

West Devon Borough Council
Draft Base Revenue Budget for the Financial Year 2023/24

		(1)	(2)	(1)+(2)= 2a	(3)	(4)	(5)	(2a)+(3)+(4)+(5)
Service Group	SLT Budget Manager	22/23 Base Net Budget £'s	22/23 Virements £'s	22/23 Revised Net Budget £'s	23/24 Pressures/ (Savings) £'s	23/24 Budget Preparation Virements £'s	23/24 Salary Estimate Virements £'s	23/24 Final Base Budget £'s
a)	Customer Service & Delivery	4,839,056	0	4,839,056	703,550	69,000	(43,100)	5,568,506
b)	Place & Enterprise	70,260	16,400	86,660	85,650	0	(45,800)	126,510
c)	Governance & Assurance	1,060,782	8,600	1,069,382	132,300	(14,400)	97,000	1,284,282
d)	Strategic Finance	2,353,785	(25,000)	2,328,785	(103,200)	(54,600)	(8,100)	2,162,885
Total		8,323,883	0	8,323,883	818,300	0	0	9,142,183
Reversal of Depreciation		(554,188)						(554,188)
Net Budget Total		7,769,695						8,587,995
Funded by:								
Localised Business Rates		1,698,534						1,761,000
Business Rates Pooling Gain		200,000						200,000
New Homes Bonus		150,000						150,000
Council Tax (an increase of 2.99% in 23/24)		5,102,220						5,391,371
Collection Fund Surplus		152,000						377,000
Rural Services Delivery Grant		487,296						544,625
Lower Tier Services Grant		75,389						0
Services Grant (22/23 only)		113,606						66,650
Revenue Support Grant		0						89,000
Funding Guarantee Grant		0						51,044
Less grants rolled into the Funding Guarantee amount		0						(88,262)
Contributions (to)/from Earmarked Reserves		(209,350)						45,567
Total		7,769,695						8,587,995

		(1)	(2)	(1)+(2)= 2a	(3)	(4)	(5)	(2a)+(3)+(4)+(5)	
a)	Customer Service & Delivery	ELT Budget Manager	22/23 Base Net Budget £'s	22/23 Virements £'s	22/23 Revised Net Budget £'s	23/24 Pressures/ (Savings) £'s	23/24 Budget Preparation Virements £'s	23/24 Salary Estimate Virements £'s	23/24 Final Base Budget £'s
	W1001	Operations Team Leader	0	0	0	0	50,600	0	50,600
	W1010	Customer Contact Centre Salaries	158,300	0	158,300	10,100	0	23,500	191,900
	W1013	Localities Team Salaries	258,900	0	258,900	14,700	0	12,000	285,600
	W1304	Grounds Maintenance	110,527	0	110,527	2,900	0	2,800	116,227
	W1309	Tree Maintenance	20,000	0	20,000	0	0	0	20,000
	W1565	Housing Benefit Payments	185,953	0	185,953	(40,000)	0	0	145,953
	W1568	Housing Benefit Administration	(110,800)	0	(110,800)	10,000	0	0	(100,800)
	W1571	Council Tax Collection	(201,694)	0	(201,694)	0	0	0	(201,694)
	W1574	Council Tax Support	(56,000)	0	(56,000)	0	0	0	(56,000)
	W1988	ICT Team Salaries	321,479	0	321,479	20,300	0	(9,600)	332,179
	W1989	Waste & Cleansing Team Salaries	55,400	0	55,400	8,000	0	3,200	66,600
	W1992	Benefits Team Salaries	213,400	0	213,400	12,200	0	(9,600)	216,000

W1995	Revenues Team Salaries	Geni Hotchkiss	197,500	0	197,500	14,700	0	2,600	214,800
W2017	Street and Beach Cleaning	Sarah Moody	502,145	(7,750)	494,395	31,050	0	0	525,445
W2701	Waste & Recycling Collection Contract	Sarah Moody	1,593,539	0	1,593,539	541,550	0	0	2,135,089
W2713	Trade Waste Services	Sarah Moody	(13,300)	0	(13,300)	(26,550)	0	0	(39,850)
W2715	Garden Waste Collection	Sarah Moody	14,500	0	14,500	(14,500)	0	0	0
W2721	Hayedown Depot	Sarah Moody	56,101	12,750	68,851	0	0	0	68,851
W4001	Senior Leadership Team (SLT)	Andy Bates	303,025	0	303,025	23,300	0	(41,100)	285,225
W4002	Heads of Service Salaries	Andy Bates	505,100	0	505,100	78,900	0	(67,500)	516,500
W4082	Landline Telephones	Mike Ward	21,000	0	21,000	0	0	0	21,000
W4084	ICT Support Contracts	Mike Ward	483,284	(5,000)	478,284	10,000	0	0	488,284
W4085	Mobile Phones	Mike Ward	14,000	0	14,000	0	0	0	14,000
W4086	ICT Hardware Replacement	Mike Ward	51,697	0	51,697	0	0	0	51,697
W4087	Photocopiers/MFD's	Mike Ward	10,000	0	10,000	0	0	0	10,000
W4155	Digital Mail Room Team (DMR) Salaries	Jim Davis	82,500	0	82,500	2,700	18,400	3,000	106,600
W4501	Performance & Intelligence Team Salaries	Jim Davis	62,500	0	62,500	4,200	0	37,600	104,300
			4,839,056	0	4,839,056	703,550	69,000	(43,100)	5,568,506

b)	Place & Enterprise	Budget Manager			(1)	(2)	(1)+(2)= 2a	(3)	(4)	(5)	(2a)+(3)+(4)+(5)
			22/23 Base Net Budget	22/23 Virements	22/23 Revised Net Budget	23/24 Pressures/ (Savings)	23/24 Budget Preparation Virements	23/24 Salary Estimate Virements	23/24 Final Base Budget		
			£'s	£'s	£'s	£'s	£'s	£'s	£'s		
W1030	Economic Development	Chris Shears	89,691	0	89,691	2,600	0	0	92,291		
W1060	Community Development	Chris Shears	52,500	0	52,500	15,000	0	0	67,500		
W1082	Strategic Planning Salaries	Chris Shears	86,600	0	86,600	4,700	0	2,400	93,700		
W1092a	Planning Development Salaries	Ian Sosnowski	37,400	0	37,400	4,000	0	(41,400)	0		
W1102	Tamar Valley Trust	Laura Wotton	62,482	0	62,482	1,000	0	0	63,482		
W1104	Land & Investment Properties	Laura Wotton	(1,081,600)	0	(1,081,600)	(50,000)	0	0	(1,131,600)		
W1161	Kilworthy Park Offices	Laura Wotton	264,992	0	264,992	26,000	0	(17,600)	273,392		
W1200	Public Transport Assistance	Chris Shears	13,185	0	13,185	0	0	0	13,185		
W1306	Countryside Recreation	Laura Wotton	10,080	0	10,080	51,000	0	0	61,080		
W1310	Leisure Centres	Jon Parkinson	20,238	0	20,238	(45,500)	0	0	(25,262)		
W1311	Outdoor Sports & Recreation	Laura Wotton	12,810	0	12,810	0	0	0	12,810		
W1400	Employment Estates	Laura Wotton	(90,531)	0	(90,531)	(50,000)	0	0	(140,531)		
W1501	General Health	Ian Luscombe	14,170	0	14,170	0	0	0	14,170		
W1531	Licensing	Ian Luscombe	(90,551)	0	(90,551)	0	0	0	(90,551)		
W1533	Pest Control	Ian Luscombe	16,293	0	16,293	0	0	0	16,293		
W1534	Pollution Control	Ian Luscombe	(2,071)	0	(2,071)	0	0	0	(2,071)		
W1535	Food Safety	Ian Luscombe	698	0	698	0	0	0	698		
W1536	Health & Safety at Work	Ian Luscombe	1,500	0	1,500	0	0	0	1,500		
W1544	Community Safety	Ian Luscombe	6,500	0	6,500	0	0	0	6,500		
W1545	Emergency Planning	Ian Luscombe	5,370	0	5,370	0	0	0	5,370		
W1551	Homelessness	Isabel Blake	137,777	0	137,777	16,000	0	0	153,777		
W1552	Housing Advice	Isabel Blake	1,200	0	1,200	0	0	0	1,200		
W1553	Housing Enabling	Laura Wotton	240	0	240	0	0	0	240		
W1555	Private Sector Housing Renewal	Ian Luscombe	31,595	0	31,595	0	0	0	31,595		
W1993	Environmental Health Salaries	Ian Luscombe	404,500	0	404,500	33,100	0	(6,000)	431,600		
W1994	Assets Team Salaries	Laura Wotton	378,700	(85,100)	293,600	21,600	0	(35,500)	279,700		
W1999	Housing Team Salaries	Isabel Blake	170,300	35,400	205,700	(130,700)	0	44,600	119,600		
W2101	Car & Boat Parking	Emma Widdicombe	(605,529)	0	(605,529)	179,800	0	6,400	(419,329)		
W2310	Dog Warden Service	Emma Widdicombe	3,422	0	3,422	0	0	0	3,422		
W2400	Public Conveniences	Emma Widdicombe	118,299	0	118,299	3,450	0	0	121,749		
W4105	Economy Service Salaries	Chris Shears	0	66,100	66,100	3,600	0	1,300	71,000		
			70,260	16,400	86,660	85,650	0	(45,800)	126,510		

