400         17.3%           4000         Supples and Services         189.06.790         17.950.503         (1.220.207)         -5.7%           10come from Housing Benefit Subsidy         (18.300.770)         (17.155.315)         1.115.455         -6.1%           All other income         (18.490.400)         (17.759.975)         1.099.635         5.3%           7000         External income         (18.850.610)         (17.759.975)         1.099.635         5.3%           8000         Support Services         411.760         411.760         0         0         0           5000         Depreciation         0	Rever	lues and Benefits					
Code         Revenues and Benefits         E         E         E         S           1000         Employees         704.800         714.558         9.758         1.4%           2000         Premises         0         0         0         0           3000         Transport         6.400         3.011         (3.389)           Housing Benefit Payments         18.225.770         17.055.503         (1.220.267)         4.57%           Income from Housing Benefit Subsidy         (18.300.770)         (17.185.315)         1.115.455         -6.1%           All other Income         (16.850.610)         (17.759.975)         1.099.635         5.3%           7000         External Income         (16.850.610)         (17.750.975)         1.099.635         5.3%           7000         External Income         (17.810.411.760         0         0         0         0         0			2017/18	2017/18	Variance	Variance	
1000         Employees         704,800         714,588         9,788         1.4%           2000         Premiese         0         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         192,227,70         17,055,03         (1,124,489)         -6,2%           Income from Housing Benefit Subsidy         (18,300,770)         (17,155,315)         1,115,455         -6,1%           All other Income         (18,850,610)         (17,750,975)         1,099,635         5,3%         -5,3%           7000         External Income         (18,850,610)         (17,750,975)         1,099,635         5,3%         -6,1%           5000         Support Services         411,760         411,760         0         - </td <td></td> <td></td> <td></td> <td></td> <td>•</td> <td>0/</td> <td></td>					•	0/	
2000         Premises         0         0         0           3000         Transport         6.400         3.011         (3.38)           4000         Supplies and Services         169.820         199.220         29.400         17.3%           4000         Direct Expenditure         19.105.790         17.005.033         (1.220.267)         -6.2%           Income from Housing Benefit Subsidy         (18.300.770)         (17.185.315)         1.115.455         -6.1%           All other Income         (18.809.610)         (17.750.975)         1.099.835         5.3%           7000         External Income         (18.809.610)         (17.750.975)         1.099.835         5.3%           7000         External Income         (18.809.610)         (17.750.975)         1.099.835         5.3%           7000         External Income         (18.800.750)         (17.750.975)         1.099.835         5.3%           7000         External Income         (18.800.750)         0 </td <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td>							
3000         Transport         6.400         3.011         (3.38)           4000         Supples and Services         169.820         29.400         17.3%           Housing Benefit Payments         18.225.770         17.005.503         (1.220.267)         -5.7%           Income from Housing Benefit Subsidy         (18.007.70)         (17.185.315)         1.115.455         -6.1%           All other Income         (549.840)         (565.660)         (15.820)         2.9%           7000         External Income         (18.850.610)         (17.750.975)         1.099.635         5.8%           Net Direct Expenditure         256,180         171.326         (84.854)         -33.1%         (6           5000         Support Services         411.760         411.760         0						1.4%	
4000         Supplies and Services         169.820         199.220         29.400         17.3%           Total Direct Expenditure         19.105.790         17.005.503         (1.220.267)         6.7%           Income from Housing Benefit Subsidy         (18.300.770)         (17.185.315)         1.115.455         6.1%           All other Income         (18.850.610)         (17.780.975)         1.099.635         5.8%           Income from Housing Benefit Subsidy         (18.350.610)         (17.750.975)         1.099.635         5.8%           Income from Housing Benefit Subsidy         (18.850.610)         (17.750.975)         1.099.635         5.8%           Income from Housing Benefit Subsidy         (18.850.610)         (17.750.975)         1.099.635         5.8%           Income from Housing Benefit Subsidy         (18.850.610)         (17.750.975)         1.099.635         5.8%           Intervalues and Benefits Expenditure         411.760         0			-	•	-		
Housing Benefit Payments         18,225,770         17,005,033         (1,220,27)         6.7%           Income from Housing Benefit Subsidy         (18,300,770)         (17,185,315)         1,115,455         -6,1%           All other Income         (549,840)         (566,660)         (15,220)         2.3%           7000         External Income         (18,850,610)         (17,769,975)         1,099,635         5,8%           Net Direct Expenditure         256,180         171,326         (84,854)         -3,31%         (2           5000         Support Services         411,760         411,760         0         0         0           5000         Depreciation         0         0         0         0         0         0           7011         Revenues and Benefits Expenditure         667,940         583,086         (64,854)         0           Revenues and Benefits - Service units         Revenues and Benefits - Service units         78300         (11,118)         10         10           RB190         Collection Of Council Tax         Fecharge         (98,690)         0         9,920           RB200         Collection Of Subines States         16,520         6,143         (10,377)           RB300         Universal Credit Partn							
Total Direct Expenditure         19,106,790         17,922,301         (1,184,489)         -6.2%           Income from Housing Benefit Subsidy All other Income         (18,800,770)         (17,185,315)         1,115,455         -6.1%           7000         External Income         (18,850,610)         (17,760,975)         1,999,633         5.8%           Net Direct Expenditure         256,180         171,326         (84,854)         -33.1%         (a           5000         Support Services         411,760         411,760         0	4000						
Income from Housing Benefit Subsidy         (18,300,770)         (17,185,315)         1,115,455         -6,1%           All other Income         (18,850,610)         (17,780,975)         1,099,635         5.8%         1           7000         External Income         (18,850,610)         (17,780,975)         1,099,635         5.8%         1           7000         Support Services         411,760         411,760         0 </td <td></td> <td></td> <td>18,225,770</td> <td></td> <td>(1,220,267)</td> <td></td> <td></td>			18,225,770		(1,220,267)		
All other Income       (549.840)       (565.660)       (15.820)       2.9%         7000       External Income       (18,850.610)       (17,750.975)       1,099.635       5.8%         Net Direct Expenditure       256,180       171,326       (84,854)       -33.1%       (8         5000       Support Services       411,760       411,760       0       0       0         6500       Depreciation       0       0       0       0       0       0         Total Indirect Expenditure       411,760       411,760       0       0       0       0         Total Revenues and Benefits Expenditure       667,940       583.086       (84,854)       -33.1%       6         Revenues and Benefits - Service units       FR       FR       57,840       6       6         RB100       Collection Of Council Tax Recharge       (96,690)       0       6       6       151         RB200       Collection Of Council Tax Recharge       (96,690)       0       9,920       143       (10,377)       R840         RB300       Local welfare assistance scheme       0       3,999       39,999       830       144       10       11,118       11,141       11,141       11,141       11		Total Direct Expenditure	19,106,790	17,922,301	(1,184,489)	-6.2%	
