

## Cemeteries &amp; Bereavement Services

Code	Community and Development	2024/25 Budget £	2024/25 Actual £	Variance £	Variance %
1000	Employees	26,810	27,391	581	2.2%
2000	Premises	23,552	40,847	17,295	73.4%
3000	Transport	0	0	0	0.0%
4000	Supplies and Services	8,940	7,095	(1,845)	-20.6%
<b>Total Direct Expenditure</b>		<b>59,302</b>	<b>75,332</b>	<b>16,030</b>	<b>27.0%</b>
7000	External Income	(185,850)	(137,319)	48,531	26.1%
<b>Net Direct Expenditure</b>		<b>(126,548)</b>	<b>(61,986)</b>	<b>64,562</b>	<b>-51.0% (a)</b>
<b>Total Cemeteries &amp; Bereavement Services Expenditure</b>		<b>(126,548)</b>	<b>(61,986)</b>	<b>64,562</b>	<b>-51.0%</b>
<b>Cemeteries &amp; Bereavement Services - Service units</b>					
CB100	Cemeteries	(145,898)	(82,719)	63,179	-43.3%
CB101	Cemetery Lodge	(7,560)	(6,699)	861	-11.4%
CB110	Bereavement Services	26,910	27,431	521	1.9%
<b>Total Cemeteries &amp; Bereavement Services Expenditure</b>		<b>(126,548)</b>	<b>(61,986)</b>	<b>64,562</b>	<b>-51.0%</b>
				£	£
<b>Total Expenditure Variation</b>					<b>64,562 (a)</b>
<b>Major Cost Changes</b>					
CB100	Cemetery works carried out - funded from EMR			12,099	
					<b>12,099</b>
<b>Major Cost Savings</b>					
					<b>0</b>
<b>Major Changes in Income Levels</b>					
CB100	Income down on internments and exclusive burial rights with more utilisation of existing plots			44,480	
					<b>44,480</b>
<b>Minor Variations</b>					
					<b>7,983</b>
<b>Total Expenditure Variation</b>					<b>64,562 (a)</b>
<b>EARMARKED RESERVES</b>					
<b>Utilised 2024/25</b>					
EQ766	Cemetery works carried out during 24/25			(12,099)	
<b>Proposed contribution c/fwd to 2025/26</b>					
<b>Net movement in earmarked reserves</b>					<b>(12,099)</b>
<b>Total Expenditure variation after Earmarked Reserves</b>					<b>52,463</b>

## Community Development

Code	Community and Development	2024/25 Budget £	2024/25 Actual £	Variance £	Variance %
1000	Employees	102,730	74,538	(28,192)	-27.4%
2000	Premises	60,403	77,868	17,465	28.9%
3000	Transport	0	0	0	0.0%
4000	Supplies and Services	140,685	136,183	(4,502)	-3.2%
	<b>Total Direct Expenditure</b>	<b>303,818</b>	<b>288,589</b>	<b>(15,229)</b>	<b>-5.0%</b>
7000	External Income	(113,180)	(86,874)	26,306	23.2%
	<b>Net Direct Expenditure</b>	<b>190,638</b>	<b>201,716</b>	<b>11,078</b>	<b>5.8% (a)</b>
	<b>Total Community and Development Expenditure</b>	<b>190,638</b>	<b>201,716</b>	<b>11,078</b>	<b>5.8%</b>
	<b>Community and Development - Service units</b>				
CD200	Strategic Grants	120,225	120,225	0	0.0%
CD300	Tiverton Pannier Market	70,413	83,434	13,021	18.5%
CD305	Market - Electric Nights	0	(1,943)	(1,943)	0.0%
	<b>Total Community and Development Expenditure</b>	<b>190,638</b>	<b>201,716</b>	<b>11,078</b>	<b>5.8%</b>
				£	£
	<b>Total Expenditure Variation</b>				<b>11,078 (a)</b>
	<b>Major Cost Changes</b>				
CD300	Maintenance and utility overspends			16,000	<b>16,000</b>
	<b>Major Cost Savings</b>				
CD300	Staff vacancies			(29,000)	<b>(29,000)</b>
	<b>Major Changes in Income Levels</b>				
CD300	Budgeted income not achieved			23,000	<b>23,000</b>
	<b>Minor Variations</b>				<b>1,078</b>
	<b>Total Expenditure Variation</b>				<b>11,078 (a)</b>
	<b>EARMARKED RESERVES</b>				
	Utilised 2024/25				0
	Proposed contribution c/fwd to 2025/26				0
	Net movement in earmarked reserves				0
	<b>Total Expenditure variation after Earmarked Reserves</b>				<b>11,078</b>

## Corporate Management

Code	Corporate	2024/25 Budget £	2024/25 Actual £	Variance £	Variance %
1000	Employees	1,159,106	1,420,891	261,785	22.6%
2000	Premises	0	0	0	0.0%
3000	Transport	500	1,313	813	162.6%
4000	Supplies and Services	343,600	415,338	71,738	20.9%
<b>Total Direct Expenditure</b>		<b>1,503,206</b>	<b>1,837,543</b>	<b>334,337</b>	<b>22.2%</b>
7000	External Income	0	(24,232)	(24,232)	0.0%
<b>Net Direct Expenditure</b>		<b>1,503,206</b>	<b>1,813,310</b>	<b>310,104</b>	<b>20.6% (a)</b>
<b>Total Corporate Expenditure</b>		<b>1,503,206</b>	<b>1,813,310</b>	<b>310,104</b>	<b>20.6%</b>
<b>Corporate Management Service Units</b>					
CM100	Leadership Team	590,066	603,578	13,512	2.3%
CM205	Performance And Improvement	75,920	74,794	(1,126)	-1.5%
CM300	Corporate Fees	177,000	436,274	259,274	146.5%
CM310	Corporate Performance	0	0	0	0.0%
CM340	Unison	10	4,905	4,895	48945.8%
CM350	Housing Commission	0	38,960	38,960	0.0%
CM600	Pension Backfunding	660,210	654,800	(5,410)	-0.8%
<b>Total Corporate Expenditure</b>		<b>1,503,206</b>	<b>1,813,310</b>	<b>310,104</b>	<b>20.6%</b>
				£	£
<b>Total Expenditure Variation</b>					<b>310,104 (a)</b>
<b>Major Cost Changes</b>					
CM300	Vacancy target - salary savings included within specific service lines			212,000	
CM300	Overspend on apprenticeship levy budget arising from higher overall payroll			21,800	
CM350	Devon Housing Commission funded by EMR			38,960	
CM300	Sales ledger bad debt provision adjustment			60,400	
					<b>333,160</b>
<b>Major Cost Savings</b>					
CM300	Underspend on bank/transaction charges budget			(20,000)	
					<b>(20,000)</b>
<b>Major Changes in Income Levels</b>					
					<b>0</b>
<b>Minor Variances</b>					
					<b>(3,056)</b>
<b>Total Expenditure Variation</b>					<b>310,104 (a)</b>
<b>EARMARKED RESERVES</b>					
<b>Utilised 2024/25</b>					
	Devon Housing Commission Pool (ER011)			(38,760)	
<b>Proposed contribution c/fwd to 2025/26</b>					<b>0</b>
<b>Net movement in earmarked reserves</b>					<b>(38,760)</b>
<b>Total Expenditure variation after Earmarked Reserves</b>					<b>271,344</b>

