

**GENERAL FUND FINANCIAL MONITORING FOR THE PERIOD 01 APRIL TO 30 SEPTEMBER 2025**

Service Variances			Gross Full Year Variance £	EMR Transfer To/(From)	PDG
Description of Major Movements or those above £20k					
GF1A	Corporate Management	Salary savings due to unfilled corporate apprentice positions	(112,500)	0	Cabinet
GF1A	Corporate Management	Vacancy target - salary savings included within specific service lines	282,000	0	Cabinet
GF2A	Commercial Estate	Rental shortfall due to vacant shop unit in Fore Street	20,000	0	Economy & Assets
GF2B	Property Services	Contractual dispute settlement - unlocking additional income over medium term	55,000	0	Economy & Assets
GF2B	Property Services	Forecast saving from maintenance budget	(170,000)	0	Economy & Assets
GF2B	Property Services	Salary underspend due to vacant post	(50,000)	0	Economy & Assets
GF2C	Community Alarms	Net pressure on Careline installations and rentals	4,100	0	Homes Pdg
GF3A	Financial Services	Various smaller employee pressures	31,700	0	Cabinet
GF3A	Financial Services	Unbudgeted agency spend	(43,700)	0	Cabinet
GF3A	Financial Services	Unbudgeted agency spend	116,400	0	Cabinet
GF3A	Financial Services	Unbudgeted software upgrade costs	11,875	0	Cabinet
GF3B	Revenues & Benefits	Unbudgeted software costs	13,000	0	Cabinet
GF3B	Revenues & Benefits	Estimated unbudgeted council tax disregard for care leavers	30,000	0	Cabinet
GF3B	Revenues & Benefits	HSF officer to be covered by EMR	8,000	(8,000)	Cabinet
GF3B	Revenues & Benefits	New subsidy officer to be covered by EMR	25,000	(25,000)	Cabinet
GF3B	Revenues & Benefits	Maternity leave overlap to be covered by EMR	27,000	(27,000)	Cabinet
GF4C	Legal & Democratic Services	Salary savings due to vacancies	(128,000)	0	Cabinet
GF4C	Legal & Democratic Services	Salary savings due to maternity pay	(52,000)	0	Cabinet
GF4C	Legal & Democratic Services	Unbudgeted agency spend	198,000	0	Cabinet
GF4C	Legal & Democratic Services	Fees & Charges projected to underachieve	10,000	0	Cabinet
GF4D	IT Services & Digital Transformation	Payment Card Industry (PCI) certification delayed	(30,000)	30,000	Cabinet
GF5A	Car Parks	Shortfall in parking permit income	40,000	0	Economy & Assets
GF5B	Street Scene	Contracted vehicle maintenance extended to whole lease term (EMR Funded)	26,000	(26,000)	Service Delivery & Continuous Improvement
GF5B	Street Scene	Salary saving due to vacancies	(14,000)	0	Service Delivery & Continuous Improvement
GF5B	Street Scene	Fuel saving due to lower than budgeted price per litre	(24,000)	0	Service Delivery & Continuous Improvement
GF5C	Waste Services	Additional DEFRA pEPR payment	(453,500)	453,500	Service Delivery & Continuous Improvement
GF5C	Waste Services	Salary saving due to vacancies	(119,000)	0	Service Delivery & Continuous Improvement
GF5C	Waste Services	Additional agency costs to cover vacancies	94,000	0	Service Delivery & Continuous Improvement
GF5C	Waste Services	Contracted vehicle maintenance extended to whole lease term (EMR Funded)	118,000	(118,000)	Service Delivery & Continuous Improvement
GF5C	Waste Services	Fuel saving due to lower than budgeted price per litre	(77,000)	0	Service Delivery & Continuous Improvement
GF5C	Waste Services	Additional recycling officer posts to improve recycling collection rate	50,000	(50,000)	Service Delivery & Continuous Improvement
GF5C	Waste Services	Reduced income from recyclate due to lower tonnages and lower per per tonne	63,900	0	Service Delivery & Continuous Improvement
GF5C	Waste Services	Agency costs to cover maternity	12,000	0	Service Delivery & Continuous Improvement
GF5C	Waste Services	Increased vehicle hire to cover damaged vehicles	20,000	0	Service Delivery & Continuous Improvement
GF5C	Waste Services	Reduced number of garden waste permits	40,000	0	Service Delivery & Continuous Improvement
GF5C	Waste Services	Additional income from DCC Shared Savings Scheme for 2024-25	(93,000)	0	Service Delivery & Continuous Improvement
GF5C	Waste Services	Recycling credits reduced due to reduced tonnages and lower rate per tonne	100,000	0	Service Delivery & Continuous Improvement
GF5C	Waste Services	General maintenance underspend at Carlu Depot due to Capital expansion works	(40,000)	0	Service Delivery & Continuous Improvement
GF5E	Parks & Open Spaces	Additional Town / Parish contributions not yet confirmed	60,000	0	Service Delivery & Continuous Improvement
GF5E	Parks & Open Spaces	Underspend on project maintenance	(30,000)	0	Service Delivery & Continuous Improvement
GF5F	Bereavement Services	Cemetery income shortfall at the end of Q2	30,000	0	Service Delivery & Continuous Improvement
GF5G	Environmental Enforcement	Contracted vehicle maintenance extended to whole lease term (EMR Funded)	10,000	(10,000)	Service Delivery & Continuous Improvement
GF5H	Recreation & Sport	Salary savings due to vacancies	(50,000)	0	Service Delivery & Continuous Improvement
GF5H	Recreation & Sport	Increase in income due to high membership numbers	(60,000)	0	Service Delivery & Continuous Improvement
GF5H	Recreation & Sport	Increase in income from swimming lesson programme	(35,000)	0	Service Delivery & Continuous Improvement
GF5H	Recreation & Sport	Loss of wetside income due to refurbishment works taking longer than forecast	25,000	0	Service Delivery & Continuous Improvement