All other Income       (549.840)       (565.660)       (15.820)       2.9%         7000       External Income       (18,850.610)       (17,750.975)       1,099.635       5.8%         Net Direct Expenditure       256,180       171,326       (84,854)       -33.1%       (8         5000       Support Services       411,760       411,760       0       0       0         6500       Depreciation       0       0       0       0       0       0         Total Indirect Expenditure       411,760       411,760       0       0       0       0         Total Revenues and Benefits Expenditure       667,940       583.086       (84,854)       -33.1%       6         Revenues and Benefits - Service units       FR       FR       57,840       6       6         RB100       Collection Of Council Tax Recharge       (96,690)       0       6       6       151         RB200       Collection Of Council Tax Recharge       (96,690)       0       9,920       143       (10,377)       R840         RB300       Local welfare assistance scheme       0       3,999       39,999       830       144       10       11,118       11,141       11,141       11,141       11							
Total         External Income         (18,850,610)         (17,750,975)         1,099,635         5.8%           Net Direct Expenditure         256,180         171,326         (84,854)         -33.1%         (a           5000         Support Services         411,760         411,760         0							
Net Direct Expenditure         256,180         171,326         (64,854)         -33.1%         (a           5000         Support Services         411,760         0					· · /		
5000         Support Services         411,760         411,760         0           6500         Depreciation         0         0         0           Total Indirect Expenditure         411,760         411,760         0           Total Revenues and Benefits Expenditure         667,940         583,086         (84,854)           Revenues and Benefits - Service units         524,910         582,750         57,840           RB100         Collection Of Council Tax Recharge         (98,690)         0         9,920           Collection of Dusiness Rates         16,520         6,143         (10,377)           RB300         Local wefare assistance scheme         0         39,999         39,999           RB340         Local wefare assistance scheme         0         9,920         0         9,920           RB340         Desing Benefit Admin Recharge         (11,118)         (11,118)         (11,118)           RB400         Housing Rent Allowances         (75,000)         (17,9812)         (104,812)           RB400         Council Tax Benefit         0         (6,971)         (6,971)           RB400         Council Tax Benefit Expenditure         667,940         583,086         (84,854)           Council Tax Benefit Expenditure	7000	External Income	(18,850,610)	(17,750,975)	1,099,635	5.8%	
6500         Depreciation         0         0         0           Total Indirect Expenditure         411,760         411,760         0           Total Revenues and Benefits Expenditure         667,940         583,086         (84,854)           Revenues and Benefits - Service units         667,940         582,750         57,840           RB100         Collection Of Council Tax Recharge         (98,690)         0         0           R8200         Collection Of Council Tax Recharge         (98,690)         0         0           R8200         Collection Of Council Tax Recharge         (98,690)         0         0           R8300         Collection Of Council Tax Recharge         (98,690)         0         9,999           R8300         Collection Of Pausing Benefit Admin         33,372         273,569         (60,151)           R8300         Local welfare assistance scheme         0         39,999         39,999         39,999           R8400         Housing Benefit Admin Recharge         (24,990)         0         9,920         R8400         Housing Benefit Admin Recharge         (124,930)         0         0         104,812         104,812         104,812         104,812         104,812         104,812         104,812         104,812		Net Direct Expenditure	256,180	171,326	(84,854)	-33.1%	(a)
6500         Depreciation         0         0         0         0           Total Indirect Expenditure         411,760         411,760         0         0           Total Revenues and Benefits Expenditure         667,940         583,086         (84,854)         0           Revenues and Benefits - Service units         8         667,940         582,750         57,840           RB100         Collection Of Council Tax Recharge         (98,690)         0         0         0           RB200         Collection Of Council Tax Recharge         (98,690)         0         0         0           RB300         Collection Of Council Tax Recharge         (98,690)         0         0         0           RB300         Collection Of Council Tax Recharge         (98,690)         0         9,999         39,999							
Total Indirect Expenditure         411,760         411,760         0           Total Revenues and Benefits Expenditure         667,940         583,086         (84,854)           Revenues and Benefits - Service units         Revenues (84,854)         582,750         57,840           RB100         Collection Of Council Tax         524,910         582,750         57,840           RB200         Collection Of Council Tax         524,910         582,750         57,840           RB200         Collection Of Council Tax         524,910         582,750         57,840           RB200         Collection Of Council Tax         524,910         582,750         66,151           RB300         Housing Benefit Admin         333,720         273,569         660,151           RB300         Housing Benefit Admin         333,720         273,569         660,151           RB300         Universal Credit Partnership         (9,200)         0         9,999         39,999           RB300         Oldershig Benefit Admin Recharge         (24,990)         (14,930)         0         66,711         (6,971)         68,971         68,971         69,971         69,971         69,971         69,971         69,971         69,971         71,817         846         64,8543 <td< td=""><td></td><td></td><td>411,760</td><td>411,760</td><td>0</td><td></td><td></td></td<>			411,760	411,760	0		
Total Revenues and Benefits Expenditure         667,940         583,086         (84,854)           Revenues and Benefits - Service units         RB100         Collection Of Council Tax         524,910         582,750         57,840           RB199         Collection Of Council Tax         524,910         582,750         57,840           RB199         Collection Of Council Tax         667,940         98,690)         0           RB200         Collection Of Council Tax         77,569         (60,151)           RB300         Housing Benefit Admin         333,720         273,569         (60,151)           RB300         Housing Benefit Admin         9,920         9,929         9,920           RB300         Inversal Credit Partnership         (9,920)         0         9,920           RB400         Housing Benefit Admin Recharge         (24,990)         (24,990)         0           RB410         Council Tax Benefit         0         (6,971)         (6,971)           RB400         Revenues Recovery Team         126,320         127,137         817           RB600         Revenues Recovery Team Recharge         (124,930)         0         0           Total Revenues and Benefits Expenditure         667,940         583,086         (84,854)         <	6500	Depreciation	0	0	0		
