

GENERAL FUND REVENUE ACCOUNT OUTTURN SUMMARY 2023/24

Community Development

Code	Community and Development	2023/24 Budget £	2023/24 Actual £	Variance £	Variance %
1000	Employees	97,258	96,376	(882)	-0.9%
2000	Premises	64,743	70,432	5,689	8.8%
3000	Transport	0	0	0	0.0%
4000	Supplies and Services	158,940	152,158	(6,782)	-4.3%
	Total Direct Expenditure	320,941	318,966	(1,975)	-0.6%
7000	External Income	(103,180)	(92,715)	10,465	10.1%
	Net Direct Expenditure	217,761	226,251	8,490	3.9% (a)
	Total Community and Development Expenditure	217,761	226,251	8,490	3.9%
	Community and Development - Service units				
CD200	Community Development	138,500	138,500	0	0.0%
CD300	Tiverton Pannier Market	79,261	88,985	9,724	12.3%
CD305	Market - Electric Nights	0	(1,234)	(1,234)	0.0%
	Total Community and Development Expenditure	217,761	226,251	8,490	3.9%
				£	£
	Total Expenditure Variation				8,490 (a)
	Major Cost Changes				0
	Major Cost Savings				0
	Major Changes in Income Levels				0
CD300 CD305	Income generated lower than budgeted forecast			10,465	0
	Minor Variations				8,490
	Total Expenditure Variation				8,490 (a)
	EARMARKED RESERVES				
	Utilised 2023/24				
	Proposed contribution c/fwd to 2024/25				
	Net movement in earmarked reserves				0
	Total Expenditure variation after Earmarked Reserves				8,490

GENERAL FUND REVENUE ACCOUNT OUTTURN SUMMARY 2023/24

Corporate Management

Code	Corporate	2023/24 Budget £	2023/24 Actual £	Variance £	Variance %
1000	Employees	1,163,174	1,375,238	212,064	18.2%
2000	Premises	0	0	0	0.0%
3000	Transport	700	1,141	441	63.0%
4000	Supplies and Services	349,400	1,652,543	1,303,143	373.0%
Total Direct Expenditure		1,513,274	3,028,922	1,515,648	100.2%
7000	External Income	0	(303,605)	(303,605)	0.0%
Net Direct Expenditure		1,513,274	2,725,317	1,212,043	80.1% (a)
Total Corporate Expenditure		1,513,274	2,725,317	1,212,043	80.1%
Corporate Management Service Units					
CM100	Leadership Team	591,373	528,347	(63,026)	-10.7%
CM205	Performance and Improvement	96,659	84,755	(11,904)	-12.3%
CM210	Data Protection	79,076	78,421	(655)	-0.8%
CM300	Corporate Fees/charges	95,740	1,336,133	1,240,393	1295.6%
CM310	Corporate Performance	0	0	0	0.0%
CM340	Unison	3,852	3,517	(335)	-8.7%
CM350	Housing Commission	0	58,440	58,440	0.0%
CM600	Pension Backfunding	646,574	635,704	(10,870)	-1.7%
Total Corporate Expenditure		1,513,274	2,725,317	1,212,043	80.1%
				£	£
Total Expenditure Variation					1,212,043 (a)
Major Cost Changes					
CM100	Acting up payments covering director vacancy			14,600	
CM300	Vacancy savings shown within specific service areas			300,000	
CM300	Overspend on external audit fees budget due to delays in the audits and in billing			69,500	
CM300	Impairment of revenue loans to 3 Rivers			1,069,212	
CM350	Devon Housing Commission funded by EMR			58,440	
CM300	Delivery of the Intellectual Property at Park Nursery			93,600	
					1,605,352
Major Cost Savings					
CM205	Salary saving due to vacancy			(10,800)	
CM100	Vacant director post during the year			(69,500)	
CM100	Recruitment advertising budget not required			(10,000)	
					(90,300)
Major Changes in Income Levels					
CM300	3Rivers debtor for estimated closedown costs			(200,000)	
CM300	Sales ledger provision adjustment			(96,500)	
					(296,500)
Minor Variances					
					(6,509)
Total Expenditure Variation					1,212,043 (a)
EARMARKED RESERVES					
Utilised 2023/24					
ER011	Release to fund invoice from University of Exeter for Milestone 1 Workplan, 2 Synthesis report and 3 Presentations, re Devon Housing Commission			(58,440)	
Proposed contribution c/fwd to 2024/25					
					(58,440)
Net movement in earmarked reserves					
					(58,440)
Total Expenditure variation after Earmarked Reserves					1,153,603

GENERAL FUND REVENUE ACCOUNT OUTTURN SUMMARY 2023/24

Car Parks

Code	Car Parks	2023/24 Budget £	2023/24 Actual £	Variance £	Variance %
1000	Employees	0	0	0	0.0%
2000	Premises	381,650	213,820	(167,830)	-44.0%
3000	Transport	0	0	0	0.0%
4000	Supplies and Services	89,710	111,044	21,334	23.8%
Total Direct Expenditure		471,360	324,864	(146,496)	-31.1%
7000	External Income	(1,016,870)	(999,519)	17,351	1.7%
Net Direct Expenditure		(545,510)	(674,655)	(129,145)	-23.7% (a)
Total Car Park Expenditure		(545,510)	(674,655)	(129,145)	-23.7%
Car Park - Service units					
CP520	Multi-Storey Car Park (MSCP)	(94,229)	(66,270)	27,959	-29.7%
CP530	Amenity Car Parks	44,356	21,788	(22,568)	-50.9%
CP540	Paying Car Parks	(495,637)	(630,173)	(134,536)	27.1%
Total Car Park Expenditure		(545,510)	(674,655)	(129,145)	-23.7%
				£	£
Total Expenditure Variation					(129,145) (a)
Major Cost Changes					
CP520	Security overspend			5,000	
CP540	Computer software & car park machine maintenance overspend			12,000	
					17,000
Major Cost Savings					
CP520	Utilities & maintenance underspend			(21,000)	
CP520	Project maintenance underspend (EMR contribution)			(25,000)	
CP530	Project maintenance underspend (EMR contribution)			(21,000)	
CP540	Business rates reduction			(16,800)	
CP540	Project maintenance underspend (EMR contribution)			(84,000)	
					(167,800)
Major Changes in Income Levels					
CP520	Reduction in pay & display income			22,000	
CP520	Reduction in permit income			44,000	
CP540	Increase in pay & display income			(13,000)	
CP540	Increase in permit income			(18,000)	
CP540	Increase in income received from parking fines			(17,600)	
					17,400
Minor Variations					4,255
Total Expenditure Variation					(129,145) (a)
EARMARKED RESERVES					
Utilised 2023/24					
Proposed contribution c/fwd to 2024/25					
CP520	EQ706 - MSCP project maint underspend			25,000	
CP530	EQ707 - Amenity CP project maint underspend			21,000	
CP540	EQ708 - Paying CP project maint underspend			84,000	
Net movement in earmarked reserves					130,000
Total Expenditure variation after Earmarked Reserves					855

