

# Public Document Pack



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Date:

Dear Councillor

## **SOUTH HAMS AUDIT COMMITTEE - THURSDAY, 28TH JULY, 2016**

I refer to the agenda for the above meeting and attach papers in connection with the following item(s).

<b>Agenda No</b>	<b>Item</b>
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- |    |  |
|----|--|
| 2. | <b><u>Urgent Business</u> (Pages 1 - 16)</b> |
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With the agreement of the Chairman, an urgent item will be raised in relation to the Council's Draft Budget Book 2016/17.

- |    |   |
|----|---|
| 5. | <b><u>Draft Statement of Accounts 2015/16</u> (Pages 17 - 22)</b> |
|----|---|

Exempt Supplementary Paper

Yours sincerely

Darryl White  
Senior Specialist – Democratic Services

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**South Hams District  
Council  
Draft Budget Book  
2016/17**



**South Hams  
District Council**

## Summary 2016/17 Budget By Service Area (all figures are £'s)

Group	Sum of Base 16/17
Business Development	176,000
Commercial Services	2,574,000
Customer First	2,158,900
Strategy & Commissioning	1,882,758
Support Services	2,899,769
<b>Grand Total</b>	<b>9,691,427</b>

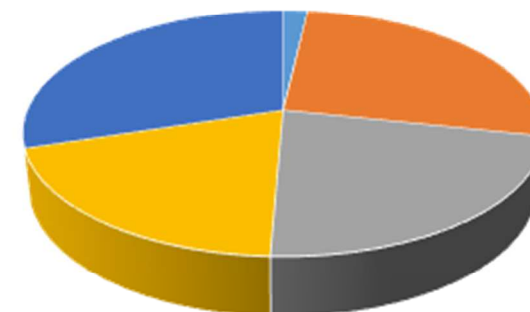
### Adjustments between accounting basis & funding basis under regulations

Reversal of Depreciation	(1,933,000)
Reversal of pension costs (IAS 19)	(500,000)
Contributions To/From Reserves	1,493,295

<b>Total Net Budget 2016/17</b>	<b>8,751,722</b>
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Gross Revenue Budget	43,098,040
Net Revenue Budget	8,751,722

Expenditure by Group

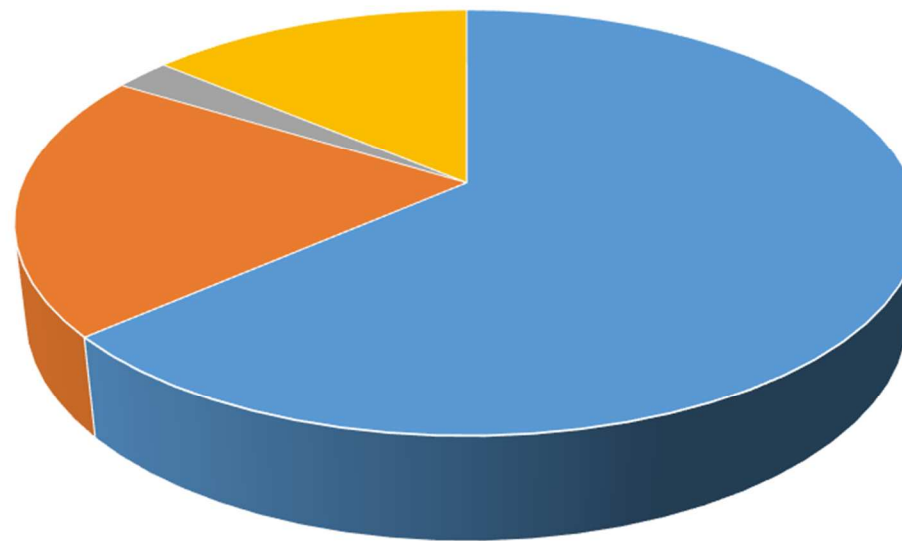


■ Business Development   
 ■ Commercial Services   
 ■ Customer First  
■ Strategy & Commissioning   
■ Support Services

### Net Revenue Budget - How we're funded;

Council Tax	£5,566,140
Business Rates	£1,764,500
Collection Fund	£210,000
Revenue Support Grant	£749,451
Transition Grant	£56,095
Rural Services Grant	£405,536
<b>Total</b>	<b>£8,751,722</b>

