

West Devon Borough Council
Summary of Base Revenue Budget for the Financial Year 2024/25

		(1)	(2)	(1)+(2)= 2a	(3)	(4)	(5)	(2a)+(3)+(4)+(5)
Service Group	SLT Director	23/24 Base Net Budget £'s	23/24 Virements £'s	23/24 Revised Net Budget £'s	24/25 MTFs Adjustments £'s	24/25 Other Adjustments £'s	Capital Charges Realignment £'s	24/25 Final Base Budget £'s
a)	Customer Service & Delivery	5,568,506	0	5,568,506	682,750	108,518	141,197	6,500,971
b)	Place & Enterprise	45,825	0	45,825	103,250	(2,318)	215,123	361,880
c)	Strategy & Governance	1,364,967	0	1,364,967	488,400	180,000	0	2,033,367
d)	Strategic Finance	2,162,885	0	2,162,885	(373,900)	(286,200)	9,200	1,511,985
Total		9,142,183	0	9,142,183	900,500	0	365,520	10,408,203
Reversal of Depreciation		(554,188)			*See Appendix B			(919,708)
Net Budget Total		8,587,995						9,488,495
Funded by:								
	Localised Business Rates	1,761,000						2,322,565
	Business Rates Pooling Gain	200,000						200,000
	New Homes Bonus	150,000						309,180
	Council Tax (an increase of 2.99% in 24/25)	5,391,371						5,627,384
	Collection Fund Surplus	377,000						151,000
	Increase in Revenues in year collection and recovery (Revenues and Benefits Review)	0						135,000
	Rural Services Delivery Grant	544,625						630,619
	Services Grant	66,650						11,506
	Revenue Support Grant	89,000						94,416
	Funding Guarantee Grant	51,044						91,325
	Less grants rolled into the Funding Guarantee amount	(88,262)						0
	Contributions (to)/from Earmarked Reserves	45,567					*See Appendix B	(84,500)
Total		8,587,995						9,488,495

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

West Devon Borough Council

Detailed Customer Service & Delivery Budgets 2024/25

Cost Centre Code	Cost Centre Description	Budget Manager	23/24 Base Net Budget	23/24 In Year Virements (**)	Final Budget 23/24	24/25 MTFS Adjustments (*)	24/25 Other Adjustments (***)	Capital Charges Realignment (****)	Base Budget 24/25
			£'s	£'s	£'s	£'s	£'s	£'s	£'s
W1001	Operations Team Leader	Sarah Moody	50,600	0	50,600	4,900	300	0	55,800
W1010	Customer Contact Centre Salaries	Jim Davis	191,900	0	191,900	8,700	(25,100)	0	175,500
W1013	Localities Team Salaries	Stuart Noyce	285,600	0	285,600	23,600	(67,300)	0	241,900
W1304	Grounds Maintenance	Stuart Noyce	116,227	0	116,227	5,800	200	0	122,227
W1309	Tree Maintenance	Stuart Noyce	20,000	0	20,000	0	0	0	20,000
W1565	Housing Benefit Payments	Geni Hotchkiss	145,953	0	145,953	0	0	0	145,953
W1568	Housing Benefit Administration	Geni Hotchkiss	(100,800)	0	(100,800)	10,000	0	0	(90,800)
W1571	Council Tax Collection	Geni Hotchkiss	(201,694)	0	(201,694)	0	0	0	(201,694)
W1574	Council Tax Support	Geni Hotchkiss	(56,000)	0	(56,000)	0	0	0	(56,000)
W1988	ICT Team Salaries	Mike Ward	332,179	0	332,179	9,500	33,400	0	375,079
W1989	Waste & Cleansing Team Salaries	Sarah Moody	66,600	0	66,600	8,500	(23,500)	0	51,600
W1992	Benefits Team Salaries	Geni Hotchkiss	216,000	0	216,000	2,100	(27,300)	0	190,800
W1995	Revenues Team Salaries	Geni Hotchkiss	214,800	0	214,800	10,500	88,500	0	313,800
W2017	Street and Beach Cleaning	Sarah Moody	0	0	0	0	0	0	0
W2701	Waste & Recycling Collection Contract	Sarah Moody	0	0	0	0	0	0	0
W2713	Trade Waste Services	Sarah Moody	0	0	0	0	0	0	0
W2715	Garden Waste Collection	Sarah Moody	0	0	0	0	0	0	0
W2721	Hayedown Depot	Sarah Moody	0	0	0	0	0	0	0
W2881	Waste Supervisor & Managerial Salaries	Sarah Moody	0	0	0	0	0	0	0
W1990	Waste Collection, Recycling & Cleansing	Sarah Moody	2,689,535	0	2,689,535	296,250	39,018	141,197	3,166,000
W4001	Senior Leadership Team (SLT)	Andy Bates	285,225	0	285,225	33,800	13,300	0	332,325
W4002	Heads of Service Salaries	Andy Bates	516,500	0	516,500	76,100	78,700	0	671,300
W4082	Landline Telephones	Mike Ward	21,000	0	21,000	0	0	0	21,000
W4084	ICT Support Contracts	Mike Ward	488,284	0	488,284	185,000	0	0	673,284
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	106,600	0	106,600	0	(3,400)	0	103,200
W4501	Performance & Intelligence Team Salaries	Jim Davis	104,300	0	104,300	8,000	1,700	0	114,000
			5,568,506	0	5,568,506	682,750	108,518	141,197	6,500,971

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

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

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

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

Operations Team Leader		23/24 Base Budget	23/24 In Year Virements (**)	23/24 Final Budget	24/25 MTFS Adjustments (*)	24/25 Other Adjustments (***)	Capital Charges Realignment (****)	Base Budget 24/25
W1001	Expenditure							
	Employees	75,900	0	75,900	4,900	2,700		83,500
	Income							
	Recharges	(25,300)	0	(25,300)	0	(2,400)		(27,700)
	Net Expenditure	50,600	0	50,600	4,900	300		55,800

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

Customer Contact Centre Salaries		23/24 Base Budget	23/24 In Year Virements (**)	23/24 Final Budget	24/25 MTFS Adjustments (*)	24/25 Other Adjustments (***)	Capital Charges Realignment (****)	Base Budget 24/25
W1010	Expenditure							
	Employees	249,800	0	249,800	8,700	(12,500)		246,000
	Transport Related	1,100	0	1,100	0	0		1,100
	Income							
	Recharges	(59,000)	0	(59,000)	0	(12,600)		(71,600)
	Net Expenditure	191,900	0	191,900	8,700	(25,100)		175,500

(*) The MTFS adjustment relates to pay inflation, totalling £8,700.

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

Localities Team Salaries		23/24 Base Budget	23/24 In Year Virements (**)	23/24 Final Budget	24/25 MTFS Adjustments (*)	24/25 Other Adjustments (***)	Capital Charges Realignment (****)	Base Budget 24/25
W1013	Expenditure							
	Employees	286,100	0	286,100	23,600	(65,000)		244,700
	Transport Related	28,100	0	28,100	0	0		28,100
	Income							
	The staffing costs for providing the service are sat within d Recharges	(28,600)	0	(28,600)	0	(2,300)		(30,900)
	Net Expenditure	285,600	0	285,600	23,600	(67,300)		241,900

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

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

Grounds Maintenance		23/24 Base Budget	23/24 In Year Virements (**)	23/24 Final Budget	24/25 MTFS Adjustments (*)	24/25 Other Adjustments (***)	Capital Charges Realignment (****)	Base Budget 24/25
W1304	Expenditure							
	Employees	59,300	0	59,300	5,800	200		65,300
	Premises Related	13,600	0	13,600	0	0		13,600
	Supplies & Services	38,227	0	38,227	0	0		38,227
	Transport Related	10,000	0	10,000	0	0		10,000
	Income							
Recharges	(4,900)	0	(4,900)	0	0		(4,900)	
	Net Expenditure	116,227	0	116,227	5,800	200		122,227

(*) The MTFS adjustment relates to pay inflation, totalling £5,800

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

Tree Maintenance		23/24 Base Budget	23/24 In Year Virements (**)	23/24 Final Budget	24/25 MTFS Adjustments (*)	24/25 Other Adjustments (***)	Capital Charges Realignment (****)	Base Budget 24/25
W1309	Expenditure							
	Premises Related	20,000	0	20,000	0	0		20,000
	Net Expenditure	20,000	0	20,000	0	0		20,000

Housing Benefit Payments		23/24 Base Budget	23/24 In Year Virements (**)	23/24 Final Budget	24/25 MTFS Adjustments (*)	24/25 Other Adjustments (***)	Capital Charges Realignment (****)	Base Budget 24/25
W1565	Expenditure							
	Transfer Payments	8,259,013	0	8,259,013	0	0		8,259,013
	Income							
	Government Grants	(8,073,060)	0	(8,073,060)	0	0		(8,073,060)
	Recharges	(40,000)	0	(40,000)	0	0		(40,000)
	Net Expenditure	145,953	0	145,953	0	0		145,953

Housing Benefit Administration		23/24 Base Budget	23/24 In Year Virements (**)	23/24 Final Budget	24/25 MTFS Adjustments (*)	24/25 Other Adjustments (***)	Capital Charges Realignment (****)	Base Budget 24/25
W1568	Income							
	Government Grants	(100,800)	0	(100,800)	10,000	0		(90,800)
	Net Expenditure	(100,800)	0	(100,800)	10,000	0		(90,800)

(*) The MTFS adjustment relates to a reduction in the Housing Benefit administration subsidy of £10,000.

