

BUDGET BOOK

2022/23

Contents

Page	Description
1	General Fund Revenue Account Budget Summary
2	General Fund Revenue Account Budget Detail by Service Unit
5	Cabinet Service Unit Movement Explanation
15	Community Policy Development Group - Service Unit Movement Explanation
21	Economy Policy Development Group - Service Unit Movement Explanation
23	Environment Policy Development Group - Service Unit Movement Explanation
30	Homes Policy Development Group - Service Unit Movement Explanation
31	Housing Account Budget Detail by Service Unit
32	Capital Programme

GENERAL FUND REVENUE ACCOUNT BUDGET SUMMARY 2022/23

Description	2021/22	2022/23	Movement	
	Annual Budget £	Annual Budget £	£	+/- %
Cabinet	5,561,183	6,199,314	638,131	11%
Community	4,083,712	3,842,427	(241,285)	-6%
Economy	(296,730)	(19,550)	277,180	-93%
Environment	3,926,239	4,495,403	569,164	14%
Homes	393,010	267,702	(125,308)	-32%
TOTAL NET DIRECT COST OF SERVICES	13,667,414	14,785,296	1,117,882	8%
Net recharge to HRA	(1,501,410)	(1,714,560)	(213,150)	14%
Provision for the financing of capital spending	731,720	686,660	(45,060)	-6%
NET COST OF SERVICES	12,897,724	13,757,396	859,672	16%
Net Interest Costs/(Receipts)	(539,050)	(992,613)	(453,563)	84%
Finance Lease Interest Payable	159,410	152,600	(6,810)	-4%
Transfers into Earmarked Reserves	2,361,372	1,759,064	(602,308)	-26%
Transfers from Earmarked Reserves	(2,738,131)	(2,613,759)	124,372	-5%
Transfer (From) NNDR Smoothing Reserve	-	(1,677,640)	(1,677,640)	-
Proposed Balancing Contribution from New Homes Bonus Reserve	(386,371)	(144,888)	241,483	-63%
TOTAL BUDGETED EXPENDITURE	11,754,954	10,240,160	(1,514,794)	4%
Funded by: -				
Business Rates:				
Retained Business Rates	(3,150,000)	(1,082,910)	2,067,090	-66%
S31 Grant associated with COVID-19 Reliefs	-	(2,449,280)	(2,449,280)	-
Business Rates prior year (surplus)/deficit	-	1,677,640	1,677,640	-
Council Tax:				
Council Tax – MDDC	(6,114,620)	(6,523,930)	(409,310)	7%
Council Tax prior year (surplus)/deficit	115,109	(401,030)	(516,139)	-448%
Un-Ringfenced Grants:				
Covid-19 Related Grant	(407,699)	-	407,699	-100%
Covid-19 Related Income	(570,000)	-	570,000	-100%
Lower Tier Services Support Grant	(179,252)	(99,272)	79,980	-45%
Rural Services Delivery Grant	(489,742)	(489,742)	-	0%
2022/23 Services Grant	-	(152,564)	(152,564)	-
New Homes Bonus	(958,750)	(719,072)	239,678	-25%
TOTAL FUNDING	(11,754,954)	(10,240,160)	1,514,794	-13%
REQUIREMENT TO BALANCE THE BUDGET	0	0	0	-

Description	2021/22	2022/23	Movement	
	Annual Budget £	Annual Budget £	£	+/- %
Employee Cost	14,272,239	15,302,741	1,030,502	7%
Premises	2,730,380	3,016,550	286,170	10%
Transport	1,049,180	1,215,001	165,821	16%
Cost of Goods and Services	17,575,833	16,816,813	(759,020)	-4%
Income	(21,960,218)	(21,565,809)	394,409	-2%
TOTAL NET DIRECT COST OF SERVICES	13,667,414	14,785,296	1,117,882	8%

GENERAL FUND REVENUE ACCOUNT BUDGET DETAIL 2022/23
PDG SERVICE UNIT MOVEMENTS

Service Unit	Direct Costs Detail	2021/22	2022/23	Movement	
		Annual Budget £	Annual Budget £	£	+/- %
	Cabinet				
SCM01	Leadership Team	406,590	534,019	127,429	31%
SCM02	Corporate Functions	95,740	100,260	4,520	5%
SCM03	Corporate Fees	152,450	266,935	114,485	75%
SCM06	Pension Backfunding	779,690	801,480	21,790	3%
SES01	Emergency Planning	8,150	7,500	(650)	-8%
SFP01	Accountancy Services	533,720	478,460	(55,260)	-10%
SFP02	Internal Audit	94,410	97,480	3,070	3%
SFP03	Procurement	113,470	101,340	(12,130)	-11%
SFP04	Purchase Ledger	45,840	48,460	2,620	6%
SFP05	Sales Ledger	44,770	47,330	2,560	6%
SHR01	Human Resources	387,360	497,080	109,720	28%
SHR02	MDDC Staff Training	29,870	25,000	(4,870)	-16%
SHR03	Payroll	36,370	40,960	4,590	13%
SHR04	Learning And Development	47,500	53,430	5,930	12%
SIT01	It Gazetteer Management	70,500	76,400	5,900	8%
SIT03	It Information Technology	968,430	1,260,750	292,320	30%
SLD01	Electoral Registration	230,820	218,278	(12,542)	-5%
SLD02	Democratic Rep And Management	504,460	544,662	40,202	8%
SLD04	Legal Services	368,503	419,661	51,158	14%
SPR01	Building Regulations	59,430	17,390	(42,040)	-71%
SPR04	Local Land Charges	(16,970)	(24,561)	(7,591)	45%
SRB01	Collection Of Council Tax	442,380	361,270	(81,110)	-18%
SRB02	Collection Of Business Rates	(105,380)	(98,870)	6,510	-6%
SRB03	Housing Benefit Admin & Fraud	126,270	180,920	54,650	43%
SRB04	Housing Benefit Subsidy	65,000	65,000	-	0%
SRB06	Debt Recovery	71,810	78,680	6,870	10%
TOTAL CABINET PDG		5,561,183	6,199,314	638,131	11%
	Community PDG				
SCD01	Community Development	138,500	138,500	-	0%
SCS20	Customer Services Admin	23,350	23,720	370	2%
SCS22	Customer First	751,010	725,598	(25,412)	-3%
SES03	Community Safety - C.C.T.V.	45,200	16,390	(28,810)	-64%
SES04	Public Health	3,990	3,990	-	0%
SES11	Pool Cars	280	1,884	1,604	573%
SES16	PH Staff Units/Recharges	750,610	792,330	41,720	6%
SES17	Community Safety	6,220	6,070	(150)	-2%
SES18	Food Safety	(24,200)	(25,340)	(1,140)	5%
SES21	Licensing	48,480	24,030	(24,450)	-50%
SES22	Pest Control	5,000	2,500	(2,500)	-50%
SES23	Pollution Reduction	(580)	7,250	7,830	-1350%
SPR02	Enforcement	91,780	92,800	1,020	1%
SPR03	Development Control	825,420	587,570	(237,850)	-29%
SPR09	Forward Planning	263,550	306,890	43,340	16%
SPR11	Regional Planning	248,103	234,760	(13,343)	-5%
SRS01	Recreation And Sport	906,999	903,485	(3,514)	0%
TOTAL COMMUNITY PDG		4,083,712	3,842,427	(241,285)	-6%

GENERAL FUND REVENUE ACCOUNT BUDGET DETAIL 2022/23
PDG SERVICE UNIT MOVEMENTS

Service Unit	Direct Costs Detail	2021/22 Annual Budget £	2022/23 Annual Budget £	Movement £ +/- %	
Economy PDG					
SCD02	Economic Development	79,420	70,320	(9,100)	-11%
SCP01	Parking Services	(529,250)	(489,680)	39,570	-7%
SPR06	Economic Development	554,160	706,700	152,540	28%
SPS12	GF Properties Shops/Flats	(401,060)	(306,890)	94,170	-23%
TOTAL ECONOMY PDG		(296,730)	(19,550)	277,180	-93%
Environment PDG					
SES02	Cemeteries	(62,630)	(67,230)	(4,600)	7%
SES05	Open Spaces	200,854	180,190	(20,664)	-10%
SGM01	Grounds Maintenance	555,436	559,523	4,087	1%
SPS01	Asset Management	40,000	188,310	148,310	371%
SPS03	Flood Defence & Land Drainage	26,430	26,020	(410)	-2%
SPS04	Street Naming & Numbering	7,810	8,070	260	3%
SPS05	Administration Buildings	262,420	425,140	162,720	62%
SPS06	MDDC Depots	74,990	141,240	66,250	88%
SPS07	Public Transport	(15,280)	(6,110)	9,170	-60%
SPS09	Property Services Staff Unit	738,890	734,650	(4,240)	-1%
SPS11	Public Conveniences	63,980	41,330	(22,650)	-35%
SWS01	Street Cleansing	420,440	472,798	52,358	12%
SWS02	Waste Collection	229,459	435,192	205,733	90%
SWS03	Recycling	1,017,000	978,510	(38,490)	-4%
SWS04	Waste Management	366,440	377,770	11,330	3%
TOTAL ENVIRONMENT PDG		3,926,239	4,495,403	569,164	14%
Homes PDG					
SES15	Private Sector Housing Grants	(3,630)	(1,490)	2,140	-59%
SHG03	Homelessness Accommodation	396,640	269,192	(127,448)	-32%
TOTAL HOMES PDG		393,010	267,702	(125,308)	-32%
GRAND TOTAL		13,667,414	14,785,296	1,117,882	8%

