

**South Hams District Council**

**Draft Base Revenue Budget for the Financial Year 2024/25**

		(1)	(3)	(4)	(5)	(6)	(1)+(3)+(4)+(5)+(6)
Service Group	SLT Director	23/24 Base Net Budget £'s	24/25 MTFS Adjustments £'s	24/25 Other Adjustments £'s	Capital Charges Realignment £'s	Council Plan £'s	24/25 Final Base Budget £'s
a)	Customer Service & Delivery	9,771,864	1,453,200	(64,190)	34,200	70,000	11,265,074
b)	Place & Enterprise	(1,714)	131,700	74,430	874,900	75,000	1,154,316
c)	Strategy & Governance	2,605,594	541,700	148,260	0	455,000	3,750,554
d)	Strategic Finance	1,145,723	(740,600)	(158,500)	81,000	50,000	377,623
<b>Total</b>		<b>13,521,467</b>	<b>1,386,000</b>	<b>0</b>	<b>990,100</b>	<b>650,000</b>	<b>16,547,567</b>
Contributions to/(from) Earmarked Reserves		149,600					(489,573)
Contributions to/(from) Unearmarked Reserves		0					0
Reversal of Depreciation		(1,933,000)					(2,923,100)
<b>Net Budget Total</b>		<b>11,738,067</b>					<b>13,134,894</b>
<b>Funded by:</b>							
Localised Business Rates		2,447,681					3,178,529
Business Rates Pooling Gain		300,000					400,000
Increase in Business Rates Collection and Recovery		0					390,000
Council Tax (an increase of 2.99% in 24/25)		7,407,344					7,739,406
Collection Fund Surplus/(Surplus)		332,000					59,000
Revenue Support Grant		138,000					147,100
Rural Services Delivery Grant		478,583					554,149
Services Grant (one off 22/23)		77,991					13,464
Funding Guarantee		694,468					653,246
Less grants rolled into the Funding Guarantee amount		(138,000)					0
<b>Total</b>		<b>11,738,067</b>					<b>13,134,894</b>

A detailed breakdown of each Service Group can be found on the pages that follow.

**South Hams District Council**  
**Customer Service & Delivery Budgets 2024/25**

Cost Centre Code	Cost Centre Description	Budget Manager	23/24 Base Budget £'s	24/25 MTFS Adjustments (*) £'s	24/25 Other Adjustments (***) £'s	Capital Charges Realignment (****) £'s	Council Plan (*****) £'s	Final Budget 24/25 £'s
S1001	Operations Team Leader	Sarah Moody	50,700	4,500	700	0	0	55,900
S1010	Customer Contact Centre	Jim Davis	372,000	41,100	(4,300)	0	0	408,800
S1013	Localities Team Salaries	Stuart Noyce	452,800	38,500	(54,300)	0	0	437,000
S1304	Grounds Maintenance	Stuart Noyce	583,285	37,500	5,110	(33,900)	0	591,995
S1309	Tree Maintenance	Stuart Noyce	42,000	0	0	0	0	42,000
S1565	Housing Benefit Payments	Geni Hotchkiss	158,000	0	0	0	0	158,000
S1568	Housing Benefit Administration	Geni Hotchkiss	(182,100)	0	0	0	0	(182,100)
S1571	Council Tax Collection	Geni Hotchkiss	(386,600)	0	0	0	0	(386,600)
S1574	Council Tax Support	Geni Hotchkiss	(84,000)	0	0	0	0	(84,000)
S1988	ICT Team Salaries	Mike Ward	332,400	48,900	(3,100)	0	0	378,200
S1989	Waste & Cleansing Team Salaries	Sarah Moody	230,600	16,500	61,000	0	0	308,100
S1992	Benefits Team Salaries	Geni Hotchkiss	323,900	45,600	(83,900)	0	0	285,600
S1995	Revenues Team Salaries	Geni Hotchkiss	365,100	41,200	127,000	0	0	533,300
S1990	Waste Collection, Recycling & Cleansing	Sarah Moody	5,250,832	852,800	(29,300)	68,100	0	6,142,432
S4001	Senior Leadership Team	Andy Bates	353,600	23,600	34,600	0	0	411,800
S4002	Heads of Service	Andy Bates	876,800	51,400	(93,300)	0	0	834,900
S4082	Landline Telephones	Mike Ward	39,700	0	0	0	0	39,700
S4084	ICT Support Contracts	Mike Ward	557,747	225,000	0	0	0	782,747
S4085	Mobile Phones	Mike Ward	19,000	0	0	0	0	19,000
S4086	ICT Hardware Replacement	Mike Ward	46,600	0	0	0	0	46,600
S4087	Photocopiers/MFD's	Mike Ward	33,900	0	0	0	0	33,900
S4155	Digital Mail Room	Jim Davis	232,300	15,900	(23,700)	0	0	224,500
S4405	Council Plan- Community Services	Stuart Noyce	0	0	0	0	70,000	70,000
S4501	Performance & Intelligence Salaries	Jim Davis	103,300	10,700	(700)	0	0	113,300
			<b>9,771,864</b>	<b>1,453,200</b>	<b>(64,190)</b>	<b>34,200</b>	<b>70,000</b>	<b>11,265,074</b>

(\*) MTFS - Medium Term Financial Strategy, cost pressures and savings agreed as part of the budget process

(\*\*)2023/24 Virements - movements in budgets to better reflect where budget responsibility should be held, virements always net to zero.

(\*\*\*) Other Adjustments = budget changes required to align expenditure & income to the current management structure, these adjustments net to zero.

(\*\*\*\*) Realignment of capital charges. Notional charge offset by reversal of depreciation.

(\*\*\*\*\*) Year 1 Delivery Plan of the Council Plan 24-25 (Funded from Earmarked Reserves).

Operations Team Leader		23/24 Base Budget	24/25 MTFS Adjustments (*)	24/25 Other Adjustments (***)	Capital Charges Realignment (****)	Council Plan (*****)	24/25 Base Budget
S1001	<b>Expenditure</b>	76,000	4,500	3,400			83,900
	Employees	75,900	4,500	3,400			83,800
	Transport Related	100	0	0			100
	<b>Income</b>	(25,300)	0	(2,700)			(28,000)
	Recharges	(25,300)	0	(2,700)			(28,000)
<b>Grand Total</b>		<b>50,700</b>	<b>4,500</b>	<b>700</b>			<b>55,900</b>

(\*) The MTFS adjustment relates to pay inflation, totalling £4,500.

(\*\*\*) This adjustment is required to align the pay inflation to the actual sum required to cover an increase in payroll costs.

Customer Contact Centre		23/24 Base Budget	24/25 MTFS Adjustments (*)	24/25 Other Adjustments (***)	Capital Charges Realignment (****)	Council Plan (*****)	24/25 Base Budget
S1010	<b>Expenditure</b>	533,300	41,100	(21,000)			553,400
	Employees	530,600	41,100	(21,000)			550,700
	Transport Related	2,700	0	0			2,700
	<b>Income</b>	(161,300)	0	16,700			(144,600)
	Recharges	(161,300)	0	16,700			(144,600)
<b>Grand Total</b>		<b>372,000</b>	<b>41,100</b>	<b>(4,300)</b>			<b>408,800</b>

(\*) The MTFS adjustment relates to pay inflation, totalling £41,100.

(\*\*\*) This adjustment is required to align the pay inflation to the actual sum required to cover an increase in payroll costs.

Localities Team Salaries		23/24 Base Budget	24/25 MTFS Adjustments (*)	24/25 Other Adjustments (***)	Capital Charges Realignment (****)	Council Plan (*****)	24/25 Base Budget
S1013	<b>Expenditure</b>	495,400	38,500	(72,800)			461,100
	Employees	471,700	38,500	(72,800)			437,400
	Transport Related	23,700	0	0			23,700
	<b>Income</b>	(42,600)	0	18,500			(24,100)
	Recharges	(42,600)	0	18,500			(24,100)
<b>Grand Total</b>		<b>452,800</b>	<b>38,500</b>	<b>(54,300)</b>			<b>437,000</b>

(\*) The MTFS adjustment relates to pay inflation, totalling £38,500.

(\*\*\*) This adjustment is required to align the pay inflation to the actual sum required to cover an increase in payroll costs.

Grounds Maintenance		23/24 Base Budget	24/25 MTFS Adjustments (*)	24/25 Other Adjustments (**)	Capital Charges Realignment (****)	Council Plan (*****)	24/25 Base Budget
S1304	<b>Expenditure</b>	<b>605,885</b>	<b>37,500</b>	<b>5,110</b>	<b>(33,900)</b>		<b>614,595</b>
	Depreciation Impairment Losses	33,900	0	0	(33,900)		0
	Employees	440,200	37,500	10,400			488,100
	Premises Related	9,490	0	(5,290)			4,200
	Supplies & Services	58,600	0	0			58,600
	Transport Related	63,695	0	0			63,695
	<b>Income</b>	<b>(22,600)</b>	<b>0</b>	<b>0</b>			<b>(22,600)</b>
Recharges	(22,600)	0	0			(22,600)	
	<b>Grand Total</b>	<b>583,285</b>	<b>37,500</b>	<b>5,110</b>	<b>(33,900)</b>		<b>591,995</b>

(\*) The MTFS adjustment relates to pay inflation, totalling £37,500.

(\*\*) This adjustment is required to align the pay inflation to the actual sum required to cover an increase in payroll costs.

(\*\*\*\*) Realignment of capital charges. Notional charge offset by reversal of depreciation.

Tree Maintenance		23/24 Base Budget	24/25 MTFS Adjustments (*)	24/25 Other Adjustments (**)	Capital Charges Realignment (****)	Council Plan (*****)	24/25 Base Budget
S1309	<b>Expenditure</b>	<b>42,000</b>	<b>0</b>	<b>0</b>			<b>42,000</b>
	Premises Related	42,000	0	0			42,000
	<b>Grand Total</b>	<b>42,000</b>	<b>0</b>	<b>0</b>			<b>42,000</b>

Housing Benefit Payments		23/24 Base Budget	24/25 MTFS Adjustments (*)	24/25 Other Adjustments (**)	Capital Charges Realignment (****)	Council Plan (*****)	24/25 Base Budget
S1565	<b>Expenditure</b>	<b>13,633,800</b>	<b>0</b>	<b>(614,000)</b>			<b>13,019,800</b>
	Transfer Payments	13,633,800	0	0			13,019,800
	<b>Income</b>	<b>(13,475,800)</b>	<b>0</b>	<b>614,000</b>			<b>(12,861,800)</b>
	Government Grants	(13,475,800)	0	0			(12,861,800)
	<b>Grand Total</b>	<b>158,000</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>158,000</b>

(\*\*) Alignment of budget to latest housing benefit expenditure and subsidy estimates for 2024/25

Housing Benefit Administration		23/24 Base Budget	24/25 MTFS Adjustments (*)	24/25 Other Adjustments (**)	Capital Charges Realignment (***)	Council Plan (****)	24/25 Base Budget
S1568	<b>Income</b>	(182,100)	0	0			(182,100)
	Government Grants	(182,100)	0	0			(182,100)
	<b>Grand Total</b>	<b>(182,100)</b>	<b>0</b>	<b>0</b>			<b>(182,100)</b>

Council Tax Collection		23/24 Base Budget	24/25 MTFS Adjustments (*)	24/25 Other Adjustments (**)	Capital Charges Realignment (***)	Council Plan (****)	24/25 Base Budget
S1571	<b>Expenditure</b>	9,600	0	0			9,600
	Supplies & Services	9,600	0	0			9,600
	<b>Income</b>	<b>(396,200)</b>	<b>0</b>	<b>0</b>			<b>(396,200)</b>
	Government Grants	(241,200)	0	0			(241,200)
	Recharges	(155,000)	0	0			(155,000)
<b>Grand Total</b>	<b>(386,600)</b>	<b>0</b>	<b>0</b>			<b>(386,600)</b>	

Council Tax Support		23/24 Base Budget	24/25 MTFS Adjustments (*)	24/25 Other Adjustments (**)	Capital Charges Realignment (***)	Council Plan (****)	24/25 Base Budget
S1574	<b>Income</b>	(84,000)	0	0			(84,000)
	Government Grants	(84,000)	0	0			(84,000)
	<b>Grand Total</b>	<b>(84,000)</b>	<b>0</b>	<b>0</b>			<b>(84,000)</b>

ICT Team Salaries		23/24 Base Budget	24/25 MTFS Adjustments (*)	24/25 Other Adjustments (**)	Capital Charges Realignment (****)	Council Plan (*****)	24/25 Base Budget
S1988	<b>Expenditure</b>	<b>622,000</b>	<b>48,900</b>	<b>32,700</b>			<b>703,600</b>
	Employees	619,800	48,900	32,700			701,400
	Supplies & Services	400	0	0			400
	Support Services	(200)	0	0			(200)
	Transport Related	2,000	0	0			2,000
	<b>Income</b>	<b>(289,600)</b>	<b>0</b>	<b>(35,800)</b>			<b>(325,400)</b>
	Recharges	(289,600)	0	(35,800)			(325,400)
<b>Grand Total</b>	<b>332,400</b>	<b>48,900</b>	<b>(3,100)</b>			<b>378,200</b>	

(\*) The MTFS adjustment relates to pay inflation, totalling £48,900.

