

**West Devon Borough Council**  
**Draft Budget for the Financial Year 2019/20**

| Service Group  | 18/19 Base Net Budget | 18/19 Virements | 18/19 Revised Net Budget | 19/20 MTFS Pressures/ (Savings) | Budget Changes to reflect the Waste & Cleansing Contract | 19/20 Budget Preparation Virements | 19/20 Salary Estimate Virements | 19/20 Price Inflation Allocation | 19/20 Draft Net Budget |
|--|-----------------------|-----------------|--------------------------|---------------------------------|--|------------------------------------|---------------------------------|----------------------------------|------------------------|
|  | £'s                   | £'s             | £'s                      | £'s                             | £'s  | £'s                                | £'s                             | £'s                              | £'s                    |
| a) Customer First  | 2,417,362             | (323,877)       | 2,093,485                | (106,300)                       | 0  | (643,000)                          | 0                               | 18,800                           | 1,362,985              |
| b) Strategy and Commissioning                                      | 676,610               | 975             | 677,585                  | 17,500                          | 0  | 4,000                              | 0                               | 0                                | 699,085                |
| c) Commercial Services   | 2,202,280             | (316,200)       | 1,886,080                | (257,000)                       | 0  | 0                                  | 0                               | 21,700                           | 1,650,780              |
| d) Support Services  | 2,571,731             | 639,102         | 3,210,833                | 110,600                         | 0  | 639,000                            | 0                               | (40,500)                         | 3,919,933              |
|  | 7,867,983             | 0               | 7,867,983                | (235,200)                       | 0  | 0                                  | 0                               | 0                                | 7,632,783              |
| Reversal of Depreciation   | (554,188)             |                 |                          |                                 |  |                                    |                                 |                                  | (554,188)              |
| <b>Net Budget Total</b>  | <b>7,313,795</b>      | <b>0</b>        | <b>7,867,983</b>         | <b>(235,200)</b>                | <b>0</b>   | <b>0</b>                           | <b>0</b>                        | <b>0</b>                         | <b>7,078,595</b>       |
| <b>Funded by:</b>  |                       |                 |                          |                                 |  |                                    |                                 |                                  |                        |
| Localised Business Rates (note 1)                                  | 2,049,573             |                 |                          |                                 |  |                                    |                                 |                                  | 1,620,367              |
| Business Rates Pilot Gain  | 460,000               |                 |                          |                                 |  |                                    |                                 |                                  | 0                      |
| Council Tax (an increase of 2.99% in 19/20 was approved)           | 4,524,706             |                 |                          |                                 |  |                                    |                                 |                                  | 4,673,499              |
| Collection Fund Surplus  | 96,000                |                 |                          |                                 |  |                                    |                                 |                                  | 84,000                 |
| Rural Services Delivery Grant (note 1)                             | 0                     |                 |                          |                                 |  |                                    |                                 |                                  | 464,365                |
| New Homes Bonus  | 560,000               |                 |                          |                                 |  |                                    |                                 |                                  | 375,000                |
| National Business Rates Levy Surplus                               | 0                     |                 |                          |                                 |  |                                    |                                 |                                  | 25,000                 |
| Less: Contribution to Earmarked Reserves                           | (60,000)              |                 |                          |                                 |  |                                    |                                 |                                  | (120,000)              |
| Less: Contribution to Future Financial Stability Earmarked Reserve | (316,484)             |                 |                          |                                 |  |                                    |                                 |                                  | (43,635)               |
|  | <b>7,313,795</b>      |                 |                          |                                 |  |                                    |                                 |                                  | <b>7,078,595</b>       |

*Note 1 - Rural services Delivery Grant of £464,365 has been included within the Business Rates baseline in 2018/19, as part of the Business Rates Pilot*

| a) Customer First                    | 18/19 Base Net Budget | 18/19 Virements | 18/19 Revised Net Budget | 19/20 MTFS Pressures/ (Savings) | Budget Changes to reflect the Waste & Cleansing Contract | 19/20 Budget Preparation Virements | 19/20 Salary Estimate Virements | 19/20 Price Inflation Allocation | 19/20 Draft Net Budget |