CABINET 2022/23 Service Unit Budgets

SCM01 Leadership Team

Group	Description	2020/21 Actuals	2021/22 Budget	2022/23 Budget	Movement
1000	Employees	449,189	398,570	528,269	129,699
3000	Transport	101	2,010	1,000	(1,010)
4000	Cost Of Goods And Services	15,159	6,010	4,750	(1,260)
7000	Income	(6,257)	0	0	0
	TOTAL	458,192	406,590	534,019	127,429

Cost Centre	Cost Centre Name	2022/23 Budget
CM100	Leadership Team	534,019
	TOTAL	534,019

Major cost increases

Additional Director post

Major cost decreases and changes in income

No major movements

SCM02 Corporate Functions

Group	Description	2020/21 Actuals	2021/22 Budget	2022/23 Budget	Movement
1000	Employees	114,486	95,040	99,560	4,520
3000	Transport	0	200	200	0
4000	Cost Of Goods And Services	1,630	500	500	0
7000	Income	(72,049)	0	0	0
	TOTAL	44,067	95,740	100,260	4,520

Cost Centre	Cost Centre Name	2022/23 Budget
CM210	Performance, Governance & Data	100,260
CM800	Tiverton Hub	0
	TOTAL	100,260

Major cost increases

No major movements

Major cost decreases and changes in income

No major movements

SCM03 Corporate Fees

Group	Description	2020/21 Actuals	2021/22 Budget	2022/23 Budget	Movement
1000	Employees	38,986	56,270	59,445	3,175
4000	Cost Of Goods And Services	261,012	96,180	207,490	111,310
7000	Income	122,006	0	0	0
	TOTAL	422,005	152,450	266,935	114,485

Cost Centre	Cost Centre Name	2022/23 Budget
CM300	Corporate Fees	258,730
CM340	Unison	8,205
	TOTAL	266,935

Major cost increases

The 2021/22 Vacancy Factor has been removed (£150k)
Forecast audit costs have increased by £10k
Corporate Fees included a provisional pay award of £50k in 2021/22, this has been taken out of the Corporate Budget in 2022/23

Major cost decreases and changes in income

No major movements

CABINET 2022/23 Service Unit Budgets

SCM06 Pension Backfunding

Group	Description	2020/21 Actuals	2021/22 Budget	2022/23 Budget	Movement
1000	Employees	1,071,568	778,290	800,080	21,790
4000	Cost Of Goods And Services	0	1,400	1,400	0
	TOTAL	1,071,568	779,690	801,480	21,790

Cost Centre	Cost Centre Name	2022/23 Budget
CM600	Pension Backfunding	801,480
	TOTAL	801,480

Major cost increases

The increase reflects the invoiced contributions to Devon County Council

Major cost decreases and changes in income

No major movements

SES01 Emergency Planning

Group	Description	2020/21 Actuals	2021/22 Budget	2022/23 Budget	Movement
4000	Cost Of Goods And Services	7,400	8,150	7,500	(650)
7000	Income	0	0	0	0
	TOTAL	7,400	8,150	7,500	(650)

Cost Centre	Cost Centre Name	2022/23 Budget
ES500	Emergency Planning	0
PH500	Emergency Planning	7,500
	TOTAL	7,500

Major cost increases

No major movements

Major cost decreases and changes in income

No major movements

SFP01 Accountancy Services

Group	Description	2020/21 Actuals	2021/22 Budget	2022/23 Budget	Movement
1000	Employees	509,561	414,390	417,790	3,400
3000	Transport	23	700	250	(450)
4000	Cost Of Goods And Services	52,706	119,630	60,920	(58,710)
7000	Income	(5,755)	(1,000)	(500)	500
	TOTAL	556,534	533,720	478,460	(55,260)

Cost Centre	Cost Centre Name	2022/23 Budget
FP100	Accountancy Services	478,460
	TOTAL	478,460

Major cost increases

No major movements

Major cost decreases and changes in income

Computer software budget reduction due to E-Fin software upgrade completed in 2021-22

CABINET 2022/23 Service Unit Budgets

SFP02 Internal Audit

Group	Description	2020/21 Actuals	2021/22 Budget	2022/23 Budget	Movement
4000	Cost Of Goods And Services	91,088	94,410	97,480	3,070
	TOTAL	91,088	94,410	97,480	3,070

Cost Centre	Cost Centre Name	2022/23 Budget
FP200	Internal Audit	97,480
	TOTAL	97,480

Major cost increases

No major movements

Major cost decreases and changes in income

No major movements

SFP03 Procurement

Group	Description	2020/21 Actuals	2021/22 Budget	2022/23 Budget	Movement
1000	Employees	113,872	105,360	57,960	(47,400)
3000	Transport	72	400	0	(400)
4000	Cost Of Goods And Services	12,017	7,710	43,380	35,670
	TOTAL	125,961	113,470	101,340	(12,130)

Cost Centre	Cost Centre Name	2022/23 Budget
FP300	Procurement	101,340
	TOTAL	101,340

Major cost increases

Partnership working with Devon County Council for Procurement has resulted in a budget increase, being off-set by Salary savings.

Major cost decreases and changes in income

Salary savings due to the removal of Procurement Manager - Partially off-set by Partnership working with DCC.

SFP04 Purchase Ledger

Group	Description	2020/21 Actuals	2021/22 Budget	2022/23 Budget	Movement
1000	Employees	16,709	43,170	45,730	2,560
3000	Transport	0	40	0	(40)
4000	Cost Of Goods And Services	2,449	2,630	2,730	100
	TOTAL	19,159	45,840	48,460	2,620

Cost Centre	Cost Centre Name	2022/23 Budget
FP400	Purchase Ledger	48,460
	TOTAL	48,460

Major cost increases

No major movements

Major cost decreases and changes in income

No major movements

CABINET 2022/23 Service Unit Budgets**SFP05 Sales Ledger**

Group	Description	2020/21 Actuals	2021/22 Budget	2022/23 Budget	Movement
1000	Employees	78,102	43,170	45,730	2,560
3000	Transport	0	30	0	(30)
4000	Cost Of Goods And Services	2,296	1,570	1,600	30
	TOTAL	80,397	44,770	47,330	2,560

Cost Centre	Cost Centre Name	2022/23 Budget
FP500	Sales Ledger	47,330
	TOTAL	47,330

Major cost increases

No major movements

Major cost decreases and changes in income

No major movements

SHR01 Human Resources

Group	Description	2020/21 Actuals	2021/22 Budget	2022/23 Budget	Movement
1000	Employees	292,375	357,830	386,170	28,340
3000	Transport	773	2,820	1,850	(970)
4000	Cost Of Goods And Services	38,471	26,710	109,060	82,350
7000	Income	(739)	0	0	0
	TOTAL	330,880	387,360	497,080	109,720

Cost Centre	Cost Centre Name	2022/23 Budget
HR100	Human Resources	456,640
HR600	Health & Safety Officer	40,440
	TOTAL	497,080

Major cost increases

Inflation increase on salaries and increased apprentice pay
 £75k for migration and upgrade of HR software to cloud based solution

Major cost decreases and changes in income

No major movements

SHR02 MDDC Staff Training

Group	Description	2020/21 Actuals	2021/22 Budget	2022/23 Budget	Movement
1000	Employees	6,451	29,870	25,000	(4,870)
7000	Income	(5,994)	0	0	0
	TOTAL	457	29,870	25,000	(4,870)

Cost Centre	Cost Centre Name	2022/23 Budget
HR200	Staff Development Training	25,000
	TOTAL	25,000

Major cost increases

No major movements

Major cost decreases and changes in income

No major movements

CABINET 2022/23 Service Unit Budgets**SHR03 Payroll**

Group	Description	2020/21 Actuals	2021/22 Budget	2022/23 Budget	Movement
1000	Employees	49,296	36,150	40,740	4,590
4000	Cost Of Goods And Services	2	220	220	0
	TOTAL	49,298	36,370	40,960	4,590

Cost Centre	Cost Centre Name	2022/23 Budget
HR300	Payroll	40,960
	TOTAL	40,960

Major cost increases

No major movements

Major cost decreases and changes in income

No major movements

SHR04 Learning And Development

Group	Description	2020/21 Actuals	2021/22 Budget	2022/23 Budget	Movement
1000	Employees	38,944	37,270	42,460	5,190
3000	Transport	27	380	380	0
4000	Cost Of Goods And Services	9,880	9,850	10,590	740
	TOTAL	48,852	47,500	53,430	5,930