(\*\*) This adjustment is required to align the pay inflation to the actual sum required to cover an increase in payroll costs.

Waste & Cleansing Team Salaries		23/24 Base Budget	24/25 MTFS Adjustments (*)	24/25 Other Adjustments (**)	Capital Charges Realignment (****)	Council Plan (*****)	24/25 Base Budget
S1989	<b>Expenditure</b>	<b>265,800</b>	<b>16,500</b>	<b>64,800</b>			<b>347,100</b>
	Employees	265,800	16,500	64,800			347,100
	<b>Income</b>	<b>(35,200)</b>	<b>0</b>	<b>(3,800)</b>			<b>(39,000)</b>
	Recharges	(35,200)	0	(3,800)			(39,000)
	<b>Grand Total</b>	<b>230,600</b>	<b>16,500</b>	<b>61,000</b>			<b>308,100</b>

(\*) The MTFS adjustment relates to pay inflation, totalling £16,500.

(\*\*) This adjustment is required to align the pay inflation to the actual sum required to cover an increase in payroll costs.

Benefits Team Salaries		23/24 Base Budget	24/25 MTFS Adjustments (*)	24/25 Other Adjustments (**)	Capital Charges Realignment (****)	Council Plan (*****)	24/25 Base Budget
S1992	<b>Expenditure</b>	<b>531,200</b>	<b>45,600</b>	<b>(82,400)</b>			<b>494,400</b>
	Employees	531,200	45,600	(82,400)			494,400
	<b>Income</b>	<b>(207,300)</b>	<b>0</b>	<b>(1,500)</b>			<b>(208,800)</b>
	Recharges	(207,300)	0	(1,500)			(208,800)
<b>Grand Total</b>	<b>323,900</b>	<b>45,600</b>	<b>(83,900)</b>			<b>285,600</b>	

(\*) The MTFS adjustment relates to pay inflation, totalling £45,600.

(\*\*) This adjustment is required to align the pay inflation to the actual sum required to cover an increase in payroll costs.

Revenues Team Salaries		23/24 Base Budget	24/25 MTFS Adjustments (*)	24/25 Other Adjustments (**)	Capital Charges Realignment (***)	Council Plan (****)	24/25 Base Budget
S1995	<b>Expenditure</b>	<b>539,600</b>	<b>41,200</b>	<b>218,700</b>			<b>799,500</b>
	Employees	537,800	41,200	218,700			797,700
	Transport Related	1,800	0	0			1,800
	<b>Income</b>	<b>(174,500)</b>	<b>0</b>	<b>(91,700)</b>			<b>(266,200)</b>
	Recharges	(174,500)	0	(91,700)			(266,200)
	<b>Grand Total</b>	<b>365,100</b>	<b>41,200</b>	<b>127,000</b>			<b>533,300</b>

(\*) The MTFS adjustment relates to pay inflation, totalling £41,200.

(\*\*) This adjustment is required to align the pay inflation to the actual sum required to cover an increase in payroll costs.

Waste Collection, Recycling & Cleansing		23/24 Base Budget	24/25 MTFS Adjustments (*)	24/25 Other Adjustments (**)	Capital Charges Realignment (***)	Council Plan (****)	24/25 Base Budget
S1990	<b>Expenditure</b>	<b>9,393,652</b>	<b>852,800</b>	<b>(579,962)</b>	<b>68,100</b>		<b>9,734,590</b>
	Depreciation Impairment Losses	700,300	0	0	68,100		768,400
	Employees	5,300,050	696,000	(180,600)			5,815,450
	Premises Related	259,452	15,000	(13,262)			261,190
	Supplies & Services	1,161,950	36,200	(309,700)			888,450
	Third Party Payments	0	0	46,700			46,700
	Transport Related	1,971,900	105,600	(123,100)			1,954,400
	<b>Income</b>	<b>(4,142,820)</b>	<b>0</b>	<b>550,662</b>			<b>(3,592,158)</b>
	Fees & Charges	(1,726,100)	0	(321,258)			(2,047,358)
	Government Grants	0	0	(300,000)			(300,000)
	Other Grants & Contributions	(540,600)	0	(215,900)			(756,500)
	Reversal of contribution from Earmarked Reserves (£1.55m) & Recharges	(1,876,120)	0	1,387,820			(488,300)
<b>Grand Total</b>	<b>5,250,832</b>	<b>852,800</b>	<b>(29,300)</b>	<b>68,100</b>		<b>6,142,432</b>	

(\*) The MTFS adjustment relates to the net cost pressure (as per report to Council in July 2023) to the Waste collection, recycling & cleansing service of £270,000 (see memorandum note in appendix B), an increase in service costs due to additional properties of £90,000, plus an assumed 5% inflation of £205,000, totalling £565,000. The remaining £287,800 is the proportion of pay inflation relating to the Waste Collection, Recycling & Cleansing manual workforce salaries.

(\*\*) The Other adjustment Column includes the reversal of the contribution from earmarked reserves of £1.55million, and additional income & savings in the Waste memorandum note in appendix B.

(\*\*\*) Realignment of capital charges. Notional charge offset by reversal of depreciation.

Senior Leadership Team		23/24 Base Budget	24/25 MTFS Adjustments (*)	24/25 Other Adjustments (**)	Capital Charges Realignment (****)	Council Plan (*****)	24/25 Base Budget
S4001	<b>Expenditure</b>	<b>496,700</b>	<b>23,600</b>	<b>58,300</b>			<b>578,600</b>
	Employees	488,900	23,600	58,300			570,800
	Supplies & Services	6,300	0	0			6,300
	Transport Related	1,500	0	0			1,500
	<b>Income</b>	<b>(143,100)</b>	<b>0</b>	<b>(23,700)</b>			<b>(166,800)</b>
	Recharges	(143,100)	0	(23,700)			(166,800)
	<b>Grand Total</b>	<b>353,600</b>	<b>23,600</b>	<b>34,600</b>			<b>411,800</b>

(\*) The MTFS adjustment relates to pay inflation, totalling £23,600.

(\*\*) This adjustment is required to align the pay inflation to the actual sum required to cover an increase in payroll costs.

Heads of Service		23/24 Base Budget	24/25 MTFS Adjustments (*)	24/25 Other Adjustments (**)	Capital Charges Realignment (****)	Council Plan (*****)	24/25 Base Budget
S4002	<b>Expenditure</b>	<b>1,095,800</b>	<b>51,400</b>	<b>112,500</b>			<b>1,259,700</b>
	Employees	1,095,200	51,400	112,500			1,259,100
	Transport Related	600	0	0			600
	<b>Income</b>	<b>(219,000)</b>	<b>0</b>	<b>(205,800)</b>			<b>(424,800)</b>
	Recharges	(219,000)	0	(205,800)			(424,800)
<b>Grand Total</b>	<b>876,800</b>	<b>51,400</b>	<b>(93,300)</b>			<b>834,900</b>	

(\*) The MTFS adjustment relates to pay inflation, totalling £51,400.

(\*\*) This adjustment is required to align the pay inflation to the actual sum required to cover an increase in payroll costs.

Landline Telephones		23/24 Base Budget	24/25 MTFS Adjustments (*)	24/25 Other Adjustments (**)	Capital Charges Realignment (****)	Council Plan (*****)	24/25 Base Budget
S4082	<b>Expenditure</b>	<b>39,700</b>	<b>0</b>	<b>0</b>			<b>39,700</b>
	Supplies & Services	39,700	0	0			39,700
	<b>Grand Total</b>	<b>39,700</b>	<b>0</b>	<b>0</b>			<b>39,700</b>



ICT Support Contracts		23/24 Base Budget	24/25 MTFS Adjustments (*)	24/25 Other Adjustments (**)	Capital Charges Realignment (****)	Council Plan (*****)	24/25 Base Budget
S4084	<b>Expenditure</b>	885,347	225,000	332,600			1,442,947
	Supplies & Services	885,347	225,000	332,600			1,442,947
	<b>Income</b>	(327,600)	0	(332,600)			(660,200)
	Recharges	(327,600)	0	(332,600)			(660,200)
	<b>Grand Total</b>	<b>557,747</b>	<b>225,000</b>	<b>0</b>			<b>782,747</b>

(\*) This MTFS adjustment relates to inflation on ICT support contracts, totalling £150,000, plus business continuity & cyber security increases, totalling £75,000.

(\*\*) This adjustment is required to realign the inflation adjustment to the individual expenditure and income budgets, and align the overall budget with current actual expenditure.

Mobile Phones		23/24 Base Budget	24/25 MTFS Adjustments (*)	24/25 Other Adjustments (**)	Capital Charges Realignment (****)	Council Plan (*****)	24/25 Base Budget
S4085	<b>Expenditure</b>	19,000	0	0			19,000
	Supplies & Services	19,000	0	0			19,000
	<b>Grand Total</b>	<b>19,000</b>	<b>0</b>	<b>0</b>			<b>19,000</b>

ICT Hardware Replacement		23/24 Base Budget	24/25 MTFS Adjustments (*)	24/25 Other Adjustments (**)	Capital Charges Realignment (****)	Council Plan (*****)	24/25 Base Budget
S4086	<b>Expenditure</b>	46,600	0	0			46,600
	Supplies & Services	46,600	0	0			46,600
	<b>Grand Total</b>	<b>46,600</b>	<b>0</b>	<b>0</b>			<b>46,600</b>

Photocopiers/MFD's		23/24 Base Budget	24/25 MTFS Adjustments (*)	24/25 Other Adjustments (**)	Capital Charges Realignment (****)	Council Plan (*****)	24/25 Base Budget
S4087	<b>Expenditure</b>	33,900	0	0			33,900
	Supplies & Services	33,900	0	0			33,900
	<b>Grand Total</b>	<b>33,900</b>	<b>0</b>	<b>0</b>			<b>33,900</b>

Digital Mail Room		23/24 Base Budget	24/25 MTFS Adjustments (*)	24/25 Other Adjustments (**)	Capital Charges Realignment (****)	Council Plan (*****)	24/25 Base Budget
S4155	<b>Expenditure</b>	<b>320,500</b>	<b>15,900</b>	<b>(27,100)</b>			<b>309,300</b>
	Employees	182,300	15,900	(27,100)			171,100
	Supplies & Services	138,200	0	0			138,200
	<b>Income</b>	<b>(88,200)</b>	<b>0</b>	<b>3,400</b>			<b>(84,800)</b>
	Recharges	(88,200)	0	3,400			(84,800)
	<b>Grand Total</b>	<b>232,300</b>	<b>15,900</b>	<b>(23,700)</b>			<b>224,500</b>

(\*) The MTFS adjustment relates to pay inflation, totalling £15,900.

(\*\*) This adjustment is required to align the pay inflation to the actual sum required to cover an increase in payroll costs.

Council Plan- Community Services		23/24 Base Budget	24/25 MTFS Adjustments (*)	24/25 Other Adjustments (**)	Capital Charges Realignment (****)	Council Plan (*****)	24/25 Base Budget
S4405	<b>Expenditure</b>	<b>0</b>	<b>0</b>	<b>0</b>		<b>70,000</b>	<b>70,000</b>
	Supplies & Services	0	0	0		70,000	70,000
	<b>Grand Total</b>	<b>0</b>	<b>0</b>	<b>0</b>		<b>70,000</b>	<b>70,000</b>

(\*\*\*\*) This adjustment relates to Year 1 delivery of the Council Plan action references S1.3 "Enhance our green spaces and improve street sweeping and litter picking to ensure South Hams remains a great place to live and visit." and S1.4 "Support our communities to maintain and, where possible, enhance the everyday facilities within the community.", totalling £70,000.

