

SCRUTINY COMMITTEE

19 June 2017

REVENUE AND CAPITAL OUTTURN 2016/17

Cabinet Member

Cllr Peter Hare-Scott

Responsible Officer

Director of Finance, Assets & Resources: Andrew Jarrett

Reason for Report: To present the revenue and capital outturn figures for the financial year 2016/17.

RECOMMENDATION(S): That Scrutiny Committee note the contents of the report.

Relationship to the Corporate Plan: The financial resources of the Council impact directly on its ability to deliver the corporate plan prioritising the use of available resources carried forward from 2016/17. All future spending will be closely linked to key council pledges from the updated corporate plan.

Financial Implications: Good financial management and administration underpin the entire document.

Legal Implications: None.

Risk Assessment: Regular financial monitoring information mitigates the risk of over or underspends at year end and allows the Council to direct its resources to key corporate priorities.

Executive Summary of 2016/17 Income and Expenditure

The table below gives an overview of the movements during the year on the key operational balances of the Council and then shows the closing cash position which will be reflected in the end of year Accounts. (Note - These movements assume that all proposed recommendations are agreed, except for the General Fund balance.)

	31/3/16	In year movement	31/3/17
General Fund	(£2,211k)	(£30k)	(£2,241k)
Housing Revenue Account	(£2,000k)	£0k	(£2,000k)

1.0 Introduction

- 1.1 The Council has continued its strategic decision to reduce costs, without adversely affecting service delivery, evidenced by the on-going commitment to further reduce employee costs (especially in back office services) during the year improve efficiencies and maximise income opportunities. This strategy has seen us deliver an overall General Fund (GF) surplus of £30k (see Appendix 1).
- 1.2 During the budget setting process we continue to ensure that revenue budgets are set on a robust basis and take a prudent view of the likely levels of income and expenditure.

- 1.3 Members of the Audit Committee should note that the outturn report is basically a set of management reports that show the final cash related position on all service areas. The Finance Team then have to turn these management reports into the statutory financial statements which are subject to a wide number of complex accounting rules that often significantly change the final picture of a service's financial position for the year. However, it is important to note that the bottom-line profit or loss for the year remains constant.

2.0 The General Fund Reserve

- 2.1 This is the major revenue reserve of the Council. It is increased or decreased by the surplus or deficit generated on the General Fund in the year. This reserve held a balance of £2,211k as at 31/03/16. In 2016/17, a small surplus has occurred after accounting for all necessary transfers to/from Earmarked Reserves (EMRs).
- 2.2 Detailed budget monitoring reports were provided to both senior managers and members throughout 2016/17. This monitoring focused on significant budget variances (+/- £10k), included remedial action where necessary and estimated an overall outturn position. The final written monitoring report considered by the Cabinet gave a detailed position at 31 December 2016 and predicted an end of year deficit of £64k for the General Fund. Therefore the final position improved by £94k.
- 2.3 The table below shows the overall budget, actual and variance, summarised for 2016/17.

Service	2016/17 Budget £	2016/17 Actual £	Variance £
Total Cost of Services	9,551,510	10,049,664	498,154
Total Budgeted Expenditure	(982,000)	(1,500,472)	(518,472)
TOTAL FUNDING	(8,569,510)	(8,579,234)	(9,724)
NET INCOME AND EXPENDITURE	0	(30,042)	(30,042)

- 2.4 A detailed explanation of all the key variances is shown in Appendix 2, service by service. Inevitably, within a service, there are often variances which compensate. Some areas may create savings which in turn can be partly or fully offset by overspends elsewhere. In this report we have tried to highlight the major movements to enable Members to appreciate the more significant trends within each service area.

Note – where any of the above variances were deemed to be recurring, the 2017/18 budget was adjusted accordingly.

- 2.5 The overall effect of the 2016/17 financial year would result in a General Fund Balance of £2,241k which is marginally higher than the Council's own temporary minimum requirement of $£8.531 \times 25\% = £2,133k$ (agreed by Full Council).

- 2.6 In addition to the GF Balance, the Council holds a number of Ear Marked Reserves (EMRs) which are used to help make provision for known future expenditure commitments which will require funding in 2016/17. The net movement of £1,664k into these reserves and the end of year balances held on them are shown in Appendix 4.

2.7 Market Walk and Fore Street Shops, Tiverton

Members will no doubt be keen to see the second year's result's following the acquisition of the shops in March 2015. The return on investment has dropped slightly compared to 2015/16 (4.5%) due to an increase in vacant units during 16-17. The various elements are shown in different areas of the Income and Expenditure account but the overall position is as follows:

	<u>£k</u>
Net rental income after expenses	
(Shown within property Services committee)	(360)
Interest payable on Public Works Loan Board loan	105
Statutory capital Financing (over 50 years)	83

Net income for year	(172)
	=====

This income equates to an approximate return of **4.1%** (172k/4,173k), net of borrowing costs.

3.0 Housing Revenue Account (HRA)

- 3.1 This is a ring-fenced reserve in respect of the Council's housing landlord function. It is increased or decreased by the surplus or deficit generated on the HRA in the year. For 2016/17 the outturn is a net surplus of £nil k after the proposed transfers to/from earmarked reserves.
- 3.2 This surplus is explained in paragraph 3.4 and the effect of it on the HRA Balance is shown below.

HRA Balance

HRA balance @ 31/03/16	£ (2,000)k
Budget saving achieved in 2016/17	£ (380)k
Additional transfer to 30yr modernisation programme	£ 380k
HRA balance @ 31/03/17	£ (2,000)k

- 3.3 After the strong closing financial position delivered in 2016/17, it is recommended to transfer a sum of £380k into the Housing Maintenance Fund earmarked reserve. This is in addition to the already budgeted figure of £1,704k. The above position leaves an HRA balance of £2,000k as at 31 March 2017.

- 3.4 The main budget variances during 2016/17 that give rise to the figure of £380k were the £174k underspend generated by the Tenancy teams and the £50k surplus income generated from the Renewable Energy projects. For further details, please see the HRA Outturn Summary for 2016/17, which is attached as Appendix 3 to this report.
- 3.5 In addition to the above, the HRA hold a number of earmarked reserves. The movements on these during 2016/17 and their closing balances are shown on Appendix 4. This money is effectively “ring fenced” and will be held to meet expenditure on projects during 2016/17 and beyond.

4.0 The Collection Fund

- 4.1 Mid Devon is a collection authority for council tax and national non-domestic rates, and as such, is required to produce a collection fund account for the Mid Devon area. The Council collects council tax on behalf of Devon County Council, Devon Fire and Rescue Service, Devon & Cornwall Police and the Town/Parish Councils.
- 4.2 The council tax collection rate for 2016/17 was 98.1% (98.1% in 2015/16). This demonstrates how effective our Council Tax section has been in collecting the annual charge in extremely challenging economic times. The Non Domestic Rates collection rate improved to 99.2% for 2016/17 (99.1% in 2015/16).

5.0 Capital Outturn

- 5.1 A capital outturn summary is attached as Appendix 5 to this report. The revised capital budget for 2016/17 amounted to £15,710k. At the year-end we had spent £5,293k leaving the capital programme underspent in total by £10,417k.

Capital receipts of £820k (this includes general useable capital receipts and ring-fenced replacement homes capital receipts) were applied to finance the programme with the balance of the expenditure met by a combination of borrowing, external grants and contributions from reserves.

- 5.2 As shown in Appendix 5 there are capital projects totalling £9,184k which have not been completed as at the 31 March 2017. This expenditure, therefore, needs to be rolled forward to be included in the 2017/18 capital programme. These schemes are still fully funded by either unspent capital grants or by provisions held within capital earmarked reserves. In addition there is £628k relating to Affordable Housing, Private Sector Housing Grants, ICT Projects and Major repairs to our Council House stock including Renewable energy solutions underspends which will be placed in relevant earmarked reserves to fund future capital expenditure in these areas.
- 5.3 The Capital Receipts Reserve (note this includes general useable capital receipts and ring-fenced replacement homes capital receipts) is used to part fund the capital programme - the movement on this account for the year is given below:

Balance at 1 April 2016	£k (1,442)
• Sale of Council Houses - 28	(1,909)
• Sale of HRA Land	(24)
• General Fund Sales	(116)
• Pooling of Housing Capital Receipts to Government.	233
• Capital Receipts applied in year	820
Balance at 31 March 2017	(2,438)

Note – the remaining balance of £2,438k is committed in order to fund any slippage, specific projects in ICT and Private Sector Housing and to balance the Capital Medium Term Financial Plan.

- 5.4 The Capital Earmarked Reserve has been set aside from Revenue to fund capital projects; the balance on this reserve now stands at £471k made up by the following transactions:

Balance at 1 April 2016	£k (567)
• Budgeted transfer from the General Fund	(0)
• Funding required to deliver the 2016/17 Programme	21
• Transfer to Phoenix Lane PC conversion Project EMR	38
• Transfer to Flood Defence Ashleigh Park Project EMR	37
Balance at 31 March 2017	(471)

Note – the remaining balance of £471k is committed in order to fund any slippage and to balance the Capital Medium Term Financial Plan.

- 5.5 The council also holds New Homes Bonus which can be used for either Revenue or to support future Capital Programmes, the balance held at 31 March 2017 is £2,458k; again much of this remaining balance is committed to fund any slippage and to balance the Capital Medium Term Financial Plan.

6.0 Treasury Management

- 6.1 A review of the 2016/17 investment performance, including the new CCLA property investment fund and the details of interest payable are included within the separate 2016/17 Treasury Outturn Report.

7.0 Conclusion

- 7.1 Members are asked to note the revenue and capital outturn figures for the financial year 2016/17 and agree the proposed earmarking of surplus funds generated by in year savings from both the GF and the HRA. In addition, Members need to approve the incomplete projects on the 2016/17 capital programme be rolled forward into the 2016/17 capital programme.