How we're funded - Net Revenue Budget

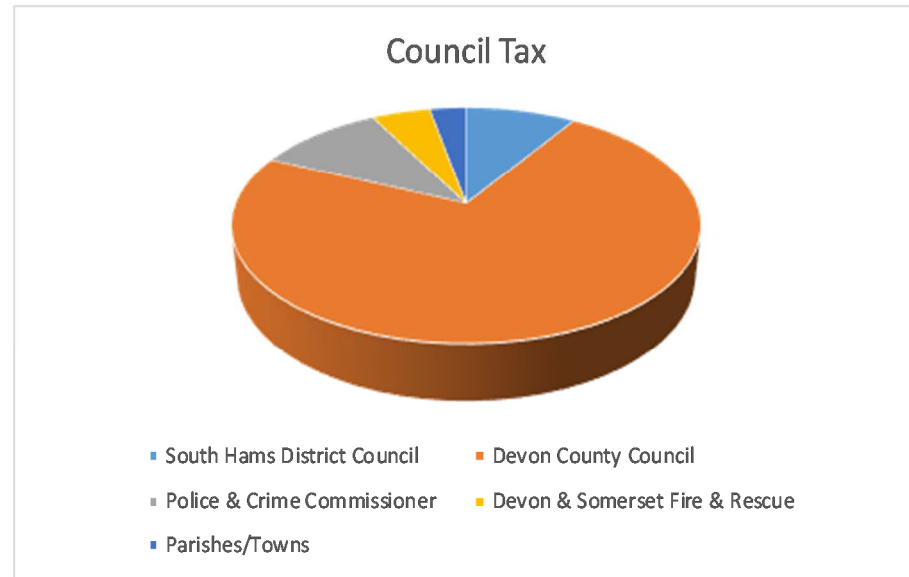


■ Council Tax ■ Business Rates ■ Collection Fund ■ Government Grants

## Council Tax

Average Band D Council Tax

	£	%
South Hams District Council	(150.42)	9%
Devon County Council	(1,207.62)	73%
Police & Crime Commissioner	(172.84)	10%
Devon & Somerset Fire & Rescue	(79.98)	5%
Parishes/Towns	(49.87)	3%
<b>Total</b>	<b>(1,661)</b>	<b>100%</b>

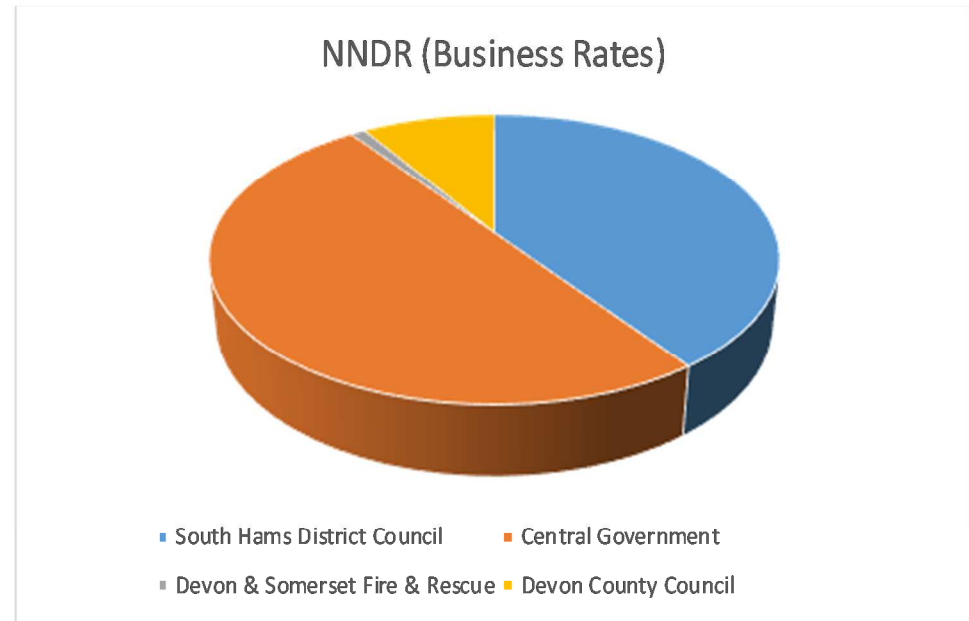


Total South Hams Council Tax Receipts (5,566,140)