Cost Centre	Cost Centre Name	2022/23 Budget
HR400	Learning & Development	53,430
	TOTAL	53,430

Major cost increases

No major movements

Major cost decreases and changes in income

No major movements

SIT01 IT Gazetteer Management

Group	Description	2020/21 Actuals	2021/22 Budget	2022/23 Budget	Movement
1000	Employees	52,061	66,160	71,270	5,110
3000	Transport	0	50	0	(50)
4000	Cost Of Goods And Services	3,029	4,290	5,130	840
7000	Income	(1,691)	0	0	0
	TOTAL	53,399	70,500	76,400	5,900

Cost Centre	Cost Centre Name	2022/23 Budget
IT100	Gazetteer Management	76,400
	TOTAL	76,400

Major cost increases

No major movements

Major cost decreases and changes in income

No major movements

CABINET 2022/23 Service Unit Budgets**SIT03 IT Information Technology**

Group	Description	2020/21 Actuals	2021/22 Budget	2022/23 Budget	Movement
1000	Employees	521,820	527,600	633,370	105,770
3000	Transport	292	970	970	0
4000	Cost Of Goods And Services	434,954	440,460	627,010	186,550
7000	Income	(14,100)	(600)	(600)	0
	TOTAL	942,967	968,430	1,260,750	292,320

Cost Centre	Cost Centre Name	2022/23 Budget
IT300	Central Telephones	37,100
IT400	I.T. Network & Hardware	98,440
IT500	I.T. Software Support & Maint.	315,290
IT600	I.T. Staff Unit	381,100
IT700	Cyber Security	151,380
IT800	Phoenix House Printing	11,300
IT900	Digital Services	266,140
	TOTAL	1,260,750

Major cost increases

Inflation increase on salaries and 2 FTE on fixed term contracts - £88k funded by EMR
 5% increase on all software cost
 £20k Multi-Factor Authentication, £39.5k Microsoft license renewal, £19.4k virus & security software renewal
 £80k one off cost for disaster recovery systems

Major cost decreases and changes in income

No major movements

SLD01A Election Costs

Group	Description	2020/21 Actuals	2021/22 Budget	2022/23 Budget	Movement
1000	Employees	1,433	0	0	0
2000	Premises	0	0	0	0
3000	Transport	0	0	0	0
4000	Cost Of Goods And Services	31,912	0	0	0
7000	Income	(35,224)	0	0	0
	TOTAL	(1,880)	0	0	0

Cost Centre	Cost Centre Name	2022/23 Budget
LD200	Election Costs - Parishes	0
LD201	Election Costs - District	0
LD202	Election Costs - General	0
LD203	Election Costs - European	0
LD204	Election Costs - County	0
LD206	Police Corn Election	0
LD208	Neighbourhood Planning Referen	0
	TOTAL	0

Major cost increases

No major movements

Major cost decreases and changes in income

No major movements

CABINET 2022/23 Service Unit Budgets

SLD01 Electoral Registration

Group	Description	2020/21 Actuals	2021/22 Budget	2022/23 Budget	Movement
1000	Employees	120,278	113,480	148,098	34,618
3000	Transport	0	300	300	0
4000	Cost Of Goods And Services	44,184	124,880	69,880	(55,000)
7000	Income	(10,959)	(7,840)	0	7,840
	TOTAL	153,503	230,820	218,278	(12,542)

Cost Centre	Cost Centre Name	2022/23 Budget
LD100	Electoral Registration	218,278
	TOTAL	218,278

Major cost increases

Additional post within Elections to prepare for 2023 general election

Major cost decreases and changes in income

Removal of one-off Electoral Commission expenditure in 2021/22

SLD02 Democratic Rep And Management

Group	Description	2020/21 Actuals	2021/22 Budget	2022/23 Budget	Movement
1000	Employees	134,209	130,790	157,234	26,444
3000	Transport	839	17,100	15,000	(2,100)
4000	Cost Of Goods And Services	324,805	357,070	372,928	15,858
7000	Income	(1,330)	(500)	(500)	0
	TOTAL	458,523	504,460	544,662	40,202

Cost Centre	Cost Centre Name	2022/23 Budget
LD300	Democratic Rep & Management	389,968
LD400	Committee Services	154,694
	TOTAL	544,662

Major cost increases

New apprenticeship post within Member Services
Inflationary increase in Member Allowances

Major cost decreases and changes in income

No major movements

SLD04 Legal Services

Group	Description	2020/21 Actuals	2021/22 Budget	2022/23 Budget	Movement
1000	Employees	350,278	345,163	395,541	50,378
3000	Transport	71	300	300	0
4000	Cost Of Goods And Services	65,633	42,240	43,020	780
7000	Income	(23,083)	(19,200)	(19,200)	0
	TOTAL	392,899	368,503	419,661	51,158

Cost Centre	Cost Centre Name	2022/23 Budget
LD600	Legal Services	419,661
	TOTAL	419,661

Major cost increases

Fixed term solicitor post approved; Legal Services Manager post changed to Operational Manager.

Major cost decreases and changes in income

No major movements

CABINET 2022/23 Service Unit Budgets

SPR01 Building Regulations

Group	Description	2020/21 Actuals	2021/22 Budget	2022/23 Budget	Movement
1000	Employees	219,279	216,950	227,750	10,800
2000	Premises	3,540	0	0	0
3000	Transport	8,335	14,390	11,500	(2,890)
4000	Cost Of Goods And Services	20,076	29,090	30,490	1,400
7000	Income	(238,520)	(201,000)	(252,350)	(7,350)
	TOTAL	12,710	59,430	17,390	1,960

Cost Centre	Cost Centre Name	2022/23 Budget
PR100	Building Regulations	16,490
PR900	Dangerous Buildings And Trees	900
	TOTAL	17,390

Major cost increases

No major movements

Major cost decreases and changes in income

Building Regulations income budget reverted to pre-Covid level plus a 3% increase on fees - £51k

SPR04 Local Land Charges

Group	Description	2020/21 Actuals	2021/22 Budget	2022/23 Budget	Movement
1000	Employees	59,990	56,820	63,769	6,949
3000	Transport	0	100	100	0
4000	Cost Of Goods And Services	30,631	44,610	31,570	(13,040)
7000	Income	(129,513)	(118,500)	(120,000)	0
	TOTAL	(38,892)	(16,970)	(24,561)	(6,091)

Cost Centre	Cost Centre Name	2022/23 Budget
PR210	Local Land Charges	(24,561)
PR820	Assets Of Community Value	0
	TOTAL	(24,561)

Major cost increases

No major movements

Major cost decreases and changes in income

No major movements

SRB01 Collection Of Council Tax

Group	Description	2020/21 Actuals	2021/22 Budget	2022/23 Budget	Movement
1000	Employees	353,597	371,030	420,480	49,450
3000	Transport	3,451	4,200	3,160	(1,040)
4000	Cost Of Goods And Services	605,766	130,150	115,630	(14,520)
7000	Income	(552,166)	(63,000)	(178,000)	(115,000)
	TOTAL	410,648	442,380	361,270	(81,110)

Cost Centre	Cost Centre Name	2022/23 Budget
RB100	Collection Of Council Tax	361,270
RB800	Ctax Hardship Fund	0
	TOTAL	361,270

Major cost increases

Salary increase due to 2% pay award, job evaluations and movements within the Council Tax service, including the continuation of the Customer Welfare Officer and 50% of the CMT Officer split with Development Management.

Major cost decreases and changes in income

Court costs & fines income increased to pre-Covid levels - £38k
Local Council Tax Scheme Admin Grant moved to this code from RB300 and increased - £74k

CABINET 2022/23 Service Unit Budgets**SRB02 Collection Of Business Rates**

Group	Description	2020/21 Actuals	2021/22 Budget	2022/23 Budget	Movement
1000	Employees	4,437	90	0	(90)
4000	Cost Of Goods And Services	44,645	6,640	18,030	11,390
7000	Income	(537,609)	(112,110)	(116,900)	(4,790)
	TOTAL	(488,527)	(105,380)	(98,870)	6,510

Cost Centre	Cost Centre Name	2022/23 Budget
RB200	Collection Of Business Rates	(98,870)
RB700	Nndr - Business Support Grant	0
RB701	Addit Restriction Grant(Closed	0
RB702	Addit Restriction Grant(Sector	0
RB703	Addit Restriction Grant(Addit)	0
RB704	Nndr Grants Tier 2 (Open)	0
RB705	Nndr Grants Tier 2 (Closed)	0
RB707	Ndr Grants Pubstier2/3(No Food	0
RB708	Nndrjan L'Down Closed Business	0
RB709	Nndrjan L'Down Closed Addendum	0
RB710	21-22 Restart Grants(Non Disc)	0
	TOTAL	(98,870)

Major cost increases

No major movements

Major cost decreases and changes in income

No major movements

SRB03 Housing Benefit Admin & Fraud

Group	Description	2020/21 Actuals	2021/22 Budget	2022/23 Budget	Movement
1000	Employees	305,962	257,040	267,620	10,580
3000	Transport	0	230	0	(230)
4000	Cost Of Goods And Services	68,602	89,050	70,000	(19,050)
7000	Income	(340,717)	(220,050)	(156,700)	63,350
	TOTAL	33,847	126,270	180,920	54,650