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Background Papers:

Circulation of the Report:

Cllr Peter-Hare-Scott
Leadership Team

GENERAL FUND REVENUE ACCOUNT OUTTURN SUMMARY 2016/17

	Budget 2016/17 £	Actual 2016/17 £	Variance £
Community & Development	392,520	465,246	72,726
Corporate Management	1,306,970	1,349,305	42,335
Car Parks	(279,610)	(264,112)	15,498
Customer Services	119,320	23,222	(96,098)
Environmental Services	1,328,320	1,517,143	188,823
Finance & Performance	10	(19,739)	(19,749)
Grounds Maintenance	47,850	16,897	(30,953)
General Fund Housing	217,320	89,011	(128,309)
Human Resources	99,340	160,383	61,043
I.T.Services	2,640	72,536	69,896
Legal & Democratic Services	969,080	968,726	(354)
Planning & Regeneration	1,169,010	779,036	(389,974)
Property Services	(28,720)	316,618	345,338
Revenues & Benefits	705,050	489,182	(215,868)
Recreation and Sport	747,800	1,239,152	491,352
Waste Services	2,754,610	2,847,055	92,445
TOTAL COST OF SERVICES	9,551,510	10,049,661	498,151
OTHER INCOME & EXPENDITURE			
PWLB bank loan interest payable & finance lease interest	146,030	145,944	(86)
Interest from funding provided for HRA	(54,000)	(56,573)	(2,573)
Interest received on investments	(171,000)	(259,245)	(88,245)
Reversal of pension costs included within services above	0	(98,260)	(98,260)
Reversal of capital charges reflected in services	(1,642,280)	(1,705,620)	(63,340)
Reversal of revaluation losses reflected within services above	0	(298,465)	(298,465)
Capital financing of finance leases	89,390	89,425	35
MRP for capital funding and loan repayments	311,330	271,744	(39,586)
New Homes Bonus	(1,831,460)	(1,836,171)	(4,711)
Transfers to & from earmarked reserves, including earmarked reserves used to fund capital programme 2016/17	2,169,990	2,055,501	(114,489)
Loss in value of CCLA fund	0	250,486	250,486
Revenue expenditure funded by capital under statute	0	(69,305)	(69,305)
Statutory capital adjustments (depreciation reversal etc.)	0	10,067	10,067
TOTAL BUDGETED EXPENDITURE	8,569,510	8,549,189	(20,321)
FUNDED BY:-			
Revenue Support Grant	(1,017,260)	(1,017,266)	(6)
NNDR Revenue	(1,955,890)	(1,959,473)	(3,583)
CTS Funding parishes	55,250	55,067	(183)
Collection Fund Surplus	(8,230)	(8,233)	(3)
Council Tax - (Band D at £182.15)	(5,147,940)	(5,147,940)	0
Other non- ringfenced gov grants	(31,630)	(37,574)	(5,944)
Rural Services Delivery Grant	(463,810)	(463,815)	(5)
TOTAL FUNDING	(8,569,510)	(8,579,234)	(9,724)
NET INCOME AND EXPENDITURE	0	(30,045)	(30,045)

GENERAL FUND REVENUE ACCOUNT OUTTURN SUMMARY 2016/17

Community and Development

Code	Community and Development	2016/17 Budget £	2016/17 Actual £	Variance £	Variance %	
1000	Employees	295,870	282,153	(13,717)	-4.6%	
2000	Premises	44,180	51,839	7,659	17.3%	
3000	Transport	3,290	4,093	803	24.4%	
4000	Supplies and Services	190,700	298,009	107,309	56.3%	
	Total Direct Expenditure	534,040	636,095	102,055	19.1%	
7000	External Income	(122,470)	(147,385)	(24,915)	-20.3%	
	Net Direct Expenditure	411,570	488,710	77,140	18.7%	(a)
5000	Support Services	(61,260)	(61,260)	0		
6500	Depreciation	42,210	37,796	(4,414)		
	Total Indirect Expenditure	(19,050)	(23,464)	(4,414)		
	Total Community & Development Expenditure	392,520	465,246	72,726		
	Community & Development - Service units					
CD200	Community Development	300,730	306,544	5,814		
CD205	HO Communities & Gov	88,380	97,552	9,172		
CD206	HO Communities & Gov Rech	(88,390)	(88,390)	0		
CD210	Community Services Unit	135,840	127,159	(8,681)		
CD211	Community Services Unit Rech	(71,040)	(71,040)	0		
CD300	Markets	69,210	93,214	24,004		
CD305	Market Special Events	0	207	207		
	Total Community & Development Expenditure	434,730	465,246	30,516		
				£	£	
	Total Expenditure Variation				72,726	(a)
	Major Cost Changes					
CD200	Utilise ear marked reserve for Seed Fund grant awards (see EMR note below)			18,000		
CD200	Town and Parish Fund, grant awards (see note in income levels and EMR below)			79,350		
CD200	Consultancy fees for Cullompton Heritage Scheme			7,500		
CD205	Redundancy costs for the Head of Communities and Governance			12,000		
CD300	Responsive maintenance spend at Pannier Market, replacement lighting			7,000		
					123,850	
	Major Cost Savings					
CD200	Salary savings, Grant and Funding Officer left part way through year			(14,060)		
CD200	Salary savings, member of staff reducing hours			(4,100)		
CD210	Salary savings, didn't backfill a member of staff			(8,500)		
					(26,660)	
	Major Changes in Income Levels					
CD200	DCC Contribution to Town and Parish Fund (see EMR note below)			(58,970)		
CD300	Market toll income down against budget			35,000		
					(23,970)	
	Minor Variations			(494)	(494)	
	Total Expenditure Variation				72,726	(a)
	EAR MARKED RESERVES					
	Utilised 2016/17					
CD200	Seed Fund earmarked reserve released			(18,000)		
CD200	Salary for Grants and Funding Officer - New Homes Bonus released			(14,710)		
CD200	Grand Western Canal grant funded by New Homes Bonus			(45,000)		
CD200	Town and Parish Fund grant awards, ear marked reserve released			(26,381)		
	Proposed contribution c/fwd to 2017/18					
CD200	Grant Budget			9,200		
	Net movement in earmarked reserves				(94,891)	
	Total Expenditure variation after Ear Marked Reserves				(22,165)	

GENERAL FUND REVENUE ACCOUNT OUTTURN SUMMARY 2016/17

CORPORATE MANAGEMENT

		2016/17 Budget £	2016/17 Actual £	Variance £	Variance %	
Code	Corporate					
1000	Employees	988,810	1,058,475	69,665	7.0%	
2000	Premises	0	0	0	N/A	
3000	Transport	1,500	2,016	516	34.4%	
4000	Supplies and Services	149,330	172,264	22,934	15.4%	
	Total Direct Expenditure	1,139,640	1,232,754	93,114	8.2%	
7000	External Income	(60)	(20,839)	(20,779)	-34631.9%	
	Net Direct Expenditure	1,139,580	1,211,915	72,335	6.3%	(a)
5000	Support Services	137,390	137,390	0	0.0%	
6500	Depreciation	30,000	0	(30,000)	100.0%	
	Total Indirect Expenditure	167,390	137,390	(30,000)		
	Total Corporate Expenditure	1,306,970	1,349,305	42,335		
	Corporate Management Service Units					
CM100	Chief Executive	184,770	228,307	43,537	23.6%	
CM199	Chief Executive Rech	(184,760)	(184,760)	0	0.0%	
CM300	Corporate Fees/charges	437,520	410,518	(27,002)	-6.2%	
CM340	Unison	5,430	4,480	(950)	-17.5%	
CM310	Corporate Performance	39,000	39,000	0	0.0%	
CM600	Pension Backfunding	825,010	851,760	26,750	3.2%	
	Total Corporate Expenditure	1,306,970	1,349,305	42,335		
				£	£	
	Total Expenditure Variation				42,335	(a)
	Major Cost Increases					
CM100	Costs associated with creation of new staffing structure			38,696		
					38,696	
	Major Cost Savings					
CM300	External audit fees less than budgeted			(10,885)		
CM600	Pension current service costs (reversed below the line)			42,523		
CM600	Pension costs proved to be 1.9% lower than budgeted			(15,773)		
					15,865	
	Major Changes in Income Levels					
CM300	Grant funding for Safe & Custom Build Housing			(20,850)		
					(20,850)	
	Minor Variances				8,624	
	Total Expenditure Variation				42,335	
	EAR MARKED RESERVES					
				£		
	Utilised 2016/17					
CM300	Insurance - Further levy payment - MMI scheme of arrangement					
	Proposed contribution c/fwd to 2017/18					
CM300	Self and Custom Build Housing				(20,850)	
	Net movement in earmarked reserves				0	
	Total Expenditure variation after Ear Marked Reserves				21,485	

GENERAL FUND REVENUE ACCOUNT OUTTURN SUMMARY 2016/17
CAR PARKS

Code	Car Parks	2016/17 Budget £	2016/17 Actual £	Variance £	Variance %	
1000	Employees	0	612	612		
2000	Premises	170,090	189,749	19,659	11.6%	
3000	Transport	0	0	0		
4000	Supplies and Services	27,720	9,232	(18,488)	-66.7%	
	Total Direct Expenditure	197,810	199,592	1,782	0.9%	
7000	External Income	(814,200)	(800,226)	13,974	1.7%	
	Net Direct Expenditure	(616,390)	(600,633)	15,757	-2.6%	(a)
5000	Support Services	162,430	162,430	0		
6500	Depreciation	174,350	174,091	(259)		
	Total Indirect Expenditure	336,780	336,521	(259)		
	Total Car Park Expenditure	(279,610)	(264,112)	15,498		
	Car Park - Service units					
CP510	Market Car Park	(145,380)	(160,367)	(14,987)		
CP520	Multi-Storey Car Park	238,410	135,066	(103,344)		
CP530	Amenity Car Parks	28,860	27,709	(1,151)		
CP540	Paying Car Parks	(227,150)	(266,521)	(39,371)		
	Total Car Park Expenditure	(105,260)	(264,112)	(158,852)		
				£	£	
	Total Expenditure Variation				15,498	(a)
	Major Cost Changes					
CP540	Premise over spend due to resurfacing P&D car parks (see below EMR)			32,000		
					32,000	
	Major Cost Savings					
CP	General underspend on maintenance across Parking Services			(14,000)		
CP	Utilities underspend across parking services			(3,000)		
CP540	Increase in Off-Street fines			(15,650)		
					(32,650)	
	Major Changes in Income Levels					
CP	Income from pay & display charges are below budget			28,000		
CP	Increased income from permits			(10,700)		
CP	Back-dated licence fee income					
					17,300	
	Minor Variations				(1,152)	
	Total Expenditure Variation				15,498	(a)
	EAR MARKED RESERVES					
				£		
	Utilised 2016/17					
CP540	P&D resurfacing			(32,400)		
	Proposed contribution c/fwd to 2017/18					
	Net movement in earmarked reserves				(32,400)	
	Total Expenditure variation after Ear Marked Reserves				(16,902)	

GENERAL FUND REVENUE ACCOUNT OUTTURN SUMMARY 2016/17

Customer Services

Code	Customer Services	2016/17 Budget £	2016/17 Actual £	Variance £	Variance %	
1000	Employees	765,650	683,072	(82,578)	-10.8%	
2000	Premises	0	0	0		
3000	Transport	3,080	1,945	(1,135)	-36.9%	
4000	Supplies and Services	91,330	79,235	(12,095)	-13.2%	
	Total Direct Expenditure	860,060	764,251	(95,809)	-11.1%	
7000	External Income	0	(293)	(293)	#DIV/0!	
	Net Direct Expenditure	860,060	763,959	(96,101)	-11.2%	(a)
5000	Support Services	(742,960)	(742,960)	0		
6500	Depreciation	2,220	2,223	3		
	Total Indirect Expenditure	(740,740)	(740,737)	3		
	Total Customer Services Expenditure	119,320	23,222	(96,098)		
	Customer Services - Service units					
CS200	Communications	97,660	107,851	10,191		
CS299	Communications Rech	(97,630)	(97,630)	0		
CS500	Messenger Services	63,260	61,658	(1,603)		
CS599	Messenger Services Rech	(63,240)	(63,240)	0		
CS900	Central Photocopying	26,520	23,969	(2,551)		
CS901	Central Photocopying Rech	(26,500)	(26,500)	0		
CS902	Central Postage	24,340	26,581	2,241		
CS903	Central Postage Rech	(24,290)	(24,290)	0		
CS910	Customer Services Admin	159,870	157,438	(2,432)		
CS915	Customer Services Admin Rech	(157,650)	(157,650)	0		
CS930	Customer First Management	194,770	207,056	12,286		
CS931	Customer First Management Rech	(194,760)	(194,760)	0		
CS932	Customer First	634,400	602,567	(31,833)		
CS933	Customer First Rech	(634,400)	(634,400)	0		
CS936	Crediton Office Section	61,960	62,902	942		
CS937	Crediton Office Section Rech	(61,920)	(61,920)	0		
CS938	Digital Strategy Staffing	119,150	33,591	(85,559)		
	Total Customer Services Expenditure	121,540	23,222	(98,318)		
				£	£	
	Total Expenditure Variation				(96,098)	(a)
	Major Cost Changes					
	Major Cost Savings					
CS938	Salary savings due to inability to fill vacancy and other projects on hold			(87,000)		
CS	Salary budget managed across all CS codes except CS938.			(12,000)		