Average Band D Cost per week (2.89)

### Business Rates

	£	%
South Hams District Council	(1,764,500)	40%
Central Government	(2,205,625)	50%
Devon & Somerset Fire & Rescue	(44,113)	1%
Devon County Council	(397,013)	9%
<b>Total</b>	<b>(4,411,251)</b>	<b>100%</b>



### Staff

Total Salary Bill (including on-costs such as national insurance and pensions) = £9.735 million  
 Number of Full Time Equivalent (FTE) Staff = 330 FTE

## Business Development (all figures are £'s)

Type of Expenditure/Income	Building Regulations	Performance & Intelligence	Other Building Control Work	Grand Total
<b>Expenditure</b>	<b>312,200</b>	<b>133,700</b>	<b>107,800</b>	<b>553,700</b>
Employees	197,100	133,400	81,300	411,800
Grant/Reserve Funded	63,100			63,100
Premises Related			16,900	16,900
Recharges		0	0	0
Supplies & Services	23,300		1,000	24,300
Support Services	0	0	0	0
Transport Related	28,700	300	8,600	37,600
<b>Income</b>	<b>(334,000)</b>	<b>(30,700)</b>	<b>(13,000)</b>	<b>(377,700)</b>
Fees & Charges	(334,000)		(10,000)	(344,000)
Recharges		(30,700)	(3,000)	(33,700)
<b>Grand Total</b>	<b>(21,800)</b>	<b>103,000</b>	<b>94,800</b>	<b>176,000</b>



Commercial services page 1 of 3 (all figures are £'s)

Type of Expenditure/Income	Car Parks		Dartmouth Ferry	Data Management	Environment		Food Waste Services	Grounds		Ivybridge Depot
	Beach and Water Safety	Overheads Account			Services - Manual Staff	Garden Waste Services		Maintenance General	Development Control	
<b>Expenditure</b>	<b>113,700</b>	<b>1,123,000</b>	<b>846,400</b>	<b>(50,000)</b>	<b>814,800</b>		<b>6,100</b>	<b>(13,100)</b>	<b>(59,400)</b>	<b>3,600</b>
Capital Charges		22,600	37,600							19,400
Employees	12,000	76,900	561,000		814,800			286,200	404,000	
Grant/Reserve Funded				(50,000)						
Premises Related	4,600	714,300	64,600				6,100	(474,200)	(757,700)	(22,400)
Recharges		0	0					0		
Supplies & Services	21,400	109,300	28,300					59,900	183,300	6,600
Support Services	0	0	0					0	0	
Third Party Payments	75,700									
Transport Related		199,900	154,900					115,000	111,000	
Grant or Reseve funded Exp										
<b>Income</b>	<b>(29,200)</b>	<b>(2,890,700)</b>	<b>(807,000)</b>			<b>(5,500)</b>		<b>(29,600)</b>		<b>(3,600)</b>
Fees & Charges		(2,858,200)	(798,300)							
Government Grants										
Grant/Reserve Funded										
Interest										
Other Grants & Contr.	(29,200)	(19,200)	(8,700)							
Recharges								(29,600)		
Rents		(13,300)								(3,600)
Sales						(5,500)				
Fees and Charges										
Rent										
<b>Grand Total</b>	<b>84,500</b>	<b>(1,767,700)</b>	<b>39,400</b>	<b>(50,000)</b>	<b>814,800</b>	<b>(5,500)</b>	<b>6,100</b>	<b>(42,700)</b>	<b>(59,400)</b>	<b>0</b>

Commercial services page 2 of 3 (all figures are £'s)

