	Budget 2014/15 £	Actual 2014/15 £	Variance £
Car Parks	(120,520)	(222,083)	(101,563)
Community & Development	387,760	391,995	4,235
Corporate	1,146,560	1,182,589	36,029
Customer Services	(13,950)	(3,695)	10,255
Environmental Services	1,430,360	1,347,525	(82,835)
Finance & Performance	40	98	58
GF Housing	385,730	260,458	(125,272)
Grounds Maintenance	7,340	(8,092)	(15,432)
Human Resources	123,530	81,328	(42,202)
ICT	(6,420)	(22,170)	(15,750)
Legal & Democratic	865,610	879,183	13,573
Leisure	816,780	889,906	73,126
Planning & Regeneration	987,620	847,075	(140,545)
Property Services	383,720	390,858	7,138
Revenues & Benefits	804,990	521,599	(283,391)
Waste Services	2,321,630	2,613,049	291,419
TOTAL COST OF SERVICES	9,520,780	9,149,623	(371,157)
OTHER INCOME & EXPENDITURE			
OTHER INCOME & EXPENDITURE Interest Payable	8,110	8,593	483
	8,110 (110,000)	8,593 (58,249)	483 51,751
Interest Payable			51,751 (1,261)
Interest Payable Interest from Funding provided for HRA	(110,000)	(58,249)	51,751
Interest Payable Interest from Funding provided for HRA Interest Receivable	(110,000) (65,000)	(58,249) (66,261)	51,751 (1,261)
Interest Payable Interest from Funding provided for HRA Interest Receivable New Home Bonus Grant	(110,000) (65,000) 0	(58,249) (66,261) (1,281,438)	51,751 (1,261) (1,281,438)
Interest Payable Interest from Funding provided for HRA Interest Receivable New Home Bonus Grant Revenue contribution to Capital Programme	(110,000) (65,000) 0 125,000	(58,249) (66,261) (1,281,438) 1,419,426	51,751 (1,261) (1,281,438) 1,294,426
Interest Payable Interest from Funding provided for HRA Interest Receivable New Home Bonus Grant Revenue contribution to Capital Programme Sundry Grants and Other Income	(110,000) (65,000) 0 125,000 0	(58,249) (66,261) (1,281,438) 1,419,426 (64,654)	51,751 (1,261) (1,281,438) 1,294,426 (64,654)
Interest Payable Interest from Funding provided for HRA Interest Receivable New Home Bonus Grant Revenue contribution to Capital Programme Sundry Grants and Other Income Statutory Adjustments	(110,000) (65,000) 0 125,000 0 (819,190)	(58,249) (66,261) (1,281,438) 1,419,426 (64,654) (758,039)	51,751 (1,261) (1,281,438) 1,294,426 (64,654) 61,151
Interest Payable Interest from Funding provided for HRA Interest Receivable New Home Bonus Grant Revenue contribution to Capital Programme Sundry Grants and Other Income Statutory Adjustments Net Contribution to / (Utilisation of) Earmarked Reserves	(110,000) (65,000) 0 125,000 0 (819,190) 525,170	(58,249) (66,261) (1,281,438) 1,419,426 (64,654) (758,039) 1,082,424	51,751 (1,261) (1,281,438) 1,294,426 (64,654) 61,151 557,254
Interest Payable Interest from Funding provided for HRA Interest Receivable New Home Bonus Grant Revenue contribution to Capital Programme Sundry Grants and Other Income Statutory Adjustments Net Contribution to / (Utilisation of) Earmarked Reserves	(110,000) (65,000) 0 125,000 0 (819,190) 525,170 9,184,870 (4,192,870)	(58,249) (66,261) (1,281,438) 1,419,426 (64,654) (758,039) 1,082,424 9,431,425 (4,350,631)	51,751 (1,261) (1,281,438) 1,294,426 (64,654) 61,151 557,254 246,555 (157,761)
Interest Payable Interest from Funding provided for HRA Interest Receivable New Home Bonus Grant Revenue contribution to Capital Programme Sundry Grants and Other Income Statutory Adjustments Net Contribution to / (Utilisation of) Earmarked Reserves TOTAL BUDGETED EXPENDITURE	(110,000) (65,000) 0 125,000 0 (819,190) 525,170 9,184,870	(58,249) (66,261) (1,281,438) 1,419,426 (64,654) (758,039) 1,082,424 9,431,425	51,751 (1,261) (1,281,438) 1,294,426 (64,654) 61,151 557,254 246,555
Interest Payable Interest from Funding provided for HRA Interest Receivable New Home Bonus Grant Revenue contribution to Capital Programme Sundry Grants and Other Income Statutory Adjustments Net Contribution to / (Utilisation of) Earmarked Reserves TOTAL BUDGETED EXPENDITURE Formula Grant	(110,000) (65,000) 0 125,000 0 (819,190) 525,170 9,184,870 (4,192,870)	(58,249) (66,261) (1,281,438) 1,419,426 (64,654) (758,039) 1,082,424 9,431,425 (4,350,631)	51,751 (1,261) (1,281,438) 1,294,426 (64,654) 61,151 557,254 246,555 (157,761)
Interest Payable Interest from Funding provided for HRA Interest Receivable New Home Bonus Grant Revenue contribution to Capital Programme Sundry Grants and Other Income Statutory Adjustments Net Contribution to / (Utilisation of) Earmarked Reserves TOTAL BUDGETED EXPENDITURE Formula Grant Council Tax	(110,000) (65,000) 0 125,000 0 (819,190) 525,170 9,184,870 (4,192,870) (4,917,000)	(58,249) (66,261) (1,281,438) 1,419,426 (64,654) (758,039) 1,082,424 9,431,425 (4,350,631) (4,917,330)	51,751 (1,261) (1,281,438) 1,294,426 (64,654) 61,151 557,254 246,555 (157,761) (330)

Note

In order to produce the outturn report as soon as possible the capital charges and most of the recharges have been included as budget. In the case of recharges an adjustment has been made to reflect the acquisitions of Market Walk, 32/34 Fore Street Tiverton and the conversion of the recycing centre during the financial year.

CAR PA	RKS					
-		2014/15	2014/15	Variance	Variance	
		Budget	Actual			
Code	Car Parks	£	£	£	%	
1000 2000	Employees Premises	20 223,490	(5) 126,800	()	-127.0% -43.3%	
3000	Transport	223,490	120,800		-43.3%	
4000	Supplies and Services	32,280	14,797	(17,483)		
1000	Total Direct Expenditure	255,860		,		
7000	External Income	(689,860)	(677,154)	12,706	1.8%	
	Net Direct Expenditure	(434,000)	(535,563)	(101,563)	23.4%	(a)
5000	Support Services	164,980	164,980	0		
6500	Capital Charges Total Indirect Expenditure	148,500	148,500	0		
	Total indirect Expenditure	313,480	313,480	0		
	Total Car Park Expenditure	(120 520)	(222 083)	(101,563)		
		(120,020)	(112,000)	(101,000)		
	Car Park - Service units					
CP510	Market Car Park	(115,540)	(131,586)	(16,046)		
CP520	Multi-Storey Car Park	164,300	114,872	(49,428)		
CP530	Amenity Car Parks	50,110	22,174	· · /		
CP540	Paying Car Parks	. ,	(224,998)			
CP550	Civil Parking Enforcement	90	(2,545)			
	Total Car Park Expenditure	(120,520)	(222,083)	(101,563)		
				£	£	
				L	L	
Total Expe	enditure Variation				(101,563)	(a)
rotar Expt					(101,000)	(~)
Major Cos	t Changes					
Major Cos						
CP520	MSCP Utilities underspend			(14,000)		
CP520	MSCP maintenance underspend (see below EMR)	EL (D)		(19,000)		
CP530	Amenity car park specific project maintenance underspend (see belo	W EMR)		(26,600)		
CP540 CP540	Paying car parks maintenance underspend Increased Off-Street fines			(34,000) (8,500)		
CP 340 CP	General underspend on planned maintenance			(8,500)		
CP	General underspend on supplies and services			(6,800)		
				(0,000)		
					(117,900)	
Major Cha	nges in Income Levels					
CP540	Pay and Display income below budget			30,000		
CP540	Increased income from Residential, Business and Seasonal permits			(9,500)		
CP540	More income received then budgeted for on PCT management fees			(4,200)		
	on Hospital car parks				16,300	
					10,500	
Minor Var	iations				37	
Total Expe	enditure Variation				(101,563)	(a)
	EAR MARKED RESERVES			<u> </u>		
	Utilised 2014/15			£		
CP540	Paying car park maintenance EMR not required			(15,000)		
01 040	aying our park maintenance Livit not required			(13,000)		
	Proposed contribution c/fwd to 2015/16					
CP520	MSCP maintenance works			16,000		
CP530	Amenity car parks resurfacing works			25,000		
	Net movement in earmarked reserves				26,000	
	Total Expanditure variation after For Marked Personas				(75 562)	
	Total Expenditure variation after Ear Marked Reserves				(75,563)	