GENERAL FUND REVENUE ACCOUNT OUTTURN SUMMARY 2016/17

Customer Services

					(99,000)	
	Major Changes in Income Levels					
					0	
	Minor Variations				2,902	
	Total Expenditure Variation				(96,098)	(a)
	EAR MARKED RESERVES					
				£		
	Utilised 2016/17					
CS938	Digital strategy staffing from New Home Bonus			(14,937)		
	Proposed contribution c/fwd to 2017/18					
	Net movement in earmarked reserves				(14,937)	
	Total Expenditure variation after Ear Marked Reserves				(111,035)	

GENERAL FUND REVENUE ACCOUNT OUTTURN SUMMARY 2016/17

Environmental Services

		2016/17 Budget £	2016/17 Actual £	Variance £	Variance %	
Code	Environmental Services					
1000	Employees	930,200	998,804	68,604	7.4%	
2000	Premises	88,270	109,826	21,556	24.4%	
3000	Transport	40,880	48,162	7,282	17.8%	
4000	Supplies and Services	116,430	175,881	59,451	51.1%	
	Total Direct Expenditure	1,175,780	1,332,674	156,894	13.3%	
7000	External Income	(375,010)	(651,751)	(276,741)	-73.8%	
	Net Direct Expenditure	800,770	680,924	(119,846)	-15.0%	(a)
5000	Support Services	447,050	447,050	0		
6500	Depreciation	80,500	389,170	308,670		
	Total Indirect Expenditure	527,550	836,220	308,670		
	Total Environmental Services Expenditure	1,328,320	1,517,143	188,823		
	Environmental Services - Service units					
ES100	Cemeteries	110,340	125,004	14,664		
ES110	Bereavement Services	66,740	97,311	30,571		
ES112	Bereavement Services Rech	(66,740)	(66,740)	0		
ES200	CCTV Initiatives	14,890	15,430	540		
ES250	Community Safety	69,650	68,647	(1,003)		
ES251	Community Safety recharge	(12,200)	(12,200)	0		
ES252	Building Safer Community Fund	0	5	5		
ES254	CSP - Police Fund	0	(14)	(14)		
ES256	Community Safety Partnership	0	(5,574)	(5,574)		
ES260	Food Protection	115,940	113,396	(2,544)		
ES270	Water Quality Monitoring	71,420	59,387	(12,033)		
ES349	Private Sector Housing team Rech	(48,050)	(48,050)	0		
ES354	Private Sector Housing	200,180	241,988	41,808		
ES360	Dog Warden	42,910	43,329	419		
ES361	Public Health	20,380	61,794	41,414		
ES450	Parks & Open Spaces	382,110	401,665	19,555		
ES455	Amory Park	21,220	10,524	(10,696)		
ES460	Play Areas	135,260	194,099	58,839		
ES550	Licensing	43,890	35,933	(7,957)		
ES580	Pool Car Running Costs	1,570	(851)	(2,421)		
ES600	Pest Control	17,260	18,675	1,415		
ES650	Contaminated Land	0	(1,538)	(1,538)		
ES660	Control of Pollution	38,120	32,453	(5,667)		
ES670	Local Air Pollution	85,930	84,421	(1,509)		
ES720	ES Management	0	0	0		
ES730	Environmental Enforcement	263,650	254,801	(8,849)		
ES731	Environmental Enforcement Rech	(263,640)	(263,640)	0		
ES733	Environmental Health	408,670	441,036	32,366		
ES734	Environmental Health Rech	(396,400)	(396,400)	0		
ES740	Licensing Unit	108,290	114,566	6,276		
ES741	Licensing Unit Rech	(108,290)	(108,290)	0		
ES760	Health & Safety Officer	0	706	706		
PS480	MDDC Footpaths & Railway Walks	5,220	5,270	50		
	Total Environmental Services Expenditure	1,328,320	1,517,143	188,823		

GENERAL FUND REVENUE ACCOUNT OUTTURN SUMMARY 2016/17

Environmental Services

				£	£	
	Total Expenditure Variation				188,823	(a)
	Major Cost Changes					
ES110	Redundancy costs have resulted in a salary overspend in Bereavement Services			30,000		
ES361	Half post of Public Health Officer funded from EMR (see below EMR)			19,000		
ES361	Costs from Health initiatives (walking football) funding from EMR (see below EMR)			1,684		
ES361	Eco stars cost to be funded from EMR (see below EMR)			18,000		
ES455	New goals have been purchased for Amory Park			3,000		
ES460	Works done to Newcombes Meadow Play area to be funded from S106			9,326		
ES460	Rebuild wall at Newcombes Meadow Play area (see below EMR)			15,950		
ES733	Salary & Agency cost overspend due to sickness and JE regrades			26,000		
ES740	Licensing - temporary increase in staff hours			5,000		
					127,960	
	Major Cost Savings					
					0	
	Major Changes in Income Levels					
ES100	Interment income down against budget			13,000		
ES450	shortfall in backdated Amory Park Contributions			9,600		
ES550	Licensing income higher than budgeted			(8,000)		
ES450	Utilise Developers Contributions for Parks & Open Spaces (see below EMR)			7,860		
ES460	Utilise Developers Contributions for Play Area's (see below EMR)			10,780		
ES460	Income not materialised from Towns & Parish Play Area contributions			12,000		
					45,240	
	Minor Variations				15,623	
	Total Expenditure Variation				188,823	(a)
	EAR MARKED RESERVES					
				£		
	Utilised 2016/17					
ES361	Fund half post of Public Health Officer			(18,943)		
ES361	Health Initiatives - Walking football			(1,864)		
ES361	Eco stars costs			(18,000)		
ES450	Utilise Developers Contributions for Parks & Open Spaces			(9,720)		
ES460	Utilise Developers Contributions for Play Area's			(12,849)		
ES200	CCTV - release ear marked reserve back to general fund reserves			(6,178)		
ES460	EMR or S106 for Newcombes Meadow Play area			(9,326)		
	Proposed contribution c/fwd to 2017/18					
ES361	Public Health Grant received in year					
ES450	Parks & Open spaces walls & pathways maintenance					
	Net movement in earmarked reserves before statutory adjustments				(76,880)	
	Total Expenditure variation after Ear Marked Reserves				111,943	

GENERAL FUND REVENUE ACCOUNT OUTTURN SUMMARY 2016/17

Finance and Performance

Code	Finance and Performance	2016/17	2016/17	Variance	Variance	
		Budget	Actual			
		£	£	£	%	
1000	Employees	638,550	622,043	(16,507)	-2.6%	
2000	Premises	0	0	0		
3000	Transport	1,920	1,675	(245)	-12.7%	
4000	Supplies and Services	40,490	45,175	4,685	11.6%	
	Total Direct Expenditure	680,960	668,893	(12,067)	-1.8%	
7000	External Income	0	(7,682)	(7,682)		
	Net Direct Expenditure	680,960	661,211	(19,749)	-2.9%	(a)
5000	Support Services	(680,950)	(680,950)	0		
6500	Depreciation	0	0	0		
	Total Indirect Expenditure	(680,950)	(680,950)	0		
	Total Finance and Performance Expenditure	10	(19,739)	(19,749)		
	Finance and Performance - Service units					
FP100	Accountancy Services	478,810	472,611	(6,199)		
FP199	Accountancy Services Rech	(478,770)	(478,770)	0		
FP200	Internal Audit	124,380	124,663	283		
FP299	Internal Audit Rech	(124,400)	(124,400)	0		
FP300	Procurement	100,220	89,723	(10,497)		
FP399	Procurement Rech	(100,140)	(100,140)	0		
FP400	Purchase Ledger	65,910	66,658	748		
FP499	Purchase Ledger Rech	(65,990)	(65,990)	0		
FP500	Sales Ledger	86,050	81,967	(4,083)		
FP599	Sales Ledger Rech	(86,060)	(86,060)	0		
	Total Finance and Performance	10	(19,739)	(19,749)		
				£	£	
	Total Expenditure Variation				(19,749)	(a)
	Major Cost Changes					
					0	
	Major Cost Savings					
FP100	New Director Appointment, delay in replacing Finance Manager and change of contract hours for an Accountant			(14,000)		
FP300	Salaries - Procurement & Contracts Post hours less than budgeted			(6,700)		
FP500	Salaries - Delay in appointment of replacement staff member			(5,500)		
					(26,200)	
	Major Changes in Income Levels					
FP300	6m income from Procurement contract with Torridge DC			(4,000)	(4,000)	
	Minor Variations				10,451	
	Total Expenditure Variation				(19,749)	(a)
	EAR MARKED RESERVES					
	Utilised 2016/17					
	Proposed contribution c/fwd to 2017/18					
	Net movement in earmarked reserves				0	
	Total Expenditure variation after Ear Marked Reserves				(19,749)	

GENERAL FUND REVENUE ACCOUNT OUTTURN SUMMARY 2016/17

Grounds Maintenance

		2016/17 Budget £	2016/17 Actual £	Variance £	Variance %	
Code	Grounds Maintenance					
1000	Employees	459,230	425,867	(33,363)	-7.3%	
2000	Premises	41,910	35,432	(6,478)	-15.5%	
3000	Transport	74,120	70,138	(3,982)	-5.4%	
4000	Supplies and Services	36,180	43,215	7,035	19.4%	
	Total Direct Expenditure	611,440	574,652	(36,788)	-6.0%	
7000	External Income	(49,310)	(34,637)	14,673	29.8%	
	Net Direct Expenditure	562,130	540,015	(22,115)	-3.9%	(a)
5000	Support Services	(527,190)	(527,190)	0		
6500	Depreciation	12,910	4,072	(8,838)		
	Total Indirect Expenditure	(514,280)	(523,118)	(8,838)		
	Total Grounds Maintenance Expenditure	47,850	16,897	(30,953)		
	Grounds Maintenance - Service units					
GM960	Grounds Maintenance	644,970	601,107	(43,863)		
GM961	Grounds Maintenance Rech	(584,210)	(584,210)	0		
	Total Grounds Maintenance Expenditure	60,760	16,897	(43,863)		
				£	£	
	Total Expenditure Variation				(30,953)	(a)
	Major Cost Changes					
GM960	Overspend on agency staff			23,000		
GM960	Redundancy costs of GM manager			30,000		
GM960	Recruitment advertising & protective clothing overspend			6,500		
					59,500	
	Major Cost Savings					
GM960	Salary underspends due to vacant posts and posts appointed at lower grades			(95,000)		
GM960	Tree Maintenance budget underspend			(6,600)		
GM960	Savings on fuel budget & plant maintenance & repairs			(3,500)		
	Major Changes in Income Levels				(95,000)	
GM960	Reduced income from DCC for grass cutting			8,100		
GM960	Reduced income from internal recharging for tree works			8,500		
					16,600	
	Minor Variations				(12,053)	
	Total Expenditure Variation				(30,953)	(a)
	EAR MARKED RESERVES					
				£		
	Utilised 2016/17					
	Proposed contribution c/fwd to 2017/18					
	Tree Grang set-up			10,000		
	Grave Shoring equipment			11,000		
	Net movement in earmarked reserves				21,000	
	Total Expenditure variation after Ear Marked Reserves				(9,953)	