		(1)	(2)	(1)+(2)= 2a	(3)	(4)	(5)	(2a)+(3)+(4)+(5)	
c)	Governance & Assurance	Budget Manager	22/23 Base Net Budget	22/23 Virements	22/23 Revised Net Budget	23/24 Pressures/ (Savings)	23/24 Budget Preparation Virements	23/24 Salary Estimate Virements	23/24 Final Base Budget
			£'s	£'s	£'s	£'s	£'s	£'s	£'s
W1003	Land Charges Salaries	Helen Smart	40,900	0	40,900	2,200	0	1,600	44,700
W1020	Planning Applications and Advice	Pat Whymer	(440,795)	0	(440,795)	0	0	0	(440,795)
W1040	Local Land Charges	Pat Whymer	(73,806)	0	(73,806)	0	0	0	(73,806)
W1996	Human Resources Salaries	Andy Wilson	41,140	0	41,140	2,100	0	(3,000)	40,240
W1997	Strategy & Governance Salaries	Neil Hawke	129,600	(41,100)	88,500	7,200	0	36,100	131,800
W1998	Planning Service Salaries	Helen Smart	440,700	49,700	490,400	67,200	(14,400)	33,300	576,500
W3001	Electoral Registration	Clare Chapman	99,045	0	99,045	3,800	0	4,800	107,645
W3030	Staff Forum	Michelle Pierce	5,000	0	5,000	0	0	0	5,000
W3041	Communications & Media Team Salaries	Michelle Pierce	58,430	0	58,430	2,800	0	6,000	67,230
W3050	Democratic Representation & Management	Darryl White	246,035	0	246,035	8,900	0	0	254,935
W3051	Member Support & Democratic Services	Darryl White	124,250	0	124,250	7,800	0	23,400	155,450
W4004	Corporate Training & Occupational Health	Andy Wilson	18,183	0	18,183	0	0	0	18,183
W4005	Case Management Service Based Training	Andy Wilson	11,700	0	11,700	0	0	0	11,700
W4015	Specialists Service Based Training	Andy Wilson	12,400	0	12,400	0	0	0	12,400
W4041	Internal Audit	Neil Hawke	37,100	0	37,100	3,800	0	3,000	43,900
W4101	Legal Team Salaries	David Fairbairn	160,900	0	160,900	24,900	0	(1,000)	184,800
W4102	Design Team Salaries	Michelle Pierce	28,300	0	28,300	1,600	0	(7,200)	22,700
W4200	Insurance	Neil Hawke	83,231	0	83,231	0	0	0	83,231
W4511	Building Control Services	Jacqueline Houslander	38,469	0	38,469	0	0	0	38,469
			1,060,782	8,600	1,069,382	132,300	(14,400)	97,000	1,284,282

		(1)	(2)	(1)+(2)= 2a	(3)	(4)	(5)	(2a)+(3)+(4)+(5)	
d)	Strategic Finance	Budget Manager	22/23 Base Net Budget	22/23 Virements	22/23 Revised Net Budget	23/24 Pressures/ (Savings)	23/24 Budget Preparation Virements	23/24 Salary Estimate Virements	23/24 Final Base Budget
			£'s	£'s	£'s	£'s	£'s	£'s	£'s
W1001	Business Support Team Leader Salaries	Pauline Henstock	141,200	0	141,200	10,200	(50,600)	(100,800)	0
W1991	Finance Team Salaries	Pauline Henstock	170,463	0	170,463	12,100	(1,200)	146,900	328,263
W4009	Non Distributed Costs	Pauline Henstock	490,442	(25,000)	465,442	175,000	0	137,600	778,042
W4010	Inflation/Pension Provision	Pauline Henstock	0	0	0	0	0	0	0
W4150	Support Services Salaries	Pauline Henstock	180,100	0	180,100	14,500	(2,800)	(191,800)	0
W4160	Corporate Management	Pauline Henstock	115,345	0	115,345	60,000	0	0	175,345
W4199	Central Service Overheads	Pauline Henstock	17,642	0	17,642	0	0	0	17,642
W6040	Borrowing Costs	Pauline Henstock	1,303,914	0	1,303,914	0	0	0	1,303,914
W6050	Interest & Investment Income	Pauline Henstock	(25,321)	0	(25,321)	(375,000)	0	0	(400,321)
W6101	Business Rates Income	Pauline Henstock	(40,000)	0	(40,000)	0	0	0	(40,000)
			2,353,785	(25,000)	2,328,785	(103,200)	(54,600)	(8,100)	2,162,885

Note 1. Salary costs for Business Support staff have been re-allocated into their respective Service Delivery teams, as the Heads of Service are now responsible for both Specialist and Business Support salary budgets within their service areas.

West Devon Borough Council
Customer Service & Delivery Budgets 2023/24

Cost Centre Code	Cost Centre Description	Budget Manager	22/23 Base Net Budget £'s	22/23 In Year Virements (**) £'s	Final Budget 22/23 £'s	23/24 MTFS Adjustments (*) £'s	23/24 Other Adjustments (***) £'s	Final Budget 23/24 £'s
W1001	Operations Team Leaders	Sarah Moody	0	0	0	0	50,600	50,600
W1010	Customer Contact Centre	Dale Cropper	158,300	0	158,300	10,100	23,500	191,900
W1013	Localities Team Salaries	Dale Cropper	258,900	0	258,900	14,700	12,000	285,600
W1304	Grounds Maintenance	Dale Cropper	110,527	0	110,527	2,900	2,800	116,227
W1309	Tree Maintenance	Dale Cropper	20,000	0	20,000	0	0	20,000
W1565	Housing Benefit Payments	Geni Hotchkiss	185,953	0	185,953	(40,000)	0	145,953
W1568	Housing Benefit Administration	Geni Hotchkiss	(110,800)	0	(110,800)	10,000	0	(100,800)
W1571	Council Tax Collection	Geni Hotchkiss	(201,694)	0	(201,694)	0	0	(201,694)
W1574	Council Tax Support	Geni Hotchkiss	(56,000)	0	(56,000)	0	0	(56,000)
W1988	ICT Team Salaries	Mike Ward	321,479	0	321,479	20,300	(9,600)	332,179
W1989	Waste & Cleansing Team Salaries	Sarah Moody	55,400	0	55,400	8,000	3,200	66,600
W1992	Benefits Team Salaries	Geni Hotchkiss	213,400	0	213,400	12,200	(9,600)	216,000
W1995	Revenues Team Salaries	Geni Hotchkiss	197,500	0	197,500	14,700	2,600	214,800
W2017	Street and Beach Cleaning	Sarah Moody	502,145	(7,750)	494,395	31,050	0	525,445
W2701	Waste & Recycling Collection Contract	Sarah Moody	1,593,539	0	1,593,539	541,550	0	2,135,089
W2713	Trade Waste Services	Sarah Moody	(13,300)	0	(13,300)	(26,550)	0	(39,850)
W2715	Garden Waste Collection	Sarah Moody	14,500	0	14,500	(14,500)	0	0
W2721	Hayedown Depot	Sarah Moody	56,101	12,750	68,851	0	0	68,851
W4001	Senior Leadership Team (SLT)	Andy Bates	303,025	0	303,025	23,300	(41,100)	285,225
W4002	Heads of Service Salaries	Andy Bates	505,100	0	505,100	78,900	(67,500)	516,500
W4082	Landline Telephones	Mike Ward	21,000	0	21,000	0	0	21,000
W4084	ICT Support Contracts	Mike Ward	483,284	(5,000)	478,284	10,000	0	488,284
W4085	Mobile Phones	Mike Ward	14,000	0	14,000	0	0	14,000
W4086	ICT Hardware Replacement	Mike Ward	51,697	0	51,697	0	0	51,697
W4087	Photocopiers/MFD's	Mike Ward	10,000	0	10,000	0	0	10,000
W4155	Digital Mail Room Team (DMR) Salaries	Jim Davis	82,500	0	82,500	2,700	21,400	106,600
W4501	Performance & Intelligence Team Salaries	Jim Davis	62,500	0	62,500	4,200	37,600	104,300
			4,839,056	0	4,839,056	703,550	25,900	5,568,506

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

(**)2022/23 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.

Operations Team Leaders	Sarah Moody	22/23 Base Net Budget	22/23 In Year Virements (**)	22/23 Final Budget	23/24 MTFS Adjustments (*)	Other Adjustments (***)	Approved Net Budget 23/24
W1001	Expenditure						
	Employees	0		0	0	75,900	75,900
	Transport Related	0		0	0	0	0
	Income						
	Recharges	0		0	0	(25,300)	(25,300)
	Net Expenditure	0		0	0	50,600	50,600

(***) This adjustment is required to align expenditure and income to the current management structure.

	Customer Contact Centre	Dale Cropper	22/23 Base Net Budget	22/23 In Year Virements (**)	22/23 Final Budget	23/24 MTFS Adjustments (*)	Other Adjustments (***)	Approved Net Budget 23/24
W1010		Expenditure						
		Employees	185,200		185,200	10,100	54,500	249,800
		Transport Related	1,100		1,100	0	0	1,100
		Income						
		Recharges	(28,000)		(28,000)	0	(31,000)	(59,000)
	Net Expenditure	158,300		158,300	10,100	23,500	191,900	

(*) The MTFS adjustment relates to pay inflation and an increase to the pension rate, totalling 10.1K.

