

**GENERAL FUND FINANCIAL MONITORING INFORMATION
FOR THE PERIOD 01 APRIL TO 31 JANUARY 2015**

Com	General Fund Summary	Note	2014/15 Annual Budget £	Full Year Forecast (Net of Trf to Earmarked Reserves (EMR) (0 = On budget) £	Variance %
	Cllr C J Eginton				
CM	Corporate Management	A	1,050,500	19,000	1.8%
LD	Legal & Democratic Services: Member/Election Ser	B	545,760	11,000	2.0%
	Cllr N V Davey				
CP	Car Parks	C	(434,000)	2,400	0.6%
ES	Cemeteries & Public Health	D	(37,510)	11,000	-29.3%
GM	Grounds Maintenance	E	542,680	(28,000)	-5.2%
ES	Open Spaces	F	156,900	14,000	8.9%
WS	Waste Services	H	2,400,260	246,500	10.3%
	Cllr C R Slade				
CD	Community Development	I	419,900	(23,500)	-5.6%
ES	Environmental Services incl. Licensing	D	691,300	46,100	6.7%
RS	Recreation And Sport	J	141,910	116,000	81.7%
	Cllr P H D Hare-Scott				
FP	Finance And Performance	K	631,520	(22,000)	-3.5%
RB	Revenues And Benefits	L	311,550	(138,000)	-44.3%
	Cllr R L Stanley				
HG	General Fund Housing	M	309,900	(106,900)	-34.5%
ES	ES: Private Sector Housing Grants	D	110,460	0	0.0%
PS	Property Services	G	755,430	(32,000)	-4.2%
	Cllr R J Chesterton				
PR	Planning And Regeneration	N	415,620	62,000	14.9%
CD	Community Development: Markets	I	(21,910)	22,000	100.4%
	Cllr B M Hull				
CS	Customer Services	O	797,360	(2,500)	-0.3%
HR	Human Resources	P	421,690	39,800	9.4%
IT	I.T. Services	Q	913,660	(31,800)	-3.5%
LD	Legal & Democratic Services: Legal Services	B	187,150	13,000	6.9%
	All Sections		10,310,130	218,100	2.1%
IE260	Interest Payable		8,110		0%
IE290	Interest Receivable		(175,000)	50,000	29%
	Contribution to Capital Programme		125,000		
	Net recharge to HRA		(1,205,890)		
	Capital financing		122,520		
	Other major Income and Expenditure movements:				
	EMR for Waste Services - recycling depot move			(65,000)	
	Net 2014/15 General Fund Budgeted Expenditure		9,184,870		
	Forecast in year (Surplus) / Deficit			203,100	
	General Fund Reserve 01/04/14			(2,460,711)	
	Forecast General Fund Balance 31/03/15			(2,257,611)	