GENERAL FUND REVENUE ACCOUNT OUTTURN SUMMARY 2016/17

General Fund Housing

		2016/17 Budget £	2016/17 Actual £	Variance £	Variance %	
Code	General Fund Housing					
1000	Employees	198,070	191,430	(6,640)	-3.4%	
2000	Premises	5,300	3,698	(1,602)	-30.2%	
3000	Transport	11,440	11,421	(19)	-0.2%	
4000	Supplies and Services	119,160	192,350	73,190	61.4%	
	Total Direct Expenditure	333,970	398,899	64,929	19.4%	
7000	External Income	(101,500)	(313,788)	(212,288)	-209.2%	
	Net Direct Expenditure	232,470	85,111	(147,359)	-63.4%	(a)
5000	Support Services	(16,180)	(16,180)	0	0.0%	
6500	Depreciation	1,030	20,080	19,050	-1849.5%	
	Total Indirect Expenditure	(15,150)	3,900	19,050		
	Total General Fund Housing Services Expenditure	217,320	89,011	(128,309)		
	General Fund Housing - Service units					
HG320	Housing & Homelessness Advice	218,350	76,790	(141,560)	64.8%	
HG373	Homelessness & Enabling Team	254,060	266,281	12,221	-4.8%	
HG379	Homeless & Enabling Team Rech	(254,060)	(254,060)	0	0.0%	
	Total General Fund Housing Services Expenditure	218,350	89,011	(129,339)		
				£	£	
	Total Expenditure Variation				(129,339)	(a)
	Major Cost Changes					
	DARS loans written off during the year			127,310		
	Temporary accommodation			42,968		
					170,278	
	Major Cost Savings					
HG373	Staffing savings			(11,609)		
HG320	Significant reduction in DARS bad debt provision			(88,312)		
					(99,921)	
	Major Changes in Income Levels					
	Grant received for Community Housing projects			(131,360)		
	Temporary accommodation income			(58,966)		
	DHP funding			(20,000)		
					(210,326)	
	Minor Variations				10,630	
	Total Expenditure Variation				(129,339)	(a)
	EAR MARKED RESERVES					
	Utilised 2016/17					
	Proposed contribution c/fwd to 2017/18					
	Grant received for Community Housing projects			131,360		
	Net movement in earmarked reserves				131,360	
	Total Expenditure variation after Ear Marked Reserves				2,021	

GENERAL FUND REVENUE ACCOUNT OUTTURN SUMMARY 2016/17

Human Resources

Code	Human Resources	2016/17 Budget £	2016/17 Actual £	Variance £	Variance %	
1000	Employees	460,970	507,143	46,173	10.0%	
2000	Premises	0	0	0		
3000	Transport	3,220	2,837	(383)	-11.9%	
4000	Supplies and Services	17,370	30,733	13,363	76.9%	
	Total Direct Expenditure	481,560	540,713	59,153	12.3%	
7000	External Income	(2,250)	(360)	1,890	84.0%	
	Net Direct Expenditure	479,310	540,353	61,043	12.7%	(a)
5000	Support Services	(379,970)	(379,970)	0		
6500	Depreciation	0	0	0		
	Total Indirect Expenditure	(379,970)	(379,970)	0		
	Total Human Resources Expenditure	99,340	160,383	61,043		
	HR - Service units					
HR100	Human Resources	262,620	308,481	45,861		
HR199	Human Resources Rech	(262,640)	(262,640)	0		
HR200	Staff Development Training	14,340	119,593	105,253		
HR210	Cpd Training	43,840	0	(43,840)		
HR220	Post Entry Training	21,850	0	(21,850)		
HR230	Health & Safety Training	19,360	495	(18,865)		
HR300	Payroll	77,350	69,140	(8,210)		
HR399	Payroll Rech	(77,350)	(77,350)	0		
HR400	Learning & Development	56,490	50,332	(6,158)		
HR499	Learning & Development Rech	(56,480)	(56,480)	0		
HR600	Health & Safety Officer	65,240	74,093	8,853		
HR699	Health & Safety Officer Rech	(65,280)	(65,280)	0		
	Total Human Resources Expenditure	99,340	160,383	61,043		
				£	£	
	Total Expenditure Variation				61,043	(a)
	Major Cost Changes					
HR100	Salary overspend due to JE increases, new Systems Admin post			32,000		
HR100	Overspend on equipment and computer software budget			8,000		
HR400	L&D Management training programme costs (see below EMR)			29,518		
HR500	Increased salary costs due to JE			8,800		
					78,318	
	Major Cost Savings					
HR300	Reduction in hours from Payroll Managers post			(8,000)		
HR400	Vacant post of L&D Assistant			(6,600)		

GENERAL FUND REVENUE ACCOUNT OUTTURN SUMMARY 2016/17

Human Resources

					(14,600)	
	Major Changes in Income Levels					
					(2,675)	
	Minor Variations					
	Total Expenditure Variation				61,043	(a)
	EAR MARKED RESERVES					
	Utilised 2016/17					
HR400	Corporate Training EMR to fund Management Programme			(29,518)		
	Proposed contribution c/fwd to 2017/18					
	Net movement in earmarked reserves				(29,518)	
	Total Expenditure variation after Ear Marked Reserves				31,525	

GENERAL FUND REVENUE ACCOUNT OUTTURN SUMMARY 2016/17

ICT Services

Code	ICT Services	2016/17 Budget £	2016/17 Actual £	Variance £	Variance %	
1000	Employees	523,840	480,168	(43,672)	-8.3%	
2000	Premises	0	0	0		
3000	Transport	1,550	775	(775)	-50.0%	
4000	Supplies and Services	357,580	346,655	(10,925)	-3.1%	
	Total Direct Expenditure	882,970	827,598	(55,372)	-6.3%	
7000	External Income	(3,660)	(3,847)	(187)	-5.1%	
	Net Direct Expenditure	879,310	823,751	(55,559)	-6.3%	(a)
5000	Support Services	(918,460)	(918,460)	0		
6500	Depreciation	41,790	167,245	125,455		
	Total Indirect Expenditure	(876,670)	(751,215)	125,455		
	Total ICT Services Expenditure	2,640	72,536	69,896		
	ICT - Service units					
IT100	Gazetteer Management	79,350	83,655	4,305		
IT199	Gazetteer Management Rech	(79,360)	(79,360)	0		
IT200	Information Management & T Gov	0	(10)	(10)		
IT300	Central Telephones	93,280	87,343	(5,937)		
IT399	Central Telephones Rech	(93,360)	(93,360)	0		
IT400	ICT Network & Hardware	301,400	278,226	(23,174)		
IT499	ICT Network & Hardware Rech	(298,660)	(298,660)	0		
IT500	ICT Software Support & Maint.	484,480	632,724	148,244		
IT599	ICT Software Support & Maint. Rech	(484,490)	(484,490)	0		
IT600	ICT Staff Unit	553,780	508,417	(45,363)		
IT699	ICT Staff Unit Rech	(553,790)	(553,790)	0		
IT800	Phoenix House Printing	32,260	24,091	(8,169)		
IT899	Phoenix House Printing Rech	(32,250)	(32,250)	0		
	Total ICT Services Expenditure	2,640	72,536	69,896		
				£	£	
	Total Expenditure Variation				69,896	(a)
	Major Cost Changes					
IT100	Aerial photography carried out every 3 years (see EMR note below)			3,980		
IT400	Budgeted spend on capital <£20k, please refer to Capital programme			12,800		
IT500	Amortisation of intangible assets			125,000		
IT500	Increase in annual Microsoft licence fee			18,600		
					160,380	
	Major Cost Savings					

GENERAL FUND REVENUE ACCOUNT OUTTURN SUMMARY 2016/17

ICT Services

IT400/500	Internal routing system not required and underspend on replacement budget			(36,000)		
IT600	Salary savings due to a restructure			(46,500)		
IT800	Underspend against printing budget			(8,000)		
					(90,500)	
	Major Changes in Income Levels					
	Minor Variations			16		
					16	
Total Expenditure Variation					69,896	(a)
	EAR MARKED RESERVES					
	Utilised 2016/17					
IT100	Aerial Photography ear marked reserve released			(3,980)		
	Proposed contribution c/fwd to 2017/18					
	Net movement in earmarked reserves				(3,980)	
Total Expenditure variation after Ear Marked Reserves					65,916	

GENERAL FUND REVENUE ACCOUNT OUTTURN SUMMARY 2016/17

Legal and Democratic Services

		2016/17 Budget £	2016/17 Actual £	Variance £	Variance %	
Code	Legal and Democratic Services					
1000	Employees	421,040	586,766	165,726	39.4%	
2000	Premises	0	23,087	23,087	N/A	
3000	Transport	16,100	17,133	1,033	6.4%	
4000	Supplies and Services	387,710	526,491	138,781	35.8%	
	Total Direct Expenditure	824,850	1,153,478	328,628	39.8%	
7000	External Income	(29,250)	(359,010)	(329,760)	1127.4%	
	Net Direct Expenditure	795,600	794,468	(1,132)	-0.1%	(a)
5000	Support Services	173,480	174,258	778	0.4%	
6500	Depreciation	0	0	0	N/A	
	Total Indirect Expenditure	173,480	174,258	778		
	Total Legal and Democratic Services	969,080	968,726	(354)		
	Legal & Democratic Services - Service units					
LD100	Electoral Registration	260,690	238,380	(22,310)	-8.6%	
LD199	Electoral Registration Rech	(780)	(780)	0	0.0%	
LD206	Election Costs - Police Com	0	(10,796)	(10,796)	#DIV/0!	
LD207	Election Costs - Euro Referendum	0	(5,386)	(5,386)	#DIV/0!	
LD300	Democratic Rep & Management	709,160	709,625	465	0.1%	
LD400	Committee Services	136,610	136,798	188	0.1%	
LD499	Committee Services Rech	(136,610)	(136,610)	0	0.0%	
LD600	Legal Services	267,660	305,144	37,484	14.0%	
LD699	Legal Services Rech	(267,650)	(267,650)	0	0.0%	
	Total Legal and Democratic Services	969,080	968,726	(354)		
				£	£	
	Total Expenditure Variation				(354)	(a)
	Major Cost Changes					
LD600	Increase in costs for this year due to restructuring of legal team			37,484		
					37,484	
	Major Cost Savings					
	The grant received for electoral registration work was more than expected			(22,310)		
					(22,310)	
	Major Changes in Income Levels					
	Unbudgeted income for election			(269,897)		
	Unbudgeted direct costs for election			253,716		
					(16,181)	

GENERAL FUND REVENUE ACCOUNT OUTTURN SUMMARY 2016/17

Legal and Democratic Services

Minor Variations				653	
Total Expenditure Variation				(354)	(a)
EAR MARKED RESERVES					
Utilised 2016/17					
Release of unused EMR by Elections			(7,000)		
Release of unused EMR by Democratic Republic & Management			(5,300)		
Proposed contribution c/fwd to 2017/18					
Provision for District election 2019			20,000		
Net movement in earmarked reserves				7,700	
Total Expenditure variation after Ear Marked Reserves				7,346	