Community and Development

Comm		2014/15	2014/15	Variance	Variance	
		Budget	Actual	Variance	Vallance	
Code	Community and Development	£	£	£	%	
1000	Employees	255,770	231,431	(24,339)	-9.5%	
2000	Premises	48,430	34,261	(14,169)	-29.3%	
3000	Transport	3,060	2,962	(98)	-3.2%	
4000	Supplies and Services	222,670	301,652	78,982	35.5%	
4000	Total Direct Expenditure	529,930	570,307	40,377	7.6%	
		020,000	010,001	40,011	11070	
7000	External Income	(131,940)	(168,082)	(36,142)	-27.4%	
	Net Direct Expenditure	397,990	402,225	4,235	1.1%	(a)
5000	Support Services	(46,160)	(46,160)	0		
6500		35,930	35,930	0		
	Total Indirect Expenditure	(10,230)	(10,230)	0		
	Total Community & Development Expenditure	387,760	391,995	4,235	_	
	Community & Development - Service units					
CD200	Community Development	282,590	291,074	8,484		
	HO Communities & Gov	94,030	95,293	1,263		
	HO Communities & Gov Rech	(94,030)		1,203		
	Community Services Unit	146,020	127,829	(18,191)		
	Community Services Unit Rech	(81,480)		(10,191)		
	Markets	40,630	(81,480) 53,309	12,679		
CD300	Total Community & Development Expenditure	387,760	391,995	4,235		
		507,700	531,335	4,233		
				£	£	
Total E	Expenditure Variation			~	4,235	(a)
					,	
Major (Cost Changes					
	Utilise ear marked reserve for Seed Funding (see EM	R note below)		8,200		
	Town and Parish Fund mainly funded by DCC contribution		ow	60,322		
					68,522	
Major (Cost Savings					
CD210	Salary savings due to maternity leave not being cover	ed		(18,000)		
	Market Officer post unfilled for part of the year			(6,000)		
	Underspend on planned maintenance (see EMR note	below)		(7,000)		
		,		(,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,	(31,000)	
Major (Changes in Income Levels				(,,	
-	DCC contribution for Town and Parish Fund			(60,322)		
CD300	Target budget for Market income not achieved			30,000		
				·	(30,322)	
Minor \	Variations				(2,965)	
Total F	xpenditure Variation				4,235	(a)
					7,200	(a)
EAR M	ARKED RESERVES					
Utilised	d 2014/15					
CD200	Seed Funding - committed projects from remaining rea	serve		(8,200)		
CD210	Community Engagement/Citizen's Panel EMR not req	uired		(4,955)		
Propos	sed contribution c/fwd to 2015/16					
-	Pannier Market - outstanding repairs to the clock towe	۶r		7,000		
00000		,		7,000		
	Net movement in earmarked reserves				(6,155)	
	Total Expenditure variation after Ear Marked Rese	rvas			(1,920)	
	Total Experiature variation after Lar Markeu Rese	1463			(1,520)	

CORPORATE

		004444				
		2014/15	2014/15	2014/15	Variance	
		Budget	Actual			
	Corporate	£	£	£	%	
1000	Employees	897,770	904,589	6,819	0.8%	
	Premises	0	0	0		
	Transport	2,750	1,107	(1,643)	-59.8%	
4000	Supplies and Services	150,160	180,838	30,678	20.4%	
	Total Direct Expenditure	1,050,680	1,086,534	35,854	3.4%	
7000	External Income	(180)	(5)	175	97.1%	
	Net Direct Expenditure	1,050,500	1,086,529	36,029	3.4%	(a)
5000	Support Services	92,200	92,200	0		
6500	Capital Charges	3,860	3,860	0		
	Total Indirect Expenditure	96,060	96,060	0		
	Total Corporate Expenditure	1,146,560	1,182,589	36,029		
	Corporate Management Service Units					
CM100	Chief Executive	191,320	191,917	597	0.3%	
CM199	Chief Executive Rech	(191,320)	(191,320)	0	0.0%	
CM300						
	Corporate Fees/charges	381,420	404,505	23,085	6.1%	
	Corporate Performance	26,830	26,830	0	0.0%	
		,	,			
CM600	Pension Backfunding	738,310	750,657	12,347	1.7%	
		1,146,560	1,182,589	36,029		
	Total Corporate Expenditure	1.140.300	1.102.303			
	Total Corporate Expenditure	1,140,300	1,102,303	30,023		
	Total Corporate Expenditure	1,140,000	1,102,303	30,023		
		1,140,300	1,102,303	50,023	36.029	(a)
	Total Expenditure Variation	1,140,300	1,102,303	30,023	36,029	(a)
	Total Expenditure Variation	1,140,300	1,102,003	00,020	36,029	(a)
	Total Expenditure Variation Major Cost Changes		1,102,003		36,029	(a)
	Total Expenditure Variation Major Cost Changes Bad debt provisions adjusted across a range of s	ervices		29,000	36,029	(a)
	Total Expenditure Variation Major Cost Changes	ervices				(a)
	Total Expenditure Variation Major Cost Changes Bad debt provisions adjusted across a range of s	ervices		29,000	36,029 41,347	(a)
	Total Expenditure Variation Major Cost Changes Bad debt provisions adjusted across a range of s Pension contribution rate changes have generated a	ervices		29,000		(a)
	Total Expenditure Variation Major Cost Changes Bad debt provisions adjusted across a range of s	ervices		29,000	41,347	(a)
	Total Expenditure Variation Major Cost Changes Bad debt provisions adjusted across a range of s Pension contribution rate changes have generated a	ervices		29,000		(a)
	Total Expenditure Variation Major Cost Changes Bad debt provisions adjusted across a range of s Pension contribution rate changes have generated a Major Cost Savings	ervices		29,000	41,347 0	
	Total Expenditure Variation Major Cost Changes Bad debt provisions adjusted across a range of s Pension contribution rate changes have generated a	ervices		29,000	41,347	
	Total Expenditure Variation Major Cost Changes Bad debt provisions adjusted across a range of s Pension contribution rate changes have generated a Major Cost Savings Minor Variances	ervices		29,000	41,347 0 (5,318)	
	Total Expenditure Variation Major Cost Changes Bad debt provisions adjusted across a range of s Pension contribution rate changes have generated a Major Cost Savings	ervices		29,000	41,347 0	
	Total Expenditure Variation Major Cost Changes Bad debt provisions adjusted across a range of s Pension contribution rate changes have generated a Major Cost Savings Minor Variances Total Expenditure Variation	ervices		29,000	41,347 0 (5,318)	
	Total Expenditure Variation Major Cost Changes Bad debt provisions adjusted across a range of s Pension contribution rate changes have generated a Major Cost Savings Minor Variances	ervices		29,000 12,347	41,347 0 (5,318)	
	Total Expenditure Variation Major Cost Changes Bad debt provisions adjusted across a range of s Pension contribution rate changes have generated a Major Cost Savings Minor Variances Total Expenditure Variation EAR MARKED RESERVES	ervices		29,000	41,347 0 (5,318) 36,029	
	Total Expenditure Variation Major Cost Changes Bad debt provisions adjusted across a range of s Pension contribution rate changes have generated a Major Cost Savings Minor Variances Total Expenditure Variation	ervices		29,000 12,347	41,347 0 (5,318)	
	Total Expenditure Variation Major Cost Changes Bad debt provisions adjusted across a range of s Pension contribution rate changes have generated a Major Cost Savings Minor Variances Total Expenditure Variation EAR MARKED RESERVES Utilised 2014/15	ervices		29,000 12,347	41,347 0 (5,318) 36,029 0	
	Total Expenditure Variation Major Cost Changes Bad debt provisions adjusted across a range of s Pension contribution rate changes have generated a Major Cost Savings Minor Variances Total Expenditure Variation EAR MARKED RESERVES	ervices		29,000 12,347	41,347 0 (5,318) 36,029	
	Total Expenditure Variation Major Cost Changes Bad debt provisions adjusted across a range of s Pension contribution rate changes have generated a Major Cost Savings Minor Variances Total Expenditure Variation EAR MARKED RESERVES Utilised 2014/15 Proposed contribution c/fwd to 2015/16	ervices		29,000 12,347	41,347 0 (5,318) 36,029 0 0	
	Total Expenditure Variation Major Cost Changes Bad debt provisions adjusted across a range of s Pension contribution rate changes have generated a Major Cost Savings Minor Variances Total Expenditure Variation EAR MARKED RESERVES Utilised 2014/15	ervices		29,000 12,347	41,347 0 (5,318) 36,029 0	
	Total Expenditure Variation Major Cost Changes Bad debt provisions adjusted across a range of s Pension contribution rate changes have generated a Major Cost Savings Minor Variances Total Expenditure Variation EAR MARKED RESERVES Utilised 2014/15 Proposed contribution c/fwd to 2015/16	ervices relatively small (29,000 12,347	41,347 0 (5,318) 36,029 0 0	