## Car Parks

Code	Car Parks	2024/25 Budget £	2024/25 Actual £	Variance £	Variance %
1000	Employees	0	0	0	0.0%
2000	Premises	261,253	203,702	(57,551)	-22.0%
3000	Transport	0	0	0	0.0%
4000	Supplies and Services	108,780	124,748	15,968	14.7%
	<b>Total Direct Expenditure</b>	<b>370,033</b>	<b>328,449</b>	<b>(41,584)</b>	<b>-11.2%</b>
7000	External Income	(1,102,460)	(1,064,742)	37,718	3.4%
	<b>Net Direct Expenditure</b>	<b>(732,427)</b>	<b>(736,293)</b>	<b>(3,866)</b>	<b>-0.5% (a)</b>
	<b>Total Car Park Expenditure</b>	<b>(732,427)</b>	<b>(736,293)</b>	<b>(3,866)</b>	<b>-0.5%</b>
	<b>Car Park - Service units</b>				
CP520	Multi-Storey Car Park	(134,941)	(87,587)	47,354	-35.1%
CP530	Amenity Car Parks	24,881	21,001	(3,880)	-15.6%
CP540	Paying Car Parks	(622,367)	(669,706)	(47,339)	7.6%
	<b>Total Car Park Expenditure</b>	<b>(732,427)</b>	<b>(736,293)</b>	<b>(3,866)</b>	<b>-0.5%</b>
				£	£
	<b>Total Expenditure Variation</b>				<b>(3,866) (a)</b>
	<b>Major Cost Changes</b>				
	Increased computer software charges			11,100	
					<b>11,100</b>
	<b>Major Cost Savings</b>				
	Savings on Business Rates charge			(35,000)	
	Utility savings			(19,800)	
					<b>(54,800)</b>
	<b>Major Changes in Income Levels</b>				
	Permit income down against budget			38,200	
					<b>38,200</b>
	<b>Minor Variations</b>				<b>1,634</b>
	<b>Total Expenditure Variation</b>				<b>(3,866) (a)</b>
	<b>EARMARKED RESERVES</b>				
	Utilised 2024/25				0
	Proposed contribution c/fwd to 2025/26				0
	Net movement in earmarked reserves				0
	<b>Total Expenditure variation after Earmarked Reserves</b>				<b>(3,866)</b>

## Customer Services

Code	Customer Services	2024/25 Budget £	2024/25 Actual £	Variance £	Variance %
1000	Employees	773,930	723,296	(50,634)	-6.5%
2000	Premises	0	0	0	0.0%
3000	Transport	0	65	65	0.0%
4000	Supplies and Services	41,190	45,566	4,376	10.6%
	<b>Total Direct Expenditure</b>	<b>815,120</b>	<b>768,928</b>	<b>(46,192)</b>	<b>-5.7%</b>
7000	External Income	0	(1,090)	(1,090)	0.00%
	<b>Net Direct Expenditure</b>	<b>815,120</b>	<b>767,838</b>	<b>(47,282)</b>	<b>-5.8% (a)</b>
	<b>Total Customer Services Expenditure</b>	<b>815,120</b>	<b>767,838</b>	<b>(47,282)</b>	<b>-5.8%</b>
	<b>Customer Services - Service units</b>				
CS200	Communications	117,520	117,191	(329)	-0.3%
CS900	Central Photocopying	3,100	2,711	(389)	-12.5%
CS902	Central Postage	17,600	23,337	5,737	32.6%
CS930	Customer First Management	198,470	189,581	(8,889)	-4.5%
CS932	Customer First	478,430	435,018	(43,412)	-9.1%
	<b>Total Customer Services Expenditure</b>	<b>815,120</b>	<b>767,838</b>	<b>(47,282)</b>	<b>-5.8%</b>
	<b>Total Expenditure Variation</b>			<b>£</b>	<b>£</b>
					<b>(47,282) (a)</b>
	<b>Major Cost Changes</b>				<b>0</b>
	<b>Major Cost Savings</b>				
CS932	Salary savings due to reduction in FTE and vacancy			(43,000)	<b>(43,000)</b>
	<b>Major Changes in Income Levels</b>				<b>0</b>
	<b>Minor Variations</b>				<b>(4,282)</b>
	<b>Total Expenditure Variation</b>				<b>(47,282) (a)</b>
	<b>EARMARKED RESERVES</b>				
	Utilised 2024/25				<b>0</b>
	Proposed contribution c/fwd to 2025/26				<b>0</b>
	Net movement in earmarked reserves				<b>0</b>
	<b>Total Expenditure variation after Earmarked Reserves</b>				<b>(47,282)</b>

## Environmental Enforcement &amp; CCTV

Code	Public Health	2024/25 Budget £	2024/25 Actual £	Variance £	Variance %
1000	Employees	139,440	163,252	23,812	17.1%
2000	Premises	20,000	1,825	(18,175)	-90.9%
3000	Transport	10,070	10,824	754	7.5%
4000	Supplies and Services	39,059	30,739	(8,320)	-21.3%
	S106 Expenditure	0		0	0.0%
	<b>Total Direct Expenditure</b>	<b>208,569</b>	<b>206,641</b>	<b>(1,928)</b>	<b>-0.9%</b>
7000	External Income	(16,100)	(31,380)	(15,280)	-94.9%
	<b>Net Direct Expenditure</b>	<b>192,469</b>	<b>175,261</b>	<b>(17,208)</b>	<b>-8.9% (a)</b>
	<b>Environmental enforcement &amp; cctv Expenditure</b>	<b>192,469</b>	<b>175,261</b>	<b>(17,208)</b>	<b>-8.9%</b>
	<b>Public Health - Service units</b>				
PS200	Cctv Initiatives	42,730	679	(42,051)	-98.4%
EE730	Environmental Enforcement	149,739	174,582	24,843	16.6%
	<b>Environmental enforcement &amp; cctv Expenditure</b>	<b>192,469</b>	<b>175,261</b>	<b>(17,208)</b>	<b>-8.9%</b>
				£	£
	<b>Total Expenditure Variation</b>				<b>(17,208) (a)</b>
	<b>Major Cost Changes</b>				
EE730	Increase in FTE of 0.6			22,700	
					<b>22,700</b>
	<b>Major Cost Savings</b>				
PS200	CCTV maintenance underspend - contribution to EMR			(20,000)	
					<b>(20,000)</b>
	<b>Major Changes in Income Levels</b>				
PS200	CCTV contribution received			(13,100)	
					<b>(13,100)</b>
	<b>Minor Variations</b>				<b>(6,808)</b>
	<b>Total Expenditure Variation</b>				<b>(17,208) (a)</b>
	<b>EARMARKED RESERVES</b>				
	<b>Utilised 2024/25</b>				0
	<b>Proposed contribution c/fwd to 2025/26</b>				
PS200	EQ709 - CCTV maintenance underspend			20,000	
	<b>Net movement in earmarked reserves before statutory adjustments</b>				<b>20,000</b>
	<b>Total Expenditure variation after Earmarked Reserves</b>				<b>2,792</b>