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

	Localities Team Salaries	Dale Cropper	22/23 Base Net Budget	22/23 In Year Virements (**)	22/23 Final Budget	23/24 MTFS Adjustments (*)	Other Adjustments (***)	Approved Net Budget 23/24
W1013		Expenditure						
		Employees	255,800		255,800	13,900	16,400	286,100
		Transport Related	27,300		27,300	800	0	28,100
		Income						
		Recharges	(24,200)		(24,200)	0	(4,400)	(28,600)
	Net Expenditure	258,900		258,900	14,700	12,000	285,600	

(*) The MTFS adjustment relates to pay inflation and an increase to the pension rate, totalling 13.9K, plus price inflation of Fuel totalling £800

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

	Grounds Maintenance	Dale Cropper	22/23 Base Net Budget	22/23 In Year Virements (**)	22/23 Final Budget	23/24 MTFS Adjustments (*)	Other Adjustments (***)	Approved Net Budget 23/24
W1304		Expenditure						
		Employees	53,600		53,600	2,900	2,800	59,300
		Premises Related	8,600		8,600	0	5,000	13,600
		Supplies & Services	53,227		53,227	0	(15,000)	38,227
		Transport Related	0		0	0	10,000	10,000
		Income						
	Recharges	(4,900)		(4,900)	0	0	(4,900)	
	Net Expenditure	110,527		110,527	2,900	2,800	116,227	

(*) The MTFS adjustment relates to pay inflation and an increase to the pension rate, totalling 2.9K

(***) This adjustment is required to align the pay inflation and the actual sum required to cover the payroll costs

	Tree Maintenance	Dale Cropper	22/23 Base Net Budget	22/23 In Year Virements (**)	22/23 Final Budget	23/24 MTFS Adjustments (*)	Other Adjustments (***)	Approved Net Budget 23/24
W1309		Expenditure						
		Premises Related	20,000		20,000	0	0	20,000
		Net Expenditure	20,000		20,000	0	0	20,000

		Geni Hotchkiss	22/23 Base Net Budget	22/23 In Year Virements (**)	22/23 Final Budget	23/24 MTFS Adjustments (*)	Other Adjustments (***)	Approved Net Budget 23/24
W1565	Housing Benefit Payments							
		Expenditure						
		Transfer Payments	8,259,013		8,259,013	0	0	8,259,013
		Income						
		Government Grants	(8,073,060)		(8,073,060)	0	0	(8,073,060)
	Recharges	0		0	(40,000)	0	(40,000)	
	Net Expenditure	185,953		185,953	(40,000)	0	145,953	

(*) The MTFS adjustment relates to an adjustment to Housing Benefit overpayment recoveries of 40K

		Geni Hotchkiss	22/23 Base Net Budget	22/23 In Year Virements (**)	22/23 Final Budget	23/24 MTFS Adjustments (*)	Other Adjustments (***)	Approved Net Budget 23/24
W1568	Housing Benefit Administration							
		Income						
		Government Grants	(110,800)		(110,800)	10,000	0	(100,800)
	Net Expenditure	(110,800)		(110,800)	10,000	0	(100,800)	

(*) The MTFS adjustment relates to a reduction in the Housing Benefit administration subsidy of 10K

		Geni Hotchkiss	22/23 Base Net Budget	22/23 In Year Virements (**)	22/23 Final Budget	23/24 MTFS Adjustments (*)	Other Adjustments (***)	Approved Net Budget 23/24
W1571	Council Tax Collection							
		Income						
		Government Grants	(100,000)		(100,000)	0	0	(100,000)
		Recharges	(101,694)		(101,694)	0	0	(101,694)
	Net Expenditure	(201,694)		(201,694)	0	0	(201,694)	

		Geni Hotchkiss	22/23 Base Net Budget	22/23 In Year Virements (**)	22/23 Final Budget	23/24 MTFS Adjustments (*)	Other Adjustments (***)	Approved Net Budget 23/24
W1574	Council Tax Support							
		Income						
		Government Grants	(56,000)		(56,000)	0	0	(56,000)
	Net Expenditure	(56,000)		(56,000)	0	0	(56,000)	

ICT Team Salaries		Mike Ward	22/23 Base Net Budget	22/23 In Year Virements (**)	22/23 Final Budget	23/24 MTFS Adjustments (*)	Other Adjustments (***)	Approved Net Budget 23/24
W1988	Expenditure							
		Employees	380,700		380,700	20,800	(22,000)	379,500
		Supplies & Services	2,259		2,259	0	0	2,259
		Transport Related	1,300		1,300	(500)	0	800
	Income							
		Recharges	(62,780)		(62,780)	0	12,400	(50,380)
Net Expenditure		321,479		321,479	20,300	(9,600)	332,179	

(*) The MTFS adjustment relates to pay inflation and an increase to the pension rate, totalling 20.8K, plus a reduction in staff related travel costs of £500.

(***) 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		Sarah Moody	22/23 Base Net Budget	22/23 In Year Virements (**)	22/23 Final Budget	23/24 MTFS Adjustments (*)	Other Adjustments (***)	Approved Net Budget 23/24
W1989	Expenditure							
		Employees	146,300		146,300	8,000	(32,800)	121,500
	Income							
		Recharges	(90,900)		(90,900)	0	36,000	(54,900)
	Net Expenditure		55,400		55,400	8,000	3,200	66,600

(*) The MTFS adjustment relates to pay inflation and an increase to the pension rate, totalling 8K.

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

Benefits Team Salaries		Geni Hotchkiss	22/23 Base Net Budget	22/23 In Year Virements (**)	22/23 Final Budget	23/24 MTFS Adjustments (*)	Other Adjustments (***)	Approved Net Budget 23/24
W1992	Expenditure							
		Employees	225,100	0	225,100	12,200	(8,300)	229,000
	Income							
		Recharges	(11,700)	0	(11,700)	0	(1,300)	(13,000)
Net Expenditure		213,400	0	213,400	12,200	(9,600)	216,000	

(*) The MTFS adjustment relates to pay inflation and an increase to the pension rate, totalling 12.2K

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

Revenues Team Salaries		Geni Hotchkiss	22/23 Base Net Budget	22/23 In Year Virements (**)	22/23 Final Budget	23/24 MTFS Adjustments (*)	Other Adjustments (***)	Approved Net Budget 23/24
W1995	Expenditure							
		Employees	269,300		269,300	14,700	(2,100)	281,900
		Transport Related	1,000		1,000	0	0	1,000
	Income							
		Recharges	(72,800)		(72,800)	0	4,700	(68,100)
Net Expenditure		197,500		197,500	14,700	2,600	214,800	

(*) The MTFS adjustment relates to pay inflation and an increase to the pension rate, totalling 14.7K

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

Street and Beach Cleaning		Sarah Moody	22/23 Base Net Budget	22/23 In Year Virements (**)	22/23 Final Budget	23/24 MTFS Adjustments (*)	Other Adjustments (***)	Approved Net Budget 23/24
W2017	Expenditure							
		Premises Related	11,550	(7,750)	3,800	0	0	3,800
		Supplies & Services	2,250		2,250	0	0	2,250
		Third Party Payments	497,845		497,845	31,050	0	528,895
	Income							
		Recharges	(9,500)		(9,500)	0	0	(9,500)
Net Expenditure			502,145	(7,750)	494,395	31,050	0	525,445

(*) The MTFS adjustment relates to inflation to the waste collection, recycling and cleansing contract for 23-24

(**)The 2022/23 Virement relates to the realignment of an expenditure budget to better reflect where budget responsibility should be held

Waste & Recycling Collection Contract		Sarah Moody	22/23 Base Net Budget	22/23 In Year Virements (**)	22/23 Final Budget	23/24 MTFS Adjustments (*)	Other Adjustments (***)	Approved Net Budget 23/24
W2701	Expenditure							
		Capital Charges	189,603		189,603	0	0	189,603
		Premises Related	5,000		5,000	0	0	5,000
		Supplies & Services	88,813		88,813	20,000	0	108,813
		Third Party Payments	1,650,228		1,650,228	711,550	0	2,361,778
	Income							
		Fees & Charges	(6,705)		(6,705)	0	0	(6,705)
		Other Grants & Contributions	(330,350)		(330,350)	0	0	(330,350)
		Recharges	(2,000)		(2,000)	(190,000)	0	(192,000)
		Sales	(1,050)		(1,050)	0	0	(1,050)
Net Expenditure			1,593,539		1,593,539	541,550	0	2,135,089

(*) The MTFS adjustment relates to the uplift in the cost of the Waste Collection, Recycling & Cleansing contract, as approved by Council on 19th July 2022. In addition, contract inflation has been added and an amount for additional properties. Extra recycling income of £190K has been built in for 23-24.

Trade Waste Services		Sarah Moody	22/23 Base Net Budget	22/23 In Year Virements (**)	22/23 Final Budget	23/24 MTFS Adjustments (*)	Other Adjustments (***)	Approved Net Budget 23/24
W2713	Expenditure							
		Third Party Payments	1,700		1,700	3,450	0	5,150
	Income							
		Fees & Charges	(15,000)		(15,000)	(30,000)	0	(45,000)
Net Expenditure			(13,300)		(13,300)	(26,550)	0	(39,850) *

*A proportion of costs associated with the Trade Waste service are within the Waste & Recycling Collection budget (W2701).