Performance & Intelligence Salaries		23/24 Base Budget	24/25 MTFS Adjustments (*)	24/25 Other Adjustments (**)	Capital Charges Realignment (****)	Council Plan (*****)	24/25 Base Budget
S4501	<b>Expenditure</b>	<b>164,900</b>	<b>10,700</b>	<b>5,400</b>			<b>181,000</b>
	Employees	164,600	10,700	5,400			180,700
	Transport Related	300	0	0			300
	<b>Income</b>	<b>(61,600)</b>	<b>0</b>	<b>(6,100)</b>			<b>(67,700)</b>
	Recharges	(61,600)	0	(6,100)			(67,700)
	<b>Grand Total</b>	<b>103,300</b>	<b>10,700</b>	<b>(700)</b>			<b>113,300</b>

(\*) The MTFS adjustment relates to pay inflation, totalling £10,700.

(\*\*) This adjustment is required to align the pay inflation to the actual sum required to cover an increase in payroll costs.

**South Hams District Council**  
**Place & Enterprise Budgets 2024/25**

Cost Centre Code	Cost Centre Description	Budget Manager	23/24 Base Budget £'s	24/25 MTFS Adjustments (*) £'s	24/25 Other Adjustments (**) £'s	Capital Charges Realignment (****) £'s	Council Plan (*****) £'s	Final Budget 24/25 £'s
S1030	Economic Development	Chris Shears	24,300	0	(20,000)	(3,900)	0	400
S1060	Community Development	Chris Shears	135,400	0	0	0	0	135,400
S1061	Community Development Salaries	Neil Hawke	0	15,000	61,900	0	0	76,900
S1070	Environmental Initiatives	Chris Shears	46,300	20,000	0	0	0	66,300
S1082	Strategic Planning Salaries	Chris Shears	93,700	16,100	(3,700)	0	0	106,100
S1092a	Sherford Development Salaries	Ian Sosnowski	166,200	32,700	(14,400)	0	0	184,500
S1104	Land & Investment Properties	Head of Assets	(917,510)	0	400	0	0	(917,110)
S1165	Follaton House Offices	Head of Assets	554,039	5,900	12,300	(39,400)	0	532,839
S1301	Community Parks & Open Spaces	Head of Assets	163,800	0	38,600	17,600	0	220,000
S1305	Cemeteries & Burials	Head of Assets	21,270	0	(170)	0	0	21,100
S1306	Countryside Recreation	Head of Assets	500	0	0	0	0	500
S1310	Leisure Centres	Jon Parkinson	(176,300)	0	200	387,200	0	211,100
S1311	Outdoor Sports & Recreation	Head of Assets	166,910	0	7,600	7,100	0	181,610
S1365	Flood Defence & Land Drainage	Head of Assets	20,380	50,000	420	36,200	0	107,000
S1367	Coast Protection	Head of Assets	29,350	0	700	97,100	0	127,150
S1400	Employment Estates	Head of Assets	(644,600)	(50,000)	(5,280)	280,500	0	(419,380)
S1501	General Health	Ian Luscombe	11,000	0	0	0	0	11,000
S1503	Public Health	Ian Luscombe	(31,023)	0	0	0	0	(31,023)
S1531	Licensing	Ian Luscombe	(186,300)	(30,000)	0	0	0	(216,300)
S1533	Pest Control	Ian Luscombe	20,000	0	0	0	0	20,000
S1534	Pollution Control	Ian Luscombe	(4,100)	0	0	(5,400)	0	(9,500)
S1535	Food Safety	Ian Luscombe	2,750	0	0	0	0	2,750
S1536	Health & Safety at Work	Ian Luscombe	9,900	0	0	0	0	9,900
S1544	Community Safety	Ian Luscombe	5,600	0	0	0	0	5,600
S1545	Emergency Planning	Ian Luscombe	9,600	0	0	0	0	9,600
S1550	Housing Standards	Ian Luscombe	7,900	0	300	0	0	8,200
S1551	Homelessness	Isabel Blake	82,710	0	(36,560)	(9,200)	0	36,950
S1552	Housing Advice	Isabel Blake	3,000	0	0	0	0	3,000
S1555	Private Sector Housing Renewal	Ian Luscombe	0	0	0	0	0	0
S1558	Housing Strategy	Chris Shears	2,800	0	0	0	0	2,800
S1841	Property Maintenance Business Support	Head of Assets	0	0	42,100	0	0	42,100
S1993	Environmental Health Team Salaries	Ian Luscombe	635,700	69,400	(12,500)	0	0	692,600
S1994	Assets Team Salaries	Head of Assets	614,200	57,100	(85,100)	0	0	586,200
S1999	Housing Team Salaries	Isabel Blake	201,100	29,800	45,000	0	0	275,900
S2002	Beach & Water Safety	Cam Sims-Stirling	54,250	0	0	0	0	54,250
S2005	Salcombe Harbour	Cam Sims-Stirling	0	0	0	0	0	0
S2010	Dartmouth Lower Ferry	Cam Sims-Stirling	(29,110)	(44,600)	22,710	50,100	0	(900)

S2101	Car & Boat Parking	Emma Widdicombe	(1,789,870)	(155,900)	41,860	6,500	0	(1,897,410)
S2310	Dog Warden Service	Emma Widdicombe	5,000	0	0	1,400	0	6,400
S2400	Public Conveniences	Emma Widdicombe	707,110	67,100	19,150	49,100	0	842,460
S2734	Pannier Markets	Chris Shears	(89,970)	0	0	0	0	(89,970)
S2841	Repairs & Maintenance	Head of Assets	0	41,800	(41,800)	0	0	0
S4105	Economy Team Salaries	Chris Shears	72,300	7,300	700	0	0	80,300
S4401	Council Plan- Economy & Jobs	Chris Shears	0	0	0	0	75,000	75,000
			<b>(1,714)</b>	<b>131,700</b>	<b>74,430</b>	<b>874,900</b>	<b>75,000</b>	<b>1,154,316</b>

(\* ) MTFS - Medium Term Financial Strategy, cost pressures and savings agreed as part of the budget process

(\*\* ) 2023/24 Virements - movements in budgets to better reflect where budget responsibility should be held, virements always net to zero.

(\*\*\* ) Other Adjustments = budget changes required to align expenditure & income to the current management structure, these adjustments net to zero.

(\*\*\*\* ) Realignment of capital charges. Notional charge offset by reversal of depreciation.

(\*\*\*\*\* ) Year 1 Delivery Plan of the Council Plan 24-25 (Funded from Earmarked Reserves).

Economic Development		23/24 Base Budget	24/25 MTFS Adjustments (*)	24/25 Other Adjustments (***)	Capital Charges Realignment (****)	Council Plan (*****)	24/25 Base Budget
S1030	<b>Expenditure</b>	<b>31,400</b>	<b>0</b>	<b>(20,000)</b>	<b>(3,900)</b>		<b>7,500</b>
	Depreciation Impairment Losses	3,900	0	0	(3,900)		0
	Supplies & Services	27,500	0	(20,000)			7,500
	<b>Income</b>	<b>(7,100)</b>	<b>0</b>	<b>0</b>			<b>(7,100)</b>
	Recharges	(200)	0	0			(200)
	Rent	(6,900)	0	0			(6,900)
	<b>Grand Total</b>	<b>24,300</b>	<b>0</b>	<b>(20,000)</b>	<b>(3,900)</b>		<b>400</b>

(\*\*\*) This adjustment is required to better reflect where budget responsibility should be held.

(\*\*\*\*) Realignment of capital charges. Notional charge offset by reversal of depreciation.

Community Development		23/24 Base Budget	24/25 MTFS Adjustments (*)	24/25 Other Adjustments (***)	Capital Charges Realignment (****)	Council Plan (*****)	24/25 Base Budget
S1060	<b>Expenditure</b>	<b>135,400</b>	<b>0</b>	<b>0</b>			<b>135,400</b>
	Supplies & Services	135,400	0	0			135,400
	<b>Grand Total</b>	<b>135,400</b>	<b>0</b>	<b>0</b>			<b>135,400</b>

Community Development Salaries		23/24 Base Budget	24/25 MTFS Adjustments (*)	24/25 Other Adjustments (***)	Capital Charges Realignment (****)	Council Plan (*****)	24/25 Base Budget
S1061	<b>Expenditure</b>	0	15,000	116,300			131,300
	Employees	0	15,000	116,300			131,300
	<b>Income</b>	0	0	(54,400)			(54,400)
	Recharges	0	0	(54,400)			(54,400)
	<b>Grand Total</b>	0	15,000	61,900			76,900

(\*) The MTFS adjustment relates to an increase to the Salary Base Budget for the newly formed Community Development team as approved at Executive 30th November 2023, totalling £15,000.

(\*\*\*) This adjustment is required to align the pay inflation to the actual sum required to cover an increase in payroll costs.

Environmental Initiatives		23/24 Base Budget	24/25 MTFS Adjustments (*)	24/25 Other Adjustments (***)	Capital Charges Realignment (****)	Council Plan (*****)	24/25 Base Budget
S1070	<b>Expenditure</b>	46,300	20,000	0			66,300
	Supplies & Services	46,300	20,000	0			66,300
	<b>Grand Total</b>	46,300	20,000	0			66,300

(\*) The MTFS adjustment relates to an increase to the South Devon AONB Partnership costs, totalling £20,000.

Strategic Planning Salaries		23/24 Base Budget	24/25 MTFS Adjustments (*)	24/25 Other Adjustments (***)	Capital Charges Realignment (****)	Council Plan (*****)	24/25 Base Budget
S1082	<b>Expenditure</b>	187,400	16,100	8,600			212,100
	Employees	187,400	16,100	8,600			212,100
	<b>Income</b>	(93,700)	0	(12,300)			(106,000)
	Recharges	(93,700)	0	(12,300)			(106,000)
	<b>Grand Total</b>	93,700	16,100	(3,700)			106,100

(\*) The MTFS adjustment relates to pay inflation, totalling £16,100.

(\*\*\*) This adjustment is required to align the pay inflation to the actual sum required to cover an increase in payroll costs.

Sherford Development Salaries		23/24 Base Budget	24/25 MTFS Adjustments (*)	24/25 Other Adjustments (***)	Capital Charges Realignment (****)	Council Plan (*****)	24/25 Base Budget
S1092a	<b>Expenditure</b>	<b>434,200</b>	<b>32,700</b>	<b>10,700</b>			<b>477,600</b>
	Employees	434,200	32,700	10,700			477,600
	<b>Income</b>	<b>(268,000)</b>	<b>0</b>	<b>(25,100)</b>			<b>(293,100)</b>
	Recharges	(268,000)	0	(25,100)			(293,100)
	<b>Grand Total</b>	<b>166,200</b>	<b>32,700</b>	<b>(14,400)</b>			<b>184,500</b>

(\*) The MTFS adjustment relates to pay inflation, totalling £32,700.

(\*\*\*) This adjustment is required to align the pay inflation to the actual sum required to cover an increase in payroll costs.

Land & Investment Properties		23/24 Base Budget	24/25 MTFS Adjustments (*)	24/25 Other Adjustments (***)	Capital Charges Realignment (****)	Council Plan (*****)	24/25 Base Budget
S1104	<b>Expenditure</b>	<b>8,190</b>	<b>0</b>	<b>400</b>			<b>8,590</b>
	Premises Related	8,190	0	400			8,590
	<b>Income</b>	<b>(925,700)</b>	<b>0</b>	<b>0</b>			<b>(925,700)</b>
	Rent	(925,700)	0	0			(925,700)
	<b>Grand Total</b>	<b>(917,510)</b>	<b>0</b>	<b>400</b>			<b>(917,110)</b>

(\*\*\*) This adjustment is required to align the budgeted R&M recharges in accordance with current actual expenditure, totalling £400.

