

2022/23 GENERAL FUND BUDGET MONITORING - SUMMARY

APPENDIX 1

OUTTURN

	Original Budget £	Supplementary Budgets & Transfers £	Revised Budget £	Outturn £	Variance to Budget £
Chief Executive & Growth Director	3,116,820	400,630	3,517,450	3,189,083	(328,367)
Housing & Supporting People	3,874,140	350,050	4,224,190	3,280,585	(943,605)
City Development	954,300	1,987,420	2,941,720	1,126,614	(1,815,106)
Communications, Culture and Leisure Facilities	7,550,910	(395,830)	7,155,080	7,013,721	(141,359)
Net Zero Exeter and City Management	3,764,620	869,490	4,634,110	5,336,251	702,141
Finance	(1,326,740)	1,315,670	(11,070)	(2,516,176)	(2,505,106)
Corporate Services	2,424,540	172,020	2,596,560	2,962,364	365,804
less Notional capital charges	(4,903,640)	716,560	(4,187,080)	(4,187,080)	0
Service Committee Net Expenditure	15,454,950	5,416,010	20,870,960	16,205,362	(4,665,598)
Net Interest	1,083,000		1,083,000	659,808	(423,192)
Revenue Contribution to Capital	0		0	71,372	71,372
Minimum Revenue Provision	958,240		958,240	1,909,078	950,838
Voluntary Revenue Provision	0		0	(1,480,000)	(1,480,000)
General Fund Expenditure	17,496,190	5,416,010	22,912,200	17,365,620	(5,546,580)
Transfer To/(From) Working Balance	25,550	(1,841,150)	(1,815,600)	628,716	2,444,316
Transfer To/(From) Earmarked Reserves	(234,290)	(3,483,230)	(3,717,520)	(1,542,743)	2,174,777
General Fund Net Expenditure	17,287,450	91,630	17,379,080	16,451,593	(927,487)
Formula Grant	(4,985,380)		(4,985,380)	(4,985,380)	0
Business Rates Growth / Pooling Gain	(3,274,000)		(3,274,000)	(2,595,417)	678,583
Sales, Fees and Charges Scheme	0		0	(15,750)	(15,750)
New Homes Bonus	(1,362,350)		(1,362,350)	(1,362,354)	(4)
CIL Income	(1,250,160)	(91,630)	(1,341,790)	(1,077,147)	264,643
Council Tax	(6,415,560)		(6,415,560)	(6,415,545)	15
	0	0	0	(0)	(0)