Type of Expenditure/Income	Landscape and Leisure Vehicles	Other Commercial Services	Street Scene Vehicles	Supervisors Vehicles	Torr Quarry Depot	Totnes Depot	Waste & Recycling Services	Household Waste Collection	Pannier Markets Overheads
<b>Expenditure</b>	<b>(1,400)</b>	<b>386,100</b>	<b>(5,800)</b>	<b>(6,500)</b>	<b>0</b>	<b>0</b>	<b>355,300</b>	<b>1,919,000</b>	<b>20,500</b>
Capital Charges	2,100		14,900	14,500	5,200	11,300		134,100	
Employees		386,100					324,700	867,800	1,100
Grant/Reserve Funded								(40,000)	
Premises Related					(12,400)	(20,500)		26,400	10,300
Recharges		0					0	0	0
Supplies & Services					7,200	9,200	30,000	68,800	9,100
Support Services		0					0	0	0
Third Party Payments									
Transport Related	(3,500)		(20,700)	(21,000)			600	861,900	0
Grant or Reseve funded Exp									
<b>Income</b>		<b>(28,300)</b>					<b>(28,000)</b>	<b>(312,900)</b>	<b>(120,000)</b>
Fees & Charges								(7,900)	(120,000)
Government Grants								(54,700)	
Grant/Reserve Funded									
Interest									
Other Grants & Contr.								(205,300)	
Recharges		(28,300)					(28,000)	(15,000)	
Rents									
Sales								(30,000)	
Fees and Charges									
Rent									
<b>Grand Total</b>	<b>(1,400)</b>	<b>357,800</b>	<b>(5,800)</b>	<b>(6,500)</b>	<b>0</b>	<b>0</b>	<b>327,300</b>	<b>1,606,100</b>	<b>(99,500)</b>

Commercial services page 3 of 3 (all figures are £'s)

Type of Expenditure/Income	Pub Cons Overheads Account	Recycling Services	Salcombe Harbour	Street and Beach Cleaning	Street Cleaning Services	Trade Waste Services	Transfer Station Torr Quarry	Grand Total
<b>Expenditure</b>	<b>712,800</b>	<b>878,600</b>	<b>1,015,100</b>	<b>626,600</b>	<b>26,000</b>	<b>645,800</b>	<b>197,000</b>	<b>9,412,400</b>
Capital Charges	112,000		43,500					417,200
Employees	213,900	215,200	383,400	394,300		80,700		5,022,100
Grant/Reserve Funded				(100,000)				(190,000)
Premises Related	296,000	54,600	294,900	23,500		7,000	10,100	225,200
Recharges	0	0		0		0		0
Supplies & Services	30,300	317,400	77,000	67,400	26,000	428,500	155,400	1,635,100
Support Services	0	0	24,800	0		0		24,800
Third Party Payments								75,700
Transport Related	60,600	291,400	49,700	241,400		129,600	31,500	2,202,300
Grant or Reseve funded Exp			141,800					
<b>Income</b>	<b>(81,000)</b>	<b>(695,000)</b>	<b>(1,015,100)</b>	<b>(69,800)</b>	<b>(60,500)</b>	<b>(804,000)</b>		<b>(6,838,400)</b>
Fees & Charges	0			(3,500)		(804,000)		(4,591,900)
Government Grants								(54,700)
Grant/Reserve Funded						0		0
Interest			(2,000)					(2,000)
Other Grants & Contr.		(695,000)	(6,000)		(60,500)			(1,023,900)
Recharges	(81,000)		(9,700)	(66,300)				(116,100)
Rents								(16,900)
Sales			(100)					(35,600)
Fees and Charges			(995,800)					(995,800)
Rent			(1,500)					(1,500)
<b>Grand Total</b>	<b>631,800</b>	<b>183,600</b>	<b>0</b>	<b>556,800</b>	<b>(34,500)</b>	<b>(158,200)</b>	<b>197,000</b>	<b>2,574,000</b>

Customer First Page 1 of 4 (all figures are £'s)