Customer Services

Cusio	imer Services	004 4/4 5	004 4/4 5	\/		
		2014/15	2014/15	Variance	Variance	
		Budget	Actual		0/	
	Customer Services	£	£	£	%	
	Employees	671,820	693,421	21,601	3.2%	
	Premises	0 4,380	0	0	44.00/	
3000	Transport	,	2,544	(1,836)	-41.9%	
4000	Supplies and Services	110,040	99,996	(10,044)	-9.1%	
	Total Direct Expenditure	786,240	795,961	9,721	1.2%	
7000	External Income	(2,760)	(2,226)	534	19.4%	
	Net Direct Expenditure	783,480	793,735	10,255	1.3%	(a)
5000	Support Services	(799,650)	(799,650)	0		
6500	Capital Charges	2,220	2,220	0		
	Total Indirect Expenditure	(797,430)	(797,430)	0		
		(10.000)	(0.00.7)			
	Total Customer Services Expenditure	(13,950)	(3,695)	10,255	_	
	Customer Services - Service units					
CS200	Communications	140,780	141,892	1,112		
	Communications Rech	(140,720)	(140,720)	0		
	Messenger Services	53,460	52,225	(1,235)		
	Messenger Services Rech	(55,090)	(55,090)	(1,233)		
	Central Photocopying	28,380	27,302	(1,078)		
	Central Photocopying Central Photocopying Rech	(37,320)	(37,320)	(1,078)		
	Central Postage	45,560	29,811	(15,749)		
	Central Postage Rech	(48,530)	(48,530)	(13,743)		
	Customer Services Admin	152,760	120,564	(32,196)		
	Customer Services Admin Rech	(153,270)	(153,270)	(02,100)		
	Customer First Management	136,620	185,511	48,891		
	Customer First Management Rech	(136,630)	(136,630)	-0,001		
	Customer First	557,710	576,730	19,020		
	Customer First Rech	(557,690)	(557,690)	0		
	Crediton Office Section	153,520	145,011	(8,509)		
	Crediton Office Section Rech	(153,490)	(153,490)	(0,000)		
00001	Total Customer Services Expenditure	(13,950)	(3,695)	10,255		
		(-,,	(-,,		£	
Custon	ner Services					
Total E	xpenditure Variation			£	10,255	(a)
Maior (Cost Changes					
-	Salaries - restructuring of teams & long-term sid	kness cover		49,000		
	Purchase of payment kiosk for Phoenix House r			12,500	61,500	
Major (Cost Savings				01,500	
-	Franked mail, movement to Clean Mail which is	charged direct to	services	(15,500)		
CS910	Salaries - transfer of posts between other CS te	ams & delay in		(33,000)		
	reappointment of apprentice				(48,500)	
	Changes in Income Levels				0	
	Variations				(2,745)	
	xpenditure Variation ARKED RESERVES				10,255	(a)
	Net movement in earmarked reserves				0	
	Total Expenditure variation after Ear Marked	Reserves			0 10,255	
	Total Experiature variation after Lai Markeu	NG3CI VC3			10,233	

Environmental Services

		2014/15	2014/15	Variance	Variance	
		Budget	Actual			
Code	Environmental Services	£	£	£	%	
	Employees	930,470	955,454	24,984	2.7%	
	Premises	125,190	75,179	(50,011)		
	Transport	47,930	51,767	3,837	8.0%	
	Supplies and Services	120,250	149,127	28,877	24.0%	
4000		120,200	140,127	20,011	24.070	
	Total Direct Expenditure	1,223,840	1,231,528	7,688	0.6%	
7000	External Income	(321,450)	(411,972)	(90,522)	-28.2%	
	Net Direct Expenditure	902,390	819,555	(82,835)	-9.2%	(a)
5000	Support Services	438,120	438,120	0		
	Capital Charges	89,850	89,850	0		
0500	Total Indirect Expenditure					
_	Total mairect Expenditure	527,970	527,970	0		
	Total Environmental Services Expenditure	1,430,360	1,347,525	(82,835)		
	Environmental Services - Service units					
ES100	Cemeteries	126,600	94,985	(31,615)		
ES110	Bereavement Services	38,430	49,412	10,982		
	Bereavement Services Rech	(38,420)	(38,420)	0		
-	CCTV Initiatives	10,990	2,373	(8,617)		
	Community Safety	68,970	68,708	(262)		
	Community Safety Rech			(202)		
		(5,520)	(5,520)			
	Community Safety Partnership	0	(2,859)	(2,859)		
	Food Protection	95,750	95,058	(692)		
	Water Quality Monitoring	69,680	66,555	(3,125)		
	Private Sector Housing team Rech	(40,420)	(40,420)	0		
	Private Sector Housing	139,370	112,288	(27,082)		
	Dog Warden	64,470	65,174	704		
ES361	Public Health	0	(17,807)	(17,807)		
ES362	Abandoned Car and Litter	92,150	92,150	0		
ES440	Inspection Staff Unit	77,440	75,873	(1,567)		
ES441	Inspection Staff Unit Rech	(79,850)	(79,850)	0		
	Parks & Open Spaces	393,120	387,583	(5,537)		
	Amory Park	17,370	17,674	304		
	Play Areas	224,100	223,173	(927)		
	Emergency Planning	0	1,317	1,317		
	Licensing	26,060	17,215	(8,845)		
	0	320		(6,654)		
	Pool Car Running Costs		(6,334)	· · · /		
	Pest Control	16,460	15,285	(1,175)		
	Contaminated Land	17,980	17,751	(229)		
	Control of Pollution	111,820	109,931	(1,889)		
	Local Air Pollution	9,320	14,577	5,257		
	ES Management	98,710	149,052	50,342		
	ES Management Rech	(98,690)	(98,690)	0		
	Environmental Enforcement	256,420	247,176	(9,244)		
ES731	Environmental Enforcement Rech	(262,320)	(262,320)	0		
ES733	Environmental Health	399,060	367,978	(31,082)		
ES734	Environmental Health Rech	(399,040)	(399,040)	0		
	Licensing Unit	101,160	102,820	1,660		
	Licensing Unit Rech	(101,140)	(101,140)	0		
	Health & Safety Officer	75,500	81,308	5,808		
	Health & Safety Officer Rech	(75,490)	(75,490)	0,000		
20100	Total Environmental Services Expenditure	1,430,360	1,347,525	(82,835)		
	i etal Entrionnontal oor noos Experiantare	1,130,000	1,041,020	(02,000)		