GENERAL FUND REVENUE ACCOUNT OUTTURN SUMMARY 2023/24

Customer Services

Code	Customer Services	2023/24 Budget £	2023/24 Actual £	Variance £	Variance %
1000	Employees	747,793	727,355	(20,438)	-2.7%
2000	Premises	0	0	0	0.0%
3000	Transport	400	0	(400)	-100.0%
4000	Supplies and Services	41,450	39,240	(2,210)	-5.3%
	Total Direct Expenditure	789,643	766,595	(23,048)	-2.9%
7000	External Income	0	(1,473)	(1,473)	0.00%
	Net Direct Expenditure	789,643	765,122	(24,521)	-3.1% (a)
	Total Customer Services Expenditure	789,643	765,122	(24,521)	-3.1%
	Customer Services - Service units				
CS200	Communications	109,152	110,830	1,678	1.5%
CS900	Central Photocopying	4,530	2,954	(1,576)	-34.8%
CS902	Central Postage	13,700	17,460	3,760	27.4%
CS930	Customer First Management	197,963	186,288	(11,675)	-5.9%
CS932	Customer First	464,298	447,589	(16,709)	-3.6%
	Total Customer Services Expenditure	789,643	765,122	(24,521)	-3.1%
	Total Expenditure Variation			£ (24,521)	(a)
	Major Cost Changes				0
	Major Cost Savings				
CS930	Salary savings due to vacancies			(9,650)	
CS932	Salary savings due to vacancies			(11,000)	
					(20,650)
	Major Changes in Income Levels				0
	Minor Variations				(3,871)
	Expenditure Variation				(24,521) (a)
	EARMARKED RESERVES				
	Utilised 2023/24				
	Proposed contribution c/fwd to 2024/25				
	Net movement in earmarked reserves				0
	Total Expenditure variation after Earmarked Reserves				(24,521)

GENERAL FUND REVENUE ACCOUNT OUTTURN SUMMARY 2023/24

Public Health

Code	Public Health	2023/24 Budget £	2023/24 Actual £	Variance £	Variance %
1000	Employees	1,003,998	1,077,315	73,317	7.3%
2000	Premises	494,034	238,851	(255,183)	-51.7%
3000	Transport	29,988	24,239	(5,749)	-19.2%
4000	Supplies and Services	160,691	135,454	(25,237)	-15.7%
	S106 Expenditure	0	9,734	9,734	0.0%
	Total Direct Expenditure	1,688,711	1,485,593	(203,118)	-12.0%
7000	External Income	(452,015)	(539,779)	(87,764)	-19.4%
	S106 contributions	0	0	0	0.0%
	Net Direct Expenditure	1,236,696	945,815	(290,881)	-23.5% (a)
	Total Public Health Expenditure	1,236,696	945,815	(290,881)	-23.5%
	Public Health - Service units				
CB100	Cemeteries	(54,130)	(36,970)	17,160	31.7%
CB101	Cemetery Lodge	(7,560)	(7,485)	75	1.0%
CB110	Bereavement Services	29,451	25,729	(3,722)	-12.6%
PS200	CCTV Initiatives	57,785	36,307	(21,478)	-37.2%
PH250	Community Safety	6,070	2,804	(3,266)	-53.8%
PH260	Food Protection	(300)	(1,950)	(1,650)	-550.0%
PH270	Water Quality Monitoring	(16,734)	(17,873)	(1,139)	-6.8%
PH354	Private Sector Housing	(3,160)	621	3,781	119.7%
EE360	Dog Warden	3,490	4,223	733	21.0%
OS450	Parks and Open Spaces	148,109	53,460	(94,649)	-63.9%
OS455	Amory Park	111,354	22,143	(89,211)	-80.1%
OS460	Play Areas	80,916	42,305	(38,611)	-47.7%
PH500	Emergency Planning	7,500	38,415	30,915	412.2%
PH550	Licensing	(140,300)	(145,742)	(5,442)	-3.9%
FM580	Pool Car Running Costs	619	(56)	(675)	-109.0%
PH600	Pest Control	1,000	682	(318)	-31.8%
PH660	Control of Pollution	23,300	18,050	(5,250)	-22.5%
PH670	Local Air Pollution	(10,030)	(7,668)	2,362	23.5%
EE730	Environmental Enforcement	147,228	139,027	(8,201)	-5.6%
PH733	Environmental Health	684,646	633,009	(51,637)	-7.5%
PH740	Licensing Unit	167,442	146,784	(20,658)	-12.3%
	Total Public Health Expenditure	1,236,696	945,815	(290,881)	-23.5%
	Total Expenditure Variation			£ (290,881) (a)	
	Major Cost Changes				
	Public Health salary overspend due to Agency costs which is off-set by the COMF EMR &				
PH733	Homes for Ukraine grant funding			72,000	
PH500	New post for Emergency Planning Officer added has resulted in a salary overspend			30,900	
					102,900
	Major Cost Savings				
PS200	CCTV maintenance underspend (EMR contribution)			(35,800)	
OS450	Parks & Open Spaces maint underspend (EMR contribution)			(88,500)	
OS455	Amory Park maintenance underspend (EMR contribution)			(92,000)	
OS460	Play Area maintenance underspend (EMR contribution)			(40,000)	
PH740	Licensing salary underspend due to vacant posts			(20,820)	
PH660	Control of Pollution monitoring equipment cancellation of maintenance contract			(14,000)	
PH550	Licensing software maintenance underspend due to alignment of contract			(12,000)	
					(303,120)
	Major Changes in Income Levels				
CB100	Cemetery Income down on exclusive burial rights			22,000	
	Homes for Ukraine grant income received to off-set Agency overspend within Public Health -				
PH733	EMR contribution			(113,280)	
					(91,280)
	Minor Variations				(9,115)
					£
	SERVICE MOVEMENT BEFORE STATUTORY ADJUSTMENTS				(300,615)
PH660	Net S106 Receipts and Grants (also see EMR below)				9,734
	Total Expenditure Variation				(290,881) (a)

GENERAL FUND REVENUE ACCOUNT OUTTURN SUMMARY 2023/24**Public Health**

EARMARKED RESERVES		
Utilised 2023/24		
ES660	S106 - Air Quality	(9,734)
EE730	EQ756 - Fleet costs	(1,673)
PH733	ER003 - COMF funding to off-set Public Health overspend	(55,000)
Proposed contribution c/fwd to 2024/25		
FM580	EQ756 - Fleet costs	6,092
PS200	EQ709 - CCTV maintenance underspend	25,000
OS450	EQ767 - Parks & Open Spaces maint & other underspends	96,800
OS455	ER005 - Amory Park maintenance underspend	90,000
OS460	EQ715 - Play Area maintenance underspend	40,000
PH733	EQ711 - Public Health salary underspend	40,000
EE730	EQ756 - Vehicle Sales	6,950
FM580	EQ756 - Vehicle Sales	4,750
Net movement in earmarked reserves before statutory adjustments		243,185
Total Expenditure variation after Earmarked Reserves		(47,696)