Type of Expenditure/Income	Cemeteries & Burials	Coast Protection	Commercial Enforcement	Community Development	Community Safety	Council Tax Collection	Council Tax Support	Countryside Recreation	Development Control	Economic Development
<b>Expenditure</b>	<b>48,200</b>	<b>142,100</b>	<b>15,600</b>	<b>170,400</b>	<b>6,500</b>	<b>49,800</b>	<b>23,900</b>	<b>13,000</b>	<b>4,700</b>	<b>8,000</b>
Capital Charges		70,500								1,700
Employees	200	2,100	15,600	2,400	900	35,600	23,900	2,000	4,700	3,600
Grant/Reserve Funded										
Premises Related	31,200	69,300								200
Recharges		0	0	0	0	0	0	0	0	0
Supplies & Services	16,800	200	0	168,000	5,600	14,200	0	7,000	0	2,500
Support Services	0	0	0	0	0	0	0	0	0	0
Third Party Payments										
Transfer Payments										
Transport Related		0	0	0	0	0	0	4,000	0	0
<b>Income</b>		<b>(58,800)</b>				<b>(328,000)</b>	<b>(88,500)</b>			
Fees & Charges										
Government Grants						(206,200)	(88,500)			
Interest		(14,500)								
Other Grants & Contr.										
Recharges		(12,300)				(121,800)				
Rents		(32,000)								
Supplies & Services										
Support Services										
<b>Grand Total</b>	<b>48,200</b>	<b>83,300</b>	<b>15,600</b>	<b>170,400</b>	<b>6,500</b>	<b>(278,200)</b>	<b>(64,600)</b>	<b>13,000</b>	<b>4,700</b>	<b>8,000</b>

Customer First Page 2 of 4 (all figures are £'s)

Type of Expenditure/Income	Emergency Planning	Employment Estates Overheads	Environmental Initiatives	Flood Defence & Land Drainage	Food Safety	Forward Planning	CoP Leads & Group Manager	Case Management	Customer Contact Centre	Follaton House
<b>Expenditure</b>	<b>8,000</b>	<b>406,400</b>	<b>64,600</b>	<b>49,000</b>	<b>15,500</b>	<b>16,900</b>	<b>248,900</b>	<b>1,568,500</b>	<b>586,500</b>	<b>488,100</b>
Capital Charges		180,000		9,200						39,400
Employees	1,100	12,800	8,600	800	8,500	16,900	247,500	1,563,100	583,500	70,000
Grant/Reserve Funded										
Premises Related	4,800	203,000		39,000						322,200
Recharges	0		0	0	0	0		0	0	
Supplies & Services	2,100	10,600	56,000		7,000	0			0	56,500
Support Services	0	0	0	0	0	0		0	0	0
Third Party Payments										
Transfer Payments										
Transport Related	0		0	0	0	0	1,400	5,400	3,000	
<b>Income</b>		<b>(1,342,300)</b>					<b>(41,200)</b>	<b>(711,100)</b>	<b>(137,400)</b>	<b>(311,200)</b>
Fees & Charges		(12,600)								(13,000)
Government Grants										
Interest										
Other Grants & Contr.										
Recharges		(41,300)					(41,200)	(569,000)	(137,400)	(3,000)
Rents		(1,288,400)								(295,200)
Supplies & Services								(12,200)		
Support Services								(129,900)		
<b>Grand Total</b>	<b>8,000</b>	<b>(935,900)</b>	<b>64,600</b>	<b>49,000</b>	<b>15,500</b>	<b>16,900</b>	<b>207,700</b>	<b>857,400</b>	<b>449,100</b>	<b>176,900</b>

Customer First Page 3 of 4 (all figures are £'s)

Type of Expenditure/Income	Localities	Specialists	Homelessness	Housing Advice	Housing Benefit Administration	Housing Benefit Payments	Housing Enabling	Housing Standards	Housing Strategy	Licensing *see note 1
<b>Expenditure</b>	<b>288,800</b>	<b>1,548,200</b>	<b>550,900</b>	<b>10,200</b>	<b>18,400</b>	<b>21,007,000</b>	<b>1,800</b>	<b>5,200</b>	<b>11,200</b>	<b>16,600</b>
Capital Charges			37,700							
Employees	258,600	1,495,100	7,500	7,200	18,400		1,800	4,200	9,700	9,600
Grant/Reserve Funded			80,000							
Premises Related			259,200							
Recharges		0	0	0	0		0	0	0	0
Supplies & Services		19,100	166,500	3,000	0		0	1,000	1,500	7,000
Support Services	0	0	0	0	0		0	0	0	0
Third Party Payments										
Transfer Payments						21,007,000				
Transport Related	30,200	34,000	0	0	0		0	0	0	0
<b>Income</b>		<b>(443,300)</b>	<b>(298,400)</b>		<b>(245,800)</b>	<b>(21,054,000)</b>				<b>(199,900)</b>
Fees & Charges			(18,500)							(194,900)
Government Grants					(245,800)	(20,849,000)				
Interest										
Other Grants & Contr.										
Recharges		(443,300)	(2,400)			(205,000)				(5,000)
Rents			(277,500)							
Supplies & Services										
Support Services										
<b>Grand Total</b>	<b>288,800</b>	<b>1,104,900</b>	<b>252,500</b>	<b>10,200</b>	<b>(227,400)</b>	<b>(47,000)</b>	<b>1,800</b>	<b>5,200</b>	<b>11,200</b>	<b>(183,300)</b>
note 1	The salary costs of staff delivering these services are currently sat within the case management and specialist budgets and that an appropriate allocation of costs will be apportioned to these budgets for Employee costs.									