Council Tax Collection		23/24 Base Budget	23/24 In Year Virements (**)	23/24 Final Budget	24/25 MTFS Adjustments (*)	24/25 Other Adjustments (***)	Capital Charges Realignment (****)	Base Budget 24/25
W1571	Income							
	Government Grants	(100,000)	0	(100,000)	0	0		(100,000)
	Recharges	(101,694)	0	(101,694)	0	0		(101,694)
	Net Expenditure	(201,694)	0	(201,694)	0	0		(201,694)

Council Tax Support		23/24 Base Budget	23/24 In Year Virements (**)	23/24 Final Budget	24/25 MTFS Adjustments (*)	24/25 Other Adjustments (***)	Capital Charges Realignment (****)	Base Budget 24/25
W1574	Income							
	Government Grants	(56,000)	0	(56,000)	0	0		(56,000)
	Net Expenditure	(56,000)	0	(56,000)	0	0		(56,000)

ICT Team Salaries		23/24 Base Budget	23/24 In Year Virements (**)	23/24 Final Budget	24/25 MTFS Adjustments (*)	24/25 Other Adjustments (***)	Capital Charges Realignment (****)	Base Budget 24/25
W1988	Expenditure							
	Employees	379,500	0	379,500	9,500	40,600		429,600
	Supplies & Services	2,259	0	2,259	0	0		2,259
	Transport Related	800	0	800	0	0		800
	Income							
	Recharges	(50,380)	0	(50,380)	0	(7,200)		(57,580)
Net Expenditure		332,179	0	332,179	9,500	33,400		375,079

(*) The MTFS adjustment relates to pay inflation, totalling £9,500

(***) 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		23/24 Base Budget	23/24 In Year Virements (**)	23/24 Final Budget	24/25 MTFS Adjustments (*)	24/25 Other Adjustments (***)	Capital Charges Realignment (****)	Base Budget 24/25
W1989	Expenditure							
	Employees	121,500	0	121,500	8,500	(20,400)		109,600
	Income							
	Recharges	(54,900)	0	(54,900)	0	(3,100)		(58,000)
Net Expenditure		66,600	0	66,600	8,500	(23,500)		51,600

(*) The MTFS adjustment relates to pay inflation, totalling £8,500

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

Benefits Team Salaries		23/24 Base Budget	23/24 In Year Virements (**)	23/24 Final Budget	24/25 MTFS Adjustments (*)	24/25 Other Adjustments (***)	Capital Charges Realignment (****)	Base Budget 24/25
W1992	Expenditure							
	Employees	229,000	0	229,000	2,100	(33,300)		197,800
	Income							
	Recharges	(13,000)	0	(13,000)	0	6,000		(7,000)
	Net Expenditure	216,000	0	216,000	2,100	(27,300)		190,800

(*) The MTFS adjustment relates to pay inflation, totalling £2,100

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

Revenues Team Salaries		23/24 Base Budget	23/24 In Year Virements (**)	23/24 Final Budget	24/25 MTFS Adjustments (*)	24/25 Other Adjustments (***)	Capital Charges Realignment (****)	Base Budget 24/25
W1995	Expenditure							
	Employees	281,900	0	281,900	10,500	100,700		393,100
	Transport Related	1,000	0	1,000	0	0		1,000
	Income							
	Recharges	(68,100)	0	(68,100)	0	(12,200)		(80,300)
	Net Expenditure	214,800	0	214,800	10,500	88,500		313,800

(*) The MTFS adjustment relates to pay inflation, totalling £10,500

(***) 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		23/24 Base Budget	23/24 In Year Virements (**)	23/24 Final Budget	24/25 MTFS Adjustments (*)	24/25 Other Adjustments (***)	Capital Charges Realignment (****)	Base Budget 24/25
W2017	Expenditure							
	Premises Related	3,800	0	3,800	0	(3,800)		0
	Supplies & Services	2,250	0	2,250	0	3,000		5,250
	Third Party Payments	528,895	0	528,895	22,050	(8,945)		542,000
	Transport Related	0	0	0	0	29,300		29,300
	Income							
	Recharges	(9,500)	0	(9,500)	0	(10,500)		(20,000)
	Net Expenditure	525,445	0	525,445	22,050	9,055		556,550

(*) The MTFS adjustment is the anticipated inflation requirement to be added to the waste collection, recycling & cleansing contract, applicable from 1st April 24, totalling £22,050.

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

Waste & Recycling Collection Contract		23/24 Base Budget	23/24 In Year Virements (**)	23/24 Final Budget	24/25 MTFS Adjustments (*)	24/25 Other Adjustments (***)	Capital Charges Realignment (****)	Base Budget 24/25
W2701	Expenditure							
	Depreciation Impairment Losses	189,603	0	189,603	0	0	141,197	330,800
	Premises Related	5,000	0	5,000	0	(5,000)		0
	Supplies & Services	108,813	0	108,813	0	(52,813)		56,000
	Third Party Payments	2,361,778	0	2,361,778	296,000	201,922		2,859,700
	Transport Related	0	0	0	0	(88,100)		(88,100)
	Income							
	Fees & Charges	(6,705)	0	(6,705)	0	(13,295)		(20,000)
	Other Grants & Contributions	(330,350)	0	(330,350)	0	(12,150)		(342,500)
	Recharges	(192,000)	0	(192,000)	0	(16,000)		(208,000)
Sales	(1,050)	0	(1,050)	0	1,050		0	
Net Expenditure	2,135,089	0	2,135,089	296,000	15,614	141,197	2,587,900	

(*) The MTFS adjustment is the anticipated inflation requirement to be added to the waste collection, recycling & cleansing contract, applicable from 1st April 24, totalling £296,000.

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

Trade Waste Services		23/24 Base Budget	23/24 In Year Virements (**)	23/24 Final Budget	24/25 MTFS Adjustments (*)	24/25 Other Adjustments (***)	Capital Charges Realignment (****)	Base Budget 24/25
W2713	Expenditure							
	Supplies & Services	0	0	0	0	5,000		5,000
	Third Party Payments	5,150	0	5,150	2,450	(5,700)		1,900
	Income							
	Fees & Charges	(45,000)	0	(45,000)	0	0		(45,000)
Net Expenditure	(39,850)	0	(39,850)	2,450	(700)	(38,100)		

(*) The MTFS adjustment is the anticipated inflation requirement to be added to the waste collection, recycling & cleansing contract, applicable from 1st April 24, totalling £2,450.

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

Garden Waste Collection		23/24 Base Budget	23/24 In Year Virements (**)	23/24 Final Budget	24/25 MTFS Adjustments (*)	24/25 Other Adjustments (***)	Capital Charges Realignment (****)	Base Budget 24/25
W2715	Expenditure							
	Employees	0	0	0	0	50,700		50,700
	Supplies & Services	15,000	0	15,000	0	0		15,000
	Third Party Payments	290,000	0	290,000	22,050	(61,850)		250,200
	Transport Related	0	0	0	0	44,100		44,100
	Income							
Fees & Charges	(305,000)	0	(305,000)	(55,000)	0		(360,000)	
Net Expenditure		0	0	0	(32,950)	32,950		0

(*) The MTFS adjustment is the anticipated inflation requirement to be added to the waste collection, recycling & cleansing contract, applicable from 1st April 24 totalling £22,050, and additional fees and charges totalling £55,000 to align the income to current service subscription levels, and the approved price increase from £52 to £55 p/bin for 2024/25.

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

Hayedown Depot		23/24 Base Budget	23/24 In Year Virements (**)	23/24 Final Budget	24/25 MTFS Adjustments (*)	24/25 Other Adjustments (***)	Capital Charges Realignment (****)	Base Budget 24/25
W2721	Expenditure							
	Premises Related	71,551	0	71,551	3,000	(20,201)		54,350
	Supplies & Services	5,300	0	5,300	0	0		5,300
	Income							
	Rent	(8,000)	0	(8,000)	0	8,000		0
Net Expenditure		68,851	0	68,851	3,000	(12,201)		59,650

(*) The MTFS adjustment is the anticipated inflation requirement to be added to the current rent agreement for the depot premises, totalling £3,000.