GENERAL FUND REVENUE ACCOUNT OUTTURN SUMMARY 2023/24

Finance and Procurement

Code	Finance and Procurement	2023/24 Budget £	2023/24 Actual £	Variance £	Variance %
1000	Employees	634,024	602,828	(31,196)	-4.9%
2000	Premises	0	0	0	0.0%
3000	Transport	0	371	371	0.0%
4000	Supplies and Services	209,965	186,841	(23,124)	-11.0%
Total Direct Expenditure		843,989	790,040	(53,949)	-6.4%
7000	External Income	(500)	(2,072)	(1,572)	-314.42%
Net Direct Expenditure		843,489	787,968	(55,521)	-6.6% (a)
Total Finance and Procurement Expenditure		843,489	787,968	(55,521)	-6.6%
Finance and Procurement - Service units					
FP100	Accountancy Services	528,592	448,443	(80,149)	-15.2%
FP200	Internal Audit	94,760	94,000	(760)	-0.8%
FP300	Procurement	110,324	123,284	12,960	11.7%
FP400	Purchase Ledger	55,444	63,456	8,012	14.5%
FP500	Sales Ledger	54,369	58,785	4,416	8.1%
Total Finance and Procurement		843,489	787,968	(55,521)	-6.6%
				£	£
Total Expenditure Variation					(55,521) (a)
Major Cost Changes					
FP100	Unbudgeted agency spend			10,400	
FP300	Unbudgeted salary expenditure			12,800	
					23,200
Major Cost Savings					
FP100	Salary savings due to vacancies			(30,600)	
FP100	Return of unspent EMR			(16,720)	
FP100	FP100 - Head of Finance, Property, and Climate Resilience (Deputy S151) - Reallocation of salary costs to Property Services subsequent to post amendment			(37,345)	
					(84,665)
Major Changes in Income Levels					
					0
Minor Variations					
					5,944
Total Expenditure Variation					(55,521) (a)
EARMARKED RESERVES					
Utilised 2023/24					
FP100	EQ749 - Return of unspent budgeted release, Business Systems			16,720	
Proposed contribution c/fwd to 2024/25					
EQ749	EQ749 - Head of Finance salary savings due to post amendment savings - Contribution to Business systems			37,345	
Net movement in earmarked reserves					54,065
Total Expenditure variation after Earmarked Reserves					(1,456)

GENERAL FUND REVENUE ACCOUNT OUTTURN SUMMARY 2023/24

Grounds Maintenance

Code	Grounds Maintenance	2023/24 Budget £	2023/24 Actual £	Variance £	Variance %
1000	Employees	495,783	496,152	369	0.1%
2000	Premises	0	0	0	0.0%
3000	Transport	82,863	135,119	52,256	63.1%
4000	Supplies and Services	28,720	21,376	(7,344)	-25.6%
	Total Direct Expenditure	607,366	652,647	45,281	7.5%
7000	External Income	(62,090)	(110,969)	(48,879)	-78.72%
	Net Direct Expenditure	545,276	541,677	(3,599)	-0.7% (a)
	Total Grounds Maintenance Expenditure	545,276	541,677	(3,599)	-0.7%
	Grounds Maintenance - Service units				
GM960	Grounds Maintenance	545,276	541,677	(3,599)	-0.7%
	Total Grounds Maintenance Expenditure	545,276	541,677	(3,599)	-0.7%
				£	£
	Total Expenditure Variation				(3,599) (a)
	Major Cost Changes				
GM960	Small plant purchases			54,000	54,000
	Major Cost Savings				
GM960	Fuel costs lower than budget			(9,500)	(9,500)
	Major Changes in Income Levels				
GM960	Sale of small plant to fund new purchases			(27,260)	
GM960	Increase in externally generated income			(7,000)	
GM960	Increase in internally generated income			(14,600)	
					(48,860)
	Minor Variations				761
	Total Expenditure Variation				(3,599) (a)
	EARMARKED RESERVES				
	Utilised 2023/24				
	EQ760 - Small plant purchases			(26,800)	
	EQ756 - Fleet costs			(2,921)	
	Proposed contribution c/fwd to 2024/25				
	Net movement in earmarked reserves				(29,721)
	Total Expenditure variation after Earmarked Reserves				(33,320)

GENERAL FUND REVENUE ACCOUNT OUTTURN SUMMARY 2023/24

General Fund Housing

Code	General Fund Housing	2023/24 Budget £	2023/24 Actual £	Variance £	Variance %
1000	Employees	539,252	510,092	(29,160)	-5.4%
2000	Premises	71,408	164,631	93,223	130.5%
3000	Transport	7,000	5,437	(1,563)	-22.3%
4000	Supplies and Services	616,915	753,428	136,513	22.1%
	Total Direct Expenditure	1,234,575	1,433,588	199,013	16.1%
7000	External Income	(892,170)	(1,209,423)	(317,253)	-35.56%
	Net Direct Expenditure	342,405	224,164	(118,241)	-34.5% (a)
	Total General Fund Housing Services Expenditure	342,405	224,164	(118,241)	-34.5%
	General Fund Housing - Service units				
PH320	Housing and Homelessness Advice	(3,380)	(145,387)	(142,007)	-4201.4%
PH325	Homes for Ukraine	0	0	0	0.0%
PH345	Rough Sleeping Initiative	26,303	21,428	(4,875)	-18.5%
PH349	Domestic Abuse Duty	9,875	242	(9,633)	-97.6%
HG350	Community Alarms	(95,482)	(73,425)	22,057	23.1%
PH373	Homelessness and Enabling Team	373,121	295,128	(77,993)	-20.9%
PH376	Ivor Macey House Project	18,768	(2,776)	(21,544)	-114.8%
PH377 -					
PH388	Various HMO's	13,200	128,955	115,755	876.9%
PH377	1 Belmont Road	13,200	127,742	114,542	867.7%
PH378	5 St Paul's Street	0	7,057	7,057	0.0%
PH379	5 Marshall Close, Tiverton	0	(5,130)	(5,130)	0.0%
PH380	Flat 16 High Street, Silverton	0	(3,555)	(3,555)	0.0%
PH381	15 Temple Crescent, Tiverton	0	449	449	0.0%
PH382	19a Westexe South, Tiverton	0	353	353	0.0%
PH383	4 Coldridge Road, Tiverton	0	1,121	1,121	0.0%
PH384	30 Temple Crescent, Tiverton	0	652	652	0.0%
PH385	9 Hammett Road, Cullompton	0	70	70	0.0%
PH386	68 Belmont Road, Tiverton	0	82	82	0.0%
PH388	8 Hillcrest, Tiverton	0	114	114	0.0%
	Total General Fund Housing Services Expenditure	342,405	224,164	(118,241)	-34.5%
	Total Expenditure Variation			£ (118,241)	£ (118,241) (a)
	Major Cost Changes				
PH377	Extensive maintenance works to newly acquired HMO to get property operational is off-set additional Homelessness support grants received in year			82,000	
PH378	Maintenance works to newly acquired HMO to get property operational, is off-set by rental income received			15,000	
PH320	Overspend on temporary accommodation costs is off-set by additional homelessness support & Homes for Ukraine grant			100,000	
PH325	DARS scheme payments funded from Homes for Ukraine grant income			69,000	
					266,000
	Major Cost Savings				
PH373	Housing Options salary underspend due to vacant posts - EMR contribution			(37,000)	
					(37,000)
	Major Changes in Income Levels				
PH320	Additional rents received for temporary accommodation			(34,000)	
PH320	Increased Homelessness Support grant income received - EMR contribution			(186,300)	
PH320	Homes for Ukraine grant income to off-set additional Homelessness temporary accommodation			(32,000)	
PH372	Homes for Ukraine grant income to off-set budgeted salary costs			(37,000)	
PH377	Rental income from newly acquired HMO not achieved due to maintenance works required to get property operational			36,000	
PH325	Homes for Ukraine grant income to off-set costs for DARS scheme			(69,000)	
PH378					
PH379	Rental income received from newly purchased temporary accommodation properties				
PH380				(22,000)	
					(344,300)
	Minor Variations				(2,941)
	Total Expenditure Variation				(118,241) (a)