(*) The MTFS adjustment relates to inflation on the waste collection, recycling and cleansing contract for 23-24 (£3,450), and additional trade waste income (£30K)

			22/23 Base Net Budget	22/23 In Year Virements (**)	22/23 Final Budget	23/24 MTFS Adjustments (*)	Other Adjustments (***)	Approved Net Budget 23/24
W2715	Garden Waste Collection	Sarah Moody						
		Expenditure						
		Employees	0		0	0	0	0
		Supplies & Services	15,000		15,000	0	0	15,000
		Third Party Payments	244,500		244,500	45,500	0	290,000
		Income						
		Fees & Charges	(245,000)		(245,000)	(60,000)	0	(305,000)
	Net Expenditure	14,500		14,500	(14,500)	0	0	

(*) The MTFS adjustment relates to inflation on the waste collection, recycling and cleansing contract for 23-24 (£45.5K), and additional garden waste income (£60K)

			22/23 Base Net Budget	22/23 In Year Virements (**)	22/23 Final Budget	23/24 MTFS Adjustments (*)	Other Adjustments (***)	Approved Net Budget 23/24
W2721	Hayedown Depot	Sarah Moody						
		Expenditure						
		Premises Related	58,801	12,750	71,551	0	0	71,551
		Supplies & Services	5,300		5,300	0	0	5,300
		Income						
		Rent	(8,000)		(8,000)	0	0	(8,000)
		Net Expenditure	56,101	12,750	68,851	0	0	68,851

(**) The 2022/23 Virement relates to the realignment of an expenditure budget to better reflect where budget responsibility should be held

			22/23 Base Net Budget	22/23 In Year Virements (**)	22/23 Final Budget	23/24 MTFS Adjustments (*)	Other Adjustments (***)	Approved Net Budget 23/24
W4001	Senior Leadership Team (SLT)	Andy Bates						
		Expenditure						
		Employees	460,100		460,100	25,000	4,200	489,300
		Supplies & Services	625		625	0	0	625
		Transport Related	3,500		3,500	(1,700)	0	1,800
		Income						
		Recharges	(161,200)		(161,200)	0	(45,300)	(206,500)
	Net Expenditure	303,025		303,025	23,300	(41,100)	285,225	

(*) The MTFS adjustment relates to pay inflation and an increase to the pension rate, totalling 25K, with a reduction to staff travel costs of 1.7K

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

	Heads of Service Salaries	Andy Bates	22/23 Base Net Budget	22/23 In Year Virements (**)	22/23 Final Budget	23/24 MTFS Adjustments (*)	Other Adjustments (***)	Approved Net Budget 23/24
W4002		Expenditure						
		Employees	910,100		910,100	79,200	14,700	1,004,000
		Transport Related	1,300		1,300	(300)	0	1,000
		Income						
		Recharges	(406,300)		(406,300)	0	(82,200)	(488,500)
	Net Expenditure	505,100		505,100	78,900	(67,500)	516,500	

(*) The MTFS adjustment relates mainly to pay inflation and an increase to the pension rate (£49.2K), plus an additional £30K for the new Head of Revenues & Benefits post as agreed at Hub 12th April 2022.

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

	Landline Telephones	Mike Ward	22/23 Base Net Budget	22/23 In Year Virements (**)	22/23 Final Budget	23/24 MTFS Adjustments (*)	Other Adjustments (***)	Approved Net Budget 23/24
W4082		Expenditure						
		Supplies & Services	21,000		21,000	0	0	21,000
		Net Expenditure	21,000		21,000	0	0	21,000

	ICT Support Contracts	Mike Ward	22/23 Base Net Budget	22/23 In Year Virements (**)	22/23 Final Budget	23/24 MTFS Adjustments (*)	Other Adjustments (***)	Approved Net Budget 23/24
W4084		Expenditure						
		Supplies & Services	483,284	(5,000)	478,284	10,000	0	488,284
		Net Expenditure	483,284	(5,000)	478,284	10,000	0	488,284

(*) The MTFS adjustment relates to price inflation on ICT support contracts

	Mobile Phones	Mike Ward	22/23 Base Net Budget	22/23 In Year Virements (**)	22/23 Final Budget	23/24 MTFS Adjustments (*)	Other Adjustments (***)	Approved Net Budget 23/24
W4085		Expenditure						
		Supplies & Services	14,000		14,000	0	0	14,000
		Net Expenditure	14,000		14,000	0	0	14,000

	ICT Hardware Replacement	Mike Ward	22/23 Base Net Budget	22/23 In Year Virements (**)	22/23 Final Budget	23/24 MTFS Adjustments (*)	Other Adjustments (***)	Approved Net Budget 23/24
W4086		Expenditure						
		Supplies & Services	51,697		51,697	0	0	51,697
		Net Expenditure	51,697		51,697	0	0	51,697

			22/23 Base Net Budget	22/23 In Year Virements (**)	22/23 Final Budget	23/24 MTFS Adjustments (*)	Other Adjustments (***)	Approved Net Budget 23/24
W4087	Photocopiers/MFD's	Mike Ward						
		Expenditure						
		Supplies & Services	10,000		10,000	0	0	10,000
		Net Expenditure	10,000		10,000	0	0	10,000

			22/23 Base Net Budget	22/23 In Year Virements (**)	22/23 Final Budget	23/24 MTFS Adjustments (*)	Other Adjustments (***)	Approved Net Budget 23/24
W4155	Digital Mail Room Team (DMR) Salaries	Jim Davis						
		Expenditure						
		Employees	49,000		49,000	2,700	3,000	54,700
		Supplies & Services	33,500		33,500	0	18,400	51,900
		Net Expenditure	82,500		82,500	2,700	21,400	106,600

(*) The MTFS adjustment relates to pay inflation and an increase to the pension rate, totalling 2.7K

(***) The 3K adjustment is required to align the pay inflation to the actual sum required to cover the payroll costs. In addition £18.4K relates to the movement of the postage budget to reflect the current staffing structure.

			22/23 Base Net Budget	22/23 In Year Virements (**)	22/23 Final Budget	23/24 MTFS Adjustments (*)	Other Adjustments (***)	Approved Net Budget 23/24
W4501	Performance & Intelligence Team Salaries	Jim Davis						
		Expenditure						
		Employees	97,600		97,600	5,300	41,800	144,700
		Transport Related	2,200		2,200	(1,100)	0	1,100
		Income						
	Recharges	(37,300)		(37,300)	0	(4,200)	(41,500)	
		Net Expenditure	62,500		62,500	4,200	37,600	104,300

(*) The MTFS adjustment relates to pay inflation and an increase to the pension rate, totalling £5.3K, with a reduction to staff travel costs of £1.1K

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

West Devon Borough Council
Place & Enterprise Budgets 2023/24

Cost Centre Code	Cost Centre Description	Budget Manager	22/23 Base Net Budget £'s	22/23 In Year Virements (**) £'s	Final Budget 22/23 £'s	23/24 MTFS Adjustments (*) £'s	23/24 Other Adjustments (***) £'s	Final Budget 23/24 £'s
W1030	Economic Development	Chris Shears	89,691	0	89,691	2,600	0	92,291
W1060	Community Development	Chris Shears	52,500	0	52,500	15,000	0	67,500
W1082	Strategic Planning Salaries	Chris Shears	86,600	0	86,600	4,700	2,400	93,700
W1092a	Planning Development Salaries	Ian Sosnowski	37,400	0	37,400	4,000	(41,400)	0
W1102	Tamar Valley Trust	Laura Wotton	62,482	0	62,482	1,000	0	63,482
W1104	Land & Investment Properties	Laura Wotton	(1,081,600)	0	(1,081,600)	(50,000)	0	(1,131,600)
W1161	Kilworthy Park Offices	Laura Wotton	264,992	0	264,992	26,000	(17,600)	273,392
W1200	Public Transport Assistance	Chris Shears	13,185	0	13,185	0	0	13,185
W1306	Countryside Recreation	Laura Wotton	10,080	0	10,080	51,000	0	61,080
W1310	Leisure Centres	Jon Parkinson	20,238	0	20,238	(45,500)	0	(25,262)
W1311	Outdoor Sports & Recreation	Laura Wotton	12,810	0	12,810	0	0	12,810
W1400	Employment Estates	Laura Wotton	(90,531)	0	(90,531)	(50,000)	0	(140,531)
W1501	General Health	Ian Luscombe	14,170	0	14,170	0	0	14,170
W1531	Licensing	Ian Luscombe	(90,551)	0	(90,551)	0	0	(90,551)
W1533	Pest Control	Ian Luscombe	16,293	0	16,293	0	0	16,293
W1534	Pollution Control	Ian Luscombe	(2,071)	0	(2,071)	0	0	(2,071)
W1535	Food Safety	Ian Luscombe	698	0	698	0	0	698
W1536	Health & Safety at Work	Ian Luscombe	1,500	0	1,500	0	0	1,500
W1544	Community Safety	Ian Luscombe	6,500	0	6,500	0	0	6,500
W1545	Emergency Planning	Ian Luscombe	5,370	0	5,370	0	0	5,370
W1551	Homelessness	Isabel Blake	137,777	0	137,777	16,000	0	153,777
W1552	Housing Advice	Isabel Blake	1,200	0	1,200	0	0	1,200
W1553	Housing Enabling	Laura Wotton	240	0	240	0	0	240
W1555	Private Sector Housing Renewal	Ian Luscombe	31,595	0	31,595	0	0	31,595
W1993	Environmental Health Salaries	Ian Luscombe	404,500	0	404,500	33,100	(6,000)	431,600
W1994	Assets Team Salaries	Laura Wotton	378,700	(85,100)	293,600	21,600	(35,500)	279,700
W1999	Housing Team Salaries	Isabel Blake	170,300	35,400	205,700	(130,700)	44,600	119,600
W2101	Car & Boat Parking	Emma Widdicombe	(605,529)	0	(605,529)	179,800	6,400	(419,329)
W2310	Dog Warden Service	Emma Widdicombe	3,422	0	3,422	0	0	3,422
W2400	Public Conveniences	Emma Widdicombe	118,299	0	118,299	3,450	0	121,749
W4105	Economy Service Salaries	Chris Shears	0	66,100	66,100	3,600	1,300	71,000
			70,260	16,400	86,660	85,650	(45,800)	126,510

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

(**)2022/23 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.