## Public Health

Code	Public Health	2024/25 Budget £	2024/25 Actual £	Variance £	Variance %
1000	Employees	934,240	888,986	(45,254)	-4.8%
2000	Premises	0	2,207	2,207	0.0%
3000	Transport	5,500	4,603	(897)	-16.3%
4000	Supplies and Services	104,856	118,020	13,164	12.6%
	S106 Expenditure	0	11,415	11,415	0.0%
	<b>Total Direct Expenditure</b>	<b>1,044,596</b>	<b>1,025,231</b>	<b>(19,365)</b>	<b>-1.9%</b>
7000	External Income	(216,755)	(265,366)	(48,611)	-22.4%
	S106 contributions	0	(1,011,415)	(1,011,415)	0.0%
	<b>Net Direct Expenditure</b>	<b>827,841</b>	<b>(251,549)</b>	<b>(1,079,390)</b>	<b>-130.4% (a)</b>
	<b>Total Public Health Expenditure</b>	<b>827,841</b>	<b>(251,549)</b>	<b>(1,079,390)</b>	<b>-130.4%</b>
	<b>Public Health - Service units</b>				
EE360	Dog Warden	3,750	7,276	3,526	94.0%
PH250	Community Safety Partnership	2,500	3,570	1,070	42.8%
PH260	Food Protection	(1,300)	(903)	397	30.5%
PH270	Asbestos/Water Quality	(16,734)	(9,766)	6,968	41.6%
PH354	Private Sector Housing Team	9,225	(1,419)	(10,644)	-115.4%
PH500	Emergency Planning	52,010	54,451	2,441	4.7%
PH550	Licensing	(131,630)	(118,970)	12,660	9.6%
PH600	Pest Control	0	128	128	0.0%
PH660	Control Of Pollution	11,380	(987,915)	(999,295)	-8781.2%
PH670	Local Air Pollution	(10,030)	(10,742)	(712)	-7.1%
PH733	Public Health Staff Unit	728,280	649,942	(78,338)	-10.8%
PH740	Licensing Unit	180,390	162,800	(17,590)	-9.8%
	<b>Total Public Health Expenditure</b>	<b>827,841</b>	<b>(251,549)</b>	<b>(1,079,390)</b>	<b>-130.4%</b>
	<b>Total Expenditure Variation</b>			<b>£ (1,079,390) (a)</b>	
	<b>Major Cost Changes</b>				
PH733	Agency overspend			11,260	
PH354	Landlord event costs partly funded from EMR			7,200	
PH660	Air Quality monitoring expenditure funded by S106 contributions			11,415	
				<b>29,875</b>	
	<b>Major Cost Savings</b>				
PH733	Salary underspends due to vacant posts and re-allocation of salary costs			(56,000)	
				<b>(56,000)</b>	
	<b>Major Changes in Income Levels</b>				
PH733	Income from Homes for Ukraine grant used to off-set salary spend			(48,060)	
PH660	S106 contributions to air quality monitoring			(11,415)	
PH270	Shortfall in income from water sampling			13,200	
PH354	Private Sector Housing grant reclaimed			(13,270)	
PH660	S106 Contribution Air Quality Contribution Cullompton Town Centre Relief Road			(1,000,000)	
				<b>(1,059,545)</b>	
	<b>Minor Variations</b>			<b>6,571</b>	
	<b>Total Expenditure Variation</b>			<b>(1,079,099) (a)</b>	
	<b>EARMARKED RESERVES</b>				
	<b>Utilised 2024/25</b>				
EQ711	Landlord events costs in PH345 - remaining costs funded from budgeted EMR			(3,370)	
	<b>Proposed contribution c/fwd to 2025/26</b>				
EQ688	S106 Contribution Air Quality Contribution Cullompton Town Centre Relief Road			1,000,000	
EQ689	S106 Unilateral agreement			291	
	<b>Net movement in earmarked reserves before statutory adjustments</b>			<b>996,921</b>	
	<b>Total Expenditure variation after Earmarked Reserves</b>			<b>(82,178)</b>	

## Finance and Procurement

Code	Finance and Procurement	2024/25 Budget £	2024/25 Actual £	Variance £	Variance %
1000	Employees	701,780	676,437	(25,343)	-3.6%
2000	Premises	0	0	0	0.0%
3000	Transport	0	312	312	0.0%
4000	Supplies and Services	219,985	203,338	(16,647)	-7.6%
<b>Total Direct Expenditure</b>		<b>921,765</b>	<b>880,086</b>	<b>(41,679)</b>	<b>-4.5%</b>
7000	External Income	0	(432)	(432)	0.00%
<b>Net Direct Expenditure</b>		<b>921,765</b>	<b>879,654</b>	<b>(42,111)</b>	<b>-4.6% (a)</b>
<b>Total Finance and Procurement Expenditure</b>		<b>921,765</b>	<b>879,654</b>	<b>(42,111)</b>	<b>-4.6%</b>
<b>Finance and Procurement - Service units</b>					
FP100	Accountancy Services	552,210	531,427	(20,783)	-3.8%
FP200	Internal Audit	98,550	84,601	(13,949)	-14.2%
FP300	Procurement	152,330	143,274	(9,056)	-5.9%
FP400	Purchase Ledger	59,665	62,935	3,270	5.5%
FP500	Sales Ledger	59,010	57,417	(1,593)	-2.7%
<b>Total Finance and Procurement</b>		<b>921,765</b>	<b>879,654</b>	<b>(42,111)</b>	<b>-4.6%</b>
				<b>£</b>	<b>£</b>
<b>Total Expenditure Variation</b>					<b>(42,111) (a)</b>
<b>Major Cost Changes</b>					
FP100	Unbudgeted agency spend			119,000	
FP100	Salary related variances following restructure of the team			30,500	
					<b>149,500</b>
<b>Major Cost Savings</b>					
FP100	Savings due to vacancies			(135,000)	
FP200	Reduction in internal audit provision			(14,000)	
FP100	Head of Finance, Property and Climate Resilience (Deputy S151), 50% of salary expenditure is charged to property services as a result of restructure			(37,900)	
					<b>(186,900)</b>
<b>Major Changes in Income Levels</b>					
					<b>0</b>
<b>Minor Variations</b>					
					<b>(5,110)</b>
<b>Total Expenditure Variation</b>					<b>(42,510) (a)</b>
<b>EARMARKED RESERVES</b>					
<b>Utilised 2024/25</b>					<b>0</b>
<b>Proposed contribution c/fwd to 2025/26</b>					<b>0</b>
<b>Net movement in earmarked reserves</b>					<b>0</b>
<b>Total Expenditure variation after Earmarked Reserves</b>					<b>(42,510)</b>



## Grounds Maintenance

Code	Grounds Maintenance	2024/25 Budget £	2024/25 Actual £	Variance £	Variance %
1000	Employees	526,800	479,822	(46,978)	-8.9%
2000	Premises	0	0	0	0.0%
3000	Transport	93,509	83,159	(10,350)	-11.1%
4000	Supplies and Services	19,680	20,528	848	4.3%
	<b>Total Direct Expenditure</b>	<b>639,989</b>	<b>583,509</b>	<b>(56,480)</b>	<b>-8.8%</b>
7000	External Income	(75,800)	(78,167)	(2,367)	-3.12%
	<b>Net Direct Expenditure</b>	<b>564,189</b>	<b>505,343</b>	<b>(58,846)</b>	<b>-10.4% (a)</b>
	<b>Total Grounds Maintenance Expenditure</b>	<b>564,189</b>	<b>505,343</b>	<b>(58,846)</b>	<b>-10.4%</b>
	<b>Grounds Maintenance - Service units</b>				
GM960	Grounds Maintenance	564,189	505,343	(58,846)	-10.4%
	<b>Total Grounds Maintenance Expenditure</b>	<b>564,189</b>	<b>505,343</b>	<b>(58,846)</b>	<b>-10.4%</b>
				£	£
	<b>Total Expenditure Variation</b>				<b>(58,846) (a)</b>
	<b>Major Cost Changes</b>				<b>0</b>
	<b>Major Cost Savings</b>				
	Reduction in FTE by 1 post			(34,300)	
	Reduced requirement for agency staff			(6,600)	
	Fuel prices lower than budget forecast			(13,200)	
					<b>(54,100)</b>
	<b>Major Changes in Income Levels</b>				<b>0</b>
	<b>Minor Variations</b>				<b>(4,746)</b>
	<b>Total Expenditure Variation</b>				<b>(58,846) (a)</b>
	<b>EARMARKED RESERVES</b>				
	<b>Utilised 2024/25</b>				
	Fleet maintenance overspend utilisation of EMR			(3,219)	
	<b>Proposed contribution c/fwd to 2025/26</b>				<b>0</b>
	<b>Net movement in earmarked reserves</b>				<b>(3,219)</b>
	<b>Total Expenditure variation after Earmarked Reserves</b>				<b>(62,065)</b>

