

**COMMUNITY SERVICES**

Revised      Projected  
Budget      Outturn      Variance

<b>SERVICE SUMMARY</b>			
Direct Expenditure	15,636,139	15,782,066	145,927
Income	(19,373,180)	(19,355,369)	17,811
<b>Total Directly Controllable (Income)/Expenditure</b>	<b>(3,737,041)</b>	<b>(3,573,303)</b>	<b>163,738</b>
Indirect Expenditure	3,963,060	3,784,315	(178,745)
<b>Net (Income)/Expenditure</b>	<b>226,019</b>	<b>211,012</b>	<b>(15,007)</b>

**BUILDING MAINTENANCE**

Direct Expenditure	3,311,410	3,497,037	185,627	A variation in the level of work undertaken, this additional cost will be recharged to the Housing Revenue Account.
Income	(3,409,530)	(3,595,172)	(185,642)	See above.
<b>Total Directly Controllable (Income)/Expenditure</b>	<b>(98,120)</b>	<b>(98,135)</b>	<b>(15)</b>	
Indirect Expenditure	91,360	91,375	15	
<b>Net (Income)/Expenditure</b>	<b>(6,760)</b>	<b>(6,760)</b>	<b>0</b>	

**GYPSY CARAVAN SITES**

Direct Expenditure	116,690	98,382	(18,308)	Vacant post
Income	(169,720)	(166,210)	3,510	
<b>Total Directly Controllable (Income)/Expenditure</b>	<b>(53,030)</b>	<b>(67,828)</b>	<b>(14,798)</b>	
Indirect Expenditure	31,200	26,694	(4,506)	
<b>Net (Income)/Expenditure</b>	<b>(21,830)</b>	<b>(41,134)</b>	<b>(19,304)</b>	

**CITIZENS ADVICE BUREAU**

Direct Expenditure	283,420	283,417	(3)
<b>Total Directly Controllable (Income)/Expenditure</b>	<b>283,420</b>	<b>283,417</b>	<b>(3)</b>
Indirect Expenditure	1,770	1,773	3
<b>Net (Income)/Expenditure</b>	<b>285,190</b>	<b>285,190</b>	<b>0</b>

**CIVIL EMERGENCIES**

Direct Expenditure	62,440	59,484	(2,956)
<b>Total Directly Controllable (Income)/Expenditure</b>	<b>62,440</b>	<b>59,484</b>	<b>(2,956)</b>
Indirect Expenditure	3,810	3,813	3
<b>Net (Income)/Expenditure</b>	<b>66,250</b>	<b>63,297</b>	<b>(2,953)</b>

**DAY SERVICES**

Direct Expenditure	637,070	599,917	(37,153)	Vacant posts will not be recruited to in 2018-19, offset by vacancy credit.
Income	(205,050)	(212,882)	(7,832)	
<b>Total Directly Controllable (Income)/Expenditure</b>	<b>432,020</b>	<b>387,035</b>	<b>(44,985)</b>	
Indirect Expenditure	165,110	164,341	(769)	
<b>Net (Income)/Expenditure</b>	<b>597,130</b>	<b>551,376</b>	<b>(45,754)</b>	

COMMUNITY SERVICES	Revised Budget	Projected Outturn	Variance	
<b>EMERGENCY COMMUNICATIONS SYSTEM</b>				
Direct Expenditure	266,820	269,461	2,641	
Income	(359,780)	(368,799)	(9,019)	Higher than budgeted lease monitoring charges.
<b>Total Directly Controllable (Income)/Expenditure</b>	<b>(92,960)</b>	<b>(99,338)</b>	<b>(6,378)</b>	
Indirect Expenditure	59,220	59,229	9	
<b>Net (Income)/Expenditure</b>	<b>(33,740)</b>	<b>(40,109)</b>	<b>(6,369)</b>	
<b>EMI SERVICES</b>				
Direct Expenditure	276,500	272,075	(4,425)	
Income	(156,020)	(147,916)	8,104	
<b>Total Directly Controllable (Income)/Expenditure</b>	<b>120,480</b>	<b>124,159</b>	<b>3,679</b>	
Indirect Expenditure	19,490	19,400	(90)	
<b>Net (Income)/Expenditure</b>	<b>139,970</b>	<b>143,559</b>	<b>3,589</b>	
<b>ENVIRONMENTAL CONTROL</b>				
Direct Expenditure	435,010	446,170	11,160	Unmet vacancy credit.
Income	(24,460)	(24,460)	0	
<b>Total Directly Controllable (Income)/Expenditure</b>	<b>410,550</b>	<b>421,710</b>	<b>11,160</b>	
Indirect Expenditure	67,620	67,650	30	
<b>Net (Income)/Expenditure</b>	<b>478,170</b>	<b>489,360</b>	<b>11,190</b>	
<b>SURREY FAMILY SUPPORT AND REFUGEE PROGRAMME</b>				
Direct Expenditure	429,240	483,386	54,146	Increase in employee costs reflecting support for both refugee and family support programme (FSP). Refugee programme expenditure is met by Home Office and FSP programme funding from Surrey County Council, on an agreed split of central government grant. Expenditure in excess of the budget reflecting variations in grant support will be transferred to/from reserve at year-end.
Income	(255,000)	(279,500)	(24,500)	See above
<b>Total Directly Controllable (Income)/Expenditure</b>	<b>174,240</b>	<b>203,886</b>	<b>29,646</b>	
Indirect Expenditure	65,610	65,613	3	
<b>Net (Income)/Expenditure</b>	<b>239,850</b>	<b>269,499</b>	<b>29,649</b>	
<b>FOOD AND SAFETY SERVICES</b>				
Direct Expenditure	331,820	338,027	6,207	
Income	(1,800)	(1,830)	(30)	
<b>Total Directly Controllable (Income)/Expenditure</b>	<b>330,020</b>	<b>336,197</b>	<b>6,177</b>	
Indirect Expenditure	82,980	82,992	12	
<b>Net (Income)/Expenditure</b>	<b>413,000</b>	<b>419,189</b>	<b>6,189</b>	
<b>HEALTH AND SAFETY</b>				
Direct Expenditure	136,960	139,344	2,384	
Income	(154,610)	(154,610)	0	
<b>Total Directly Controllable (Income)/Expenditure</b>	<b>(17,650)</b>	<b>(15,266)</b>	<b>2,384</b>	
Indirect Expenditure	17,540	17,549	9	
<b>Net (Income)/Expenditure</b>	<b>(110)</b>	<b>2,283</b>	<b>2,393</b>	