Cost Centre	Cost Centre Name	2022/23 Budget
RB300	Housing Benefit Admin	173,420
RB340	Local Welfare Assist Scheme	7,500
RB900	Economic Vuln&Financial H/Ship	0
RB901	21-22 Ltss Top-Up	0
RB950	Self Isolation Payments	0
	TOTAL	180,920

Major cost increases

Local Council Tax Scheme Admin Grant moved to RB100 - £63k

Major cost decreases and changes in income

No major movements

CABINET 2022/23 Service Unit Budgets

SRB04 Housing Benefit Subsidy

Group	Description	2020/21 Actuals	2021/22 Budget	2022/23 Budget	Movement
4000	Cost Of Goods And Services	12,629,959	12,975,160	11,576,000	(1,399,160)
7000	Income	(12,610,050)	(12,910,160)	(11,511,000)	1,399,160
	TOTAL	19,909	65,000	65,000	0

Cost Centre	Cost Centre Name	2022/23 Budget
RB400	Housing Rent Allowances	65,000
	TOTAL	65,000

Major cost increases

Housing Benefit costs have been realigned to reflect current and projected spend; although it remains difficult to predict how many claims will move to Universal Credit and what the increase in claims will be.

Major cost decreases and changes in income

Housing Benefit Subsidy income has been realigned to reflect current and projected spend in this area and to factor in uncertainty with further claims moving to Universal Credit and additional claims.

SRB06 Debt Recovery

Group	Description	2020/21 Actuals	2021/22 Budget	2022/23 Budget	Movement
1000	Employees	111,706	69,180	112,280	43,100
3000	Transport	26	240	0	(240)
4000	Cost Of Goods And Services	1,386	2,390	2,970	580
7000	Income	0	0	(36,570)	(36,570)
	TOTAL	113,119	71,810	78,680	6,870

Cost Centre	Cost Centre Name	2022/23 Budget
RB600	Corporate Debt Team	78,680
	TOTAL	78,680

Major cost increases

Salary increase due to 2% pay award and the Planning Obligations Monitoring Officer moving to the Corporate Debt Team .

Major cost decreases and changes in income

Income associated with the Planning Obligations Monitoring Officer's role moved to this service from Planning - £36k

SRB08 Council Tax Benefit Subsidy

Group	Description	2020/21 Actuals	2021/22 Budget	2022/23 Budget	Movement
7000	Income	(1,027)	0	0	0
	TOTAL	(1,027)	0	0	0

Cost Centre	Cost Centre Name	2022/23 Budget
RB410	Council Tax Benefit	0
	TOTAL	0

Major cost increases

No major movements

Major cost decreases and changes in income

No major movements

COMMUNITY PDG 2022/23 Service Unit Budgets

SCD01 Community Development

Group	Description	2020/21 Actuals	2021/22 Budget	2022/23 Budget	Movement
1000	Employees	0	0	0	0
4000	Cost Of Goods And Services	71,650	138,500	138,500	0
	TOTAL	71,650	138,500	138,500	0

Cost Centre	Cost Centre Name	2022/23 Budget
CD200	Community Development	138,500
	TOTAL	138,500

Major cost increases

No major movements

Major cost decreases and changes in income

No major movements

SCS20 Customer Services Admin

Group	Description	2020/21 Actuals	2021/22 Budget	2022/23 Budget	Movement
1000	Employees	0	0	0	0
4000	Cost Of Goods And Services	22,787	23,350	23,720	370
7000	Income	(180)	0	0	0
	TOTAL	22,607	23,350	23,720	370

Cost Centre	Cost Centre Name	2022/23 Budget
CS900	Central Photocopying	4,530
CS902	Central Postage	19,190
CS910	Customer Services Admin	0
	TOTAL	23,720

Major cost increases

No major movements

Major cost decreases and changes in income

No major movements

SCS22 Customer First

Group	Description	2020/21 Actuals	2021/22 Budget	2022/23 Budget	Movement
1000	Employees	677,948	704,460	693,218	(11,242)
3000	Transport	0	1,290	1,290	0
4000	Cost Of Goods And Services	24,311	45,260	31,090	(14,170)
7000	Income	(36,708)	0	0	0
	TOTAL	665,551	751,010	725,598	(25,412)

Cost Centre	Cost Centre Name	2022/23 Budget
CS200	Communications	97,580
CS500	Messenger Services	0
CS930	Customer First Management	176,572
CS932	Customer First	451,446
	TOTAL	725,598

Major cost increases

No major movements

Major cost decreases and changes in income

Apprentice post, and 0.5FTE post removed from establishment.
Computer Software budget for AIM now transferred to Finance (£10K), other smaller budget adjustments make up the remainder of cost reductions.

COMMUNITY PDG 2022/23 Service Unit Budgets**SES03 Community Safety - C.C.T.V.**

Group	Description	2020/21 Actuals	2021/22 Budget	2022/23 Budget	Movement
1000	Employees	9,049	6,990	13,190	6,200
2000	Premises	1,469	40,000	5,000	(35,000)
4000	Cost Of Goods And Services	11,667	4,210	4,200	(10)
7000	Income	(11,432)	(6,000)	(6,000)	0
	TOTAL	10,752	45,200	16,390	(28,810)

Cost Centre	Cost Centre Name	2022/23 Budget
ES200	Cctv Initiatives	0
PS200	Cctv Initiatives	16,390
	TOTAL	16,390

Major cost increases

No major movements

Major cost decreases and changes in income

Specific maintenance budget reduction due to no planned projects for CCTV during 2022-23.

SES04 Public Health

Group	Description	2020/21 Actuals	2021/22 Budget	2022/23 Budget	Movement
2000	Premises	136	0	0	0
4000	Cost Of Goods And Services	4,053	6,240	6,240	0
7000	Income	(425)	(2,250)	(2,250)	0
	TOTAL	3,765	3,990	3,990	0

Cost Centre	Cost Centre Name	2022/23 Budget
EE360	Dog Warden	3,990
ES360	Dog Warden	0
ES361	Public Health	0
	TOTAL	3,990

Major cost increases

No major movements

Major cost decreases and changes in income

No major movements

SES11 Pool Cars

Group	Description	2020/21 Actuals	2021/22 Budget	2022/23 Budget	Movement
3000	Transport	9,044	7,790	9,394	1,604
7000	Income	0	(7,510)	(7,510)	0
	TOTAL	9,044	280	1,884	1,604

Cost Centre	Cost Centre Name	2022/23 Budget
ES580	Pool Car Running Costs	0
FM580	Pool Car Running Costs	1,884
	TOTAL	1,884

Major cost increases

No major movements

Major cost decreases and changes in income

No major movements

COMMUNITY PDG 2022/23 Service Unit Budgets

SES16 PH Staff Units/Recharges

Group	Description	2020/21 Actuals	2021/22 Budget	2022/23 Budget	Movement
1000	Employees	746,891	713,440	755,100	41,660
2000	Premises	1	0	0	0
3000	Transport	20,779	24,680	20,050	(4,630)
4000	Cost Of Goods And Services	28,229	18,490	22,680	4,190
7000	Income	(57,670)	(6,000)	(5,500)	500
	TOTAL	738,230	750,610	792,330	41,720

Cost Centre	Cost Centre Name	2022/23 Budget
EE730	Environmental Enforcement	137,150
ES730	Environmental Enforcement	0
ES733	Public Health Staff Unit	0
PH733	Public Health Staff Unit	655,180
	TOTAL	792,330

Major cost increases

Salary increase due to 2% pay award and movements within the P/Health staff unit.

Major cost decreases and changes in income

No major movements

SES17 Community Safety

Group	Description	2020/21 Actuals	2021/22 Budget	2022/23 Budget	Movement
4000	Cost Of Goods And Services	36,779	6,220	6,070	(150)
7000	Income	(28,650)	0	0	0
	TOTAL	8,129	6,220	6,070	(150)

Cost Centre	Cost Centre Name	2022/23 Budget
ES250	Community Safety Partnership	0
ES252	Community Safety Partner Fund	0
PH250	Community Safety Partnership	6,070
	TOTAL	6,070

Major cost increases

No major movements

Major cost decreases and changes in income

No major movements

SES18 Food Safety

Group	Description	2020/21 Actuals	2021/22 Budget	2022/23 Budget	Movement
2000	Premises	3,515	0	0	0
4000	Cost Of Goods And Services	9,933	15,070	13,060	(2,010)
7000	Income	(29,910)	(39,270)	(38,400)	870
	TOTAL	(16,461)	(24,200)	(25,340)	(1,140)

Cost Centre	Cost Centre Name	2022/23 Budget
ES260	Food Protection	0
ES270	Asbestos / Water Quality	0
PH260	Food Protection	(1,400)
PH270	Asbestos/Water Quality	(23,940)
	TOTAL	(25,340)

Major cost increases

No major movements

Major cost decreases and changes in income

No major movements

COMMUNITY PDG 2022/23 Service Unit Budgets

SES21 Licensing

Group	Description	2020/21 Actuals	2021/22 Budget	2022/23 Budget	Movement
1000	Employees	133,160	131,360	137,280	5,920
3000	Transport	155	1,300	500	(800)
4000	Cost Of Goods And Services	19,726	23,410	23,450	40
7000	Income	(117,352)	(107,590)	(137,200)	(29,610)
	TOTAL	35,688	48,480	24,030	(24,450)

Cost Centre	Cost Centre Name	2022/23 Budget
ES550	Licensing	0
ES740	Licensing Unit	0
PH550	Licensing	(115,650)
PH740	Licensing Unit	139,680
	TOTAL	24,030

Major cost increases

No major movements

Major cost decreases and changes in income

Expected Covid losses have not materialised Licensing income budget increased back to its pre-pandemic level.