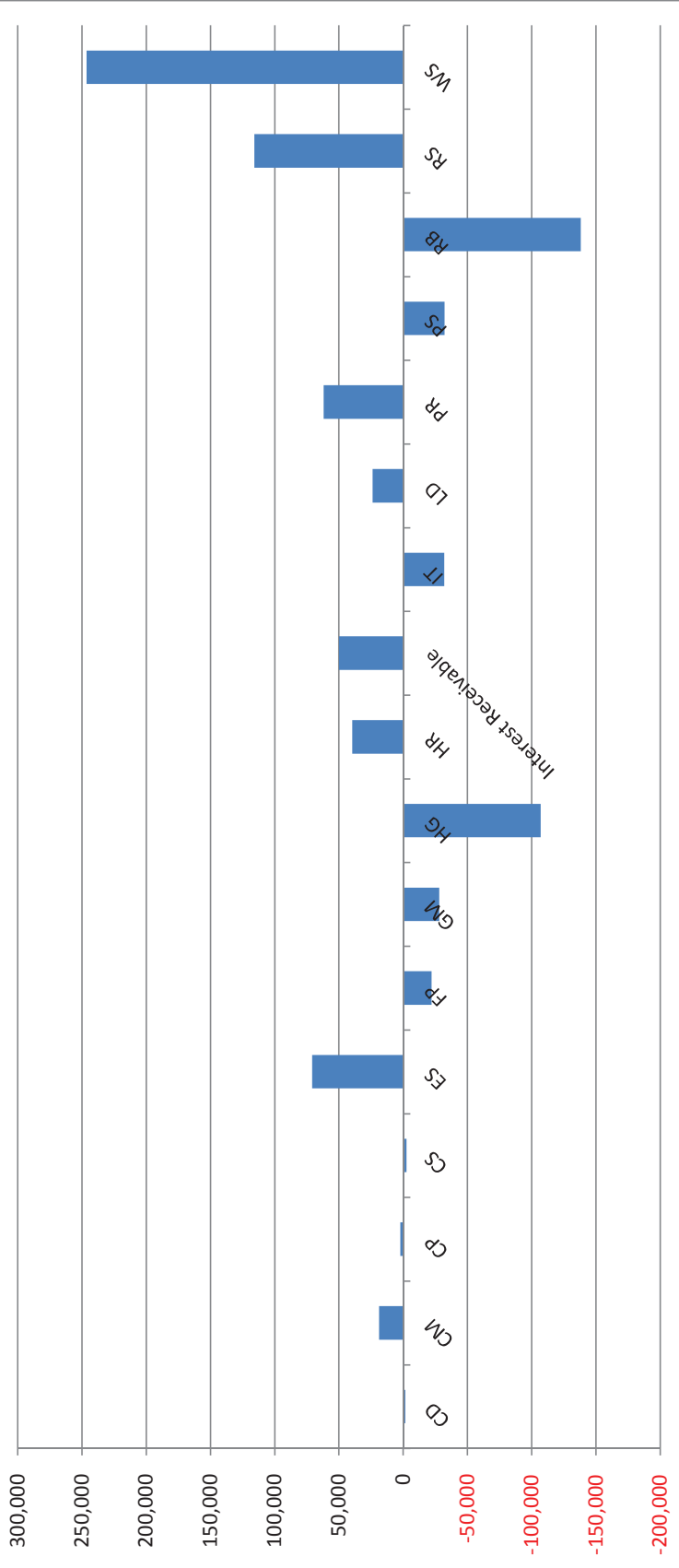
GENERAL FUND FINANCIAL MONITORING INFORMATION FOR THE PERIOD 01 APRIL TO 31 JANUARY 2015