Environmental Services

	nmental Services	£	£
Total E	xpenditure Variation		(82,835) (a
Major	Cost Changes		
-	Bereavement Services salary overspend due to staff changes not taking place	11,000	
	E/Services Management salary overspend due to redundancy, partially off-set by	51,000	
	salary savings		
			62,000
	Cost Savings	(10.000)	
	E/Enforcement salary underspend due to vacant post in year	(10,000)	
	E/Health salary underspend due to vacant posts in year (see below EMR)	(30,000)	
	Cemeteries underspend across maintenance budgets (see below EMR)	(25,000)	
ES450	Parks & Open spaces underspend across maintenance budgets (see below EMR)	(20,000)	
			(85,000)
Major (Changes in Income Levels		
ES100	Increased income on Internments & exclusive burial rights	(10,000)	
ES450	Utilise Developers Contributions for Parks & Open spaces (see below EMR)	9,508	
ES460	Utilise Developers Contributions for Play Areas (see below EMR)	12,600	
ES580	Pool Car recharge income more then costs charged per mile	(6,600)	
	Public Health Grant income received in year (see below EMR)	(20,000)	
	CCTV income for Tiverton Town project work (see below EMR)	(10,000)	
ES354	Private Sector Housing grant repayments received in year (see EMR)	(31,447)	
			(55,939)
	Minor Variations		(3,896)
Total E	Expenditure Variation		(82,835) (a
Total V	ariation brought forward		(82,835)
	EAR MARKED RESERVES		
		£	
	Utilised 2014/15		
	Targeted Family Public Health project	(2,193)	
ES361	Developers Contribution for Parks & Open spaces	(9,508)	
ES450	Developers Contribution for Play Areas	(12,600)	
ES450		(12,600)	
ES450 ES460	Proposed contribution c/fwd to 2015/16	(12,600) 8,500	
ES450 ES460 ES200			
ES450 ES460 ES200 ES100 ES361	Proposed contribution c/fwd to 2015/16 CCTV - Ongoing project work in Tiverton Town Centre Works to Cemeteries wall & pathways Public Health Grant	8,500	
ES450 ES460 ES200 ES100 ES361 ES450	Proposed contribution c/fwd to 2015/16 CCTV - Ongoing project work in Tiverton Town Centre Works to Cemeteries wall & pathways Public Health Grant Parks & Open spaces walls & pathways	8,500 25,000 20,000 18,000	
ES450 ES460 ES200 ES100 ES361 ES450 ES460	Proposed contribution c/fwd to 2015/16 CCTV - Ongoing project work in Tiverton Town Centre Works to Cemeteries wall & pathways Public Health Grant Parks & Open spaces walls & pathways Play Areas works	8,500 25,000 20,000 18,000 11,000	
ES450 ES460 ES200 ES100 ES361 ES450 ES460 ES733	Proposed contribution c/fwd to 2015/16 CCTV - Ongoing project work in Tiverton Town Centre Works to Cemeteries wall & pathways Public Health Grant Parks & Open spaces walls & pathways Play Areas works Environmental Health restructure costs	8,500 25,000 20,000 18,000 11,000 15,000	
ES450 ES460 ES200 ES100 ES361 ES450 ES460 ES733	Proposed contribution c/fwd to 2015/16 CCTV - Ongoing project work in Tiverton Town Centre Works to Cemeteries wall & pathways Public Health Grant Parks & Open spaces walls & pathways Play Areas works	8,500 25,000 20,000 18,000 11,000	
ES450 ES460 ES200 ES100 ES361 ES450 ES460 ES733	Proposed contribution c/fwd to 2015/16 CCTV - Ongoing project work in Tiverton Town Centre Works to Cemeteries wall & pathways Public Health Grant Parks & Open spaces walls & pathways Play Areas works Environmental Health restructure costs	8,500 25,000 20,000 18,000 11,000 15,000	104,646

Finance and Performance

		2014/15 Budget	2014/15	Variance	Variance	
Codo	Finance and Performance	Eudget	Actual £	£	%	
					-1.3%	
	Employees Premises	592,190 0	584,456 0	(7,734)	-1.3%	
		1,860	1,393	-	-25.1%	
	Transport			(467)	-25.1%	
4000	Supplies and Services Total Direct Expenditure	37,470	45,730	8,260		
	Total Direct Expenditure	631,520	631,578	58	0.0%	
7000	External Income	0	0	0		
	Net Direct Expenditure	631,520	631,578	58	0.0%	(a)
5000	Support Services	(631,480)	(631,480)	0		
6500	Capital Charges	0	0	0		
	Total Indirect Expenditure	(631,480)	(631,480)	0		
	Total Finance and Performance Expenditure	40	98	58		
	Finance and Performance - Service units					
FP100	Accountancy Services	471,310	468,999	(2,311)		
	Accountancy Services Rech		(471,410)	(2,311)		
	Internal Audit	127,840	122,206	(5,634)		
	Internal Audit Rech		(127,820)	(0,004)		
	Procurement		78,744	6,914		
	Procurement Rech	(71,750)		0,914		
		66,340		(1,760)		
	Purchase Ledger		64,580	. ,		
	Purchase Ledger Rech	(66,340)	(66,340)	0		
	Sales Ledger	82,480	85,329	2,849		
FP599	Sales Ledger Rech	(82,440)	(82,440)	0		
	Total Finance and Performance	40	98	58	£	
Total E	Expenditure Variation			£	58	(a)
Maior	Cost Changes					
	VAT Consultancy, required to deal with the outstanding Roy	al Mail claim)	8,000		
				0,000		
					8,000	
Maior	Cost Savings					
	A delay in appointment of Systems Accountant and post rec	luced to 3		(14,000)		
	days per wk			()/		
					(14,000)	
Major	Changes in Income Levels				0	
Minor	Variations				6,058	
Total E	Expenditure Variation		_	_	58	(a)
EAR M	ARKED RESERVES			£		
Utilise	d 2014/15			~		
Proper	sed contribution c/fwd to 2015/16					
Fiohos	5cu contribution c/1wu to 2013/10					
	Net movement in earmarked reserves				0	
	Net movement in earmarked reserves Total Expenditure variation after Ear Marked Reserves				0 58	

General Fund Housing

Ochici	arruna nousing	0011115				
		2014/15	2014/15	Variance	Variance	
		Budget	Actual			
	General Fund Housing	£	£	£	%	
	Employees	187,640	159,359	(28,281)	-15.1%	
	Premises	7,810	1,643	(6,167)	-79.0%	
	Transport	11,630	8,656	(2,974)	-25.6%	
4000	Supplies and Services	247,970	161,205	(86,765)	-35.0%	
	Total Direct Expenditure	455,050	330,863	(124,187)	-27.3%	
7000	External Income	(145,150)	(146,235)	(1,085)	-0.7%	
	Net Direct Expenditure	309,900	184,628	(125,272)	-40.4%	(a)
5000	Support Services	75,460	75,460	0		
6500	Capital Charges	370	370	0		
	Total Indirect Expenditure	75,830	75,830	0		
	Total General Fund Housing Services Expenditure	385,730	260,458	(125,272)		
	General Fund Housing - Service units					
HG320	Housing & Homelessness Advice	385,730	310,495	(75,235)		
	Homelessness & Enabling Team	122,430	103,143	(19,287)		
	Housing Needs Team	138,960	108,211	(30,749)		
	Housing Needs Team Rech	(138,960)	(138,960)			
	Homeless & Enabling Team Rech	(122,430)	(122,430)	0		
	Total General Fund Housing Services Expenditure	385,730	260,458	(125,272)		
			-		£	
Total E	xpenditure Variation				(125,272)	(a)
						. ,
Major C	Cost Changes			£		
-	Grant funding - Additional funding for Red House to home v	ulnerable		14,500		
	young adults			,		
					14,500	
Maior C	Cost Savings				.,	
-	DARs & B&B costs lower than budget due to reduced case	load		(19,000)		
	during the year			(10,000)		
HG320	Reduced requirement for bad debt provision			(58,500)		
	Underspend on salaries due to an unfilled post for a period	pending		(32,500)		
	management restructure	poriaing		(02,000)	(110,000)	\
					(110,000)	
Major (Changes in Income Levels					
	Youth Homeless Posting funding from DCC			(20,000)		
10373	Tourn nomeless rosting funding nom DCC			(20,000)	(20,000)	
Minor \	/ariations				(20,000)	·
					(0.772)	
Total E	xpenditure Variation				(9,772) (125,272)	
TOLATE					(125,272)	(a)
	ARKED RESERVES			c		
Litilian	1 201 4/4 5			£		
otilised	1 2014/15					
Dugue	ad contribution offered to 2045/40					
Propos	ed contribution c/fwd to 2015/16				•	
	Net movement in earmarked reserves				0	
	Total Expenditure variation after Ear Marked Reserves				(125,272)	

Grounds Maintenance

Groun		0044/45	004 4/4 5	Marianaa	Manianaa
		2014/15 Budget	2014/15 Actual	Variance	Variance
Code	Grounds Maintenance	£	£	£	%
1000	Employees	427,120	414,649	(12,471)	-2.9%
2000	Premises	11,950	4,561	(7,389)	-61.8%
3000	Transport	91,910	91,161	(749)	-0.8%
4000	Supplies and Services	33,950	35,953	2,003	5.9%
	Total Direct Expenditure	564,930	546,324	(18,606)	-3.3%
7000	External Income	(78,000)	(74,827)	3,173	4.1%
	Net Direct Expenditure	486,930	471,498	(15,432)	-3.2% (a)
		((
5000	Support Services	(488,430)	(488,430)	0	
6500	Capital Charges	8,840	8,840	0	
	Total Indirect Expenditure	(479,590)	(479,590)	0	
	Total Grounds Maintenance Expenditure	7,340	(8,092)	(15,432)	
	Grounds Maintenance - Service units				
GM960	Grounds Maintenance	558,710	543,278	(15,432)	
	Grounds Maintenance Rech	(551,370)	(551,370)	0	
	Total Grounds Maintenance Expenditure	7,340	(8,092)	(15,432)	
		- ,	(-,)	(,,	
				£	£
Total Ex	openditure Variation				(15,432) (a)
Major C	ost Changes				
	Plant Equipment - Mower purchased (see below EMR)			16,000	
	Training spend of £7.6k is off-set against the Corporate Training budg	et		7,600	
CINICOU		01		7,000	23,600
Maior C	ost Savings				_0,000
	Salary underspends due to staff turnover			(22,000)	
	Tree works maintenance underspend			(7,000)	
	Underspend against fuel budgets			(7,100)	(36,100)
Maiar C					
Major C	hanges in Income Levels				0
Minor \	/ariations				(2,932)
Tatal Fr					
Total Ex	cpenditure Variation				(15,432) (a)
	EAR MARKED RESERVES				
	Utilised 2014/15			£	
GM060	Vehicle purchase in year			(16,000)	
GINI900	Proposed contribution c/fwd to 2015/16			(16,000)	
GM960	Purchase Digger/Trailer and Tractor during 15-16			30,000	
	Net movement in earmarked reserves				14,000
	Total Expanditure variation often Fax Marked Deservice				(4 420)
	Total Expenditure variation after Ear Marked Reserves				(1,432)