|--------------------------------------|-----------------------|-----------------|--------------------------|---------------------------------|--|------------------------------------|---------------------------------|----------------------------------|------------------------|
|                                      | £'s                   | £'s             | £'s                      | £'s                             | £'s  | £'s                                | £'s                             | £'s                              | £'s                    |
| W1010 Customer Contact Centre        | 154,872               | 68,628          | 223,500                  | 7,700                           | 0  | 0                                  | 0                               | 0                                | 231,200                |
| W1013 Localities                     | 207,000               | 20,500          | 227,500                  | 9,500                           | 0  | 0                                  | 0                               | 1,300                            | 238,300                |
| W1014 Case Management                | 958,606               | (13,600)        | 945,006                  | 23,000                          | 0  | 0                                  | 0                               | 0                                | 968,006                |
| W1015 Specialists                    | 794,000               | (15,690)        | 778,310                  | 48,600                          | 0  | 0                                  | 0                               | 0                                | 826,910                |
| W1020 Planning Applications & Advice | (301,295)             | 0               | (301,295)                | (53,500)                        | 0  | 0                                  | 0                               | 0                                | (354,795)              |
| W1040 Local Land Charges             | (88,806)              | 0               | (88,806)                 | 0                               | 0  | 0                                  | 0                               | 0                                | (88,806)               |
| W1060 Community Development          | 51,400                | 0               | 51,400                   | 6,600                           | 0  | 0                                  | 0                               | 0                                | 58,000                 |
| W1102 Tamar Valley Trust             | 48,082                | 0               | 48,082                   | 0                               | 0  | 0                                  | 0                               | 900                              | 48,982                 |
| W1104 Land & Investment Properties   | 0                     | (328,000)       | (328,000)                | (100,000)                       | 0  | (643,000)                          | 0                               | 0                                | (1,071,000)            |
| W1161 Kilworthy Park Offices         | 275,651               | (1,300)         | 274,351                  | 3,900                           | 0  | 0                                  | 0                               | 10,900                           | 289,151                |
| W1200 Public Transport Assistance    | 20,785                | 0               | 20,785                   | (7,600)                         | 0  | 0                                  | 0                               | 0                                | 13,185                 |
| W1250 CoP Leads & Group Manager      | 140,000               | 1,560           | 141,560                  | 10,000                          | 0  | 0                                  | 0                               | 0                                | 151,560                |
| W1306 Countryside Recreation         | 10,080                | 0               | 10,080                   | 0                               | 0  | 0                                  | 0                               | 0                                | 10,080                 |
| W1310 Leisure Centres                | 390,343               | (57,475)        | 332,868                  | 0                               | 0  | 0                                  | 0                               | 0                                | 332,868                |
| W1311 Outdoor Sports and Recreation  | 16,510                | 0               | 16,510                   | (1,700)                         | 0  | 0                                  | 0                               | 0                                | 14,810                 |
| W1400 Other Employment Estates       | (10,528)              | 0               | (10,528)                 | 0                               | 0  | 0                                  | 0                               | 3,900                            | (6,628)                |
| W1501 General Health                 | 14,970                | 0               | 14,970                   | (800)                           | 0  | 0                                  | 0                               | 0                                | 14,170                 |
| W1503 Public Health                  | (9,700)               | 9,700           | 0                        | 0                               | 0  | 0                                  | 0                               | 0                                | 0                      |
| W1531 Licensing                      | (84,351)              | (6,200)         | (90,551)                 | 0                               | 0  | 0                                  | 0                               | 0                                | (90,551)               |
| W1533 Pest Control                   | 14,493                | 0               | 14,493                   | 0                               | 0  | 0                                  | 0                               | 1,000                            | 15,493                 |
