

GENERAL FUND REVENUE ACCOUNT OUTTURN SUMMARY 2018/19

	Budget 2018/19	Actual 2018/19	Variance
	£	£	£
Community Development	141,290	141,616	326
Corporate Management	1,650,320	1,671,855	21,535
Car Parks	(561,200)	(510,082)	51,118
Customer Services	778,387	729,124	(49,263)
Environmental Services	674,260	769,604	95,344
Finance & Performance	615,420	637,828	22,408
Grounds Maintenance	576,870	567,867	(9,003)
General Fund Housing	195,400	(14,853)	(210,253)
Human Resources	439,630	437,501	(2,129)
I.T.Services	867,253	917,239	49,986
Legal & Democratic Services	883,280	864,487	(18,793)
Planning & Regeneration	1,127,100	421,018	(706,082)
Property Services	329,410	543,061	213,651
Revenues & Benefits	362,900	153,855	(209,045)
Recreation and Sport	345,820	448,707	102,887
Waste Services	1,725,580	1,768,402	42,822
ALL GENERAL FUND SERVICES	10,151,720	9,547,230	(604,490)
Net recharge to HRA	(1,447,160)	(1,385,468)	61,692
Statutory Adjustments (Capital Charges)	395,570	286,373	(109,197)
NET COST OF SERVICES	9,100,130	8,448,135	(651,995)
Finance Lease Interest Payable	41,370	39,503	(1,867)
Interest Charged Between GF & HRA	(49,000)	(47,373)	1,627
Interest Receivable / Payable on Other Activities	147,000	105,321	(41,679)
Interest Receivable on Investments	(305,540)	(424,356)	(118,816)
CTS Funding parishes	16,920	16,854	(66)
Transfers into Earmarked Reserves	2,188,020	4,743,704	2,555,684
Transfers from Earmarked Reserves	(911,100)	(2,116,224)	(1,205,124)
Contribution from New Homes Bonus Reserve	(221,850)	(221,850)	0
Revenue contribution to fund 2018/19 Capital Programme	0	237,696	237,696
TOTAL EXPENDITURE	10,005,950	10,781,410	775,460
FUNDED BY:-			
Formula Grant (RSG & RSDG & NNDR)	(3,233,770)	(3,677,621)	(443,851)
Business Rates Benefit from Devon Pool	0	(350,764)	(350,764)
New Homes Bonus Grant	(1,121,250)	(1,121,246)	4
Collection Fund Surplus	(50,520)	(50,524)	(4)
Council Tax - (Band D at £197.91)	(5,600,410)	(5,600,410)	0
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TOTAL FUNDING	(10,005,950)	(10,800,565)	(794,615)
NET INCOME AND EXPENDITURE	0	(19,155)	(19,155)

Notes

GENERAL FUND REVENUE ACCOUNT OUTTURN SUMMARY 2018/19
Community Development

Code	Community and Development	2018/19 Budget £	2018/19 Actual £	Variance £	Variance %	
1000	Employees	70,280	69,520	(760)	-1.1%	
2000	Premises	47,580	47,741	161	0.3%	
3000	Transport	0	0	0	0.0%	
4000	Supplies and Services	106,830	175,923	69,093	64.7%	
	Total Direct Expenditure	224,690	293,183	68,493	30.5%	
7000	External Income	(83,400)	(151,568)	(68,168)	-81.7%	
	Net Direct Expenditure	141,290	141,616	326	0.2%	(a)
5000	Support Services	63,580	63,580	0	0.0%	
6500	Depreciation	44,130	44,130	0	0.0%	
	Total Indirect Expenditure	107,710	107,710	0	0.0%	
	Total Community & Development Expenditure	249,000	249,326	326	0.1%	
	Community & Development - Service units					
CD200	Community Development	126,450	128,891	2,441	1.9%	
CD300	Markets	122,550	120,218	(2,332)	-1.9%	
CD400	Crediton Market Square	0	217	217	0.0%	
	Total Community & Development Expenditure	249,000	249,326	326	0.1%	
				£	£	
	Total Expenditure Variation					326 (a)
	Major Cost Changes					
CD200	Communities Together Fund, grant awards (see note in income levels)			70,620		
						70,620
	Major Cost Savings					
						0
	Major Changes in Income Levels					
CD200	DCC contribution to Communities Together Fund (see EMR below)			(62,050)		
CD300	Market income			(5,000)		
						(67,050)
	Minor Variations					0
	Total Expenditure Variation					3,570 (a)
	EARMARKED RESERVES					
	Utilised 2018/19					
CD200	Communities Together Fund grant awards			(8,570)		
	Proposed contribution c/fwd to 2019/20					
	Net movement in earmarked reserves					(8,570)
	Total Expenditure variation after Earmarked Reserves					(5,000)

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Corporate Management

		2018/19 Budget £	2018/19 Actual £	Variance £	Variance %	
Code	Corporate					
1000	Employees	1,506,570	1,472,630	(33,940)	-2.3%	
2000	Premises	0	0	0	0.0%	
3000	Transport	3,010	2,711	(299)	-9.9%	
4000	Supplies and Services	147,800	191,229	43,429	29.4%	
	Total Direct Expenditure	1,657,380	1,666,570	9,190	0.6%	
7000	External Income	(7,060)	5,285	12,345	174.9%	
	Net Direct Expenditure	1,650,320	1,671,855	21,535	1.3%	(a)
5000	Support Services	(166,070)	(164,691)	1,380	-0.8%	
6500	Depreciation	0	0	0	0.0%	
	Total Indirect Expenditure	(166,070)	(164,691)	1,380	-0.8%	
	Total Corporate Expenditure	1,484,250	1,507,165	22,915	1.5%	
	Corporate Management Service Units					
CM100	Leadership Team	539,790	547,352	7,562	1.4%	
CM199	Leadership Team Recharge	(542,390)	(542,390)	0	0.0%	
CM210	Performance, Governance & Data	96,600	84,190	(12,410)	-12.8%	
CM300	Corporate Fees/charges	489,260	520,520	31,260	6.4%	
CM340	Unison	9,700	9,753	53	0.5%	
CM310	Corporate Performance	1,230	2,610	1,380	112.2%	
CM600	Pension Backfunding	890,060	885,129	(4,931)	-0.6%	
	Total Corporate Expenditure	1,484,250	1,507,165	22,915	1.5%	
				£	£	
	Total Expenditure Variation				22,915	(a)
	Major Cost Changes					
CM100	Various Strategic expenses			7,500		
CM300	Bank, audit and valuation fees over budget			37,890		
					45,390	
	Major Cost Savings					
CM210	Governance-salary spend under budget			(4,400)		
CM300	Apprenticeship levy costs below forecast			(20,800)		
CM600	Slightly lower contribution on pension costs			(6,000)		
					(31,200)	
	Major Changes in Income Levels					
CM300	Changes in sales ledger bad debt provision			21,300		
CM210	DCLG Grant received in year			(8,103)		
					13,197	
	Minor Variances				(4,472)	
	Total Expenditure Variation				22,915	
	EARMARKED RESERVES					
	Utilised 2018/19					
	Proposed contribution c/fwd to 2019/20					
	Net movement in earmarked reserves				0	
	Total Expenditure variation after Earmarked Reserves				22,915	