Human Resources

Humar	Resources	004445	0044/45			
		2014/15 Budget	2014/15 Actual	Variance	Variance	
Code	Human Resources	£	£	£	%	
1000	Employees	417,330	338,411	(78,919)	-18.9%	
2000	Premises	0	0	(10,010)	1010 / 0	
3000	Transport	1,750	1,897	147	8.4%	
4000	Supplies and Services	19,660	41,246	21,586	109.8%	
4000	Total Direct Expenditure	438,740	381,554	(57,186)	-13.0%	
		100,110	001,001	(01,100)	101070	
7000	External Income	(17,050)	(2,066)	14,984	87.9%	
1000		(17,000)	(2,000)	14,004	01.070	
	Net Direct Expenditure	421,690	379,488	(42,202)	-10.0%	(a)
5000	Support Sonvisoo	(209 160)	(209 160)	0		
6500	Support Services	(296,160)	(298,160)	0		
0000	Capital Charges Total Indirect Expenditure		0 (298,160)	0		
		(290,100)	(290,100)	U		
	Total Human Resources Expenditure	123,530	81,328	(42,202)		
	HR - Service units					
	Human Resources	239,830	283,358	43,528		
HR199	Human Resources Rech	(239,870)	(239,870)	0		
HR200	Staff Development Training	38,520	5,674	(32,846)		
	Cpd Training	43,840	(616)	(44,456)		
	Post Entry Training	21,850	0	(21,850)		
	Health & Safety Training	19,360	(250)	(19,610)		
	Payroll	76,090	91,088	14,998		
	Payroll Rech	(76,090)	(76,090)	0		
	Learning & Development	48,440	66,474	18,034		
HR499	Learning & Development Rech	(48,440)	(48,440)	0		
	Total Human Resources Expenditure	123,530	81,328	(42,202)		
	Total Expenditure Variation				(42,202)	(a)
Maine O						
-	ost Changes			40,400		
HR300	Salary increase due to JE	1		12,400		
HR400 HR100	Salary overspend to be off-set by EMR (see be			12,930 15,200		
	Purchase of new time recording system not but	ugeled for		15,200	40 520	
Major C	ost Savings				40,530	
-	Corporate staff training costs of £100k against	a hudget of				
1111200	£118k have been charged across all Services (_	R)	(100,000)		
			/	(100,000)	(400.000)	
Major C	hanges in Income Levels				(100,000)	
HR200	Income target not achieved			17,000		
				,	17,000	
Minor V	ariations				268	
Total E					(40.000)	
Total Ex	penditure Variation				(42,202)	(a)

Human	Resources			
Total Va	riation brought forward			(42,202)
EAR MA	RKED RESERVES			
			£	
Utilised	2014/15			
HR400	L&D Assistant funded from Corporate training I	EMR	(12,930)	
Propose	d contribution c/fwd to 2015/16			
HR200	Underspend on Corporate training spend		17,000	
	Net movement in earmarked reserves			4,070
	Total Expenditure variation after Ear Marked	Reserves		(38,132)

2014/15 2014/15 Variance Variance Budget Actual Code ICT Services % £ £ £ 1000 Employees 531,170 531,042 (128)0.0% 2000 Premises 0 0 0 3000 Transport 1,740 1,654 -5.0% (86)4000 Supplies and Services 377,910 387,056 9,146 2.4% 919,752 **Total Direct Expenditure** 910,820 8,932 1.0% 7000 External Income -674.4% (3,660)(28, 342)(24, 682)**Net Direct Expenditure** 907,160 891,410 (15,750) -1.7% (a) 5000 Support Services (957, 560)(957, 560)0 6500 Capital Charges 43,980 43,980 0 **Total Indirect Expenditure** (913,580) (913,580) 0 **Total ICT Services Expenditure** (6, 420)(22, 170)(15,750)**ICT - Service units** IT100 Gazetteer Management 80,330 73,793 (6, 537)IT199 Gazetteer Management Rech (80,310)(80,310)0 IT200 Information Management & T Gov 44,800 45,580 780 IT299 Information Management & T Gov rech (44, 840)(44, 840)0 IT300 Central Telephones 89,860 84,209 (5,651)IT399 Central Telephones Rech (89,930)(89,930)0 IT400 ICT Network & Hardware 303,500 279,985 (23, 515)IT499 ICT Network & Hardware Rech (303, 420)(303, 420)0 IT500 ICT Software Support & Maint. 531,349 29,079 502,270 IT599 ICT Software Support & Maint. Rech (502, 210)(502, 210)0 IT600 ICT Staff Unit 543,880 531,992 (11,888)IT699 ICT Staff Unit Rech (543, 870)(543, 870)0 IT800 Phoenix House Printing 37,540 39,522 1,982 IT899 Phoenix House Printing Rech (44,020)(44,020)0 **Total ICT Services Expenditure** (6, 420)(22, 170)(15,750) £ **Total Expenditure Variation** (15,750) (a) **Major Cost Changes** IT600 Staff training - please refer to HR corporate training note 11,500 11,500 **Major Cost Savings** IT100 Salary savings due to lower grade then budgeted (5,000)**IT300** Saving on call costs and advertisement in BT phonebook (6,000)(11.000)**Major Changes in Income Levels** IT600 Head of BIS recharge to NDDC (19,000)(19,000)**Minor Variations** 2,750 **Total Expenditure Variation** (15,750) (a) **Total Variation brought forward** (15,750)EAR MARKED RESERVES £ Net movement in earmarked reserves 0 **Total Expenditure variation after Ear Marked Reserves** (15,750)

ICT Services

Legal and Democratic Services

-		2014/15	2014/15	Variance	Variance	
		Budget	Actual			
Code	Legal and Democratic Services	£	£	£	%	
1000	Employees	394,410	496,831	102,421	26.0%	
2000	Premises	0	10,038	10,038		
3000	Transport	15,800	14,570	(1,230)	-7.8%	
4000	Supplies and Services	355,190	445,058	89,868	25.3%	
	Total Direct Expenditure	765,400	966,497	201,097	26.3%	
7000	External Income	(32,490)	(220,015)	(187,525)	-577.2%	
	Net Direct Expenditure	732,910	746,483	13,573	1.9%	(a)
5000	Support Services	132,700	132,700	0		
6500	Capital Charges	0	0	0		
0300	Total Indirect Expenditure	132,700	132,700	0		
	Total Legal and Democratic Services	865,610	879,183	13,573		
		· -				
	Legal & Democratic Services - Service unit		000.057	0.077		
LD100	Electoral Registration	196,180	203,057	6,877		
LD199	-	(42,580)	(42,580)	0		
LD200		0	3	3		
LD201	Election Costs - District	20,000	3,566	(16,434)		
LD202	Election Costs - General	0	(115)	(115)		
LD203	Election Costs - European	40,490	46,151	5,661		
LD204	Election Costs - County	0	1	1		
LD300	Democratic Rep & Management	651,530	642,525	(9,005)		
LD400	Committee Services	125,470	132,562	7,092		
LD499	Committee Services Rech	(125,470)	(,	0		
LD600	5	233,030	252,524	19,494		
LD699	Legal Services Rech	(233,040)	(233,040)	0		
	Total Legal and Democratic Services	865,610	879,183	13,573	£	
					L	
Total Ex	penditure Variation				13,573	(a)
Major Co	ost Changes			£		
-	Increased staffing for individual electoral regis	stration (IER)		12,000		
	IER and European Elections costs, funded by			,		
D203				91,000		
LD203	European Elections staffing costs, funded by	central		,		
	government - see below			68,000		
LD203	Rent of polling stations - see compensating in	ncome		10,000		
LD600				37,000		
	maternity cover and retirement - (see EMR be	elow)			218,000	
Major Co	ost Savings				210,000	
-	See ear mark transfer below			(20,000)		
					(20,000)	