## General Fund Housing

Code	General Fund Housing	2024/25 Budget £	2024/25 Actual £	Variance £	Variance %
1000	Employees	568,455	592,595	24,140	4.2%
2000	Premises	134,950	149,741	14,791	11.0%
3000	Transport	7,700	3,383	(4,317)	-56.1%
4000	Supplies and Services	672,310	740,106	67,796	10.1%
	<b>Total Direct Expenditure</b>	<b>1,383,415</b>	<b>1,485,825</b>	<b>102,410</b>	<b>7.4%</b>
7000	External Income	(990,880)	(1,261,839)	(270,959)	-27.35%
	<b>Net Direct Expenditure</b>	<b>392,535</b>	<b>223,985</b>	<b>(168,550)</b>	<b>-42.9% (a)</b>
	<b>Total General Fund Housing Services Expenditure</b>	<b>392,535</b>	<b>223,985</b>	<b>(168,550)</b>	<b>-42.9%</b>
	<b>General Fund Housing - Service units</b>				
PH320	Housing & Homelessness Advice	12,450	(163,206)	(175,656)	-1410.9%
PH321	Care Leavers/Young People	0	5,926	5,926	0.0%
PH325	Homes For Ukraine	0	0	0	0.0%
PH345	Rough Sleeping Initiative	31,330	(31,604)	(62,934)	-200.9%
PH349	Domestic Abuse Duty	0	396	396	0.0%
HG350	Community Alarms	(99,335)	(49,133)	50,202	50.5%
PH373	Housing Options Staff	391,350	390,440	(910)	-0.2%
PH376	Ivor Macey House	15,820	(1,609)	(17,429)	-110.2%
PH377 - PH388	Various HMO's	40,920	72,776	31,856	77.8%
	<b>Total General Fund Housing Services Expenditure</b>	<b>392,535</b>	<b>223,985</b>	<b>(168,550)</b>	<b>-42.9%</b>
	<b>Total Expenditure Variation</b>			<b>£</b>	<b>£</b>
					<b>(168,550) (a)</b>
	<b>Major Cost Changes</b>				
PH373	Agency overspend due to staff pressures and vacancies within the GF Housing Team			19,720	
PH377 - PH388	Additional works required to new purchased HMO's			20,000	
PH325	Homes for Ukraine DARS payment - fully funded by Homes for Ukraine grant income			56,740	
HG350	Temporary staffing to co-ordinate community alarm analogue / digital upgrade			6,500	
PH320	Higher charge from HRA for temporary accommodation housing stock usage during 24/25			8,000	
					<b>110,960</b>
	<b>Major Cost Savings</b>				<b>0</b>
	<b>Major Changes in Income Levels</b>				
PH325	Homes for Ukraine income to off-set DARS payments			(56,740)	
PH320	Additional grant income received for homelessness prevention & rough sleeping			(241,000)	
HG350	Reducing take-up of alarm package - 24/25 income budget not reduced to reflect			43,700	
PH373	Homes for Ukraine income to off-set staffing cost pressures			(11,370)	
					<b>(265,410)</b>
	<b>Minor Variations</b>				<b>(14,100)</b>
	<b>Total Expenditure Variation</b>				<b>(168,550) (a)</b>
	<b>EARMARKED RESERVES</b>				
	<b>Utilised 2024/25</b>				<b>0</b>
	<b>Proposed contribution c/fwd to 2025/26</b>				
EQ742	Underspend on Homelessness budgeted costs from additional income received in year			200,000	
	<b>Net movement in earmarked reserves</b>				<b>200,000</b>
	<b>Total Expenditure variation after Earmarked Reserves</b>				<b>31,450</b>

## People Services

		2024/25 Budget £	2024/25 Actual £	Variance £	Variance %
Code	Human Resources				
1000	Employees	552,700	498,442	(54,258)	-9.8%
2000	Premises	0	0	0	0.0%
3000	Transport	1,900	1,531	(369)	-19.4%
4000	Supplies and Services	66,770	64,593	(2,177)	-3.3%
Total Direct Expenditure		621,370	564,566	(56,804)	-9.1%
7000	External Income	(10,000)	(8,400)	1,600	16.00%
Net Direct Expenditure		611,370	556,166	(55,204)	-9.0% (a)
Total People Services Expenditure		611,370	556,166	(55,204)	-9.0%
Human Resources - Service units					
HR100	Human Resources	480,980	436,761	(44,219)	-9.2%
HR200	Staff Development Training	15,000	4,794	(10,206)	-68.0%
HR300	Payroll	62,710	61,993	(717)	-1.1%
HR400	Learning & Development	0	0	0	0.0%
HR600	Health & Safety Officer	52,680	52,618	(62)	-0.1%
Total People Services Expenditure		611,370	556,166	(55,204)	-9.0%
				£	£
Total Expenditure Variation					(55,204) (a)
Major Cost Changes					0
Major Cost Savings					(51,000)
HR100	Salary saving due to vacancies			(51,000)	
Major Changes in Income Levels					0
Minor Variations					(4,204)
Total Expenditure Variation					(55,204) (a)
EARMARKED RESERVES					
Utilised 2024/25					0
Proposed contribution c/fwd to 2025/26					0
Net movement in earmarked reserves					0
Total Expenditure variation after Earmarked Reserves					(55,204)