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

Waste Supervisor & Managerial Salaries		23/24 Base Budget	23/24 In Year Virements (**)	23/24 Final Budget	24/25 MTFS Adjustments (*)	24/25 Other Adjustments (***)	Capital Charges Realignment (****)	Base Budget 24/25
W2881	Expenditure							
	Employees	57,700	0	57,700	5,700	(1,100)		62,300
	Income							
Recharges	(57,700)	0	(57,700)	0	(4,600)		(62,300)	
Net Expenditure		0	0	0	5,700	(5,700)		0

(*) The MTFS adjustment relates to pay inflation, totalling £5,700.

(***) The Other Adjustments are those required to align the budget to the latest staffing establishment for the service, member of staff fully rechargeable to SHDC.

Senior Leadership Team (SLT)		23/24 Base Budget	23/24 In Year Virements (**)	23/24 Final Budget	24/25 MTFS Adjustments (*)	24/25 Other Adjustments (***)	Capital Charges Realignment (****)	Base Budget 24/25
W4001	Expenditure							
	Employees	489,300	0	489,300	33,800	47,700		570,800
	Supplies & Services	625	0	625	0	0		625
	Transport Related	1,800	0	1,800	0	0		1,800
	Income							
	Recharges	(206,500)	0	(206,500)	0	(34,400)		(240,900)
	Net Expenditure	285,225	0	285,225	33,800	13,300		332,325

(*) The MTFS adjustment relates to pay inflation, totalling £33,800.

(***) 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		23/24 Base Budget	23/24 In Year Virements (**)	23/24 Final Budget	24/25 MTFS Adjustments (*)	24/25 Other Adjustments (***)	Capital Charges Realignment (****)	Base Budget 24/25
W4002	Expenditure							
	Employees	1,004,000	0	1,004,000	76,100	155,300		1,235,400
	Transport Related	1,000	0	1,000	0	0		1,000
	Income							
	Recharges	(488,500)	0	(488,500)	0	(76,600)		(565,100)
	Net Expenditure	516,500	0	516,500	76,100	78,700		671,300

(*) The MTFS adjustment relates to pay inflation, totalling £71,600

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

Landline Telephones		23/24 Base Budget	23/24 In Year Virements (**)	23/24 Final Budget	24/25 MTFS Adjustments (*)	24/25 Other Adjustments (***)	Capital Charges Realignment (****)	Base Budget 24/25
W4082	Expenditure							
	Supplies & Services	21,000	0	21,000	0	0		21,000
	Net Expenditure	21,000	0	21,000	0	0		21,000

ICT Support Contracts		23/24 Base Budget	23/24 In Year Virements (**)	23/24 Final Budget	24/25 MTFS Adjustments (*)	24/25 Other Adjustments (***)	Capital Charges Realignment (****)	Base Budget 24/25
W4084	Expenditure							
	Supplies & Services	488,284	0	488,284	185,000	0		673,284
	Net Expenditure	488,284	0	488,284	185,000	0		673,284

(*) The MTFS adjustment relates to inflationary cost pressures in ICT for increases in prices (£110K) and Business Continuity & Cyber Security (£75K).

Mobile Phones		23/24 Base Budget	23/24 In Year Virements (**)	23/24 Final Budget	24/25 MTFS Adjustments (*)	24/25 Other Adjustments (***)	Capital Charges Realignment (****)	Base Budget 24/25
W4085	Expenditure							
	Supplies & Services	14,000	0	14,000	0	0		14,000
	Net Expenditure	14,000	0	14,000	0	0		14,000

ICT Hardware Replacement		23/24 Base Budget	23/24 In Year Virements (**)	23/24 Final Budget	24/25 MTFS Adjustments (*)	24/25 Other Adjustments (***)	Capital Charges Realignment (****)	Base Budget 24/25
W4086	Expenditure							
	Supplies & Services	51,697	0	51,697	0	0		51,697
	Net Expenditure	51,697	0	51,697	0	0		51,697

Photocopiers/MFD's		23/24 Base Budget	23/24 In Year Virements (**)	23/24 Final Budget	24/25 MTFS Adjustments (*)	24/25 Other Adjustments (***)	Capital Charges Realignment (****)	Base Budget 24/25
W4087	Expenditure							
	Supplies & Services	10,000	0	10,000	0	0		10,000
	Net Expenditure	10,000	0	10,000	0	0		10,000

Digital Mail Room Team (DMR) Salaries		23/24 Base Budget	23/24 In Year Virements (**)	23/24 Final Budget	24/25 MTFS Adjustments (*)	24/25 Other Adjustments (***)	Capital Charges Realignment (****)	Base Budget 24/25
W4155	Expenditure							
	Employees	54,700	0	54,700	0	(3,400)		51,300
	Supplies & Services	51,900	0	51,900	0	0		51,900
	Net Expenditure	106,600	0	106,600	0	(3,400)		103,200

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

Performance & Intelligence Team Salaries		23/24 Base Budget	23/24 In Year Virements (**)	23/24 Final Budget	24/25 MTFS Adjustments (*)	24/25 Other Adjustments (***)	Capital Charges Realignment (****)	Base Budget 24/25
W4501	Expenditure							
	Employees	144,700	0	144,700	8,000	5,400		158,100
	Transport Related	1,100	0	1,100	0	0		1,100
	Income							
	Recharges	(41,500)	0	(41,500)	0	(3,700)		(45,200)
Net Expenditure	104,300	0	104,300	8,000	1,700		114,000	

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

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

West Devon Borough Council
Detailed Place & Enterprise Budgets 2024/25

Cost Centre Code	Cost Centre Description	Budget Manager	23/24 Base Net Budget	23/24 In Year Virements (**)	Final Budget 23/24	24/25 MTFS Adjustments (*)	24/25 Other Adjustments (***)	Capital Charges Realignment (****)	Base Budget 24/25
			£'s	£'s	£'s	£'s	£'s	£'s	£'s
W1030	Economic Development	Chris Shears	92,291	0	92,291	0	0	0	92,291
W1082	Strategic Planning Salaries	Chris Shears	93,700	0	93,700	0	12,300	0	106,000
W1092a	Planning Development Salaries	Ian Sosnowski	0	0	0	4,900	(4,800)	0	100
W1102	Tamar Valley Trust	Head of Assets	63,482	0	63,482	0	0	0	63,482
W1104	Land & Investment Properties	Head of Assets	(1,131,600)	0	(1,131,600)	0	0	0	(1,131,600)
W1161	Kilworthy Park Offices	Head of Assets	273,392	0	273,392	9,700	0	0	283,092
W1306	Countryside Recreation	Head of Assets	61,080	0	61,080	0	0	0	61,080
W1310	Leisure Centres	Jon Parkinson	(25,262)	0	(25,262)	0	0	168,623	143,361
W1311	Outdoor Sports & Recreation	Head of Assets	12,810	0	12,810	0	0	0	12,810
W1400	Employment Estates	Head of Assets	(140,531)	0	(140,531)	25,000	0	26,493	(89,038)
W1501	General Health	Ian Luscombe	14,170	0	14,170	0	0	0	14,170
W1531	Licensing	Ian Luscombe	(90,551)	0	(90,551)	(20,000)	0	0	(110,551)
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	153,777	0	153,777	0	0	13,770	167,547
W1552	Housing Advice	Isabel Blake	1,200	0	1,200	0	0	0	1,200
W1553	Housing Enabling	Head of Assets	240	0	240	0	0	0	240
W1555	Private Sector Housing Renewal	Ian Luscombe	31,595	0	31,595	0	0	(3,595)	28,000
W1993	Environmental Health Salaries	Ian Luscombe	431,600	0	431,600	41,600	(1,800)	0	471,400
W1994	Assets Team Salaries	Head of Assets	279,700	0	279,700	35,800	(44,400)	0	271,100
W1999	Housing Team Salaries	Isabel Blake	119,600	0	119,600	29,700	26,900	0	176,200
W2101	Car & Boat Parking	Emma Widdicombe	(419,329)	0	(419,329)	(119,500)	800	3,913	(534,116)
W2310	Dog Warden Service	Emma Widdicombe	3,422	0	3,422	0	0	0	3,422
W2400	Public Conveniences	Emma Widdicombe	121,749	0	121,749	5,650	5,982	5,919	139,300
W4105	Economy Service Salaries	Chris Shears	71,000	0	71,000	5,400	2,700	0	79,100
W4406	Council Plan- Health & Wellbeing	Ian Luscombe	0	0	0	25,000	0	0	25,000
W4401	Council Plan- Economy & Jobs	Chris Shears	0	0	0	60,000	0	0	60,000
			45,825	0	45,825	103,250	(2,318)	215,123	361,880