Working Balance March 2022 £ 5,522,573

£ 6,151,289 March 2023

2022/23 GENERAL FUND OUTTURN - DETAIL

	YEAR END FIGURES			
	APPROVED BUDGET	OUTTURN	VARIANCE	QTR 3 FORECAST VARIANCE
	£	£	£	£
TOTAL GENERAL FUND NET EXPENDITURE	25,058,040	20,392,442	(4,665,598)	(743,010)
Chief Executive & Growth Director				
IT SERVICES	2,070,460	1,913,693	(156,767)	(15,670)
STRATEGIC MANAGEMENT	932,400	943,730	11,330	(46,720)
AFFORDABLE HOUSING DEVELOPMENT	190,000	0	(190,000)	(190,000)
CENTRAL SUPPORT	324,590	331,659	7,069	10,620
NET EXPENDITURE	3,517,450	3,189,083	(328,367)	(241,770)
Housing Needs & Homelessness				
HOUSING NEEDS & HOMELESSNESS	1,314,510	971,044	(343,466)	50,000
SUNDRY LANDS MAINTENANCE	95,460	95,460	0	0
GF HOUSING - PROPERTY	144,070	203,702	59,632	0
REVENUES, BENEFITS & CUSTOMER ACCESS	2,227,740	1,796,857	(430,883)	150,000
ORGANISATIONAL CHANGE PROGRAMME	442,410	213,523	(228,887)	(200,000)
NET EXPENDITURE	4,224,190	3,280,585	(943,605)	0
City Development				
BUILDING CONTROL & LAND CHARGES	51,780	73,700	21,920	0
PLANNING	1,303,990	739,882	(564,108)	(300,000)
LIVEABLE EXETER GARDEN CITY	1,585,950	313,033	(1,272,917)	(1,000,000)
NET EXPENDITURE	2,941,720	1,126,614	(1,815,106)	(1,300,000)
Communications, Culture and Leisure Facilities				
CULTURE	460,700	339,541	(121,159)	(105,010)
TOURISM	190,810	170,924	(19,886)	(35,400)
MARKETS & HALLS	(410,000)	(661,785)	(251,785)	(180,690)
MUSEUM SERVICE	2,215,900	2,104,090	(111,810)	(99,580)
LEISURE & SPORT	2,298,420	3,344,751	1,046,331	1,066,000
ST SIDWELLS POINT	59,850	0	(59,850)	0
VISITOR FACILITIES	52,250	62,758	10,508	20,780
COMMUNICATIONS	415,230	388,684	(26,546)	(101,890)
ACTIVE & HEALTHY PEOPLE	1,627,920	1,058,333	(569,587)	(530,000)
EXETER COMMUNITY GRANTS PROGRAMME	244,000	206,425	(37,575)	(39,000)
NET EXPENDITURE	7,155,080	7,013,721	(141,359)	(4,790)
Net Zero Exeter & City Management				
ENVIRONMENTAL PROTECTION	503,600	392,915	(110,685)	(61,320)
LICENCING, FOOD, HEALTH & SAFETY	779,950	990,766	210,816	200,180
PARKING SERVICES	(5,954,130)	(5,352,265)	601,865	550,090
WATERWAYS	376,310	755,364	379,054	411,340
ENGINEERING SERVICES	1,035,120	811,707	(223,413)	(47,370)
PARKS & GREEN SPACES	2,008,220	1,901,472	(106,748)	29,800
BEREAVEMENT SERVICES	120,280	107,298	(12,982)	9,450
STREET CLEANING	1,718,940	1,595,160	(123,780)	(54,270)
PUBLIC CONVENIENCES	211,410	190,130	(21,280)	(20,230)
DOMESTIC REFUSE COLLECTION	2,841,170	2,482,271	(358,899)	(147,000)
WASTE CHARGEABLE SERVICES	(644,220)	(79,748)	564,472	528,160
WASTE AND FLEET OVERHEADS	140,500	245,003	104,503	106,720
RECYCLING	701,510	662,642	(38,868)	(86,590)
NET ZERO AND BUSINESS	795,450	633,537	(161,913)	(28,990)
NET EXPENDITURE	4,634,110	5,336,251	702,141	1,389,970
Finance				
MAJOR PROJECTS	1,231,760	152,729	(1,079,031)	(1,028,020)
CORPORATE PROPERTY - ESTATES	(4,580,890)	(6,110,601)	(1,529,711)	494,450
CORPORATE PROPERTY - ASSETS	837,220	728,747	(108,473)	(198,640)
CORPORATE	148,230	179,645	31,415	11,480
UNAPPORTIONABLE OVERHEADS	1,586,310	1,771,437	185,127	(50,000)
FINANCIAL SERVICES	570,610	558,711	(11,899)	16,000
INTERNAL AUDIT	100,340	98,059	(2,281)	(1,230)
PROCUREMENT	95,350	105,098	9,748	22,960
NET EXPENDITURE	(11,070)	(2,516,176)	(2,505,106)	(733,000)
Corporate Services				
HUMAN RESOURCES	644,060	612,807	(31,254)	(45,360)
LEGAL SERVICES	167,320	191,301	23,981	(29,000)
ELECTIONS & ELECTORAL REG	405,000	456,013	51,013	24,010
DEMOCRATIC REPRESENTATION	663,410	641,462	(21,948)	(15,120)
CIVIC CEREMONIALS	291,200	351,887	60,687	54,490
CORPORATE SUPPORT	468,570	760,519	291,949	167,560
TRANSPORTATION	(43,000)	(51,625)	(8,625)	(10,000)
NET EXPENDITURE	2,596,560	2,962,364	365,804	146,580