COMMUNITY SERVICES	Revised Budget	Projected Outturn	Variance	
<b>HOUSING SURVEYING SERVICES</b>				
Direct Expenditure	731,600	629,713	(101,887)	
Income	(839,120)	(737,248)	101,872	
<b>Total Directly Controllable (Income)/Expenditure</b>	<b>(107,520)</b>	<b>(107,535)</b>	<b>(15)</b>	
Indirect Expenditure	105,950	105,965	15	
<b>Net (Income)/Expenditure</b>	<b>(1,570)</b>	<b>(1,570)</b>	<b>0</b>	
<b>GRANTS TO VOLUNTARY ORGANISATIONS - HOUSING AND COMMUNITY</b>				
Direct Expenditure	543,439	534,187	(9,252)	
<b>Total Directly Controllable (Income)/Expenditure</b>	<b>543,439</b>	<b>534,187</b>	<b>(9,252)</b>	
Indirect Expenditure	6,650	6,653	3	
<b>Net (Income)/Expenditure</b>	<b>550,089</b>	<b>540,840</b>	<b>(9,249)</b>	
<b>HOME FARM ESTATE, EFFINGHAM</b>				
Direct Expenditure	110,475	104,708	(5,767)	
Income	(12,230)	(10,206)	2,024	
<b>Total Directly Controllable (Income)/Expenditure</b>	<b>98,245</b>	<b>94,502</b>	<b>(3,743)</b>	
Indirect Expenditure	17,120	17,527	407	
<b>Net (Income)/Expenditure</b>	<b>115,365</b>	<b>112,029</b>	<b>(3,336)</b>	
<b>HOMELESSNESS AND EMERGENCY ACCOMMODATION</b>				
Direct Expenditure	771,020	798,847	27,827	The vacancy credit will not be met £10,070, plus additional software support for the Jigsaw Trust.
Income	(9,000)	(230,912)	(221,912)	Grant received from MHCLG in respect of Flexible Homeless Support Grant £186,035 plus Prevention Partnership Fund £35,877 will be used to support additional expenditure shown above. The balance of funding will be transferred to reserve at year-end to support homelessness prevention in subsequent years.
<b>Total Directly Controllable (Income)/Expenditure</b>	<b>762,020</b>	<b>567,935</b>	<b>(194,085)</b>	
Indirect Expenditure	99,680	99,629	(51)	
<b>Net (Income)/Expenditure</b>	<b>861,700</b>	<b>667,564</b>	<b>(194,136)</b>	
<b>HOUSING ADVICE</b>				
Direct Expenditure	300,000	300,000	0	
<b>Total Directly Controllable (Income)/Expenditure</b>	<b>300,000</b>	<b>300,000</b>	<b>0</b>	
<b>Net (Income)/Expenditure</b>	<b>300,000</b>	<b>300,000</b>	<b>0</b>	
<b>AFFORDABLE HOUSING DEVELOPMENT</b>				
Direct Expenditure	185,470	145,161	(40,309)	The vacant post is being held pending a review of the longer term requirement for administrative support to assist with the programme of North Downs Housing acquisitions (this cost would be recharged to NDH)
<b>Total Directly Controllable (Income)/Expenditure</b>	<b>185,470</b>	<b>145,161</b>	<b>(40,309)</b>	
Indirect Expenditure	175,960	175,972	12	
<b>Net (Income)/Expenditure</b>	<b>361,430</b>	<b>321,133</b>	<b>(40,297)</b>	

COMMUNITY SERVICES	Revised Budget	Projected Outturn	Variance	
<b>INDUSTRIAL ESTATES</b>				
Direct Expenditure	280,302	297,215	16,913	Higher than budgeted utility costs.
Income	(3,428,020)	(3,281,999)	146,021	The variation in income relates to the loss of Unit 11 Midleton Industrial Estate totalling £163,000. This information was received after the 2018-19 estimate were prepared.
<b>Total Directly Controllable (Income)/Expenditure</b>	<b>(3,147,718)</b>	<b>(2,984,784)</b>	<b>162,934</b>	
Indirect Expenditure	308,410	310,986	2,576	
<b>Net (Income)/Expenditure</b>	<b>(2,839,308)</b>	<b>(2,673,798)</b>	<b>165,510</b>	
<b>INVESTMENT PROPERTY</b>				
Direct Expenditure	168,810	232,098	63,288	Void units at the Billings has resulted in additional Electricity and Business Rates costs totalling £56,700.
Income	(5,702,420)	(5,534,594)	167,826	Reduction in rent income due to void properties and free rent periods agreed after budgets had been finalised.
<b>Total Directly Controllable (Income)/Expenditure</b>	<b>(5,533,610)</b>	<b>(5,302,496)</b>	<b>231,114</b>	
Indirect Expenditure	351,000	352,507	1,507	
<b>Net (Income)/Expenditure</b>	<b>(5,182,610)</b>	<b>(4,949,989)</b>	<b>232,621</b>	
<b>LICENSING SERVICES</b>				
Direct Expenditure	203,480	188,007	(15,473)	Vacant posts.
Income	(165,770)	(162,719)	3,051	
<b>Total Directly Controllable (Income)/Expenditure</b>	<b>37,710</b>	<b>25,288</b>	<b>(12,422)</b>	
Indirect Expenditure	73,430	73,463	33	
<b>Net (Income)/Expenditure</b>	<b>111,140</b>	<b>98,751</b>	<b>(12,389)</b>	
<b>COMMUNITY MEALS AND TPT</b>				
Direct Expenditure	866,600	876,544	9,944	Unmet vacancy credit for the meals on wheels service.
Income	(275,090)	(273,013)	2,077	
<b>Total Directly Controllable (Income)/Expenditure</b>	<b>591,510</b>	<b>603,531</b>	<b>12,021</b>	
Indirect Expenditure	75,640	75,661	21	
<b>Net (Income)/Expenditure</b>	<b>667,150</b>	<b>679,192</b>	<b>12,042</b>	
<b>OFFICE SERVICES TEAM</b>				
Direct Expenditure	1,562,550	1,536,439	(26,111)	The catering contract is expected to be £10,000 under budget.
Income	(2,151,700)	(2,068,954)	82,746	The target for income generated from the lease of office space in Millmead House to external organisations will not be met in full in 2018-19.
<b>Total Directly Controllable (Income)/Expenditure</b>	<b>(589,150)</b>	<b>(532,515)</b>	<b>56,635</b>	
Indirect Expenditure	573,570	586,588	13,018	
<b>Net (Income)/Expenditure</b>	<b>(15,580)</b>	<b>54,073</b>	<b>69,653</b>	