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Car Parks

		2018/19 Budget	2018/19 Actual	Variance	Variance	
Code	Car Parks	£	£	£	%	
1000	Employees	3,500	8,015	4,515	129.0%	
2000	Premises	174,050	188,450	14,400	8.3%	
3000	Transport	0	0	0	0.0%	
4000	Supplies and Services	69,520	53,515	(16,005)	-23.0%	
	Total Direct Expenditure	247,070	249,980	2,910	1.2%	
7000	External Income	(808,270)	(760,062)	48,208	6.0%	
	Net Direct Expenditure	(561,200)	(510,082)	51,118	9.1%	(a)
5000	Support Services	191,740	191,780	40	0.0%	
6500	Depreciation	190,920	190,930	10	0.0%	
	Total Indirect Expenditure	382,660	382,710	50	0.0%	
	Total Car Park Expenditure	(178,540)	(127,372)	51,168	28.7%	
	Car Park - Service units					
CP510	Market Car Park	(148,370)	(155,670)	(7,300)	4.9%	
CP520	Multi-Storey Car Park (MSCP)	153,640	195,486	41,846	27.2%	
CP530	Amenity Car Parks	26,950	37,339	10,389	38.5%	
CP540	Paying Car Parks	(210,760)	(204,527)	6,233	-3.0%	
	Total Car Park Expenditure	(178,540)	(127,372)	51,168	28.7%	
				£	£	
	Total Expenditure Variation					51,168 (a)
	Major Cost Changes					
CP520	Overspend on Security for MSCP			4,500		
CP540	Overspend on MSCP Utilities			14,000		
						18,500
	Major Cost Savings					
Various	Savings across the Supplies and Services budget are for cancellation of Parking Machine Maint contract, Advertising & Equipment Maint			(16,000)		(16,000)
	Major Changes in Income Levels					
CP520 & CP540	Pay & Display income below budget			44,000		
CP540	Permit income down against budget			4,500		
						48,500
	Minor Variations					0
	Total Expenditure Variation					51,000 (a)
	EARMARKED RESERVES					
	Utilised 2018/19					
	Proposed contribution c/fwd to 2019/20					
	Net movement in earmarked reserves					0
	Total Expenditure variation after Earmarked Reserves					51,000

GENERAL FUND REVENUE ACCOUNT OUTTURN SUMMARY 2018/19

Customer Services

Code	Customer Services	2018/19 Budget £	2018/19 Actual £	Variance £	Variance %	
1000	Employees	701,747	637,421	(64,325)	-9.2%	
2000	Premises	0	0	0	0.0%	
3000	Transport	3,300	1,342	(1,958)	-59.3%	
4000	Supplies and Services	73,340	90,596	17,256	23.5%	
	Total Direct Expenditure	778,387	729,359	(49,028)	-6.3%	
7000	External Income	0	(235)	(235)	0.0%	
	Net Direct Expenditure	778,387	729,124	(49,263)	-6.3%	(a)
5000	Support Services	(796,770)	(796,770)	0	0.0%	
6500	Depreciation	2,220	2,220	0	0.0%	
	Total Indirect Expenditure	(794,550)	(794,550)	0	0.0%	
	Total Customer Services Expenditure	(16,163)	(65,426)	(49,263)	-304.8%	
	Customer Services - Service units					
CS200	Communications	167,250	180,962	13,712	8.2%	
CS299	Communications Rech	(167,270)	(167,270)	0	0.0%	
CS500	Messenger Services	62,210	54,789	(7,421)	-11.9%	
CS599	Messenger Services Rech	(62,170)	(62,170)	0	0.0%	
CS900	Central Photocopying	17,100	16,452	(648)	-3.8%	
CS901	Central Photocopying Rech	(17,110)	(17,110)	0	0.0%	
CS902	Central Postage	21,700	26,141	4,441	20.5%	
CS903	Central Postage Rech	(21,650)	(21,650)	0	0.0%	
CS910	Customer Services Admin	165,980	150,642	(15,338)	-9.2%	
CS915	Customer Services Admin Rech	(165,950)	(165,950)	0	0.0%	
CS930	Customer First Management	189,487	170,063	(19,423)	-10.3%	
CS931	Customer First Management Rech	(205,850)	(205,850)	0	0.0%	
CS932	Customer First	603,060	578,441	(24,619)	-4.1%	
CS933	Customer First Rech	(603,040)	(603,040)	0	0.0%	
CS938	Digital Strategy Staffing	90	124	34	38.3%	
	Total Customer Services Expenditure	(16,163)	(65,426)	(49,263)	-304.8%	
				£	£	
	Total Expenditure Variation				(49,263)	(a)
	Major Cost Changes					
CS200	Apprentice now a permanent position			8,000		
CS902	Business reply postage - expenditure higher than budget.			4,500		
CS932	Computer hardware - Screens			9,500		
					22,000	
	Major Cost Savings					
CS500	Overtime budget not required			(5,000)		
CS910, CS930 & CS932.	Staff vacancies			(65,000)		
					(70,000)	
	Major Changes in Income Levels					
	Total Expenditure Variation				(48,000)	(a)
	EARMARKED RESERVES					
	Utilised 2018/19					
	Proposed contribution c/fwd to 2019/20					
	Net movement in earmarked reserves				0	
	Total Expenditure variation after Earmarked Reserves				(48,000)	

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Environmental Services

		2018/19 Budget	2018/19 Actual	Variance	Variance	
Code	Environmental Services	£	£	£	%	
1000	Employees	774,210	863,142	88,932	11.5%	
2000	Premises	137,370	133,091	(4,279)	-3.1%	
3000	Transport	35,220	35,499	279	0.8%	
4000	Supplies and Services	123,990	353,107	229,117	184.8%	
	Total Direct Expenditure	1,070,790	1,384,840	314,050	29.3%	
7000	External Income	(396,530)	(615,236)	(218,706)	-55.2%	
	Net Direct Expenditure	674,260	769,604	95,344	14.1%	(a)
5000	Support Services	557,110	616,030	58,920	10.6%	
6500	Depreciation	91,330	91,330	0	0.0%	
	Total Indirect Expenditure	648,440	707,360	58,920	9.1%	
	Total Environmental Services Expenditure	1,322,700	1,476,964	154,264	11.7%	
	Environmental Services - Service units					
ES100	Cemeteries	100,680	135,881	35,201	35.0%	
ES110	Bereavement Services	35,330	30,750	(4,580)	-13.0%	
ES112	Bereavement Services Rech	(35,330)	(35,330)	0	0.0%	
ES200	CCTV Initiatives	22,520	19,401	(3,119)	-13.9%	
ES250	Community Safety	75,920	75,409	(511)	-0.7%	
ES251	Community Safety recharge	0	0	0	0.0%	
ES252	Building Safer Community Fund	0	0	0	0.0%	
ES256	Community Safety Partnership	0	(2,821)	(2,821)	0.0%	
ES260	Food Protection	125,570	108,336	(17,234)	-13.7%	
ES270	Water Quality Monitoring	51,960	74,345	22,385	43.1%	
ES349	Private Sector Housing team Rech	0	0	0	0.0%	
ES354	Private Sector Housing	45,840	(13,578)	(59,418)	-129.6%	
ES360	Dog Warden	42,100	43,760	1,660	3.9%	
ES361	Public Health	0	(42)	(42)	0.0%	
ES450	Parks & Open Spaces	372,590	396,592	24,002	6.4%	
ES455	Amory Park	45,700	34,970	(10,730)	-23.5%	
ES460	Play Areas	199,270	250,509	51,239	25.7%	
ES500	Emergency Planning	27,470	27,600	130	0.5%	
ES550	Licensing	68,910	79,645	10,735	15.6%	
ES580	Pool Car Running Costs	150	150	0	0.0%	
ES600	Pest Control	18,090	19,644	1,554	8.6%	
ES650	Contaminated Land	0	(121)	(121)	0.0%	
ES660	Control of Pollution	98,270	120,747	22,477	22.9%	
ES670	Local Air Pollution	10,550	11,575	1,025	9.7%	
ES720	ES Management	0	(171)	(171)	0.0%	
ES730	Environmental Enforcement	209,090	209,578	488	0.2%	
ES731	Environmental Enforcement Rech	(235,010)	(235,010)	0	0.0%	
ES733	Environmental Health	663,890	742,698	78,808	11.9%	
ES734	Environmental Health Rech	(626,880)	(626,880)	0	0.0%	
ES740	Licensing Unit	140,300	143,254	2,954	2.1%	
ES741	Licensing Unit Rech	(140,300)	(140,300)	0	0.0%	
ES760	Health & Safety Officer	0	0	0	0.0%	
PS480	MDDC Footpaths & Railway Walks	6,020	6,371	351	5.8%	
	Total Environmental Services Expenditure	1,322,700	1,476,964	154,264	11.7%	
				£	£	
	Total Expenditure Variation				154,264	(a)