GENERAL FUND REVENUE ACCOUNT OUTTURN SUMMARY 2016/17

Planning and Regeneration

Planning and Regeneration		2016/17	2016/17	Variance	Variance	
		Budget	Actual			
Code	Planning and Regeneration	£	£	£	%	
1000	Employees	1,540,210	1,388,203	(152,007)	-9.9%	
2000	Premises	0	0	0	0.0%	
3000	Transport	51,910	49,887	(2,023)	-3.9%	
4000	Supplies and Services	359,940	559,394	199,454	55.4%	
	S106 Fees		59,626	59,626		
	Total Direct Expenditure	1,952,060	2,057,109	105,049	5.4%	
7000	External Income	(1,234,990)	(1,130,395)	104,595	8.5%	
	S106 contributions		(146,688)	(146,688)		
	Grant funding		(452,930)	(452,930)		
	Net Direct Expenditure	717,070	327,096	(389,974)	-54.4%	(a)
5000	Support Services	451,940	451,940	0		
6500	Depreciation	0	0	0		
	Total Indirect Expenditure	451,940	451,940	0		
	Total Planning and Regeneration Expenditure	1,169,010	779,036	(389,974)		
	Planning and Regeneration - Service units					
PR100	Building Regulations	48,630	55,669	7,039		
PR110	Enforcement	122,970	126,369	3,399		
PR200	Development Control	317,480	(177,969)	(495,449)		
PR210	Local Land Charges	(6,270)	(36,394)	(30,124)		
PR220	Tiverton EUE	40,170	73,818	33,648		
PR300	Environmental Enhancement	2,280	2,280	0		
PR400	Business Development	275,610	243,595	(32,015)		
PR405	Industrial Sites & Buildings	0	0	0		
PR500	Historic Buildings	14,540	14,540	0		
PR600	Forward Planning Unit	263,820	284,816	20,996		
PR699	Forward Planning Unit Rech	(263,820)	(263,820)	0		
PR800	Planning Policy	78,360	181,040	102,680		
PR810	Statutory Development Plan	269,990	269,977	(13)		
PR820	Assets of community value	0	181	181		
PR900	Dangerous Buildings And Trees	5,250	4,935	(315)		
	Total Planning and Regeneration Expenditure	1,169,010	779,036	(389,974)		
				£	£	
	Total Expenditure Variation			(389,974)		(a)
	Major Cost Changes			£k		
PR400	Shop front grant scheme (see EMR note below)			29,793		
PR400	Crediton Town Team event coordination (see EMR note below)			6,299		
PR200	Consultancy/legal fees			9,000		
PR110	Direct Action/Remedial works			8,620		
PR110	Consultancy to provide officer cover			14,500		
PR220	Tiverton Eastern Urban Extension (EUE) (fully funded from reserves)			32,641		
Various	Local Plan and consultancy costs			141,000		
Various	Minor variances across all cost centres			9,369		
	Major Cost Savings					
PR400	Business advice and town project spend (see EMR note below)			(29,120)		
PR400	Business Development - salary savings due to a restructure			(22,000)		
PR400	Salary savings from the Town Centre Manger Post (see EMR note below)			(16,080)		
PR100	Building Control staffing net of ECC plan checking			(23,000)		
PR110	Enforcement salary savings net of consultancy costs			(17,000)		
PR200	Development Control salaries			(66,000)		
PR600	Forward Planning salaries			(24,000)		
PR210	Underspend on DCC search fees			(5,000)		

GENERAL FUND REVENUE ACCOUNT OUTTURN SUMMARY 2016/17

Planning and Regeneration

	Major Changes in Income Levels					
PR100	Building Control income below budget			28,000		
PR200	Development Control income below budget			100,857		
PR210	Local Land Charges fee income			(23,800)		
					105,057	
	Minor Variations					
	SERVICE MOVEMENT BEFORE STATUTORY ADJUSTMENTS				154,079	
PR200	Net S106 receipts & grants (see EMR below)				(87,062)	
PR200	Capacity Funding				(224,000)	
PR200	Garden Village Funding				(214,285)	
PR200	Brownfield Register funding				(14,645)	
PR210	New Burdens(Property Searches)				(4,060)	
Total Expenditure Variation					(389,973)	(a)
	EAR MARKED RESERVES					
				£		
	Utilised 2016/17					
PR400	Salary for Town Centre Manager- New Homes Bonus released			(26,640)		
PR400	Business advice and town project spend - New Homes Bonus released			(70,880)		
PR400	Shop front grant spend - High Street Innovator fund released			(29,793)		
PR400	Crediton Town Team events coordination - LABGI fund released			(6,299)		
PR220	Tiverton Eastern Urban Extension -EQ820			(72,811)		
PR200	D Control reserve release from EQ660			(51,943)		
PR810	Exeter Strategic P'ship funded from NHB			(70,000)		
	Net movement in earmarked reserves				(328,366)	
	Proposed contribution c/fwd to 2017/18					
PR200	Net S106 receipts transferred to earmarked reserves			87,062		
PR200	Capacity Funding			224,000		
PR200	Garden Village funding			214,285		
PR210	New Burdens(Property Searches)			4,060		
PR600	Shared Brownfield site - grant from Department of Communities and Local Government			14,645	544,052	
	Net movement in earmarked reserves				215,686	
Total Expenditure variation after Ear Marked Reserves					(174,287)	

GENERAL FUND REVENUE ACCOUNT OUTTURN SUMMARY 2016/17

Property Services

Code	Property Services	2016/17 Budget £	2016/17 Actual £	Variance £	Variance %	
1000	Employees	388,150	361,441	(26,709)	-6.9%	
2000	Premises	527,590	509,376	(18,214)	-3.5%	
3000	Transport	21,690	26,257	4,567	21.1%	
4000	Supplies and Services	80,670	177,417	96,747	119.9%	
	Total Direct Expenditure	1,018,100	1,074,491	56,391	5.5%	
7000	External Income	(745,520)	(761,329)	(15,809)	-2.1%	
	Net Direct Expenditure	272,580	313,162	40,582	14.9%	(a)
5000	Support Services	(585,020)	(584,840)	180		
6500	Depreciation	283,720	588,296	304,576		
	Total Indirect Expenditure	(301,300)	3,456	304,756		
	Total Property Services Expenditure	(28,720)	316,618	345,338		
	Property Services - Service units					
PS150	Surplus Sites for Disposal	4,070	9,667	5,597		
PS350	Public Conveniences	118,110	207,850	89,740		
PS400	Flood Defences and Land Drainage	62,530	74,593	12,063		
PS600	Street Naming & Numbering	14,590	10,249	(4,341)		
PS810	Phoenix House	387,190	393,025	5,835		
PS815	Phoenix House Rech	(387,190)	(387,190)	0		
PS820	DCC Library	(400)	2,734	3,134		
PS830	Town Hall	74,140	288,362	214,222		
PS840	Crediton Office Building	29,970	32,233	2,263		
PS845	Crediton Office Building Rech	(29,970)	(29,970)	0		
PS850	Old Road Depot	68,840	68,538	(302)		
PS855	Old Road Depot Rech	(68,840)	(68,840)	0		
PS860	Station Yard Depot	46,820	39,077	(7,743)		
PS865	Station Yard Depot Rech	(46,820)	(46,820)	0		
PS870	Lords Meadow Depot	440	(3,099)	(3,539)		
PS880	Bus Station Maintenance	(8,540)	(8,174)	366		
PS890	Tourist Information Centre	(11,040)	(22,244)	(11,204)		
PS970	Office Building Cleaning	77,490	76,981	(509)		
PS971	Office Building Cleaning Rech	(77,500)	(77,500)	0		
PS980	Property Services	461,270	438,026	(23,244)		
PS981	Property Services Rech	(408,680)	(408,680)	0		
PS990	30/32 Fore Street	(23,600)	(19,936)	3,664		
PS991	Industrial Units	(36,450)	(40,654)	(4,204)		
PS992	Market Walk	(265,150)	(195,936)	69,214		
PS993	Lowman Green Unit	(10,000)	(10,165)	(165)		
PS994	Moorhayes Community Centre	0	(5,508)	(5,508)		
	Total Property Services	(28,720)	316,618	345,338		
				£	£	
	Total Expenditure Variation				345,338	(a)
	Major Cost Changes					
PS150	Overspend on external contractors for surveys on surplus sites			9,000		
PS350	Impairment of Public Conveniences			89,740		
PS400	Overspend on flood defences works (see below EMR)			12,000		
PS830	Overspend on maintenance due to refurb of toilets (see below EMR)			11,300		
PS830	Impairment of Town Hall value			175,000		
PS830	Town Hall maintenance overspend & structural surveys			23,000		
PS840	Overspend on external cleaning of Crediton Office			5,000		
PS992	Overspend on Service charges relating to void units in Market Walk			19,000		
					344,040	

GENERAL FUND REVENUE ACCOUNT OUTTURN SUMMARY 2016/17

Property Services

	Major Cost Savings					
PS350	Public Conv Rates review resulted in a saving			(10,000)		
PS870	Reduced spend on Lords Meadow Depot as unit is now let			(4,000)		
PS980	Salary underspend due to vacant posts			(29,000)		
PS880	Underspend on maintenance budgets to be EMR (see below EMR)			(3,500)		
PS991	Underspend on maintenance budgets			(5,000)		
					(51,500)	
	Major Changes in Income Levels					
PS992	Market Walk rental income down due to vacant units and a reduction in rent			69,214		
PS994	Rental income & feed-in tariff income not budgeted for Moorhayes Com Centre			(5,500)		
					63,714	
	Minor Variations				(10,915)	
Total Expenditure Variation					345,338	(a)
	EAR MARKED RESERVES					
				£		
	Utilised 2016/17					
PS400	Flood Defences works			(12,000)		
PS830	Toilet Refurb -Town Hall			(11,300)		
	Proposed contribution c/fwd to 2017/18					
PS880	Bus Station maintenance			3,500		
PS980	EMR for 2 vehicle purchases in 17/18					

GENERAL FUND REVENUE ACCOUNT OUTTURN SUMMARY 2016/17

Revenues and Benefits

		2016/17 Budget £	2016/17 Actual £	Variance £	Variance %	
Code	Revenues and Benefits					
1000	Employees	671,650	686,619	14,969	2.2%	
2000	Premises	0	0	0		
3000	Transport	5,350	3,059	(2,292)	-42.8%	
4000	Supplies and Services	163,230	187,326	24,096	14.8%	
	Housing Benefit Payments	19,219,600	17,858,426	(1,361,174)	-7.1%	
	Total Direct Expenditure	20,059,830	18,735,429	(1,324,401)	-6.6%	
	Income from Housing Benefit Subsidy	(19,294,600)	(18,045,295)	1,249,305	-6.5%	
	All other Income	(498,630)	(639,403)	(140,773)	28.2%	
7000	External Income	(19,793,230)	(18,684,698)	1,108,532	5.6%	
	Net Direct Expenditure	266,600	50,732	(215,868)	-81.0%	(a)
5000	Support Services	438,450	438,450	0		
6500	Depreciation	0	0	0		
	Total Indirect Expenditure	438,450	438,450	0		
	Total Revenues and Benefits Expenditure	705,050	489,182	(215,868)		
	Revenues and Benefits - Service units					
RB100	Collection Of Council Tax	553,690	562,834	9,144		
RB199	Collection Of Council Tax Recharge	(95,240)	(95,240)	0		
RB200	Collection Of Business Rates	13,630	12,428	(1,202)		
RB300	Housing Benefit Admin	319,170	267,394	(51,776)		
RB310	Housing Benefit Fraud	0	0	0		
RB340	Local welfare assistance scheme	11,570	0	(11,570)		
RB350	Universal Credit Partnership	0	(12,640)	(12,640)		
RB360	FERIS fraud scheme	0	(19,376)	(19,376)		
RB399	Housing Benefit Admin Recharge	(23,610)	(23,610)	0		
RB400	Housing Rent Allowances	(75,000)	(186,869)	(111,869)		
RB410	Council Tax Benefit	0	(15,903)	(15,903)		
RB600	Revenues Recovery Team	78,200	77,525	(675)		
RB699	Revenues Recovery Team Recharge	(77,360)	(77,360)	0		
	Total Revenues and Benefits Expenditure	705,050	489,183	(215,867)		
				£	£	
	Total Expenditure Variation				(215,868)	(a)
	Major Cost Changes					
* Additional Computer Software costs associated with changes in Housing Benefit funded by additional government grants detailed below				24,100		
					24,100	
	Major Cost Savings					
** The demand for Housing Benefit was lower than budgeted (see decreased subsidy income detailed below)				(1,361,200)		
					(1,361,200)	
	Major Changes in Income Levels					
* Various New Burdens grants from DWP in respect of Housing Benefits				(49,000)		
** Decreased Housing Benefit Subsidy related to decreased costs detailed above				1,328,200		