| W1534 Pollution Control              | (3,471)               | 0               | (3,471)                  | 0                               | 0  | 0                                  | 0                               | 800                              | (2,671)                |
| W1535 Food Safety                    | 5,698                 | (5,000)         | 698                      | 0                               | 0  | 0                                  | 0                               | 0                                | 698                    |
| W1536 Health & Safety at Work        | 0                     | 1,500           | 1,500                    | 0                               | 0  | 0                                  | 0                               | 0                                | 1,500                  |
| W1544 Community Safety               | 5,000                 | 1,500           | 6,500                    | 0                               | 0  | 0                                  | 0                               | 0                                | 6,500                  |
| W1545 Emergency Planning             | 5,370                 | 0               | 5,370                    | 0                               | 0  | 0                                  | 0                               | 0                                | 5,370                  |
| W1551 Homelessness                   | 128,547               | 0               | 128,547                  | (12,000)                        | 0  | 0                                  | 0                               | 0                                | 116,547                |
| W1552 Housing Advice                 | 1,200                 | 0               | 1,200                    | 0                               | 0  | 0                                  | 0                               | 0                                | 1,200                  |
| W1553 Housing Enabling               | 240                   | 0               | 240                      | 0                               | 0  | 0                                  | 0                               | 0                                | 240                    |
| W1555 Private Sector Housing Renewal | 15,700                | 0               | 15,700                   | (10,000)                        | 0  | 0                                  | 0                               | 0                                | 5,700                  |
| W1565 Housing Benefit Payments       | 100,953               | 0               | 100,953                  | (50,000)                        | 0  | 0                                  | 0                               | 0                                | 50,953                 |
| W1568 Housing Benefit Administration | (113,487)             | 0               | (113,487)                | 20,000                          | 0  | 0                                  | 0                               | 0                                | (93,487)               |
| W1571 Council Tax Collection         | (274,500)             | 0               | (274,500)                | 0                               | 0  | 0                                  | 0                               | 0                                | (274,500)              |
| W1574 Council Tax Support            | (56,000)              | 0               | (56,000)                 | 0                               | 0  | 0                                  | 0                               | 0                                | (56,000)               |
|                                      | 2,417,362             | (323,877)       | 2,093,485                | (106,300)                       | 0  | (643,000)                          | 0                               | 18,800                           | 1,362,985              |

| b) Strategy and Commissioning                | 18/19 Base Net Budget | 18/19 Virements | 18/19 Revised Net Budget | 19/20 MTFS Pressures/ (Savings) | Budget Changes to reflect the Waste & Cleansing Contract | 19/20 Budget Preparation Virements | 19/20 Salary Estimate Virements | 19/20 Price Inflation Allocation | 19/20 Draft Net Budget |
|--|-----------------------|-----------------|--------------------------|---------------------------------|--|------------------------------------|---------------------------------|----------------------------------|------------------------|
|  | £'s                   | £'s             | £'s                      | £'s                             | £'s  | £'s                                | £'s                             | £'s                              | £'s                    |
| W1030 Economic Development                   | 63,862                | 0               | 63,862                   | 0                               | 0  | 0                                  | 0                               | 0                                | 63,862                 |
| W3001 Electoral Registration                 | 92,645                | (500)           | 92,145                   | 2,700                           | 0  | 0                                  | 0                               | 0                                | 94,845                 |
| W3030 Staff Forum                            | 0                     | 5,000           | 5,000                    | 0                               | 0  | 0                                  | 0                               | 0                                | 5,000                  |
| W3041 Communications & Media CoP             | 65,230                | (7,100)         | 58,130                   | (1,100)                         | 0  | 0                                  | 0                               | 0                                | 57,030                 |
| W3050 Democratic Representation & Management | 242,035               | 0               | 242,035                  | 0                               | 0  | 4,000                              | 0                               | 0                                | 246,035                |
| W3051 Member Support & Democratic Services   | 72,650                | (700)           | 71,950                   | 1,500                           | 0  | 0                                  | 0                               | 0                                | 73,450                 |