Note	Description of Major Movements	Comments	Full Year Forecast Variation (Net of Trf to EMR)	PDG
A	Corporate Management			
	Audit Commission rebate following partial winding up of the organisation.		(15,000)	Cabinet
	Costs in relation to pension backfunding calculations provided by DCC's pension fund actuary.		34,000	Cabinet
			19,000	
B	Legal & Democratic Services			
	Increased salary costs - increased S106 work & maternity cover		21,000	Cabinet
	Recruitment costs		10,000	Cabinet
	Consultancy & staffing for individual election registration (IER)		11,000	Cabinet
	Increased income		(18,000)	Cabinet
			24,000	
C	Car Parks			
	Forecast of £14.3k below income target on P&D has been amended to reflect current position at month 10		14,300	MTE
	Forecast of £14.3k below income target on night charges has been amended to reflect current position at month 10		14,300	MTE
	Increased income from Residential & Business Permits		(5,000)	MTE
	Income from Off-Street fines are above budget		(6,000)	MTE
	Underspend against utilities on MSCP		(14,000)	MTE
	Other sundry movements		(1,200)	MTE
			2,400	
D	Environmental Services combined			
	Bereavement Services salary overspend due to restructure changes		11,000	MTE
	Environmental Enforcement salary savings due to vacant post & staff changes		(10,000)	CWB
	Environmental Health salary savings vacant posts		(15,000)	CWB
	Environmental Health restructure costs		72,000	CWB
	Other sundry movements		(900)	CWB
			57,100	
E	Grounds Maintenance			
	Salary underspend has grown due to continued staff turnover.		(25,000)	MTE
	Other sundry movements		(3,000)	MTE
			(28,000)	
F	Open Spaces			
	Urgent repair to Queen Elizabeth Park wall in Crediton		14,000	MTE
			14,000	
G	Property Services			
	Public Convenience savings due to Tiverton Town Council taking over 4 Tiverton PC's		(12,000)	MTE
	Vacant posts in Property Services		(27,000)	MTE
	Market Walk Professional fees paid		7,000	MTE
			(32,000)	
H	Waste Services			
	Predicted total cost of move to the new recycling depot - (£65k included in a 14/15 ear marked reserve)		75,000	MTE
	Loan repayment for the new recycling baler		19,000	MTE
	One off training and installation costs for the new recycling baler		20,000	MTE
	Cost of temporary members of staff in Refuse and Recycling		50,000	MTE
	Over-time and agency spend up in Refuse mostly due to additional rounds and catch-up		40,000	MTE
	Over-time and agency spend in Recycling due to sickness/holiday cover and move to new depot		35,000	MTE
	Hire and fuel costs for generators at Silverton Mill		13,000	MTE
	Rent at both Silverton Mill and the new depot		9,000	MTE
	Additional income for recycling materials		(10,000)	MTE
	Lease budget for refuse vehicles not required as vehicles purchased		(30,000)	MTE
	Hire cost for additional Refuse vehicle		39,000	MTE
	Trade waste income and recharges forecast to be higher then budgeted		(39,000)	MTE
	Predicted increase in trade waste disposal charges		43,000	MTE
	Salary savings in Waste Management		(20,500)	MTE
	Other sundry movements		3,000	MTE
			246,500	

I Community Development		
Salary savings, vacant post and uncovered maternity leave	(24,800)	CWB
Market income not achieving target budget - proactive work is being carried out to try and rectify this	30,000	CWB
Other sundry movements	(6,700)	CWB
	(1,500)	
J Recreation And Sport		
LMLC salaries	10,000	CWB
EVLC salaries (net of management post saving)	(5,000)	CWB
CVSC salaries	15,000	CWB
Pension overspend (all sites)	26,000	CWB
Utilities all sites	(12,000)	CWB
Income all sites	26,000	CWB
Maintenance	25,000	CWB
CVSC works (reception & gym area)	25,000	CWB
Other sundry movements	6,000	CWB
	116,000	
K Finance And Performance		
Salaries - uncovered maternity	(22,000)	Cabinet
	(22,000)	
L Revenues And Benefits		
Housing Benefit Subsidy	(93,000)	CWB
NNDR Charity Rate Relief not required under new NNDR scheme	(45,000)	CWB
	(138,000)	
M General Fund Housing		
Underspend on salaries due to an unfilled post for a period pending management restructure	(29,000)	DAAH
DARS/B&B Costs - underspend	(15,000)	DAAH
DCC funding for Youth Homelessness Post	(20,000)	DAAH
Grant funding - Red House for vulnerable young adults	14,600	DAAH
	(57,500)	DAAH
Reduction in bad debt provision based on a detailed review of previous years debts and income being received	(106,900)	
N Planning And Regeneration		
Building Regulations fees under target / salary saving	30,000	CWB
Development Control fees	(140,000)	CWB
Development Control salaries	25,000	CWB
Local Plan costs	60,000	CWB
Planning restructure costs	102,000	CWB
Land charges income improving	(25,000)	CWB
Fwd Planning staffing costs (net of CIL shortfall)	10,000	CWB
	62,000	
O Customer Services		
Salaries	6,500	CWB
Purchase of payment kiosk for reception area	12,500	CWB
Postage	(12,000)	CWB
Other sundry movements	(9,500)	CWB
	(2,500)	
P Human Resources		
Income target for selling services not going to be achieved	17,000	Cabinet
Increased salary costs due to JE	7,000	Cabinet
Replacement of time recording system (Wintime)	15,800	Cabinet
	39,800	
Q I.T. Services		
Vacant post currently being filled by an apprentice, resulting in salary savings	(6,800)	Cabinet
Saving on call costs and advertising	(6,000)	Cabinet
Head of BIS recharge to NDCC	(19,000)	Cabinet
	(31,800)	
FORECAST (SURPLUS)/DEFICIT AS AT 31/03/15	218,100	