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

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

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

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

Economic Development		23/24 Base Budget	23/24 In Year Virements (**)	23/24 Final Budget	24/25 MTFS Adjustments (*)	24/25 Other Adjustments (***)	Capital Charges Realignment (****)	Base Budget 24/25
W1030	Expenditure							
	Premises Related	10,900	0	10,900	0	0		10,900
	Supplies & Services	81,391	0	81,391	0	0		81,391
	Net Expenditure	92,291	0	92,291	0	0		92,291

Strategic Planning Salaries		23/24 Base Budget	23/24 In Year Virements (**)	23/24 Final Budget	24/25 MTFS Adjustments (*)	24/25 Other Adjustments (***)	Capital Charges Realignment (****)	Base Budget 24/25
W1082	Expenditure							
	Employees	93,700	0	93,700	0	12,300		106,000
	Net Expenditure	93,700	0	93,700	0	12,300		106,000

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

Planning Development Salaries		23/24 Base Budget	23/24 In Year Virements (**)	23/24 Final Budget	24/25 MTFS Adjustments (*)	24/25 Other Adjustments (***)	Capital Charges Realignment (****)	Base Budget 24/25
W1092a	Expenditure							
	Employees	50,600	0	50,600	4,900	0		55,500
	Income							
	Recharges	(50,600)	0	(50,600)	0	(4,800)		(55,400)
	Net Expenditure	0	0	0	4,900	(4,800)		100

(*) The MTFS adjustment relates to pay inflation, totalling £4,900

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

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

Tamar Valley Trust		23/24 Base Budget	23/24 In Year Virements (**)	23/24 Final Budget	24/25 MTFS Adjustments (*)	24/25 Other Adjustments (***)	Capital Charges Realignment (****)	Base Budget 24/25
W1102	Expenditure							
	Premises Related	66,232	0	66,232	0	0		66,232
	Supplies & Services	26,630	0	26,630	0	0		26,630
	Income							
	Fees & Charges	(15,330)	0	(15,330)	0	0		(15,330)
	Rent	(14,050)	0	(14,050)	0	0		(14,050)
	Net Expenditure	63,482	0	63,482	0	0		63,482

Land & Investment Properties		23/24 Base Budget	23/24 In Year Virements (**)	23/24 Final Budget	24/25 MTFS Adjustments (*)	24/25 Other Adjustments (***)	Capital Charges Realignment (****)	Base Budget 24/25
W1104	Expenditure							
	Premises Related	37,000	0	37,000	0	0		37,000
	Income							
	Rent	(1,168,600)	0	(1,168,600)	0	0		(1,168,600)
	Net Expenditure	(1,131,600)	0	(1,131,600)	0	0		(1,131,600)

Kilworthy Park Offices		23/24 Base Budget	23/24 In Year Virements (**)	23/24 Final Budget	24/25 MTFS Adjustments (*)	24/25 Other Adjustments (***)	Capital Charges Realignment (****)	Base Budget 24/25
W1161	Expenditure							
	Employees	100,600	0	100,600	9,700	2,400		112,700
	Premises Related	291,942	0	291,942	0	0		291,942
	Supplies & Services	41,084	0	41,084	0	0		41,084
	Transport Related	76	0	76	0	0		76
	Income							
	Fees & Charges	(4,000)	0	(4,000)	0	0		(4,000)
	Recharges	(25,300)	0	(25,300)	0	(2,400)		(27,700)
	Rent	(131,010)	0	(131,010)	0	0		(131,010)
	Net Expenditure	273,392	0	273,392	9,700	0		283,092

(*) The MTFS adjustment relates to pay inflation, totalling £9,700.

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

Countryside Recreation		23/24 Base Budget	23/24 In Year Virements (**)	23/24 Final Budget	24/25 MTFS Adjustments (*)	24/25 Other Adjustments (***)	Capital Charges Realignment (****)	Base Budget 24/25
W1306	Expenditure							
	Premises Related	3,570	0	3,570	0	0		3,570
	Supplies & Services	57,510	0	57,510	0	0		57,510
	Net Expenditure	61,080	0	61,080	0	0		61,080

Leisure Centres		23/24 Base Budget	23/24 In Year Virements (**)	23/24 Final Budget	24/25 MTFS Adjustments (*)	24/25 Other Adjustments (***)	Capital Charges Realignment (****)	Base Budget 24/25
W1310	Expenditure							
	Depreciation Impairment Losses	223,077	0	223,077	0	0	168,623	391,700
	Income							
	Fees & Charges	(248,339)	0	(248,339)	0	0		(248,339)
	Recharges	0	0	0	0	0		0
Net Expenditure	(25,262)	0	(25,262)	0	0	0	168,623	143,361

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

Outdoor Sports & Recreation		23/24 Base Budget	23/24 In Year Virements (**)	23/24 Final Budget	24/25 MTFS Adjustments (*)	24/25 Other Adjustments (***)	Capital Charges Realignment (****)	Base Budget 24/25
W1311	Expenditure							
	Supplies & Services	12,810	0	12,810	0	0		12,810
	Net Expenditure	12,810	0	12,810	0	0		12,810

Employment Estates		23/24 Base Budget	23/24 In Year Virements (**)	23/24 Final Budget	24/25 MTFS Adjustments (*)	24/25 Other Adjustments (***)	Capital Charges Realignment (****)	Base Budget 24/25
W1400	Expenditure							
	Depreciation Impairment Losses	80,707	0	80,707	0	0	26,493	107,200
	Premises Related	169,475	0	169,475	25,000	0		194,475
	Supplies & Services	36,912	0	36,912	0	0		36,912
	Income							
	Fees & Charges	(9,500)	0	(9,500)	0	0		(9,500)
	Recharges	(7,000)	0	(7,000)	0	0		(7,000)
	Rent	(411,125)	0	(411,125)	0	0		(411,125)
	Net Expenditure	(140,531)	0	(140,531)	25,000	0	26,493	(89,038)

(*) The MTFS adjustment relates to price inflation of utilities.

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

General Health		23/24 Base Budget	23/24 In Year Virements (**)	23/24 Final Budget	24/25 MTFS Adjustments (*)	24/25 Other Adjustments (***)	Capital Charges Realignment (****)	Base Budget 24/25
W1501	Expenditure							
	Supplies & Services	14,170	0	14,170	0	0		14,170
	Net Expenditure	14,170	0	14,170	0	0		14,170

Licensing		23/24 Base Budget	23/24 In Year Virements (**)	23/24 Final Budget	24/25 MTFS Adjustments (*)	24/25 Other Adjustments (***)	Capital Charges Realignment (****)	Base Budget 24/25
W1531	Expenditure							
	Supplies & Services	23,560	0	23,560	0	0		23,560
	Income							
	Fees & Charges	(104,011)	0	(104,011)	(20,000)	0		(124,011)
	Recharges	(10,100)	0	(10,100)	0	0		(10,100)
Net Expenditure	(90,551)	0	(90,551)	(20,000)	0		(110,551)	

(*) The MTFS adjustment relates to inflationary increases to licensing fees & charges totalling £20,000.

Pest Control		23/24 Base Budget	23/24 In Year Virements (**)	23/24 Final Budget	24/25 MTFS Adjustments (*)	24/25 Other Adjustments (***)	Capital Charges Realignment (****)	Base Budget 24/25
W1533	Expenditure							
	Supplies & Services	16,293	0	16,293	0	0		16,293
	Net Expenditure	16,293	0	16,293	0	0		16,293

Pollution Control		23/24 Base Budget	23/24 In Year Virements (**)	23/24 Final Budget	24/25 MTFS Adjustments (*)	24/25 Other Adjustments (***)	Capital Charges Realignment (****)	Base Budget 24/25
W1534	Expenditure							
	Supplies & Services	20,929	0	20,929	0	0		20,929
	Income							
	Fees & Charges	(23,000)	0	(23,000)	0	0		(23,000)
	Net Expenditure	(2,071)	0	(2,071)	0	0		(2,071)

Food Safety		23/24 Base Budget	23/24 In Year Virements (**)	23/24 Final Budget	24/25 MTFS Adjustments (*)	24/25 Other Adjustments (***)	Capital Charges Realignment (****)	Base Budget 24/25
W1535	Expenditure							
	Supplies & Services	5,698	0	5,698	0	0		5,698
	Income							
	Fees & Charges	(5,000)	0	(5,000)	0	0		(5,000)
	Net Expenditure	698	0	698	0	0		698

Health & Safety at Work		23/24 Base Budget	23/24 In Year Virements (**)	23/24 Final Budget	24/25 MTFS Adjustments (*)	24/25 Other Adjustments (***)	Capital Charges Realignment (****)	Base Budget 24/25
W1536	Expenditure							
	Employees	1,500	0	1,500	0	0		1,500
	Net Expenditure	1,500	0	1,500	0	0		1,500