Follaton House Offices		23/24 Base Budget	24/25 MTFS Adjustments (*)	24/25 Other Adjustments (***)	Capital Charges Realignment (****)	Council Plan (*****)	24/25 Base Budget
S1165	<b>Expenditure</b>	<b>876,239</b>	<b>55,900</b>	<b>12,300</b>	<b>(39,400)</b>		<b>905,039</b>
	Depreciation Impairment Losses	39,400	0	0	(39,400)		0
	Employees	97,800	5,900	5,700			109,400
	Premises Related	645,200	50,000	6,600			701,800
	Supplies & Services	100,139	0	0			100,139
	Support Services	(6,300)	0	0			(6,300)
	<b>Income</b>	<b>(322,200)</b>	<b>(50,000)</b>	<b>0</b>			<b>(372,200)</b>
	Fees & Charges	(10,000)	0	0			(10,000)
	Recharges	(3,000)	0	0			(3,000)
	Rent	(309,200)	(50,000)	0			(359,200)
<b>Grand Total</b>	<b>554,039</b>	<b>5,900</b>	<b>12,300</b>	<b>(39,400)</b>		<b>532,839</b>	

(\*) The MTFS adjustment relates to pay inflation of £5,900, plus an increase in the business rates of SHDC assets of £50,000 and an increase in the Follaton House rental income of £50,000, coming to a net total of £5,900

(\*\*\*) This adjustment is required to align the budgeted R&M recharges in accordance with current actual expenditure, totalling £6,600, plus aligning of the pay inflation to the actual sum required to cover an increase in payroll costs of £5,700, coming to a net total of £12,300.

(\*\*\*\*) Realignment of capital charges. Notional charge offset by reversal of depreciation.

Community Parks & Open Spaces		23/24 Base Budget	24/25 MTFS Adjustments (*)	24/25 Other Adjustments (***)	Capital Charges Realignment (****)	Council Plan (*****)	24/25 Base Budget
S1301	<b>Expenditure</b>	<b>292,600</b>	<b>0</b>	<b>38,600</b>	<b>17,600</b>		<b>348,800</b>
	Depreciation Impairment Losses	127,500	0	0	17,600		145,100
	Employees	6,400	0	0			6,400
	Premises Related	145,300	0	38,600			183,900
	Supplies & Services	13,400	0	0			13,400
	<b>Income</b>	<b>(128,800)</b>	<b>0</b>	<b>0</b>			<b>(128,800)</b>
	Fees & Charges	(16,800)	0	0			(16,800)
	Other Grants & Contributions	(500)	0	0			(500)
	Recharges	(11,900)	0	0			(11,900)
	Rent	(99,600)	0	0			(99,600)
<b>Grand Total</b>	<b>163,800</b>	<b>0</b>	<b>38,600</b>	<b>17,600</b>		<b>220,000</b>	

(\*\*\*) This adjustment is required to align the budgeted R&M recharges in accordance with current actual expenditure, totalling £38,600.

(\*\*\*\*) Realignment of capital charges. Notional charge offset by reversal of depreciation.

Cemeteries & Burials		23/24 Base Budget	24/25 MTFS Adjustments (*)	24/25 Other Adjustments (***)	Capital Charges Realignment (****)	Council Plan (*****)	24/25 Base Budget
S1305	<b>Expenditure</b>	21,270	0	(170)			21,100
	Premises Related	4,470	0	(170)			4,300
	Supplies & Services	16,800	0	0			16,800
	<b>Grand Total</b>	21,270	0	(170)			21,100

(\*\*\*) This adjustment is required to align the budgeted R&M recharges in accordance with current actual expenditure, totalling £170.

Countryside Recreation		23/24 Base Budget	24/25 MTFS Adjustments (*)	24/25 Other Adjustments (***)	Capital Charges Realignment (****)	Council Plan (*****)	24/25 Base Budget
S1306	<b>Expenditure</b>	500	0	0			500
	Supplies & Services	500	0	0			500
	<b>Grand Total</b>	500	0	0			500



Leisure Centres		23/24 Base Budget	24/25 MTFS Adjustments (*)	24/25 Other Adjustments (***)	Capital Charges Realignment (****)	Council Plan (*****)	24/25 Base Budget
S1310	<b>Expenditure</b>	<b>420,561</b>	<b>0</b>	<b>200</b>	<b>387,200</b>		<b>807,961</b>
	Depreciation Impairment Losses	405,800	0	0	387,200		793,000
	Premises Related	0	0	200			200
	Supplies & Services	14,761	0	0			14,761
	<b>Income</b>	<b>(596,861)</b>	<b>0</b>	<b>0</b>			<b>(596,861)</b>
	Fees & Charges	(547,161)	0	0			(547,161)
	Other Grants & Contributions	(49,700)	0	0			(49,700)
	<b>Grand Total</b>	<b>(176,300)</b>	<b>0</b>	<b>200</b>	<b>387,200</b>		<b>211,100</b>

(\*\*\*) This adjustment is required to align the budgeted R&M recharges in accordance with current actual expenditure, totalling £200.

(\*\*\*\*) Realignment of capital charges. Notional charge offset by reversal of depreciation.

Outdoor Sports & Recreation		23/24 Base Budget	24/25 MTFS Adjustments (*)	24/25 Other Adjustments (***)	Capital Charges Realignment (****)	Council Plan (*****)	24/25 Base Budget
S1311	<b>Expenditure</b>	<b>191,610</b>	<b>0</b>	<b>7,600</b>	<b>7,100</b>		<b>206,310</b>
	Depreciation Impairment Losses	115,800	0	0	7,100		122,900
	Premises Related	63,910	0	7,600			71,510
	Supplies & Services	11,900	0	0			11,900
	<b>Income</b>	<b>(24,700)</b>	<b>0</b>	<b>0</b>			<b>(24,700)</b>
	Recharges	(9,400)	0	0			(9,400)
	Rent	(15,300)	0	0			(15,300)
	<b>Grand Total</b>	<b>166,910</b>	<b>0</b>	<b>7,600</b>	<b>7,100</b>		<b>181,610</b>

(\*\*\*) This adjustment is required to align the budgeted R&M recharges in accordance with current actual expenditure, totalling £7,600.

(\*\*\*\*) Realignment of capital charges. Notional charge offset by reversal of depreciation.

Flood Defence & Land Drainage		23/24 Base Budget	24/25 MTFS Adjustments (*)	24/25 Other Adjustments (***)	Capital Charges Realignment (****)	Council Plan (*****)	24/25 Base Budget
S1365	<b>Expenditure</b>	<b>20,380</b>	<b>50,000</b>	<b>420</b>	<b>36,200</b>		<b>107,000</b>
	Depreciation Impairment Losses	9,200	0	0	36,200		45,400
	Premises Related	11,180	0	420			11,600
	Supplies & Services	0	50,000	0			50,000
	<b>Grand Total</b>	<b>20,380</b>	<b>50,000</b>	<b>420</b>	<b>36,200</b>		<b>107,000</b>

(\*) The MTFS adjustment relates to an increase in costs for dealing with the impacts of climate change, such as flooding, on our communities, totalling £50,000.

(\*\*\*) This adjustment is required to align the budgeted R&M recharges in accordance with current actual expenditure, totalling £420.

(\*\*\*\*) Realignment of capital charges. Notional charge offset by reversal of depreciation.

Coast Protection		23/24 Base Budget	24/25 MTFS Adjustments (*)	24/25 Other Adjustments (***)	Capital Charges Realignment (****)	Council Plan (*****)	24/25 Base Budget
S1367	<b>Expenditure</b>	<b>77,850</b>	<b>0</b>	<b>700</b>	<b>97,100</b>		<b>175,650</b>
	Depreciation Impairment Losses	70,500	0	0	97,100		167,600
	Premises Related	7,350	0	700			8,050
	<b>Income</b>	<b>(48,500)</b>	<b>0</b>	<b>0</b>			<b>(48,500)</b>
	Interest	(14,500)	0	0			(14,500)
	Recharges	(2,000)	0	0			(2,000)
	Rent	(32,000)	0	0			(32,000)
	<b>Grand Total</b>	<b>29,350</b>	<b>0</b>	<b>700</b>	<b>97,100</b>		<b>127,150</b>

(\*\*\*) This adjustment is required to align the budgeted R&M recharges in accordance with current actual expenditure, totalling £700.

(\*\*\*\*) Realignment of capital charges. Notional charge offset by reversal of depreciation.

Employment Estates		23/24 Base Budget	24/25 MTFS Adjustments (*)	24/25 Other Adjustments (***)	Capital Charges Realignment (****)	Council Plan (*****)	24/25 Base Budget
S1400	<b>Expenditure</b>	<b>472,400</b>	<b>0</b>	<b>(5,280)</b>	<b>280,500</b>		<b>747,620</b>
	Depreciation Impairment Losses	180,000	0	0	280,500		460,500
	Employees	32,000	0	0			32,000
	Premises Related	234,800	0	4,720			239,520
	Supplies & Services	25,600	0	(10,000)			15,600
	<b>Income</b>	<b>(1,117,000)</b>	<b>(50,000)</b>	<b>0</b>			<b>(1,167,000)</b>
	Fees & Charges	(36,800)	0	0			(36,800)
	Recharges	(24,000)	0	0			(24,000)
	Rent	(1,056,200)	(50,000)	0			(1,106,200)
	<b>Grand Total</b>	<b>(644,600)</b>	<b>(50,000)</b>	<b>(5,280)</b>	<b>280,500</b>		<b>(419,380)</b>

(\*) The MTFS adjustment relates to additional employment estates rental income, totalling £50,000.

(\*\*\*) This adjustment is required to align the budgeted R&M recharges in accordance with current actual expenditure, totalling £4,720, plus an adjustment is required to better reflect where budget responsibility should be held, totalling £10,000. Coming to a net total of £5,280.

(\*\*\*\*) Realignment of capital charges. Notional charge offset by reversal of depreciation.

General Health		23/24 Base Budget	24/25 MTFS Adjustments (*)	24/25 Other Adjustments (***)	Capital Charges Realignment (****)	Council Plan (*****)	24/25 Base Budget
S1501	<b>Expenditure</b>	<b>11,000</b>	<b>0</b>	<b>0</b>			<b>11,000</b>
	Supplies & Services	11,000	0	0			11,000
	<b>Grand Total</b>	<b>11,000</b>	<b>0</b>	<b>0</b>			<b>11,000</b>

Public Health		23/24 Base Budget	24/25 MTFS Adjustments (*)	24/25 Other Adjustments (***)	Capital Charges Realignment (****)	Council Plan (*****)	24/25 Base Budget
S1503	<b>Expenditure</b>	<b>2,577</b>	<b>0</b>	<b>0</b>			<b>2,577</b>
	Transport Related	2,577	0	0			2,577
	<b>Income</b>	<b>(33,600)</b>	<b>0</b>	<b>0</b>			<b>(33,600)</b>
	Fees & Charges	(33,600)	0	0			(33,600)
<b>Grand Total</b>	<b>(31,023)</b>	<b>0</b>	<b>0</b>			<b>(31,023)</b>	

Licensing		23/24 Base Budget	24/25 MTFS Adjustments (*)	24/25 Other Adjustments (***)	Capital Charges Realignment (****)	Council Plan (*****)	24/25 Base Budget
S1531	<b>Expenditure</b>	<b>14,500</b>	<b>0</b>	<b>0</b>			<b>14,500</b>
	Employees	7,500	0	0			7,500
	Supplies & Services	7,000	0	0			7,000
	<b>Income</b>	<b>(200,800)</b>	<b>(30,000)</b>	<b>0</b>			<b>(230,800)</b>
	Fees & Charges	(195,800)	(30,000)	0			(225,800)
	Recharges	(5,000)	0	0			(5,000)
	<b>Grand Total</b>	<b>(186,300)</b>	<b>(30,000)</b>	<b>0</b>			<b>(216,300)</b>

(\*) The MTFS adjustment relates to additional Environmental Health fees and charges income, totalling £30,000.