Legal a	nd Democratic Services		 		
-	anges in Income Levels				
	Grant funding from central government for IEI	R and			
D203	European Elections		(178,000)		
LD600	Increased Section 106 work and recovered co	ourt costs	(14,000)		
				(192,000)	
Minor Va	riations				
				7,573	
Total Exp	penditure Variation			13,573	(a)
Total Var	iation brought forward			13,573	
EAR MAR	RKED RESERVES				
			£		
Utilised 2	2014/15				
LD600	Contribution towards additional staffing costs		(5,000)		
	d contribution c/fwd to 2015/16				
LD201	Provision for next round of District elections		20,000		
LD300	Contribution towards training new members		1,900		
	, , , , , , , , , , , , , , , , , , ,		,		
Net move	ment in earmarked reserves			16,900	
				10,000	
Total Exp	penditure variation after Ear Marked Reserv	es		30,473	

Leisure Services

Leisur		2014/15	2014/15	Variance	Variance	
		Budget	Actual			
Code	Leisure Services	£	£	£	%	
1000	Employees	1,487,020	1,551,966	64,946	4.4%	
2000	Premises	679,660	700,648	20,988	3.1%	
3000	Transport	6,300	5,023	(1,277)	-20.3%	
4000	Supplies and Services	348,060	342,604	(5,456)	-1.6%	
	Total Direct Expenditure	2,521,040	2,600,241	79,201	3.1%	
7000	External Income	(2 379 130)	(2,354,258)	24,872	1.0%	
1000			(2,001,200)			
	Net Direct Expenditure	141,910	245,984	104,074	73.3%	(a)
5000	Support Services	295,980	264,488	(31,492)		
6500	Capital Charges	378,890	379,434	544		
		074 070	0.40,000	(00.040)		
	Total Indirect Expenditure	674,870	643,922	(30,948)		
	Total Leisure Services Expenditure	816,780	889,906	73,126		
	Leisure Services - Service units					
RS100	Leisure Facilities Maintenance & Equipment	211,000	198,729	(12,271)		
	Leisure Management & Administration	120,760	121,320	560		
	Exe Valley Leisure Centre	171,140	184,412	13,272		
	Lords Meadow Leisure Centre	233,630	315,714	82,084		
	Culm Valley Sports Centre	80,250	69,730	(10,520)		
100	Total Leisure Services Expenditure	816,780	889,906	73,126		
		010,100	000,000	10,120		
Total Ex	penditure Variation				73,126	(a)
Maior C	ost Changes					
RS	Development Training (see HR for savings)			20,000		
RS100	Improvement works - CVSC reception area			25,000		
RS	Pension costs from new auto pension enrolment (all sites)			29,000		
RS	Salaries (all sites) overspend due to various including: increased rate of pay for coaches;			21,000		
	standardised rate of pay for under 18s; contracting staff previously on casual contracts					
					95,000	
	ost Savings			(04,400)		
RS	Support service reduction in Property Service charges			(31,492)	(31,492)	
Major C	hanges in Income Levels				(31,492)	
RS	Income (all sites) below budget			25,000		
RS	Feed-In-Tariff net receipts			(12,000)		
					12 000	
					13,000	
Minor V	ariations				(3,382))
Total Ex	spenditure Variation				73,126	(a)
FAR MA	RKED RESERVES					
				£		
Utilised	2014/15					
Propose	ed contribution c/fwd to 2015/16					
	Net movement in earmarked reserves				0	
	Total Expenditure variation after Ear Marked Reserves				73,126	

Planning and Regeneration

гаш	ing and Regeneration					_
		2014/15	2014/15	Variance	Variance	
Codo	Plenning and Regeneration	Budget £	Actual £	£	%	
	Planning and Regeneration Employees					
	Premises	1,436,120	1,477,809	41,689	2.9% 57.4%	
		9,870	15,536	5,666		
	Transport	57,370	47,496	(9,874)	-17.2%	
4000	11	198,720	536,877	338,157	170.2%	
	Total Direct Expenditure	1,702,080	2,077,718	375,638	22.1%	
7000	External Income	(1,218,460)	(1,734,643)	(516,183)	-42.4%	
	Net Direct Expenditure	483,620	343,075	(140,545)	-29.1%	(a)
5000	Support Services	486,110	486,110	0		
	Capital Charges	17,890	17,890	0		
	Total Indirect Expenditure	504,000	504,000	0		
	Total Planning and Regeneration Expenditure	987,620	847,075	(140,545)		
	Planning and Regeneration - Service units					
PR100	Building Regulations	66,910	113,357	46,447		
	Enforcement	124,630	120,380	(4,250)		
	Development Control	300,840	(95,995)	(396,835)		
	Local Land Charges	7,600	45,586	37,986		
	Environmental Enhancement	10,500	10,500	0		
	Business Development	132,350	208,828	76,478		
	Industrial Sites & Buildings	(79,620)	(78,564)	1,056		
	Tiv Town Centre Regen Proj	0	63	63		
	Business Development Rech	(9,930)	(9,930)	0		
	Historic Buildings	28,910	28,910	0		
	Forward Planning Unit	403,600	382,146	(21,454)		
	Forward Planning Unit Rech	(335,590)	(335,590)	(21,434)		
	Planning Policy	116,590	221,123	104,533		
	Statutory Development Plan	217,320	231,521	14,201		
	Assets of community value	0	231,521	14,201 52		
	Dangerous Buildings And Trees					
PR900	Total Planning and Regeneration Expenditure	3,510 987,620	4,686 847,075	1,176 (140,545)		
		001,020	0.11,010	(1.10,0.10)		
Total E	xpenditure Variation			(140,545)		(a)
Major (Cost Changes			£k		
-	-	noomont (coo EM	P noto)			
	Economic Development - Cullompton and Tiverton enha			53,537		
	High Street Innovator - Grant payment to Crediton Town		note)	8,000		
	Labgi spend - Cullompton enhancement scheme (see El	MR note)		6,200		
	Retail study for Junction 27			8,500		
PR	Planning restructure costs			103,000		
	Appeal costs over budget			10,000		
PR	Local Plan costs (substantially met from EMR below)			120,000		
PR210	Local Land charges search fee appeal provision			60,000		
					200 227	
Maior (Cost Savings				369,237	
	Building Control salary underspend			(57,000)		
				(01,000)		

Planning and Regeneration

		(57,000)
Major Changes in Income Levels		
PR600 Community Infrastructure levy income not generated	17,000	
PR200 S106 Receipts (see EMR below)	(123,000)	
PR200 Capacity Funding (see EMR below)	(223,000)	
PR600 Neighbourhood Planning Funding (see EMR below)	(15,000)	
PR200 Fees and charges surplus	(174,000)	
PR210 Local land charges surplus income	(30,000)	
PR100 Building Control income deficit on budget	83,000	
		(465,000)
Minor Variations		12,218
Total Expenditure Variation		(140,545) (a
EAR MARKED RESERVES		
	£	
Utilised 2014/15		
PR400 Economic Development - various spend on town enhancement	(53,537)	
PR400 High Street Innovator - grant payment to Crediton Town Team	(8,000)	
PR400 Labgi spend - Cullompton enhancement scheme	(6,200)	
PR810 Statutory Plan reserve on Local Plan costs	(110,916)	
PR210 Land Charges legal case	(34,356)	
PR200 S106 receipts	123,024	
PR600 Neighbourhood Planning Funding	15,000	
PR200 Capacity Funding	223,000	
PR600 Utilising New Homes Bonus for staffing costs	(41,409)	
Proposed contribution c/fwd to 2015/16		
DD910 Contribution to future Local Dian costs	60,000	
PR810 Contribution to future Local Plan costs	60,000	
	0	
Net movement in earmarked reserves		166,606
Total Expenditure variation after Ear Marked Reserves		26,061