GENERAL FUND REVENUE ACCOUNT OUTTURN SUMMARY 2016/17

Revenues and Benefits

Additional Housing Benefit Overpayments recovered	(78,900)		
Adjustment to CTB entitlement (re pre 01/04/13 CTB old scheme) not required to be repaid to DCLG	(15,900)		
Additional CTB Admin Grant from DCLG	(20,000)		
Additional contributions from Preceptors to assist in collection of C/Tax	(10,200)		
Local Council Tax New Burdens Grant	(10,500)		
Universal Credit Delivery Partnership Grant	(12,600)		
FERIS scheme grant	(19,400)		
		1,111,700	
Minor Variations		9,532	
Total Expenditure Variation		(215,868)	(a)
EAR MARKED RESERVES			
	£		
Utilised 2016/17			
Release Credit Delivery Partnership Grant Reserve	(9,050)		
Proposed contribution c/fwd to 2017/18			
Reduction in NNDR reserve as all GP surgery appeals now resolved (with £60,281 transferred to commercial property reserve as potential void rates likely to be experienced in 2017/18)	315,744		
Net movement in earmarked reserves		306,694	
Total Expenditure variation after Ear Marked Reserves		90,826	

GENERAL FUND REVENUE ACCOUNT OUTTURN SUMMARY 2016/17
Leisure Services

		2016/17 Budget £	2016/17 Actual £	Variance £	Variance %	
Code	Leisure Services					
1000	Employees	1,643,080	1,743,729	100,649	6.1%	
2000	Premises	715,510	790,876	75,366	10.5%	
3000	Transport	4,350	4,397	47	1.1%	
4000	Supplies and Services	239,670	306,707	67,037	28.0%	
	Total Direct Expenditure	2,602,610	2,845,709	243,099	9.3%	
7000	External Income	(2,685,020)	(2,458,841)	226,179	8.4%	
	Net Direct Expenditure	(82,410)	386,868	469,278	-569.4%	(a)
5000	Support Services	300,340	300,340	0		
6500	Depreciation	529,870	551,943	22,073		
	Total Indirect Expenditure	830,210	852,283	22,073		
	Total Leisure Services Expenditure	747,800	1,239,152	491,352		
	Leisure Services - Service units					
RS100	Leisure Facilities Maintenance & Equipment	235,540	286,698	51,158		
RS110	Leisure Management & Administration	53,930	42,463	(11,467)		
RS140	Exe Valley Leisure Centre	376,355	318,874	(57,481)		
RS150	Lords Meadow Leisure Centre	463,352	377,048	(86,305)		
RS160	Culm Valley Sports Centre	148,493	214,069	65,576		
	Total Leisure Services Expenditure	1,277,670	1,239,152	(38,518)		
				£	£	
	Total Expenditure Variation				491,352	(a)
	Major Cost Changes					
All	Management restructure and various misc staffing overspends			92,000		
All	Advertising & marketing costs			34,000		
All	Rates charges for the year			11,000		
All	Reactive maintenance overspend against budget			47,000		
All	Equipment spend across all sites			13,000		
All	Utility costs: includes estimates for legacy bills 15/16			20,000		
All	Various minor overspends on expenditure			27,133		
					244,133	
	Major Cost Savings					
					0	
	Major Changes in Income Levels					
	Wetside activities LMLC & EVLC (includes lessons and general swimming)			54,000		
	Dryside activities-all sites (rents, bookings, courses)			41,000		
	Memberships, Classes and Sales			125,000		
	Various minor revenue areas under budget			5,150		
					225,150	
	Minor Variations				22,069	
	Total Expenditure Variation				491,352	(a)
	EAR MARKED RESERVES					
	Utilised 2016/17					
	Proposed contribution c/fwd to 2017/18					
	Net movement in earmarked reserves				0	
	Total Expenditure variation after Ear Marked Reserves				491,352	

GENERAL FUND REVENUE ACCOUNT OUTTURN SUMMARY 2016/17

Waste Services

Code	Waste Services	2016/17 Budget £	2016/17 Actual £	Variance £	Variance %	
1000	Employees	2,049,010	2,070,201	21,191	1.0%	
2000	Premises	98,750	191,134	92,384	93.6%	
3000	Transport	801,440	894,928	93,488	11.7%	
4000	Supplies and Services	897,530	992,139	94,609	10.5%	
	Total Direct Expenditure	3,846,730	4,148,403	301,673	7.8%	
7000	External Income	(2,071,220)	(2,239,379)	(168,159)	-8.1%	
	Net Direct Expenditure	1,775,510	1,909,024	133,514	7.5%	(a)
5000	Support Services	535,420	535,420	0		
6500	Depreciation	443,680	402,611	(41,069)		
	Total Indirect Expenditure	979,100	938,031	(41,069)		
	Total Waste Services Expenditure	2,754,610	2,847,055	92,445		
	Waste Services - Cost Centres					
WS650	Street Cleansing	527,070	479,521	(47,549)		
WS700	Refuse Collection	1,388,700	1,112,338	(276,362)		
WS710	Trade Waste Collection	(120,460)	(39,319)	81,141		
WS725	Kerbside Recycling	1,193,090	884,750	(308,340)		
WS740	16 Shop-Recycling	109,900	31,208	(78,692)		
WS750	Waste Management Staff Unit	217,970	189,191	(28,779)		
WS760	Waste Management Staff Unit Rech	(217,980)	(217,980)	0		
WS770	Unit 3 Carlu Close	100,000	407,346	307,346		
	Total Waste Services Expenditure	3,198,290	2,847,055	(351,235)		
				£	£	
	Total Expenditure Variation				92,445	(a)
	Major Cost Changes					
All	Vehicle repairs and maintenance			57,000		
All	Hire of vehicles due to running an aged fleet			58,000		
WS710	Diposal Charges			12,000		
WS770	Increase in rent and rates for new waste depot			61,200		
WS770	Move and fit out costs for new waste depot (see EMR note below)			156,000		
					344,200	
	Major Cost Savings					
All	Depreciation charges less than budgeted			(41,000)		
					(41,000)	
	Major Changes in Income Levels					
WS700	Garden waste income actual take-up less than budgeted			100,000		
WS700	Shared landfill disposal savings with DCC			(200,000)		
WS710	Trade Waste income			10,000		
WS725	Recycling income, due to both price and tonnage, plastic, cardboard and glass			(113,000)		
					(203,000)	
	Minor Variations			(7,686)		
					(7,755)	
	Total Expenditure Variation				92,445	(a)

GENERAL FUND REVENUE ACCOUNT OUTTURN SUMMARY 2016/17

Waste Services

	EAR MARKED RESERVES				
	Utilised 2016/17				
WS770	New Homes Bonus monies earmarked for the new waste depot, move and fit out		(256,000)		
WS700/725	Utilise vehicle sinking fund for replacement vans		(23,180)		
	Proposed contribution c/fwd to 2017/18				
WS770	Sprinkler system		20,000		
WS770	Weighbridge		13,600		
WS725	Excess Insurance Claim		10,000		
	Net movement in earmarked reserves			(235,580)	
Total Expenditure variation after Ear Marked Reserves				(143,135)	

		2016/17 Budget £	2016/17 Actual £	Variance £	Variance %	
Code	Housing Revenue Account					
1000	Employees	2,350,280	2,304,229	(46,051)	-2.0%	
2000	Premises	166,070	138,270	(27,800)	-16.7%	
3000	Transport	348,560	379,634	31,074	8.9%	
4000	Supplies and Services	9,056,480	7,132,453	(1,924,027)	-21.2%	
	Total Direct Expenditure	11,921,390	9,954,586	(1,966,804)	-16.5%	
7000	External Income	(14,164,130)	(14,922,003)	(757,873)	-5.4%	
	Net Direct Expenditure	(2,242,740)	(4,967,417)	(2,724,677)	121.5%	
5000	Internal Recharges	1,265,490	1,265,490	0	0.0%	
6500	Capital Charges	977,250	985,227	7,978	-0.8%	
	Total Indirect Expenditure	2,242,740	2,250,717	7,978	-0.4%	
	Total HRA Expenditure	0	(2,716,699)	(2,716,699)	N/A	(a)
	Income					
SHO01	Dwelling Rents Income	(12,593,760)	(12,604,467)	(10,707)	0.1%	
SHO04	Non Dwelling Rents Income	(554,070)	(573,241)	(19,171)	3.5%	
SHO06	Tenant Charges For Services	(42,360)	(9,846)	32,514	-76.8%	
SHO07	Leaseholders' Service Charges	(23,540)	(20,887)	2,653	-11.3%	
SHO08	Contributions Towards Expenditure	(33,720)	(62,729)	(29,009)	86.0%	
SHO09	Alarm Income - Non Tenants	(194,660)	(206,090)	(11,430)	5.9%	
SHO10	H.R.A. Investment Income	(40,000)	(59,430)	(19,430)	48.6%	
SHO11	Miscellaneous Income	(19,000)	(545)	18,455	-97.1%	
	Services					
SHO13A	Repairs & Maintenance	3,548,470	3,515,067	(33,403)	-0.9%	
SHO17A	Housing & Tenancy Services	2,089,200	1,915,252	(173,948)	-8.3%	
SHO22	Alarms expenditure	199,560	147,630	(51,930)	-26.0%	
	Accounting entries 'below the line'					
SHO27	Depreciation	2,000,000	2,000,000	0	0.0%	
SHO29	Bad Debt Provision Movement	25,000	(3,309)	(28,309)	-113.2%	
SHO30	Share Of Corporate And Democratic	327,020	337,165	10,145	3.1%	
SHO31		0		0	N/A	
SHO32	H.R.A. Interest Payable	1,268,030	1,257,909	(10,121)	-0.8%	
SHO34	H.R.A. Transfers between earmarked reserves	2,393,010		(2,393,010)	-100.0%	
SHO35	Reversal of depreciation	(2,000,000)	(2,000,000)	0	0.0%	
SHO36	Financing of capital expenditure	1,001,250	1,094,579	93,329	9.3%	
SHO37	Capital Receipts Reserve Adjustment	(20,800)	(36,400)	(15,600)	75.0%	
SHO38	Major Repairs Allowance	2,800,000	2,797,005	(2,995)	-0.1%	
SHO40	Pension Reserve Adj	0	(22,740)	(22,740)	N/A	
SHO42	Accumulated absences adjustment	0	(1,770)	(1,770)	N/A	
SHO44	Capital Grant Unapp Cr Hra	0	0	0	N/A	
SHO45	Renewable Energy Transactions	(129,630)	(179,854)	(50,224)	38.7%	
	Total HRA Expenditure	0	(2,716,699)	(2,716,699)	N/A	
	Total HRA Expenditure				(2,716,699)	(a)
	Major Cost Increases			Variance £		
	Financing of capital expenditure			93,329		
	Capital Grant Unapp Cr Hra			0		
					93,330	