Cabinet	29,000
CWB	82,100
DAAH	(106,900)
MTE	213,900
	218,100

2014/15 General Fund Projected Outturn Variance £



Key + = Overspend / Income under target - = Savings / Income above budget

CD	Community Development	Interest Receivable
CM	Corporate Management	IT
CP	Car Parks	LD
CS	Customer Services	PR
ES	Environmental Services	PS
FP	Finance and Performance	RB
GM	Grounds Maintenance	RS
HG	General Fund Housing	WS
HR	Human Resources	
		Legal and Democratic
		Planning and Regeneration
		Property Services
		Revenues and Benefits
		Recreation and Sports
		Waste Services

GENERAL FUND FINANCIAL MONITORING INFORMATION FOR THE PERIOD 01 APRIL TO 31 JANUARY 2015

	2014/15	2014/15	2014/15	2014/15
	Annual Budget	Profiled Budget	Actual	Variance
	£	£	£	£
Total Employee Costs				
General Fund				
Community Development	255,140	212,617	179,713	(32,904)
Corporate Management	814,520	678,767	709,748	30,981
Customer Services	670,660	558,883	553,481	(5,402)
Environmental Services	923,530	769,608	799,283	29,675
Finance And Performance	587,280	489,400	469,069	(20,331)
General Fund Housing	186,890	155,742	127,947	(27,795)
Grounds Maintenance	417,410	347,842	324,154	(23,688)
Human Resources	292,870	244,058	264,258	20,200
I.T. Services	529,450	441,208	412,462	(28,746)
Legal & Democratic Services	370,940	309,117	330,119	21,002
Planning And Regeneration	1,420,670	1,183,892	1,165,205	(18,687)
Property Services	316,090	263,408	235,826	(27,582)
Recreation And Sport	1,476,980	1,230,817	1,275,380	44,563
Revenues And Benefits	682,780	568,983	575,203	6,220
Waste Services	1,703,400	1,419,500	1,447,115	27,615
	10,648,610	8,873,842	8,868,963	(4,879)
Housing Revenue Account				
BHO09 Repairs And Maintenance	947,660	789,717	761,783	(27,934)
BHO10 Supervision & Management	1,315,080	1,095,900	1,039,551	(56,349)
BHO11 Special Services	230,340	191,950	172,131	(19,819)
	2,493,080	2,077,567	1,973,464	(104,103)
Total	£ 13,141,690	£ 10,951,409	£ 10,842,428	£(108,981)

	2014/15	2014/15	2014/15	2014/15
	Annual Budget	Profiled Budget	Actual	Variance
	£	£	£	£
Agency Staff				
General Fund				
Car Parks	0	0	0	0
Community Development	0	0	0	0
Corporate Management	0	0	0	0
Customer Services	0	0	5,518	5,518
Environmental Services	0	0	0	0
Finance And Performance	0	0	0	0
General Fund Housing	0	0	0	0
Grounds Maintenance	5,000	4,167	5,052	885
Human Resources	0	0	0	0
I.T. Services	0	0	0	0
Legal & Democratic Services	0	0	17,422	17,422
Planning And Regeneration	0	0	0	0
Property Services	0	0	678	678
Recreation And Sport	0	0	0	0
Revenues And Benefits	0	0	1,357	1,357
Waste Services	30,000	25,000	54,148	29,148
	35,000	29,167	84,176	55,009
Housing Revenue Account				
BHO09 Repairs And Maintenance	2,000	1,667	0	(1,667)
BHO10 Supervision & Management	0	0	4,881	4,881
BHO11 Special Services	0	0	0	0
	2,000	1,667	4,881	3,214
Total	£37,000	£30,834	£89,057	£58,223