Total Revenues and Benefits Expenditure         667,940         583,086         (84,854)           Revenues and Benefits - Service units         RB100         Collection Of Council Tax         524,910         582,750         57,840           RB199         Collection Of Council Tax         524,910         582,750         57,840           RB199         Collection Of Council Tax         667,940         98,690)         0           RB200         Collection Of Council Tax         86,690         0         0           RB300         Housing Benefit Admin         333,720         273,569         (60,151)           RB300         Housing Benefit Admin         333,720         273,569         (60,151)           RB300         Housing Benefit Admin Recharge         0         39,999         39,999         39,999           RB300         Housing Benefit Admin Recharge         (24,990)         0         0         0           RB410         Council Tax Benefit         0         (6,971)         (6,971)         (6,971)         (6,971)         0         0           RB600         Revenues Recovery Team         126,320         127,137         817         R8699         Revenues and Benefits Expenditure         667,940         583,086         (84,854)         (4,84,854		Total Indirect Expenditure	411,760	411,760	0	_	_
Revenues and Benefits - Service units         Revenues and Benefits - Service units           RB100         Collection Of Council Tax         524,910         582,750         57,840           RB199         Collection Of Council Tax Recharge         (98,690)         0         0           RB200         Collection Of Council Tax Recharge         (98,690)         0         0           RB200         Collection Of Business Rates         16,520         6,143         (10,377)           RB300         Local welfare assistance scheme         0         39,999         39,999           RB305         Universal Credit Partnership         (9,920)         0         9,920           RB400         Housing Rent Allowances         (75,000)         (179,812)         (104,812)           RB410         Council Tax Benefit         0         (6,971)         (6,971)           RB609         Revenues Recovery Team         126,320         127,137         817           RB609         Revenues Recovery Team Recharge         (124,930)         0            Total Expenditure Variation         É         É         £         £           (1) Local Welfare Assistance (LWA) Scheme covered by EMR (see below)         39,999         39,999         39,999         39,999         39,9			,				
RB100       Collection Of Council Tax       524,910       582,750       57,840         RB199       Collection Of Council Tax Recharge       (98,690)       0       0         RB200       Collection Of Dusiness 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)         RB400       Housing Benefit Admin Recharge       (24,990)       0       9,920         RB400       Nousing Rent Allowances       (75,000)       (179,812)       (104,812)         RB410       Council Tax Benefit       0       (6,971)       (6,871)         RB609       Revenues Recovery Team       126,320       127,37       817         RB609       Revenues and Benefits Expenditure       667,940       583,086       (84,854)       6         Major Cost Changes       (1)       (10,200,267)       39,999       39,999       39,999       39,999       39,999       39,999       39,999		Total Revenues and Benefits Expenditure	667,940	583,086	(84,854)		
RB100       Collection Of Council Tax       524,910       582,750       57,840         RB199       Collection Of Council Tax Recharge       (98,690)       0       0         RB200       Collection Of Dusiness 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)         RB400       Housing Benefit Admin Recharge       (24,990)       0       9,920         RB400       Nousing Rent Allowances       (75,000)       (179,812)       (104,812)         RB410       Council Tax Benefit       0       (6,971)       (6,871)         RB609       Revenues Recovery Team       126,320       127,37       817         RB609       Revenues and Benefits Expenditure       667,940       583,086       (84,854)       6         Major Cost Changes       (1)       (10,200,267)       39,999       39,999       39,999       39,999       39,999       39,999       39,999		Revenues and Benefits - Service units					
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       (9,220)       0       9,920         RB360       FERIS fraud scheme       0       (11,118)       (11,118)         RB399       Housing Benefit Admin Recharge       (24,990)       (24,990)       0         RB410       Council Tax Renefit       0       (6,971)       (6,971)         RB600       Revenues Recovery Team       126,320       127,137       817         RB600       Revenues and Benefits Expenditure       667,940       583,086       (84,854)       0         Intal Expenditure Variation         (84,854)        0         (1) Local Welfare Assistance (LWA) Scheme covered by EMR (see below)       39,999       39,999       39,999         Major Cost Savings       (11,200,267)       (1,220,267)       (1,231,467)       (1,231,467)         (2) The demand for Housing Benefit in 17	<b>R</b> B100		524 910	582 750	57 840		
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)       0       0         RB400       Housing Benefit Admin Recharge       (24,990)       0       0         RB400       Housing Benefit Admin Recharge       (124,930)       0       0         RB400       Housing Benefit Admin Recharge       (124,930)       0       0         RB600       Revenues Recovery Team       126,320       1124,930)       0         Total Revenues and Benefits Expenditure       667,940       583,036       (84,854)       (         Major Cost Changes							
RB300       Housing Benefit Admin       333,720       273,569       (60,151)         RB340       Local welfare assistance scheme       0       39,999       39,999         RB360       FERIS fraud scheme       0       (11,118)       (11,118)         RB360       FERIS fraud scheme       0       (11,118)       (11,118)         RB400       Housing Benefit Admin Recharge       (24,990)       0       0         RB400       Housing Rent Allowances       (75,000)       (179,812)       (104,812)         RB410       Council Tax Benefit       0       (6,971)       (6,971)         RB609       Revenues Recovery Team       126,320       127,137       817         RB609       Revenues and Benefits Expenditure       667,940       583,086       (84,854)         Cotal Expenditure Variation        (11, Local Welfare Assistance (LWA) Scheme covered by EMR (see below)       39,999         Major Cost Savings       39,999       39,999       39,999       39,999         Major Cost Savings       (11,200,267)       (1,220,267)       (1,221,467)         (2) The demand for Housing Benefit in 17/18 was lower than budgeted (see       (1,220,267)       (1,231,467)         Savings in Revenues on Postage & Bank Charges       (11,200) <t< td=""><td></td><td>-</td><td></td><td></td><td>-</td><td></td><td></td></t<>		-			-		
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         RB410       Council Tax Benefit       0       (6,971)       (6,971)         RB609       Revenues Recovery Team       126,320       127,137       817         RB609       Revenues Recovery Team       667,940       583,086       (84,854)         Total Revenues and Benefits Expenditure       667,940       583,086       (84,854)       (64,854)         Major Cost Changes							
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)       0       0         RB400       Housing Benefit Admin Recharge       (24,990)       0       0         RB410       Council Tax Benefit       0       (6,971)       (6,971)         RB690       Revenues Recovery Team       126,320       127,137       817         RB690       Revenues Recovery Team Recharge       (124,930)       0       0         Total Revenues and Benefits Expenditure       667,940       583,086       (84,854)       0         Major Cost Changes        £       £       £       1							
RB360       FERIS fraud scheme       0       (11,118)       (11,118)         RB399       Housing Benefit Admin Recharge       (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         RB609       Revenues Recovery Team       126,320       127,137       817         RB609       Revenues Recovery Team Recharge       (124,930)       0       0         Total Revenues and Benefits Expenditure       667,940       583,086       (84,854)       0         Major Cost Changes       (11, Local Welfare Assistance (LWA) Scheme covered by EMR (see below)       39,999       39,999							