Pest Control		23/24 Base Budget	24/25 MTFS Adjustments (*)	24/25 Other Adjustments (***)	Capital Charges Realignment (****)	Council Plan (*****)	24/25 Base Budget
S1533	<b>Expenditure</b>	<b>20,000</b>	<b>0</b>	<b>0</b>			<b>20,000</b>
	Supplies & Services	20,000	0	0			20,000
	<b>Grand Total</b>	<b>20,000</b>	<b>0</b>	<b>0</b>			<b>20,000</b>

Pollution Control		23/24 Base Budget	24/25 MTFS Adjustments (*)	24/25 Other Adjustments (***)	Capital Charges Realignment (****)	Council Plan (*****)	24/25 Base Budget
S1534	<b>Expenditure</b>	<b>28,900</b>	<b>0</b>	<b>0</b>	<b>(5,400)</b>		<b>23,500</b>
	Depreciation Impairment Losses	5,400	0	0	(5,400)		0
	Premises Related	500	0	0			500
	Supplies & Services	23,000	0	0			23,000
	<b>Income</b>	<b>(33,000)</b>	<b>0</b>	<b>0</b>			<b>(33,000)</b>
	Fees & Charges	(33,000)	0	0			(33,000)
	<b>Grand Total</b>	<b>(4,100)</b>	<b>0</b>	<b>0</b>	<b>(5,400)</b>		<b>(9,500)</b>

(\*\*\*\*) Realignment of capital charges. Notional charge offset by reversal of depreciation.

Food Safety		23/24 Base Budget	24/25 MTFS Adjustments (*)	24/25 Other Adjustments (***)	Capital Charges Realignment (****)	Council Plan (*****)	24/25 Base Budget
S1535	<b>Expenditure</b>	<b>7,000</b>	<b>0</b>	<b>0</b>			<b>7,000</b>
	Supplies & Services	7,000	0	0			7,000
	<b>Income</b>	<b>(4,250)</b>	<b>0</b>	<b>0</b>			<b>(4,250)</b>
	Fees & Charges	(1,250)	0	0			(1,250)
	Recharges	(3,000)	0	0			(3,000)
	<b>Grand Total</b>	<b>2,750</b>	<b>0</b>	<b>0</b>	<b>0</b>		<b>2,750</b>

Health & Safety at Work		23/24 Base Budget	24/25 MTFS Adjustments (*)	24/25 Other Adjustments (***)	Capital Charges Realignment (****)	Council Plan (*****)	24/25 Base Budget
S1536	<b>Expenditure</b>	<b>9,900</b>	<b>0</b>	<b>0</b>			<b>9,900</b>
	Employees	9,900	0	0			9,900
	<b>Grand Total</b>	<b>9,900</b>	<b>0</b>	<b>0</b>	<b>0</b>		<b>9,900</b>

Community Safety		23/24 Base Budget	24/25 MTFS Adjustments (*)	24/25 Other Adjustments (***)	Capital Charges Realignment (****)	Council Plan (*****)	24/25 Base Budget
S1544	<b>Expenditure</b>	5,600	0	0			5,600
	Supplies & Services	5,600	0	0			5,600
	<b>Grand Total</b>	5,600	0	0			5,600

Emergency Planning		23/24 Base Budget	24/25 MTFS Adjustments (*)	24/25 Other Adjustments (***)	Capital Charges Realignment (****)	Council Plan (*****)	24/25 Base Budget
S1545	<b>Expenditure</b>	9,600	0	0			9,600
	Premises Related	4,800	0	0			4,800
	Supplies & Services	4,800	0	0			4,800
	<b>Grand Total</b>	9,600	0	0			9,600

Housing Standards		23/24 Base Budget	24/25 MTFS Adjustments (*)	24/25 Other Adjustments (***)	Capital Charges Realignment (****)	Council Plan (*****)	24/25 Base Budget
S1550	<b>Expenditure</b>	7,900	0	300			8,200
	Premises Related	6,900	0	300			7,200
	Supplies & Services	1,000	0	0			1,000
	<b>Grand Total</b>	7,900	0	300			8,200

(\*\*\*) This adjustment is required to align the budgeted R&M recharges in accordance with current actual expenditure, totalling £300.

Homelessness		23/24 Base Budget	24/25 MTFS Adjustments (*)	24/25 Other Adjustments (***)	Capital Charges Realignment (****)	Council Plan (*****)	24/25 Base Budget
S1551	<b>Expenditure</b>	<b>339,010</b>	<b>0</b>	<b>(36,560)</b>	<b>(9,200)</b>		<b>293,250</b>
	Depreciation Impairment Losses	37,700	0	0	(9,200)		28,500
	Premises Related	105,760	0	(36,560)			69,200
	Supplies & Services	195,550	0	0			195,550
	<b>Income</b>	<b>(256,300)</b>	<b>0</b>	<b>0</b>			<b>(256,300)</b>
	Recharges	(17,000)	0	0			(17,000)
	Rent	(239,300)	0	0			(239,300)
	<b>Grand Total</b>	<b>82,710</b>	<b>0</b>	<b>(36,560)</b>	<b>(9,200)</b>		<b>36,950</b>

(\*\*\*) This adjustment is required to align the budgeted R&M recharges in accordance with current actual expenditure, totalling £36,560.

(\*\*\*\*) Realignment of capital charges. Notional charge offset by reversal of depreciation.

Housing Advice		23/24 Base Budget	24/25 MTFS Adjustments (*)	24/25 Other Adjustments (***)	Capital Charges Realignment (****)	Council Plan (*****)	24/25 Base Budget
S1552	<b>Expenditure</b>	<b>3,000</b>	<b>0</b>	<b>0</b>			<b>3,000</b>
	Supplies & Services	3,000	0	0			3,000
	<b>Grand Total</b>	<b>3,000</b>	<b>0</b>	<b>0</b>			<b>3,000</b>

Private Sector Housing Renewal		23/24 Base Budget	24/25 MTFS Adjustments (*)	24/25 Other Adjustments (***)	Capital Charges Realignment (****)	Council Plan (*****)	24/25 Base Budget
S1555	<b>Expenditure</b>	<b>10,000</b>	<b>0</b>	<b>0</b>			<b>10,000</b>
	Supplies & Services	10,000	0	0			10,000
	<b>Income</b>	<b>(10,000)</b>	<b>0</b>	<b>0</b>			<b>(10,000)</b>
	Fees & Charges	(10,000)	0	0			(10,000)
<b>Grand Total</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>			<b>0</b>

Housing Strategy		23/24 Base Budget	24/25 MTFS Adjustments (*)	24/25 Other Adjustments (***)	Capital Charges Realignment (****)	Council Plan (*****)	24/25 Base Budget
S1558	<b>Expenditure</b>	2,800	0	0			2,800
	Employees	1,300	0	0			1,300
	Supplies & Services	1,500	0	0			1,500
	<b>Grand Total</b>	2,800	0	0			2,800

Property Maintenance Business Support		23/24 Base Budget	24/25 MTFS Adjustments (*)	24/25 Other Adjustments (***)	Capital Charges Realignment (****)	Council Plan (*****)	24/25 Base Budget
S1841	<b>Expenditure</b>	0	0	42,100			42,100
	Employees	0	0	42,100			42,100
	<b>Grand Total</b>	0	0	42,100			42,100

Environmental Health Team Salaries		23/24 Base Budget	24/25 MTFS Adjustments (*)	24/25 Other Adjustments (***)	Capital Charges Realignment (****)	Council Plan (*****)	24/25 Base Budget
S1993	<b>Expenditure</b>	1,087,600	69,400	7,200			1,164,200
	Employees	1,069,800	69,400	7,200			1,146,400
	Transport Related	17,800	0	0			17,800
	<b>Income</b>	(451,900)	0	(19,700)			(471,600)
	Fees & Charges	(109,400)	0	(12,400)			(121,800)
	Recharges	(342,500)	0	(7,300)			(349,800)
	<b>Grand Total</b>	635,700	69,400	(12,500)			692,600

(\*) The MTFS adjustment relates to pay inflation, totalling £69,400.

(\*\*\*) This adjustment is required to align the pay inflation to the actual sum required to cover an increase in payroll costs.



Assets Team Salaries		23/24 Base Budget	24/25 MTFS Adjustments (*)	24/25 Other Adjustments (***)	Capital Charges Realignment (****)	Council Plan (*****)	24/25 Base Budget
S1994	<b>Expenditure</b>	<b>852,100</b>	<b>57,100</b>	<b>(78,600)</b>			<b>830,600</b>
	Employees	839,000	57,100	(78,600)			817,500
	Transport Related	13,100	0	0			13,100
	<b>Income</b>	<b>(237,900)</b>	<b>0</b>	<b>(6,500)</b>			<b>(244,400)</b>
	Recharges	(237,900)	0	(6,500)			(244,400)
	<b>Grand Total</b>	<b>614,200</b>	<b>57,100</b>	<b>(85,100)</b>			<b>586,200</b>

(\*) The MTFS adjustment relates to pay inflation, totalling £57,100.

(\*\*\*) This adjustment is required to align the pay inflation to the actual sum required to cover an increase in payroll costs.

Housing Team Salaries		23/24 Base Budget	24/25 MTFS Adjustments (*)	24/25 Other Adjustments (***)	Capital Charges Realignment (****)	Council Plan (*****)	24/25 Base Budget
S1999	<b>Expenditure</b>	<b>648,800</b>	<b>39,800</b>	<b>73,700</b>			<b>762,300</b>
	Employees	645,900	39,800	73,700			759,400
	Transport Related	2,900	0	0			2,900
	<b>Income</b>	<b>(447,700)</b>	<b>(10,000)</b>	<b>(28,700)</b>			<b>(486,400)</b>
	Government Grants	(180,000)	(10,000)	0			(190,000)
	Recharges	(267,700)	0	(28,700)			(296,400)
<b>Grand Total</b>	<b>201,100</b>	<b>29,800</b>	<b>45,000</b>			<b>275,900</b>	

(\*) The MTFS adjustment relates to pay inflation, totalling £39,800.

(\*\*\*) This adjustment is required to align the pay inflation to the actual sum required to cover an increase in payroll costs.

Beach & Water Safety		23/24 Base Budget	24/25 MTFS Adjustments (*)	24/25 Other Adjustments (***)	Capital Charges Realignment (****)	Council Plan (*****)	24/25 Base Budget
S2002	<b>Expenditure</b>	<b>83,450</b>	<b>0</b>	<b>0</b>			<b>83,450</b>
	Employees	33,300	0	0			33,300
	Premises Related	2,150	0	0			2,150
	Supplies & Services	2,300	0	0			2,300
	Third Party Payments	45,700	0	0			45,700
	<b>Income</b>	<b>(29,200)</b>	<b>0</b>	<b>0</b>			<b>(29,200)</b>
	Other Grants & Contributions	(29,200)	0	0			(29,200)
	<b>Grand Total</b>	<b>54,250</b>	<b>0</b>	<b>0</b>			<b>54,250</b>

Salcombe Harbour		23/24 Base Budget	24/25 MTFS Adjustments (*)	24/25 Other Adjustments (***)	Capital Charges Realignment (****)	Council Plan (*****)	24/25 Base Budget
S2005	<b>Expenditure</b>	<b>1,205,500</b>	<b>0</b>	<b>145,300</b>			<b>1,350,800</b>
	Depreciation Impairment Losses	49,300	0	0			49,300
	Employees	533,000	0	143,000			676,000
	Premises Related	400,200	0	(14,100)			386,100
	Supplies & Services	104,400	0	10,100			114,500
	Support Services	39,200	0	(2,800)			36,400
	Transport Related	79,400	0	9,100			88,500
	<b>Income</b>	<b>(1,205,500)</b>	<b>0</b>	<b>(145,300)</b>			<b>(1,350,800)</b>
	Fees & Charges	(1,357,700)	0	(133,200)			(1,490,900)
	Interest	(2,600)	0	(12,100)			(14,700)
	Other Grants & Contributions	(7,300)	0	0			(7,300)
	Recharges	169,100	0	0			169,100
	Rent	(3,000)	0	0			(3,000)
	Sales	(4,000)	0	0			(4,000)
	<b>Grand Total</b>	<b>0</b>	<b>0</b>	<b>0</b>			<b>0</b>

(\*\*\*) These adjustments are as per the budget set for 24-25 and approved by the Salcombe Harbour Board.

