

## 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%
	<b>Total Direct Expenditure</b>	<b>607,366</b>	<b>652,647</b>	<b>45,281</b>	<b>7.5%</b>
7000	External Income	(62,090)	(110,969)	(48,879)	-78.72%
	<b>Net Direct Expenditure</b>	<b>545,276</b>	<b>541,677</b>	<b>(3,599)</b>	<b>-0.7% (a)</b>
	<b>Total Grounds Maintenance Expenditure</b>	<b>545,276</b>	<b>541,677</b>	<b>(3,599)</b>	<b>-0.7%</b>
	<b>Grounds Maintenance - Service units</b>				
GM960	Grounds Maintenance	545,276	541,677	(3,599)	-0.7%
	<b>Total Grounds Maintenance Expenditure</b>	<b>545,276</b>	<b>541,677</b>	<b>(3,599)</b>	<b>-0.7%</b>
				£	£
	<b>Total Expenditure Variation</b>				<b>(3,599) (a)</b>
	<b>Major Cost Changes</b>				
GM960	Small plant purchases			54,000	<b>54,000</b>
	<b>Major Cost Savings</b>				
GM960	Fuel costs lower than budget			(9,500)	<b>(9,500)</b>
	<b>Major Changes in Income Levels</b>				
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)	
					<b>(48,860)</b>
	<b>Minor Variations</b>				<b>761</b>
	<b>Total Expenditure Variation</b>				<b>(3,599) (a)</b>
	<b>EARMARKED RESERVES</b>				
	<b>Utilised 2023/24</b>				
	EQ760 - Small plant purchases			(26,800)	
	EQ756 - Fleet costs			(2,921)	
	<b>Proposed contribution c/fwd to 2024/25</b>				
	<b>Net movement in earmarked reserves</b>				<b>(29,721)</b>
	<b>Total Expenditure variation after Earmarked Reserves</b>				<b>(33,320)</b>

## 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%
<b>Total Direct Expenditure</b>		<b>2,702,370</b>	<b>1,965,088</b>	<b>(737,282)</b>	<b>-27.3%</b>
7000	External Income	(726,161)	(730,720)	(4,559)	-0.6%
<b>Net Direct Expenditure</b>		<b>1,976,209</b>	<b>1,234,368</b>	<b>(741,841)</b>	<b>-37.5% (a)</b>
<b>Total Property Services Expenditure</b>		<b>1,976,209</b>	<b>1,234,368</b>	<b>(741,841)</b>	<b>-37.5%</b>
<b>Property Services - Service units</b>					
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%
<b>Total Property Services</b>		<b>1,976,209</b>	<b>1,232,066</b>	<b>(744,143)</b>	<b>-37.7%</b>
				<b>£</b>	<b>£</b>
<b>Total Expenditure Variation</b>					<b>(741,841) (a)</b>
<b>Major Cost Changes</b>					
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	
					<b>47,980</b>
<b>Major Cost Savings</b>					
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)	
					<b>(837,065)</b>

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

<b>Major Changes in Income Levels</b>		
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)
		<b>23,715</b>
	<b>Minor Variations</b>	<b>23,529</b>
	<b>Total Expenditure Variation</b>	<b>(741,841) (a)</b>
<b>EARMARKED RESERVES</b>		
<b>Utilised 2023/24</b>		
PS600	EQ802 - Street naming & numbering sign replacement overspend	(7,480)
<b>Proposed contribution c/fwd to 2024/25</b>		
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
	<b>Net movement in earmarked reserves</b>	<b>729,714</b>
	<b>Total Expenditure variation after Earmarked Reserves</b>	<b>(12,127)</b>

## 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	
	<b>Total Direct Expenditure</b>	<b>5,449,992</b>	<b>5,814,320</b>	<b>364,328</b>	<b>6.7%</b>
7000	External Income	(2,975,280)	(3,463,047)	(487,767)	-16.4%
	<b>Net Direct Expenditure</b>	<b>2,474,712</b>	<b>2,351,273</b>	<b>(123,439)</b>	<b>-5.0% (a)</b>
	<b>Total Waste Services Expenditure</b>	<b>2,474,712</b>	<b>2,351,273</b>	<b>(123,439)</b>	<b>-5.0%</b>
	<b>Waste Services - Cost Centres</b>				
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%
	<b>Total Waste Services Expenditure</b>	<b>2,474,712</b>	<b>2,351,273</b>	<b>(123,439)</b>	<b>-5.0%</b>
	<b>Total Expenditure Variation</b>			<b>£</b>	<b>£</b>
					<b>(123,439) (a)</b>
	<b>Major Cost Changes</b>				
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	
					<b>688,070</b>
	<b>Major Cost Savings</b>				
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					<b>(311,200)</b>

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

<b>Major Changes in Income Levels</b>		
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)
		<b>(477,210)</b>
<b>Minor Variations</b>		
		<b>(23,099)</b>
		<b>£</b>
<b>Total Expenditure Variation</b>		
		<b>(123,439) (a)</b>
<b>EARMARKED RESERVES</b>		
<b>Utilised 2023/24</b>		
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)
<b>Proposed contribution c/fwd to 2024/25</b>		
<b>Net movement in earmarked reserves</b>		
		<b>(76,099)</b>
<b>Total Expenditure variation after Earmarked Reserves</b>		
		<b>(199,538)</b>