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         RB609       Revenues Recovery Team       126,320       127,137       817         RB609       Revenues and Benefits Expenditure       667,940       583,086       (84,854)         Total Revenues and Benefits Expenditure       667,940       583,086       (84,854)         Major Cost Changes       (1) Local Welfare Assistance (LWA) Scheme covered by EMR (see below)       39,999       39,999         (1) Local Welfare Assistance (LWA) Scheme covered by EMR (see below)       39,999       39,999         (2) The demand for Housing Benefit in 17/18 was lower than budgeted (see       (1,220,267)       (1,231,467)         (2) The demand for Housing Benefit below)       Savings in Revenues on Postage & Bank Charges       (11,200)       (12,31,467)         (2) Decreased 17/18 Housing Benefit Subsidy related to decreased costs       1,115,455       (1,231,467)							
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         RB609       Revenues accovery Team       (124,930)       (124,930)       0         Total Revenues and Benefits Expenditure       667,940       583,086       (84,854)         Major Cost Changes       (11) Local Welfare Assistance (LWA) Scheme covered by EMR (see below)       39,999         Major Cost Savings       (11,220,267)       39,999         (2) The demand for Housing Benefit in 17/18 was lower than budgeted (see decreased subsidy income detailed below)       (11,200)         Savings in Revenues on Postage & Bank Charges       (11,200)         (11,231,467)       (12,231,467)         (2) Decreased 17/18 Housing Benefit Subsidy related to decreased costs       1,115,455			-				
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)       0         Total Revenues and Benefits Expenditure       667,940       583,086       (84,854)         Major Cost Changes       £       £         (1) Local Welfare Assistance (LWA) Scheme covered by EMR (see below)       39,999       39,999         Major Cost Savings       39,999       39,999         (2) The demand for Housing Benefit in 17/18 was lower than budgeted (see decreased subsidy income detailed below)       (11,220,267)         Savings in Revenues on Postage & Bank Charges       (11,200)       (12,231,467)         Major Changes in Income Levels       (1,15,455       (1,231,467)							
RB600       Revenues Recovery Team       126,320       127,137       817         RB699       Revenues Recovery Team Recharge       (124,930)       0         Total Revenues and Benefits Expenditure       667,940       583,086       (84,854)         Image: Control of the second se							
RB699       Revenues Recovery Team Recharge       (124,930)       (124,930)       0         Total Revenues and Benefits Expenditure       667,940       583,086       (84,854)       Image: State S							
Total Revenues and Benefits Expenditure       667,940       583,086       (84,854)         Image: Control of Contr							
£       £         Total Expenditure Variation       (84,854)         Major Cost Changes       (84,854)         (1) Local Welfare Assistance (LWA) Scheme covered by EMR (see below)       39,999         Major Cost Savings       39,999         (2) The demand for Housing Benefit in 17/18 was lower than budgeted (see cereased subsidy income detailed below)       (11,220,267)         Savings in Revenues on Postage & Bank Charges       (11,200)         Major Changes in Income Levels       (1,231,467)         (2) Decreased 17/18 Housing Benefit Subsidy related to decreased costs       1,115,455	RB699				-		
Total Expenditure Variation       (84,854)       (         Major Cost Changes       (1) Local Welfare Assistance (LWA) Scheme covered by EMR (see below)       39,999       39,999         (1) Local Welfare Assistance (LWA) Scheme covered by EMR (see below)       39,999       39,999       39,999         (2) The demand for Housing Benefit in 17/18 was lower than budgeted (see creased subsidy income detailed below)       (1,220,267)       (1,220,267)         Savings in Revenues on Postage & Bank Charges       (11,200)       (1,231,467)       (1,231,467)         Major Changes in Income Levels       (1,115,455)       (1,115,455)       (1,115,455)		Total Revenues and Benefits Expenditure	667,940	583,086	(84,854)	_	
Total Expenditure Variation       (84,854)       (         Major Cost Changes       (1) Local Welfare Assistance (LWA) Scheme covered by EMR (see below)       39,999       39,999         (1) Local Welfare Assistance (LWA) Scheme covered by EMR (see below)       39,999       39,999       39,999         (2) The demand for Housing Benefit in 17/18 was lower than budgeted (see creased subsidy income detailed below)       (1,220,267)       (1,220,267)         Savings in Revenues on Postage & Bank Charges       (11,200)       (1,231,467)       (1,231,467)         Major Changes in Income Levels       (2) Decreased 17/18 Housing Benefit Subsidy related to decreased costs       1,115,455       1,115,455					£	£	
Major Cost Changes       39,999         (1) Local Welfare Assistance (LWA) Scheme covered by EMR (see below)       39,999         Major Cost Savings       39,999         (2) The demand for Housing Benefit in 17/18 was lower than budgeted (see decreased subsidy income detailed below)       (11,220,267)         Savings in Revenues on Postage & Bank Charges       (11,200)         (2) The damages in Income Levels       (11,200)         (2) Decreased 17/18 Housing Benefit Subsidy related to decreased costs       1,115,455		Total Expenditure Variation			~	~	(2)
(1) Local Welfare Assistance (LWA) Scheme covered by EMR (see below)       39,999         Major Cost Savings       39,999         (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)         Major Changes in Income Levels       (1,231,467)         (2) Decreased 17/18 Housing Benefit Subsidy related to decreased costs       1,115,455						(04,004)	(a)
Major Cost Savings       39,999         (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)         Major Changes in Income Levels       (1,231,467)         (2) Decreased 17/18 Housing Benefit Subsidy related to decreased costs       1,115,455		Major Cost Changes					
Major Cost Savings       39,999         (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)         Major Changes in Income Levels       (1,231,467)         (2) Decreased 17/18 Housing Benefit Subsidy related to decreased costs       1,115,455							
Major Cost Savings       (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)         Major Changes in Income Levels       (11,231,467)         (2) Decreased 17/18 Housing Benefit Subsidy related to decreased costs       1,115,455		(1) Local Welfare Assistance (LWA) Scheme c	overed by EMR (s	see below)	39,999		
(2) The demand for Housing Benefit in 17/18 was lower than budgeted (see       (1,220,267)         decreased subsidy income detailed below)       (11,200)         Savings in Revenues on Postage & Bank Charges       (11,200)         Major Changes in Income Levels       (1,231,467)         (2) Decreased 17/18 Housing Benefit Subsidy related to decreased costs       1,115,455						39,999	
decreased subsidy income detailed below)       (11,200)         Savings in Revenues on Postage & Bank Charges       (11,200)         Major Changes in Income Levels       (1,231,467)         (2) Decreased 17/18 Housing Benefit Subsidy related to decreased costs       1,115,455		Major Cost Savings					
(1,231,467) Major Changes in Income Levels (2) Decreased 17/18 Housing Benefit Subsidy related to decreased costs 1,115,455			as lower than bud	geted (see	(1,220,267)		
(1,231,467) Major Changes in Income Levels (2) Decreased 17/18 Housing Benefit Subsidy related to decreased costs 1,115,455		Savings in Revenues on Postage & Bank Char	ges		(11,200)		
(2) Decreased 17/18 Housing Benefit Subsidy related to decreased costs 1,115,455						(1,231,467)	
(2) Decreased 17/18 Housing Benefit Subsidy related to decreased costs 1,115,455							
		Major Changes in Income Levels					
		(2) Decreased 17/18 Housing Benefit Subsidy detailed above	related to decreas	ed costs	1,115,455		