Community Safety		23/24 Base Budget	23/24 In Year Virements (**)	23/24 Final Budget	24/25 MTFS Adjustments (*)	24/25 Other Adjustments (***)	Capital Charges Realignment (****)	Base Budget 24/25
W1544	Expenditure							
	Supplies & Services	6,500	0	6,500	0	0		6,500
	Net Expenditure	6,500	0	6,500	0	0		6,500

Emergency Planning		23/24 Base Budget	23/24 In Year Virements (**)	23/24 Final Budget	24/25 MTFS Adjustments (*)	24/25 Other Adjustments (***)	Capital Charges Realignment (****)	Base Budget 24/25
W1545	Expenditure							
	Supplies & Services	5,370	0	5,370	0	0		5,370
	Net Expenditure	5,370	0	5,370	0	0		5,370

Homelessness		23/24 Base Budget	23/24 In Year Virements (**)	23/24 Final Budget	24/25 MTFS Adjustments (*)	24/25 Other Adjustments (***)	Capital Charges Realignment (****)	Base Budget 24/25
W1551	Expenditure							
	Depreciation Impairment Losses	2,830	0	2,830	0	0	13,770	16,600
	Premises Related	34,400	0	34,400	0	0	0	34,400
	Supplies & Services	260,737	0	260,737	0	0	0	260,737
	Income							
	Recharges	(34,190)	0	(34,190)	0	0	0	(34,190)
	Rent	(110,000)	0	(110,000)	0	0	0	(110,000)
Net Expenditure	153,777	0	153,777	0	0	13,770	167,547	

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

Housing Advice		23/24 Base Budget	23/24 In Year Virements (**)	23/24 Final Budget	24/25 MTFS Adjustments (*)	24/25 Other Adjustments (***)	Capital Charges Realignment (****)	Base Budget 24/25
W1552	Expenditure							
	Employees	470	0	470	0	0		470
	Supplies & Services	730	0	730	0	0		730
	Net Expenditure	1,200	0	1,200	0	0		1,200

Housing Enabling		23/24 Base Budget	23/24 In Year Virements (**)	23/24 Final Budget	24/25 MTFS Adjustments (*)	24/25 Other Adjustments (***)	Capital Charges Realignment (****)	Base Budget 24/25
W1553	Expenditure							
	Employees	98	0	98	0	0		98
	Supplies & Services	5,000	0	5,000	0	0		5,000
	Income							
	Rent	(4,858)	0	(4,858)	0	0		(4,858)
Net Expenditure	240	0	240	0	0		240	

Private Sector Housing Renewal		23/24 Base Budget	23/24 In Year Virements (**)	23/24 Final Budget	24/25 MTFS Adjustments (*)	24/25 Other Adjustments (***)	Capital Charges Realignment (****)	Base Budget 24/25
W1555	Expenditure							
	Depreciation Impairment Losses	25,895	0	25,895	0	0	(3,595)	22,300
	Supplies & Services	15,700	0	15,700	0	0		15,700
	Income							
	Fees & Charges	(10,000)	0	(10,000)	0	0		(10,000)
	Net Expenditure	31,595	0	31,595	0	0	(3,595)	28,000

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

Environmental Health Salaries		23/24 Base Budget	23/24 In Year Virements (**)	23/24 Final Budget	24/25 MTFS Adjustments (*)	24/25 Other Adjustments (***)	Capital Charges Realignment (****)	Base Budget 24/25
W1993	Expenditure							
	Employees	760,400	0	760,400	41,600	70,100		872,100
	Transport Related	14,500	0	14,500	0	0		14,500
	Income							
	Fees & Charges	(93,100)	0	(93,100)	0	(10,200)		(103,300)
	Recharges	(250,200)	0	(250,200)	0	(61,700)		(311,900)
	Net Expenditure	431,600	0	431,600	41,600	(1,800)		471,400

(*) The MTFS adjustment relates to pay inflation, totalling £41,600.

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

Assets Team Salaries		23/24 Base Budget	23/24 In Year Virements (**)	23/24 Final Budget	24/25 MTFS Adjustments (*)	24/25 Other Adjustments (***)	Capital Charges Realignment (****)	Base Budget 24/25
W1994	Expenditure							
	Employees	529,300	0	529,300	35,800	(17,500)		547,600
	Transport Related	13,200	0	13,200	0	0		13,200
	Income							
	Recharges	(262,800)	0	(262,800)	0	(26,900)		(289,700)
	Net Expenditure	279,700	0	279,700	35,800	(44,400)		271,100

(*) The MTFS adjustment relates to pay inflation, totalling £35,800.

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

Housing Team Salaries		23/24 Base Budget	23/24 In Year Virements (**)	23/24 Final Budget	24/25 MTFS Adjustments (*)	24/25 Other Adjustments (***)	Capital Charges Realignment (****)	Base Budget 24/25
W1999	Expenditure							
	Employees	493,900	0	493,900	29,700	68,900		592,500
	Transport Related	1,700	0	1,700	0	0		1,700
	Income							
	Government Grants	(180,000)	0	(180,000)	0	0		(180,000)
	Recharges	(196,000)	0	(196,000)	0	(42,000)		(238,000)
	Net Expenditure	119,600	0	119,600	29,700	26,900		176,200

(*) The MTFS adjustment relates to pay inflation, totalling £29,700.

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

Car & Boat Parking		23/24 Base Budget	23/24 In Year Virements (**)	23/24 Final Budget	24/25 MTFS Adjustments (*)	24/25 Other Adjustments (***)	Capital Charges Realignment (****)	Base Budget 24/25
W2101	Expenditure							
	Depreciation Impairment Losses	20,787	0	20,787	0	0	3,913	24,700
	Employees	108,800	0	108,800	10,600	800		120,200
	Premises Related	212,057	0	212,057	0	0		212,057
	Supplies & Services	83,820	0	83,820	19,900	0		103,720
	Third Party Payments	60,000	0	60,000	0	0		60,000
	Transfer Payments	80,000	0	80,000	0	0		80,000
	Transport Related	11,820	0	11,820	0	0		11,820
	Income							
	Fees & Charges	(973,893)	0	(973,893)	(150,000)	0		(1,123,893)
	Recharges	(20,420)	0	(20,420)	0	0		(20,420)
Rent	(2,300)	0	(2,300)	0	0		(2,300)	
Net Expenditure	(419,329)	0	(419,329)	(119,500)	800	3,913	(534,116)	

(*) The MTFS adjustments relate to pay inflation, totalling £10,600, price inflation for the RingGo Car Parking contract of £19,900 and an adjustment for additional car parking income of £150,000.

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

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

The net difference between income and expenditure will be used to support costs associated with the operation and maintenance of parking services, its infrastructure, and the maintenance of off street car parks. It is also used to support and provide other council services such as public toilets, street cleansing, parks and open spaces and other lawfully incurred identified expenditure.

Dog Warden Service		23/24 Base Budget	23/24 In Year Virements (**)	23/24 Final Budget	24/25 MTFS Adjustments (*)	24/25 Other Adjustments (***)	Capital Charges Realignment (****)	Base Budget 24/25
W2310	Expenditure							
	Supplies & Services	5,922	0	5,922	0	0		5,922
	Transport Related	3,700	0	3,700	0	0		3,700
	Income							
	Recharges	(6,200)	0	(6,200)	0	0		(6,200)
Net Expenditure		3,422	0	3,422	0	0		3,422

Public Conveniences		23/24 Base Budget	23/24 In Year Virements (**)	23/24 Final Budget	24/25 MTFS Adjustments (*)	24/25 Other Adjustments (***)	Capital Charges Realignment (****)	Base Budget 24/25
W2400	Expenditure							
	Depreciation Impairment Losses	9,481	0	9,481	0	0	5,919	15,400
	Premises Related	63,008	0	63,008	3,200	12,992		79,200
	Supplies & Services	2,710	0	2,710	0	290		3,000
	Third Party Payments	84,750	0	84,750	2,450	200		87,400
	Income							
	Fees & Charges	(7,750)	0	(7,750)	0	6,250		(1,500)
	Recharges	(30,450)	0	(30,450)	0	(5,750)		(36,200)
Rent	0	0	0		(8,000)		(8,000)	
Net Expenditure		121,749	0	121,749	5,650	5,982	5,919	139,300

(*) The MTFS adjustment is the anticipated inflation requirement to be added to the waste collection, recycling & cleansing contract and the cost of utilities, applicable from 1st April 24, totalling £5,650.