GENERAL FUND REVENUE ACCOUNT OUTTURN SUMMARY 2023/24**General Fund Housing**

EARMARKED RESERVES		
Utilised 2023/24		
Proposed contribution c/fwd to 2024/25		
PH373	EQ742 Housing Option salary underspend	36,500
PH320	EQ742 Homelessness underspend due to external income	60,000
Net movement in earmarked reserves		96,500
Total Expenditure variation after Earmarked Reserves		(21,741)

GENERAL FUND REVENUE ACCOUNT OUTTURN SUMMARY 2023/24

ICT Services

Code	ICT Services	2023/24 Budget £	2023/24 Actual £	Variance £	Variance %
1000	Employees	697,288	599,216	(98,072)	-14.1%
2000	Premises	0	0	0	0.0%
3000	Transport	850	92	(758)	-89.2%
4000	Supplies and Services	602,015	714,759	112,744	18.7%
	Total Direct Expenditure	1,300,153	1,314,067	13,914	1.1%
7000	External Income	(600)	(3,838)	(3,238)	-539.65%
	Net Direct Expenditure	1,299,553	1,310,229	10,676	0.8% (a)
	Total ICT Services Expenditure	1,299,553	1,310,229	10,676	0.8%
	ICT - Service units				
IT100	Gazetteer Management	83,146	76,413	(6,733)	-8.1%
IT200	IT Projects	0	185,232	185,232	0.0%
IT300	Central Telephones	38,000	54,038	16,038	42.2%
IT400	ICT Network and Hardware	94,240	66,777	(27,463)	-29.1%
IT500	ICT Software Support and Maint.	345,310	305,927	(39,383)	-11.4%
IT600	ICT Staff Unit	428,706	364,912	(63,794)	-14.9%
IT700	Cyber Security	95,185	73,572	(21,613)	-22.7%
IT800	Phoenix House Printing	10,000	17,784	7,784	77.8%
IT900	Digital Services	204,966	165,573	(39,393)	-19.2%
	Total ICT Services Expenditure	1,299,553	1,310,229	10,676	0.8%
	Total Expenditure Variation			£ 10,676 (a)	
	Major Cost Changes				
IT200	2023-24 ICT Projects - fully EMR Funded:				
	• Additional Unified Communications			37,119	
	• CRM replacement & HRA 1st Year			88,865	
	• Cyber Grant Funding			5,720	
	• 2023-24 Laptop Refresh			19,104	
	• Digital transformation			16,598	
	• Business Systems Updates/Upgrades			17,826	
IT300	Final BT costs related to end of contract			16,250	
					201,482
	Major Cost Savings				
IT400	Reduced hardware costs due to major projects and reduced staff			(13,850)	
IT400	Renegotiated internet contract			(14,900)	
IT500	Reduction of Metastorm software			(17,000)	
IT500	Removal of Citrix annual maintenance contract			(19,000)	
IT600	Reduction in staff level (£52,521 transferred to EMR)			(61,320)	
IT700	Delay in introduction of Multi-Factor Authentication due to reduced staffing			(17,400)	
IT900	Reduction in staff level (transferred to EMR)			(36,950)	
					(180,420)
	Major Changes in Income Levels				0
	Minor Variations				(10,386)
	Total Expenditure Variation				10,676 (a)
	EARMARKED RESERVES				
	Utilised 2023/24				
IT200	EQ655 - ICT Projects			(142,582)	
IT200	EQ755 - ICT Equipment Sinking Fund			(19,104)	
IT201	ER001 - IT Cyber Grant			(5,720)	
IT200	EQ749 - IT Business Systems			(17,826)	
	Proposed contribution c/fwd to 2024/25				
IT600	EQ655 - Salary savings to fund future consultancy requirements			89,471	
IT900					
	Net movement in earmarked reserves				(95,761)
	Total Expenditure variation after Earmarked Reserves				(85,085)

GENERAL FUND REVENUE ACCOUNT OUTTURN SUMMARY 2023/24

Human Resources

Code	Human Resources	2023/24 Budget £	2023/24 Actual £	Variance £	Variance %
1000	Employees	510,095	453,227	(56,868)	-11.1%
2000	Premises	0	0	0	0.0%
3000	Transport	3,000	1,625	(1,375)	-45.8%
4000	Supplies and Services	69,820	82,522	12,702	18.2%
Total Direct Expenditure		582,915	537,374	(45,541)	-7.8%
7000	External Income	0	(13,382)	(13,382)	0.00%
Net Direct Expenditure		582,915	523,992	(58,923)	-10.1% (a)
Total Human Resources Expenditure		582,915	523,992	(58,923)	-10.1%
Human Resources - Service units					
HR100	Human Resources	409,044	406,884	(2,160)	-0.5%
HR200	Staff Development Training	20,000	8,081	(11,919)	-59.6%
HR300	Payroll	44,133	43,495	(638)	-1.4%
HR400	Learning and Development	62,188	21,655	(40,533)	-65.2%
HR600	Health and Safety Officer	47,550	43,876	(3,674)	-7.7%
Total Human Resources Expenditure		582,915	523,992	(58,923)	-10.1%
				£	£
Total Expenditure Variation					(58,923) (a)
Major Cost Changes					
HR100	Additional Zellis software costs			11,200	11,200
Major Cost Savings					
HR100	Salary saving due to vacancies			(15,000)	
HR200	Reduced costs on the staff online training portfolio			(13,300)	
HR400	Salary saving due to vacancy			(39,400)	
					(67,700)
Major Changes in Income Levels					
					0
Minor Variations					
					(2,423)
Total Expenditure Variation					(58,923) (a)
EARMARKED RESERVES					
Utilised 2023/24					
Proposed contribution c/fwd to 2024/25					
					0
Net movement in earmarked reserves					
					0
Total Expenditure variation after Earmarked Reserves					(58,923)