Dartmouth Lower Ferry		23/24 Base Budget	24/25 MTFS Adjustments (*)	24/25 Other Adjustments (***)	Capital Charges Realignment (****)	Council Plan (*****)	24/25 Base Budget
S2010	<b>Expenditure</b>	<b>1,047,890</b>	<b>55,400</b>	<b>22,710</b>	<b>50,100</b>		<b>1,176,100</b>
	Depreciation Impairment Losses	37,600	0	0	50,100		87,700
	Employees	721,400	55,400	32,200			809,000
	Premises Related	77,990	0	(9,490)			68,500
	Supplies & Services	31,300	0	0			31,300
	Transport Related	179,600	0	0			179,600
	<b>Income</b>	<b>(1,077,000)</b>	<b>(100,000)</b>	<b>0</b>			<b>(1,177,000)</b>
	Fees & Charges	(1,068,300)	(100,000)	0			(1,168,300)
	Other Grants & Contributions	(8,700)	0	0			(8,700)
	<b>Grand Total</b>	<b>(29,110)</b>	<b>(44,600)</b>	<b>22,710</b>	<b>50,100</b>		<b>(900)</b>

(\*) The MTFS adjustment relates to pay inflation, totalling £55,400, and an increase to Dartmouth Lower Ferry income from extra usage of the Ferry and a review of charges, totalling £100,000, coming to a net total of (£44,600).

(\*\*) This adjustment is required to align the pay inflation to the actual sum required to cover an increase in payroll costs, totalling £32,200, and to align the budgeted R&M recharges in accordance with current actual expenditure, totalling £9,490. Coming to a net total of £22,710.

(\*\*\*\*) Realignment of capital charges. Notional charge offset by reversal of depreciation.

Car & Boat Parking		23/24 Base Budget	24/25 MTFS Adjustments (*)	24/25 Other Adjustments (***)	Capital Charges Realignment (****)	Council Plan (*****)	24/25 Base Budget
S2101	<b>Expenditure</b>	<b>1,621,830</b>	<b>94,100</b>	<b>126,160</b>	<b>6,500</b>		<b>1,848,590</b>
	Depreciation Impairment Losses	22,600	0	0	6,500		29,100
	Employees	367,000	24,100	109,900			501,000
	Premises Related	839,880	0	24,260			864,140
	Supplies & Services	209,900	70,000	(8,000)			271,900
	Transport Related	182,450	0	0			182,450
	<b>Income</b>	<b>(3,411,700)</b>	<b>(250,000)</b>	<b>(84,300)</b>			<b>(3,746,000)</b>
	Fees & Charges	(3,363,000)	(250,000)	(84,300)			(3,697,300)
	Recharges	(7,000)	0	0			(7,000)
	Rent	(41,700)	0	0			(41,700)
<b>Grand Total</b>	<b>(1,789,870)</b>	<b>(155,900)</b>	<b>41,860</b>	<b>6,500</b>		<b>(1,897,410)</b>	

(\*) The MTFS adjustment relates to pay inflation, totalling £24,100, an increase to car parking collection fees (Ringo), totalling £70,000, and an increase to car parking income from extra usage of the carparks of £250,000, coming to a net total of £155,900.

(\*\*) The Other Adjustment column relates to formalising the arrangement whereby seasonal Civil Enforcement Officers are funded by Car Parking fine income, in addition R&M recharges have been aligned totalling a further £24,260.

(\*\*\*\*) Realignment of capital charges. Notional charge offset by reversal of depreciation.

*The net difference between income and expenditure will be used to support costs associated with the operation and maintenance of parking services, its infrastructure, and the maintenance of*

off street car parks. It is also used to support and provide other council services such as public toilets, street cleansing, parks and open spaces and other lawfully incurred identified expenditure.

Dog Warden Service		23/24 Base Budget	24/25 MTFS Adjustments (*)	24/25 Other Adjustments (**)	Capital Charges Realignment (***)	Council Plan (****)	24/25 Base Budget
S2310	<b>Expenditure</b>	9,200	0	0	1,400		10,600
	Depreciation Impairment Losses	0	0	0	1,400		1,400
	Supplies & Services	9,200	0	0	0		9,200
	<b>Income</b>	(4,200)	0	0			(4,200)
	Recharges	(4,200)	0	0			(4,200)
	<b>Grand Total</b>	5,000	0	0	1,400		6,400

(\*\*\*\*) Realignment of capital charges. Notional charge offset by reversal of depreciation.

Public Conveniences		23/24 Base Budget	24/25 MTFS Adjustments (*)	24/25 Other Adjustments (**)	Capital Charges Realignment (***)	Council Plan (****)	24/25 Base Budget
S2400	<b>Expenditure</b>	728,110	67,100	11,150	49,100		855,460
	Depreciation Impairment Losses	118,600	0	0	49,100		167,700
	Employees	331,300	23,100	15,500			369,900
	Premises Related	187,510	36,600	14,814			238,924
	Supplies & Services	34,400	4,900	(664)			38,636
	Transport Related	56,300	2,500	(18,500)			40,300
	<b>Income</b>	(21,000)	0	8,000			(13,000)
	Recharges	(21,000)	0	8,000			(13,000)
	<b>Grand Total</b>	707,110	67,100	19,150	49,100		842,460

(\*) The MTFS adjustment is the amount added to the budget to cover the cost of the full pay award 2023/24 and the anticipated pay award 2024/25 and an inflationary increase to utilities of £36,600.

(\*\*) The Other Budget Adjustments are those required to align the budget to the latest projected running costs of the service at 24/25 outturn prices.

(\*\*\*\*) Realignment of capital charges. Notional charge offset by reversal of depreciation.

Pannier Markets		23/24 Base Budget	24/25 MTFS Adjustments (*)	24/25 Other Adjustments (***)	Capital Charges Realignment (****)	Council Plan (*****)	24/25 Base Budget
S2734	<b>Expenditure</b>	<b>20,030</b>	<b>0</b>	<b>0</b>			<b>20,030</b>
	Premises Related	10,930	0	0			10,930
	Supplies & Services	9,100	0	0			9,100
	<b>Income</b>	<b>(110,000)</b>	<b>0</b>	<b>0</b>			<b>(110,000)</b>
	Fees & Charges	(110,000)	0	0			(110,000)
	<b>Grand Total</b>	<b>(89,970)</b>	<b>0</b>	<b>0</b>			<b>(89,970)</b>

Repairs & Maintenance		23/24 Base Budget	24/25 MTFS Adjustments (*)	24/25 Other Adjustments (***)	Capital Charges Realignment (****)	Council Plan (*****)	24/25 Base Budget
S2841	<b>Expenditure</b>	<b>126,488</b>	<b>41,800</b>	<b>(41,800)</b>			<b>126,488</b>
	Employees	558,300	41,800	33,400			633,500
	Premises Related	(685,730)	0	(75,200)			(760,930)
	Supplies & Services	158,300	0	0			158,300
	Transport Related	95,618	0	0			95,618
	<b>Income</b>	<b>(126,488)</b>	<b>0</b>	<b>0</b>			<b>(126,488)</b>
	Recharges	(126,488)	0	0			(126,488)
<b>Grand Total</b>	<b>0</b>	<b>41,800</b>	<b>(41,800)</b>			<b>0</b>	

(\*) The MTFS adjustment relates to pay inflation, totalling £41,800.

(\*\*\*) This adjustment is required to align the pay inflation to the actual sum required to cover an increase in payroll costs (£33,400) resulting in an increase to the budgeted R&M internal recharges (£75,200), coming to a net total of £41,800.

Economy Team Salaries		23/24 Base Budget	24/25 MTFS Adjustments (*)	24/25 Other Adjustments (***)	Capital Charges Realignment (****)	Council Plan (*****)	24/25 Base Budget
S4105	<b>Expenditure</b>	114,600	7,300	7,800			129,700
	Employees	112,100	7,300	7,800			127,200
	Transport Related	2,500	0	0			2,500
	<b>Income</b>	(42,300)	0	(7,100)			(49,400)
	Recharges	(42,300)	0	(7,100)			(49,400)
	<b>Grand Total</b>	<b>72,300</b>	<b>7,300</b>	<b>700</b>			<b>80,300</b>

(\*) The MTFS adjustment relates to pay inflation, totalling £7,300.

(\*\*\*) This adjustment is required to align the pay inflation to the actual sum required to cover an increase in payroll costs.

Council Plan- Economy & Jobs		23/24 Base Budget	24/25 MTFS Adjustments (*)	24/25 Other Adjustments (***)	Capital Charges Realignment (****)	Council Plan (*****)	24/25 Base Budget
S4401	<b>Expenditure</b>	0	0	0		75,000	75,000
	Employees	0	0	0		22,200	22,200
	Supplies & Services	0	0	0		52,800	52,800
	<b>Grand Total</b>	<b>0</b>	<b>0</b>	<b>0</b>		<b>75,000</b>	<b>75,000</b>

(\*\*\*\*\*) This adjustment relates to Year 1 delivery of the Council Plan action reference E1.2 "Delivery of a community economic plan for each of our towns to support the realisation of local ambitions", totalling £75,000.

**South Hams District Council**  
**Strategy & Governance Budgets 2024/25**

Cost Centre Code	Cost Centre Description	Budget Manager	23/24 Base Budget £'s	24/25 MTFS Adjustments (*) £'s	24/25 Other Adjustments (***) £'s	Capital Charges Realignment (****) £'s	Council Plan (*****) £'s	Final Budget 24/25 £'s
S1003	Land Charges Salaries	Helen Smart	73,000	6,300	600	0	0	79,900
S1020	Planning Applications and Advice	Pat Whymer	(973,100)	25,000	0	0	0	(948,100)
S1040	Local Land Charges	Pat Whymer	(143,000)	0	0	0	0	(143,000)
S1996	Human Resources Team Salaries	Andy Wilson	166,500	18,000	10,700	0	0	195,200
S1997	Strategy & Governance Salaries	Neil Hawke	143,300	7,300	8,300	0	0	158,900
S1998	Planning Service Salaries	Helen Smart	1,543,800	218,100	95,500	0	0	1,857,400
S3001	Electoral Registration	Helen Jarvis	170,000	11,500	9,700	0	0	191,200
S3030	Staff Forum	Michelle Pierce	5,000	0	0	0	0	5,000
S3041	Communications & Media	Michelle Pierce	67,430	11,300	(6,200)	0	0	72,530
S3050	Democratic Representation & Management	Darryl White	311,754	34,600	0	0	0	346,354
S3051	Member Support & Democratic Services	Darryl White	152,200	15,900	(600)	0	0	167,500
S4004	Corporate Training & Occupational Health	Andy Wilson	38,800	0	0	0	0	38,800
S4005	Business Support Service Based Training	Andy Wilson	25,800	0	0	0	0	25,800
S4015	Specialists Service Based Training	Andy Wilson	29,500	0	0	0	0	29,500
S4041	Internal Audit	Neil Hawke	72,200	8,000	(22,400)	0	0	57,800
S4101	Legal Team Salaries	David Fairbairn	373,200	29,200	53,800	0	0	456,200
S4102	Design Team Salaries	Michelle Pierce	53,200	6,500	(1,200)	0	0	58,500
S4200	Insurance	Neil Hawke	433,740	130,000	0	0	0	563,740
S4511	Building Control Services	Pat Whymer	62,270	20,000	60	0	0	82,330
S4403	Council Plan- Climate & Biodiversity	Adam Williams	0	0	0	0	300,000	300,000
S4402	Council Plan- Good Quality Core Services	Alistair Wagstaff	0	0	0	0	100,000	100,000
S4404	Council Plan- Community Development	Neil Hawke	0	0	0	0	55,000	55,000
			<b>2,605,594</b>	<b>541,700</b>	<b>148,260</b>	<b>0</b>	<b>455,000</b>	<b>3,750,554</b>

(\*) MTFS - Medium Term Financial Strategy, cost pressures and savings agreed as part of the budget process

(\*\*)2023/24 Virements - movements in budgets to better reflect where budget responsibility should be held, virements always net to zero.

(\*\*\*) Other Adjustments = budget changes required to align expenditure & income to the current management structure, these adjustments net to zero.

(\*\*\*\*) Realignment of capital charges. Notional charge offset by reversal of depreciation.

(\*\*\*\*\*) Year 1 Delivery Plan of the Council Plan 24-25 (Funded from Earmarked Reserves).

Land Charges Salaries		23/24 Base Budget	24/25 MTFS Adjustments (*)	24/25 Other Adjustments (***)	Capital Charges Realignment (****)	Council Plan (*****)	24/25 Base Budget
S1003	<b>Expenditure</b>	<b>73,000</b>	<b>6,300</b>	<b>600</b>			<b>79,900</b>
	Employees	73,000	6,300	600			79,900
	<b>Grand Total</b>	<b>73,000</b>	<b>6,300</b>	<b>600</b>			<b>79,900</b>

(\*) The MTFS adjustment relates to pay inflation, totalling £6,300.