Property Services

Proper	ty Services					
		2014/15	2014/15	Variance	Variance	
• •		Budget	Actual	•	0/	
Code	Property Services	£	£	£	%	
1000	Employees	318,510	297,448	(21,062)	-6.6%	
2000	Premises	457,720	493,352	35,632	7.8%	
3000	Transport	15,260	25,761	10,501	68.8%	
4000	Supplies and Services	97,020	123,043	26,023	26.8%	
	Total Direct Expenditure	888,510	939,605	51,095	5.8%	
7000		(400.550)	(004.007)		47.00/	
7000	External Income	(138,550)	(204,007)	(65,457)	-47.2%	
	Net Direct Expenditure	749,960	735,598	(14,362)	-1.9%	(a)
5000	Support Services	(488,510)	(467,010)	21,500		
6500	Capital Charges	122,270	122,270	0		
0000	Total Indirect Expenditure	(366,240)	(344,740)	21,500		
				,		
	Total Property Services Expenditure	383,720	390,858	7,138		
	Property Services - Service units					
PS150	Surplus Sites for Disposal	26,690	14,902	(11,788)		
	Public Conveniences	176,730	160,474	(16,256)		
	Flood Defences and Land Drainage	80,940	68,429	(12,511)		
	Mddc Footpaths & Railway Walks	11,020	8,516	(12,505)		
	Street Naming & Numbering	16,010	11,399	(4,611)		
	Phoenix House	353,480	418,360	64,880		
	Phoenix House Rech	(353,490)		04,880		
			(353,490)			
	DCC Library	(1,640)	(525)	1,115		
	Town Hall	82,580	77,297	(5,283)		
	Crediton Office Building	40,090	37,056	(3,034)		
	Crediton Office Building Rech	(40,090)	(40,090)	0		
	Old Road Depot	54,570	54,346	(224)		
	Old Road Depot Rech	(54,570)	(54,570)	0		
	Station Yard Depot	34,730	38,674	3,944		
	Station Yard Depot Rech	(34,730)	(34,730)	0		
	Lords Meadow Depot	16,010	19,428	3,418		
	Bus Station Maintenance	(13,000)	(26,282)	(13,282)		
	Tourist Information Centre	(5,580)	(5,671)	(91)		
PS970	Office Building Cleaning	73,850	74,596	746		
PS971	Office Building Cleaning Rech	(73,850)	(73,850)	0		
PS980	Property Services	343,970	336,982	(6,988)		
PS981	Property Services Rech	(350,000)	(350,000)	0		
PS990	30/32 Fore Street	0	(5,101)	(5,101)		
PS991	Industrial Units	0	134	134		
PS992	Market Walk	0	14,575	14,575		
	Total Property Services	383,720	390,858	7,138		
Total Ex	readiture Variation				7,138	(2)
	penditure Variation				7,130	(a)
	ost Changes					
PS810	Maintenance overspend due to office moves and		g rooms	65,000		
PS992	Supplies & Services overspend due to Market W	alk valuation fees		9,500		
PS980	Overspend on transport costs due to vehicle pure	chase (see below EMR)		16,000		
PS990/9	Property Services recharges have been changed	I to reflect the works done on		21,500		
	Fore Street and Market Walk					
					112,000	

	ty Services		
Major C	ost Savings		
PS980	Salary savings due to vacant posts	(28,600)	
PS880	Underspend on Bus Station maintenance (see below EMR)	(8,000)	
PS830	Underspend on Town Hall maintenance	(5,800)	
			(42,400)
-	hanges in Income Levels		
PS350	Income from Tiverton Town Council for the running costs on 4 Tiverton	(12,800)	
	Public Convenience		
PS990	Income received from Fore Street properties	(31,000)	
PS400	Flood Defence grant money received in year (see below EMR)	(12,500)	
PS880	Increased income received from Bus Departures (see below EMR)	(5,000)	
			(61,300)
Minor V	ariations		(1,162)
Total Ex	penditure Variation		7,138 (a
	riation brought forward		7,138
EAR MA	RKED RESERVES		
		£	
Utilised	2014/15		
PS980	Purchase of Caretakers vehicle	(10,583)	
Propose	ed contribution c/fwd to 2015/16		
PS400	Flood Defence grant monies received - Emr required for small flood	12,000	
	projects during 15-16		
PS880	Bus Station maintenance fund	13,000	
PS810	Phoenix House meeting rooms upgrades	50,000	
Net mov	ement in earmarked reserves		64,417
Total Ex	penditure variation after Ear Marked Reserves		71,555

Revenues and Benefits

Rever	iues and Benefits					
		2014/15	2014/15	Variance	Variance	
		Budget	Actual		~ (
	Revenues and Benefits	£	£	£	%	
	Employees	685,790	709,075	23,285	3.4%	
2000	Premises	0	0	0		
3000	Transport	6,050	5,367	(683)	-11.3%	
4000	Supplies and Services	322,990	287,106	(35,884)	-11.1%	
	Housing Benefit Payments	20,344,070	18,821,499	(1,522,571)	-7.5%	
	Total Direct Expenditure	21,358,900	19,823,047	(1,535,853)	-7.2%	
	Income from Housing Benefit Subsidy	(20,344,070)	(18,926,086)	1,417,984	-7.0%	
	All other Income	(703,280)	(868,802)	(165,522)	23.5%	
7000	External Income	(21,047,350)	(19,794,888)	1,252,462	6.0%	
				(
	Net Direct Expenditure	311,550	28,159	(283,391)	-91.0%	(a)
5000	Support Services	493,440	493,440	0		
	Capital Charges		493,440	0		
6500	Capital Charges	0	0	0		
	Total Indirect Expenditure	493,440	493,440	0	_	
		,	100,110			
	Total Revenues and Benefits Expenditure	804,990	521,599	(283,391)		
	Revenues and Benefits - Service units					
RB100	Collection Of Council Tax	535,680	503,824	(31,856)		
RB199	Collection Of Council Tax Rech	(105,540)	(105,540)	0		
RB200	Collection Of Business Rates	19,630	7,790	(11,840)		
	NNDR Charity Rate Relief	45,000	0	(45,000)		
	Housing Benefit Admin	372,240	357,167	(15,073)		
	Housing Benefit Fraud	(12,130)	(15,931)	(3,801)		
	New Burdens - C/Tax Reform	0	(67,847)	(67,847)		
RB340	Local welfare assistance scheme	0	0	0		
RB399	Housing Benefit Admin Rech	(49,880)	(49,880)	0		
RB400	Housing Rent Allowances	0	(104,587)	(104,587)		
RB410	Council Tax Benefit	0	(26,705)	(26,705)		
RB600	Revenues Recovery Team	60,570	83,888	23,318		
	Revenues Recovery Team Rech	(60,580)	(60,580)	0		
	Total Revenues and Benefits Expenditure	804,990	521,599	(283,391)		
Total E	xpenditure Variation				(283,391)	(a)
Major	Cost Changes					
-	onal Salary costs for the Recovery of Council Ta	y funded by edd	ditional	07.000		
		ix fullueu by auc	altional	27,600		
-	from major preceptors detailed below					
	itional Computer Software costs associated with		using Benefit	17,600		
Fund	ded by additional Government grants detailed be	elow				
Major	Cost Savings				45,200	
-	demand for Housing Benefit was lower than bud	neted (see decr	eased	(1,522,571)		
THE C	action for Floubing Deficit was lower that but			(.,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,		
Charity	Rate Relief budget was not required under new	NNDR scheme		(45,000)		
					(1,567,571)	

Revenues and Benefits

Major Changes in Income Levels			
** Decreased Housing Benefit Subsidy related to decreased costs detailed abo	ve 1,438,144		
Additional Housing Benefit Overpayments recovered	(20,160)		
Adjustment to CTB entitlement (re pre 01/04/13 CTB old scheme) not required	(26,705)		
to be repaid to DCLG			
Unspent 'Local Council Tax New Burdens Grant' re 14/15	(67,847)		
Unspent 'Business Rates New Burdens Grant' re 14/15	(11,266)		
Additional Council Tax court costs income	(10,750)		
* Additional grant funding from major preceptors to improve collection rates	(30,171)		
*** Government grants for Housing Benefit software changes	(28,550)		
		1,242,695	
Minor Variations		(3,715)	
Total Expenditure Variation		(283,391)	(a)
Total Variation brought forward		(283,391)	
EAR MARKED RESERVES			
	£		
Utilised 2014/15			
Housing Benefit Admin reserve - no longer required	(67,300)		
Business Rates Retention Scheme reserve - no longer required	(30,200)		
		(97,500)	
Total Expenditure variation after Ear Marked Reserves		(380,891)	