HOUSING REVENUE ACCOUNT OUTTURN SUMMARY 2016/17

Housing Revenue Account

				Variance £		
	Major Changes in Income Levels					
	Renewable Energy Transactions			(50,224)		
	Non Dwelling Rents Income			(19,171)		
	Tenant Charges For Services			32,514		
	Contributions Towards Expenditure			(29,009)		
	H.R.A. Investment Income			(19,430)		
	Miscellaneous Income			18,455		
	Dwelling Rents Income			(10,707)		
	Alarm Income - Non Tenants			(11,430)		
					(89,001)	
	H.R.A. Transfers between earmarked reserves			(2,393,010)		
	Pension Reserve Adj			(22,740)	(2,415,750)	
	Minor Variances totalling				(17,688)	
	Total HRA Expenditure				(2,716,699) (a)	
	Net movement before transfers to/from earmarked reserves				(2,716,699)	
	Total Variation brought forward				(2,716,699)	
	EAR MARKED RESERVES					
				£		
	Utilised 2016/17					
EQ692	Renewable projects funded from reserve			(70,000)		
EQ693	Affordable Rents surplus used for new development			(38,967)		
EQ694	Housing Maintenance Fund utilised for major works on existing properties (M.R.A.) - very little required this year			(385)		
	Proposed contribution c/fwd to 2017/18					
	Solar PV income paid into reserve			183,186		
	Affordable Rents surplus earmarked			73,060		
	Budgeted contribution to Housing Maintenance Fund			1,704,420		
	PWLB loan premium deficit to be earmarked			485,530		
	Final balance transferred to Housing Maintenance Fund			379,855		
	Net movement in earmarked reserves				2,716,699	
	Total Expenditure variation after Ear Marked Reserves				0	

GENERAL FUND REVENUE ACCOUNT OUTTURN SUMMARY 2016/17

EARMARKED RESERVES AT 31 March 2017

Miscellaneous General Fund Reserves	Cost Centres	B/F 31/3/16	(Cont To Emr)	Utilisation of EMR	Transfers	C/F 31/3/17
Community Development - Tap Fund Contribution	CD200	(62,413)		26,381		(36,032)
Community Development - Seed Grant Funding	CD200	(21,310)	(9,200)	18,000		(12,510)
Community Development - PCT money	CD210	(3,500)		1,864		(1,636)
Pannier Market - Repairs to Clock Tower	CD300	(7,000)				(7,000)
Multi-Storey Car Park - Planned works	CP520	(80,000)				(80,000)
Resurfacing of Amenity Car Parks	CP530	(75,000)				(75,000)
Structural Surfacing P&D Car Parks	CP540	(35,000)		32,400		(2,600)
Customer Services - Franker Replacement	CS902	0				0
Cemetery Churchyard Path & Wall repairs	ES100	0				0
CCTV Initiatives -Tiverton TC Project	ES200	(9,648)		6,178		(3,470)
Community Safety Partnership	ES256	(14,702)				(14,702)
RRO Grants	ES353	(4,770)				(4,770)
P Sector Housing	ES354	(30,540)				(30,540)
Public Health Grant	ES361	(44,221)		36,943		(7,278)
Parks & Open Spaces-Trees Inspection/Walls	ES450	(53,000)		15,950		(37,050)
Play Areas Works	ES460	(21,000)				(21,000)
Air Quality Monitoring	ES660	(8,695)				(8,695)
E/Health restructure	ES733	0				0
Grounds Maintenance Digger/Trailer & Tractor	GM960	(12,663)	(21,000)			(33,663)
Corp Training - 12/13 Underspend part c/fwd	HR200	(38,032)		29,518		(8,515)
IT - Gazetteer - Aerial Photography every 3yrs	IT100	(17,870)		3,980		(13,890)
ICT - Network/Hardware - Printer Replacements	IT400/500	(23,000)				(23,000)
ICT - ICT Staff Unit - Staff Training 15-16	IT600	(1,000)				(1,000)
IT Govt Connect Project Updates	IT700	(4,043)				(4,043)
Electoral Registration	LD100	(7,000)		7,000		0
District Elections	LD201	(17,716)	(20,000)			(37,716)
Elected Members training	LD300	(5,300)		5,300		0
Development Control	PR200	(51,943)		11,943		(40,000)
Development Control	PR200	0	(20,850)			(20,850)
Land charges Software Licence	PR210	(5,000)				(5,000)
New Burdens Grant Fund	PR210	0	(4,060)			(4,060)
LABGI - Local Authority Business Growth Initiative	PR400	(18,915)		6,299		(12,616)
Industrial Sites & Buildings - Window Installation	PR405	0				0
Brownfield Shared Plan DCLG monies	PR600	(10,000)	(14,645)			(24,645)
Statutory Development Plan	PR810	(60,000)	(50,000)			(110,000)
Public Convenience - Hemyock refurb	PS350	(20,000)				(20,000)
Flood Projects 2015-16	PS400	(31,400)		12,000		(19,400)
Phoenix House Council Chambers	PS810	0				0
Town Hall Toilet refurb	PS830	(11,300)		11,300		0
Old Road Depot	PS850	(5,630)				(5,630)
Bus Station Maintenance	PS880	0				0
Property Services Vehicle for MS Operative	PS980	(12,000)				(12,000)
Business Rates Retention Scheme (NNDR)	RB300/RB330	(30,000)				(30,000)
Local Welfare Assistance Scheme	RB340	(42,900)				(42,900)
Local Council Tax New Burdens Grant	RB330	(12,150)				(12,150)
Universal Credit Delivery Partnership	RB350	(9,050)		9,050		0
Recycling Unit - Bay and Baler Works. New scheme	WS725	0	(10,000)			(10,000)
Sprinkler & Weighbridge EMR	WS770	0	(33,600)			(33,600)
Insurance MMI	CM300	(86,278)				(86,278)
New Burdens Grant Fund		(55,359)				(55,359)
HMRC Enquiry		(41,900)				(41,900)
Digital Transformation Project		0				0
GF shops - surplus 15/16		(140,000)			(60,281)	(200,281)
Total Miscellaneous General Fund Reserves	EQ660	(1,241,248)	(183,355)	234,106	(60,281)	(1,250,778)

GENERAL FUND REVENUE ACCOUNT OUTTURN SUMMARY 2016/17

EARMARKED RESERVES AT 31 March 2017

Other GF Revenue Reserves	Cost Centres	B/F 31/3/16	(Cont To Emr)	Utilisation of EMR	Transfers	C/F 31/3/17
Development Control Recycling - S106	EQ646	0	(3,209)			(3,209)
Capital Earmarked Reserves	EQ650	(567,132)		20,932	75,000	(471,200)
Capital EMR PSH Grants	EQ652	(1,130,347)		8,000		(1,122,347)
New Homes Bonus Reserve ***	EQ653	(1,600,698)	(1,841,639)	914,796	70,000	(2,457,541)
Economic Development EMR	EQ654	(101,000)				(101,000)
ICT Projects Reserve	EQ655	(92,000)		36,000		(56,000)
Cullompton Rail Station	EQ656	0			(40,000)	(40,000)
Flood dedence Ashleigh Park Bampton	EQ657	0			(67,000)	(67,000)
Phoenic Lane PC's Conversion	EQ658	0			(38,000)	(38,000)
NNDR Reserve	EQ659	(876,025)		315,744	60,281	(500,000)
High St Innovator Payment	EQ681	(43,308)		29,793		(13,515)
Vehicles Sinking Fund	Various	(1,447,831)	(530,000)	23,180	51,380	(1,903,271)
Plant Sinking Fund	Various	(22,910)	(40,990)		(71,380)	(135,280)
Equipment Sinking Fund	Various	(84,250)	(61,250)	3,000	20,000	(122,500)
Maintenance Sinking Fund	Various	(15,930)	(63,500)			(79,430)
Car Park Machine replacement Sinking Fund	EQ686	(20,000)				(20,000)
Community Housing Fund	EQ741	0	(131,360)			(131,360)
Capacity Funding	EQ820	(183,044)	(224,000)	72,811		(334,233)
Neighbourhood Planning Funding	EQ821	(20,000)				(20,000)
Culm Garden Village Project	EQ824	0	(214,285)			(214,285)
Total Other GF Revenue Reserves		(6,204,475)	(3,110,232)	1,424,256	60,281	(7,830,170)

*** A significant amount of the New Homes Bonus is earmarked for revenue items and the capital programme in 2017/18, with further amounts for future capital programmes in the medium term financial plan. If recommendation 2 is approved then this balance will be reduced. (See para 2.5)

Total Section 106 - Open Space funds	Various	(656,643)	(119,646)	69,480		(706,809)
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Maintenance	Cost Centres	B/F 31/3/16	(Cont To Emr)	Utilisation of EMR	Transfers	C/F 31/3/17
Dev Cont Linear Park	EQ638	(58,874)	(359)	4,234		(54,999)
W52 Popham Close Comm Fund	EQ640	(21,798)	(132)	1,995		(19,935)
W67 Moorhayes Com Dev Fund	EQ641	(19,811)	(120)	1,662		(18,269)
W69 Fayrecroft Willand Ex West	EQ642	(51,614)	(311)	4,725		(47,200)
W70 Developers Contribution	EQ643	(66,138)	(397)	6,801		(59,733)
Dev Cont Winswood Crediton	EQ644	(43,829)	(267)	3,152		(40,944)
Total Maintenance Reserves		(262,064)	(1,586)	22,569	0	(241,080)

Total Developers Contributions / s106 Funds		(918,707)	(121,232)	92,049	0	(947,889)
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	B/F 31/3/16	(Cont To Emr)	Utilisation of EMR	Transfers	C/F 31/3/17
RESERVES	(8,364,429)	(3,414,819)	1,750,411	(0)	(10,028,838)

Net movement into General Fund Earmarked Reserves = (TREMR)

(1,664,408)

HRA Earmarked Reserves	Cost Centres	B/F 31/3/16	(Cont To Emr)	Utilisation of EMR	Transfers	C/F 31/3/17
HRA Sewage Treatment Plant works	EQ691	(25,000)				(25,000)
Renewable Energy Fund E.M.R.	EQ692	(341,821)	(183,186)	70,000		(455,007)
HRA Affordable Rent surplus	EQ693	0	(73,060)	38,967		(34,093)
Housing Maintenance E.M.R.	EQ694	(8,886,245)	(2,084,275)	385		(10,970,135)
HRA Premium Deficit for PWLB loan	EQ696	(483,157)	(485,530)			(968,687)
Total HRA EARMARKED RESERVES		(9,736,223)	(2,826,051)	109,352	0	(12,452,922)