GENERAL FUND REVENUE ACCOUNT OUTTURN SUMMARY 2023/24

Legal and Democratic Services

Code	Legal and Democratic Services	2023/24 Budget £	2023/24 Actual £	Variance £	Variance %
1000	Employees	817,315	743,089	(74,226)	-9.1%
2000	Premises	12,000	17,613	5,613	46.8%
3000	Transport	10,500	7,511	(2,989)	-28.5%
4000	Supplies and Services	549,395	555,675	6,280	1.1%
	Total Direct Expenditure	1,389,210	1,323,888	(65,322)	-4.7%
7000	External Income	(61,520)	(141,556)	(80,036)	-130.10%
	Net Direct Expenditure	1,327,690	1,182,332	(145,358)	-4.7% (a)
	Total Legal and Democratic Services	1,327,690	1,182,332	(145,358)	-4.7%
	Legal and Democratic Services - Service units				
LD100	Electoral Registration	192,932	188,827	(4,105)	-2.1%
LD201	Election costs - District	160,000	169,683	9,683	6.1%
LD300	Democratic Rep and Management	380,975	360,319	(20,656)	-5.4%
LD400	Committee Services	174,936	167,365	(7,571)	-4.3%
LD600	Legal Services	418,847	296,136	(122,711)	-29.3%
	Total Legal and Democratic Services	1,327,690	1,182,332	(145,358)	
	Total Expenditure Variation			£	£
					(145,358) (a)
	Major Cost Changes				
LD600	Unbudgeted agency staff spend			34,016	
					34,016
	Major Cost Savings				
LD300	Savings on Democratic Rep mainly due to underspends on Member training and mileage			(20,656)	
LD600	Salary savings due to vacancies			(132,000)	
LD600	Unspent computer software budget			(8,000)	
LD600	Underspend on legal consultants budget			(7,000)	
					(167,656)
	Major Changes in Income Levels				
LD600	Fees & Charges exceeded budgeted income			(9,400)	
LD600	Reimbursed Costs Exceeded budget			(10,200)	
					(19,600)
	Minor Variations				7,882
	Total Expenditure Variation				(145,358) (a)
	EARMARKED RESERVES				
	Utilised 2023/24				
	Proposed contribution c/fwd to 2024/25				
LD300	EQ721 - Elected Members Training			20,000	
	Net movement in earmarked reserves (other than budgeted)				20,000
	Total Expenditure variation after Earmarked Reserves				(125,358)

GENERAL FUND REVENUE ACCOUNT OUTTURN SUMMARY 2023/24

Planning and Regeneration

Code	Planning and Regeneration	2023/24 Budget £	2023/24 Actual £	Variance £	Variance %
1000	Employees	2,250,231	2,021,624	(228,607)	-10.2%
2000	Premises	0	0	0	0.0%
3000	Transport	19,500	15,811	(3,689)	-18.9%
4000	Supplies and Services	1,612,859	2,110,298	497,439	30.8%
	S106 Expenditure	0	357,995	357,995	0.0%
	Total Direct Expenditure	3,882,590	4,505,728	623,138	16.0%
7000	External Income	(1,307,328)	(1,197,875)	109,453	8.4%
	S106 Contributions	0	(20,961)	(20,961)	0.0%
	Grant funding	(584,879)	(1,091,868)	(506,989)	-86.7%
	Net Direct Expenditure	1,990,383	2,195,024	204,641	10.3% (a)
	Total Planning and Regeneration Expenditure	1,990,383	2,195,024	204,641	10.3%
	Planning and Regeneration - Service units				
PR100	Building Regulations	8,025	25,120	17,095	213.0%
PR110	Enforcement	102,820	112,354	9,534	9.3%
PR200	Development Control	357,680	451,525	93,845	26.2%
PR210	Local Land Charges	(42,506)	(82,120)	(39,614)	-93.2%
PR225	Garden Village Project	121,865	13,004	(108,861)	-89.3%
PR227	J28 Feasibility	0	416,315	416,315	0.0%
PR400	Business Development	417,983	464,755	46,772	11.2%
PR402	Cullompton HAZ	433,654	384,396	(49,258)	-11.4%
PR403	Shared Prosperity Fund	0	28,095	28,095	0.0%
PR420	Tiverton Town Centre Regen Project	0	15,434	15,434	0.0%
PR600	Forward Planning Unit	320,462	293,823	(26,639)	-8.3%
PR810	Statutory Development Plan	269,500	72,273	(197,227)	-73.2%
PR820	Assets of community value	0	50	50	0.0%
PR900	Dangerous Buildings And Trees	900	0	(900)	-99.9%
	Total Planning and Regeneration Expenditure	1,990,383	2,195,024	204,641	10.3%
	Total Expenditure Variation			£ 204,641	(a)
	Major Cost Changes				
PR200	Agency spend (partially offset by £10,400 EMR release)			40,168	
PR110	Enforcement staffing, agency spend and recruitment costs, offset by vacant posts and Planning Skills Delivery Grant			18,650	
PR225	Garden Village Project spend which has been offset by capacity funding			36,139	
PR227	J28 Project spend (fully funded by EMR releases)			416,315	
PR400	Project spend on Crediton Town Centre Masterplan (fully funded by EMR release)			42,206	
PR400	Project spend on Cullompton Town Centre Masterplan (fully funded by EMR release)			2,400	
PR400	Project spend on Cullompton Rail Project (fully funded by EMR release)			19,937	
PR400	Project spend on Homes England bid (fully funded by grant from Homes England)			76,993	
PR400	Shared Prosperity Fund match funding (fully funded by EMR release)			54,330	
PR403	Project spend which has been offset by Shared Prosperity Grant (and EMR release)			210,867	
PR420	Project spend (fully funded by EMR releases)			15,434	
PR600	Consultancy and grants funded by Neighbourhood Plan grant (and EMR releases)			29,340	
				962,779	
	Major Cost Savings				
PR100	Underspend as a result of reduced income and so picking up a reduced share of costs and savings from vacant posts			(68,308)	
PR200	Staff vacancies			(141,224)	
PR200	Appeals underspend from releasing £200k provision (of which £100k transferred to EMR)			(161,804)	
PR400	Staff vacancies (£17k put into EMR to fund 24/25 staffing)			(68,058)	
PR402	Project underspend on Cullompton HAZ			(46,372)	
PR600	Staff vacancies			(23,169)	
PR810	Local Plan reprofiled spend, based on new timetable and when technical evidence is needed (funds put back into EMR)			(197,822)	
				(706,757)	