Waste Services

	VICES	2014/15	2014/15	Variance	Variance	
		Budget	Actual			
Code	Waste Services	£	£	£	%	
1000	Employees	1,757,740	1,897,211	139,471	7.9%	
2000	Premises	81,020	155,245	74,225	91.6%	
3000	Transport	793,680	893,921	100,241	12.6%	
4000	Supplies and Services	607,210	622,903	15,693	2.6%	
	Total Direct Expenditure	3,239,650	3,569,281	329,631	10.2%	
7000	External Income	(1 222 200)	(1 280 412)	(49.212)	2 60/	
7000	External income	(1,332,200)	(1,380,412)	(48,212)	-3.6%	
	Net Direct Expenditure	1,907,450	2,188,869	281,419	14.8%	(8
5000	Support Services	325,070	335,070	10,000		
6500	Capital Charges	89,110	89,110	0		
_	Total Indirect Expenditure	414,180	424,180	10,000		
	Total Waste Services Expenditure	2,321,630	2,613,049	291,419	-	
	Waste Services - Cost Centres					
WS650	Street Cleansing	346,680	301,299	(45,381)		
WS700	Refuse Collection	1,480,860	1,666,001	185,141		
WS710	Trade Waste Collection	(100,780)	(107,363)	(6,583)		
WS725	Kerbside Recycling	594,860	679,500	84,640		
WS740	16 Shop-Recycling	0	93,834	93,834		
WS750	Waste Management Staff Unit	275,720	255,487	(20,233)		
WS760	Waste Management Staff Unit Rech	(275,710)	(275,710)	0		
	Total Waste Services Expenditure	2,321,630	2,613,049	291,419		
					•	
otal Expen	diture Variation			£	£ 291,419	(:
					,	
lajor Cost C	Changes					
V\$700	Over-time and agency spend in Refuse d	ue to round catch-u	ip, covering leavers, sickness	51,000		
	and holidays					
/S725	Over-time and agency spend in Recycling	a, due to covering le	eavers, sickness and holiday			
	and move to new recycling depot			60,000		
/S750	Savings in Waste Management staff unit,	reduced hours and	d unfilled post for part of the year	(20,000)		
/S725	One off training costs for operation of the			20,000		
LL	Staff training - please refer to HR corpora			12,000		
/S700	3 1	0	atad			
	Spend on personal protective equipment	•		18,000		
/S700	Vehicle hire required due to number of ro	0	same	40,000		
	Vehicle repairs across Waste due to age			67,000		
/S725	Loan repayment for the new recycling ba			17,000		
/S710	Trade waste disposal charges, due to an			26,700		
/S740	Works required for new recycling depot (see EMR note belo	w)	85,000		
/S725	Increase in recharge from Property Service	ces for work on nev	v recycling depot	10,000		
/S725	Cost of trial for new waste scheme			15,000		
					401,700	
lajor Cost S /S725	Savings Income for glass now net of haulage cost	e a la l		(19,000)		
	Advertising budget not required, calendar		ober 2015	(19,000)		
			DDel 2015			
VS700	Saving on operating lease budget as veh	icies purchased		(30,000)		
	ges in Income Levels					
VS710	Additional trade waste income due to an	increase in custome	er numbers	(38,000)		
	Income for recycling materials higher the	n budgeted		(10,000)		
VS725						
VS725						
VS725					(108,500)
VS725 Iinor Varia	tions				(108,500 (1,781	,

Waste Services

EAR MARKED RESERVES		
	£	
Utilised 2014/15		
Relocation of recycling depot	(6	5,000)
Proposed contribution c/fwd to 2015/16		
Recycling depot works required for new waste scheme	2	0,000
Works to recycling baler required for new waste scheme	2	0,000
Net movement in earmarked reserves		(25,000)
Total Expenditure variation after Ear Marked Reserves		266,419

HOUSING REVENUE ACCOUNT OUTTURN SUMMARY 2014/15

Housing Revenue Account

	3 · · · · · · · · · · · · · · · · · · ·	2014/15	2014/15			
		Budget	Actual	Variance	Variance	
Code	Housing Revenue Account	£	£	£	%	
1000	Employees	2,749,100	2,631,168	(117,932)	-4.3%	
2000	Premises	135,450	135,552	102	0.1%	
3000	Transport	330,450	217,734	(112,716)	-34.1%	
4000	Supplies and Services	5,714,860	6,382,795	667,935	11.7%	
	Total Direct Expenditure	8,929,860	9,367,249	437,389	4.9%	
7000	External Income	(14,498,220)	(15,027,673)	(529,453)	-3.7%	
		, , , ,	(, , , ,			
	Net Direct Expenditure	(5,568,360)	(5,660,424)	(92,064)	1.7%	(a)
5000	Internal Recharges	1,205,890	1,205,890	0		
	Capital Charges	4,362,470	4,362,470	0		
	Total Indirect Expenditure	5,568,360	5,568,360	0		
	Total HRA Expenditure	0	(92,065)	(92,064)	N/A	
	Housing Revenue Account - Best Value Units					
BHO01	Dwelling Rents	(12,466,560)	(12,422,053)	44,507	-0.4%	
BHO02	Non-Dwelling Rents	(522,550)	(530,534)	(7,984)	1.5%	
BHO03	Tenant Charges For Services	(328,920)	(316,974)	11,946	-3.6%	
BHO04	Leaseholders' Service Charges	(13,500)	(24,782)	(11,282)	83.6%	
BHO05	Contributions Towards Expend.	(34,680)	(85,375)	(50,695)	146.2%	
BHO06	Other Charges For Services	(122,250)	(157,574)	(35,324)	28.9%	
BHO06B	Miscellaneous Income	(19,000)	(10,928)	8,072	-42.5%	
	HCA funding received for decent homes backlog work		(1,200,000)	(1,200,000)		
	Income recovered from developer for work done on their behalf		(103,634)	(103,634)		
	HCA funding received for Willand development		(120,000)	(120,000)		
	HCA funding received for Tiverton development		(210,000)	(210,000)		
BHO07	H.R.A. Investment Income	(41,000)	(48,161)	(7,161)	17.5%	
BHO09	Repairs And Maintenance	2,763,640	2,680,698	(82,942)	-3.0%	
BHO10	Supervision & Management	2,633,870	2,585,916	(47,954)	-1.8%	
BHO11	Special Services	440,520	383,954	(56,566)	-12.8%	
	Solar PV income		(182,317)	(182,317)		
	Solar PV expenditure		30,021	30,021		
	Depreciation	2,153,940	2,153,940	0	0.0%	
-	Bad Debt Provision Movement	25,000	(10,522)	(35,522)	-142.1%	
	Share Of Corporate And Democratic Core	365,380	358,779	(6,601)	-1.8%	
BHO20	H.R.A. Interest Payable	1,330,017	1,394,493	64,476	4.8%	
	HRA loan from PWLB - principal repaid	1,481,983	916,313	(565,670)		
	HCA funding spent on decent homes backlog work		1,200,000	1,200,000		
	Amount spent on work done on developer's behalf		103,634	103,634		
	HCA funding spent on Willand development		120,000	120,000		
	HCA funding spent on Tiverton development		210,000	210,000		
	Major works expenditure funded by earmarked reserves (see					
	below)		783,816	783,816		
BHO22	Transfers to or from earmarked reserves	2,324,470	2,324,470	0	0.0%	
BUSSE					100.000	
BHO23	Accounting Adjustments incl. Revenue Contribution to Capital	29,640	84,756	55,116	186.0%	
	Net Direct Expenditure	0	(92,065)	(92,065)	N/A	

HOUSING REVENUE ACCOUNT OUTTURN SUMMARY 2014/15

Housing Revenue Account

	Net Direct Expenditure variance		(92,064) (a)
	Major Cost Increases		
	Payments made and funded from Renewable Energy Fund		
	(see below)	30,021	
	Increased amount was contributed to capital works, most of		
BHO23	which was funded from earmarked reserves (see below)	55,116	
	Major works expenditure funded by earmarked reserves (see	700.040	
	below)	783,816	000.050
	Nation Oper (Operations		868,953
	Major Cost Savings		
	Increased contractor around in order to most the performance		
	Increased contractor spend in order to meet the performance standards the service has set itself if offset by additional work		
	carried out on adaptations and savings in Planned Maintenance	(82,942)	
	Several staffing savings across a number of teams		
		(47,954)	
впотт	Significant staffing savings due to ceasing operations	(56,566)	
	Arrears have reduced by £18k since last year, so the bad debt		
BHO17	provision was able to be reduced by £10k rather than increased	(35,522)	
BHOT	Significant in-year saving caused by change of accounting	(33,322)	
	treatment - there will be no saving in the long term.		
	Depreciation is now based on 50 year asset life as per other		
	property assets	(501,194)	
			(724,180)
	Major Changes in Income Levels		
	0.4% shortfall in rents, largely due to opening the year with		
BHO01	fewer properties than expected	44,507	
BHO03	New Learning Disability contract generating less than expected	11,946	
	Increased income from leaseholders due to fire safety work		
BHO04	carried out	(11,282)	
	Invoices raised to freeholders for major upgrade work to		
BHO05	sewage treatment plant	(50,695)	
BHO06	Community alarms have outperformed expectations	(35,324)	
	Solar PV income received	(182,317)	
			(223,164)
	Minor Variances		(13,674)
	Net Direct Expenditure variance		(92,064) (a)
5000	Internal Recharges		0
6000	Capital Charges		0
0000	Net movement before transfers to/from earmarked		
	reserves		(92,064)

HOUSING REVENUE ACCOUNT OUTTURN SUMMARY 2014/15

Housing Revenue Account

	(92,064)
	(,,/
£	
(30,021)	
(76,197)	
(127,795)	
(783,816)	
(15,841)	
182,317	
76,197	
871,000	
	95,844
	3,779
	(30,021) (76,197) (127,795) (783,816) (15,841) 182,317 76,197