Revenues and Benefits			
Various New Burdens grants from DWP in respect of Housing Benefits -	(41,100)		
initiatives delivered within existing resource			
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 rec to be repaid to DCLG	uired (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		
		1,103,086	
Minor Variations		3,526	
Total Expenditure Variation		(84,856)	(a)
		(01,000)	(~)
EARMARKED RESERVES			
	£		
Utilised 2017/18			
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)		
Proposed contribution c/fwd to 2018/19			
(3) FERIS Scheme DWP grant to EMR	11,180		
Net movement in earmarked reserves		(73,870)	
Total Expenditure variation after Earmarked Reserves		(158,726)	

#### Leisure Services

		2017/18	2017/18	Variance	Variance	
		Budget	Actual			
Code	Leisure Services	£	£	£	%	
	Employees	1,853,510	1,802,688	(50,822)	-2.7%	
	Premises	707.030	752,994	45.964	6.5%	
	Transport	4,380	5,794	1,414		
	Supplies and Services	274,780	348,668	73,888	26.9%	
	Total Direct Expenditure	2,839,700	2,910,144	70,444	2.5%	
7000	E demol la como	(0.700.000)	(0.040.050)	400,404	0 5%	
7000	External Income	(2,793,060)	(2,612,659)	180,401	6.5%	
	Net Direct Expenditure	46,640	297,485	250,845	537.8%	(8
5000	Support Services	339,900	339,900	0		
	Depreciation	634,350	602,131	(32,219)		
	Total Indirect Expenditure	974,250	942,031	(32,219)	_	
	Total Leisure Services Expenditure	1,020,890	1,239,516	218,626	_	
		.,020,000	.,,			
	Leisure Services - Service units		004.000	(= ( 0 0)		
	Leisure Facilities Maintenance & Equipment	266,800	261,620	(5,180)		
	Leisure Management & Administration	(84,600)	69,204	153,804		
	Exe Valley Leisure Centre	282,807	438,337	155,530		
	Market Walk Gym	0	6,543	6,543		
	Lords Meadow Leisure Centre	305,703	255,874	(49,829)		
	Culm Valley Sports Centre	250,180	207,937	(42,243)		
	Total Leisure Services Expenditure	1,020,890	1,239,516	218,626	_	
				£	£	
	Total Expenditure Variation				218,626	(
	Major Cost Changes					
	(All sites) Utilities/Rates: Unit cost/annual charge above e	expectations		37,000		
	Advertising/Marketing spend over budget mainly on targe	ted campaigns		13,000		
	(EVLC) Equipment overspend: Lease buy-out and dance	studio kit replacen	nent	37,000		
	(All sites) IT overspends: Replacement hardware and lice			5,000		
	(All sites) Promo packs for new members			4,000		
	(All sites) Various unanticipated equipment repairs			4,000		
	EVLC: Gym blinds in new extension			1,000		
	EVLC&LMLC: Pool overshoes			10,000		
	(All sites) Telephony overspend against budget			3,000		
	Various other minor overspends			6,865		
	valious other minor overspends			0,000	120,865	
	Major Cost Savings				,	
	(All sites) Underspend against annual training budget			(10,000)		
	(All sites) Salary savings due to vacant posts and Manag	er transfer to differ	ent service	(40,000)	(50.000)	
	Major Changes in Income Levels				(50,000)	1
	Revised growth target based upon 16/17 outturn			137,560		
	(All sites) Fitness Class pay- as-you-go income below ex	pectations		3,841		
	(All sites) Fitness Studio pay-as-you-go income below bu			6,700		
	(All sites) Junior Activities Income down on budget	ager		6,000		
	(All sites) Estimated impact of closures due to adverse sr	now and flooding		26,300		
					180,401	
	Minor Variations				100,401	
otal Exp	penditure Variation				251,266	(