GENERAL FUND REVENUE ACCOUNT OUTTURN SUMMARY 2018/19
Environmental Services

	Major Cost Changes					
ES100	Maintenance overspend due to Wall repairs (see below EMR)			3,663		
ES100	Equipment overspend due to purchase of Grave shoring equip (see below EMR)			4,247		
ES100	Increased recharge from Grounds Maintenance			17,930		
ES354	Overspend on Landlord event (see below EMR)			10,000		
ES450	Overspend on Tree works (see below EMR)			11,600		
ES450	Underspend on planned maintenance budgets due to timings of the works (part off-set by below EMR)			(16,915)		
ES450	Increased recharge from Grounds Maintenance			31,500		
ES455	Underspend on specific maintenance project (see below request for EMR)			(14,650)		
ES460	Increased recharge from Grounds Maintenance			9,000		
ES460	Maintenance overspend on aging play equipment (see below EMR)			21,000		
ES733	Salary overspend due to additional posts & redundancy costs (£8910 utilised EMR)			75,000		152,375
	Major Cost Savings					
						0
	Major Changes in Income Levels					
ES550	Licensing income down against budget, particularly taxi and premises licenses			9,000		
ES100	Income budget not achieved for Cemetery Lodge as Letting Agents went into Administration			9,200		
ES260	Income received for Proceeds of Crime for Food prosecution cases (see below EMR)			(14,550)		
ES270	Water sampling income down due to staff sickness			17,000		
ES354	Income from HMO Licence & CO Regulation fee not achieved due to changes in legislation			25,000		
ES354	HMO Licence income (see below EMR)			(8,024)		
ES354	HMO Civil penalty income received (see below EMR)			(24,165)		
ES354	Rogue Landlord Grant received (see below EMR)			(58,794)		
ES450	Parks Improvement Grant received (see below EMR)			(12,655)		
						(57,988)
	Minor Variations					3,444
	SERVICE MOVEMENT BEFORE STATUTORY ADJUSTMENTS					97,831
ES450	Net S106 receipts & grants (also see EMR below)					8,169
ES460	Net S106 receipts & grants (also see EMR below)					22,146
ES660	Net S106 receipts & grants (also see EMR below)					24,229
	Total Expenditure Variation					152,375 (a)
	EARMARKED RESERVES					
	Utilised 2018/19					
	S106 - Air Quality			(30,315)		
	S106 - Public Open Space			(120,476)		
	ES100 Cem Maint Sinking Fund			(3,663)		
	ES100 Grave Shoring EMR			(4,247)		
	ES354 Landlord Event Costs			(9,000)		
	ES450 Tree works			(11,624)		
	ES460 Play Area maintenance			(21,000)		
	ES733 Empty Homes staffing EMR			(8,910)		
	Proposed contribution c/fwd. to 2019/20					
	S106 - Air Quality			108,765		
	ES260 Proceed of Crime money for Food prosecution cases			14,550		
	ES354 HMO Licence Income			8,024		
	ES354 HMO Civil Penalty Income			22,500		
	ES354 Rogue Landlord Income			51,925		
	ES450 Parks Maint EMR			7,520		
	ES450 Parks Improvement Grant			12,655		
	ES455 Amory Park specific maint project			14,650		
	Net movement in earmarked reserves before statutory adjustments					31,354
	Total Expenditure variation after Earmarked Reserves					183,729

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Finance and Performance

		2018/19 Budget	2018/19 Actual	Variance	Variance	
Code	Finance and Performance	£	£	£	%	
1000	Employees	490,190	504,646	14,456	2.9%	
2000	Premises	0	0	0	0.0%	
3000	Transport	1,530	1,487	(43)	-2.8%	
4000	Supplies and Services	131,400	137,060	5,660	4.3%	
	Total Direct Expenditure	623,120	643,193	20,073	3.2%	
7000	External Income	(7,700)	(5,364)	2,336	30.3%	
	Net Direct Expenditure	615,420	637,828	22,408	3.6%	(a)
5000	Support Services	(610,700)	(610,700)	0	0.0%	
6500	Depreciation	0	0	0	0.0%	
	Total Indirect Expenditure	(610,700)	(610,700)	0	0.0%	
	Total Finance and Performance Expenditure	4,720	27,128	22,408	474.8%	
	Finance and Performance - Service units					
FP100	Accountancy Services	461,440	480,548	19,108	4.1%	
FP199	Accountancy Services Rech	(458,390)	(458,390)	0	0.0%	
FP200	Internal Audit	104,170	102,317	(1,853)	-1.8%	
FP299	Internal Audit Rech	(104,210)	(104,210)	0	0.0%	
FP300	Procurement	99,500	106,542	7,042	7.1%	
FP399	Procurement Rech	(97,830)	(97,830)	0	0.0%	
FP400	Purchase Ledger	65,370	66,183	813	1.2%	
FP499	Purchase Ledger Rech	(65,360)	(65,360)	0	0.0%	
FP500	Sales Ledger	100,840	98,138	(2,702)	-2.7%	
FP599	Sales Ledger Rech	(100,810)	(100,810)	0	0.0%	
	Total Finance and Performance	4,720	27,128	22,408	474.8%	
	Total Expenditure Variation			£	£	(a)
					22,408	
	Major Cost Changes					
FP100	Additional costs for recruitment finders fees and work pressures for remaining staff have resulted in salary overspend			10,000		
FP100	One-off costs for new equipment (screens & laptops)			3,700		
FP300	Agency overspend whilst recruitment process took place for Procurement Manager			5,500		
					19,200	
	Major Cost Savings					
					0	
	Major Changes in Income Levels					
FP300	No longer offering partnership working in Procurement with Torridge DC due to staff changes. Adjusted for 19/20 budget.			3,000		
					3,000	
	Minor Variations				0	
	Total Expenditure Variation				22,200	(a)
	EARMARKED RESERVES					
	Utilised 2018/19					
	Proposed contribution c/fwd to 2019/20					
	Net movement in earmarked reserves				0	
	Total Expenditure variation after Earmarked Reserves				22,200	