GENERAL FUND REVENUE ACCOUNT OUTTURN SUMMARY 2023/24

Planning and Regeneration

	£	£
Major Changes in Income Levels		
PR100 Underachievement on income	85,403	
PR200 Underachievement on income	82,844	
PR200 Grant income, Planning Skills Delivery & Biodiversity Net Gain	(68,207)	
PR210 Underachievement on income (partially offset by New Burdens grant)	33,748	
PR210 Grant income, New Burdens	(11,131)	
PR210 HM Land Registry contribution for works done	(60,000)	
PR225 Grant income, DLUHC	(145,000)	
PR400 Grant income, Homes England	(76,993)	
PR403 Grant income, Shared Prosperity	(182,772)	
PR600 Grant income, Neighbourhood Plan	(20,000)	
		(362,108)
Minor Variations		
		(26,308)
SERVICE MOVEMENT BEFORE STATUTORY ADJUSTMENTS		
		(132,394)
PR200 Net S106 Receipts and Grants (also see EMR below)		337,035
Total Expenditure Variation		
		204,641 (a)
EARMARKED RESERVES		
Utilised 2023/24		
PR200 EQ790 - Agency staffing on Development Management	(10,400)	
PR200 S106 - Public Open Space	(357,995)	
PR227 EQ781 - J28 Feasibility work	(397,112)	
PR227 EQ656 - J28 Feasibility work	(19,203)	
PR400 EQ722 - Shared Prosperity match funding	(54,330)	
PR400 EQ656 - Cullompton Rail Station work	(19,937)	
PR400 EQ728 - Crediton Masterplan work	(42,206)	
PR400 EQ728 - Cullompton Masterplan work	(2,400)	
PR402 S106 - Public Open Space & Air Quality	(8,129)	
PR402 EQ656 - Cullompton Rail Station work	(60,000)	
PR402 EQ722 - Cullompton HAZ project	(29)	
PR402 EQ652 - Return of unspent budgeted release, Cullompton HAZ project	82,251	
PR402 EQ653 - Return of unspent budgeted release, Cullompton HAZ project	34,385	
PR403 ER010 - Shared Prosperity Fund	(28,095)	
PR420 EQ653 - Tiverton Town Centre Regeneration project	(15,434)	
PR600 EQ780 - Community Land Trust work	(9,000)	
PR600 EQ741 - Community Housing grant spend	(2,890)	
PR600 EQ727 - Joint Strategy work	(2,943)	
PR600 EQ821 - Neighbourhood Plan work	(4,507)	
PR810 EQ728 - Return of unspent budgeted release, Local Plan	197,822	
Proposed contribution c/fwd to 2024/25		
PR110 ER015 - Land Charges HMLR Projects	60,000	
PR200 EQ774 - Planning Legal Expense Reserve	100,000	
PR200 EQ782 - Planning Skills Delivery Fund	19,500	
PR200 S106 - Public Open Space	20,961	
PR225 EQ824 - Garden Village	108,861	
PR400 EQ722 - Staffing in 2024/25	17,000	
Net movement in earmarked reserves		
		(393,831)
Total Expenditure variation after Earmarked Reserves		
		(189,190)

GENERAL FUND REVENUE ACCOUNT OUTTURN SUMMARY 2023/24

Property Services

Code	Property Services	2023/24 Budget £	2023/24 Actual £	Variance £	Variance %
1000	Employees	790,985	748,896	(42,089)	-5.3%
2000	Premises	1,655,189	1,050,100	(605,089)	-36.6%
3000	Transport	33,184	31,894	(1,290)	-3.9%
4000	Supplies and Services	223,012	134,199	(88,813)	-39.8%
Total Direct Expenditure		2,702,370	1,965,088	(737,282)	-27.3%
7000	External Income	(726,161)	(730,720)	(4,559)	-0.6%
Net Direct Expenditure		1,976,209	1,234,368	(741,841)	-37.5% (a)
Total Property Services Expenditure		1,976,209	1,234,368	(741,841)	-37.5%
Property Services - Service units					
PS160	Asset Management	80,330	50,990	(29,340)	-36.5%
PS350	Public Conveniences	33,950	25,705	(8,245)	-24.3%
PS400	Flood Defences and Land Drainage	26,032	27,998	1,966	7.6%
PS600	Street Naming and Numbering	6,723	12,849	6,126	91.1%
PS700	Contract Services - P-Health	8,033	0	(8,033)	-100.0%
PS810	Phoenix House	653,405	325,074	(328,331)	-50.2%
PS850	Old Road Depot	141,574	72,569	(69,005)	-48.7%
PS880	Bus Station Maintenance	(23,429)	(15,480)	7,949	33.9%
PS890	10 Phoenix Lane	(1,989)	(12,445)	(10,456)	-525.7%
PS950	Climate Change	118,733	66,307	(52,426)	-44.2%
PS960	Caretaking Services	146,004	140,972	(5,032)	-3.4%
PS980	Property Services	627,276	587,589	(39,687)	-6.3%
PS990	30/38 Fore Street	(39,093)	(81,591)	(42,498)	-108.7%
PS991	Industrial Units	(53,896)	(131,449)	(77,553)	-143.9%
PS992	Market Walk	(105,566)	(131,747)	(26,181)	-24.8%
PS993	Lowman Green Unit	(9,813)	(4,815)	4,998	50.9%
PS995	Coggan's Well	18,407	(19,826)	(38,233)	-207.7%
PS996	Market Walk Service Charges	0	(6,119)	(6,119)	0.0%
WS770	Unit 3 Carlu Close	349,528	325,484	(24,044)	-6.9%
Total Property Services		1,976,209	1,232,066	(744,143)	-37.7%
				£	£
Total Expenditure Variation					(741,841) (a)
Major Cost Changes					
PS160	Asset Management rates revaluation project spend			26,800	
PS600	Street naming & numbering sign replacement overspend (EMR utilised)			7,480	
WS770	Carlu depot maintenance overspend			13,700	
					47,980
Major Cost Savings					
PS160	Asset Management computer software underspend (EMR contribution)			(40,000)	
PS350	Public Convenience maintenance underspend (EMR contribution)			(21,700)	
PS350	Public Convenience utility underspend			(17,000)	
PS810	Phoenix House utilities & rates underspend			(40,000)	
PS810	Phoenix House maintenance underspend (EMR contribution)			(295,115)	
PS850	Old Road utilities & building cleaning underspend			(22,300)	
PS850	Old Road maintenance underspend (EMR contribution)			(48,250)	
PS890	10 Phoenix Lane maintenance underspend (EMR contribution)			(10,000)	
PS950	Climate change consultancy underspend			(50,000)	
PS960	Salary underspend due to vacant posts			(5,000)	
PS980	Salary underspend due to vacant posts (EMR contribution)			(37,000)	
PS990	Fore Street maintenance underspend (EMR contribution)			(50,000)	
PS991	Industrial Units maintenance underspend (EMR contribution)			(94,000)	
PS992	Market Walk maintenance underspend (EMR contribution)			(32,200)	
PS995	Coggans Well maintenance underspend (EMR contribution)			(41,500)	
WS770	Carlu depot utilities & rates underspend			(33,000)	
					(837,065)