#### Leisure Services

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

		2017/18	2017/18	Variance	Variance	
		Budget	Actual			
Code	Waste Services	£	£	£	%	
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%	
	Total Direct Expenditure	3,995,490	4,382,687	387,197	9.7%	
7000	External Income	(2,396,570)	(2 652 490)	(256,919)	-10.7%	
7000	External income	(2,390,370)	(2,653,489)	(230,919)	-10.7 /0	
	Net Direct Expenditure	1,598,920	1,729,198	130,278	8.1%	(
5000	Support Services	524,950	524,950	0		
6500	Depreciation	398,700	422,091	23,391		
_	Total Indirect Expenditure	923,650	947,041	23,391	_	
	Total Waste Services Expenditure	2,522,570	2,676,239	153,669		
	Waste Services - Cost Centres					
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		
	Total Waste Services Expenditure	2,522,570	2,676,239	153,669		
				£	c	
	Total Expenditure Variation			2.	£ 153,669	(
	Major Cost Changes			00 500		
VS770	Depot works - fire suppression and install			39,500		
VS770	Depot costs, repairs, maintenance and in			53,000		
VS770	Waste Transfer Station build costs paid for	, ,		324,601		
dl –	Vehicle hire costs (see EMR note below a			85,000		
VS700	Purchase of two ex-demo refuse vehicles	(see EMR note below	w)	12,420		
VS770	Cost of Grounds maintenance move to Ca	arlu Close		83,000		
					597,521	
	Major Cost Savings				,	
JI	Salaries - vacant post and timing of starte	ers and leavers		(90,000)		
di 🛛	Vehicle fuel costs - new refuse vehicles			(12,000)		
VS700	Only 6 month hire of additional telehandle	r for Waste Transfer	Station (see EMR below)	(9,100)		
VS700	Contractor costs, no longer paying a cont	ractor to collect elect	ronic waste	(20,000)		
VS710	Trade waste disposal charges, please see			(31,000)		
VS725	Saving on skip contractors as hiring own			(10,000)		
VS725	Price of glass better than anticipated, less		note in income levels	(30,000)		
10120	The of glass better than anticipated, less	That have costs. See		(30,000)	(202,100)	)
	Major Changes in Income Levels					
V8770	Major Changes in Income Levels	ion County Coursell		(224 004)		
VS770	Waste Transfer Station costs paid by Dev	· ·	at her allow as a low of	(324,601)		
VS710	Trade waste income due to loss of one bi	•	et by disposal costs	35,000		
VS725	Recycling income - tonnage and prices be	Ŭ		(18,000)		
VS700	Garden Waste - uptake slightly less than	budgeted		8,000		
V0700	Devon County Council shared disposal sa	aving scheme, less th	an estimated	45,000		
VS700					(254,601)	)
VS700						1Ē
\$\$700	Minor Variations				(10,542)	

#### Waste Services

#### Waste Services

	EARMARKED RESERVES			
	Utilised 2017/18			
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 for vehicle purchase	es	(12,420)	
WS725	Depot Bay Works		(10,000)	
				(65,620)
	Proposed contribution c/fwd to 2018/19	)		
WS725	Bottle bank refurbishment		10,000	
WS725	Recycling vehicle refurbishment		10,000	
WS700	Purchase additional telehandler for Waste	e Transfer Station	9,100	
WS700/725	Response costs		5,000	
				34,100
	Net movement in earmarked reserves			(31,520)
<b>Total Expen</b>	diture variation after Earmarked Reserve	es		67,238