| W3075 Waste & Place Strategy                 | 60,500                | (800)           | 59,700                   | 5,000                           | 0  | 0                                  | 0                               | 0                                | 64,700                 |
| W4501 Performance & Intelligence             | 131,540               | 5,075           | 136,615                  | 9,400                           | 0  | 0                                  | 0                               | 0                                | 146,015                |
| W4511 Other Building Control Work            | 38,469                | 0               | 38,469                   | 0                               | 0  | 0                                  | 0                               | 0                                | 38,469                 |
| W6050 Interest & Investment Income           | (90,321)              | 0               | (90,321)                 | 0                               | 0  | 0                                  | 0                               | 0                                | (90,321)               |
|  | 676,610               | 975             | 677,585                  | 17,500                          | 0  | 4,000                              | 0                               | 0                                | 699,085                |

| c) Commercial Services                      | 18/19 Base Net Budget | 18/19 Virements | 18/19 Revised Net Budget | 19/20 MTFS Pressures/ (Savings) | Budget Changes to reflect the Waste & Cleansing Contract | 19/20 Budget Preparation Virements | 19/20 Salary Estimate Virements | 19/20 Price Inflation Allocation | 19/20 Draft Net Budget |
|---|-----------------------|-----------------|--------------------------|---------------------------------|--|------------------------------------|---------------------------------|----------------------------------|------------------------|
|   | £'s                   | £'s             | £'s                      | £'s                             | £'s  | £'s                                | £'s                             | £'s                              | £'s                    |
| W2017 Street Cleaning                       | 482,681               | 0               | 482,681                  | (53,600)                        | 24,864   | 0                                  | 0                               | 0                                | 453,945                |
| W2101 Car Parking                           | (726,428)             | 0               | (726,428)                | 0                               | 0  | 0                                  | 0                               | 11,800                           | (714,628)              |
| W2300 Landscape Maintenance                 | 139,727               | 0               | 139,727                  | 0                               | 0  | 0                                  | 0                               | 6,200                            | 145,927                |
| W2310 Dog Warden Service                    | 3,122                 | 0               | 3,122                    | 0                               | 0  | 0                                  | 0                               | 200                              | 3,322                  |
| W2400 Public Conveniences                   | 180,737               | 0               | 180,737                  | (59,700)                        | (5,873)  | 0                                  | 0                               | 3,500                            | 118,664                |
| W2701 Waste Collection & Recycling Contract | 2,033,827             | (337,000)       | 1,696,827                | (160,700)                       | (18,991)   | 0                                  | 0                               | 0                                | 1,517,136              |
| W2713 Trade Waste                           | (15,000)              | 0               | (15,000)                 | 0                               | 0  | 0                                  | 0                               | 0                                | (15,000)               |
| W2715 Garden Waste Collection               | (190,000)             | 0               | (190,000)                | 0                               | 0  | 0                                  | 0                               | 0                                | (190,000)              |
| W2720 Waste Collection & Recycling Staffing | 83,600                | 8,100           | 91,700                   | 6,900                           | 0  | 0                                  | 0                               | 0                                | 98,600                 |
| W2721 Waste & Recycling Depots              | 49,814                | 15,000          | 64,814                   | 0                               | 0  | 0                                  | 0                               | 0                                | 64,814                 |
| W2733 Other Commercial Services Staffing    | 160,200               | (2,300)         | 157,900                  | 10,100                          | 0  | 0                                  | 0                               | 0                                | 168,000                |
|   | 2,202,280             | (316,200)       | 1,886,080                | (257,000)                       | 0  | 0                                  | 0                               | 21,700                           | 1,650,780              |

| d)    | Support Services                      | 18/19 Base | 18/19     | 18/19 Revised | 19/20                   | Budget  | 19/20 Budget             | 19/20 Salary          | 19/20 Price             | 19/20               |
|-------|---------------------------------------|------------|-----------|---------------|-------------------------|---|--------------------------|-----------------------|-------------------------|---------------------|
|       |                                       | Net Budget | Virements | Net Budget    | Pressures/<br>(Savings) | Changes to<br>reflect the<br>Waste &<br>Cleansing<br>Contract | Preparation<br>Virements | Estimate<br>Virements | Inflation<br>Allocation | Draft Net<br>Budget |