COMMUNITY SERVICES	Revised Budget	Projected Outturn	Variance	
<b>HOUSING OUTSIDE THE HRA</b>				
Direct Expenditure	3,650	7,279	3,629	
Income	(24,940)	(25,891)	(951)	
<b>Total Directly Controllable (Income)/Expenditure</b>	<b>(21,290)</b>	<b>(18,612)</b>	<b>2,678</b>	
Indirect Expenditure	47,920	49,062	1,142	
<b>Net (Income)/Expenditure</b>	<b>26,630</b>	<b>30,450</b>	<b>3,820</b>	
<b>OTHER PROPERTY</b>				
Direct Expenditure	66,510	76,807	10,297	Rates for vacant property and ongoing security costs at Tyting Farm.
Income	(358,160)	(353,196)	4,964	
<b>Total Directly Controllable (Income)/Expenditure</b>	<b>(291,650)</b>	<b>(276,389)</b>	<b>15,261</b>	
Indirect Expenditure	327,310	327,650	340	
<b>Net (Income)/Expenditure</b>	<b>35,660</b>	<b>51,261</b>	<b>15,601</b>	
<b>PEST CONTROL</b>				
Direct Expenditure	61,820	62,331	511	
Income	(62,000)	(62,000)	0	
<b>Total Directly Controllable (Income)/Expenditure</b>	<b>(180)</b>	<b>331</b>	<b>511</b>	
Indirect Expenditure	11,350	11,365	15	
<b>Net (Income)/Expenditure</b>	<b>11,170</b>	<b>11,696</b>	<b>526</b>	
<b>PRIVATE SECTOR HOUSING</b>				
Direct Expenditure	581,110	655,905	74,795	The cost of a co-ordinator was not included in the 2018-19 estimates. The increase in agency staff for both the Care and Repair Team and the Private Sector Housing service will be funded from additional income shown below.
Income	(258,200)	(295,253)	(37,053)	
<b>Total Directly Controllable (Income)/Expenditure</b>	<b>322,910</b>	<b>360,652</b>	<b>37,742</b>	
Indirect Expenditure	724,540	724,564	24	
<b>Net (Income)/Expenditure</b>	<b>1,047,450</b>	<b>1,085,216</b>	<b>37,766</b>	
<b>PROJECT ASPIRE</b>				
Direct Expenditure	0	1,653	1,653	Expenditure on Project Aspire will be funded from Reserve.
<b>Total Directly Controllable (Income)/Expenditure</b>	<b>0</b>	<b>1,653</b>	<b>1,653</b>	
<b>Net (Income)/Expenditure</b>	<b>0</b>	<b>1,653</b>	<b>1,653</b>	
<b>ASSET DEVELOPMENT</b>				
Direct Expenditure	2,205,857	2,171,744	(34,113)	Salary savings arising from vacant posts, offset by the vacancy credit.
Income	(1,087,510)	(1,088,473)	(963)	
<b>Total Directly Controllable (Income)/Expenditure</b>	<b>1,118,347</b>	<b>1,083,271</b>	<b>(35,076)</b>	
Indirect Expenditure	335,540	143,254	(192,286)	
<b>Net (Income)/Expenditure</b>	<b>1,453,887</b>	<b>1,226,525</b>	<b>(227,362)</b>	

COMMUNITY SERVICES	Revised Budget	Projected Outturn	Variance
<b>PUBLIC HEALTH</b>			
Direct Expenditure	83,680	85,049	1,369
<b>Total Directly Controllable (Income)/Expenditure</b>	<b>83,680</b>	<b>85,049</b>	<b>1,369</b>
Indirect Expenditure	7,470	7,479	9
<b>Net (Income)/Expenditure</b>	<b>91,150</b>	<b>92,528</b>	<b>1,378</b>
<b>COMMUNITY SAFETY WARDENS</b>			
Direct Expenditure	361,790	331,582	(30,208)
<b>Total Directly Controllable (Income)/Expenditure</b>	<b>361,790</b>	<b>331,582</b>	<b>(30,208)</b>
Indirect Expenditure	39,240	39,252	12
<b>Net (Income)/Expenditure</b>	<b>401,030</b>	<b>370,834</b>	<b>(30,196)</b>
<b>TAXI LICENSING AND PRIVATE HIRE VEHICLES</b>			
Direct Expenditure	184,686	175,946	(8,740)
Income	(169,500)	(187,496)	(17,996)
<b>Total Directly Controllable (Income)/Expenditure</b>	<b>15,186</b>	<b>(11,550)</b>	<b>(26,736)</b>
Indirect Expenditure	58,990	58,723	(267)
<b>Net (Income)/Expenditure</b>	<b>74,176</b>	<b>47,173</b>	<b>(27,003)</b>
<b>WOKING ROAD DEPOT STORES</b>			
Direct Expenditure	75,910	84,151	8,241
Income	(93,550)	(92,036)	1,514
<b>Total Directly Controllable (Income)/Expenditure</b>	<b>(17,640)</b>	<b>(7,885)</b>	<b>9,755</b>
Indirect Expenditure	17,580	17,586	6
<b>Net (Income)/Expenditure</b>	<b>(60)</b>	<b>9,701</b>	<b>9,761</b>

It is currently assumed that the carry forward for Taxi Rank Maintenance from 2017-18 totalling £16,600 will not be required as a result of wider considerations linked to the Town Centre redevelopment.  
Legal Charges recovered.

ENVIRONMENT	Revised Budget	Projected Outturn	Variance
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**SERVICE SUMMARY**

Direct Expenditure	30,036,407	30,908,331	871,924
Income	(28,229,790)	(29,525,048)	(1,295,258)
<b>Total Directly Controllable (Income)/Expenditure</b>	<b>1,806,617</b>	<b>1,383,283</b>	<b>(423,334)</b>
Indirect Expenditure	10,813,630	10,881,902	68,272
<b>Net (Income)/Expenditure</b>	<b>12,620,247</b>	<b>12,265,185</b>	<b>(355,062)</b>

**ABANDONED VEHICLES**

Direct Expenditure	35,730	35,807	77
Income	0	(120)	(120)
<b>Total Directly Controllable (Income)/Expenditure</b>	<b>35,730</b>	<b>35,687</b>	<b>(43)</b>
Indirect Expenditure	3,280	3,292	12
<b>Net (Income)/Expenditure</b>	<b>39,010</b>	<b>38,979</b>	<b>(31)</b>

**BUSINESS FORUM**

Direct Expenditure	26,270	27,422	1,152
<b>Total Directly Controllable (Income)/Expenditure</b>	<b>26,270</b>	<b>27,422</b>	<b>1,152</b>
Indirect Expenditure	1,000	1,003	3
<b>Net (Income)/Expenditure</b>	<b>27,270</b>	<b>28,425</b>	<b>1,155</b>

**CCTV SYSTEMS**

Direct Expenditure	80,270	80,245	(25)
<b>Total Directly Controllable (Income)/Expenditure</b>	<b>80,270</b>	<b>80,245</b>	<b>(25)</b>
Indirect Expenditure	22,470	23,503	1,033
<b>Net (Income)/Expenditure</b>	<b>102,740</b>	<b>103,748</b>	<b>1,008</b>

**CEMETERIES AND CLOSED CHURCHYARDS**

Direct Expenditure	236,030	257,515	21,485
Income	(73,900)	(74,418)	(518)
<b>Total Directly Controllable (Income)/Expenditure</b>	<b>162,130</b>	<b>183,097</b>	<b>20,967</b>
Indirect Expenditure	62,570	63,797	1,227
<b>Net (Income)/Expenditure</b>	<b>224,700</b>	<b>246,894</b>	<b>22,194</b>

Increase in employee related expenditure resulted from an increase in casual staff £12,000.