	Economic Development	Chris Shears	22/23 Base Net Budget	22/23 In Year Virements (**)	22/23 Final Budget	23/24 MTFS Adjustments (*)	Other Adjustments (***)	Approved Net Budget 23/24
W1030	Expenditure							
		Premises Related	8,300		8,300	2,600	0	10,900
		Supplies & Services	81,391		81,391	0	0	81,391
		Net Expenditure	89,691		89,691	2,600	0	92,291

(*) The MTFS adjustment relates to an increase in the cost of Business Rates.

	Community Development	Chris Shears	22/23 Base Net Budget	22/23 In Year Virements (**)	22/23 Final Budget	23/24 MTFS Adjustments (*)	Other Adjustments (***)	Approved Net Budget 23/24
W1060	Expenditure							
		Supplies & Services	52,500		52,500	15,000	0	67,500
		Net Expenditure	52,500		52,500	15,000	0	67,500

(*) The MTFS adjustment relates to an increase in Partnership Funding Contributions

	Strategic Planning Salaries	Chris Shears	22/23 Base Net Budget	22/23 In Year Virements (**)	22/23 Final Budget	23/24 MTFS Adjustments (*)	Other Adjustments (***)	Approved Net Budget 23/24
W1082	Expenditure							
		Employees	86,600		86,600	4,700	2,400	93,700
		Net Expenditure	86,600		86,600	4,700	2,400	93,700

(*) The MTFS adjustment relates to pay inflation and an increase to the pension rate, totalling £4.7K.

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

	Planning Development Salaries	Ian Sosnowski	22/23 Base Net Budget	22/23 In Year Virements (**)	22/23 Final Budget	23/24 MTFS Adjustments (*)	Other Adjustments (***)	Approved Net Budget 23/24
W1092a	Expenditure							
		Employees	73,000		73,000	4,000	(26,400)	50,600
	Income							
		Recharges	(35,600)		(35,600)	0	(15,000)	(50,600)
	Net Expenditure	37,400		37,400	4,000	(41,400)	0	

(*) The MTFS adjustment relates to pay inflation and an increase to the pension rate, totalling £4K.

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

Tamar Valley Trust		Laura Wotton	22/23 Base Net Budget	22/23 In Year Virements (**)	22/23 Final Budget	23/24 MTFS Adjustments (*)	Other Adjustments (***)	Approved Net Budget 23/24
W1102	Expenditure							
		Premises Related	65,232		65,232	1,000	0	66,232
		Supplies & Services	26,630		26,630	0	0	26,630
	Income							
		Fees & Charges	(15,330)		(15,330)	0	0	(15,330)
		Rent	(14,050)		(14,050)	0	0	(14,050)
	Net Expenditure	62,482		62,482	1,000	0	63,482	

(*) The MTFS adjustment relates to price inflation on the cost of utilities

Land & Investment Properties		Laura Wotton	22/23 Base Net Budget	22/23 In Year Virements (**)	22/23 Final Budget	23/24 MTFS Adjustments (*)	Other Adjustments (***)	Approved Net Budget 23/24
W1104	Expenditure							
		Premises Related	37,000		37,000	0	0	37,000
	Income							
		Rent	(1,118,600)		(1,118,600)	(50,000)	0	(1,168,600)
	Net Expenditure	(1,081,600)		(1,081,600)	(50,000)	0	(1,131,600)	

(*) The MTFS adjustment relates to the increased income target for investment properties

Kilworthy Park Offices		Laura Wotton	22/23 Base Net Budget	22/23 In Year Virements (**)	22/23 Final Budget	23/24 MTFS Adjustments (*)	Other Adjustments (***)	Approved Net Budget 23/24
W1161	Expenditure							
		Employees	110,300		110,300	6,000	(15,700)	100,600
		Premises Related	271,942		271,942	20,000	0	291,942
		Supplies & Services	41,084		41,084	0	0	41,084
		Transport Related	76		76	0	0	76
	Income							
		Fees & Charges	(4,000)		(4,000)	0	0	(4,000)
		Recharges	(23,400)		(23,400)	0	(1,900)	(25,300)
		Rent	(131,010)		(131,010)	0	0	(131,010)
	Net Expenditure	264,992		264,992	26,000	(17,600)	273,392	

(*) The MTFS adjustment relates to pay inflation and an increase to the pension rate, totalling £6K, plus an increase in the cost of Business Rates at Kilworthy Park (£20K)

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

Public Transport Assistance		Chris Shears	22/23 Base Net Budget	22/23 In Year Virements (**)	22/23 Final Budget	23/24 MTFS Adjustments (*)	Other Adjustments (***)	Approved Net Budget 23/24
W1200	Expenditure							
		Supplies & Services	13,185		13,185	0	0	13,185
		Net Expenditure	13,185		13,185	0	0	13,185

	Countryside Recreation	Laura Wotton	22/23 Base Net Budget	22/23 In Year Virements (**)	22/23 Final Budget	23/24 MTFS Adjustments (*)	Other Adjustments (***)	Approved Net Budget 23/24
W1306		Expenditure						
		Premises Related	3,570		3,570	0	0	3,570
		Supplies & Services	6,510		6,510	51,000	0	57,510
		Net Expenditure	10,080		10,080	51,000	0	61,080

(*) The MTFS adjustment mainly relates to cost pressures in respect of "A Plan for West Devon", as agreed at Council 28th September 2021. This is for Ecology resource, Heritage resource & Tamar Valley AONB contributions.

	Leisure Centres	Jon Parkinson	22/23 Base Net Budget	22/23 In Year Virements (**)	22/23 Final Budget	23/24 MTFS Adjustments (*)	Other Adjustments (***)	Approved Net Budget 23/24
W1310		Expenditure						
		Capital Charges	223,077		223,077	0	0	223,077
		Income						
		Fees & Charges	0	(202,839)	(202,839)	(45,500)	0	(248,339)
		Recharges	(202,839)	202,839	0	0	0	0
	Net Expenditure	20,238	0	20,238	(45,500)	0	(25,262)	

(*) The MTFS adjustment relates to an increase in management fee income from external contracts such as Leisure, as agreed at Council 15th February 2022

	Outdoor Sports & Recreation	Laura Wotton	22/23 Base Net Budget	22/23 In Year Virements (**)	22/23 Final Budget	23/24 MTFS Adjustments (*)	Other Adjustments (***)	Approved Net Budget 23/24
W1311		Expenditure						
		Supplies & Services	12,810		12,810	0	0	12,810
		Net Expenditure	12,810		12,810	0	0	12,810

	Employment Estates	Laura Wotton	22/23 Base Net Budget	22/23 In Year Virements (**)	22/23 Final Budget	23/24 MTFS Adjustments (*)	Other Adjustments (***)	Approved Net Budget 23/24
W1400		Expenditure						
		Capital Charges	80,707		80,707	0	0	80,707
		Premises Related	169,475		169,475	0	0	169,475
		Supplies & Services	36,912		36,912	0	0	36,912
		Income						
		Fees & Charges	(9,500)		(9,500)	0	0	(9,500)
		Recharges	(7,000)		(7,000)	0	0	(7,000)
	Rent	(361,125)		(361,125)	(50,000)	0	(411,125)	
	Net Expenditure	(90,531)		(90,531)	(50,000)	0	(140,531)	

(*) The MTFS adjustment relates to additional employment estates income

	General Health	Ian Luscombe	22/23 Base Net Budget	22/23 In Year Virements (**)	22/23 Final Budget	23/24 MTFS Adjustments (*)	Other Adjustments (***)	Approved Net Budget 23/24
W1501		Expenditure						
		Supplies & Services	14,170		14,170	0	0	14,170
		Net Expenditure	14,170		14,170	0	0	14,170

	Licensing	Ian Luscombe	22/23 Base Net Budget	22/23 In Year Virements (**)	22/23 Final Budget	23/24 MTFS Adjustments (*)	Other Adjustments (***)	Approved Net Budget 23/24
W1531		Expenditure						
		Supplies & Services	23,560		23,560	0	0	23,560
		Income						
		Fees & Charges	(104,011)		(104,011)	0	0	(104,011)
		Recharges	(10,100)		(10,100)	0	0	(10,100)
	Net Expenditure	(90,551)		(90,551)	0	0	(90,551)	

The salary costs of staff delivering these services are sat within the case management and specialist budgets. An appropriate allocation of these costs will be apportioned to this budget for staff costs

	Pest Control	Ian Luscombe	22/23 Base Net Budget	22/23 In Year Virements (**)	22/23 Final Budget	23/24 MTFS Adjustments (*)	Other Adjustments (***)	Approved Net Budget 23/24
W1533		Expenditure						
		Supplies & Services	16,293		16,293	0	0	16,293
		Net Expenditure	16,293		16,293	0	0	16,293

	Pollution Control	Ian Luscombe	22/23 Base Net Budget	22/23 In Year Virements (**)	22/23 Final Budget	23/24 MTFS Adjustments (*)	Other Adjustments (***)	Approved Net Budget 23/24
W1534		Expenditure						
		Supplies & Services	20,929		20,929	0	0	20,929
		Income						
		Fees & Charges	(23,000)		(23,000)	0	0	(23,000)
	Net Expenditure	(2,071)		(2,071)	0	0	(2,071)	

	Food Safety	Ian Luscombe	22/23 Base Net Budget	22/23 In Year Virements (**)	22/23 Final Budget	23/24 MTFS Adjustments (*)	Other Adjustments (***)	Approved Net Budget 23/24
W1535		Expenditure						
		Supplies & Services	5,698		5,698	0	0	5,698
		Income						
		Fees & Charges	(5,000)		(5,000)	0	0	(5,000)
		Net Expenditure	698		698	0	0	698