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Grounds Maintenance

Code	Grounds Maintenance	2018/19 Budget £	2018/19 Actual £	Variance £	Variance %	
1000	Employees	509,940	532,365	22,425	4.4%	
2000	Premises	0	3,498	3,498	0.0%	
3000	Transport	77,850	123,897	46,047	59.1%	
4000	Supplies and Services	38,260	27,131	(11,129)	-29.1%	
	Total Direct Expenditure	626,050	686,891	60,841	9.7%	
7000	External Income	(49,180)	(119,024)	(69,844)	-142.0%	
	Net Direct Expenditure	576,870	567,867	(9,003)	-1.6%	(a)
5000	Support Services	(527,700)	(527,700)	0	0.0%	
6500	Depreciation	4,070	4,070	0	0.0%	
	Total Indirect Expenditure	(523,630)	(523,630)	0	0.0%	
	Total Grounds Maintenance Expenditure	53,240	44,237	(9,003)	-16.9%	
	Grounds Maintenance - Service units					
GM960	Grounds Maintenance	695,580	686,577	(9,003)	-1.3%	
GM961	Grounds Maintenance Rech	(642,340)	(642,340)	0	0.0%	
	Total Grounds Maintenance Expenditure	53,240	44,237	(9,003)	-16.9%	
				£	£	
	Total Expenditure Variation				(9,003)	(a)
	Major Cost Changes					
GM960	Purchase of 2 Kubota Mowers (see below EMR)			31,800		
GM960	Salary/Agency overspend due to staff turnover (off-set by credit below)			22,000		
GM960	Overspend on vehicle running costs due to aging fleet			14,000		
GM960	Cost savings have been made across the supplies and services budget			(11,000)		
					56,800	
	Major Cost Savings					
					0	
	Major Changes in Income Levels					
GM960	Correction made at beginning of the year to GM Recharges. Services were charged more for GM for the additional work undertaken which offsets the increase in Agency charge.			(60,000)		
GM960	Increased income from Devon CC toward grass cutting			(6,300)		
					(66,300)	
	Minor Variations				0	
	Total Expenditure Variation				(9,500)	(a)
	EARMARKED RESERVES					
	Utilised 2018/19					
GM960	GM Vehicle sinking fund			(31,800)		
	Proposed contribution c/fwd to 2019/20					
	Net movement in earmarked reserves				(31,800)	
	Total Expenditure variation after Earmarked Reserves				(41,300)	

GENERAL FUND REVENUE ACCOUNT OUTTURN SUMMARY 2018/19
General Fund Housing

		2018/19 Budget	2018/19 Actual	Variance	Variance	
Code	General Fund Housing	£	£	£	%	
1000	Employees	240,980	238,374	(2,606)	-1.1%	
2000	Premises	5,470	3,167	(2,303)	-42.1%	
3000	Transport	15,170	13,572	(1,598)	-10.5%	
4000	Supplies and Services	312,380	325,223	12,843	4.1%	
	Total Direct Expenditure	574,000	580,336	6,336	1.1%	
7000	External Income	(378,600)	(595,189)	(216,589)	-57.2%	
	Net Direct Expenditure	195,400	(14,853)	(210,253)	-107.6%	(a)
5000	Support Services	18,980	18,980	0	0.0%	
6500	Depreciation	620	620	0	0.0%	
	Total Indirect Expenditure	19,600	19,600	0	0.0%	
	Total General Fund Housing Services Expenditure	215,000	4,747	(210,253)	-97.8%	
	General Fund Housing - Service units					
HG320	Housing & Homelessness Advice	308,250	146,406	(161,844)	-52.5%	
HG340	Community Land Trusts	0	13,625	13,625	0.0%	
HG373	Homelessness & Enabling Team	273,610	256,384	(17,226)	-6.3%	
HG379	Homeless & Enabling Team Rech	(273,610)	(273,610)	0	0.0%	
	Total General Fund Housing Services Expenditure	215,000	4,747	(210,253)	-97.8%	
				£	£	
	Total Expenditure Variation				(210,253)	(a)
	Major Cost Changes					
HG320	New instances of Deposit and Rent Scheme (DARS) higher than budgeted			12,800		
HG320	Change in Bad Debt Provision			18,800		
HG340	Expenditure on Community Land Trust (see below)			13,625		
					45,225	
	Major Cost Savings					
HG320	(Net) Temporary accomodation costs less than forecast			(43,000)		
HG373	(Net) saving on staffing due to vacant post and under utilised external funding			(17,200)		
HG350	Community Alarms underspend on new units			(19,100)		
HG350	Community Alarms underspend on salaries			(7,700)		
HG350	Community Alarms slight underspend on overhead costs			(8,800)		
					(95,800)	
	Major Changes in Income Levels					
HG320	DARS - levels/number greater than budgeted			(20,100)		
HG320	Various Homelessness grant funding streams (see below)			(133,123)		
					(153,223)	
	Minor Variations				(6,455)	
	Total Expenditure Variation				(210,253)	(a)
	EARMARKED RESERVES					
	Utilised 2018/19					
	Community Land Trust expenditure			(13,625)		
	Proposed contribution c/fwd to 2019/20					
	Flexible Homelessness Support Grant			93,831		
	Homelessness Prevention Grant			13,000		
	H-CLIC			3,791		
	Homelessness New Burdens			22,501		
	Net movement in earmarked reserves				119,498	
	Total Expenditure variation after Earmarked Reserves				(90,755)	

GENERAL FUND REVENUE ACCOUNT OUTTURN SUMMARY 2018/19
Human Resources

Code	Human Resources	2018/19 Budget £	2018/19 Actual £	Variance £	Variance %
1000	Employees	389,060	368,261	(20,799)	-5.3%
2000	Premises	0	0	0	0.0%
3000	Transport	2,850	3,170	320	11.2%
4000	Supplies and Services	47,720	66,595	18,875	39.6%
	Total Direct Expenditure	439,630	438,026	(1,604)	-0.4%
7000	External Income	0	(525)	(525)	0.0%
	Net Direct Expenditure	439,630	437,501	(2,129)	-0.5%
5000	Support Services	(396,950)	(396,950)	0	0.0%
6500	Depreciation	0	0	0	0.0%
	Total Indirect Expenditure	(396,950)	(396,950)	0	0.0%
	Total Human Resources Expenditure	42,680	40,551	(2,129)	-5.0%
	HR - Service units				
HR100	Human Resources	290,030	334,774	44,744	15.4%
HR199	Human Resources Rech	(286,760)	(286,760)	0	0.0%
HR200	Staff Development Training	38,080	32,332	(5,748)	-15.1%
HR210	CPD Training	0	0	0	0.0%
HR220	Post Entry Training	0	0	0	0.0%
HR230	Health & Safety Training	0	0	0	0.0%
HR300	Payroll	82,770	80,094	(2,676)	-3.2%
HR399	Payroll Rech	(82,220)	(82,220)	0	0.0%
HR400	Learning & Development	74,480	59,328	(15,152)	-20.3%
HR499	Learning & Development Rech	(73,990)	(73,990)	0	0.0%
HR600	Health & Safety Officer	71,190	47,893	(23,297)	-32.7%
HR699	Health & Safety Officer Rech	(70,900)	(70,900)	0	0.0%
	Total Human Resources Expenditure	42,680	40,551	(2,129)	-5.0%
				£	£
	Total Expenditure Variation				(2,129)
					(a)
	Major Cost Changes				
	Salary overspend due to Agency cover for long-term sickness and changes to Posts within HR			24,000	
HR100	Purchase of new JE software was unbudgeted			14,000	
					38,000
	Major Cost Savings				
HR400	Salary savings due to changes in Learning and Development (L&D) posts			(15,000)	
HR600	Salary saving due to flexible retirement			(23,500)	
					(38,500)
	Major Changes in Income Levels				
					0
					(1,629)
	Minor Variations				
	Total Expenditure Variation				(2,129)
					(a)
	EARMARKED RESERVES				
	Utilised 2018/19				
	Proposed contribution c/fwd to 2019/20				
	Net movement in earmarked reserves				0
	Total Expenditure variation after Earmarked Reserves				(2,129)