|       |                                       | £'s        | £'s       | £'s           | £'s                     | £'s   | £'s                      | £'s                   | £'s                     | £'s                 |
| W4001 | Chief Executive                       | 129,925    | (20,205)  | 109,720       | (28,700)                | 0   | 0                        | 0                     | 0                       | 81,020              |
| W4004 | Corporate Training & Occ Health       | 22,183     | (4,000)   | 18,183        | (15,000)                | 0   | 0                        | 0                     | 0                       | 3,183               |
| W4009 | Non Distributed Costs (Pension Costs) | 652,000    | (36,058)  | 615,942       | 0                       | 0   | 0                        | 0                     | 0                       | 615,942             |
| W4010 | Price Inflation Provision             | 50,530     | (35,866)  | 14,664        | 70,000                  | 0   | (14,664)                 | 0                     | (70,000)                | 0                   |
| W4011 | Steady State Provision                | 0          | 20,000    | 20,000        | 0                       | 0   | 0                        | 0                     | 0                       | 20,000              |
| W4020 | Invest to Earn Initiatives            | (100,000)  | 100,000   | 0             | 0                       | 0   | 0                        | 0                     | 0                       | 0                   |
| W4041 | Internal Audit                        | 20,000     | (2,500)   | 17,500        | 0                       | 0   | 0                        | 0                     | 0                       | 17,500              |
| W4082 | Landlines                             | 27,970     | (6,970)   | 21,000        | 0                       | 0   | 0                        | 0                     | 0                       | 21,000              |
| W4084 | ICT Software & Support Contracts      | 298,333    | 2,100     | 300,433       | 83,000                  | 0   | 0                        | 0                     | 21,800                  | 405,233             |
| W4085 | Mobile Phones                         | 14,000     | 0         | 14,000        | 0                       | 0   | 0                        | 0                     | 0                       | 14,000              |
| W4086 | Client Hardware Replacement           | 42,084     | 0         | 42,084        | 0                       | 0   | 0                        | 0                     | 0                       | 42,084              |
| W4087 | Photocopiers                          | 0          | 10,000    | 10,000        | 0                       | 0   | 0                        | 0                     | 0                       | 10,000              |
| W4100 | Human Resources CoP                   | 42,940     | (2,300)   | 40,640        | (20,000)                | 0   | 0                        | 0                     | 0                       | 20,640              |
| W4101 | Legal CoP                             | 137,100    | (2,600)   | 134,500       | 6,900                   | 0   | 0                        | 0                     | 0                       | 141,400             |
| W4102 | Design CoP                            | 23,400     | (100)     | 23,300        | 0                       | 0   | 0                        | 0                     | 0                       | 23,300              |
| W4103 | Finance CoP                           | 161,663    | (400)     | 161,263       | 3,400                   | 0   | 0                        | 0                     | 0                       | 164,663             |
| W4104 | ICT CoP                               | 252,379    | 15,100    | 267,479       | 3,600                   | 0   | 0                        | 0                     | 0                       | 271,079             |
| W4150 | Support Services Case Management      | 284,550    | (11,350)  | 273,200       | 9,700                   | 0   | 42,000                   | 0                     | 0                       | 324,900             |
| W4160 | Corporate Management                  | 66,984     | 0         | 66,984        | 0                       | 0   | 10,664                   | 0                     | 2,500                   | 80,148              |
| W4180 | Support Services Mgmt & O' Heads      | 122,164    | (9,224)   | 112,940       | 2,400                   | 0   | 0                        | 0                     | 0                       | 115,340             |
| W4196 | Customer Support                      | 67,600     | (12,000)  | 55,600        | 800                     | 0   | 0                        | 0                     | 0                       | 56,400              |
| W4199 | Central Service Overheads             | 10,642     | (2,500)   | 8,142         | 0                       | 0   | 0                        | 0                     | 0                       | 8,142               |
| W4200 | Insurance                             | 41,531     | 30,500    | 72,031        | 0                       | 0   | 0                        | 0                     | 5,200                   | 77,231              |
| W6021 | Parish Support Grant                  | 106,753    | 0         | 106,753       | (5,500)                 | 0   | (42,000)                 | 0                     | 0                       | 59,253              |
| W6040 | Borrowing Costs                       | 97,000     | 607,475   | 704,475       | 0                       | 0   | 683,000                  | 0                     | 0                       | 1,387,475           |
| W6101 | Business Rates Income                 | 0          | 0         | 0             | 0                       | 0   | (40,000)                 | 0                     | 0                       | (40,000)            |
|       |                                       | 2,571,731  | 639,102   | 3,210,833     | 110,600                 | 0   | 639,000                  | 0                     | (40,500)                | 3,919,933           |