	Health & Safety at Work	Ian Luscombe	22/23 Base Net Budget	22/23 In Year Virements (**)	22/23 Final Budget	23/24 MTFS Adjustments (*)	Other Adjustments (***)	Approved Net Budget 23/24
W1536		Expenditure						
		Employees	1,500		1,500	0	0	1,500
		Net Expenditure	1,500		1,500	0	0	1,500

	Community Safety	Ian Luscombe	22/23 Base Net Budget	22/23 In Year Virements (**)	22/23 Final Budget	23/24 MTFS Adjustments (*)	Other Adjustments (***)	Approved Net Budget 23/24
W1544		Expenditure						
		Supplies & Services	6,500		6,500	0	0	6,500
		Net Expenditure	6,500		6,500	0	0	6,500

	Emergency Planning	Ian Luscombe	22/23 Base Net Budget	22/23 In Year Virements (**)	22/23 Final Budget	23/24 MTFS Adjustments (*)	Other Adjustments (***)	Approved Net Budget 23/24
W1545		Expenditure						
		Supplies & Services	5,370		5,370	0	0	5,370
		Net Expenditure	5,370		5,370	0	0	5,370

	Homelessness	Isabel Blake	22/23 Base Net Budget	22/23 In Year Virements (**)	22/23 Final Budget	23/24 MTFS Adjustments (*)	Other Adjustments (***)	Approved Net Budget 23/24
W1551		Expenditure						
		Capital Charges	2,830		2,830	0	0	2,830
		Premises Related	18,400		18,400	16,000	0	34,400
		Supplies & Services	260,737		260,737	0	0	260,737
		Income						
		Recharges	(34,190)		(34,190)	0	0	(34,190)
		Rent	(110,000)		(110,000)	0	0	(110,000)
	Net Expenditure	137,777		137,777	16,000	0	153,777	

(*) The MTFS adjustment relates to the additional cost of business rates and utilities, totalling £16K

	Housing Advice	Isabel Blake	22/23 Base Net Budget	22/23 In Year Virements (**)	22/23 Final Budget	23/24 MTFS Adjustments (*)	Other Adjustments (***)	Approved Net Budget 23/24
W1552		Expenditure						
		Employees	470		470	0	0	470
		Supplies & Services	730		730	0	0	730
		Net Expenditure	1,200		1,200	0	0	1,200

	Housing Enabling	Laura Wotton	22/23 Base Net Budget	22/23 In Year Virements (**)	22/23 Final Budget	23/24 MTFS Adjustments (*)	Other Adjustments (***)	Approved Net Budget 23/24
W1553		Expenditure						
		Employees	98		98	0	0	98
		Supplies & Services	5,000		5,000	0	0	5,000
		Income						
		Rent	(4,858)		(4,858)	0	0	(4,858)
	Net Expenditure	240		240	0	0	240	

	Private Sector Housing Renewal	Ian Luscombe	22/23 Base Net Budget	22/23 In Year Virements (**)	22/23 Final Budget	23/24 MTFS Adjustments (*)	Other Adjustments (***)	Approved Net Budget 23/24
W1555		Expenditure						
		Capital Charges	25,895		25,895	0	0	25,895
		Supplies & Services	15,700		15,700	0	0	15,700
		Income						
		Fees & Charges	(10,000)		(10,000)	0	0	(10,000)
	Net Expenditure	31,595		31,595	0	0	31,595	

Environmental Health Salaries		Ian Luscombe	22/23 Base Net Budget	22/23 In Year Virements (**)	22/23 Final Budget	23/24 MTFS Adjustments (*)	Other Adjustments (***)	Approved Net Budget 23/24
W1993	Expenditure							
		Employees	690,400	0	690,400	37,400	32,600	760,400
		Transport Related	18,800		18,800	(4,300)	0	14,500
	Income							
		Fees & Charges	(49,900)	0	(49,900)	0	(43,200)	(93,100)
		Recharges	(254,800)	0	(254,800)	0	4,600	(250,200)
	Net Expenditure	404,500	0	404,500	33,100	(6,000)	431,600	

(*) The MTFS adjustment relates to pay inflation and an increase to the pension rate, totalling £37.4K, with a reduction to staff travel costs of £4.3K

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

Assets Team Salaries		Laura Wotton	22/23 Base Net Budget	22/23 In Year Virements (**)	22/23 Final Budget	23/24 MTFS Adjustments (*)	Other Adjustments (***)	Approved Net Budget 23/24
W1994	Expenditure							
		Employees	630,000	(150,400)	479,600	26,200	23,500	529,300
		Transport Related	17,800		17,800	(4,600)	0	13,200
	Income							
		Recharges	(269,100)	65,300	(203,800)	0	(59,000)	(262,800)
		Net Expenditure	378,700	(85,100)	293,600	21,600	(35,500)	279,700

(*) The MTFS adjustment relates to pay inflation and an increase to the pension rate, totalling £26.2K, with a reduction to staff travel costs of £4.6K

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

Housing Team Salaries		Isabel Blake	22/23 Base Net Budget	22/23 In Year Virements (**)	22/23 Final Budget	23/24 MTFS Adjustments (*)	Other Adjustments (***)	Approved Net Budget 23/24
W1999	Expenditure							
		Employees	298,800	70,300	369,100	49,800	75,000	493,900
		Transport Related	2,200		2,200	(500)	0	1,700
	Income							
		Government Grants	0		0	(180,000)	0	(180,000)
		Recharges	(130,700)	(34,900)	(165,600)	0	(30,400)	(196,000)
	Net Expenditure	170,300	35,400	205,700	(130,700)	44,600	119,600	

(*) The MTFS adjustment relates mainly to the additional Housing staffing costs of the Housing Delivery Team. In addition £20k relates to pay inflation and an increase to the pension rate, and additional income of £180K relates to an increase in the Homelessness Prevention Government Grant.

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

	Car & Boat Parking	Emma Widdicombe	22/23 Base Net Budget	22/23 In Year Virements (**)	22/23 Final Budget	23/24 MTFS Adjustments (*)	Other Adjustments (***)	Approved Net Budget 23/24
W2101		Expenditure						
		Capital Charges	20,787		20,787	0	0	20,787
		Employees	97,100		97,100	5,300	6,400	108,800
		Premises Related	207,057		207,057	5,000	0	212,057
		Supplies & Services	66,320		66,320	17,500	0	83,820
		Third Party Payments	90,000		90,000	0	(30,000)	60,000
		Transfer Payments	50,000		50,000	0	30,000	80,000
		Transport Related	9,820		9,820	2,000	0	11,820
		Income						
		Fees & Charges	(1,123,893)		(1,123,893)	150,000	0	(973,893)
		Recharges	(20,420)		(20,420)	0	0	(20,420)
	Rent	(2,300)		(2,300)	0	0	(2,300)	
	Net Expenditure	(605,529)		(605,529)	179,800	6,400	(419,329)	

(*) The MTFS adjustment mainly relates to a reduction in the car parking income target (£150k). In addition £5.3K relates to pay inflation and an increase to the pension rate

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	Emma Widdicombe	22/23 Base Net Budget	22/23 In Year Virements (**)	22/23 Final Budget	23/24 MTFS Adjustments (*)	Other Adjustments (***)	Approved Net Budget 23/24
W2310		Expenditure						
		Supplies & Services	5,922		5,922	0	0	5,922
		Transport Related	3,700		3,700	0	0	3,700
		Income						
		Recharges	(6,200)		(6,200)	0	0	(6,200)
	Net Expenditure	3,422		3,422	0	0	3,422	

	Public Conveniences	Emma Widdicombe	22/23 Base Net Budget	22/23 In Year Virements (**)	22/23 Final Budget	23/24 MTFS Adjustments (*)	Other Adjustments (***)	Approved Net Budget 23/24
W2400		Expenditure						
		Capital Charges	9,481		9,481	0	0	9,481
		Premises Related	63,008		63,008	0	0	63,008
		Supplies & Services	2,710		2,710	0	0	2,710
		Third Party Payments	81,300		81,300	3,450	0	84,750
		Income						
		Fees & Charges	(7,750)		(7,750)	0	0	(7,750)
		Recharges	(30,450)		(30,450)	0	0	(30,450)
	Net Expenditure	118,299		118,299	3,450	0	121,749	

	Economy Service Salaries	Chris Shears	22/23 Base Net Budget	22/23 In Year Virements (**)	22/23 Final Budget	23/24 MTFS Adjustments (*)	Other Adjustments (***)	Approved Net Budget 23/24
W4105		Expenditure						
		Employees	0	88,400	88,400	4,800	4,000	97,200
		Transport Related	0	2,500	2,500	(1,200)	0	1,300
		Income						
		Recharges	0	(24,800)	(24,800)	0	(2,700)	(27,500)
	Net Expenditure	0	66,100	66,100	3,600	1,300	71,000	

(*) The MTFS adjustment relates to pay inflation and an increase to the pension rate, totalling £4.8K, with a reduction to staff travel costs of £1.2K