(\*\*\*) This adjustment is required to align the pay inflation to the actual sum required to cover an increase in payroll costs.

Planning Applications and Advice		23/24 Base Budget	24/25 MTFS Adjustments (*)	24/25 Other Adjustments (***)	Capital Charges Realignment (****)	Council Plan (*****)	24/25 Base Budget
S1020	<b>Expenditure</b>	<b>110,500</b>	<b>25,000</b>	<b>0</b>			<b>135,500</b>
	Supplies & Services	110,500	25,000	0			135,500
	<b>Income</b>	<b>(1,083,600)</b>	<b>0</b>	<b>0</b>			<b>(1,083,600)</b>
	Fees & Charges	(1,080,000)	0	0			(1,080,000)
	Recharges	(3,600)	0	0			(3,600)
	<b>Grand Total</b>	<b>(973,100)</b>	<b>25,000</b>	<b>0</b>			<b>(948,100)</b>

(\*) The MTFS adjustment relates to providing a budget for ecology consultations, totalling £25,000.

Local Land Charges		23/24 Base Budget	24/25 MTFS Adjustments (*)	24/25 Other Adjustments (***)	Capital Charges Realignment (****)	Council Plan (*****)	24/25 Base Budget
S1040	<b>Expenditure</b>	<b>27,000</b>	<b>0</b>	<b>0</b>			<b>27,000</b>
	Supplies & Services	2,000	0	0			2,000
	Third Party Payments	25,000	0	0			25,000
	<b>Income</b>	<b>(170,000)</b>	<b>0</b>	<b>0</b>			<b>(170,000)</b>
	Fees & Charges	(170,000)	0	0			(170,000)
	<b>Grand Total</b>	<b>(143,000)</b>	<b>0</b>	<b>0</b>			<b>(143,000)</b>

The staffing costs for providing the service are sat within different cost centres and an appropriate apportionment is made.



Human Resources Team Salaries		23/24 Base Budget	24/25 MTFS Adjustments (*)	24/25 Other Adjustments (***)	Capital Charges Realignment (****)	Council Plan (*****)	24/25 Base Budget
S1996	<b>Expenditure</b>	<b>212,100</b>	<b>18,000</b>	<b>16,900</b>			<b>247,000</b>
	Employees	209,300	18,000	16,900			244,200
	Supplies & Services	4,600	0	0			4,600
	Support Services	(2,800)	0	0			(2,800)
	Transport Related	1,000	0	0			1,000
	<b>Income</b>	<b>(45,600)</b>	<b>0</b>	<b>(6,200)</b>			<b>(51,800)</b>
	Recharges	(45,600)	0	(6,200)			(51,800)
<b>Grand Total</b>	<b>166,500</b>	<b>18,000</b>	<b>10,700</b>			<b>195,200</b>	

(\*) The MTFS adjustment relates to pay inflation, totalling £18,000.

(\*\*\*) This adjustment is required to align the pay inflation to the actual sum required to cover an increase in payroll costs.

Strategy & Governance Salaries		23/24 Base Budget	24/25 MTFS Adjustments (*)	24/25 Other Adjustments (***)	Capital Charges Realignment (****)	Council Plan (*****)	24/25 Base Budget
S1997	<b>Expenditure</b>	<b>182,800</b>	<b>7,300</b>	<b>44,100</b>			<b>234,200</b>
	Employees	182,800	7,300	44,100			234,200
	<b>Income</b>	<b>(39,500)</b>	<b>0</b>	<b>(35,800)</b>			<b>(75,300)</b>
	Recharges	(39,500)	0	(35,800)			(75,300)
	<b>Grand Total</b>	<b>143,300</b>	<b>7,300</b>	<b>8,300</b>			<b>158,900</b>

(\*) The MTFS adjustment relates to pay inflation, totalling £7,300.

(\*\*\*) This adjustment is required to align the pay inflation to the actual sum required to cover an increase in payroll costs.

Planning Service Salaries		23/24 Base Budget	24/25 MTFS Adjustments (*)	24/25 Other Adjustments (***)	Capital Charges Realignment (****)	Council Plan (*****)	24/25 Base Budget
S1998	<b>Expenditure</b>	<b>2,121,700</b>	<b>150,100</b>	<b>125,400</b>			<b>2,397,200</b>
	Employees	2,102,800	150,100	125,400			2,378,300
	Transport Related	18,900	0	0			18,900
	<b>Income</b>	<b>(577,900)</b>	<b>68,000</b>	<b>(29,900)</b>			<b>(539,800)</b>
	Recharges	(577,900)	68,000	(29,900)			(539,800)
	<b>Grand Total</b>	<b>1,543,800</b>	<b>218,100</b>	<b>95,500</b>			<b>1,857,400</b>

(\*) The MTFS adjustment relates to pay inflation, totalling £150,100.

(\*\*\*) This adjustment is required to align the pay inflation to the actual sum required to cover an increase in payroll costs.

Electoral Registration		23/24 Base Budget	24/25 MTFS Adjustments (*)	24/25 Other Adjustments (***)	Capital Charges Realignment (****)	Council Plan (*****)	24/25 Base Budget
S3001	<b>Expenditure</b>	<b>172,500</b>	<b>11,500</b>	<b>9,700</b>			<b>193,700</b>
	Employees	140,900	11,500	9,700			162,100
	Supplies & Services	30,500	0	0			30,500
	Transport Related	1,100	0	0			1,100
	<b>Income</b>	<b>(2,500)</b>	<b>0</b>	<b>0</b>			<b>(2,500)</b>
	Sales	(2,500)	0	0			(2,500)
<b>Grand Total</b>	<b>170,000</b>	<b>11,500</b>	<b>9,700</b>			<b>191,200</b>	

(\*) The MTFS adjustment relates to pay inflation, totalling £11,500.

(\*\*\*) This adjustment is required to align the pay inflation to the actual sum required to cover an increase in payroll costs.

Staff Forum		23/24 Base Budget	24/25 MTFS Adjustments (*)	24/25 Other Adjustments (***)	Capital Charges Realignment (****)	Council Plan (*****)	24/25 Base Budget
S3030	<b>Expenditure</b>	<b>5,000</b>	<b>0</b>	<b>0</b>			<b>5,000</b>
	Supplies & Services	5,000	0	0			5,000
	<b>Grand Total</b>	<b>5,000</b>	<b>0</b>	<b>0</b>			<b>5,000</b>

Communications & Media		23/24 Base Budget	24/25 MTFS Adjustments (*)	24/25 Other Adjustments (***)	Capital Charges Realignment (****)	Council Plan (*****)	24/25 Base Budget
S3041	<b>Expenditure</b>	<b>138,230</b>	<b>11,300</b>	<b>(800)</b>			<b>148,730</b>
	Employees	130,700	11,300	(800)			141,200
	Supplies & Services	7,230	0	0			7,230
	Transport Related	300	0	0			300
	<b>Income</b>	<b>(70,800)</b>	<b>0</b>	<b>(5,400)</b>			<b>(76,200)</b>
	Recharges	(70,800)	0	(5,400)			(76,200)
<b>Grand Total</b>		<b>67,430</b>	<b>11,300</b>	<b>(6,200)</b>			<b>72,530</b>

(\*) The MTFS adjustment relates to pay inflation, totalling £11,300.

(\*\*\*) This adjustment is required to align the pay inflation to the actual sum required to cover an increase in payroll costs.

Democratic Representation & Management		23/24 Base Budget	24/25 MTFS Adjustments (*)	24/25 Other Adjustments (***)	Capital Charges Realignment (****)	Council Plan (*****)	24/25 Base Budget
S3050	<b>Expenditure</b>	<b>311,754</b>	<b>34,600</b>	<b>0</b>			<b>346,354</b>
	Supplies & Services	311,754	34,600	0			346,354
	<b>Grand Total</b>	<b>311,754</b>	<b>34,600</b>	<b>0</b>			<b>346,354</b>

(\*) The MTFS adjustment relates to an increase in Members' Allowances as set out in the Council report on 28th September 2023, totalling £34,600.

Member Support & Democratic Services		23/24 Base Budget	24/25 MTFS Adjustments (*)	24/25 Other Adjustments (***)	Capital Charges Realignment (****)	Council Plan (*****)	24/25 Base Budget
S3051	<b>Expenditure</b>	<b>227,800</b>	<b>15,900</b>	<b>7,200</b>			<b>250,900</b>
	Employees	226,500	15,900	7,200			249,600
	Transport Related	1,300	0	0			1,300
	<b>Income</b>	<b>(75,600)</b>	<b>0</b>	<b>(7,800)</b>			<b>(83,400)</b>
	Recharges	(75,600)	0	(7,800)			(83,400)
	<b>Grand Total</b>	<b>152,200</b>	<b>15,900</b>	<b>(600)</b>			<b>167,500</b>

(\*) The MTFS adjustment relates to pay inflation, totalling £15,900.

(\*\*\*) This adjustment is required to align the pay inflation to the actual sum required to cover an increase in payroll costs.

Corporate Training & Occupational Health		23/24 Base Budget	24/25 MTFS Adjustments (*)	24/25 Other Adjustments (***)	Capital Charges Realignment (****)	Council Plan (*****)	24/25 Base Budget
S4004	<b>Expenditure</b>	<b>40,700</b>	<b>0</b>	<b>0</b>			<b>40,700</b>
	Employees	40,700	0	0			40,700
	<b>Income</b>	<b>(1,900)</b>	<b>0</b>	<b>0</b>			<b>(1,900)</b>
	Recharges	(1,900)	0	0			(1,900)
		<b>Grand Total</b>	<b>38,800</b>	<b>0</b>	<b>0</b>		

Business Support Service Based Training		23/24 Base Budget	24/25 MTFS Adjustments (*)	24/25 Other Adjustments (***)	Capital Charges Realignment (****)	Council Plan (*****)	24/25 Base Budget
S4005	<b>Expenditure</b>	<b>25,800</b>	<b>0</b>	<b>0</b>			<b>25,800</b>
	Employees	25,800	0	0			25,800
		<b>Grand Total</b>	<b>25,800</b>	<b>0</b>	<b>0</b>		

Specialists Service Based Training		23/24 Base Budget	24/25 MTFS Adjustments (*)	24/25 Other Adjustments (***)	Capital Charges Realignment (****)	Council Plan (*****)	24/25 Base Budget
S4015	<b>Expenditure</b>	<b>29,500</b>	<b>0</b>	<b>0</b>			<b>29,500</b>
	Employees	29,500	0	0			29,500
	<b>Grand Total</b>	<b>29,500</b>	<b>0</b>	<b>0</b>			<b>29,500</b>

Internal Audit		23/24 Base Budget	24/25 MTFS Adjustments (*)	24/25 Other Adjustments (***)	Capital Charges Realignment (****)	Council Plan (*****)	24/25 Base Budget
S4041	<b>Expenditure</b>	<b>111,700</b>	<b>8,000</b>	<b>6,900</b>			<b>126,600</b>
	Employees	92,800	8,000	6,900			107,700
	Supplies & Services	18,700	0	0			18,700
	Transport Related	200	0	0			200
	<b>Income</b>	<b>(39,500)</b>	<b>0</b>	<b>(29,300)</b>			<b>(68,800)</b>
	Recharges	(39,500)	0	(29,300)			(68,800)
<b>Grand Total</b>	<b>72,200</b>	<b>8,000</b>	<b>(22,400)</b>			<b>57,800</b>	

(\*) The MTFS adjustment relates to pay inflation, totalling £8,000.

(\*\*\*) This adjustment is required to align the pay inflation to the actual sum required to cover an increase in payroll costs.

Legal Team Salaries		23/24 Base Budget	24/25 MTFS Adjustments (*)	24/25 Other Adjustments (***)	Capital Charges Realignment (****)	Council Plan (*****)	24/25 Base Budget
S4101	<b>Expenditure</b>	<b>502,700</b>	<b>29,200</b>	<b>119,200</b>			<b>651,100</b>
	Employees	495,100	29,200	119,200			643,500
	Supplies & Services	7,000	0	0			7,000
	Transport Related	600	0	0			600
	<b>Income</b>	<b>(129,500)</b>	<b>0</b>	<b>(65,400)</b>			<b>(194,900)</b>
	Recharges	(129,500)	0	(65,400)			(194,900)
	<b>Grand Total</b>	<b>373,200</b>	<b>29,200</b>	<b>53,800</b>			<b>456,200</b>

(\*) The MTFS adjustment relates to pay inflation, totalling £29,200.