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

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

Economy Service Salaries		23/24 Base Budget	23/24 In Year Virements (**)	23/24 Final Budget	24/25 MTFS Adjustments (*)	24/25 Other Adjustments (***)	Capital Charges Realignment (****)	Base Budget 24/25
W4105	Expenditure							
	Employees	97,200	0	97,200	5,400	3,600		106,200
	Transport Related	1,300	0	1,300	0	0		1,300
	Income							
Recharges	(27,500)	0	(27,500)	0	(900)		(28,400)	
Net Expenditure		71,000	0	71,000	5,400	2,700		79,100

(*) The MTFS adjustment relates to pay inflation, totalling £5,400.

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

Council Plan- Economy & Jobs		23/24 Base Budget	23/24 In Year Virements (**)	23/24 Final Budget	24/25 MTFS Adjustments (*)	24/25 Other Adjustments (***)	Capital Charges Realignment (****)	Base Budget 24/25
W4401	Expenditure							
	Employees	0	0	0	25,000	0		25,000
	Supplies & Services	0	0	0	35,000	0		35,000
	Net Expenditure	0	0	0	60,000	0		60,000

(*) The MTFS adjustment relates to Year 1 delivery of the Council Plan action references EJ3.3 "Work with Town Councils and partners to develop town plans to help shape the economy of our places." and EJ3.5 "Continue to support Tavistock BID", totalling £25,000. Plus action reference EJ3.4 "Work with businesses in Okehampton to develop plans for a Business Improvement District." totalling £35,000.

Council Plan- Health & Wellbeing		23/24 Base Budget	23/24 In Year Virements (**)	23/24 Final Budget	24/25 MTFS Adjustments (*)	24/25 Other Adjustments (***)	Capital Charges Realignment (****)	Base Budget 24/25
W4406	Expenditure							
	Supplies & Services	0	0	0	25,000	0		25,000
	Net Expenditure	0	0	0	25,000	0		25,000

(*) The MTFS adjustment relates to Year 1 delivery of the Council Plan action references HW1.1 "Support young people with their mental health by commissioning a programme of support in schools", HW1.5 "Develop a strategy for the longer-term sustainable delivery plan for leisure services within the borough." and HW2.2 "Implement a leisure centre access scheme for Children in Care and Care Leavers", totalling £25,000.

West Devon Borough Council

Detailed Strategy & Governance Budgets 2024/25

Cost Centre Code	Cost Centre Description	Budget Manager	23/24 Base Net Budget £'s	23/24 In Year Virements (**) £'s	Final Budget 23/24 £'s	24/25 MTFS Adjustments (*) £'s	24/25 Other Adjustments (***) £'s	Capital Charges Realignment (****) £'s	Base Budget 24/25 £'s
W1003	Land Charges Salaries	Helen Smart	44,700	0	44,700	4,400	(1,300)	0	47,800
W1020	Planning Applications and Advice	Pat Whymer	(440,795)	0	(440,795)	25,000	0	0	(415,795)
W1040	Local Land Charges	Pat Whymer	(73,806)	0	(73,806)	0	0	0	(73,806)
W1060	Community Development	Chris Shears	67,500	0	67,500	0	0	0	67,500
W1061	Community Development Salaries	Chris Shears	0	0	0	0	77,000	0	77,000
W1200	Public Transport Assistance	Chris Shears	13,185	0	13,185	0	0	0	13,185
W1996	Human Resources Salaries	Andy Wilson	40,240	0	40,240	0	6,300	0	46,540
W1997	Strategy & Governance Salaries	Neil Hawke	131,800	0	131,800	18,300	(4,100)	0	146,000
W1998	Planning Service Salaries	Helen Smart	576,500	0	576,500	48,100	11,700	0	636,300
W2707	Climate Change	Adam Williams	0	0	0	50,000	0	0	50,000
W3001	Electoral Registration	Geoff Waxman	107,645	0	107,645	7,600	21,100	0	136,345
W3030	Staff Forum	Michelle Pierce	5,000	0	5,000	0	0	0	5,000
W3041	Communications & Media Team Salaries	Michelle Pierce	67,230	0	67,230	0	5,400	0	72,630
W3050	Democratic Representation & Management	Darryl White	254,935	0	254,935	14,900	0	0	269,835
W3051	Member Support & Democratic Services	Darryl White	155,450	0	155,450	12,100	2,400	0	169,950
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	43,900	0	43,900	0	29,300	0	73,200
W4101	Legal Team Salaries	David Fairbairn	184,800	0	184,800	17,500	29,900	0	232,200
W4102	Design Team Salaries	Michelle Pierce	22,700	0	22,700	0	2,300	0	25,000
W4200	Insurance	Neil Hawke	83,231	0	83,231	30,000	0	0	113,231
W4511	Building Control Services	Jacqueline Houslander	38,469	0	38,469	8,000	0	0	46,469
W4402	Council Plan- Built Environment	Alistair Wagstaff	0	0	0	100,000	0	0	100,000
W4403	Council Plan- Natural Environment	Adam Williams	0	0	0	87,000	0	0	87,000
W4404	Council Plan- People & Community	Neil Hawke	0	0	0	40,500	0	0	40,500
W4407	Council Plan- Performance & Resources	Neil Hawke	0	0	0	22,000	0	0	22,000
W4408	Council Plan- Accessibility & Communications	Neil Hawke	0	0	0	3,000	0	0	3,000
			1,364,967	0	1,364,967	488,400	180,000	0	2,033,367

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

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

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

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

Land Charges Salaries		23/24 Base Budget	23/24 In Year Virements (**)	23/24 Final Budget	24/25 MTFS Adjustments (*)	24/25 Other Adjustments (***)	Capital Charges Realignment (****)	Base Budget 24/25
W1003	Expenditure							
	Employees	44,600	0	44,600	4,400	(1,300)		47,700
	Transport Related	100	0	100	0	0		100
	Net Expenditure	44,700	0	44,700	4,400	(1,300)		47,800

(*) The MTFS adjustment relates to pay inflation, totalling £4,400.

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

Planning Applications and Advice		23/24 Base Budget	23/24 In Year Virements (**)	23/24 Final Budget	24/25 MTFS Adjustments (*)	24/25 Other Adjustments (***)	Capital Charges Realignment (****)	Base Budget 24/25
W1020	Expenditure							
	Supplies & Services	31,850	0	31,850	25,000	0		56,850
	Income							
	Fees & Charges	(472,645)	0	(472,645)	0	0		(472,645)
	Net Expenditure	(440,795)	0	(440,795)	25,000	0		(415,795)

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

Local Land Charges		23/24 Base Budget	23/24 In Year Virements (**)	23/24 Final Budget	24/25 MTFS Adjustments (*)	24/25 Other Adjustments (***)	Capital Charges Realignment (****)	Base Budget 24/25
W1040	Expenditure							
	Supplies & Services	3,890	0	3,890	0	0		3,890
	Third Party Payments	17,550	0	17,550	0	0		17,550
	Income							
	Fees & Charges	(95,246)	0	(95,246)	0	0		(95,246)
	Net Expenditure	(73,806)	0	(73,806)	0	0		(73,806)

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

Community Development		23/24 Base Budget	23/24 In Year Virements (**)	23/24 Final Budget	24/25 MTFS Adjustments (*)	24/25 Other Adjustments (***)	Capital Charges Realignment (****)	Base Budget 24/25
W1060	Expenditure							
	Supplies & Services	67,500	0	67,500	0	0		67,500
	Net Expenditure	67,500	0	67,500	0	0		67,500

Community Development Salaries		23/24 Base Budget	23/24 In Year Virements (**)	23/24 Final Budget	24/25 MTFS Adjustments (*)	24/25 Other Adjustments (***)	Capital Charges Realignment (****)	Base Budget 24/25
W1061	Expenditure							
	Employees	0	0	0	0	99,600		99,600
	Income							
	Recharges	0	0	0	0	(22,600)		(22,600)
	Net Expenditure	0	0	0	0	77,000		77,000

Public Transport Assistance		23/24 Base Budget	23/24 In Year Virements (**)	23/24 Final Budget	24/25 MTFS Adjustments (*)	24/25 Other Adjustments (***)	Capital Charges Realignment (****)	Base Budget 24/25
W1200	Expenditure							
	Supplies & Services	13,185	0	13,185	0	0		13,185
	Net Expenditure	13,185	0	13,185	0	0		13,185

Human Resources Salaries		23/24 Base Budget	23/24 In Year Virements (**)	23/24 Final Budget	24/25 MTFS Adjustments (*)	24/25 Other Adjustments (***)	Capital Charges Realignment (****)	Base Budget 24/25
W1996	Expenditure							
	Employees	37,600	0	37,600	0	6,300		43,900
	Supplies & Services	2,640	0	2,640	0	0		2,640
	Income							
	Recharges	0	0	0	0	0		0
	Net Expenditure	40,240	0	40,240	0	6,300		46,540

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

Strategy & Governance Salaries		23/24 Base Budget	23/24 In Year Virements (**)	23/24 Final Budget	24/25 MTFS Adjustments (*)	24/25 Other Adjustments (***)	Capital Charges Realignment (****)	Base Budget 24/25
W1997	Expenditure							
	Employees	227,600	0	227,600	18,300	(25,300)		220,600
	Transport Related	400	0	400	0	0		400
	Income							
	Recharges	(96,200)	0	(96,200)	0	21,200		(75,000)
	Net Expenditure	131,800	0	131,800	18,300	(4,100)		146,000

(*) The MTFS adjustment relates to pay inflation, totalling £18,300.