(**) This Virement aligns the salary costs with the management structure

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

West Devon Borough Council
Governance & Assurance Budgets 2023/24

Cost Centre Code	Cost Centre Description	Budget Manager	22/23 Base Net Budget £'s	22/23 In Year Virements (**) £'s	Final Budget 22/23 £'s	23/24 MTFS Adjustments (*) £'s	23/24 Other Adjustments (***) £'s	Final Budget 23/24 £'s
W1003	Land Charges Salaries	Helen Smart	40,900	0	40,900	2,200	1,600	44,700
W1020	Planning Applications and Advice	Pat Whymer	(440,795)	0	(440,795)	0	0	(440,795)
W1040	Local Land Charges	Pat Whymer	(73,806)	0	(73,806)	0	0	(73,806)
W1996	Human Resources Salaries	Andy Wilson	41,140	0	41,140	2,100	(3,000)	40,240
W1997	Strategy & Governance Salaries	Neil Hawke	129,600	(41,100)	88,500	7,200	36,100	131,800
W1998	Planning Service Salaries	Helen Smart	440,700	49,700	490,400	67,200	18,900	576,500
W3001	Electoral Registration	Clare Chapman	99,045	0	99,045	3,800	4,800	107,645
W3030	Staff Forum	Michelle Pierce	5,000	0	5,000	0	0	5,000
W3041	Communications & Media Team Salaries	Michelle Pierce	58,430	0	58,430	2,800	6,000	67,230
W3050	Democratic Representation & Management	Darryl White	246,035	0	246,035	8,900	0	254,935
W3051	Member Support & Democratic Services	Darryl White	124,250	0	124,250	7,800	23,400	155,450
W4004	Corporate Training & Occupational Health	Andy Wilson	18,183	0	18,183	0	0	18,183
W4005	Case Management Service Based Training	Andy Wilson	11,700	0	11,700	0	0	11,700
W4015	Specialists Service Based Training	Andy Wilson	12,400	0	12,400	0	0	12,400
W4041	Internal Audit	Neil Hawke	37,100	0	37,100	3,800	3,000	43,900
W4101	Legal Team Salaries	David Fairbairn	160,900	0	160,900	24,900	(1,000)	184,800
W4102	Design Team Salaries	Michelle Pierce	28,300	0	28,300	1,600	(7,200)	22,700
W4200	Insurance	Neil Hawke	83,231	0	83,231	0	0	83,231
W4511	Building Control Services	Jacqueline Houslander	38,469	0	38,469	0	0	38,469
			1,060,782	8,600	1,069,382	132,300	82,600	1,284,282

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

(**) 2022/23 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.

Cost Centre Code	Cost Centre Description	Budget Manager	22/23 Base Net Budget	22/23 In Year Virements (**)	22/23 Final Budget	23/24 MTFS Adjustments (*)	Other Adjustments (***)	Approved Net Budget 23/24
W1003	Land Charges Salaries	Helen Smart						
		Expenditure						
		Employees	40,800		40,800	2,200	1,600	44,600
		Transport Related	100		100	0	0	100
	Net Expenditure		40,900		40,900	2,200	1,600	44,700

			22/23 Base Net Budget	22/23 In Year Virements (**)	22/23 Final Budget	23/24 MTFS Adjustments (*)	Other Adjustments (***)	Approved Net Budget 23/24
W1020	Planning Applications and Advice	Pat Whymer						
		Expenditure						
		Supplies & Services	31,850		31,850	0	0	31,850
		Income						
		Fees & Charges	(472,645)		(472,645)	0	0	(472,645)
		Net Expenditure	(440,795)		(440,795)	0	0	(440,795)

			22/23 Base Net Budget	22/23 In Year Virements (**)	22/23 Final Budget	23/24 MTFS Adjustments (*)	Other Adjustments (***)	Approved Net Budget 23/24
W1040	Local Land Charges	Pat Whymer						
		Expenditure						
		Supplies & Services	3,890		3,890	0	0	3,890
		Third Party Payments	17,550		17,550	0	0	17,550
		Income						
		Fees & Charges	(95,246)		(95,246)	0	0	(95,246)
		Net Expenditure	(73,806)		(73,806)	0	0	(73,806)

The salary costs of staff delivering these services are sat within the business support and specialist budgets. An appropriate allocation of these costs will be apportioned to this budget for staff costs

			22/23 Base Net Budget	22/23 In Year Virements (**)	22/23 Final Budget	23/24 MTFS Adjustments (*)	Other Adjustments (***)	Approved Net Budget 23/24
W1996	Human Resources Salaries	Andy Wilson						
		Expenditure						
		Employees	38,500		38,500	2,100	(3,000)	37,600
		Supplies & Services	2,640		2,640	0	0	2,640
		Income						
		Recharges	0		0	0	0	0
		Net Expenditure	41,140		41,140	2,100	(3,000)	40,240

			22/23 Base Net Budget	22/23 In Year Virements (**)	22/23 Final Budget	23/24 MTFS Adjustments (*)	Other Adjustments (***)	Approved Net Budget 23/24
W1997	Strategy & Governance Salaries	Neil Hawke						
		Expenditure						
		Employees	170,800	(38,400)	132,400	7,200	88,000	227,600
		Transport Related	2,900	(2,500)	400	0	0	400
		Income						
		Recharges	(44,100)	(200)	(44,300)	0	(51,900)	(96,200)
		Net Expenditure	129,600	(41,100)	88,500	7,200	36,100	131,800

(*) The MTFS adjustment relates to pay inflation and an increase to the pension rate, totalling £7.2K

(**) This Virement aligns the salary costs with the current management structure

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

	Planning Service Salaries	Helen Smart	22/23 Base Net Budget	22/23 In Year Virements (**)	22/23 Final Budget	23/24 MTFS Adjustments (*)	Other Adjustments (***)	Approved Net Budget 23/24
W1998		Expenditure						
		Employees	801,100	80,100	881,200	69,900	(2,100)	949,000
		Transport Related	15,500		15,500	(2,700)	0	12,800
		Income						
		Recharges	(375,900)	(30,400)	(406,300)	0	21,000	(385,300)
	Net Expenditure	440,700	49,700	490,400	67,200	18,900	576,500	

(*) The MTFS adjustment relates mainly to the additional Planning staffing costs following the restructure of the Planning and Legal teams. In addition £47.9k relates to pay inflation and an increase to the pension rate.

(**) This Virement relates to a movement of salary costs to align the budget for posts with the service area they operate within

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

	Electoral Registration	Clare Chapman	22/23 Base Net Budget	22/23 In Year Virements (**)	22/23 Final Budget	23/24 MTFS Adjustments (*)	Other Adjustments (***)	Approved Net Budget 23/24
W3001		Expenditure						
		Employees	70,600		70,600	3,800	4,800	79,200
		Premises Related	1,500		1,500	0	0	1,500
		Supplies & Services	28,045		28,045	0	0	28,045
		Transport Related	200		200	0	0	200
		Income						
	Sales	(1,300)		(1,300)	0	0	(1,300)	
	Net Expenditure	99,045		99,045	3,800	4,800	107,645	

	Staff Forum	Michelle Pierce	22/23 Base Net Budget	22/23 In Year Virements (**)	22/23 Final Budget	23/24 MTFS Adjustments (*)	Other Adjustments (***)	Approved Net Budget 23/24
W3030		Expenditure						
		Supplies & Services	5,000		5,000	0	0	5,000
		Net Expenditure	5,000		5,000	0	0	5,000

	Communications & Media Team Salaries	Michelle Pierce	22/23 Base Net Budget	22/23 In Year Virements (**)	22/23 Final Budget	23/24 MTFS Adjustments (*)	Other Adjustments (***)	Approved Net Budget 23/24
W3041		Expenditure						
		Employees	56,460		56,460	3,000	6,000	65,460
		Supplies & Services	4,970		4,970	0	0	4,970
		Transport Related	500		500	(200)	0	300
		Income						
		Recharges	(3,500)		(3,500)	0	0	(3,500)
	Net Expenditure	58,430		58,430	2,800	6,000	67,230	

Democratic Representation & Management Darryl White		22/23 Base Net Budget	22/23 In Year Virements (**)	22/23 Final Budget	23/24 MTFS Adjustments (*)	Other Adjustments (***)	Approved Net Budget 23/24
W3050	Expenditure						
	Supplies & Services	249,635		249,635	8,900	0	258,535
	Income						
	Recharges	(3,600)		(3,600)	0	0	(3,600)
	Net Expenditure	246,035		246,035	8,900	0	254,935

(*) The MTFS adjustment relates to an increase in Members' allowances of £19.9K as agreed at Council on 22nd Nov 2022. In addition there has been a reduction to Member travel, meeting & conference expenses (£11K).

Member Support & Democratic Services Darryl White		22/23 Base Net Budget	22/23 In Year Virements (**)	22/23 Final Budget	23/24 MTFS Adjustments (*)	Other Adjustments (***)	Approved Net Budget 23/24
W3051	Expenditure						
	Employees	143,050		143,050	7,800	45,700	196,550
	Transport Related	400		400	0	0	400
	Income						
	Recharges	(19,200)		(19,200)	0	(22,300)	(41,500)
	Net Expenditure	124,250		124,250	7,800	23,400	155,450

(*) The MTFS adjustment relates to pay inflation and an increase to the pension rate, totalling £7.8K

(***) 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 Andy Wilson		22/23 Base Net Budget	22/23 In Year Virements (**)	22/23 Final Budget	23/24 MTFS Adjustments (*)	Other Adjustments (***)	Approved Net Budget 23/24
W4004	Expenditure						
	Employees	18,183		18,183	0	0	18,183
	Net Expenditure	18,183		18,183	0	0	18,183

Case Management Service Based Training Andy Wilson		22/23 Base Net Budget	22/23 In Year Virements (**)	22/23 Final Budget	23/24 MTFS Adjustments (*)	Other Adjustments (***)	Approved Net Budget 23/24
W4005	Expenditure						
	Employees	11,700		11,700	0	0	11,700
	Net Expenditure	11,700		11,700	0	0	11,700

			22/23 Base Net Budget	22/23 In Year Virements (**)	22/23 Final Budget	23/24 MTFS Adjustments (*)	Other Adjustments (***)	Approved Net Budget 23/24
W4015	Specialists Service Based Training	Andy Wilson						
		Expenditure						
		Employees	12,400		12,400	0	0	12,400
		Net Expenditure	12,400		12,400	0	0	12,400