(\*\*\*) This adjustment is required to align the pay inflation to the actual sum required to cover an increase in payroll costs.

Design Team Salaries		23/24 Base Budget	24/25 MTFS Adjustments (*)	24/25 Other Adjustments (***)	Capital Charges Realignment (****)	Council Plan (*****)	24/25 Base Budget
S4102	<b>Expenditure</b>	<b>75,900</b>	<b>6,500</b>	<b>1,100</b>			<b>83,500</b>
	Employees	75,800	6,500	1,100			83,400
	Transport Related	100	0	0			100
	<b>Income</b>	<b>(22,700)</b>	<b>0</b>	<b>(2,300)</b>			<b>(25,000)</b>
	Recharges	(22,700)	0	(2,300)			(25,000)
<b>Grand Total</b>	<b>53,200</b>	<b>6,500</b>	<b>(1,200)</b>			<b>58,500</b>	

(\*) The MTFS adjustment relates to pay inflation, totalling £6,500.

(\*\*\*) This adjustment is required to align the pay inflation to the actual sum required to cover an increase in payroll costs.

Insurance		23/24 Base Budget	24/25 MTFS Adjustments (*)	24/25 Other Adjustments (***)	Capital Charges Realignment (****)	Council Plan (*****)	24/25 Base Budget
S4200	<b>Expenditure</b>	<b>433,740</b>	<b>130,000</b>	<b>0</b>			<b>563,740</b>
	Employees	110,130	33,000	0			143,130
	Premises Related	67,570	20,000	0			87,570
	Transport Related	256,040	77,000	0			333,040
	<b>Grand Total</b>	<b>433,740</b>	<b>130,000</b>	<b>0</b>			<b>563,740</b>

(\*) The MTFS adjustment relates to additional Insurance costs, totalling £130,000.

Council Plan- Good Quality Core Services		23/24 Base Budget	24/25 MTFS Adjustments (*)	24/25 Other Adjustments (***)	Capital Charges Realignment (****)	Council Plan (*****)	24/25 Base Budget
S4402	<b>Expenditure</b>	<b>0</b>	<b>0</b>	<b>0</b>		<b>100,000</b>	<b>100,000</b>
	Supplies & Services	0	0	0		100,000	100,000
	<b>Grand Total</b>	<b>0</b>	<b>0</b>	<b>0</b>		<b>100,000</b>	<b>100,000</b>

(\*\*\*\*\*) This adjustment relates to Year 1 delivery of the Council Plan action reference CS3.1 "Plan and prepare for the review of the Local Plan (JLP) to ensure that this supports the Council's plan and meets the needs of our communities.", totalling £100,000.

Council Plan- Climate & Biodiversity		23/24 Base Budget	24/25 MTFS Adjustments (*)	24/25 Other Adjustments (***)	Capital Charges Realignment (****)	Council Plan (*****)	24/25 Base Budget
S4403	<b>Expenditure</b>	0	0	0		300,000	300,000
	Employees	0	0	0		55,000	55,000
	Supplies & Services	0	0	0		245,000	245,000
	<b>Grand Total</b>	0	0	0		300,000	300,000

(\*\*\*\*\*) This adjustment relates to Year 1 delivery of the Council Plan action references C1.1 "Launch a thermal imaging camera lending scheme", C1.5 "Carry out feasibility studies on viable council car parks for solar canopies", C2.3 "Support and encourage Local Nature Reserves", C3.2 "Work closely with our farming community to increase the availability of local produce, to encourage a regenerative approach, to support farm shop initiatives and to help our farmers become an important anchor in a local green economy", C3.3 "Continue to develop effective partnerships to tackle the Climate and Biodiversity Crisis, C4.2 "Promote the action taken across the South Hams to tackle the climate emergency", C4.5 "Set up a Councillor Environmental Fund to support community action", and C4.9 "Conversion of our Council fleet to an electric fleet", totalling £300,000.

Council Plan- Community Development		23/24 Base Budget	24/25 MTFS Adjustments (*)	24/25 Other Adjustments (***)	Capital Charges Realignment (****)	Council Plan (*****)	24/25 Base Budget
S4404	<b>Expenditure</b>	0	0	0		55,000	55,000
	Supplies & Services	0	0	0		55,000	55,000
	<b>Grand Total</b>	0	0	0		55,000	55,000

(\*\*\*\*\*) This adjustment relates to Year 1 delivery of the Council Plan action references CD1.1 "Ensure we work to support the positive action of Voluntary, Community and Social Enterprise Sector across the District", and CD1.3 "Work in partnership with Local Schools and colleges to deliver an Educational programme - encouraging young people to participate in community and democratic process ", totalling £55,000.

Building Control Services		23/24 Base Budget	24/25 MTFS Adjustments (*)	24/25 Other Adjustments (***)	Capital Charges Realignment (****)	Council Plan (*****)	24/25 Base Budget
S4511	<b>Expenditure</b>	62,270	20,000	60			82,330
	Premises Related	4,470	0	60			4,530
	Third Party Payments	57,800	20,000	0			77,800
	<b>Grand Total</b>	62,270	20,000	60			82,330

(\*) The MTFS adjustment relates to price inflation of the Devon Building Control Partnership SLA, totalling £20,000.

(\*\*\*) This adjustment is required to align the budgeted R&M recharges in accordance with current actual expenditure, totalling £60.



**South Hams District Council**  
**Strategic Finance Budgets 2024/25**

Cost Centre Code	Cost Centre Description	Budget Manager	23/24 Base Budget £'s	24/25 MTFS Adjustments (*) £'s	24/25 Other Adjustments (***) £'s	Capital Charges Realignment (****) £'s	Council Plan (*****) £'s	Final Budget 24/25 £'s
S1991	Finance Team Salaries	Pauline Henstock	460,200	42,400	41,500	0	0	544,100
S4009	Non Distributed Costs	Pauline Henstock	399,200	0	(200,000)	0	0	199,200
S4160	Corporate Management	Pauline Henstock	234,800	(100,000)	0	81,000	0	215,800
S4199	Central Service Overheads	Pauline Henstock	74,100	0	0	0	0	74,100
S6040	Borrowing Costs	Pauline Henstock	777,423	117,000	0	0	0	894,423
S6050	Interest & Investment Income	Pauline Henstock	(800,000)	(800,000)	0	0	0	(1,600,000)
S4400	Council Plan- Contingency	Pauline Henstock	0	0	0	0	50,000	50,000
			<b>1,145,723</b>	<b>(740,600)</b>	<b>(158,500)</b>	<b>81,000</b>	<b>50,000</b>	<b>377,623</b>

(\*) MTFS - Medium Term Financial Strategy, cost pressures and savings agreed as part of the budget process

(\*\*) 2023/24 Virements - movements in budgets to better reflect where budget responsibility should be held, virements always net to zero.

(\*\*\*) Other Adjustments = budget changes required to align expenditure & income to the current management structure, these adjustments net to zero.

(\*\*\*\*) Realignment of capital charges. Notional charge offset by reversal of depreciation.

(\*\*\*\*\*) Year 1 Delivery Plan of the Council Plan 24-25 (Funded from Earmarked Reserves).

Finance Team Salaries		23/24 Base Budget	24/25 MTFS Adjustments (*)	24/25 Other Adjustments (***)	Capital Charges Realignment (****)	Council Plan (*****)	24/25 Base Budget
S1991	<b>Expenditure</b>	<b>676,700</b>	<b>42,400</b>	<b>65,800</b>			<b>784,900</b>
	Employees	650,700	42,400	65,800			758,900
	Supplies & Services	27,800	0	0			27,800
	Support Services	(3,400)	0	0			(3,400)
	Transport Related	1,600	0	0			1,600
	<b>Income</b>	<b>(216,500)</b>	<b>0</b>	<b>(24,300)</b>			<b>(240,800)</b>
	Fees & Charges	(3,300)	0	0			(3,300)
	Recharges	(213,200)	0	(24,300)			(237,500)
<b>Grand Total</b>		<b>460,200</b>	<b>42,400</b>	<b>41,500</b>			<b>544,100</b>

(\*) The MTFS adjustment relates to pay inflation, totalling £42,400.

(\*\*\*) This adjustment is required to align the pay inflation to the actual sum required to cover an increase in payroll costs.

Non Distributed Costs		23/24 Base Budget	24/25 MTFS Adjustments (*)	24/25 Other Adjustments (***)	Capital Charges Realignment (****)	Council Plan (*****)	24/25 Base Budget
S4009	<b>Expenditure</b>	399,200	0	(200,000)			199,200
	Corporate Items	0	0	0			0
	Employees	399,200	0	(200,000)			199,200
	<b>Grand Total</b>	<b>399,200</b>	<b>0</b>	<b>(200,000)</b>			<b>199,200</b>

(\*\*\*) This adjustment is required to align the pay inflation to the actual sum required in each individual service, to cover the pay award.

Corporate Management		23/24 Base Budget	24/25 MTFS Adjustments (*)	24/25 Other Adjustments (***)	Capital Charges Realignment (****)	Council Plan (*****)	24/25 Base Budget
S4160	<b>Expenditure</b>	244,800	(100,000)	0	81,000		225,800
	Depreciation Impairment Losses	0	0	0	81,000		81,000
	Employees	30,000	(140,000)	0			(110,000)
	Supplies & Services	214,800	40,000	0			254,800
	<b>Income</b>	(10,000)	0	0			(10,000)
	Recharges	(10,000)	0	0			(10,000)
	<b>Grand Total</b>	<b>234,800</b>	<b>(100,000)</b>	<b>0</b>	<b>81,000</b>		<b>215,800</b>

(\*) The MTFS adjustment relates to a vacancy savings target in salaries (£170,000), and price inflation increase to the Apprenticeship Levy totalling £30,000 and an increase in core external audit fees of £40,000.

(\*\*\*\*) Realignment of capital charges. Notional charge offset by reversal of depreciation.

Central Service Overheads		23/24 Base Budget	24/25 MTFS Adjustments (*)	24/25 Other Adjustments (***)	Capital Charges Realignment (****)	Council Plan (*****)	24/25 Base Budget
S4199	<b>Expenditure</b>	74,100	0	0			74,100
	Employees	23,400	0	0			23,400
	Supplies & Services	50,700	0	0			50,700
	<b>Grand Total</b>	<b>74,100</b>	<b>0</b>	<b>0</b>			<b>74,100</b>

Council Plan- Contingency		23/24 Base Budget	24/25 MTFS Adjustments (*)	24/25 Other Adjustments (***)	Capital Charges Realignment (****)	Council Plan (*****)	24/25 Base Budget
S4400	<b>Expenditure</b>	0	0	0		50,000	50,000
	Supplies & Services	0	0	0		50,000	50,000
	<b>Grand Total</b>	0	0	0		50,000	50,000

Borrowing Costs		23/24 Base Budget	24/25 MTFS Adjustments (*)	24/25 Other Adjustments (***)	Capital Charges Realignment (****)	Council Plan (*****)	24/25 Base Budget
S6040	<b>Expenditure</b>	777,423	117,000	0			894,423
	Depreciation Impairment Losses	777,423	117,000	0			894,423
	<b>Grand Total</b>	777,423	117,000	0			894,423

(\*) The MTFS adjustment relates to aligning the minimum revenue provision budget with the employment estates income budget, totalling £82,000, plus £35,000 additional borrowing costs in relation to Torr Quarry Capital Works (see Waste Memorandum Note in Appendix B).

Interest & Investment Income		23/24 Base Budget	24/25 MTFS Adjustments (*)	24/25 Other Adjustments (***)	Capital Charges Realignment (****)	Council Plan (*****)	24/25 Base Budget
S6050	<b>Income</b>	(800,000)	(800,000)	0			(1,600,000)
	Interest	(800,000)	(800,000)	0			(1,600,000)
	<b>Grand Total</b>	(800,000)	(800,000)	0			(1,600,000)

(\*) The MTFS adjustment relates to additional treasury management income, which increases the treasury management income targets by £800,000 (Income target of £1.6Million for 24-25).