Customer First Page 4 of 4 (all figures are £'s)

Type of Expenditure/Income	Local Land Charges *See note 1	Other Community Parks & Open Spaces	Other Land & Investment Properties	Outdoor Sports and Recreation	Pest Control	Planning Apps & Advice	Pollution Control	Private Sector Housing Renewal	Public Health	Grand Total
<b>Expenditure</b>	<b>42,100</b>	<b>528,200</b>	<b>18,300</b>	<b>368,400</b>	<b>13,600</b>	<b>127,600</b>	<b>34,600</b>	<b>19,300</b>	<b>35,100</b>	<b>28,580,100</b>
Capital Charges		127,500		115,800			5,400			587,200
Employees	14,700	12,900	1,500	3,100	100	40,500	6,200	3,700	3,600	4,502,200
Grant/Reserve Funded										80,000
Premises Related		372,400	16,800	237,100			600		15,200	1,571,000
Recharges	0	0		0		0	0	0	0	0
Supplies & Services	2,400	13,400		12,400	13,500	87,100	22,400	15,600	9,200	720,600
Support Services	0	0	0	0	0	0	0	0	0	0
Third Party Payments	25,000									25,000
Transfer Payments										21,007,000
Transport Related	0	2,000		0		0	0	0	7,100	87,100
<b>Income</b>	<b>(170,000)</b>	<b>(126,800)</b>	<b>(58,300)</b>	<b>(64,600)</b>		<b>(700,000)</b>	<b>(37,000)</b>		<b>(4,600)</b>	<b>(26,421,200)</b>
Fees & Charges	(167,000)	(15,800)		(38,200)		(684,000)	(37,000)		(100)	(1,181,100)
Government Grants										(21,389,500)
Interest										(14,500)
Other Grants & Contr.						(10,000)				(10,000)
Recharges	(3,000)	(14,900)		(8,200)		(6,000)			(4,500)	(1,618,300)
Rents		(96,100)	(58,300)	(18,200)						(2,065,700)
Supplies & Services										(12,200)
Support Services										(129,900)
<b>Grand Total</b>	<b>(127,900)</b>	<b>401,400</b>	<b>(40,000)</b>	<b>303,800</b>	<b>13,600</b>	<b>(572,400)</b>	<b>(2,400)</b>	<b>19,300</b>	<b>30,500</b>	<b>2,158,900</b>
note 1	The salary costs of staff delivering these services are currently sat within the case management and specialist budgets and that an appropriate allocation of costs will be apportioned to these budgets for Employee costs.									

## Strategy & Commissioning (all figures are £'s)

Type of Expenditure/Income	Democratic					Member Support					Grand Total
	Council tax support grant	Representation & Management	District Elections	Electoral Registration	Communications & Media Cop	Waste & Place Strategy	& Democratic Services	Leisure Centres	Marketing and Tourism	Communications and Media	
<b>Expenditure</b>	<b>101,658</b>	<b>341,800</b>	<b>1,100</b>	<b>122,000</b>	<b>84,400</b>	<b>86,900</b>	<b>122,600</b>	<b>1,204,600</b>	<b>4,800</b>	<b>11,500</b>	<b>2,081,358</b>
Capital Charges								405,800	2,200		408,000
Employees		25,500	1,100	103,900	84,100	86,100	121,100	2,400	2,600		426,800
Premises Related				1,000				101,100			102,100
Recharges		0			0	0	0	0			0
Supplies & Services		316,300		15,800				600	Development C	11,500	344,200
Support Services		0	0	0	0	0	0	0	0		0
Third Party Payments	101,658							694,700			796,358
Transport Related		0		1,300	300	800	1,500	0			3,900
<b>Income</b>		<b>0</b>		<b>(2,500)</b>	<b>(22,700)</b>	<b>(23,000)</b>	<b>(43,300)</b>	<b>(100,000)</b>	<b>(7,100)</b>		<b>(198,600)</b>
Other Grants & Contr.								(100,000)			(100,000)
Recharges		0			(22,700)	(23,000)	(43,300)		(200)		(89,200)
Rents									(6,900)		(6,900)
Sales				(2,500)							(2,500)
<b>Grand Total</b>	<b>101,658</b>	<b>341,800</b>	<b>1,100</b>	<b>119,500</b>	<b>61,700</b>	<b>63,900</b>	<b>79,300</b>	<b>1,104,600</b>	<b>(2,300)</b>	<b>11,500</b>	<b>1,882,758</b>