## ICT Services

Code	ICT Services	2024/25 Budget £	2024/25 Actual £	Variance £	Variance %
1000	Employees	686,360	666,086	(20,274)	-3.0%
2000	Premises	0	0	0	0.0%
3000	Transport	500	212	(288)	-57.7%
4000	Supplies and Services	659,220	649,186	(10,034)	-1.5%
<b>Total Direct Expenditure</b>		<b>1,346,080</b>	<b>1,315,484</b>	<b>(30,596)</b>	<b>-2.3%</b>
7000	External Income	0	(15,908)	(15,908)	0.00%
<b>Net Direct Expenditure</b>		<b>1,346,080</b>	<b>1,299,576</b>	<b>(46,504)</b>	<b>-3.5% (a)</b>
<b>Total ICT Services Expenditure</b>		<b>1,346,080</b>	<b>1,299,576</b>	<b>(46,504)</b>	<b>-3.5%</b>
<b>ICT - Service units</b>					
IT100	Gazetteer Management	89,270	80,417	(8,853)	-9.9%
IT200	It Projects	0	56,906	56,906	0.0%
IT300	Central Telephones	36,000	28,917	(7,083)	-19.7%
IT400	I.T. Network & Hardware	133,000	106,103	(26,897)	-20.2%
IT500	I.T. Software Support & Maint.	357,260	365,534	8,274	2.3%
IT600	I.T. Staff Unit	373,670	368,104	(5,566)	-1.5%
IT700	Cyber Security	103,900	50,472	(53,428)	-51.4%
IT800	Mddc Printing	10,000	9,049	(951)	-9.5%
IT900	Digital Services	162,050	157,874	(4,176)	-2.6%
CM210	Data Protection	80,930	76,201	(4,729)	-5.8%
<b>Total ICT Services Expenditure</b>		<b>1,346,080</b>	<b>1,299,576</b>	<b>(46,504)</b>	<b>-3.5%</b>
<b>Total Expenditure Variation</b>				<b>£</b>	<b>£</b>
					<b>(46,504) (a)</b>
<b>Major Cost Changes</b>					
IT200	IT Projects - end user devices and consultancy - EMR funded			57,000	
IT500	Additional CRM costs			26,000	
					<b>83,000</b>
<b>Major Cost Savings</b>					
IT100	Restructure - reduced hours			(9,700)	
IT300	Telephone line rental charged direct to services			(7,000)	
IT400	Computer hardware and maintenance reduced costs			(13,300)	
IT400	Internet service charges			(14,700)	
IT500	Software costs - inflationary increase lower than budget			(18,800)	
IT700	Delay to virus & security costs			(17,000)	
IT700	Data lines - dedicated lines charged direct to services			(4,300)	
IT700	Reduced costs for health check and disaster recovery			<b>(8,000)</b>	
IT700	Reduced costs for multi factor authentictaion and Veeam backup			(6,700)	
					<b>(99,500)</b>
<b>Major Changes in Income Levels</b>					
IT700	Getting CAF Ready funding - EMR contribution				<b>(15,000)</b>
<b>Minor Variations</b>					<b>(15,004)</b>
<b>Total Expenditure Variation</b>					<b>(46,504) (a)</b>
<b>EARMARKED RESERVES</b>					
<b>Utilised 2024/25</b>					
EQ655	2024-25 IT Projects			(4,095)	
EQ755	2024-25 IT Projects			(3,641)	
ER001	2024-25 IT Projects			(25,300)	
EQ749	2024-25 IT Projects			(23,870)	
<b>Proposed contribution c/fwd to 2025/26</b>					
ER001	Getting CAF Ready Cyber Funding			15,000	
<b>Net movement in earmarked reserves</b>					<b>(41,906)</b>
<b>Total Expenditure variation after Earmarked Reserves</b>					<b>(88,410)</b>

## Legal and Democratic Services

Code	Legal and Democratic Services	2024/25 Budget £	2024/25 Actual £	Variance £	Variance %
1000	Employees	630,434	887,715	257,281	40.8%
2000	Premises	0	38,452	38,452	0.0%
3000	Transport	10,400	8,752	(1,648)	-15.8%
4000	Supplies and Services	492,025	672,274	180,249	36.6%
	<b>Total Direct Expenditure</b>	<b>1,132,859</b>	<b>1,607,193</b>	<b>474,334</b>	<b>41.9%</b>
7000	External Income	(36,500)	(614,042)	(577,542)	-1582.31%
	<b>Net Direct Expenditure</b>	<b>1,096,359</b>	<b>993,152</b>	<b>(103,207)</b>	<b>41.9% (a)</b>
	<b>Total Legal and Democratic Services</b>	<b>1,096,359</b>	<b>993,152</b>	<b>(103,207)</b>	<b>41.9%</b>
	<b>Legal and Democratic Services - Service units</b>				
LD100	Electoral Registration	200,450	155,692	(44,758)	-22.3%
LD200	Election Costs - Parishes	0	0	0	0.0%
LD201	Election Costs - District	0	10,696	10,696	0.0%
LD202	Election Costs - General	0	0	0	0.0%
LD204	Election Costs - County	0	0	0	0.0%
LD206	Police Com Election	0	0	0	0.0%
LD208	Neighbourhood Planning Referen	0	0	0	0.0%
LD300	Democratic Rep & Management	385,255	377,567	(7,688)	-2.0%
LD400	Committee Services	177,220	185,511	8,291	4.7%
LD600	Legal Services	333,434	263,685	(69,749)	-20.9%
	<b>Total Legal and Democratic Services</b>	<b>1,096,359</b>	<b>993,152</b>	<b>(103,207)</b>	
	<b>Total Expenditure Variation</b>			<b>£</b>	<b>£</b>
					<b>(103,207) (a)</b>
	<b>Elections</b>				
LD201 - LD208	The majority of the variances shown against Employees, Supplies and Services and Income above relate to the Parliamentary and PCC elections, which are reimbursed by Government, hence the Cost Centres not showing a variance and no detailed explanation is provided.			0	
	<b>Major Cost Changes</b>				
LD600	Unbudgeted agency spend			<b>70,300</b>	<b>70,300</b>
	<b>Major Cost Savings</b>				
LD600	Salary savings as a result of vacancy			(58,700)	
LD600	Salary savings as a result of employees working reduced hours in comparsion to budgeted FTE and other salary savings			(48,000)	
LD600	Computer software budget not utilised			(9,200)	
LD600	Consultancy budget not utilised			(9,250)	
					<b>(125,150)</b>
	<b>Major Changes in Income Levels</b>				
LD100	Elections income above budget mainly due to additional Electoral Integrity Programme funding and sale of electoral register			(21,000)	
LD600	General internal income			(15,000)	
					<b>(36,000)</b>
	<b>Minor Variations</b>				<b>(12,357)</b>
	<b>Total Expenditure Variation</b>				<b>(103,207) (a)</b>
	<b>EARMARKED RESERVES</b>				
	Utilised 2024/25				0
	Proposed contribution c/fwd to 2025/26				0
	<b>Net movement in earmarked reserves (other than budgeted)</b>				<b>0</b>
	<b>Total Expenditure variation after Earmarked Reserves</b>				<b>(103,207)</b>

## Open Spaces

Code	Public Health	2024/25 Budget £	2024/25 Actual £	Variance £	Variance %
1000	Employees	16,910	15,802	(1,108)	-6.6%
2000	Premises	277,421	185,701	(91,720)	-33.1%
3000	Transport	3,140	3,401	261	8.3%
4000	Supplies and Services	4,210	28,733	24,523	582.5%
<b>Total Direct Expenditure</b>		<b>301,681</b>	<b>233,637</b>	<b>(68,044)</b>	<b>-22.6%</b>
7000	External Income	(41,350)	(67,362)	(26,012)	-62.9%
	S106 contributions	0	0	0	0.0%
<b>Net Direct Expenditure</b>		<b>260,331</b>	<b>166,275</b>	<b>(94,056)</b>	<b>-36.1% (a)</b>
<b>Total Open Spaces Expenditure</b>		<b>260,331</b>	<b>166,275</b>	<b>(94,056)</b>	<b>-36.1%</b>
<b>Open Spaces - Service units</b>					
OS450	Parks & Open Spaces	112,200	98,784	(13,416)	-12.0%
OS455	Amory Park Recreation	65,301	30,469	(34,832)	-53.3%
OS460	Play Areas	82,830	37,021	(45,809)	-55.3%
<b>Total Open Spaces Expenditure</b>		<b>260,331</b>	<b>166,275</b>	<b>(94,056)</b>	<b>-36.1%</b>
				<b>£</b>	<b>£</b>
<b>Total Expenditure Variation</b>					<b>(94,056) (a)</b>
<b>Major Cost Changes</b>					
Overspend on tree planting & software costs, off-set by					
OS450	underspends on maintenance			22,800	
OS450	Overspend on tree maintenance works			20,150	
OS455	Overspend on fencing works - fully funded from grant income			24,700	
					<b>67,650</b>
<b>Major Cost Savings</b>					
OS450	Specific revenue project maintenance underspend - part contribution to EMR			(57,650)	
OS455	Specific revenue project maintenance underspend - contribution to EMR			(41,700)	
OS460	Specific revenue project maintenance underspend - contribution to EMR			(50,000)	
					<b>(149,350)</b>
<b>Major Changes in Income Levels</b>					
OS455	Grant income received for fencing works within Amory Park			(24,700)	
					<b>(24,700)</b>
<b>Minor Variations</b>					
					<b>12,344</b>
<b>Total Expenditure Variation</b>					<b>(94,056) (a)</b>
<b>EARMARKED RESERVES</b>					
<b>Utilised 2024/25</b>					<b>0</b>
<b>Proposed contribution c/fwd to 2025/26</b>					
OS450	Remaining maintenance underspends within Parks			21,270	
OS455	Specific revenue project maintenance underspend			41,700	
OS460	Specific revenue project maintenance underspend			50,000	
<b>Net movement in earmarked reserves before statutory adjustments</b>					<b>112,970</b>
<b>Total Expenditure variation after Earmarked Reserves</b>					<b>18,914</b>