SES22 Pest Control

Group	Description	2020/21 Actuals	2021/22 Budget	2022/23 Budget	Movement
2000	Premises	0	0	0	0
4000	Cost Of Goods And Services	1,494	5,000	2,500	(2,500)
7000	Income	0	0	0	0
	TOTAL	1,494	5,000	2,500	(2,500)

Cost Centre	Cost Centre Name	2022/23 Budget
ES600	Pest Control	0
PH600	Pest Control	2,500
	TOTAL	2,500

Major cost increases

No major movements

Major cost decreases and changes in income

No major movements

SES23 Pollution Reduction

Group	Description	2020/21 Actuals	2021/22 Budget	2022/23 Budget	Movement
2000	Premises	1,903	0	0	0
4000	Cost Of Goods And Services	25,124	9,470	17,300	7,830
7000	Income	(75,311)	(10,050)	(10,050)	0
	TOTAL	(48,284)	(580)	7,250	7,830

Cost Centre	Cost Centre Name	2022/23 Budget
ES660	Control Of Pollution	0
ES670	Local Air Pollution	0
PH660	Control Of Pollution	17,300
PH670	Local Air Pollution	(10,050)
	TOTAL	7,250

Major cost increases

No major movements

Major cost decreases and changes in income

No major movements

COMMUNITY PDG 2022/23 Service Unit Budgets

SPR02 Enforcement

Group	Description	2020/21 Actuals	2021/22 Budget	2022/23 Budget	Movement
1000	Employees	84,875	79,560	81,200	1,640
3000	Transport	3,084	3,510	2,550	(960)
4000	Cost Of Goods And Services	2,181	8,710	9,050	340
	TOTAL	90,140	91,780	92,800	1,020

Cost Centre	Cost Centre Name	2022/23 Budget
PR110	Enforcement	92,800
	TOTAL	92,800

Major cost increases

No major movements

Major cost decreases and changes in income

No major movements

SPR03 Development Control

Group	Description	2020/21 Actuals	2021/22 Budget	2022/23 Budget	Movement
1000	Employees	1,058,999	1,069,250	1,049,230	(20,020)
2000	Premises	0	0	0	0
3000	Transport	15,326	12,470	8,260	(4,210)
4000	Cost Of Goods And Services	417,003	380,900	358,080	(22,820)
7000	Income	(1,772,824)	(637,200)	(828,000)	(190,800)
	TOTAL	(281,496)	825,420	587,570	(237,850)

Cost Centre	Cost Centre Name	2022/23 Budget
PR200	Development Management	219,830
PR220	Tiverton Eue	58,050
PR225	Garden Village Project	309,690
	TOTAL	587,570

Major cost increases

Salary increase due to 2% pay award and movements within the service Development Management now sharing a cost of a CMT Officer - £110k

Major cost decreases and changes in income

Salary decrease to Planning Obligations Monitoring Officer moved to Corporate Debt team and the removal of Head of Planning Officer - £126k
 Consultancy for Garden Village project - £30k
 Planning Obligation Monitoring Officer's associated income budget moved to Corporate Debt team - £34k
 Other Development Management income budgets have not been impacted by Covid losses as much as anticipated so the budgets have reverted to 96% of pre-Covid levels - £224k

SPR09 Forward Planning

Group	Description	2020/21 Actuals	2021/22 Budget	2022/23 Budget	Movement
1000	Employees	175,969	234,700	244,400	9,700
3000	Transport	56	600	500	(100)
4000	Cost Of Goods And Services	40,086	28,250	101,990	73,740
7000	Income	(44,356)	0	(40,000)	(40,000)
	TOTAL	171,755	263,550	306,890	43,340

Cost Centre	Cost Centre Name	2022/23 Budget
PR600	Forward Planning Unit	306,890
	TOTAL	306,890

Major cost increases

Increased consultancy for Neighbourhood Plan Examinations and referendums for Crediton and Tiverton - £56k (partially funded from earmarked reserves).

Major cost decreases and changes in income

Neighbourhood Plan Grants towards the costs of referendums for Tiverton and Crediton - £40k

COMMUNITY PDG 2022/23 Service Unit Budgets

SPR11 Regional Planning

Group	Description	2020/21 Actuals	2021/22 Budget	2022/23 Budget	Movement
1000	Employees	4,241	8,640	0	(8,640)
4000	Cost Of Goods And Services	52,642	239,463	234,760	(4,703)
	TOTAL	56,883	248,103	234,760	(13,343)

Cost Centre	Cost Centre Name	2022/23 Budget
PR810	Statutory Development Plan	234,760
	TOTAL	234,760

Major cost increases

No major movements

Major cost decreases and changes in income

No major movements

SRS01 Recreation And Sport

Group	Description	2020/21 Actuals	2021/22 Budget	2022/23 Budget	Movement
1000	Employees	1,999,419	2,069,309	2,219,760	150,451
2000	Premises	852,546	1,100,020	1,190,590	90,570
3000	Transport	3,814	6,400	6,400	0
4000	Cost Of Goods And Services	189,896	255,600	314,220	58,620
7000	Income	(984,796)	(2,524,330)	(2,827,485)	(303,155)
	TOTAL	2,060,879	906,999	903,485	(3,514)

Cost Centre	Cost Centre Name	2022/23 Budget
RS100	Leis Facilities Maint & Equip	495,920
RS110	Leisure Management & Admin	109,130
RS140	Exe Valley Leisure Centre	127,887
RS150	Lords Meadow Leisure Centre	135,525
RS151	Feasibility	0
RS155	Leisure Land Rents	(9,929)
RS160	Culm Valley Sports Centre	44,952
	TOTAL	903,485

Major cost increases

Specific maintenance budget increased by £116k due to planned projects works to be carried out across the Leisure Centres.

Major cost decreases and changes in income

Reduction in the utility costs across the Leisure Centres due to decarbonisation works £30k.

ECONOMY PDG 2022/23 Service Unit Budgets

SCD02 Economic Development

Group	Description	2020/21 Actuals	2021/22 Budget	2022/23 Budget	Movement
1000	Employees	52,188	83,040	86,560	3,520
2000	Premises	62,707	48,730	47,980	(750)
4000	Cost Of Goods And Services	11,093	22,210	23,070	860
7000	Income	(30,823)	(74,560)	(87,290)	(12,730)
	TOTAL	95,165	79,420	70,320	(9,100)

Cost Centre	Cost Centre Name	2022/23 Budget
CD300	Tiverton Pannier Market	70,320
CD305	Market - Electric Nights	0
CD400	Crediton Market Square	0
	TOTAL	70,320

Major cost increases

No major movements

Major cost decreases and changes in income

No major movements

SCP01 Parking Services

Group	Description	2020/21 Actuals	2021/22 Budget	2022/23 Budget	Movement
1000	Employees	0	0	0	0
2000	Premises	200,859	254,720	214,450	(40,270)
4000	Cost Of Goods And Services	63,489	71,800	71,400	(400)
7000	Income	(382,174)	(855,770)	(775,530)	80,240
	TOTAL	(117,826)	(529,250)	(489,680)	39,570

Cost Centre	Cost Centre Name	2022/23 Budget
CP520	Multi-Storey Car Park	(94,980)
CP530	Amenity Car Parks	16,740
CP540	Paying Car Parks	(411,440)
	TOTAL	(489,680)

Major cost increases

No major movements

Major cost decreases and changes in income

Reduction in the Specific maintenance budget due to no planned projects for 2022-23.
Reduction in P&D income - mainly Market Place and Becks Sq in Tiverton due to fall in footfall.