Earmarked Reserves

Account	Account description	Opening Balance £	Transfers In £	Transfers Out £	Closing Balance £
09413	CONSERVATION	(2,339)			(2,339)
09416	VEHICLE LICENSING	(40,133)		11,169	(28,964)
09417	S 57 GRANTS	(19,613)			(19,613)
09419	SURE START	(20,000)			(20,000)
09420	BUILDING CONTROL	(58,070)		45,955	(12,115)
09422	LOCAL DEV FRAMEWORK	(36,642)		36,642	0
09427	MALLINSON	(89,671)			(89,671)
09428	OLD MILL	(5,499)			(5,499)
09434	SHIP	(7,438)			(7,438)
09437	HOUSING ASSESSMENT	(1,245)			(1,245)
09444	Climate Change	(6,709)			(6,709)
09448	DEVON HOME CHOICE	(49,184)		14,693	(34,490)
09451	TRANSFORMATION	(683,431)		92,503	(590,928)
09455	Habitat Assessment	(30,533)			(30,533)
09456	Green Travel	(131,320)	(51,625)		(182,945)
09457	AFU Archiving	(4,352)			(4,352)
09458	Countryside Grants	(14,500)			(14,500)
09460	Redundancy reserve	(937,777)	(706,264)	595,683	(1,048,358)
09463	EBAC	(113,065)		13,374	(99,691)
09464	Museum of the Year	(31,682)			(31,682)
09465	RAMM Legal Costs	(93,387)			(93,387)
09467	Natura 2000	(202,074)			(202,074)
09473	NHB - Local Community Infra	(73,577)			(73,577)
09475	NHB - Active Exeter	(59,849)			(59,849)
09480	NNDR Deficit	(11,098,267)		10,804,213	(294,054)
09485	Capital Fund	(500,000)			(500,000)
09486	LOCAL WELFARE SUPPORT (T006)	(2,427)			(2,427)
09487	PINHOE COMMUNITY HUB	(53,756)			(53,756)
09489	RIVERSIDE DILAPIDATIONS	(242,264)		242,264	0
09491	IFRS 9	(1,000,000)		500,000	(500,000)
09494	LAND CHARGES	(324,772)	(17,293)		(342,065)
09495	BUSINESS RATE PILOT	(298,197)		131,090	(167,107)
09496	PLANNING INCOME	(141,374)	(80,312)	69,998	(151,688)
09497	RAMM - NDR REFUND	(350,000)		350,000	0
09498	GESP	(148,869)		148,869	0
09501	RAMM INFRASTRUCTURE RESERVE	(257,343)		758	(256,585)
09502	ECL BUSINESS CASE	(191,489)		0	(191,489)
09503	GOVERNANCE REVIEW	(75,000)		20,000	(55,000)
Covid - Acting as principal:					
09504	WELL-BEING SUPPORT FUND	(13,921)	(67,576)	5,060	(76,437)
09505	CEV RESPONSE	(51,030)			(51,030)
09521	Contain Outbreak Management Fund	(124,280)		114,962	(9,319)
09522	Protect & Vaccinate	(29,000)		12,719	(16,282)
09510	Garden Communities - Grant 2	(628,332)		161,081	(467,250)
09511	Development Corporation Comp	(811,834)		3,083	(808,751)
09512	Leisure	(50,000)		50,000	0
09513	Budget Volatility	(4,000,000)	(386,000)	2,000,000	(2,386,000)
09514	ECL - Corporate Property Support	(1,000,000)		101,750	(898,250)
09515	Net Zero Exeter	(968,215)		102,493	(865,722)
09516	Council Tax Deficit support	(61,679)			(61,679)
09517	Business Rates Volatility	0			0
09518	Cathedral Yard Bollard	(25,000)		15,305	(9,695)
09519	Future events	(100,000)		0	(100,000)
09520	Bull Meadow culvert	(100,000)		100,000	0
09523	Strata	(184,000)	(135,500)	184,000	(135,500)
09524	Wellbeing Exeter	(200,000)		12,400	(187,600)
09525	Revs & Bens New Burdens	0	(342,850)		(342,850)
09526	Household Support Fund Admin Grant	0	(165,290)		(165,290)
09527	RSAP Revenue Grant	0	(57,313)		(57,313)
09528	Homelessness New Burdens	0	(258,904)		(258,904)
09529	Accommodation for Ex-Offenders	0	(23,270)		(23,270)
09530	Surplus Guildhall income	0	(1,300,912)		(1,300,912)
		(25,743,137)	(3,593,109)	15,940,065	(13,396,181)