**HOUSING REVENUE ACCOUNT FINANCIAL MONITORING INFORMATION FOR
THE PERIOD 01 APRIL TO 31 JANUARY 2015**

		2014/15 Annual Budget	Forecast	Variance
Housing Revenue Account (HRA)	Notes	£	£	%
BHO01 Dwelling Rents	A	(12,466,560)	41,000	-0.3%
BHO02 Non Dwelling Rents	B	(525,060)	8,000	-1.5%
BHO03 Warden Services	C	(329,080)	8,000	-2.4%
BHO04 Leaseholders' Service Charges	D	(13,500)	0	0.0%
BHO05 Contributions Towards Expenditure	E	(35,300)	(47,000)	133.1%
BHO06 Community Alarms	F	(133,930)	(11,000)	8.2%
BHO06B Miscellaneous Income	G	(19,000)	8,000	-42.1%
BHO07 H.R.A. Investment Income	H	(41,000)	0	0.0%
BHO09 Repairs And Maintenance	I	2,647,920	(69,000)	-2.6%
BHO10 Supervision & Management	J	1,800,000	(65,000)	-3.6%
BHO11 Special Services	K	382,970	(63,000)	-16.5%
BHO17 Bad Debt Provision	M	25,000	0	0.0%
BHO18 Share Of Corporate And Democratic Services	N	181,600	(5,000)	-2.8%
BHO20 Interest Payable	O	2,812,000	0	0.0%
BHO23 Capital Costs and Transfers to Reserves	P	145,580	(149,000)	-102.3%
Solar PV expenditure			27,000	
Solar PV expenditure funded from reserves			(27,000)	
Solar PV income			(176,000)	
Solar PV income transferred to reserves			176,000	
		(5,568,360)	(344,000)	-6.2%
Net recharge to HRA		1,205,890		
Capital Charges		2,186,490		
Statutory Annual Accounting Adjustments		(2,186,490)		
Contribution to / (from) earmarked reserves		4,362,470		
Net Housing Revenue Account Budget		0		

	£k
Total HRA reserve as at 01/04/14	(2,004)
Forecast variance for the year (see above)	(344)
Forecast HRA reserve as at 31/03/15	(2,348)

Housing Maintenance Fund	£k
Opening balance	(4,252)
Reserve utilised for capital works	1,500
Budgeted transfer to reserves	(2,324)
Forecast closing balance	(5,076)

Renewable Energy Fund	£k
Opening balance	(345)
Expenditure forecast for this year (£150k capital + £27k above)	177
Income forecast for this year	(176)
Forecast closing balance	(344)

**HOUSING REVENUE ACCOUNT FINANCIAL MONITORING INFORMATION FOR THE PERIOD
01 APRIL TO 31 JANUARY 2015**

Note	Description of Major Movements	Corrective Action	Forecast Variance £
A	0.4% shortfall in dwelling rents so far	None	41,000
B	Garage rent shortfall	None	8,000
C	New Learning Disability contract arrangements generating less than budgeted	None	8,000
D	None	N/A	0
E	Income generated from freeholders in relation to sewage treatment plant upgrade works	N/A	(47,000)
F	Alarms performing better than expected	N/A	(11,000)
G	Minor variance	N/A	8,000
H	None	N/A	0
I	Increased contractor spend in order to meet the performance standards the service has set itself is offset by additional work carried out on adaptations and savings in Planned Maintenance.	N/A	(69,000)
J	Several staffing savings across a number of teams.	N/A	(65,000)
K	Significant staffing savings arising from ceasing operations	N/A	(63,000)
N	Minor variance	N/A	(5,000)
O	None	N/A	0
P	Revenue contribution to capital not required. Some projects will happen next year instead and others could be funded from elsewhere.	N/A	(149,000)
		TOTAL	(344,000)