ECONOMY PDG 2022/23 Service Unit Budgets

SPR06 Economic Development

Group	Description	2020/21 Actuals	2021/22 Budget	2022/23 Budget	Movement
1000	Employees	297,499	293,880	339,070	45,190
2000	Premises	1,578	0	0	0
3000	Transport	54	1,470	1,200	(270)
4000	Cost Of Goods And Services	143,000	451,700	596,560	144,860
7000	Income	(99,805)	(192,890)	(230,130)	(37,240)
	TOTAL	342,327	554,160	706,700	152,540

Cost Centre	Cost Centre Name	2022/23 Budget
PR400	Business Development	428,660
PR401	Reopening High Street Fund	0
PR402	Cullompton Haz	278,040
	TOTAL	706,700

Major cost increases

Salary increase due to 2% pay award and SCP movements, increased apprentice pay rates and a temporary increase in hours for economic growth project work which as been funded by ear marked reserves - £41k
Cullompton Heritage Action Zone grant funds increased - £92k (funded by earmarked reserves)
Credition Masterplan consultancy costs - £60k (funded by earmarked reserves)

Major cost decreases and changes in income

Historic England funding for Cullompton Heritage Action Zone project - £38k

SPS12 GF Properties Shops/Flats

Group	Description	2020/21 Actuals	2021/22 Budget	2022/23 Budget	Movement
2000	Premises	95,609	135,140	209,110	73,970
4000	Cost Of Goods And Services	27,141	7,140	7,520	380
7000	Income	(532,243)	(543,340)	(523,520)	19,820
	TOTAL	(409,493)	(401,060)	(306,890)	94,170

Cost Centre	Cost Centre Name	2022/23 Budget
PS890	10 Phoenix Lane	(11,990)
PS990	30-38 Fore Street	(52,240)
PS991	Industrial Units	(107,160)
PS992	Market Walk	(105,040)
PS993	Lowman Green Unit	(9,830)
PS994	Moorhayes Community Centre	0
PS995	Coggans Well	(20,630)
	TOTAL	(306,890)

Major cost increases

Specific maintenance project budget increase due to identified projects to be carried out during 2022-23 (Fore St, Industrial Units & Market Walk).

Major cost decreases and changes in income

Reduction in rental income from Market Walk due to rent reviews.

ENVIRONMENT PDG 2022/23 Service Unit Budgets

SES02 Cemeteries

Group	Description	2020/21 Actuals	2021/22 Budget	2022/23 Budget	Movement
1000	Employees	26,641	24,470	25,870	1,400
2000	Premises	16,137	45,090	42,140	(2,950)
4000	Cost Of Goods And Services	8,568	10,220	7,010	(3,210)
7000	Income	(113,012)	(142,410)	(142,250)	160
	TOTAL	(61,665)	(62,630)	(67,230)	(4,600)

Cost Centre	Cost Centre Name	2022/23 Budget
CB100	Cemeteries	(85,640)
CB101	Cemetery Lodge	(7,560)
CB110	Bereavement Services	25,970
ES100	Cemeteries	0
ES101	Cemetery Lodge	0
ES110	Bereavement Services	0
	TOTAL	(67,230)

Major cost increases

No major movement

Major cost decreases and changes in income

No major movement

SES05 Open Spaces

Group	Description	2020/21 Actuals	2021/22 Budget	2022/23 Budget	Movement
1000	Employees	6,076	9,654	14,130	4,476
2000	Premises	87,758	216,220	189,500	(26,720)
3000	Transport	375	0	0	0
4000	Cost Of Goods And Services	45,282	9,680	8,910	(770)
7000	Income	(29,846)	(34,700)	(32,350)	2,350
	TOTAL	109,646	200,854	180,190	(20,664)

Cost Centre	Cost Centre Name	2022/23 Budget
ES450	Parks & Open Spaces	0
ES455	Amory Park Recreation	0
ES460	Play Areas	0
OS450	Parks & Open Spaces	74,260
OS455	Amory Park Recreation	49,300
OS460	Play Areas	56,630
PS480	Mddc Footpaths & Railway Walks	0
	TOTAL	180,190

Major cost increases

No major movement

Major cost decreases and changes in income

Overall reduction in the Specific project maintenance budgets across Open Spaces.

ENVIRONMENT PDG 2022/23 Service Unit Budgets

SGM01 Grounds Maintenance

Group	Description	2020/21 Actuals	2021/22 Budget	2022/23 Budget	Movement
1000	Employees	470,757	517,740	501,150	(16,590)
2000	Premises	0	0	0	0
3000	Transport	96,607	85,430	84,717	(713)
4000	Cost Of Goods And Services	12,929	21,350	22,940	1,590
7000	Income	(87,918)	(69,084)	(49,284)	19,800
	TOTAL	492,374	555,436	559,523	4,087

Cost Centre	Cost Centre Name	2022/23 Budget
GM960	Grounds Maintenance	559,523
	TOTAL	559,523

Major cost increases

No major movement

Major cost decreases and changes in income

Loss of grass cutting income from Cullompton and Holcombe Rogus. Tiverton reduced by £3k
No longer receiving town council contributions to flower beds - £13k reduction
Street Scene restructure - salary saving offset by increase in other areas of service

SPS01 Asset Management

Group	Description	2020/21 Actuals	2021/22 Budget	2022/23 Budget	Movement
1000	Employees	102,273	0	50,210	50,210
2000	Premises	1,947	0	3,400	3,400
3000	Transport	222	0	0	0
4000	Cost Of Goods And Services	69,383	40,000	134,700	94,700
7000	Income	(431,795)	0	0	0
	TOTAL	(257,971)	40,000	188,310	148,310

Cost Centre	Cost Centre Name	2022/23 Budget
PS140	3 Rivers Development	0
PS150	Surplus Sites For Disposal	0
PS160	Asset Management	115,000
PS950	Climate Change	73,310
	TOTAL	188,310

Major cost increases

Salary budget of the Climate Change Officer has moved from PS980 Property Services to PS950 Climate Change.
Supplies & Services budget increase for Climate Change operational costs £20k.
£75k Computer software budget increase for the Access database replacement for Property Services.

Major cost decreases and changes in income

No major movement

ENVIRONMENT PDG 2022/23 Service Unit Budgets

SPS03 Flood Defence And Land Drainage

Group	Description	2020/21 Actuals	2021/22 Budget	2022/23 Budget	Movement
2000	Premises	14,604	26,230	25,900	(330)
4000	Cost Of Goods And Services	0	200	120	(80)
	TOTAL	14,604	26,430	26,020	(410)

Cost Centre	Cost Centre Name	2022/23 Budget
PS400	Flood Defence And Land Drain	26,020
	TOTAL	26,020

Major cost increases

No major movement

Major cost decreases and changes in income

No major movement

SPS04 Street Naming & Numbering

Group	Description	2020/21 Actuals	2021/22 Budget	2022/23 Budget	Movement
1000	Employees	6,507	6,200	6,490	290
2000	Premises	7	2,970	1,840	(1,130)
4000	Cost Of Goods And Services	51	30	1,130	1,100
7000	Income	(1,876)	(1,390)	(1,390)	0
	TOTAL	4,688	7,810	8,070	260

Cost Centre	Cost Centre Name	2022/23 Budget
PS600	Street Naming & Numbering	8,070
	TOTAL	8,070

Major cost increases

No major movement

Major cost decreases and changes in income

No major movement

SPS05 Administration Buildings

Group	Description	2020/21 Actuals	2021/22 Budget	2022/23 Budget	Movement
1000	Employees	0	0	0	0
2000	Premises	343,524	310,950	476,290	165,340
4000	Cost Of Goods And Services	18,174	28,090	25,470	(2,620)
7000	Income	(65,926)	(76,620)	(76,620)	0
	TOTAL	295,772	262,420	425,140	162,720

Cost Centre	Cost Centre Name	2022/23 Budget
PS810	Phoenix House	425,140
PS820	Dcc Library	0
PS840	Crediton Office Building	0
	TOTAL	425,140

Major cost increases

£160k Increase in Specific project maintenance budget for the Fire & Accessibility changes required to Phoenix House as a result in changes in legislation.

Major cost decreases and changes in income

No major movements

ENVIRONMENT PDG 2022/23 Service Unit Budgets

SPS06 MDDC Depots

Group	Description	2020/21 Actuals	2021/22 Budget	2022/23 Budget	Movement
2000	Premises	56,887	74,490	133,500	59,010
4000	Cost Of Goods And Services	330	500	7,740	7,240
	TOTAL	57,217	74,990	141,240	66,250

Cost Centre	Cost Centre Name	2022/23 Budget
PS850	Old Road Depot	141,240
PS910	Grounds Maintenance Depot	0
	TOTAL	141,240

Major cost increases

£61k Increase in Specific project maintenance budgets for Fire & Accessibility changes to Old Road as a result in changes in legislation.

Major cost decreases and changes in income

No major movements

SPS07 Public Transport

Group	Description	2020/21 Actuals	2021/22 Budget	2022/23 Budget	Movement
2000	Premises	978	3,880	13,890	10,010
4000	Cost Of Goods And Services	777	840	0	(840)
7000	Income	(17,583)	(20,000)	(20,000)	0
	TOTAL	(15,827)	(15,280)	(6,110)	9,170

Cost Centre	Cost Centre Name	2022/23 Budget
PS880	Bus Station Maintenance	(6,110)
	TOTAL	(6,110)

Major cost increases

Specific project maintenance budget increase due to planned projects identified during 2022-23.