GENERAL FUND REVENUE ACCOUNT OUTTURN SUMMARY 2023/24**Property Services**

Major Changes in Income Levels		
PS350	Public Conv Parish recharges less than budgeted due to reducing operating costs	20,000
PS880	Bus Station income down against budget due to reduction in departures	9,400
PS991	Income down for rental on Industrial Units due to rent review delay	11,300
PS992	Market Walk rental income above budget due anticipated lower rent reviews that have not taken place during 2023/24	(16,985)
		23,715
	Minor Variations	23,529
	Total Expenditure Variation	(741,841) (a)
EARMARKED RESERVES		
Utilised 2023/24		
PS600	EQ802 - Street naming & numbering sign replacement overspend	(7,480)
Proposed contribution c/fwd to 2024/25		
PS960	EQ756 - Fleet costs	1,329
PS980	EQ756 - Fleet costs	2,015
PS980	ER007 - Property Services salary underspend	32,600
PS350	ER017 - Public Conv maintenance underspend	10,000
PS810	EQ827 - Phoenix House maintenance & utility underspend	315,250
PS850	EQ829 - Old Road maintenance & utility underspend	60,000
PS890	ER018 - 10 Phoenix Lane maintenance underspend	10,000
PS990	EQ838 - Fore Street maintenance underspend	50,000
PS991	EQ771 - Industrial Units maintenance underspend	85,000
PS992	EQ838 - Market Walk maintenance underspend	40,000
PS995	ER019 - Coggans Well maintenance underspend	41,000
PS160	ER014 - Asset Management computer software underspend	40,000
PS950	EQ785 - Climate Change consultancy underspend	50,000
	Net movement in earmarked reserves	729,714
	Total Expenditure variation after Earmarked Reserves	(12,127)

GENERAL FUND REVENUE ACCOUNT OUTTURN SUMMARY 2023/24

Revenues and Benefits

Code	Revenues and Benefits	2023/24 Budget £	2023/24 Actual £	Variance £	Variance %
1000	Employees	968,210	969,233	1,023	0.1%
2000	Premises	0	0	0	0.0%
3000	Transport	3,633	3,184	(449)	-12.4%
4000	Supplies and Services	241,800	912,590	670,790	277.4%
	Housing Benefit Payments (RB400)	11,576,000	10,982,613	(593,387)	-5.1%
	Total Direct Expenditure	12,789,643	12,867,620	77,977	0.6%
7000	Income from Housing Benefit Subsidy (RB400)	(11,336,000)	(10,818,804)	517,196	-4.6%
	All other Income	(604,490)	(1,359,660)	(755,170)	124.9%
	External Income	(11,940,490)	(12,178,464)	(237,974)	-2.0%
	Net Direct Expenditure	849,153	689,157	(159,996)	-18.8% (a)
	Total Revenues and Benefits Expenditure	849,153	689,157	(159,996)	-18.8%
	Revenues and Benefits - Service units				
RB100	Collection of Council Tax	553,617	518,525	(35,092)	-6.3%
RB200	Collection of Business Rates	(87,210)	(73,641)	13,569	15.6%
RB300	Housing Benefit Admin	213,529	159,318	(54,211)	-25.4%
RB340	Local Welfare Assistance Scheme	7,500	1,413	(6,087)	-81.2%
RB400	Housing Rent Allowances	65,000	(36,652)	(101,652)	-156.4%
RB600	Corporate Debt Team	96,717	112,008	15,291	15.8%
RB900	Economic Vuln&Financial H/Ship	0	8,186	8,186	0.0%
	Total Revenues and Benefits Expenditure	849,153	689,157	(159,996)	-18.8%
	Total Expenditure Variation			£ (159,996)	(a)
	Major Cost Changes				
RB100	CTAX additional Award & Section 13a Care Leavers Write Offs			109,757	
RB340	Household Support Fund grants			483,160	
				592,917	
	Major Cost Savings				0
	Major Changes in Income Levels				
RB100	CTAX Additional Award & CTB Old scheme			(103,720)	
RB100	Grant income, New Burdens EBSS AF & AFP AF schemes & DWP			(41,991)	
RB100	CTAX reimbursed costs			(19,503)	
RB300	Grant income, DWP and DCC			(52,927)	
RB340	Grant income, Household Support Fund			(481,747)	
RB600	Underachievement on S106 monitoring fee income			27,054	
				(672,834)	
	Housing Benefits				
RB400	Subsidy costs less than budgeted			(593,387)	
RB400	Subsidy income less than budgeted			517,196	
RB400	Overpayments reclaimed more than budgeted			(23,450)	
				(76,191)	
	Minor Variations				(3,888)
	Total Expenditure Variation				(159,996) (a)
	EARMARKED RESERVES				
	Utilised 2023/24				
RB100	EQ787 - funding of maternity leave			(10,000)	
	Proposed contribution c/fwd to 2024/25				
RB100	EQ787 - staffing 2024/25			28,500	
RB300	EQ787 - staffing 2024/25			26,500	
RB100	EQ756 - Fleet costs			572	
	Net movement in earmarked reserves				45,572
	Total Expenditure variation after Earmarked Reserves				(114,425)