### Housing Revenue Account

		2017/18	2017/18			
		Budget	Actual	Variance	Variance	
Code	Housing Revenue Account	£	£	£	%	
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%	
	Total Direct Expenditure	11,312,630	12,122,092	809,462	7.2%	
		,,	,,		/	
7000	External Income	(13,535,610)	(14,610,483)	(1,074,873)	-7.9%	
	Net Direct Expenditure	(2,222,980)	(2,488,392)	(265,412)	11.9%	
5000	Internal Recharges	1,245,730	1,245,730	0	0.0%	
6500	Capital Charges	977,250	987,123	9,873	1.0%	
	Total Indirect Expenditure	2,222,980	2,232,853	9,873	-0.4%	
	Total HRA Expenditure	0	(255,539)	(255,539)	N/A	(a)
011004		(40.000.500)	(40.007.405)	(40 575)	0.00/	
SHO01	Dwelling Rents Income	(12,368,590)	(12,387,165)	(18,575)	0.2%	
	Non Dwelling Rents Income	(571,420)	(589,800)	(18,380)	3.2%	
	Leaseholders' Service Charges	(21,640)	(27,025)	(5,385)	24.9%	
	Contributions Towards Expenditure	(36,470)	(81,416)	(44,946)	123.2%	
	Alarm Income - Non Tenants	(209,520)	(211,418)	(1,898)	0.9%	
	H.R.A. Investment Income	(40,000)	(38,319)	1,681	-4.2%	
SHO11	Miscellaneous Income	(19,350)	(8,894)	10,456	-54.0%	
	Capital Grants & Contributions relating to Palmerston					
SHO11	Park and Burlescombe	0	(217,639)	(217,639)		
0110404	Services	0.440.040	0.050.000	(00.014)	0.0%	
	Repairs & Maintenance	3,448,240	3,359,029	(89,211)	-2.6%	
	Housing & Tenancy Services	2,082,370	1,999,315	(83,055)	-4.0%	
SH022	Alarms expenditure	117,510	79,271	(38,239)	-32.5%	
	Accounting entries 'below the line'					
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%	
	Share Of Corporate And Democratic	298,300	297,403	(897)	-0.3%	
	H.R.A. Interest Payable	1,214,500	1,213,267	(1,233)	-0.1%	
	H.R.A. Transfers to earmarked reserves	2,952,820	3,257,329	304,509	10.3%	
	Utilisation of earmarked reserves	2,952,020	(483,602)	(483,602)	10.370	
	Reversal of depreciation	(2,000,000)	1,319,763	3,319,763	-166.0%	
	Financing of capital expenditure	1,009,250	1,008,577	(673)	-0.1%	
31030	Revenue contribution to capital operations (funded	1,009,230	1,000,577	(073)	-0.170	
SHO36	from earmarked reserves)	0	483,602	483,602		
SHO37	Capital Receipts Reserve Adjustment	(26,000)	2,049,890	2,075,890	-7984.2%	
SHO37 SHO38	Major Repairs Allowance	2,275,000	2,049,890	2,075,890 (1,925)	-7984.2%	
	Accumulated absences adjustment			· · · /	-0.170	
30042	Capital Grants & Contributions relating to Palmerston	0	7,782	7,782		
61044	Park and Burlescombe reversal	0	217 620	217 620		
SHO44			217,639	217,639	20 70/	
SHO45	Renewable Energy Transactions	(130,000)	(169,905)	(39,905)	30.7%	
	Total HRA Expenditure	0	813,978	813,978	_	
		0	013,970	013,970		

### Housing Revenue Account

Major Cost Increases         Due to rising arrears, the bad debt provision has been increased for the first time in years.         Surplus generated from renewable energy transactions transferred to earmarked reserve, plus minor variances.         Major Cost Savings		Variance £ 27,696	
the first time in years. Surplus generated from renewable energy transactions transferred to earmarked reserve, plus minor variances. Major Cost Savings		27,696	
earmarked reserve, plus minor variances. Major Cost Savings			
		48,275	
			75,971
		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)	(040 500)
			(210,506)
Major Changes in Income Levels		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)
Minor Variances totalling			462
Total HRA Expenditure			(255,539) (
Net movement before transfers to/from earmarked reserves			(255,539)
Total Variation brought forward			(255,539)
EARMARKED RESERVES (memorandum account)			
	£	£	
Utilised 2017/18	(		
Affordable Rent Surplus	(106,423)		
Renewable Energy Fund	(99,477)		
Housing Maintenance Fund	(277,701)	(492 604)	
		(483,601)	
Proposed contribution c/fwd to 2018/19			
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	
Net movement in earmarked reserves (other than that shown as part of main HRA Summary)			255,539
that shown as part of main fire Summary)			200,539