GENERAL FUND REVENUE ACCOUNT OUTTURN SUMMARY 2018/19
ICT Services

Code	ICT Services	2018/19 Budget £	2018/19 Actual £	Variance £	Variance %	
1000	Employees	515,343	535,215	19,872	3.9%	
2000	Premises	0	0	0	0.0%	
3000	Transport	1,250	670	(580)	-46.4%	
4000	Supplies and Services	350,660	382,861	32,201	9.2%	
	Total Direct Expenditure	867,253	918,746	51,493	5.9%	
7000	External Income	0	(1,507)	(1,507)	0.0%	
	Net Direct Expenditure	867,253	917,239	49,986	5.8%	(a)
5000	Support Services	(919,120)	(919,120)	0	0.0%	
6500	Depreciation	33,980	33,980	0	0.0%	
	Total Indirect Expenditure	(885,140)	(885,140)	0	0.0%	
	Total ICT Services Expenditure	(17,887)	32,099	49,986	279.5%	
	ICT - Service units					
IT100	Gazetteer Management	85,690	81,972	(3,718)	-4.3%	
IT199	Gazetteer Management Rech	(85,710)	(85,710)	0	0.0%	
IT200	Information Management & T Gov	4,810	4,810	0	0.0%	
IT300	Central Telephones	53,480	65,987	12,507	23.4%	
IT399	Central Telephones Rech	(53,500)	(53,500)	0	0.0%	
IT400	ICT Network & Hardware	232,470	242,894	10,424	4.5%	
IT499	ICT Network & Hardware Rech	(232,400)	(232,400)	0	0.0%	
IT500	ICT Software Support & Maint.	669,820	673,848	4,028	0.6%	
IT599	ICT Software Support & Maint. Rech	(669,900)	(669,900)	0	0.0%	
IT600	ICT Staff Unit	401,824	417,054	15,229	3.8%	
IT699	ICT Staff Unit Rech	(600,750)	(600,750)	0	0.0%	
IT700	PSN COMPLIANCE	0	0	0	0.0%	
IT800	Phoenix House Printing	21,540	18,279	(3,261)	-15.1%	
IT899	Phoenix House Printing Rech	(21,540)	(21,540)	0	0.0%	
IT900	Digital Services	176,279	191,055	14,776	8.4%	
IT999	Digital Services Recharge	0	0	0	0.0%	
	Total ICT Services Expenditure	(17,887)	32,099	49,986	279.5%	
				£	£	
	Total Expenditure Variation				49,986	(a)
	Major Cost Changes					
IT300	Lease & maintenance costs due to the delay in replacing the new contact centre			12,500		
IT400	Costs for new data lines. Infrastructure for connectivity between all the Councils sites			26,000		
IT600	Salaries - JE's following restructure			9,000		
IT600	Business Enterprise staff training (see EMR below)			6,200		
IT900	Computer Software & Hardware - budget underspend on the capital programme			11,000		
					64,700	
	Major Cost Savings					
IT400	Underspend on hardware replacement budget			(16,000)		
					(16,000)	
	Major Changes in Income Levels					
	Total Expenditure Variation				48,700	(a)
	EARMARKED RESERVES					
	Utilised 2018/19					
IT600	Business Enterprise staff training (see EMR below)			(6,200)		
	Proposed contribution c/fwd to 2019/20					
	Net movement in earmarked reserves				(6,200)	
	Total Expenditure variation after Earmarked Reserves				42,500	

GENERAL FUND REVENUE ACCOUNT OUTTURN SUMMARY 2018/19
Legal and Democratic Services

Code	Legal and Democratic Services	2018/19 Budget £	2018/19 Actual £	Variance £	Variance %	
1000	Employees	507,600	505,881	(1,720)	-0.3%	
2000	Premises	0	150	150	0.0%	
3000	Transport	17,700	14,395	(3,305)	-18.7%	
4000	Supplies and Services	439,880	426,160	(13,720)	-3.1%	
	Total Direct Expenditure	965,180	946,586	(18,594)	-1.9%	
7000	External Income	(81,900)	(82,098)	(198)	-0.2%	
	Net Direct Expenditure	883,280	864,487	(18,793)	-1.9%	(a)
5000	Support Services	54,670	54,733	63	0.1%	
	Total Indirect Expenditure	54,670	54,733	63	(0)	
	Total Legal and Democratic Services	937,950	919,220	(18,730)	-1.9%	
	Legal & Democratic Services - Service units					
LD100	Electoral Registration	226,690	210,163	(16,527)	-7.3%	
LD199	Electoral Registration Rech	(670)	(670)	0	0.0%	
LD200	Election costs	0	7,284	7,284	N/A	
LD300	Democratic Rep & Management	705,540	703,763	(1,777)	-0.3%	
LD400	Committee Services	159,120	154,103	(5,017)	-3.2%	
LD499	Committee Services Rech	(158,350)	(158,350)	0	0.0%	
LD600	Legal Services	335,710	333,017	(2,693)	-0.8%	
LD699	Legal Services Rech	(330,090)	(330,090)	0	0.0%	
	Total Legal and Democratic Services	937,950	919,220	(18,730)		
				£	£	
	Total Expenditure Variation				(18,730)	(a)
	Major Cost Changes					
LD200	Spend on by-elections and other minor spends			7,300		
LD300	Expenditure on Member Ipads (see below)			11,725		
LD600	Legal Services: agency, consultancy and other unanticipated salary costs			11,000	30,025	
	Major Cost Savings					
LD100	Salary savings against budget			(9,700)		
LD100	Software spend slightly below forecast			(6,600)		
LD600	Software budget unspent in year			(15,000)		
LD600	Underspend on Publications budget			(11,700)	(43,000)	
	Major Changes in Income Levels					
LD600	Reduction in income from S106 work and other fees			14,100		
					0	
	Minor Variations					
LD400	Various minor savings on Member Services budget				(5,000)	
LD400	Other minor variances				(755)	
	Total Expenditure Variation				(18,730)	(a)
	EARMARKED RESERVES					
	Utilised 2018/19					
	Members Ipad reserve			(11,725)		
	Proposed contribution c/fwd to 2019/20					
	Contribution to future election funding			16,000		
	Net movement in earmarked reserves (other than budgeted)				4,275	
	Total Expenditure variation after Earmarked Reserves				(14,455)	