Major cost decreases and changes in income

No major movements

SPS09 Property Services Staff Unit

Group	Description	2020/21 Actuals	2021/22 Budget	2022/23 Budget	Movement
1000	Employees	658,889	695,650	685,220	(10,430)
2000	Premises	3,012	0	0	0
3000	Transport	25,412	31,850	36,560	4,710
4000	Cost Of Goods And Services	14,682	11,390	12,870	1,480
7000	Income	(5,788)	0	0	0
	TOTAL	696,207	738,890	734,650	(4,240)

Cost Centre	Cost Centre Name	2022/23 Budget
PS700	Contract Services - P-Health	8,260
PS960	Caretaking Services	134,280
PS980	Property Services Staff Unit	592,110
	TOTAL	734,650

Major cost increases

No major movements

Major cost decreases and changes in income

Decrease in the salary budget is the movement between x2 additional posts being added to Property Services Staff unit - Removal of x2 Multi-skilled operatives as this is now with HRA and the Climate Change Officer move to PS950.

ENVIRONMENT PDG 2022/23 Service Unit Budgets**SPS11 Public Conveniences**

Group	Description	2020/21 Actuals	2021/22 Budget	2022/23 Budget	Movement
1000	Employees	2,707	0	0	0
2000	Premises	65,115	73,130	50,140	(22,990)
3000	Transport	934	0	0	0
4000	Cost Of Goods And Services	1,455	1,050	1,390	340
7000	Income	(19,515)	(10,200)	(10,200)	0
	TOTAL	50,697	63,980	41,330	(22,650)

Cost Centre	Cost Centre Name	2022/23 Budget
PS350	Public Conveniences	41,330
	TOTAL	41,330

Major cost increases

No major movements

Major cost decreases and changes in income

Cost savings due to future closures of 2 PC'S

SWS01 Street Cleansing

Group	Description	2020/21 Actuals	2021/22 Budget	2022/23 Budget	Movement
1000	Employees	347,206	358,880	392,000	33,120
2000	Premises	0	0	0	0
3000	Transport	82,769	77,680	85,418	7,738
4000	Cost Of Goods And Services	20,837	8,350	16,850	8,500
7000	Income	(29,354)	(24,470)	(21,470)	3,000
	TOTAL	421,459	420,440	472,798	52,358

Cost Centre	Cost Centre Name	2022/23 Budget
WS650	Street Cleansing	472,798
	TOTAL	472,798

Major cost increasesAgency budget increased by £19k to align with prior year actual spends and service requirements
Inflationary increase of £11k on salaries**Major cost decreases and changes in income**

No major movements

ENVIRONMENT PDG 2022/23 Service Unit Budgets

SWS02 Waste Collection

Group	Description	2020/21 Actuals	2021/22 Budget	2022/23 Budget	Movement
1000	Employees	1,031,616	1,008,143	1,070,510	62,367
2000	Premises	167	0	0	0
3000	Transport	411,696	397,000	526,752	129,752
4000	Cost Of Goods And Services	420,097	531,510	524,250	(7,260)
7000	Income	(1,811,962)	(1,707,194)	(1,686,320)	20,874
	TOTAL	51,613	229,459	435,192	205,733

Cost Centre	Cost Centre Name	2022/23 Budget
WS700	Refuse Collection	628,970
WS710	Trade Waste Collection	(193,778)
	TOTAL	435,192

Major cost increases

£33.3k inflationary increase to salaries
 Agency budget increased by £27.8k to align with prior year actual spends and service requirements
 £33k in additional fuel costs due to inflation
 £23.2k additional motor insurance
 Add back of £36k removed in 2021-22 for predicted 3 weekly trial saving
 £30k for hire charges for short term hire - previously charged to lease costs CR210

Major cost decreases and changes in income

3% increase to trade waste charges & internal charges not included in budget - £78.5k
 £30k increase in garden waste income - natural growth
 £130k reduction in DCC Shared Savings Scheme income

SWS03 Recycling

Group	Description	2020/21 Actuals	2021/22 Budget	2022/23 Budget	Movement
1000	Employees	1,239,379	1,036,420	1,186,100	149,680
2000	Premises	307,853	375,630	390,580	14,950
3000	Transport	346,459	274,210	317,750	43,540
4000	Cost Of Goods And Services	109,755	91,740	89,480	(2,260)
7000	Income	(828,956)	(761,000)	(1,005,400)	(244,400)
	TOTAL	1,174,490	1,017,000	978,510	(38,490)

Cost Centre	Cost Centre Name	2022/23 Budget
WS725	Kerbside Recycling	620,030
WS770	Unit 3 Carlu Close	358,480
	TOTAL	978,510

Major cost increases

Premises increase is a result of rental increase for Carlu of £33k, reduction in Premises insurance charge of £21k.
 £36.6k inflationary increase to salaries
 2.25 additional posts as part of street restructure funded by reductions to staff in other Street Scene cost centres
 Agency budget increased by £26.5k to align with prior year actual spends and service requirements
 £13k in additional fuel costs due to inflation
 £12.5k additional motor insurance
 £10k additional maintenance costs for baler & £8k for vehicle maintenance

Major cost decreases and changes in income

£244k increase in income from recycling materials (includes Covid reduction of £135k added back)

ENVIRONMENT PDG 2022/23 Service Unit Budgets

SWS04 Waste Management

Group	Description	2020/21 Actuals	2021/22 Budget	2022/23 Budget	Movement
1000	Employees	317,267	308,220	298,230	(9,990)
3000	Transport	70,624	71,350	71,350	0
4000	Cost Of Goods And Services	28,898	6,870	8,190	1,320
7000	Income	(5,497)	(20,000)	0	20,000
	TOTAL	411,293	366,440	377,770	11,330

Cost Centre	Cost Centre Name	2022/23 Budget
FM100	Fleet Management	118,730
WS750	Waste Management Staff Unit	259,040
	TOTAL	377,770

Major cost increases

No major movements

Major cost decreases and changes in income

£20k loss of income - Shared transport post no longer an option

HOMES PDG 2022/23 Service Unit Budgets

SES15 Private Sector Housing Grants

Group	Description	2020/21 Actuals	2021/22 Budget	2022/23 Budget	Movement
4000	Cost Of Goods And Services	4,296	2,120	1,720	(400)
7000	Income	(490,875)	(5,750)	(3,210)	2,540
	TOTAL	(486,580)	(3,630)	(1,490)	2,140

Cost Centre	Cost Centre Name	2022/23 Budget
ES354	Private Sector Housing Team	0
PH354	Private Sector Housing Team	(1,490)
	TOTAL	(1,490)

Major cost increases

No major movements

Major cost decreases and changes in income

No major movements

SHG03 Homelessness Accommodation

Group	Description	2020/21 Actuals	2021/22 Budget	2022/23 Budget	Movement
1000	Employees	307,186	362,550	407,477	44,927
2000	Premises	12,079	23,180	22,240	(940)
3000	Transport	6,284	7,690	7,300	(390)
4000	Cost Of Goods And Services	411,875	429,900	438,305	8,405
7000	Income	(661,181)	(426,680)	(606,130)	(179,450)
	TOTAL	76,241	396,640	269,192	(127,448)

Cost Centre	Cost Centre Name	2022/23 Budget
HG320	Housing & Homelessness Advice	0
HG345	Rough Sleeping Initiative	0
HG347	Rough Sleeping Init Mddc/Eddc	0
HG349	Domestic Abuse Duty	0
HG350	Community Alarms	(91,433)
HG373	Housing Options Staff	0
HG376	Ivor Macey House Project	0
PH320	Housing & Homelessness Advice	(59,490)
PH345	Rough Sleeping Initiative	35,380
PH349	Domestic Abuse Duty	9,875
PH373	Housing Options Staff	329,750
PH376	Ivor Macey House	45,110
	TOTAL	269,192

Major cost increases

Salary increase due to 1 additional post being added to General Fund Housing to support the teams increased workload.

Major cost decreases and changes in income

Income budget has now been set for the Flexible Homelessness Grant.