**CLINICAL WASTE**

Direct Expenditure	2,420	3,531	1,111
<b>Total Directly Controllable (Income)/Expenditure</b>	<b>2,420</b>	<b>3,531</b>	<b>1,111</b>
Indirect Expenditure	1,260	1,260	0
<b>Net (Income)/Expenditure</b>	<b>3,680</b>	<b>4,791</b>	<b>1,111</b>

ENVIRONMENT	Revised Budget	Projected Outturn	Variance	
<b>CREMATORIUM</b>				
Direct Expenditure	843,330	704,387	(138,943)	Resources previously allocated as a result of a growth bid remain uncommitted pending further consideration of the service staffing structure.
Income	(702,650)	(697,207)	5,443	
<b>Total Directly Controllable (Income)/Expenditure</b>	<b>140,680</b>	<b>7,180</b>	<b>(133,500)</b>	
Indirect Expenditure	394,050	394,526	476	
<b>Net (Income)/Expenditure</b>	<b>534,730</b>	<b>401,706</b>	<b>(133,024)</b>	
<b>ELECTRIC THEATRE</b>				
Direct Expenditure	0	357	357	
<b>Total Directly Controllable (Income)/Expenditure</b>	<b>0</b>	<b>357</b>	<b>357</b>	
<b>Net (Income)/Expenditure</b>	<b>0</b>	<b>357</b>	<b>357</b>	
<b>FLEET MANAGEMENT SERVICE</b>				
Direct Expenditure	1,096,279	1,067,190	(29,089)	Vehicle insurance is £35,600 less than budgeted.
Income	(3,030,860)	(3,031,232)	(372)	
<b>Total Directly Controllable (Income)/Expenditure</b>	<b>(1,934,581)</b>	<b>(1,964,042)</b>	<b>(29,461)</b>	
Indirect Expenditure	1,936,960	1,964,042	27,082	
<b>Net (Income)/Expenditure</b>	<b>2,379</b>	<b>0</b>	<b>(2,379)</b>	
<b>LEGAL SERVICES</b>				
Direct Expenditure	1,110,770	1,150,335	39,565	
Income	(1,269,710)	(1,348,660)	(78,950)	
<b>Total Directly Controllable (Income)/Expenditure</b>	<b>(158,940)</b>	<b>(198,325)</b>	<b>(39,385)</b>	
Indirect Expenditure	151,340	151,367	27	
<b>Net (Income)/Expenditure</b>	<b>(7,600)</b>	<b>(46,958)</b>	<b>(39,358)</b>	
<b>ENGINEERING AND TRANSPORT SERVICES</b>				
Direct Expenditure	361,390	322,180	(39,210)	Vacancies resulting in salary savings.
Income	(421,900)	(421,900)	0	
<b>Total Directly Controllable (Income)/Expenditure</b>	<b>(60,510)</b>	<b>(99,720)</b>	<b>(39,210)</b>	
Indirect Expenditure	61,260	61,269	9	
<b>Net (Income)/Expenditure</b>	<b>750</b>	<b>(38,451)</b>	<b>(39,201)</b>	
<b>GUILDFORD HOUSE</b>				
Direct Expenditure	388,767	353,826	(34,941)	Vacancies resulting in salary savings.
Income	(70,630)	(74,955)	(4,325)	
<b>Total Directly Controllable (Income)/Expenditure</b>	<b>318,137</b>	<b>278,871</b>	<b>(39,266)</b>	
Indirect Expenditure	106,550	105,001	(1,549)	
<b>Net (Income)/Expenditure</b>	<b>424,687</b>	<b>383,872</b>	<b>(40,815)</b>	
<b>GUILDHALL</b>				
Direct Expenditure	118,290	109,855	(8,435)	
Income	(34,800)	(33,668)	1,132	
<b>Total Directly Controllable (Income)/Expenditure</b>	<b>83,490</b>	<b>76,187</b>	<b>(7,303)</b>	
Indirect Expenditure	50,920	55,135	4,215	
<b>Net (Income)/Expenditure</b>	<b>134,410</b>	<b>131,322</b>	<b>(3,088)</b>	



ENVIRONMENT	Revised Budget	Projected Outturn	Variance	
<b>INFORMATION RIGHTS OFFICER</b>				
Direct Expenditure	63,740	64,295	555	
Income	(69,160)	(69,166)	(6)	
<b>Total Directly Controllable (Income)/Expenditure</b>	<b>(5,420)</b>	<b>(4,871)</b>	<b>549</b>	
Indirect Expenditure	5,300	5,306	6	
<b>Net (Income)/Expenditure</b>	<b>(120)</b>	<b>435</b>	<b>555</b>	
<b>LAND DRAINAGE</b>				
Direct Expenditure	156,200	149,463	(6,737)	
<b>Total Directly Controllable (Income)/Expenditure</b>	<b>156,200</b>	<b>149,463</b>	<b>(6,737)</b>	
Indirect Expenditure	307,830	307,830	0	
<b>Net (Income)/Expenditure</b>	<b>464,030</b>	<b>457,293</b>	<b>(6,737)</b>	
<b>LEISURE ART DEVELOPMENT</b>				
Direct Expenditure	80,960	83,181	2,221	
Income	0	(200)	(200)	
<b>Total Directly Controllable (Income)/Expenditure</b>	<b>80,960</b>	<b>82,981</b>	<b>2,021</b>	
Indirect Expenditure	18,220	18,232	12	
<b>Net (Income)/Expenditure</b>	<b>99,180</b>	<b>101,213</b>	<b>2,033</b>	
<b>LEISURE COMMUNITY CENTRES</b>				
Direct Expenditure	33,310	35,334	2,024	
Income	(1,440)	(3,905)	(2,465)	
<b>Total Directly Controllable (Income)/Expenditure</b>	<b>31,870</b>	<b>31,429</b>	<b>(441)</b>	
Indirect Expenditure	89,870	92,093	2,223	
<b>Net (Income)/Expenditure</b>	<b>121,740</b>	<b>123,522</b>	<b>1,782</b>	
<b>LEISURE G LIVE</b>				
Direct Expenditure	396,510	403,761	7,251	
Income	(37,880)	(63,740)	(25,860)	Projected Management Fee based on 2017-18 outturn.
<b>Total Directly Controllable (Income)/Expenditure</b>	<b>358,630</b>	<b>340,021</b>	<b>(18,609)</b>	
Indirect Expenditure	932,000	932,242	242	
<b>Net (Income)/Expenditure</b>	<b>1,290,630</b>	<b>1,272,263</b>	<b>(18,367)</b>	
<b>LEISURE GRANTS</b>				
Direct Expenditure	452,510	452,510	0	
<b>Total Directly Controllable (Income)/Expenditure</b>	<b>452,510</b>	<b>452,510</b>	<b>0</b>	
Indirect Expenditure	8,690	8,702	12	
<b>Net (Income)/Expenditure</b>	<b>461,200</b>	<b>461,212</b>	<b>12</b>	
<b>LEISURE MANAGEMENT CONTRACT</b>				
Direct Expenditure	1,212,090	1,227,914	15,824	
Income	(1,945,490)	(1,942,808)	2,682	
<b>Total Directly Controllable (Income)/Expenditure</b>	<b>(733,400)</b>	<b>(714,894)</b>	<b>18,506</b>	
Indirect Expenditure	1,664,060	1,665,708	1,648	
<b>Net (Income)/Expenditure</b>	<b>930,660</b>	<b>950,814</b>	<b>20,154</b>	