## Planning and Regeneration

Code	Planning and Regeneration	2024/25 Budget £	2024/25 Actual £	Variance £	Variance %
1000	Employees	2,142,750	2,097,518	(45,232)	-2.1%
2000	Premises	1,840	4,216	2,376	129.1%
3000	Transport	20,200	9,812	(10,388)	-51.4%
4000	Supplies and Services	471,091	1,256,311	785,220	166.7%
	S106 Expenditure	0	413,233	413,233	0.0%
	<b>Total Direct Expenditure</b>	<b>2,635,881</b>	<b>3,781,090</b>	<b>1,145,209</b>	<b>43.4%</b>
7000	External Income	(1,425,470)	(1,456,611)	(31,141)	-2.2%
	S106 Contributions	0	(413,233)	(413,233)	0.0%
	Grant funding	0	(643,799)	(643,799)	0.0%
	<b>Net Direct Expenditure</b>	<b>1,210,411</b>	<b>1,267,447</b>	<b>57,036</b>	<b>4.7% (a)</b>
	<b>Total Planning and Regeneration Expenditure</b>	<b>1,210,411</b>	<b>1,267,447</b>	<b>57,036</b>	<b>4.7%</b>
	<b>Planning and Regeneration - Service units</b>				
PR100	Building Regulations	(7,020)	25,093	32,113	457.5%
PR110	Enforcement	105,611	138,560	32,949	31.2%
PR200	Development Management	217,790	238,274	20,484	9.4%
PR210	Local Land Charges	(38,880)	(3,766)	35,114	90.3%
PR225	Garden Village Project	65,340	184,238	118,898	182.0%
PR227	J28 Feasibility	0	54,508	54,508	0.0%
PR400	Business Development	379,030	326,644	(52,386)	-13.8%
PR402	Cullompton Haz	0	3,409	3,409	0.0%
PR403	Shared Prosperity Fund	0	22,085	22,085	0.0%
PR404	Cullompton Relief Road	0	(145)	(145)	0.0%
PR420	Tiv Town Centre Regen Proj	0	0	0	0.0%
PR600	Forward Planning Unit	300,670	272,932	(27,738)	-9.2%
PR810	Statutory Development Plan	180,000	25,502	(154,499)	-85.8%
PR820	Assets Of Community Value	0	79	79	0.0%
PR900	Dangerous Buildings And Trees	900	(24,841)	(25,741)	-2860.1%
PS600	Street Naming & Numbering	6,970	4,875	(2,095)	-30.1%
	<b>Total Planning and Regeneration Expenditure</b>	<b>1,210,411</b>	<b>1,267,447</b>	<b>57,036</b>	<b>4.7%</b>
				£	£
	<b>Total Expenditure Variation</b>				<b>57,036 (a)</b>
	<b>Major Cost Changes</b>				
PR100	NMD Building Control - Partnership adjustment in relation to employee costs			104,000	
PR100	NMD Building Control - Partnership adjustment in relation to transport, supplies and services, and central & support service charges costs			14,000	
PR100	Unbudgeted overtime payments			7,000	
PR110	Agency spend			102,900	
PR200	Consultant and legal costs planning disputes			69,900	
PR200	Agency spend			30,200	
PR225	Garden Village Project delivery to be funded by EMR			118,900	
PR227	J28 Feasibility to be funded by EMR			54,500	
PR600	EMR Blackdown Hills Housing Hub contribution			17,000	
PR403	EMR SPF revenue to be funded by EMR			21,681	
					<b>540,081</b>
	<b>Major Cost Savings</b>				
PR100	Salary saving due to vacancies			(76,000)	
PR110	Salary saving due to vacancies			(68,000)	
PR200	Salary saving due to vacancies			(113,000)	
PR600	Salary saving due to vacancies			(26,000)	
PR810	Delay to statutory development plan			(154,500)	
PR400	Staff charges to capital			(32,400)	
PR400	Salary saving due to vacancies			(16,500)	
					<b>(486,400)</b>
	<b>Major Changes in Income Levels</b>			£	£
PR210	Budgeted income not achieved			33,900	
PR200	Budgeted income not achieved			87,000	
PR200	S106 Monitoring fees income not achieved			25,000	
PR200	Additional grant income (Planning Skills Delivery Fund and Biodiversity Net Gain)			(85,300)	
PR900	Additional reimbursed costs			(25,700)	
PR600	Neighbourhood planning grant			(20,000)	
PR600	Additional advice fee income			(9,000)	
					<b>5,900</b>

## Planning and Regeneration

<b>Minor Variations</b>		<b>(2,545)</b>
<b>Total Expenditure Variation</b>		<b>57,036 (a)</b>
<b>EARMARKED RESERVES</b>		
<b>Utilised 2024/25</b>		
EQ824	Garden Village Project delivery	(118,898)
EQ781	J28 Delivery	(54,508)
EQ722	EMR SPF revenue EQ722	(21,681)
EQ741	EMR Blackdown Hills Housing Hub contribution	(17,067)
EQ821	Neighbourhood Planning Funding	(347)
<b>Proposed contribution c/fwd to 2025/26</b>		
EQ728	Statutory Development plan delays	154,499
EQ722	Swan Sale income	7,147
<b>Net movement in earmarked reserves</b>		<b>(50,856)</b>
<b>Total Expenditure variation after Earmarked Reserves</b>		<b>6,180</b>