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

Planning Service Salaries		23/24 Base Budget	23/24 In Year Virements (**)	23/24 Final Budget	24/25 MTFS Adjustments (*)	24/25 Other Adjustments (***)	Capital Charges Realignment (****)	Base Budget 24/25
W1998	Expenditure							
	Employees	949,000	0	949,000	48,100	12,100		1,009,200
	Transport Related	12,800	0	12,800	0	0		12,800
	Income							
	Recharges	(385,300)	0	(385,300)	0	(400)		(385,700)
	Net Expenditure	576,500	0	576,500	48,100	11,700		636,300

(*) The MTFS adjustment relates to pay inflation, totalling £48,100.

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

Climate Change		23/24 Base Budget	23/24 In Year Virements (**)	23/24 Final Budget	24/25 MTFS Adjustments (*)	24/25 Other Adjustments (***)	Capital Charges Realignment (****)	Base Budget 24/25
W2707	Expenditure							
	Supplies & Services	0	0	0	50,000	0		50,000
	Net Expenditure	0	0	0	50,000	0		50,000

Electoral Registration		23/24 Base Budget	23/24 In Year Virements (**)	23/24 Final Budget	24/25 MTFS Adjustments (*)	24/25 Other Adjustments (***)	Capital Charges Realignment (****)	Base Budget 24/25	
W3001	Expenditure								
	Employees	79,200	0	79,200	7,600	21,100		107,900	
	Premises Related	1,500	0	1,500	0	0		1,500	
	Supplies & Services	28,045	0	28,045	0	0		28,045	
	Transport Related	200	0	200	0	0		200	
	Income								
	Sales	(1,300)	0	(1,300)	0	0		(1,300)	
Net Expenditure	107,645	0	107,645	7,600	21,100		136,345		

(*) The MTFS adjustment relates to pay inflation, totalling £7,600.

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

Staff Forum		23/24 Base Budget	23/24 In Year Virements (**)	23/24 Final Budget	24/25 MTFS Adjustments (*)	24/25 Other Adjustments (***)	Capital Charges Realignment (****)	Base Budget 24/25
W3030	Expenditure							
	Supplies & Services	5,000	0	5,000	0	0		5,000
	Net Expenditure	5,000	0	5,000	0	0		5,000

Communications & Media Team Salaries		23/24 Base Budget	23/24 In Year Virements (**)	23/24 Final Budget	24/25 MTFS Adjustments (*)	24/25 Other Adjustments (***)	Capital Charges Realignment (****)	Base Budget 24/25
W3041	Expenditure							
	Employees	65,460	0	65,460	0	5,400		70,860
	Supplies & Services	4,970	0	4,970	0	0		4,970
	Transport Related	300	0	300	0	0		300
	Income							
	Recharges	(3,500)	0	(3,500)	0	0		(3,500)
	Net Expenditure	67,230	0	67,230	0	5,400		72,630

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

Democratic Representation & Management		23/24 Base Budget	23/24 In Year Virements (**)	23/24 Final Budget	24/25 MTFS Adjustments (*)	24/25 Other Adjustments (***)	Capital Charges Realignment (****)	Base Budget 24/25
W3050	Expenditure							
	Supplies & Services	258,535	0	258,535	14,900	0		273,435
	Income							
	Recharges	(3,600)	0	(3,600)	0	0		(3,600)
	Net Expenditure	254,935	0	254,935	14,900	0		269,835

(*) The MTFS adjustment relates to price inflation allocation for the increase to Members Allowances, totalling £14,900.

Member Support & Democratic Services		23/24 Base Budget	23/24 In Year Virements (**)	23/24 Final Budget	24/25 MTFS Adjustments (*)	24/25 Other Adjustments (***)	Capital Charges Realignment (****)	Base Budget 24/25
W3051	Expenditure							
	Employees	196,550	0	196,550	12,100	6,100		214,750
	Transport Related	400	0	400	0	0		400
	Income							
	Recharges	(41,500)	0	(41,500)	0	(3,700)		(45,200)
	Net Expenditure	155,450	0	155,450	12,100	2,400		169,950

(*) The MTFS adjustment relates to pay inflation, totalling £12,100.

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

Corporate Training & Occupational Health		23/24 Base Budget	23/24 In Year Virements (**)	23/24 Final Budget	24/25 MTFS Adjustments (*)	24/25 Other Adjustments (***)	Capital Charges Realignment (****)	Base Budget 24/25
W4004	Expenditure							
	Employees	18,183	0	18,183	0	0		18,183
	Net Expenditure	18,183	0	18,183	0	0		18,183

Case Management Service Based Training		23/24 Base Budget	23/24 In Year Virements (**)	23/24 Final Budget	24/25 MTFS Adjustments (*)	24/25 Other Adjustments (***)	Capital Charges Realignment (****)	Base Budget 24/25
W4005	Expenditure							
	Employees	11,700	0	11,700	0	0		11,700
	Net Expenditure	11,700	0	11,700	0	0		11,700

Specialists Service Based Training		23/24 Base Budget	23/24 In Year Virements (**)	23/24 Final Budget	24/25 MTFS Adjustments (*)	24/25 Other Adjustments (***)	Capital Charges Realignment (****)	Base Budget 24/25
W4015	Expenditure							
	Employees	12,400	0	12,400	0	0		12,400
	Net Expenditure	12,400	0	12,400	0	0		12,400

Internal Audit		23/24 Base Budget	23/24 In Year Virements (**)	23/24 Final Budget	24/25 MTFS Adjustments (*)	24/25 Other Adjustments (***)	Capital Charges Realignment (****)	Base Budget 24/25
W4041	Expenditure							
	Employees	37,500	0	37,500	0	29,300		66,800
	Supplies & Services	6,400	0	6,400	0	0		6,400
	Net Expenditure	43,900	0	43,900	0	29,300		73,200

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

Legal Team Salaries		23/24 Base Budget	23/24 In Year Virements (**)	23/24 Final Budget	24/25 MTFS Adjustments (*)	24/25 Other Adjustments (***)	Capital Charges Realignment (****)	Base Budget 24/25
W4101	Expenditure							
	Employees	293,500	0	293,500	17,500	53,700		364,700
	Supplies & Services	23,000	0	23,000	0	0		23,000
	Transport Related	400	0	400	0	0		400
	Income							
	Recharges	(132,100)	0	(132,100)	0	(23,800)		(155,900)
Net Expenditure	184,800	0	184,800	17,500	29,900		232,200	

(*) The MTFS adjustment relates to pay inflation, totalling £17,500.

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

Design Team Salaries		23/24 Base Budget	23/24 In Year Virements (**)	23/24 Final Budget	24/25 MTFS Adjustments (*)	24/25 Other Adjustments (***)	Capital Charges Realignment (****)	Base Budget 24/25
W4102	Expenditure							
	Employees	22,700	0	22,700	0	2,300		25,000
	Net Expenditure	22,700	0	22,700	0	2,300		25,000

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

Insurance		23/24 Base Budget	23/24 In Year Virements (**)	23/24 Final Budget	24/25 MTFS Adjustments (*)	24/25 Other Adjustments (***)	Capital Charges Realignment (****)	Base Budget 24/25
W4200	Expenditure							
	Employees	29,260	0	29,260	10,000	0		39,260
	Premises Related	43,678	0	43,678	10,000	0		53,678
	Transport Related	10,293	0	10,293	10,000	0		20,293
	Net Expenditure	83,231	0	83,231	30,000	0		113,231

(*) The MTFS adjustment relates to additional insurance costs, totalling £30,000.

Council Plan- Built Environment		23/24 Base Budget	23/24 In Year Virements (**)	23/24 Final Budget	24/25 MTFS Adjustments (*)	24/25 Other Adjustments (***)	Capital Charges Realignment (****)	Base Budget 24/25
W4402	Expenditure							
	Supplies & Services	0	0	0	100,000	0		100,000
	Net Expenditure	0	0	0	100,000	0		100,000

(*) The MTFS adjustment relates to Year 1 delivery of the Council Plan action reference BE1.2 "Plan and prepare for the review of the Local Plan (JLP) to ensure that this supports the Council's plan and meets the needs of our communities", totalling £100,000.