ENVIRONMENT	Revised Budget	Projected Outturn	Variance	
<b>LEISURE PLAY DEVELOPMENT</b>				
Direct Expenditure	218,590	227,243	8,653	
Income	(29,360)	(51,230)	(21,870)	Higher than budgeted income from FISH.
<b>Total Directly Controllable (Income)/Expenditure</b>	<b>189,230</b>	<b>176,013</b>	<b>(13,217)</b>	
Indirect Expenditure	22,240	22,252	12	
<b>Net (Income)/Expenditure</b>	<b>211,470</b>	<b>198,265</b>	<b>(13,205)</b>	
<b>LEISURE RANGERS</b>				
Direct Expenditure	223,000	223,820	820	
<b>Total Directly Controllable (Income)/Expenditure</b>	<b>223,000</b>	<b>223,820</b>	<b>820</b>	
Indirect Expenditure	9,930	9,933	3	
<b>Net (Income)/Expenditure</b>	<b>232,930</b>	<b>233,753</b>	<b>823</b>	
<b>LEISURE SPORT DEVELOPMENT</b>				
Direct Expenditure	71,980	81,539	9,559	Increase in salary costs relating to the current intern who is due to leave in August. The replacement intern will be funded from the Corporate scheme.
Income	(4,000)	(1,430)	2,570	
<b>Total Directly Controllable (Income)/Expenditure</b>	<b>67,980</b>	<b>80,109</b>	<b>12,129</b>	
Indirect Expenditure	13,330	13,336	6	
<b>Net (Income)/Expenditure</b>	<b>81,310</b>	<b>93,445</b>	<b>12,135</b>	
<b>MARKETS</b>				
Direct Expenditure	60,940	56,860	(4,080)	
Income	(175,630)	(172,040)	3,590	
<b>Total Directly Controllable (Income)/Expenditure</b>	<b>(114,690)</b>	<b>(115,180)</b>	<b>(490)</b>	
Indirect Expenditure	7,090	7,099	9	
<b>Net (Income)/Expenditure</b>	<b>(107,600)</b>	<b>(108,081)</b>	<b>(481)</b>	
<b>MOT BAY</b>				
Direct Expenditure	120,640	126,980	6,340	
Income	(169,580)	(164,611)	4,969	
<b>Total Directly Controllable (Income)/Expenditure</b>	<b>(48,940)</b>	<b>(37,631)</b>	<b>11,309</b>	
Indirect Expenditure	24,140	24,143	3	
<b>Net (Income)/Expenditure</b>	<b>(24,800)</b>	<b>(13,488)</b>	<b>11,312</b>	
<b>GUILDFORD MUSEUM</b>				
Direct Expenditure	455,270	431,519	(23,751)	Vacancies resulting in salary savings.
Income	(52,630)	(52,363)	267	
<b>Total Directly Controllable (Income)/Expenditure</b>	<b>402,640</b>	<b>379,156</b>	<b>(23,484)</b>	
Indirect Expenditure	132,060	135,317	3,257	
<b>Net (Income)/Expenditure</b>	<b>534,700</b>	<b>514,473</b>	<b>(20,227)</b>	

ENVIRONMENT	Revised Budget	Projected Outturn	Variance	
<b>OFF STREET PARKING</b>				
Direct Expenditure	4,825,320	4,969,545	144,225	There are some salary savings due to vacancies. The planned works programme funded from the Car Parks Maintenance Reserve (CPMR) is expected to be £148,000 higher than the original budgetary assumption. Insurance (loss of revenue) will be under budget by £16,200. Business rates are expected to be £21,000 higher than budget. The upgrade to the Pay and Display machines totalling £51,500 will be met from the CPMR.
Income	(10,858,680)	(10,872,907)	(14,227)	At present off street car parks income is expected to be £14,200 higher than budget as a result of increased season ticket income.
<b>Total Directly Controllable (Income)/Expenditure</b>	<b>(6,033,360)</b>	<b>(5,903,362)</b>	<b>129,998</b>	
Indirect Expenditure	1,764,830	1,769,778	4,948	
<b>Net (Income)/Expenditure</b>	<b>(4,268,530)</b>	<b>(4,133,584)</b>	<b>134,946</b>	
<b>ON STREET PARKING</b>				
Direct Expenditure	1,188,540	1,193,397	4,857	
Income	(1,948,600)	(1,960,064)	(11,464)	
<b>Total Directly Controllable (Income)/Expenditure</b>	<b>(760,060)</b>	<b>(766,667)</b>	<b>(6,607)</b>	
Indirect Expenditure	85,730	85,736	6	
<b>Net (Income)/Expenditure</b>	<b>(674,330)</b>	<b>(680,931)</b>	<b>(6,601)</b>	
<b>ORDNANCE SURVEY AND MAPPING SERVICES</b>				
Direct Expenditure	3,540	7,045	3,505	
<b>Total Directly Controllable (Income)/Expenditure</b>	<b>3,540</b>	<b>7,045</b>	<b>3,505</b>	
Indirect Expenditure	10,830	9,269	(1,561)	
<b>Net (Income)/Expenditure</b>	<b>14,370</b>	<b>16,314</b>	<b>1,944</b>	
<b>PARKS AND COUNTRYSIDE</b>				
Direct Expenditure	4,020,770	4,148,863	128,093	Vacant posts are being used to fund the use of casual staff and contractors. Reduction in SPA Endowment expenditure £45,000, offset by Cleaning Contractors £10,730 (this is covered by salary savings). A budgeted saving of £100,000 arising from the transfer of Woodbridge Road to a trust has been deferred until 2019-20. Estimated traveller incursions costs £25,000. Additional R&M charges total £15,000.
Income	(1,397,570)	(2,299,039)	(901,469)	SPA income for the future development and maintenance of green spaces is projected to exceed budget by £903,820. An element of this income will be used in the current year to fund revenue spending, the remainder will be transferred to reserve at year-end.
<b>Total Directly Controllable (Income)/Expenditure</b>	<b>2,623,200</b>	<b>1,849,824</b>	<b>(773,376)</b>	
Indirect Expenditure	1,262,720	1,285,614	22,894	
<b>Net (Income)/Expenditure</b>	<b>3,885,920</b>	<b>3,135,438</b>	<b>(750,482)</b>	
<b>PARK AND RIDE SERVICES</b>				
Direct Expenditure	654,470	702,539	48,069	Site security costs.
Income	(50,000)	(58,956)	(8,956)	
<b>Total Directly Controllable (Income)/Expenditure</b>	<b>604,470</b>	<b>643,583</b>	<b>39,113</b>	
Indirect Expenditure	98,790	99,090	300	
<b>Net (Income)/Expenditure</b>	<b>703,260</b>	<b>742,673</b>	<b>39,413</b>	

ENVIRONMENT	Revised Budget	Projected Outturn	Variance
<b>PROCUREMENT</b>			
Direct Expenditure	91,670	88,916	(2,754)
Income	(96,700)	(96,709)	(9)
<b>Total Directly Controllable (Income)/Expenditure</b>	<b>(5,030)</b>	<b>(7,793)</b>	<b>(2,763)</b>
Indirect Expenditure	15,880	15,889	9
<b>Net (Income)/Expenditure</b>	<b>10,850</b>	<b>8,096</b>	<b>(2,754)</b>
<b>PUBLIC CONVENIENCES</b>			
Direct Expenditure	225,940	214,514	(11,426)
Income	(12,480)	(12,312)	168
<b>Total Directly Controllable (Income)/Expenditure</b>	<b>213,460</b>	<b>202,202</b>	<b>(11,258)</b>
Indirect Expenditure	78,350	79,489	1,139
<b>Net (Income)/Expenditure</b>	<b>291,810</b>	<b>281,691</b>	<b>(10,119)</b>
<b>REFUSE AND RECYCLING</b>			
Direct Expenditure	6,434,645	7,144,846	710,201
Income	(3,563,580)	(3,922,617)	(359,037)
<b>Total Directly Controllable (Income)/Expenditure</b>	<b>2,871,065</b>	<b>3,222,229</b>	<b>351,164</b>
Indirect Expenditure	756,690	756,789	99
<b>Net (Income)/Expenditure</b>	<b>3,627,755</b>	<b>3,979,018</b>	<b>351,263</b>
<b>RIVER CONTROL</b>			
Direct Expenditure	31,360	29,703	(1,657)
<b>Total Directly Controllable (Income)/Expenditure</b>	<b>31,360</b>	<b>29,703</b>	<b>(1,657)</b>
Indirect Expenditure	10,730	9,743	(987)
<b>Net (Income)/Expenditure</b>	<b>42,090</b>	<b>39,446</b>	<b>(2,644)</b>
<b>ROADS AND FOOTPATHS MAINTENANCE</b>			
Direct Expenditure	37,990	37,379	(611)
<b>Total Directly Controllable (Income)/Expenditure</b>	<b>37,990</b>	<b>37,379</b>	<b>(611)</b>
Indirect Expenditure	60,090	60,090	0
<b>Net (Income)/Expenditure</b>	<b>98,080</b>	<b>97,469</b>	<b>(611)</b>