## Support Services Page 1 of 2 (all figures are £'s)

Type of Expenditure/Income	Corporate Management (Incl Audit & Bank Fees)	Executive Directors and Senior Leadership team	Interest & Investment Income	Non Distributed Costs	Corporate Training & Occ Health	Inflation and Pension Provision	Internal Audit	ICT Software & Support Contracts	PC & Printer Replacement	Human Resources CoP
<b>Expenditure</b>	<b>137,300</b>	<b>198,200</b>		<b>380,400</b>	<b>43,200</b>	<b>226,769</b>	<b>91,200</b>	<b>391,100</b>	<b>36,600</b>	<b>147,500</b>
Corporate Items						226,769				
Employees	24,700	182,600		354,200	43,200		73,100			141,800
Grant/Reserve Funded								(47,000)		
Premises Related				26,200						
Recharges	0									
Supplies & Services	112,600	11,300					17,800	438,100		4,600
Support Services	0	0			0		0			0
Transport Related	0	4,300					300			1,100
<b>Income</b>		<b>(60,500)</b>	<b>(148,000)</b>		<b>0</b>		<b>(15,300)</b>	<b>(58,800)</b>		<b>(29,200)</b>
Fees & Charges										
Interest			(148,000)							
Recharges		(60,500)			0		(15,300)	(58,800)		(29,200)
<b>Grand Total</b>	<b>137,300</b>	<b>137,700</b>	<b>(148,000)</b>	<b>380,400</b>	<b>43,200</b>	<b>226,769</b>	<b>75,900</b>	<b>332,300</b>	<b>36,600</b>	<b>118,300</b>

Support Services Page 2 of 2 (all figures are £'s)

Type of Expenditure/Income	Legal CoP	Design CoP	Finance CoP	ICT CoP	Case Management (Support Services) Administration	Support Services Mgmt & O`Heads	Customer Support	Central Service Overheads	Grand Total
<b>Expenditure</b>	<b>229,600</b>	<b>72,500</b>	<b>366,700</b>	<b>409,900</b>	<b>557,500</b>	<b>139,600</b>	<b>194,600</b>	<b>175,500</b>	<b>3,798,169</b>
Corporate Items									226,769
Employees	219,700	72,400	349,800	406,700	425,700	109,400	194,400	23,400	2,621,100
Grant/Reserve Funded									(47,000)
Premises Related									26,200
Recharges									0
Supplies & Services	9,200		15,800	400	131,000	29,600		152,100	959,100
Support Services	0	0	0	0	0	0	0		0
Transport Related	700	100	1,100	2,800	800	600	200		12,000
<b>Income</b>	<b>(55,700)</b>	<b>(21,300)</b>	<b>(113,000)</b>	<b>(181,100)</b>	<b>(104,600)</b>	<b>(41,800)</b>	<b>(69,100)</b>		<b>(898,400)</b>
Fees & Charges					(3,300)				(3,300)
Interest									(148,000)
Recharges	(55,700)	(21,300)	(113,000)	(181,100)	(101,300)	(41,800)	(69,100)		(747,100)
<b>Grand Total</b>	<b>173,900</b>	<b>51,200</b>	<b>253,700</b>	<b>228,800</b>	<b>452,900</b>	<b>97,800</b>	<b>125,500</b>	<b>175,500</b>	<b>2,899,769</b>

**Document is Restricted**

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