GENERAL FUND REVENUE ACCOUNT OUTTURN SUMMARY 2023/24

Leisure Services

Code	Leisure Services	2023/24 Budget £	2023/24 Actual £	Variance £	Variance %
1000	Employees	2,493,822	2,506,632	12,810	0.5%
2000	Premises	1,562,550	1,327,278	(235,272)	-15.1%
3000	Transport	6,400	4,997	(1,403)	-21.9%
4000	Supplies and Services	270,210	294,196	23,986	8.9%
	Total Direct Expenditure	4,332,982	4,133,103	(199,879)	-4.6%
7000	External Income	(2,931,266)	(3,323,517)	(392,251)	-13.4%
	Net Direct Expenditure	1,401,716	809,586	(592,130)	-42.2% (a)
	Total Leisure Services Expenditure	1,401,716	809,586	(592,130)	-42.2%
	Leisure Services - Service units				
RS100	Leisure Facilities Maintenance and Equipment	464,920	258,817	(206,103)	-44.3%
RS110	Leisure Management and Administration	45,130	60,223	15,093	33.4%
RS140	Exe Valley Leisure Centre	489,347	189,908	(299,439)	-61.2%
RS150	Lords Meadow Leisure Centre	274,619	249,798	(24,821)	-9.0%
RS155	Leisure Land Rents	(12,018)	(12,042)	(24)	-0.2%
RS160	Culm Valley Sports Centre	139,718	62,883	(76,835)	-55.0%
	Total Leisure Services Expenditure	1,401,716	809,586	(592,130)	-42.2%
				£	£
	Total Expenditure Variation				(592,130) (a)
	Major Cost Changes				
RS150	LMLC decarbonisation works (EMR utilise)			20,516	
Various	Savings on salaries lower than budgeted £100k			20,000	
Various	Overspend on course running costs, materials & chemicals, and consultancy for service review			20,000	
					60,516
	Major Cost Savings				
RS100	Leisure Facilities maint underspend (EMR contribution)			(214,300)	
RS140	EVLC utilites & rates underspend			(27,400)	
RS150	LMLC utilities underspend			(20,000)	
					(261,700)
	Major Changes in Income Levels				
Various	Wetside income up on budget mainly due to an increase in the swimming lesson programme			(66,000)	
Various	Fitness income up on budget mainly due to an increase in member numbers at all sites			(344,000)	
					(410,000)
	Minor Variations				19,054
	Total Expenditure Variation				(592,130) (a)
	EARMARKED RESERVES				
	Utilised 2023/24				
RS150	EQ785 - LMLC decarbonisation works			(20,516)	
	Proposed contribution c/fwd to 2024/25				
RS100	EQ764 - Leisure Facilities maint underspend			215,000	
	Net movement in earmarked reserves				194,484
	Total Expenditure variation after Earmarked Reserves				(397,646)

GENERAL FUND REVENUE ACCOUNT OUTTURN SUMMARY 2023/24

Waste Services

Code	Waste Services	2023/24 Budget £	2023/24 Actual £	Variance £	Variance %
1000	Employees	3,601,320	3,849,366	248,046	6.9%
3000	Transport	1,120,932	1,091,672	(29,260)	-2.6%
4000	Supplies and Services	727,740	873,282	145,542	20.0%
	S106 Expenditure		0	0	
	Total Direct Expenditure	5,449,992	5,814,320	364,328	6.7%
7000	External Income	(2,975,280)	(3,463,047)	(487,767)	-16.4%
	Net Direct Expenditure	2,474,712	2,351,273	(123,439)	-5.0% (a)
	Total Waste Services Expenditure	2,474,712	2,351,273	(123,439)	-5.0%
	Waste Services - Cost Centres				
FM100	Fleet Management	53,493	51,956	(1,537)	-2.9%
WS650	Street Cleansing	545,263	490,458	(54,805)	-10.1%
WS700	Refuse Collection	855,721	374,460	(481,261)	-56.2%
WS710	Trade Waste Collection	(171,677)	(155,192)	16,485	9.6%
WS725	Kerbside Recycling	855,169	1,274,652	419,483	49.1%
WS750	Waste Management Staff Unit	336,743	314,939	(21,804)	-6.5%
	Total Waste Services Expenditure	2,474,712	2,351,273	(123,439)	-5.0%
	Total Expenditure Variation			£	£
					(123,439) (a)
	Major Cost Changes				
WS710	Increased salary costs due to pay award and driver supplement			15,700	
WS710	Waste disposal charges increased by £20 per tonne and increased tonnage			67,650	
WS650	Purchase of electric street sweeper - EMR funded			9,500	
WS650	Agency overspend due to vacancy cover - offset by salary underspend			18,310	
WS750	Agency costs to cover maternity			15,750	
WS700	Driver pay - market supplements to recruit and retain drivers			32,970	
WS725	Additional cost of pay award			65,000	
WS700	In year agreed additional posts			46,200	
WS700	Additional agency to cover vacancies and sickness			282,790	
WS700	Additional CPD training - HGV			9,000	
All WS	Additional Fleet costs - EMR funded			50,610	
WS700	Increased cost of clinical waste disposal			10,400	
WS700	Additional waste/recycling bins - EMR partially funded			17,300	
WS700	Increased requirement for printing and postage - garden permits/waste collection calendars			16,240	
WS700	Insurance claim excess charge			9,000	
WS725	Increase cost of baler wire and quantity required			15,000	
WS725	Paper and glass haulage charges			6,650	
					688,070
	Major Cost Savings				
WS710	Reduced agency costs			(10,500)	
WS710	Reduced equipment purchases			(9,000)	
All WS	Fuel savings due to price per litre reducing and changed supplier			(55,880)	
WS650	Reduction in salary costs due to vacancies			(66,350)	
WS750	Saving due to vacancies and maternity			(31,100)	
WS700	Vacancy savings due to difficulty recruiting and retaining staff			(138,370)	
WS725					(311,200)

GENERAL FUND REVENUE ACCOUNT OUTTURN SUMMARY 2023/24**Waste Services**

Major Changes in Income Levels		
WS710	Trade waste income increase	(47,620)
WS650	Increased income from fees & charges	(5,300)
WS650	Increased income from internal recharges	(11,250)
WS700	Reduced sales of garden waste sacks and removal of delivery charge	7,350
WS700	Increased income from bulky waste collections due to price increase	(20,580)
WS700	Increased garden waste income due to price increase and slight increase in permits	(125,620)
WS700	Devon County Shared Savings Scheme - £520k actual	(409,890)
WS725	Reduced recycling income due to price per tonne dropping despite tonnages increasing	147,700
WS725	Increased recycling due to 3 weekly - increase in recycling credits	(12,000)
		(477,210)
Minor Variations		
		(23,099)
		£
Total Expenditure Variation		
		(123,439) (a)
EARMARKED RESERVES		
Utilised 2023/24		
WS650	EQ756 - Fleet costs	(856)
WS700	EQ756 - Fleet costs	(33,025)
WS710	EQ756 - Fleet costs	(1,015)
WS725	EQ756 - Fleet costs	(15,715)
WS650	EQ760 Maxwind Electric Street Sweeper purchase	(9,500)
WS725	EQ744 Waste containers	(15,988)
Proposed contribution c/fwd to 2024/25		
Net movement in earmarked reserves		
		(76,099)
Total Expenditure variation after Earmarked Reserves		
		(199,538)