Additional Gate Fee costs relating to the disposal of co-mingled recyclate totalling £350,000 will be met from the recycling equalisation reserve (linked to presentation of income) After a period of significantly improved sickness the service has experienced a couple of long term sickness cases resulting in the need for agency backfill. Potential impact of EU working directive on holiday pay.

See above.

ENVIRONMENT	Revised Budget	Projected Outturn	Variance	
<b>SNOW AND ICE PLAN HOLDING ACCOUNT</b>				
Direct Expenditure	53,420	53,519	99	
Income	(45,080)	(45,080)	0	
<b>Total Directly Controllable (Income)/Expenditure</b>	<b>8,340</b>	<b>8,439</b>	<b>99</b>	
Indirect Expenditure	1,140	1,011	(129)	
<b>Net (Income)/Expenditure</b>	<b>9,480</b>	<b>9,450</b>	<b>(30)</b>	
<b>STREET CLEANSING</b>				
Direct Expenditure	2,421,690	2,362,924	(58,766)	Salary savings arising from vacant posts.
Income	(150,040)	(150,672)	(632)	
<b>Total Directly Controllable (Income)/Expenditure</b>	<b>2,271,650</b>	<b>2,212,252</b>	<b>(59,398)</b>	
Indirect Expenditure	176,850	176,877	27	
<b>Net (Income)/Expenditure</b>	<b>2,448,500</b>	<b>2,389,129</b>	<b>(59,371)</b>	
<b>STREET FURNITURE</b>				
Direct Expenditure	81,910	78,884	(3,026)	
<b>Total Directly Controllable (Income)/Expenditure</b>	<b>81,910</b>	<b>78,884</b>	<b>(3,026)</b>	
Indirect Expenditure	8,280	10,821	2,541	
<b>Net (Income)/Expenditure</b>	<b>90,190</b>	<b>89,705</b>	<b>(485)</b>	
<b>TOURIST INFORMATION CENTRE</b>				
Direct Expenditure	255,330	249,401	(5,929)	
Income	(51,290)	(49,377)	1,913	
<b>Total Directly Controllable (Income)/Expenditure</b>	<b>204,040</b>	<b>200,024</b>	<b>(4,016)</b>	
Indirect Expenditure	32,900	32,906	6	
<b>Net (Income)/Expenditure</b>	<b>236,940</b>	<b>232,930</b>	<b>(4,010)</b>	
<b>BUSINESS AND TOURISM</b>				
Direct Expenditure	541,300	591,597	50,297	The apprenticeship budget of £60,000 will be transferred to HR as previously agreed (actual salary costs are allocated directly to individual services and the budget therefore remains as a saving against the service). Salaries will be over budget by £25,300 which is the additional cost of the rural officer covered by the saving in the farmer's market co-ordinator's post. General tourism marketing will be over budget by £25,300 and guide costs by £42,850.
Income	(152,950)	(168,210)	(15,260)	Rental income from the Rotunda is expected to achieve £10,000.
<b>Total Directly Controllable (Income)/Expenditure</b>	<b>388,350</b>	<b>423,387</b>	<b>35,037</b>	
Indirect Expenditure	83,660	82,943	(717)	
<b>Net (Income)/Expenditure</b>	<b>472,010</b>	<b>506,330</b>	<b>34,320</b>	

ENVIRONMENT	Revised Budget	Projected Outturn	Variance
<b>TOWN CENTRE MANAGEMENT</b>			
Direct Expenditure	95,780	96,797	1,017
Income	(269,950)	(143,813)	126,137
<b>Total Directly Controllable (Income)/Expenditure</b>	<b>(174,170)</b>	<b>(47,016)</b>	<b>127,154</b>
Indirect Expenditure	19,420	19,438	18
<b>Net (Income)/Expenditure</b>	<b>(154,750)</b>	<b>(27,578)</b>	<b>127,172</b>
<b>TRANSPORTATION</b>			
Direct Expenditure	9,010	9,121	111
<b>Total Directly Controllable (Income)/Expenditure</b>	<b>9,010</b>	<b>9,121</b>	<b>111</b>
Indirect Expenditure	6,020	6,262	242
<b>Net (Income)/Expenditure</b>	<b>15,030</b>	<b>15,383</b>	<b>353</b>
<b>VEHICLE MAINTENANCE WORKSHOP</b>			
Direct Expenditure	706,280	725,496	19,216
Income	(781,650)	(781,788)	(138)
<b>Total Directly Controllable (Income)/Expenditure</b>	<b>(75,370)</b>	<b>(56,292)</b>	<b>19,078</b>
Indirect Expenditure	53,950	53,962	12
<b>Net (Income)/Expenditure</b>	<b>(21,420)</b>	<b>(2,330)</b>	<b>19,090</b>
<b>THE VILLAGE</b>			
Direct Expenditure	0	6,592	6,592
<b>Total Directly Controllable (Income)/Expenditure</b>	<b>0</b>	<b>6,592</b>	<b>6,592</b>
<b>Net (Income)/Expenditure</b>	<b>0</b>	<b>6,592</b>	<b>6,592</b>
<b>WOKING ROAD DEPOT</b>			
Direct Expenditure	426,066	431,335	5,269
Income	(573,380)	(571,613)	1,767
<b>Total Directly Controllable (Income)/Expenditure</b>	<b>(147,314)</b>	<b>(140,278)</b>	<b>7,036</b>
Indirect Expenditure	201,130	200,566	(564)
<b>Net (Income)/Expenditure</b>	<b>53,816</b>	<b>60,288</b>	<b>6,472</b>
<b>RECYCLING, CLEANSING AND PARKING SERVICES OVERHEAD ACCOUNT</b>			
Direct Expenditure	86,090	88,849	2,759
Income	(188,220)	(188,238)	(18)
<b>Total Directly Controllable (Income)/Expenditure</b>	<b>(102,130)</b>	<b>(99,389)</b>	<b>2,741</b>
Indirect Expenditure	59,220	59,241	21
<b>Net (Income)/Expenditure</b>	<b>(42,910)</b>	<b>(40,148)</b>	<b>2,762</b>

Income from the town centre Wi-Fi project is anticipated to be £40,000 under budget due to delays. Sponsorship income will not achieve the budgeted amount in this financial year.