Council Plan- Natural Environment		23/24 Base Budget	23/24 In Year Virements (**)	23/24 Final Budget	24/25 MTFS Adjustments (*)	24/25 Other Adjustments (***)	Capital Charges Realignment (****)	Base Budget 24/25
W4403	Expenditure							
	Employees	0	0	0	20,000	0		20,000
	Supplies & Services	0	0	0	67,000	0		67,000
	Net Expenditure	0	0	0	87,000	0		87,000

(*) The MTFS adjustment relates to Year 1 delivery of the Council Plan action references NE0.1 "Support Devon Climate Emergency Partnership", NE1.4 "Develop a plan for Wildlife wardens with the intention this becomes self-funding in future years" and "Work with Plymouth and South Devon Community forest to identify opportunities for tree planting and biodiversity in the borough", NE2.4 "Promote a thermal imaging camera lending scheme to enable residents and community facilities to identify areas for improving insulation in properties" and NE3.1 "Reduce Scope 1 and 2 Emissions to Net Zero by 2030 and work towards reducing scope 3 emissions by working with suppliers", totalling £87,000.

Council Plan- People & Community		23/24 Base Budget	23/24 In Year Virements (**)	23/24 Final Budget	24/25 MTFS Adjustments (*)	24/25 Other Adjustments (***)	Capital Charges Realignment (****)	Base Budget 24/25
W4404	Expenditure							
	Supplies & Services	0	0	0	40,500	0		40,500
	Net Expenditure	0	0	0	40,500	0		40,500

(*) The MTFS adjustment relates to Year 1 delivery of the Council Plan action reference PC2.1 "Formation of Community Development Team", totalling £40,500.

Council Plan- Performance & Resources		23/24 Base Budget	23/24 In Year Virements (**)	23/24 Final Budget	24/25 MTFS Adjustments (*)	24/25 Other Adjustments (***)	Capital Charges Realignment (****)	Base Budget 24/25
W4407	Expenditure							
	Supplies & Services	0	0	0	22,000	0		22,000
	Net Expenditure	0	0	0	22,000	0		22,000

(*) The MTFS adjustment relates to Year 1 delivery of the Council Plan action references PR3.2 "Develop and implement systems that support our staff to deliver the best services for our residents." and PR3.3 "Develop and implement a sustainable procurement strategy to secure value for money and support local businesses", totalling £22,000.

Council Plan- Accessibility & Communications		23/24 Base Budget	23/24 In Year Virements (**)	23/24 Final Budget	24/25 MTFS Adjustments (*)	24/25 Other Adjustments (***)	Capital Charges Realignment (****)	Base Budget 24/25
W4408	Expenditure							
	Supplies & Services	0	0	0	3,000	0		3,000
	Net Expenditure	0	0	0	3,000	0		3,000

(*) The MTFS adjustment relates to Year 1 delivery of the Council Plan action reference AC1.3 "Develop other (offline) communication channels", totalling £3,000.

Building Control Services		23/24 Base Budget	23/24 In Year Virements (**)	23/24 Final Budget	24/25 MTFS Adjustments (*)	24/25 Other Adjustments (***)	Capital Charges Realignment (****)	Base Budget 24/25
W4511	Expenditure							
	Third Party Payments	38,469	0	38,469	8,000	0		46,469
	Net Expenditure	38,469	0	38,469	8,000	0		46,469

(*) The MTFS adjustment relates to price inflation of the Devon Building Control Partnership SLA, totalling £8,000.

West Devon Borough Council

Detailed Strategic Finance Budgets 2024/25

Cost Centre Code	Cost Centre Description	Budget Manager	23/24 Base Net Budget £'s	23/24 In Year Virements (**) £'s	Final Budget 23/24 £'s	24/25 MTFS Adjustments (*) £'s	24/25 Other Adjustments (***) £'s	Capital Charges Realignment (****) £'s	Base Budget 24/25 £'s
W1991	Finance Team Salaries	Pauline Henstock	328,263	0	328,263	25,100	4,600	0	357,963
W4009	Non Distributed Costs	Pauline Henstock	778,042	0	778,042	0	(290,800)	0	487,242
W4160	Corporate Management	Pauline Henstock	175,345	0	175,345	(24,000)	0	9,200	160,545
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	25,000	0	0	1,328,914
W6050	Interest & Investment Income	Pauline Henstock	(400,321)	0	(400,321)	(400,000)	0	0	(800,321)
W6101	Business Rates Income	Pauline Henstock	(40,000)	0	(40,000)	0	0	0	(40,000)
			2,162,885	0	2,162,885	(373,900)	(286,200)	9,200	1,511,985

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

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

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

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

Finance Team Salaries		23/24 Base Budget	23/24 In Year Virements (**)	23/24 Final Budget	24/25 MTFS Adjustments (*)	24/25 Other Adjustments (***)	Capital Charges Realignment (****)	Base Budget 24/25
W1991	Expenditure							
	Employees	459,300	0	459,300	25,100	17,200		501,600
	Supplies & Services	27,863	0	27,863	0	0		27,863
	Transport Related	700	0	700	0	0		700
	Income							
Recharges	(159,600)	0	(159,600)	0	(12,600)		(172,200)	
	Net Expenditure	328,263	0	328,263	25,100	4,600		357,963

(*) The MTFS adjustment relates to pay inflation, totalling £25,100.

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

Non Distributed Costs		23/24 Base Budget	23/24 In Year Virements (**)	23/24 Final Budget	24/25 MTFS Adjustments (*)	24/25 Other Adjustments (***)	Capital Charges Realignment (****)	Base Budget 24/25
W4009	Expenditure							
	Corporate Items	658,042	0	658,042	0	(290,800)		367,242
	Employees	120,000	0	120,000	0	0		120,000
	Net Expenditure	778,042	0	778,042	0	(290,800)		487,242

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

Corporate Management		23/24 Base Budget	23/24 In Year Virements (**)	23/24 Final Budget	24/25 MTFS Adjustments (*)	24/25 Other Adjustments (***)	Capital Charges Realignment (****)	Base Budget 24/25
W4160	Expenditure							
	Depreciation Impairment Losses	0	0	0	0	0	9,200	9,200
	Employees	2,500	0	2,500	(80,000)	0		(77,500)
	Supplies & Services	182,845	0	182,845	56,000	0		238,845
	Income							
	Recharges	(10,000)	0	(10,000)	0	0		(10,000)
Net Expenditure	175,345	0	175,345	(24,000)	0	9,200	160,545	

(*) The MTFS adjustment relates to establishment savings gained from IT & Digital Communications of £80,000, and increase in core external audit fees of £30,000 and price increases to housing benefit subsidy audit fees of £26,000.

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

Central Service Overheads		23/24 Base Budget	23/24 In Year Virements (**)	23/24 Final Budget	24/25 MTFS Adjustments (*)	24/25 Other Adjustments (***)	Capital Charges Realignment (****)	Base Budget 24/25
W4199	Expenditure							
	Supplies & Services	18,542	0	18,542	0	0		18,542
	Income							
	Recharges	(900)	0	(900)	0	0		(900)
Net Expenditure	17,642	0	17,642	0	0		17,642	

Borrowing Costs		23/24 Base Budget	23/24 In Year Virements (**)	23/24 Final Budget	24/25 MTFS Adjustments (*)	24/25 Other Adjustments (***)	Capital Charges Realignment (****)	Base Budget 24/25
W6040	The staffing costs for providing the service a							
	Expenditure							
	Depreciation Impairment Losses	1,325,575	0	1,325,575	25,000	0		1,350,575
	Income							
Recharges	(21,661)	0	(21,661)	0	0		(21,661)	
	Net Expenditure	1,303,914	0	1,303,914	25,000	0		1,328,914

(*) The MTFS adjustment relates to price inflation required to align the minimum revenue provision budget, totalling £25,000.

Interest & Investment Income		23/24 Base Budget	23/24 In Year Virements (**)	23/24 Final Budget	24/25 MTFS Adjustments (*)	24/25 Other Adjustments (***)	Capital Charges Realignment (****)	Base Budget 24/25
W6050	Income							
	Interest	(400,321)	0	(400,321)	(400,000)	0		(800,321)
	Net Expenditure	(400,321)	0	(400,321)	(400,000)	0		(800,321)

(*) The MTFS adjustment relates to additional treasury management income, which increases the treasury management income targets by £400,000 (Income target of £800,321 for 24-25).

Business Rates Income		23/24 Base Budget	23/24 In Year Virements (**)	23/24 Final Budget	24/25 MTFS Adjustments (*)	24/25 Other Adjustments (***)	Capital Charges Realignment (****)	Base Budget 24/25
W6101	Income							
	Recharges	(40,000)	0	(40,000)	0	0		(40,000)
	Net Expenditure	(40,000)	0	(40,000)	0	0		(40,000)