MID DEVON DISTRICT COUNCIL
CAPITAL PROGRAMME OUTTURN 2017/18

	CAPITAL PROGRAMME OUTTURN 2017/18							
		Approved	Total Slippage	Adjusted	Total Actual	Variance	Slippage	To Earmarked
		Capital	B/fwd & Adj to	Capital	Spend		to be carried forward	Reserve
0.4	Och-mark		Approved Capital			to buildent		1000110
Code	Scheme	Programme 2017/18		Programme	to 31/03/18	to budget	to 2018/19	
		£000's	Programme 17/18 £000's	2017/18 £000's	£000's	£000's	C000/e	C000/a
	Conoral Frind Decisate	2000 5	£000 S	2000 S	£000 S	£000 S	£000 S	£000 S
	General Fund Projects							
	Lords Meadow leisure centre							
CA624	Main car park resurfacing		50,000	50,000	46,160.00	-3,840.00	0	
	Exe Valley leisure centre							
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	
	EVLC - Fitness extension		819,000	819,000	816,583.96	-2,416.04	0	
			,				-	
	Culm Valley Leisure Centre							
CA631	CVSC replace end of life AC for fitness Gym	30,000	0	30,000	0.00	-30,000.00	0	
		,	-			,	-	
	Pannier Market							
CA500	Pannier Market - Improvement Project back log maintenance	60,000	0	60,000	43,842.00	-16,158.00	0	
	Tiverton Pannier Market Pigpens	00,000	70,000	70,000	0.00	-70,000.00	° o	
							U .	
CA508	Pannier Market Clock Tower		12,000	12,000	28,255.80	16,255.80	0	
	MSCP Improvements							
0.4700	NOOD intervention of the first tender of the second b		400.000	100.000		400,000,00	400.000	
CA709	MSCP improvements (refer to Matrix condition report)		139,000	139,000	0.00	-139,000.00	139,000	
	MDDC Shops / Industrial Units							
CA510	Energy Assessment works - new legislation - Indust Units/Shops/Mkt Walk	50,000	0	50,000	0.00	-50,000.00	35,000	
	Play Areas							
	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	
	Other Projects							
CA460	Crediton Office - Structural improvement work	30,000	0	30,000	0.00	-30,000.00	20,000	
	A361 junction to facilitate Eastern Urban Extension (funded by s106)	1,750,000	0	1,750,000	0.00	-1,750,000.00	0	
	St Lawrence Green Project	, ,	30,000	30,000	0.00	-30,000.00	30,000	
	Coggans Well building acquisition		268,000	268,000	268,176.00	176.00	0	
	Replacement Car park Machines		69,000	69,000	63,912.00	-5,088.00	Ō	
	30 Fore Street Tiverton		386,000	386,000	386,133.18	133.18	ő	
	36 & 38 Fore Street Tiverton		739,000	739,000	777,270.00	38,270.00	0	
							0	
	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	U	
	General Fund Development Schemes	5 4 4 4 9 9 9		E		5 4 4 4 9 9 9 9 9		
CA462	Rear of Town Hall development site (6 Houses, 24 Apartments)	5,114,000	0	5,114,000	0.00	-5,114,000.00	U	
	ICT Projects							
	Unified Communications/telephony	107,000	0	107,000	0.00	-107,000.00	107,000	
	Digital Transformation - replacement of CRM	50,000	50,000	100,000	0.00	-100,000.00	100,000	
	Secure Wifi replacement	50,000	0	50,000	0.00	-50,000.00	50,000	
	Parking System Replacement (enforcement)	40,000	0	40,000	0.00	-40,000.00	40,000	
	Replacement Queue System	30,000	0	30,000	0.00	-30,000.00	30,000	
	Core System Refreshes - Revs / Bens	20,000	0	20,000	0.00	-20,000.00	20,000	
	Replacement Estates / Property systems	50,000	0	50,000	0.00	-50,000.00	50,000	
	Replacement of PC estate 330s		31,000	31,000	32,685.82	1,685.82	0	
	Continued replacement of WAN/LAN		60,000	60,000	0.00	-60,000.00	60,000	
	Server farm expansion/upgrades		96,000	96,000	12,233.05	-83,766.95	84,000	
	Digital Transformation		61,000	61,000	0.00	-61,000.00	61,000	
	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	
	Replacement Vehicles							
CA714	Medium Sweeper (Street Cleansing)	70,000	0	70,000	0.00	-70,000.00	70,000	
	Van Tipper (Grounds Maintenance)	26,000	0	26,000	0.00	-26,000.00	26,000	
	Ransomes mower (Grounds Maintenance)	35,000	0	35,000	0.00	-35,000.00	35,000	
	Iveco Tipper (or equivalent)	,	24,000	24,000	0.00	-24,000.00	24,000	
	Dennis Eagle Terberg RCV 22-26t (or equivalent)		160,000	160,000	169,299.50	9,299.50	_ 1,000	
	5 Refuse Vehicles with Food waste capability		900,000	900,000	825,113.13	-74,886.87	, i i i i i i i i i i i i i i i i i i i	
CA822	7.5T Tipper		100,000	100,000	0.00	-100,000.00	100,000	
CA925	3.5T Tipper		25,000	25,000	0.00	-25,000.00	25,000	
	3.5T Tipper 3.5T Tipper		25,000	25,000	0.00	-25,000.00	25,000	
CA827	p.p. ripper	7,587,000	4,313,000	25,000 11,900,000	3,777,756.68	-25,000.00 -8,122,243.32	25,000	0.00
	Private Sector Housing Create	1,581,000	4,313,000	11,900,000	3,111,756.68	-8,122,243.32	ז,∠סס,∪00.00	0.00
00047	Private Sector Housing Grants	101.000		101.000		404.000.00		404.000
	Empty homes and enforcement Disabled Facilities Grants-Private Sector	104,000	474.000	104,000	0.00	-104,000.00		104,000 223.000
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
	Affordable Housing Projects			1 . L				
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
	Total General Fund Projects	8,296,000	4,487,000	12,783,000	4,234,496	-8,548,504	1,268,000	426,000

APPENDIX 5

		Approved	Total Slippage	Adjusted	Total Actual	Variance	Slippage	To Earmarked
		Capital	B/fwd & Adj to	Capital	Spend		to be carried forward	Reserve
Code	Scheme	Programme	Approved Capital	Programme	to 31/03/18	to budget	to 2018/19	
		2017/18	Programme 17/18	2017/18		-		
	HRA Projects							
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	
	Burlescombe (6 units)		776,000	776,000	62,419.00	-713,581.00	714,000	
	Waddeton Park - (70 units)		1,991,000	1,991,000	0.00	-1,991,000.00	0	
	Sewerage Treatment Works - Washfield		25,000	25,000	0.00	-25,000.00	25,000	
CA127	7 * Stoodleigh - Pending feasibility (4 units)		520,000	520,000	0.00	-520,000.00		
	HRAICT Projects							
CA132	2 Repairs mobile replacement	30,000	0	30,000	25,853.75	-4,146.25	4,000	
CA133	3 Tenancy Mobile	40,000	0	40,000	0.00	-40,000.00	40,000	
	HRA Replacement vehicles							
CA134	Van Tipper 4.5T (Responsive Repairs)	32,000	0	32,000	0.00	-32,000.00	0	
CA122	2 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
Tetel	2017/18 CAPITAL PROGRAMME GRAND TOTAL	40.475.000	44.440.000	01.015.000	0.500.005	45 704 705	5.874.000	100.000
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

		Approved Total Slippage Capital B/fwd & Adj to		Adjusted Capital	Total Actual Funding	
		Programme	Approved Capital	Programme	Funding	
Code	Funding Stream	Funding 2017/18	Programme 17/18	Funding 2017/18	to 31/03/18	
		£000	£000	£000	£000	
	General Fund Projects					
9801	S106 & Affordable Housing Contributions	1,865,000	0	1,865,000	15,803.72	
	General Capital Reserve	71,000	153,000	224,000	93,160.06	
	Govt Grant (DCLG)	490,000	17,000	507,000	440,935.94	
	New Homes Bonus (GF)	450,000	1,454,000	1,904,000	1,186,462.39	
	Contribution from CGU - Non Specific	0	21,000	21,000	21,094.70	
	Private Sector Housing Grants EMR	104,000	157,000	261,000	0.00	
	Contribution from Sinking Funds	95,000	927,000	1,022,000	870,000.00	
	Contribution from Sinking Funds	107,000	-51,000	56,000	0.00	
	Useable Capital Receipts General	5 444 000	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	
	HRA Projects					
9980	* Useable Capital Receipts General to be generated in 2016/17 * Contribution from existing Useable Capital Receipts £279k * Balance to be generated in 2016/17 £350k	629,000	68,000	697,000	325,667.75	
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	
	Affordable Rents Surplus	0	107,000	107,000	106,423.13	
	S106 & Affordable Housing Contributions	0	361,000	361,000	500,000.00	
	PWLB Borrowing	0	1,832,000	1,832,000	0.00	
	HRA EMR	0	25,000	25,000	0.00	
	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	