Net movement into HRA Earmarked Reserves = (HOTREM)

(2,716,699)

RESERVES		(18,100,652)	(6,240,870)	1,859,763	(0)	(22,481,760)
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MID DEVON DISTRICT COUNCIL
CAPITAL PROGRAMME OUTTURN 2016/17

APPENDIX 5

Code	Scheme	Approved Capital Programme 2016/17	Total Slippage B/fwd & Adj to Approved Capital Programme 16/17	Adjusted Capital Programme 2016/17	Total Actual Spend to 31/03/17	Variance to budget	Slippage to be carried forward to 2017/18	Slippage to Earmarked Reserve
		£000's	£000's	£000's	£000's	£000's	£000's	£000's
General Fund Projects								
<u>Lords Meadow leisure centre</u>								
CA624	Main car park resurfacing		50,000	50,000	0.00	-50,000.00	50,000	
CA618	L.M.C AMP			0	-2,135.62	-2,135.62	0	
<u>Exe Valley leisure centre</u>								
CA627	E.V.L.C - Pressure seal/replacement Hot/Cold	50,000		50,000	0.00	-50,000.00	50,000	
CA626	E.V.L.C - Fitness extension - subject to business case *	250,000	472,000	722,000	65,272.61	-656,727.39	657,000	
* Note £500k in 15/16 slipped to 16/17								
<u>Phoenix House</u>								
CA451	Phoenix House - Ground Floor changes - subject to business case	100,000		100,000	0.00	-100,000.00	0	
<u>Pannier Market</u>								
CA605	Pannier Market- Pedestrian roof cover - subject to business case **	250,000	110,000	400,000	0.00	-400,000.00	0	
CA607	Newton Pannier Market Pigeons		73,000	73,000	3,143.20	-69,856.80	70,000	
CA606	Pannier Market Clock Tower		34,000	34,000	21,806.20	-12,193.80	12,000	
<u>MSCP Improvements</u>								
CA709	MSCP Improvements (refer to Matrix condition report)	50,000	89,000	139,000	-7,098.00	-146,098.00	139,000	
<u>Play Areas</u>								
CA609	Play area refurbishment - Wilcombe Tiverton		50,000	50,000	59,866.00	8,866.00	0	
CA629	Play area refurbishment - West Exe Recreation Ground Tiverton	50,000		50,000	0.00	-50,000.00	50,000	
<u>Other Projects</u>								
CA403	Town Hall Redevelopment Project		3,000	3,000	23,018.01	20,018.01	0	
CA420	Land drainage flood defence schemes - Ashleigh Park Bampton		67,000	67,000	0.00	-67,000.00	0	67,000
CA448	Angel Hill improvements		15,000	15,000	0.00	-15,000.00	0	
CA449	Town centre/Market area fibre optic hub and camera system		30,000	30,000	38,613.12	8,613.12	0	
CA452	Station Yard re construct shower block welfare	35,000		35,000	0.00	-35,000.00	0	
CA453	Land drainage flood defence scheme - Newton St Cyres	40,000		50,000	0.00	-30,000.00	0	
CA454	Phoenix Lane - Conversion to homeless shelter	40,000		40,000	1,626.34	-38,373.66	0	
CA455	St Lawrence Green Project	30,000		30,000	0.00	-30,000.00	30,000	
CA628	Waste move - Porta Cabins at Carlu Close		114,000	114,000	113,910.00	-90.00	0	
CA670	Collegians Well Costs		0	0	29,441.60	29,441.60	0	
CA671	Collegians Well Costs		0	0	1,545,000.00	1,545,000.00	0	
CA462	Rear of Town Hall development site (6 Houses, 24 Apartments)			0	2,780.00	2,780.00	0	
<u>ICT Projects</u>								
CA421	Replacement of PC estate 330s		40,000	40,000	8,521.76	-31,478.24	31,000	
CA423	Continued replacement of WAN/LAN		60,000	60,000	0.00	-60,000.00	60,000	
CA425	Server farm expansion/upgrades	20,000		108,000	12,028.15	-95,971.85	98,000	
CA433	Unified Communication/telephony	25,000		25,000	0.00	-25,000.00	0	
CA437	Digital Transformation		104,000	104,000	42,775.00	-61,225.00	61,000	
CA439	Mobile Working NDL MX		39,000	39,000	32,000.00	-7,000.00	7,000	
CA442	Arc Server Spatial (open Source Mapping)		18,000	18,000	0.00	-18,000.00	0	
CA446	E-Financials Technical refresh	50,000		30,516.04	30,516.04	516.04	0	
CA456	Digital Transformation - replacement of CRM		20,000	50,000	0.00	-50,000.00	50,000	
CA457	Digital Transformation including Cosmic for Mid Devon	50,000		20,000	0.00	-20,000.00	0	
CA444	SQI Oracles refreshes			50,000	8,119.03	-41,880.37	21,000	
<u>Replacement Vehicles - Grounds Maintenance</u>								
CA712	Iveco Tipper (or equivalent)		24,000	24,000	0.00	-24,000.00	24,000	
<u>Replacement Vehicles - Refuse Collection</u>								
CA814	Denise Eagle Teiberig RCV 22-28t (or equivalent)		160,000	160,000	0.00	-160,000.00	160,000	
CA821	5 Refuse Vehicles with food waste capability ***	160,000		900,000	0.00	-900,000.00	900,000	
CA822	5.5T Tipser		100,000	100,000	0.00	-100,000.00	100,000	
<u>Replacement Vehicles - Street Cleansing</u>								
CA825	3.5T Tipser		25,000	25,000	0.00	-25,000.00	25,000	
CA827	3.5T Tipser		25,000	25,000	0.00	-25,000.00	25,000	
		1,270,000	2,560,000	3,830,000	482,864.04	-3,347,135.96	2,618,000	105,000
<u>Private Sector Housing Grants</u>								
CG215	Works in Dufford Grants		0		19,798.59	19,798.59	0	
CG216	Private Sector Housing initiatives to be prioritised	104,000		104,000	0.00	-104,000.00	0	84,000
CG201	Disabled Facilities Grants-Private Sector	468,000		468,000	293,572.99	-174,427.01	174,000	
		572,000	0	572,000	313,361.58	-258,638.42	174,000	84,000
<u>Affordable Housing Projects</u>								
CA200	Grants to Housing Associations to provide units (funded by commuted sum)		0		20,079.84	-201,920.16	0	202,000
		222,000	0	222,000	20,079.84	-201,920.16	0	202,000
		2,064,000	2,560,000	4,624,000	816,305.46	-3,807,694.54	2,792,000	391,000

Code	Scheme	Approved Capital Programme 2016/17	Total Slippage B/fwd & Adj to Approved Capital Programme 16/17	Adjusted Capital Programme 2016/17	Total Actual Spend to 31/03/17	Variance to budget	Slippage to be carried forward to 2017/18	Slippage to Earmarked Reserve
		£000's	£000's	£000's	£000's	£000's	£000's	£000's
HRA Projects	CA100 Major repairs to Housing Stock	2,860,000	131,000	2,991,000	2,797,005.18	-193,994.82	87,000	107,000
	CA111 Renewable Energy Fund Spend	200,000	156,000	200,000	70,000.00	-130,000.00	0	130,000
	CA112 (1) Birchen Lane - re development of unit for housing conversion (4 units)			156,000	202,776.49	46,776.49	0	
	CA131 Woolcott Way - 1 bed Bungalow			0	385.00	385.00	0	
	CA119 (1) Palmerston Park Tiverton - affordable dwellings (26 units)		3,793,000	3,793,000	1,075,532.83	-2,717,467.17	2,671,000	
	CA122 Ivesco Upper 3.5l (or equivalent)		24,000	24,000	24,000.00	-24,000.00	0	
	CA123 (1) St. Andrew's - 100% affordable housing (3 units)		239,000	239,000	1,116,000.00	-877,000.00	24,000	
	CC200 Disabled Facilities Grants- Council Houses	267,000	297,000	297,000	298,846.00	-31,846.00	236,000	
	CA120 Burlescombe (6 units) ***	100,000	685,000	785,000	9,245.60	-775,754.40	776,000	
	*** Note E700k in 15/16 slipped to 16/17							
	CA125 Waddeton Park - (70 units)	2,000,000	4,000	1,996,000	4,640.00	-1,991,360.00	1,991,000	
	CA126 Sewerage Treatment Works - Washfield		25,000	25,000	0.00	-25,000.00	25,000	
	CA127 * Stoodleigh - Pending feasibility (4 units)	520,000		520,000	0.00	-520,000.00	520,000	
	CA132 Repairs mobile replacement				17,370.51	17,370.51	0	
Total HRA Projects		5,977,000	5,109,000	11,086,000	4,476,956.61	-6,609,043.39	6,392,000	237,000
Total 2016/17 CAPITAL PROGRAMME GRAND TOTAL		8,041,000	7,669,000	15,710,000	5,293,262.07	-10,416,737.93	9,184,000	628,000

(1) - Note Balance of budget remaining on Palmerston Park & Birchen slipped into 2017/18

Code	2016-17 Funding Stream	Approved Capital Programme Funding 2016/17	Total Slippage B/fwd & Adj to Approved Capital Programme 16/17	Adjusted Capital Programme Funding 2016/17	Total Actual Funding to 31/03/17
		£000's	£000's	£000's	£000's
General Fund Projects	9801 S106 & Affordable Housing Contributions	222,000	0	222,000	45,079.94
	9890 General Capital Reserve	146,000	146,000	292,000	163,533.36
	9727 New Homes Bonus (GF)	310,000	0	310,000	263,572.99
	9727 New Homes Bonus (GF)	1,070,000	1,606,000	2,676,000	342,629.00
	9857 Private Sector Housing Grants EMR	165,000	0	165,000	6,000.00
	9990 Contribution from Sinking Funds	329,000	329,000	489,000	0.00
	9854 Contribution from CGU - Non Specific	160,000	42,000	42,000	20,549.91
	9980 Useable Capital Receipts General		434,000	434,000	85,541.38
Total General Fund Projects		2,064,000	2,560,000	4,624,000	816,305.46
HRA Projects	9801 S106 & Affordable Housing Contributions		300,000	300,000	200,000.00
	9980 * Useable Capital Receipts General to be generated in 2016/17	365,000	0	365,000	316,216.51
	* Contribution from existing Useable Capital Receipts				
	Balance to be generated in 2016/17				
	9710 MCA Reserve	2,860,000	131,000	2,991,000	2,797,005.18
	9727 New Homes Bonus (HRA)	21,000	21,000	21,000	0.00
	9980 1-4-1 receipts reserve	350,000	250,000	600,000	417,930.60
	9990 Renewable Energy Fund	200,000	0	200,000	70,000.00
	9990 Housing Maintenance Fund	272,000	3,053,000	3,325,000	385.00
	9990 Affordable Rents Surplus	73,000	0	73,000	38,966.87
	9942 PWLB Borrowing	1,836,000	4,000	1,832,000	0.00
	9704 Homes & Communities Agency Grant (HCA)		1,330,000	1,330,000	636,452.45
	9980 HRA Reserve		24,000	24,000	0.00
	9990 HRA EMR		25,000	25,000	0.00
Total HRA Projects		5,977,000	5,109,000	11,086,000	4,476,956.61
2016/17 CAPITAL PROGRAMME GRAND TOTAL FUNDING		8,041,000	7,669,000	15,710,000	5,293,262.07