FINANCE	Revised Budget	Projected Outturn	Variance
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**SERVICE SUMMARY**

Direct Expenditure	45,487,995	44,687,872	(800,123)
Income	(40,481,260)	(39,828,374)	652,886
<b>Total Directly Controllable (Income)/Expenditure</b>	<b>5,006,735</b>	<b>4,859,498</b>	<b>(147,237)</b>
Indirect Expenditure	3,335,750	3,291,044	(44,706)
<b>Net (Income)/Expenditure</b>	<b>8,342,485</b>	<b>8,150,542</b>	<b>(191,943)</b>

**ACCESS GROUP FOR GUILDFORD**

Direct Expenditure	1,860	1,970	110
<b>Total Directly Controllable (Income)/Expenditure</b>	<b>1,860</b>	<b>1,970</b>	<b>110</b>
Indirect Expenditure	2,310	2,310	0
<b>Net (Income)/Expenditure</b>	<b>4,170</b>	<b>4,280</b>	<b>110</b>

**ACCOUNTANCY**

Direct Expenditure	814,290	695,876	(118,414)	Vacancies resulting in salary savings.
Income	(936,660)	(936,699)	(39)	
<b>Total Directly Controllable (Income)/Expenditure</b>	<b>(122,370)</b>	<b>(240,823)</b>	<b>(118,453)</b>	
Indirect Expenditure	145,400	145,424	24	
<b>Net (Income)/Expenditure</b>	<b>23,030</b>	<b>(95,399)</b>	<b>(118,429)</b>	

**BUSINESS RATES**

Direct Expenditure	210,050	208,001	(2,049)
Income	(270,240)	(252,230)	18,010
<b>Total Directly Controllable (Income)/Expenditure</b>	<b>(60,190)</b>	<b>(44,229)</b>	<b>15,961</b>
Indirect Expenditure	49,850	49,856	6
<b>Net (Income)/Expenditure</b>	<b>(10,340)</b>	<b>5,627</b>	<b>15,967</b>

**ICT BUSINESS SERVICES TEAM**

Direct Expenditure	413,650	325,820	(87,830)	This saving is offset by increase expenditure in other areas of the IT budget i.e. Portfolio Management and Management Policy and Strategy.
Income	(502,280)	(502,331)	(51)	
<b>Total Directly Controllable (Income)/Expenditure</b>	<b>(88,630)</b>	<b>(176,511)</b>	<b>(87,881)</b>	
Indirect Expenditure	68,880	68,895	15	
<b>Net (Income)/Expenditure</b>	<b>(19,750)</b>	<b>(107,616)</b>	<b>(87,866)</b>	

**CIVIC EXPENSES**

Direct Expenditure	203,140	200,634	(2,506)
Income	0	(43)	(43)
<b>Total Directly Controllable (Income)/Expenditure</b>	<b>203,140</b>	<b>200,591</b>	<b>(2,549)</b>
Indirect Expenditure	25,050	25,059	9
<b>Net (Income)/Expenditure</b>	<b>228,190</b>	<b>225,650</b>	<b>(2,540)</b>

FINANCE	Revised Budget	Projected Outturn	Variance
<b>COMMUNITY DEVELOPMENT</b>			
Direct Expenditure	307,185	288,418	(18,767)
Income	(15,000)	(20,000)	(5,000)
<b>Total Directly Controllable (Income)/Expenditure</b>	<b>292,185</b>	<b>268,418</b>	<b>(23,767)</b>
Indirect Expenditure	50,640	50,499	(141)
<b>Net (Income)/Expenditure</b>	<b>342,825</b>	<b>318,917</b>	<b>(23,908)</b>
<b>COUNCIL AND COMMITTEE SUPPORT</b>			
Direct Expenditure	198,230	200,255	2,025
Income	(37,620)	(37,620)	0
<b>Total Directly Controllable (Income)/Expenditure</b>	<b>160,610</b>	<b>162,635</b>	<b>2,025</b>
Indirect Expenditure	246,370	246,370	0
<b>Net (Income)/Expenditure</b>	<b>406,980</b>	<b>409,005</b>	<b>2,025</b>
<b>CORPORATE FINANCIAL</b>			
Direct Expenditure	192,520	190,911	(1,609)
Income	(160,590)	(160,590)	0
<b>Total Directly Controllable (Income)/Expenditure</b>	<b>31,930</b>	<b>30,321</b>	<b>(1,609)</b>
Indirect Expenditure	263,850	263,892	42
<b>Net (Income)/Expenditure</b>	<b>295,780</b>	<b>294,213</b>	<b>(1,567)</b>
<b>CORPORATE SERVICES</b>			
Direct Expenditure	617,700	701,388	83,688
Income	(106,970)	(106,773)	197
<b>Total Directly Controllable (Income)/Expenditure</b>	<b>510,730</b>	<b>594,615</b>	<b>83,885</b>
Indirect Expenditure	501,540	501,477	(63)
<b>Net (Income)/Expenditure</b>	<b>1,012,270</b>	<b>1,096,092</b>	<b>83,822</b>
<b>COMMITTEE SERVICES</b>			
Direct Expenditure	177,620	176,325	(1,295)
Income	(221,730)	(221,754)	(24)
<b>Total Directly Controllable (Income)/Expenditure</b>	<b>(44,110)</b>	<b>(45,429)</b>	<b>(1,319)</b>
Indirect Expenditure	43,700	43,706	6
<b>Net (Income)/Expenditure</b>	<b>(410)</b>	<b>(1,723)</b>	<b>(1,313)</b>
<b>COUNCIL TAX</b>			
Direct Expenditure	704,910	706,289	1,379
Income	(300,000)	(300,000)	0
<b>Total Directly Controllable (Income)/Expenditure</b>	<b>404,910</b>	<b>406,289</b>	<b>1,379</b>
Indirect Expenditure	179,740	179,758	18
<b>Net (Income)/Expenditure</b>	<b>584,650</b>	<b>586,047</b>	<b>1,397</b>
<b>ICT CUSTOMER TECHNICAL SUPPORT</b>			
Direct Expenditure	0	3	3
<b>Total Directly Controllable (Income)/Expenditure</b>	<b>0</b>	<b>3</b>	<b>3</b>
<b>Net (Income)/Expenditure</b>	<b>0</b>	<b>3</b>	<b>3</b>

Consultancy costs relating to Future Guildford to be funded from Invest to Save reserve.