GENERAL FUND REVENUE ACCOUNT OUTTURN SUMMARY 2018/19
Planning and Regeneration

		2018/19	2018/19	Variance	Variance
		Budget	Actual		
Code	Planning and Regeneration	£	£	£	%
1000	Employees	1,843,350	1,689,733	(153,617)	-8.3%
2000	Premises	0	1,405	1,405	0.0%
3000	Transport	49,080	43,502	(5,578)	
4000	Supplies and Services	691,120	605,505	(85,615)	-12.4%
	S106 Expenditure		217,965	217,965	
	Total Direct Expenditure	2,583,550	2,558,111	(25,439)	-1.0%
7000	External Income	(1,456,450)	(1,110,199)	346,251	23.8%
	S106 contributions		(673,003)	(673,003)	
	Grant funding		(353,890)	(353,890)	
	Net Direct Expenditure	1,127,100	421,018	(706,082)	-62.6% (a)
5000	Support Services	505,540	505,540	0	
6500	Depreciation	0	0	0	
	Total Indirect Expenditure	505,540	505,540	0	
	Total Planning and Regeneration Expenditure	1,632,640	926,558	(706,082)	
Planning and Regeneration - Service units					
PR100	Building Regulations	34,210	32,915	(1,295)	
PR110	Enforcement	145,040	137,130	(7,910)	
PR200	Development Control	227,890	22,218	(205,672)	
PR210	Local Land Charges	(10,370)	(58,383)	(48,013)	
PR220	Tiverton EUE	56,470	75,051	18,581	
PR225	Garden Village Project	58,850	(137,311)	(196,161)	
PR300	Environmental Enhancement	2,430	2,430	0	
PR400	Business Development	476,140	419,639	(56,501)	
PR411	Business Development Recharge	(22,860)	(22,860)	0	
PR420	Tiverton Town Centre Regen Project	0	1,405	1,405	
PR500	Historic Buildings	10,350	10,350	0	
PR600	Forward Planning Unit	309,130	294,051	(15,079)	
PR699	Forward Planning Unit Rech	(309,130)	(309,130)	0	
PR800	Planning Policy	78,310	76,480	(1,830)	
PR810	Statutory Development Plan	571,440	378,795	(192,645)	
PR820	Assets of community value	180	171	(9)	
PR900	Dangerous Buildings And Trees	4,560	3,608	(952)	
	Total Planning and Regeneration Expenditure	1,632,640	926,558	(706,082)	
				£	£
	Total Expenditure Variation				(706,082) (a)
Major Cost Changes					
PR210	Released Provision that was no longer required			(27,900)	
PR220	EUE ongoing expenditure, fully funded by EMR			18,581	
PR225	Garden Village Project ongoing expenditure, fully funded by EMR			104,323	
PR400	High Street Innovation grant scheme (see EMR below)			2,600	
PR810	Custom & Self Build spend agreed by Cabinet Aug 2018 (see EMR below)			17,000	
					114,604
Major Cost Savings					
PR110	Employee savings through vacant posts during the year			(4,400)	
PR200	Employee & transport cost savings through vacant posts during the year			(51,200)	
PR200	Savings on supplies & services			(7,500)	
PR400	Slippage of various Economic Development & Regeneration projects (see EMR below)			(37,000)	
PR400	Economic Development cost savings through vacant posts during the year			(16,800)	
PR810	Local Plan costs slipped to 2019-20			(180,489)	
					(297,389)
Major Changes in Income Levels					
PR200	Planning Fees under budget due to number and scale of applications received			310,000	
PR210	New Burdens funding (see below)			(15,200)	
					294,800
	Minor Variations				(24,371)
SERVICE MOVEMENT BEFORE STATUTORY ADJUSTMENTS					
					87,644
PR200	Net S106 Receipts & Grants (also see EMR below)				(455,038)
PR225	Garden Village Funding				(300,000)
PR600	Brownfield Register Funding				(3,687)
PR600	Neighbourhood Planning Funding				(5,000)

GENERAL FUND REVENUE ACCOUNT OUTTURN SUMMARY 2018/19

Planning and Regeneration

PR810 Custom & Self Build Grant				(30,000)	
Total Expenditure Variation				(706,081)	(a)
EARMARKED RESERVES					
Utilised 2018/19					
High Street Innovation Grant			(2,600)		
Grand Western Canal Grant - New Homes Bonus Released			(45,000)		
Economic Development project spend - New Homes Bonus Released			(100,000)		
S106 - Public Open Space			(60,638)		
EUE Funding of 2018-19 spend			(18,581)		
Garden Village Funding of 2018-19 spend			(104,323)		
Custom & Self Build - spend agreed by Cabinet Aug 2018			(21,000)		
Proposed contribution c/fwd. to 2019/20					
S106 - Public Open Space			542,848		
Garden Village Funding 2018-19 HCA Funding			300,000		
Brownfield Register 2018-19 DCLG Funding			3,687		
Neighbourhood Planning 2018-19 DCLG Funding			5,000		
Custom & Self Build - spend agreed by Cabinet Aug 2018 slipped to 2019-20			4,000		
Custom & Self Build Grant 2018-19 DCLG Funding			30,000		
Statutory Development Plan - Local Plan costs slipped to 2019-20			180,489		
Economic Development & Regeneration projects slipped to 2019-20			37,000		
New Burdens Funding			15,203		
Net movement in earmarked reserves				766,085	
Total Expenditure variation after Earmarked Reserves				60,004	

GENERAL FUND REVENUE ACCOUNT OUTTURN SUMMARY 2018/19
Property Services

		2018/19 Budget £	2018/19 Actual £	Variance £	Variance %	
Code	Property Services					
1000	Employees	559,670	545,663	(14,007)	-2.5%	
2000	Premises	495,160	507,621	12,461	2.5%	
3000	Transport	24,110	33,215	9,105		
4000	Supplies and Services	66,760	(75,035)	(141,795)	-212.4%	
	Total Direct Expenditure	1,145,700	1,011,463	(134,237)	-11.7%	
7000	External Income	(816,290)	(468,403)	347,887	42.6%	
	Net Direct Expenditure	329,410	543,061	213,651	64.9%	(a)
5000	Support Services	(619,800)	(619,460)	340		
6500	Depreciation	273,610	273,610	0		
	Total Indirect Expenditure	(346,190)	(345,850)	340		
	Total Property Services Expenditure	(16,780)	197,211	213,991		
	Property Services - Service units					
PS140	3 RIVERS DEVELOPMENT	0	(555)	(555)		
PS141	3 RIVERS - THREWSTONE CLOSE	0	0	0		
PS142	3 RIVERS - BURLESCOMBE	0	0	0		
PS150	Surplus Sites for Disposal	600	38,867	38,267		
PS350	Public Conveniences	119,550	116,433	(3,117)		
PS400	Flood Defences and Land Drainage	69,910	94,929	25,019		
PS600	Street Naming & Numbering	15,980	16,148	168		
PS700	Contract Services - P-Health	0	12,678	12,678		
PS810	Phoenix House	445,310	443,151	(2,159)		
PS815	Phoenix House Rech	(445,360)	(445,360)	0		
PS820	DCC Library	(1,520)	0	1,520		
PS830	Town Hall	2,140	5,064	2,924		
PS840	Crediton Office Building	34,900	41,512	6,612		
PS850	Old Road Depot	87,150	104,469	17,319		
PS855	Old Road Depot Rech	(87,150)	(87,150)	0		
PS860	Station Yard Depot	0	2,687	2,687		
PS870	Lords Meadow Depot	6,600	6,695	95		
PS880	Bus Station Maintenance	(5,060)	5,435	10,495		
PS890	10 Phoenix Lane	(6,790)	(8,429)	(1,639)		
PS970	Office Building Cleaning	94,220	84,600	(9,620)		
PS971	Office Building Cleaning Rech	(87,830)	(87,830)	0		
PS980	Property Services	610,620	660,006	49,386		
PS981	Property Services Rech	(528,310)	(528,310)	0		
PS990	30/38 Fore Street	(103,030)	(89,704)	13,326		
PS991	Industrial Units	(44,600)	(55,325)	(10,725)		
PS992	Market Walk	(163,910)	(100,207)	63,703		
PS993	Lowman Green Unit	(9,200)	(9,200)	0		
PS994	Moorhayes Community Centre	(2,000)	(2,758)	(758)		
PS995	COGGANS WELL	(19,000)	(20,635)	(1,635)		
PT100	People's Park Trust	0	0	0		
	Total Property Services	(16,780)	197,211	213,991		
				£	£	
	Total Expenditure Variation				213,991	(a)
	Major Cost Changes					
PS150	Asset Management overspend on various projects to make good. This has resulted in Capital receipts when the assets have been sold.			38,000		
PS400	Flood Defences and Land drainage works overspend (see below EMR) - dredging; external contractors etc used in various areas.			25,000		
PS700	Contract Services for Legionella Asbestos & Fire risk assessment now carried out in-house.			12,500		
PS810	P-House overspend on utility costs			8,000		
PS810	P-House maintenance and external contractors overspend due to a number of office alterations and general repairs			30,000		