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GF5H	Recreation & Sport	Reduction in income due to loss of club bookings	20,000	0	Service Delivery & Continuous Improvement
GF5H	Recreation & Sport	Active Tiverton utility savings	(80,000)	0	Service Delivery & Continuous Improvement
GF6A	Economic Development	Salary savings due to vacancies	(35,000)	0	Economy & Assets
GF6A	Economic Development	Garden Village project to be covered by EMR	46,000	(46,000)	Economy & Assets
GF6B	Planning	Building Control partnership adjustment to reflect our share of staffing costs	56,500	0	Planning, Environment & Sustainability
GF6B	Planning	Building Control projected income is anticipated to underperform relative to budgeted expectations	50,000	0	Planning, Environment & Sustainability
GF6B	Planning	Enforcement salary savings due to vacancies	(130,000)	0	Planning, Environment & Sustainability
GF6B	Planning	Enforcement agency staff costs due to vacancies	130,000	0	Planning, Environment & Sustainability
GF6B	Planning	Planning income forecasted to be less than budget	20,000	0	Planning, Environment & Sustainability
GF6B	Planning	Forward Planning salary savings due to vacancies	(40,000)	0	Planning, Environment & Sustainability
GF6B	Planning	Building Control agency staffing costs currently are being paid by North Devon District Council. The costs will be split via partnership adjustment at year-end.	(144,000)	0	Planning, Environment & Sustainability
GF6B	Planning	Settlement agreed Tidcombe hall. To be covered by EMR	55,000	(55,000)	Planning, Environment & Sustainability
GF6C	Pannier Market	Market income forecast to be less than budget	20,000	0	Economy & Assets
<b>Service Forecast (Surplus)/Deficit as at 31/03/2026</b>			<b>(92,225)</b>	<b>118,500</b>	

  

Non-Service Variances			Gross Full Year Variance £	EMR Transfer To/(From)	PDG
Description of Major Movements or those above £20k					
GF62	Interest Receivable	Reduction in treasury income due to increases in internal borrowing leading to reduced cash balances	130,000		
GF63/4	Transfers to/from Earmarked Reserves	Net movements to/(from) Earmarked Reserves	118,500	(269,500)	
<b>Non-Service Forecast (Surplus)/Deficit as at 31/03/2026</b>			<b>248,500</b>	<b>(269,500)</b>	

  

<b>Total Forecast (Surplus)/Deficit as at 31/03/2026</b>			<b>156,275</b>	<b>(151,000)</b>	
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