## Property Services

Code	Property Services	2024/25 Budget £	2024/25 Actual £	Variance £	Variance %
1000	Employees	854,330	834,905	(19,425)	-2.3%
2000	Premises	1,332,291	658,396	(673,895)	-50.6%
3000	Transport	27,760	28,534	774	2.8%
4000	Supplies and Services	200,587	144,897	(55,690)	-27.8%
<b>Total Direct Expenditure</b>		<b>2,414,968</b>	<b>1,666,732</b>	<b>(748,236)</b>	<b>-31.0%</b>
7000	External Income	(702,535)	(902,985)	(200,450)	-28.5%
<b>Net Direct Expenditure</b>		<b>1,712,433</b>	<b>763,747</b>	<b>(948,686)</b>	<b>-55.4% (a)</b>
<b>Total Property Services Expenditure</b>		<b>1,712,433</b>	<b>763,747</b>	<b>(948,686)</b>	<b>-55.4%</b>
<b>Property Services - Service units</b>					
PS160	Asset Management	539,720	17,987	(521,733)	-96.7%
PS350	Public Conveniences	19,920	18,400	(1,520)	-7.6%
PS400	Flood Defence And Land Drain	26,032	60,325	34,293	131.7%
PS810	Phoenix House	313,830	269,093	(44,737)	-14.3%
PS811	Dcc - P/House Sublet	0	122	122	0.0%
PS850	Old Road Depot	138,690	79,107	(59,583)	-43.0%
PS880	Bus Station Maintenance	(25,259)	(10,849)	14,410	57.0%
PS890	10 Phoenix Lane	(11,989)	(9,240)	2,749	22.9%
PS950	Climate Change	170,620	74,480	(96,140)	-56.3%
PS960	Caretaking Services	150,660	152,183	1,523	1.0%
PS980	Property Services Staff Unit	681,840	659,158	(22,682)	-3.3%
PS990	30-38 Fore Street	(97,700)	(84,766)	12,934	13.2%
PS991	Industrial Units	(128,140)	(118,853)	9,287	7.2%
PS992	Market Walk	(35,528)	(317,190)	(281,662)	-792.8%
PS993	Lowman Green Unit	(9,803)	(5,614)	4,189	42.7%
PS995	Coggans Well	(20,460)	(8,815)	11,645	56.9%
PS996	Market Walk Service Charges	0	(6,119)	(6,119)	0.0%
PS998	Banksia	0	(5,662)	(5,662)	0.0%
<b>Total Property Services</b>		<b>1,712,433</b>	<b>763,747</b>	<b>(948,686)</b>	<b>-55.4%</b>
				<b>£</b>	<b>£</b>
<b>Total Expenditure Variation</b>					<b>(948,686) (a)</b>
<b>Major Cost Changes</b>					
PS400	Flood Defence maintenance overspend - funded by EMR			34,290	
PS995	Coggans Well maintenance overspend - off-set by PS160 maint underspend			11,580	
PS991	Industrial Units external contractors overspend			9,450	
PS990	Fore Street external contractors overspend			11,925	
					<b>67,245</b>
<b>Major Cost Savings</b>					
PS980	Salary savings due to vacant post			(16,500)	
PS160	Asset Management maintenance underspend - contribution into EMR			(476,400)	
PS850	Old Road maintenance underspend - contribution into EMR			(60,000)	
PS991	Industrial Units maintenance underspend - Off-set by income reduction			(20,000)	
PS992	Market Walk maintenance underspend - contribution into EMR			(86,000)	
PS810	Phoenix House utilities & rates underspend			(73,230)	
PS850	Old Road utilities underspend			(26,080)	
PS992	Market Walk utilities & rates underspend			(39,360)	
PS950	Climate Change consultancy underspend - contribution into EMR			(88,720)	
					<b>(886,290)</b>
<b>Major Changes in Income Levels</b>					
PS991	Reduction in rental income from Industrial Units due to lease renewals not taking place in year			20,870	
PS810	Shortfall in rental income from Phoenix House			20,330	
PS880	Bus Station departures income shortfall			16,100	
PS991	Industrial Units shortfall of income due to delay in rent reviews			20,870	
PS992	Market Walk rental refund provision release - contribution into EMR			(103,958)	
PS992	Market Walk increased income from high occupancy rate than budgeted for			(54,470)	
					<b>(80,258)</b>
<b>Minor Variations</b>					<b>(38,545)</b>
<b>Total Expenditure Variation</b>					<b>(937,848) (a)</b>

Property Services

<b>EARMARKED RESERVES</b>		
<b>Utilised 2024/25</b>		
PS400	EQ826 - Flood Defence maintenance overspend	(34,290)
<b>Proposed contribution c/fwd to 2025/26</b>		
PS160	EQ837 - Asset maintenance underspend	476,400
PS400	EQ829 - Old Road maintenance underspend	60,000
PS992	EQ838 - Market Walk maintenance underspend	86,000
PS950	EQ785 - Climate Change consultancy underspend	88,720
PS992	EQ838 - Market Walk rental refund provision release	103,958
PS992	EQ838 - Market Walk increased rental income	90,000
<b>Net movement in earmarked reserves</b>		<b>870,788</b>
<b>Total Expenditure variation after Earmarked Reserves</b>		<b>(67,060)</b>

## Revenues and Benefits

Code	Revenues and Benefits	2024/25 Budget £	2024/25 Actual £	Variance £	Variance %
1000	Employees	967,990	954,639	(13,351)	-1.4%
2000	Premises	0	0	0	0.0%
3000	Transport	3,460	4,013	553	16.0%
4000	Supplies and Services	266,590	941,594	675,004	253.2%
	Housing Benefit Payments (RB400)	11,640,000	10,700,104	(939,896)	-8.1%
	<b>Total Direct Expenditure</b>	<b>12,878,040</b>	<b>12,600,350</b>	<b>(277,690)</b>	<b>-2.2%</b>
7000	Income from Housing Benefit Subsidy (RB400)	(11,577,000)	(10,654,170)	922,830	-8.0%
	All other Income	(428,590)	(950,413)	(521,823)	121.8%
	<b>External Income</b>	<b>(12,005,590)</b>	<b>(11,604,583)</b>	<b>401,007</b>	<b>3.3%</b>
	<b>Net Direct Expenditure</b>	<b>872,450</b>	<b>995,767</b>	<b>123,317</b>	<b>14.1% (a)</b>
	<b>Total Revenues and Benefits Expenditure</b>	<b>872,450</b>	<b>995,767</b>	<b>123,317</b>	<b>14.1%</b>
	<b>Revenues and Benefits - Service units</b>				
RB100	Collection Of Council Tax	560,670	706,691	146,021	26.0%
RB200	Collection Of Business Rates	(83,000)	(84,873)	(1,873)	-2.3%
RB300	Housing Benefit Admin	209,530	219,557	10,027	4.8%
RB340	Local Welfare Assist Scheme	7,500	266	(7,234)	-96.5%
RB400	Housing Rent Allowances	63,000	45,933	(17,067)	-27.1%
RB600	Corporate Debt Team	114,750	108,192	(6,558)	-5.7%
RB900	Economic Vuln&Financial H/Ship	0	0	0	0.0%
	<b>Total Revenues and Benefits Expenditure</b>	<b>872,450</b>	<b>995,767</b>	<b>123,317</b>	<b>14.1%</b>
	<b>Total Expenditure Variation</b>			<b>£ 123,317</b>	<b>(a)</b>
	<b>Major Cost Changes</b>				
RB100	Council tax foregone charged to GF			83,300	
RB100	Additional court costs			30,000	
RB300	Additional external audit fees			45,000	
				<b>158,300</b>	
	<b>Major Cost Savings</b>				
RB300	Employee costs underspends			(15,700)	
				<b>(15,700)</b>	
	<b>Major Changes in Income Levels</b>				
					<b>0</b>
	<b>Housing Benefits</b>				
RB400	Housing Benefit income down against budget			<b>922,830</b>	
RB400	Housing Benefit underspend against budget			(939,896)	
				<b>(17,066)</b>	
	<b>Minor Variations</b>				<b>(2,217)</b>
	<b>Total Expenditure Variation</b>				<b>123,317 (a)</b>
	<b>EARMARKED RESERVES</b>				
	<b>Utilised 2024/25</b>				<b>0</b>
	<b>Proposed contribution c/fwd to 2025/26</b>				<b>0</b>
	<b>Net movement in earmarked reserves</b>				<b>0</b>
	<b>Total Expenditure variation after Earmarked Reserves</b>				<b>123,317</b>

