

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					
					0
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)	
				£ (300,615)	
	SERVICE MOVEMENT BEFORE STATUTORY ADJUSTMENTS				
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

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

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)