			22/23 Base Net Budget	22/23 In Year Virements (**)	22/23 Final Budget	23/24 MTFS Adjustments (*)	Other Adjustments (***)	Approved Net Budget 23/24
W4041	Internal Audit	Neil Hawke						
		Expenditure						
		Employees	32,700		32,700	1,800	3,000	37,500
		Supplies & Services	4,400		4,400	2,000	0	6,400
	Net Expenditure	37,100		37,100	3,800	3,000	43,900	

			22/23 Base Net Budget	22/23 In Year Virements (**)	22/23 Final Budget	23/24 MTFS Adjustments (*)	Other Adjustments (***)	Approved Net Budget 23/24
W4101	Legal Team Salaries	David Fairbairn						
		Expenditure						
		Employees	228,200		228,200	25,300	40,000	293,500
		Supplies & Services	23,000		23,000	0	0	23,000
		Transport Related	800		800	(400)	0	400
		Income						
		Recharges	(91,100)		(91,100)	0	(41,000)	(132,100)
	Net Expenditure	160,900		160,900	24,900	(1,000)	184,800	

(*) The MTFS adjustment relates mainly to the additional Legal staffing cost following the restructure of the Planning and Legal teams. In addition £14.3k relates to pay inflation and an increase to the pension rate

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

			22/23 Base Net Budget	22/23 In Year Virements (**)	22/23 Final Budget	23/24 MTFS Adjustments (*)	Other Adjustments (***)	Approved Net Budget 23/24
W4102	Design Team Salaries	Michelle Pierce						
		Expenditure						
		Employees	28,300		28,300	1,600	(7,200)	22,700
	Net Expenditure	28,300		28,300	1,600	(7,200)	22,700	

	Insurance	Neil Hawke	22/23 Base Net Budget	22/23 In Year Virements (**)	22/23 Final Budget	23/24 MTFS Adjustments (*)	Other Adjustments (***)	Approved Net Budget 23/24
W4200		Expenditure						
		Employees	29,260		29,260	0	0	29,260
		Premises Related	43,678		43,678	0	0	43,678
		Transport Related	10,293		10,293	0	0	10,293
		Net Expenditure	83,231		83,231	0	0	83,231

	Building Control Services	Jacqueline Houslander	22/23 Base Net Budget	22/23 In Year Virements (**)	22/23 Final Budget	23/24 MTFS Adjustments (*)	Other Adjustments (***)	Approved Net Budget 23/24
W4511		Expenditure						
		Third Party Payments	38,469		38,469	0	0	38,469
		Net Expenditure	38,469		38,469	0	0	38,469

West Devon Borough Council
Strategic Finance Budgets 2023/24

Cost Centre Code	Cost Centre Description	Budget Manager	22/23 Base Net Budget £'s	22/23 In Year Virements (**) £'s	Final Budget 22/23 £'s	23/24 MTFS Adjustments (*) £'s	23/24 Other Adjustments (***) £'s	Final Budget 23/24 £'s
W1001	Business Support Team Leader Salaries	Pauline Henstock	141,200	0	141,200	10,200	(151,400)	0
W1991	Finance Team Salaries	Pauline Henstock	170,463	0	170,463	12,100	145,700	328,263
W4009	Non Distributed Costs	Pauline Henstock	490,442	(25,000)	465,442	175,000	137,600	778,042
W4010	Inflation/Pension Provision	Pauline Henstock	0	0	0	0	0	0
W4150	Support Services Salaries	Pauline Henstock	180,100	0	180,100	14,500	(194,600)	0
W4160	Corporate Management	Pauline Henstock	115,345	0	115,345	60,000	0	175,345
W4199	Central Service Overheads	Pauline Henstock	17,642	0	17,642	0	0	17,642
W6040	Borrowing Costs	Pauline Henstock	1,303,914	0	1,303,914	0	0	1,303,914
W6050	Interest & Investment Income	Pauline Henstock	(25,321)	0	(25,321)	(375,000)	0	(400,321)
W6101	Business Rates Income	Pauline Henstock	(40,000)	0	(40,000)	0	0	(40,000)
			2,353,785	(25,000)	2,328,785	(103,200)	(62,700)	2,162,885

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

(**)2022/23 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.

Business Support Team Leader Salaries		Sarah Moody	22/23 Base Net Budget	22/23 In Year Virements (**)	22/23 Final Budget	23/24 MTFS Adjustments (*)	Other Adjustments (***)	Approved Net Budget 23/24
W1001	Expenditure							
		Employees	187,300		187,300	10,200	(197,500)	0
		Transport Related	0		0	0	0	0
	Income							
		Recharges	(46,100)		(46,100)	0	46,100	0
	Net Expenditure	141,200		141,200	10,200	(151,400)	0	

(*) The MTFS adjustment relates to pay inflation and an increase to the pension rate, totalling 10.2K.

(***) This adjustment is required to align the pay inflation to the actual sum required to cover an increase in payroll costs and reflect the current staffing structure

Finance Team Salaries		Pauline Henstock	22/23 Base Net Budget	22/23 In Year Virements (**)	22/23 Final Budget	23/24 MTFS Adjustments (*)	Other Adjustments (***)	Approved Net Budget 23/24
W1991	Expenditure							
		Employees	223,400		223,400	12,100	223,800	459,300
		Supplies & Services	27,863		27,863	0	0	27,863
		Transport Related	300		300	0	400	700
	Income							
	Recharges	(81,100)		(81,100)	0	(78,500)	(159,600)	
	Net Expenditure	170,463		170,463	12,100	145,700	328,263	

(*) The MTFS adjustment relates to pay inflation and an increase to the pension rate, totalling £12.1K.

(***) This adjustment is required to align the pay inflation to the actual sum required to cover an increase in payroll costs and reflect the current staffing structure

Non Distributed Costs		Pauline Henstock	22/23 Base Net Budget	22/23 In Year Virements (**)	22/23 Final Budget	23/24 MTFS Adjustments (*)	Other Adjustments (***)	Approved Net Budget 23/24
W4009	Expenditure							
		Corporate Items	370,442	(25,000)	345,442	175,000	137,600	658,042
		Employees	120,000		120,000	0	0	120,000
		Net Expenditure	490,442	(25,000)	465,442	175,000	137,600	778,042

(*) The MTFS adjustment relates to salary increases for increments & pay grading, totalling £175K. This amount will be allocated to services during 2023/24.

(**) This Virement aligns salary costs with the management structure

Support Services Salaries		Pauline Henstock	22/23 Base Net Budget	22/23 In Year Virements (**)	22/23 Final Budget	23/24 MTFS Adjustments (*)	Other Adjustments (***)	Approved Net Budget 23/24
W4150	Expenditure							
		Employees	273,700		273,700	14,800	(288,500)	0
		Supplies & Services	18,400		18,400	0	(18,400)	0
		Transport Related	700		700	(300)	(400)	0
		Income						
		Recharges	(112,700)		(112,700)	0	112,700	0
	Net Expenditure	180,100		180,100	14,500	(194,600)	0	

(*) The MTFS adjustment relates to pay inflation and an increase to the pension rate, totalling £14.8K.

(***) This adjustment is required to align the pay inflation to the actual sum required to cover an increase in payroll costs and reflect the current staffing structure

Corporate Management		Pauline Henstock	22/23 Base Net Budget	22/23 In Year Virements (**)	22/23 Final Budget	23/24 MTFS Adjustments (*)	Other Adjustments (***)	Approved Net Budget 23/24
W4160	Expenditure							
		Employees	2,500		2,500	0	0	2,500
		Supplies & Services	122,845		122,845	60,000	0	182,845
		Income						
		Recharges	(10,000)		(10,000)	0	0	(10,000)
	Net Expenditure	115,345		115,345	60,000	0	175,345	

(*) The MTFS adjustment relates to increases in External Audit fees of £60K.

Central Service Overheads		Pauline Henstock	22/23 Base Net Budget	22/23 In Year Virements (**)	22/23 Final Budget	23/24 MTFS Adjustments (*)	Other Adjustments (***)	Approved Net Budget 23/24
W4199	Expenditure							
		Supplies & Services	18,542	0	18,542	0	0	18,542
		Income						
		Recharges	(900)		(900)	0	0	(900)
	Net Expenditure	17,642		17,642	0	0	17,642	

	Borrowing Costs	Pauline Henstock	22/23 Base Net Budget	22/23 In Year Virements (**)	22/23 Final Budget	23/24 MTFS Adjustments (*)	Other Adjustments (***)	Approved Net Budget 23/24
W6040		Expenditure						
		Capital Charges	1,325,575		1,325,575	0	0	1,325,575
		Income						
		Recharges	(21,661)		(21,661)	0	0	(21,661)
		Net Expenditure	1,303,914		1,303,914	0	0	1,303,914

	Interest & Investment Income	Pauline Henstock	22/23 Base Net Budget	22/23 In Year Virements (**)	22/23 Final Budget	23/24 MTFS Adjustments (*)	Other Adjustments (***)	Approved Net Budget 23/24
W6050		Income						
		Interest	(25,321)		(25,321)	(375,000)	0	(400,321)
		Net Expenditure	(25,321)		(25,321)	(375,000)	0	(400,321)

(*) The MTFS adjustment relates to additional Treasury Management income on the Council's investments.

	Business Rates Income	Pauline Henstock	22/23 Base Net Budget	22/23 In Year Virements (**)	22/23 Final Budget	23/24 MTFS Adjustments (*)	Other Adjustments (***)	Approved Net Budget 23/24
W6101		Income						
		Recharges	(40,000)		(40,000)	0	0	(40,000)
		Net Expenditure	(40,000)		(40,000)	0	0	(40,000)