PROPOSED SUPPLEMENTARY BUDGETS & BUDGET TRANSFERS

Supplementary Budgets

Description	£	Funded by:
Chief Executive & Growth Director		
Office 365 Project	42,220	Grant funded
Office 365 Project	(42,220)	Grant funded
Strata	135,500	Earmarked reserves
ECL Review	25,700	GF Balances
ECL Review	7,000	Earmarked reserve
City Development		
Local Plan	376,500	GF Balances
Devon Wildlife Trust contribution	30,000	Self-financing
Habitats Mitigation income	(30,000)	Self-financing
CIL Consultancy	44,830	CIL Admin
Liveable Garden City	467,250	Earmarked Reserve
Exeter Development Fund	808,750	Earmarked Reserve
Housing & Supporting People		
Enhanced Housing Options	257,950	Earmarked Reserve
Vulnerable Renters	950	Earmarked Reserve
RSAP Property Maintenance	57,310	Earmarked Reserve
Accommodation for Ex-Offenders Expenditure	23,270	Earmarked Reserve
Rough Sleeping Initiative Grant Funded Expenditure	1,607,950	Self-financing
Rough Sleeping Initiative Grant	(1,607,950)	Self-financing
Protect & Vaccinate	16,280	Earmarked Reserve
Well Being Support Fund	76,430	Earmarked Reserve
Reduction in Recovery of Overpayments	200,000	GF Balances
Household Support Fund - Staffing Costs	165,290	Earmarked Reserve
Staff to be funded from New Burdens	155,850	Earmarked Reserve
Other New Burdens Expenditure	187,000	Earmarked Reserve
Organsational Change Programme	474,890	Earmarked Reserve
Communications, Culture and Leisure Facilities		
Exeter Community Grants Programme - Large Grants Scheme	7,000	Neighbourhood CIL
Exeter Community Lottery	5,000	Neighbourhood CIL
Ward Grants	39,000	Self-financing
Community Buildings Grants	27,000	Self-financing
VAT Rebate on Leisure	(76,000)	Self-financing
Wonford Health & Wellbeing Hub	484,830	GF Balances
Wonford Playing Fields Feasibility Study	1,250	S106 Funding
Sport England Pathfinder	84,670	Self-financing
Sport England Pathfinder	(84,670)	Self-financing
Wellbeing Exeter	187,600	Earmarked Reserve
Homes for Ukraine Scheme - Expenditure	591,230	Self-financing
Homes for Ukraine Scheme - Income	(591,230)	Self-financing
Special Event	100,000	Earmarked reserve
Additional NPO Support (Northcott Theatre)	10,000	Self-financing
SSP Tender	59,850	Earmarked reserve
Net Zero Exeter & City Management		
Homes 4 Ukraine surplus to create supp for 23/24. Works on condition surveys etc put on hold to perform H4U work	93,860	GF Balances
Net Zero project work part of Earmarked £1m funding for Net Zero	78,530	Earmarked Reserve
Exeter Net Zero project work - part of Earmarked £1m funding for Net Zero	49,390	Earmarked Reserve
Engineering staffing underspend on pay and agency to create Engineer (Waterways) post for approx. 3 years	121,350	GF Balances
Cathedral Green Bollard - project has overrun year-end and not now completing till w/c 25/04/23	9,690	GF Balances
North Street overbridge demolition project - won't now be undertaken for 12 months	153,750	GF Balances
Children's Play Area - one off allocation unspent in year - requested to roll forward under One Exeter proposals	99,700	GF Balances
New Waterways work boat (funded from virement from C029 £20,000 and M303 £10,000)	23,080	GF Balances
Shoreline Survey	40,000	Self-Financing
Shoreline Survey	(40,000)	Self-Financing
Street Cleansing Work	24,000	Earmarked Reserve
Commercialisation - Advanced Accreditation	12,840	GF Balances
Shared Prosperity Fund 23/24 revenue allocation plus carry forward of unspent 22/23 grant	349,650	Self-financing
Shared Prosperity Fund 23/24 revenue allocation plus carry forward of unspent 22/23 grant	(349,650)	Self-financing
Inspiring Girls	52,250	Grant funded
Inspiring Girls	(52,250)	Grant funded
Howmet BEEP	24,760	Grant funded
Howmet BEEP	(24,760)	Grant funded
Air Quality Project	318,430	Self-financing
Air Quality Project	(318,430)	Self-financing
New Burdens Licensing	4,300	Earmarked Reserve
Air Quality New Burdens	11,710	Self-financing
Air Quality New Burdens	(11,710)	Self-financing
Building Greater Exeter	24,410	Self-financing
Building Greater Exeter	(24,410)	Self-financing
Kerbside recycling roll out budget to be spent in future years	94,240	GF Balances
Finance		
Maternity cover - Financial Services	60,000	GF Balances
Corporate Asset Challenge	60,000	Earmarked Reserve
ECL Property Support	187,810	Earmarked Reserve
Bus Station Demolition	897,000	Earmarked Reserve
Bus Station Wider Options	100,000	Earmarked Reserve
Demolition of Exton Road pumping station	30,000	GF Balances
Corporate Services		
Elections - New burdens grant	16,450	Grant funded
Elections - New burdens grant	(16,450)	Grant funded
Elections - New burdens grant	32,910	Grant funded
Elections - New burdens grant	(32,910)	Grant funded
Corporate Subscriptions - Key Cities membership	5,000	GF Balances
Member Services	16,500	GF Balances
Total	6,447,320	

Budget Transfers

£325k from Guildhall Shopping Centre to Commercial Properties for ECCs ring-fenced income
£73,170 from Corporate Support Unit to Finance for staff redeployment