Housing Revenue Account - Analysis by service

Code	Best Value Unit	2021/22	2022/23	Movement	+/- %
		Annual Budget	Annual Budget		
		£	£	£	
Income					
SHO01	Dwelling Rents Income	(12,450,680)	(12,673,660)	(222,980)	2%
SHO04	Non Dwelling Rents Income	(559,830)	(488,360)	71,470	-13%
SHO07	Leaseholders' Charges For Services	(23,810)	(29,000)	(5,190)	22%
SHO08	Contributions Towards Expenditure	(29,220)	(80,920)	(51,700)	177%
SHO10	H.R.A. Investment Income	(10,000)	(25,000)	(15,000)	150%
SHO11	Misc. Income	(7,350)	(7,000)	350	-5%
Services					
SHO13A	Repairs & Maintenance	3,600,220	3,825,733	225,513	6%
SHO17A	Housing & Tenancy Services	1,626,530	1,730,707	104,177	6%
Accounting entries 'below the line'					
SHO29	Bad Debt Provision	150,000	150,000	-	0%
SHO30	Share Of Corp And Dem	168,040	173,900	5,860	3%
SHO32	H.R.A. Interest Payable	1,026,430	1,077,320	50,890	5%
SHO34	H.R.A. Transfer To/From Earmarked Reserves	1,899,100	1,311,720	(587,380)	-31%
SHO37	Capital Receipts Res Adjustment	(19,500)	(20,800)	(1,300)	7%
SHO38	Major Repairs Allowance	2,260,000	2,465,000	205,000	9%
SHO45	Renewable Energy Transactions	(105,000)	(105,000)	-	0%
TOTAL		(2,475,070)	(2,695,360)	(220,290)	9%

Subjective analysis

Code	Best Value Unit	2021/22	2022/23	Movement	+/- %
		Annual Budget	Annual Budget		
		£	£	£	
1000	Employees	2,976,890	3,323,740	346,850	12%
2000	Premises	235,500	267,900	32,400	14%
3000	Transport	238,860	240,040	1,180	0%
4000	Cost Of Goods And Services	7,292,170	6,929,300	(362,870)	-5%
7000	Income	(13,218,490)	(13,456,340)	(237,850)	2%
TOTAL		(2,475,070)	(2,695,360)	(220,290)	9%

Code	Best Value Unit	2021/22	2022/23	Movement	+/- %
		Annual Budget	Annual Budget		
		£	£	£	
5000	Internal Recharges	1,501,410	1,714,560	213,150	14%
6000	Capital Charges	973,660	980,800	7,140	1%
TOTAL		2,475,070	2,695,360	220,290	9%

GRAND TOTAL		0	0	0	-
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Major cost increases

-Forecast salary inflation of 2% for 2022/23, in addition to establishment increases, £340k
 -Vehicle reserve to be established for future years expenditure, £50k
 -Recharges from the Council's support services increased due to salary and overall inflation assumptions, £213k
 -Major Repairs, which is the budget set aside for capital expenditure on the maintenance of our properties expected to increase, £205K

Major cost decreases and changes in income

-Dwelling Rent income increase from proposed 4.1% change to annual rent charges
 -Income from Garage units forecast to be reduced due to decline in usable units, £63k
 -Expected Income from Building Services rechargeable repairs increased, £66K
 -Overall reserve transfers reduced year on year due to cost pressures outlined previously, 2022/23 will include £190k for future decarbonisation works, the overall reduction in budgeted transfers is £587k

2022/23 CAPITAL PROGRAMME

Description	Estimated Slippage from 2021/22 to be C/fwd to 2022/23 £k	Estimated Capital Programme 2022/23 £k	Total Capital Programme 2022/23 £k
General Fund Estates Management			
Leisure - Site Specific			
Exe Valley Leisure Centre			
EVLC - Boilers and CHP	30		30
EVLC - Fitness Studio renewal of equipment	153		153
Culm Valley sports centre			
Ceiling - asset review		260	260
CVSC - Remodelling of Ground Floor	189		189
Other Leisure - Projects			
Reception infrastructure review - All sites	120		120
All Leisure Etarmis - Security Swipe - (linked to security project)	30		30
Total Leisure	522	260	782
Other MDDC Buildings			
Cemetery Lodge - Structural solution for damp		62	62
Phoenix House			
Etarmis - Security Swipe - (linked to security project)	50		50
General Car parks			
West Exe South - Remodelling - additional parking spaces	60		60
MDDC Depot sites			
Depot Design & Build - Waste & Recycling		250	250
MDDC Shops/industrial Units			
36 & 38 Fore Street including Flat above structure & cosmetic works	47	150	197
Market Walk Unit 17 - remodelling options	495		495
Parks & Play Areas			
Open Space Infrastructure (incl Play Areas)	20		20
Play area refurbishment - Amory Park Tiverton	74		74
Other Projects			
Hydromills Electricity generation Project - Tiverton Weir	800	420	1,220
Land drainage flood defence schemes - St Marys Hemyock	50		50
Land drainage flood defence schemes - Ashleigh Park Bampton	87		87
Land acquisition for operational needs	1,000		1,000
Total Other	2,683	882	3,565
HIF Schemes			
Cullompton Town Centre Relief Road (HIF bid)		8,414	8,414
Tiverton EUE A361 Junction Phase 2 (HIF bid)		4,640	4,640
Total HIF Schemes	0	13,054	13,054
ICT Projects			
Laptop/desktop refresh - Workstation		150	150
Secure WIFI Replacement		60	60
Network Switch/Firewall Refresh (all sites except P/House)		50	50
Server farm expansion/upgrades	74		74
Additional Unified Communications budget	66		66
CRM replacement	175		175
Digital Transformation	33		33
Lalpac Licensing System replacement	80		80
Total ICT	428	260	688
Private Sector Housing Grants			
Disabled Facilities Grants – P/Sector		577	577
Total PSH Grants	0	577	577
TOTAL GF PROJECTS	3,633	15,033	18,666

2022/23 CAPITAL PROGRAMME

Description	Estimated Slippage from 2021/22 to be C/fwd to 2022/23 £k	Estimated Capital Programme 2022/23 £k	Total Capital Programme 2022/23 £k
Other General Fund Development Projects			
3 Rivers Scheme - Bampton		1,206	1,206
3 Rivers Scheme - Riverside Development (rear of Town Hall) Tiverton	925	99	1,024
* 3 Rivers scheme - Knowle Lane, Cullompton (note slippage from 2020/21 will fund planned spend in 2021/22)	7,739	0	7,739
* 3 Rivers Schemes - Future Projects	1,700	2,229	3,929
* These schemes require signed loan agreements before they can be progressed further			
Park Road (Delivery of this project is yet to be determined until conclusion of marketing exercise & therefore maybe a Capital Receipt)	760	1,265	2,025
Post Hill Tiverton	4,075		4,075
Regeneration Project 2		500	500
TOTAL GF OTHER DEVELOPMENT PROJECTS	15,199	5,299	20,498
GRAND TOTAL GF PROJECTS	18,832	20,332	39,164
FUNDING			
Existing Funds			
Capital Grants Unapplied Reserve	20	577	597
Capital Receipts Reserve	328	5	333
NHB Funding	1,291	81	1,372
Other Earmarked Reserves	194	638	832
HIF Funding (Tiverton & Cullompton schemes)	0	6,465	6,465
Levelling Up funding bid (Cullompton Relief Road Project)	0	6,436	6,436
DCC Funding (Cullompton Relief Road Project)	0	153	153
Total Existing Funds	1,833	14,355	16,188
NEW FUNDS			
PWLB Borrowing (50 years)	1,000	500	1,500
PWLB Borrowing (25 years)	800	678	1,478
PWLB Borrowing (3 years)	15,199	4,799	19,998
Total New Funds	16,999	5,977	22,976
Total General Fund Funding	18,832	20,332	39,164

2022/23 CAPITAL PROGRAMME

Description	Estimated Slippage from 2021/22 to be C/fwd to 2022/23 £k	Estimated Capital Programme 2022/23 £k	Total Capital Programme 2022/23 £k
HRA Projects			
Existing Housing Stock			
Major repairs to Housing Stock	377	2,465	2,842
Renewable Energy Fund		250	250
Home Adaptations - Disabled Facilities		300	300
** Housing Schemes (1:4:1 Receipt) Projects			
Housing Scheme - Project 1		35	35
Housing Scheme - Project 2		150	150
Future Housing schemes - 1:4:1 Projects		494	494
Affordable Housing/ Purchase of ex RTB		400	400
** Housing Development Schemes			
Housing Scheme - Project 11		1,500	1,500
Housing Scheme - Project 14		800	800
Housing Scheme - Project 16		900	900
Housing Scheme - Project 18		900	900
Housing Scheme - Project 19		1,400	1,400
Future Housing development Schemes		1,935	1,935
** Proposed Council House 1:4:1 & Housing Development schemes subject to full appraisal			
Other HRA Projects			
Westexe - Structural Communal area work (stairwells, steps)		100	100
Garages Block - Redevelopment	408	92	500
Post Hill, Tiverton	3,217	2,200	5,417
Old Road Depot remodelling options - forecast expenditure to maintain operations		50	50
Queensway (Beech Road) Tiverton (3 units)	380		380
Sewerage Treatment Works - Washfield	25		25
GRAND TOTAL HRA PROJECTS	4,407	13,971	18,378
GRAND TOTAL GF + HRA Projects	23,239	34,303	57,542
FUNDING			
Existing Funds			
Homes England Funding	0	3,031	3,031
Capital Grants Unapplied Reserve	0	170	170
Capital Receipts Reserve	303	1,286	1,589
NHB Funding	21	21	42
HRA Housing Maintenance Fund	316	0	316
Other Housing Earmarked Reserves	550	3,014	3,564
Total Existing Funds	1,190	7,522	8,712
NEW FUNDS			
PWLB Borrowing (50 years)	3,217	6,449	9,666
Total New Funds	3,217	6,449	9,666
TOTAL HOUSING REVENUE ACCOUNT	4,407	13,971	18,378
TOTAL FUNDING (GF + HRA)	23,239	34,303	57,542