GENERAL FUND REVENUE ACCOUNT OUTTURN SUMMARY 2018/19
Property Services

PS850	Security overspend following numerous break-ins at the depot (off-set by EMR)		30,630		
PS880	Write-off of a bad debt for Bus Station departures income		12,300		
PS970	External Contractors overspend (off-set with Salary underspend below)		14,000		
PS980	Vehicle running costs higher than budgeted		8,000		
PS992	Maintenance overspend on the landscaping of Market Walk (see below EMR)		38,000		
PS992	Overspend on Services charges due to capped service charges at units in Market Walk		14,000		
PS992	Shop unit refurbishments have resulted in an overspend on external contractors		8,000		
				238,430	
	Major Cost Savings				
PS850	Underspend on specific maintenance project (see below EMR)		(10,000)		
PS991	Underspend on specific maintenance project (see below EMR)		(10,000)		
PS810	Specific spend on carpet tiles & Exe Room furniture has not been spent during 2018-19 resulting in an underspend (see EMR)		(40,000)		
				(60,000)	
	Major Changes in Income Levels				
PS980	Income down on Wells Close as tenants have been relocated.		11,100		
PS990	Income budget not achieved due to flats above 36 & 38 Fore Street not being refurbished to let out		15,000		
				26,100	
	Minor Variations			7,460	
	Total Expenditure Variation			211,990	(a)
	EARMARKED RESERVES				
	Utilised 2018/19				
PS400	Flood Defence works		(25,000)		
PS850	Security		(30,630)		
PS992	Market Walk Landscaping		(38,000)		
	Proposed contribution c/fwd to 2019/20				
PS850	Old Road Structural Survey EMR		10,000		
PS991	Industrial Unit Specific Maint EMR		10,000		
PS810	Phoenix House specific maint (carpet tiles & Exe Room furniture)		40,000		
	Net movement in earmarked reserves			(33,630)	
	Total Expenditure variation after Earmarked Reserves			178,360	

GENERAL FUND REVENUE ACCOUNT OUTTURN SUMMARY 2018/19

Revenues and Benefits

Code	Revenues and Benefits	2018/19 Budget £	2018/19 Actual £	Variance £	Variance %	
1000	Employees	725,700	688,971	(36,729)	-5.1%	
2000	Premises	0	9	9		
3000	Transport	3,200	3,409	209		
4000	Supplies and Services	182,090	237,840	55,750	30.6%	
	Housing Benefit Payments	18,400,250	16,013,251	(2,386,999)	-13.0%	
	Total Direct Expenditure	19,311,240	16,943,480	(2,367,760)	-12.3%	
	Income from Housing Benefit Subsidy	(18,445,250)	(16,240,597)	2,204,653	-12.0%	
	All other Income	(503,090)	(549,027)	(45,937)	9.1%	
7000	External Income	(18,948,340)	(16,789,625)	2,158,715	11.4%	
	Net Direct Expenditure	362,900	153,855	(209,045)	-57.6%	(a)
5000	Support Services	448,800	448,800	0		
6500	Depreciation	0	0	0		
	Total Indirect Expenditure	448,800	448,800	0		
	Total Revenues and Benefits Expenditure	811,700	602,655	(209,045)		
	Revenues and Benefits - Service units					
RB100	Collection Of Council Tax	568,820	615,107	46,287		
RB199	Collection Of Council Tax Recharge	(167,130)	(167,130)	0		
RB200	Collection Of Business Rates	73,870	68,449	(5,421)		
RB300	Housing Benefit Admin	392,600	330,635	(61,965)		
RB340	Local welfare assistance scheme	15,000	15,084	84		
RB350	Universal Credit Partnership	0	(6,358)	(6,358)		
RB399	Housing Benefit Admin Recharge	(27,870)	(27,870)	0		
RB400	Housing Rent Allowances	(45,000)	(227,346)	(182,346)		
RB410	Council Tax Benefit	0	(7,787)	(7,787)		
RB600	Revenues Recovery Team	129,190	137,651	8,461		
RB699	Revenues Recovery Team Recharge	(127,780)	(127,780)	0		
	Total Revenues and Benefits Expenditure	811,700	602,655	(209,045)		
				£	£	
	Total Expenditure Variation				(209,045)	(a)
	Major Cost Changes					
	Additional HB Software costs covered by additional grants from DWP detailed below			16,740		
	Additional HB Hardware & Software costs transferred from Capital (under * Diminimis) - Costs covered by NHB released below			13,930		
	Additional Revenues Hardware & Software costs transferred from Capital * (under Diminimis) - Costs covered by NHB released below			13,930		
					44,600	

GENERAL FUND REVENUE ACCOUNT OUTTURN SUMMARY 2018/19

Revenues and Benefits

	Major Cost Savings			
**	The demand for Housing Benefit in 18/19 was lower than budgeted this is mainly due to the transition to Universal Credit (see decreased subsidy income detailed below)	(2,387,000)		
	Reduction in cost of taking Liability Orders to Court	(6,800)		
	Housing Benefit Salaries - Vacant HB Manager post & assessor post offset in part by agency staff, additional overtime & temporary increase for supervisors acting up.	(26,280)		
	Revenues Salaries - Vacant Revenues Manager post offset in part by agency staff, additional overtime & temporary increase for supervisors acting up.	(10,440)		
				(2,430,520)
	Major Changes in Income Levels			
**	Decreased 18/19 Housing Benefit Subsidy related to decreased costs detailed above	2,367,710		
	Additional Overpayment recovery which includes HB Sundry Debtors, recovery from ongoing HB & PDP being recovered at DWP	(163,060)		
	Various New Burdens grants from DWP in respect of Housing Benefits - initiatives delivered either within existing resource or to offset additional software costs detailed above	(72,140)		
	Universal Credit Delivery Partnership Grant - additional funding	(6,360)		
	Adjustment to CTB entitlement (re pre 01/04/13 CTB old scheme) not required to be repaid to DCLG	(7,790)		
	Additional contributions from Preceptors to assist in collection of C/Tax & Administration of CTR schemes - no longer received	27,000		
	Single Occupancy Discount Penalties not implemented in 18/19	3,500		
	Income received on Court Costs lower than budgeted	20,120		
	Additional C/Tax Annexe Grant	(3,820)		
	Additional HB & CTB admin Grant than budgeted	(5,120)		
				2,160,040
	Minor Variations			19,268
	Total Expenditure Variation			(206,612) (a)
	EARMARKED RESERVES			
	Utilised 2018/19			
	FERIS scheme Grant no longer repayable to DWP	(11,118)		
*	New Homes Bonus budgeted in Capital Programme released to cover additional Revenue costs of projects under Capital diminimis	(27,860)		
	Proposed contribution c/fwd. to 2019/20	0		
	Net movement in earmarked reserves			(38,978)
	Total Expenditure variation after Earmarked Reserves			(245,590)