## Leisure Services

Code	Leisure Services	2024/25 Budget £	2024/25 Actual £	Variance £	Variance %
1000	Employees	2,491,983	2,551,123	59,140	2.4%
2000	Premises	1,612,550	1,373,288	(239,262)	-14.8%
3000	Transport	6,400	2,643	(3,757)	-58.7%
4000	Supplies and Services	291,950	326,856	34,906	12.0%
<b>Total Direct Expenditure</b>		<b>4,402,883</b>	<b>4,253,911</b>	<b>(148,972)</b>	<b>-3.4%</b>
7000	External Income	(3,419,580)	(3,690,211)	(270,631)	-7.9%
<b>Net Direct Expenditure</b>		<b>983,303</b>	<b>563,700</b>	<b>(419,603)</b>	<b>-42.7% (a)</b>
<b>Total Leisure Services Expenditure</b>		<b>983,303</b>	<b>563,700</b>	<b>(419,603)</b>	<b>-42.7%</b>
<b>Leisure Services - Service units</b>					
RS100	Leis Facilities Maint & Equip	468,920	309,538	(159,382)	-34.0%
RS110	Leisure Management & Admin	84,120	116,697	32,577	38.7%
RS140	Exe Valley Leisure Centre	226,700	(71,912)	(298,612)	-131.7%
RS150	Lords Meadow Leisure Centre	174,773	154,305	(20,468)	-11.7%
RS155	Leisure Land Rents	(13,820)	(13,627)	193	1.4%
RS160	Culm Valley Sports Centre	42,610	68,698	26,088	61.2%
<b>Total Leisure Services Expenditure</b>		<b>983,303</b>	<b>563,700</b>	<b>(419,603)</b>	<b>-42.7%</b>
				<b>£</b>	<b>£</b>
<b>Total Expenditure Variation</b>					<b>(419,603) (a)</b>
<b>Major Cost Changes</b>					
Leisure vacancy savings less than the budgeted £150k				68,000	
Leisure rates charge higher than budgeted				20,600	
RS160	CVSC LED lighting works - Funded from Earmarked reserve			47,953	
Overspend on software costs due to implementation of new Leisure Management System				23,000	
					<b>136,553</b>
<b>Major Cost Savings</b>					
Leisure maintenance underspend - off-set by earmarked reserve				(121,910)	
Leisure utilities underspend				(203,480)	
					<b>(325,390)</b>
<b>Major Changes in Income Levels</b>					
Leisure income up mainly due to increase in memberships				(270,000)	
					<b>(270,000)</b>
<b>Minor Variations</b>					
					<b>39,234</b>
<b>Total Expenditure Variation</b>					<b>(419,603) (a)</b>
<b>EARMARKED RESERVES</b>					
<b>Utilised 2024/25</b>					
RS160	EQ785 - CVSC LED lighting			(47,953)	
<b>Proposed contribution c/fwd to 2025/26</b>					
RS100	EQ764 - Leisure maintenance underspends			120,000	
<b>Net movement in earmarked reserves</b>					<b>72,047</b>
<b>Total Expenditure variation after Earmarked Reserves</b>					<b>(347,556)</b>

## Waste Services

Code	Waste Services	2024/25 Budget £	2024/25 Actual £	Variance £	Variance %
1000	Employees	4,169,660	3,803,304	(366,356)	-8.8%
3000	Transport	1,104,652	1,106,492	1,840	0.2%
4000	Supplies and Services	866,310	870,810	4,500	0.5%
	S106 Expenditure		0	0	
	<b>Total Direct Expenditure</b>	<b>6,548,010</b>	<b>5,888,033</b>	<b>(659,977)</b>	<b>-10.1%</b>
7000	External Income	(3,374,700)	(3,482,086)	(107,386)	-3.2%
	<b>Net Direct Expenditure</b>	<b>3,173,310</b>	<b>2,405,947</b>	<b>(767,363)</b>	<b>-24.2% (a)</b>
	<b>Total Waste Services Expenditure</b>	<b>3,173,310</b>	<b>2,405,947</b>	<b>(767,363)</b>	<b>-24.2%</b>
	<b>Waste Services - Cost Centres</b>				
FM100	Fleet Management	58,250	23,305	(34,945)	-60.0%
WS650	Street Cleansing	576,632	493,407	(83,225)	-14.4%
WS700	Refuse Collection	493,220	391,728	(101,492)	-20.6%
WS710	Trade Waste Collection	(183,120)	(191,965)	(8,845)	-4.8%
WS725	Kerbside Recycling	1,535,780	1,310,636	(225,144)	-14.7%
WS750	Waste Management Staff Unit	319,760	306,124	(13,636)	-4.3%
WS770	Unit 3 Carlu Close	372,788	72,712	(300,076)	-80.5%
	<b>Total Waste Services Expenditure</b>	<b>3,173,310</b>	<b>2,405,947</b>	<b>(767,363)</b>	<b>-24.2%</b>
	<b>Total Expenditure Variation</b>			<b>£ (767,363) (a)</b>	
	<b>Major Cost Changes</b>				
WS650	Additional agency costs due to vacancies			8,000	
WS700	Additional agency costs due to vacancies			66,000	
WS700	Additional fleet costs due to repairs - EMR funded			16,320	
WS700	Vehicle hire costs			40,600	
WS700	DCC Shared Savings Scheme - prior year actuals reduced			79,600	
WS725	Additional agency costs due to vacancies			111,670	
WS725	Vehicle hire costs for recycling advisors			18,000	
WS725	Additional fleet costs due to repairs - EMR funded			8,665	
WS725	Baler repairs due to breakdowns			58,200	
				<b>407,055</b>	
	<b>Major Cost Savings</b>				
WS650	Salary savings due vacancies			(60,000)	
WS650	Reduced fleet costs due to delay in sweeper delivery - EMR contribution			(9,500)	
WS750	Salary saving due to removal of apprentice posts			(15,000)	
FM100	Salary saving due to vacancy			(32,000)	
WS710	Fuel prices lower than budget forecast			(14,700)	
WS710	Reduced requirement for agency staff			(11,850)	
WS700	Salary savings due vacancies and removal of driver supplement			(220,000)	
WS700	Fuel prices lower than budget forecast			(45,500)	
WS700	Insurance premium for fleet lower than expected due to insurance provider allocation of costs			(17,460)	
WS725	Salary savings due vacancies and removal of driver supplement			(214,000)	
WS725	Fuel prices lower than budget forecast			(44,100)	
WS725	Insurance premium for fleet lower than expected due to insurance provider allocation of costs			(14,400)	
WS770	Maintenance underspend on Carlu Depot - EMR contribution			(54,490)	
WS770	Rental charges for Carlu Depot now treated as a Finance Lease - Rental underspend is off-set by depreciation charge below the line			(172,180)	
				<b>(925,180)</b>	
	<b>Major Changes in Income Levels</b>				
WS650	Increased internal income			(15,000)	
WS710	Reduced income from Trade customers			16,000	
WS700	Increased income from bulky waste, garden waste charges and recharges to other authorities			(18,800)	
WS725	Increased income from recycle			(163,000)	
				<b>(180,800)</b>	
	<b>Minor Variations</b>			<b>(68,438)</b>	
	<b>Total Expenditure Variation</b>			<b>(767,363) (a)</b>	

**Waste Services**

<b>EARMARKED RESERVES</b>		
<b>Utilised 2024/25</b>		
WS700	Fleet maintenance overspend utilisation of EMR - WS700	(16,320)
WS725	Fleet maintenance overspend utilisation of EMR - WS725	(8,665)
<b>Proposed contribution c/fwd to 2025/26</b>		
WS650	Fleet maintenance underspend contribution back to EMR - WS650	9,488
WS700	EQ876 - Carlu maintenance underspend	46,700
<b>Net movement in earmarked reserves</b>		<b>31,203</b>
<b>Total Expenditure variation after Earmarked Reserves</b>		<b>(736,160)</b>