

**Monitoring Budget Reductions -
2024/25 Quarter 2 Update**

Appendix 5

| Service | Description/Proposal | 2024/25 Budget Reduction/ (increase) | Quarter 2 forecast | Variance (shortfall) | Comment |
|--|--|---|-----------------------|-------------------------|--|
| Public and Green Spaces | Allotment fee increase | £20,450 | £15,380 | (£5,070) | Agreed to phase in full increase in fees over 2 years rather than 1; uplift in fees kicks in from 29th September rather than 1st. Full recovery will be achieved in 2025/26. |
| Public and Green Spaces | Street cleansing agile service delivery; saving profiled 50% in 2023/24 and 50% 2024/25 | £101,850 | £101,850 | £0 | Rounds have been reorganised and saving will be achieved |
| Procurement | Shared service with Teignbridge, South Hams and West Devon District Councils | £27,000 | £4,000 | (£23,000) | Only recharging TDC for maternity cover until the end of Sept 24. No other work planned. |
| Markets and Halls and Visitor Facilities | Additional income at Matford Centre | £8,500 | £8,500 | £0 | Income will achieve budget so saving will be achieved |
| Revenue & Benefits | Move HRA Rent Collection back to Housing Tenancy Services. Reduce team to level required for HRA/or in-line with recharge level; delete 1 x Income Collection Team Leader 5 x Senior Collection Officers, 1 x Support (effectively removing officer costs met from the GF) | £172,920 | £172,920 | £0 | Expenditure on budget at quarter 2 |
| Revenue & Benefits | EDDC Hosted Council Tax Administration. Delete vacant Local taxation Lead and 3 hours from Post 5089 | £55,680 | £55,680 | £0 | Post deleted |
| Corporate Property | Estates functional review; remove Assistant Estates Surveyor post | £20,230 | £20,230 | £0 | Post removed therefore saving achieved |
| Housing Needs and Homelessness | Reduction of spot purchase B&B accommodation; relating to unrecoverable HB in Welfare and Benefits | £80,170 | £0 | (£80,170) | Saving unlikely to be achieved as continued use of B&B necessary due to delays in long lease arrangements . |
| | SUB TOTAL SERVICE REVIEW REDUCTIONS | £486,800 | £378,560 | (£108,240) | |
| Marketing | Additional income | £25,000 | £25,000 | £0 | Revenue is forecast to achieve budget so saving achieved |

| Service | Description/Proposal | 2024/25 Budget Reduction/ (increase) | Quarter 2 forecast | Variance (shortfall) | Comment |
|-----------|---|---|-----------------------|-------------------------|--|
| Leisure | VAT ruling Leisure is non-business for VAT | £600,000 | £600,000 | £0 | Officers are working with external tax advisors to collate and submit a claim to HMRC for VAT previously paid over in respect of leisure income that can be reclaimed. The total claim value is still being calculated but is expected to achieve £600k, at this stage |
| Corporate | Reduction in Pension Added Years budget in line with reduced spending | £60,000 | £60,000 | £0 | No overspend forecast so saving achieved |
| RAMM | Restructure per Council approval | £73,000 | £73,000 | £0 | Restructure implemented so saving achieved |
| Planning | Additional income resulting from Central Government fee increase | £157,000 | £0 | (£157,000) | Fee increases have not led to the expected increase in income. Under-recovery of income forecast at quarter 2. |
| | OTHER PROPOSALS | £915,000 | £758,000 | (£157,000) | |
| | TOTAL | £1,401,800 | £1,136,560 | (£265,240) | |