GENERAL FUND REVENUE ACCOUNT OUTTURN SUMMARY 2018/19
Leisure Services

Code	Leisure Services	2018/19 Budget £	2018/19 Actual £	Variance £	Variance %	
1000	Employees	1,937,440	1,894,477	(42,963)	-2.2%	
2000	Premises	899,630	995,833	96,203	10.7%	
3000	Transport	8,530	4,944	(3,586)		
4000	Supplies and Services	283,830	279,186	(4,644)	-1.6%	
	Total Direct Expenditure	3,129,430	3,174,440	45,010	1.4%	
7000	External Income	(2,783,610)	(2,725,732)	57,878	2.1%	
	Net Direct Expenditure	345,820	448,707	102,887	29.8%	(a)
5000	Support Services	362,050	363,000	950		
6500	Depreciation	542,200	525,160	(17,040)		
	Total Indirect Expenditure	904,250	888,160	(16,090)		
	Total Leisure Services Expenditure	1,250,070	1,336,867	86,797		
	Leisure Services - Service units					
RS100	Leisure Facilities Maintenance & Equipment	323,720	284,961	(38,759)		
RS110	Leisure Management & Administration	65,130	66,418	1,288		
RS140	Exe Valley Leisure Centre	267,397	399,710	132,313		
RS145	Market Walk Gym	550	0	(550)		
RS150	Lords Meadow Leisure Centre	361,894	335,207	(26,687)		
RS160	Culm Valley Sports Centre	231,379	250,571	19,192		
	Total Leisure Services Expenditure	1,250,070	1,336,867	86,797		
				£	£	
	Total Expenditure Variation				86,797	(a)
	Major Cost Changes					
RS140	Additional external contractors eg mystery shopper			8,000		
RS150	Water leak - as referred to in in-year monitoring.			50,500		
RS150	Old gas invoices - Laser & British Gas			32,000		
RS140	New heat retention pool covers - funded from EMR.			21,640		
RS150	Lords Meadow Gym Capital Project - funded from EMR.			21,803		
All sites	Closure of learner pool - refunding swimming			15,500		
All sites	Casual Swim - underperforming due to good weather & open water swimming more popular			15,000		
All sites	Commercial courses - not running to capacity following national trends. Reduced school lettings.			14,000		
All sites	Series Of Lets Artif Pitch Use - cancellations, changes to casual bookings and reduction to group participation.			31,000		
All sites	Junior Leisure Centre Courses - underperforming			7,000		
All sites	Under recovery on vending machines (2 weeks) & speedo contract lack of stock.			5,000		
					221,443	
	Major Cost Savings					
RS100	Specific Revenue Projects - underspent as not have time to fulfill all projects			(41,000)		
All sites	Staffing Vacancies			(50,000)		
All sites	Income over budget for swimming lessons			(19,000)		
All sites	Fitness - increased membership due to new gym refurb			(14,000)		
RS140& RS150	Business Rates Savings			(16,250)		
RS140	Exe Valley Gas charges			(6,000)		
					(146,250)	
	Major Changes in Income Levels					
					0	
	Minor Variations				0	

GENERAL FUND REVENUE ACCOUNT OUTTURN SUMMARY 2018/19

Leisure Services

Total Expenditure Variation				75,193	(a)
EARMARKED RESERVES					
Utilised 2018/19					
New Homes Bonus utilised for revenue expenditure - the Lords Meadow Gym Capital Proje			(21,803)		
New Homes Bonus utilised for revenue expenditure - new heat retention pool covers			(21,640)		
Proposed contribution c/fwd to 2019/20					
Planned maintenance works not completed in time - roll to 19/20			21,600		
Net movement in earmarked reserves				(21,843)	
Total Expenditure variation after Earmarked Reserves				53,350	

GENERAL FUND REVENUE ACCOUNT OUTTURN SUMMARY 2018/19
Waste Services

Code	Waste Services	2018/19 Budget £	2018/19 Actual £	Variance £	Variance %	
1000	Employees	2,415,980	2,435,250	19,270	0.8%	
2000	Premises	234,020	247,693	13,673	5.8%	
3000	Transport	757,980	855,657	97,677		
4000	Supplies and Services	723,560	729,387	5,827	0.8%	
	Total Direct Expenditure	4,131,540	4,267,988	136,448	3.3%	
7000	External Income	(2,405,960)	(2,499,586)	(93,626)	-3.9%	
	Net Direct Expenditure	1,725,580	1,768,402	42,822	2.5%	(a)
5000	Support Services	387,480	387,480	0		
6500	Depreciation	271,970	271,970	0		
	Total Indirect Expenditure	659,450	659,450	0		
	Total Waste Services Expenditure	2,385,030	2,427,852	42,822		
	Waste Services - Cost Centres					
FM100	Fleet Management	20,000	21,154	1,154		
WS650	Street Cleansing	534,370	541,903	7,533		
WS700	Refuse Collection	842,690	754,039	(88,651)		
WS710	Trade Waste Collection	(69,500)	(93,537)	(24,037)		
WS725	Kerbside Recycling	1,029,880	1,184,506	154,626		
WS740	16 Shop-Recycling	0	0	0		
WS750	Waste Management Staff Unit	345,930	336,536	(9,394)		
WS760	Waste Management Staff Unit Rech	(342,010)	(342,010)	0		
WS770	Unit 3 Carlu Close	210,080	211,670	1,590		
WS780	UNIT 3 CARLU CLOSE RECHARGE	(186,410)	(186,410)	0		
	Total Waste Services Expenditure	2,385,030	2,427,852	42,822		
				£	£	
	Total Expenditure Variation				42,822	(a)
	Major Cost Changes					
All	Vehicle hire costs (see EMR below)			66,200		
All	Vehicle fuel and repairs and maintenance			25,000		
WS725	Bottle Bank refurbishments (see EMR below)			10,000		
WS725	Refurbishment of recycling vehicles (see EMR below)			8,400		
WS725	Recycling Containers - S106 Recycling net transfers (See EMR below)			22,593		
All	Overtime costs higher than predicted			15,000		
	Major Cost Savings					147,193
WS700	Equipment - food waste containers (see EMR below)			(8,000)		
WS700	No longer using contractors to collect electrical waste			(5,000)		
						(13,000)
	Major Changes in Income Levels					
WS700	Devon County Council shared saving scheme better than estimated			(50,000)		
WS700	Garden Waste Permits are up against last year but slightly down against current budget			10,000		
WS700	Bulky waste income and sale of wheelie bins up against budget			(10,000)		

GENERAL FUND REVENUE ACCOUNT OUTTURN SUMMARY 2018/19

Waste Services

WS710	Trade Waste - additional income generated from new customers	(50,000)		
WS725	Recycling material - overall tonnages are up, however some prices are down, particularly cardboard	10,000		
				(90,000)
	Minor Variations			(1,371)
Total Expenditure Variation				42,822 (a)
	EARMARKED RESERVES			
	Utilised 2018/19			
	S106 - Waste & Recycling funds	(22,593)		
	Vehicle Hire - Street Cleansing	(35,840)		
	Vehicle Hire - Refuse	(4,700)		
	Bottle Bank Refurbishment	(10,000)		
	Refurbishment of Recycling Vehicles	(8,400)		
	Proposed contribution c/fwd to 2019/20			
	S106 - Waste & Recycling funds	827		
	Options Appraisal	40,000		
	Replacement Containers	8,000		
	Net movement in earmarked reserves			(32,706)
Total Expenditure variation after Earmarked Reserves				10,116