FINANCE	Revised Budget	Projected Outturn	Variance
<b>DEMOCRATIC REPRESENTATION AND MANAGEMENT</b>			
Direct Expenditure	686,970	696,333	9,363
Income	(107,890)	(107,890)	0
<b>Total Directly Controllable (Income)/Expenditure</b>	<b>579,080</b>	<b>588,443</b>	<b>9,363</b>
Indirect Expenditure	329,890	329,944	54
<b>Net (Income)/Expenditure</b>	<b>908,970</b>	<b>918,387</b>	<b>9,417</b>
<b>ELECTIONS</b>			
Direct Expenditure	80,780	81,600	820
<b>Total Directly Controllable (Income)/Expenditure</b>	<b>80,780</b>	<b>81,600</b>	<b>820</b>
Indirect Expenditure	18,510	18,531	21
<b>Net (Income)/Expenditure</b>	<b>99,290</b>	<b>100,131</b>	<b>841</b>
<b>ELECTORAL REGISTRATION</b>			
Direct Expenditure	346,190	346,387	197
Income	(3,090)	(2,319)	771
<b>Total Directly Controllable (Income)/Expenditure</b>	<b>343,100</b>	<b>344,068</b>	<b>968</b>
Indirect Expenditure	41,320	41,326	6
<b>Net (Income)/Expenditure</b>	<b>384,420</b>	<b>385,394</b>	<b>974</b>
<b>FEASIBILITY STUDIES</b>			
Direct Expenditure	340,000	342,880	2,880
<b>Total Directly Controllable (Income)/Expenditure</b>	<b>340,000</b>	<b>342,880</b>	<b>2,880</b>
Indirect Expenditure	220	5,419	5,199
<b>Net (Income)/Expenditure</b>	<b>340,220</b>	<b>348,299</b>	<b>8,079</b>
<b>DEBTORS</b>			
Direct Expenditure	162,880	174,471	11,591
Income	(210,200)	(210,221)	(21)
<b>Total Directly Controllable (Income)/Expenditure</b>	<b>(47,320)</b>	<b>(35,750)</b>	<b>11,570</b>
Indirect Expenditure	49,930	49,939	9
<b>Net (Income)/Expenditure</b>	<b>2,610</b>	<b>14,189</b>	<b>11,579</b>
<b>HOUSING BENEFITS</b>			
Direct Expenditure	33,592,250	32,887,240	(705,010)
Income	(33,474,320)	(32,852,730)	621,590
<b>Total Directly Controllable (Income)/Expenditure</b>	<b>117,930</b>	<b>34,510</b>	<b>(83,420)</b>
Indirect Expenditure	217,130	216,875	(255)
<b>Net (Income)/Expenditure</b>	<b>335,060</b>	<b>251,385</b>	<b>(83,675)</b>

Variation in the claimant assumption. This is reflected in a corresponding adjustment in the costs recovered from DWP (see income)

FINANCE	Revised Budget	Projected Outturn	Variance
<b>INSURANCE REVENUE ACCOUNT</b>			
Direct Expenditure	1,068,540	1,062,741	(5,799)
Income	(1,069,440)	(1,064,330)	5,110
<b>Total Directly Controllable (Income)/Expenditure</b>	<b>(900)</b>	<b>(1,589)</b>	<b>(689)</b>
Indirect Expenditure	6,530	6,530	0
<b>Net (Income)/Expenditure</b>	<b>5,630</b>	<b>4,941</b>	<b>(689)</b>
<b>IT RENEWALS REVENUE ACCOUNT</b>			
Income	(602,150)	(602,150)	0
<b>Total Directly Controllable (Income)/Expenditure</b>	<b>(602,150)</b>	<b>(602,150)</b>	<b>0</b>
Indirect Expenditure	487,950	487,974	24
<b>Net (Income)/Expenditure</b>	<b>(114,200)</b>	<b>(114,176)</b>	<b>24</b>
<b>ICT MANAGEMENT POLICY STRATEGY</b>			
Direct Expenditure	273,430	298,702	25,272
Income	(284,890)	(284,920)	(30)
<b>Total Directly Controllable (Income)/Expenditure</b>	<b>(11,460)</b>	<b>13,782</b>	<b>25,242</b>
Indirect Expenditure	20,760	20,742	(18)
<b>Net (Income)/Expenditure</b>	<b>9,300</b>	<b>34,524</b>	<b>25,224</b>
<b>MISCELLANEOUS ITEMS</b>			
Direct Expenditure	403,480	403,417	(63)
Income	(8,550)	(11,741)	(3,191)
<b>Total Directly Controllable (Income)/Expenditure</b>	<b>394,930</b>	<b>391,676</b>	<b>(3,254)</b>
Indirect Expenditure	360	360	0
<b>Net (Income)/Expenditure</b>	<b>395,290</b>	<b>392,036</b>	<b>(3,254)</b>
<b>ICT OPERATIONS TECHNICAL SERVICES</b>			
Direct Expenditure	1,238,440	1,221,702	(16,738)
Income	(1,271,050)	(1,271,173)	(123)
<b>Total Directly Controllable (Income)/Expenditure</b>	<b>(32,610)</b>	<b>(49,471)</b>	<b>(16,861)</b>
Indirect Expenditure	145,350	145,170	(180)
<b>Net (Income)/Expenditure</b>	<b>112,740</b>	<b>95,699</b>	<b>(17,041)</b>
<b>PARISH AND LOCAL LIAISON</b>			
Direct Expenditure	201,900	202,630	730
<b>Total Directly Controllable (Income)/Expenditure</b>	<b>201,900</b>	<b>202,630</b>	<b>730</b>
Indirect Expenditure	205,920	156,432	(49,488)
<b>Net (Income)/Expenditure</b>	<b>407,820</b>	<b>359,062</b>	<b>(48,758)</b>

FINANCE	Revised Budget	Projected Outturn	Variance	
<b>EPAYMENTS AND PAYROLL</b>				
Direct Expenditure	515,000	499,380	(15,620)	Vacancies resulting in salary savings.
Income	(693,240)	(692,334)	906	
<b>Total Directly Controllable (Income)/Expenditure</b>	<b>(178,240)</b>	<b>(192,954)</b>	<b>(14,714)</b>	
Indirect Expenditure	166,840	166,873	33	
<b>Net (Income)/Expenditure</b>	<b>(11,400)</b>	<b>(26,081)</b>	<b>(14,681)</b>	
<b>ICT PORTFOLIO MANAGEMENT</b>				
Direct Expenditure	208,470	218,822	10,352	
Income	(205,350)	(190,526)	14,824	
<b>Total Directly Controllable (Income)/Expenditure</b>	<b>3,120</b>	<b>28,296</b>	<b>25,176</b>	
Indirect Expenditure	31,150	31,111	(39)	
<b>Net (Income)/Expenditure</b>	<b>34,270</b>	<b>59,407</b>	<b>25,137</b>	
<b>NON DISTRIBUTED COSTS</b>				
Direct Expenditure	2,294,390	2,288,032	(6,358)	
<b>Total Directly Controllable (Income)/Expenditure</b>	<b>2,294,390</b>	<b>2,288,032</b>	<b>(6,358)</b>	
Indirect Expenditure	360	360	0	
<b>Net (Income)/Expenditure</b>	<b>2,294,750</b>	<b>2,288,392</b>	<b>(6,358)</b>	
<b>WEBSITE</b>				
Direct Expenditure	229,230	262,853	33,623	An additional post has been funded from a vacant post in e-payments. The arrangement has been regularised in the 2019-20 outline budget assumptions.
<b>Total Directly Controllable (Income)/Expenditure</b>	<b>229,230</b>	<b>262,853</b>	<b>33,623</b>	
Indirect Expenditure	31,050	31,059	9	
<b>Net (Income)/Expenditure</b>	<b>260,280</b>	<b>293,912</b>	<b>33,632</b>	
<b>GUILDFORD YOUTH COUNCIL</b>				
Direct Expenditure	4,890	4,792	(98)	
<b>Total Directly Controllable (Income)/Expenditure</b>	<b>4,890</b>	<b>4,792</b>	<b>(98)</b>	
Indirect Expenditure	5,150	5,153	3	
<b>Net (Income)/Expenditure</b>	<b>10,040</b>	<b>9,945</b>	<b>(95)</b>	

MANAGEMENT	Revised Budget	Projected Outturn	Variance
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**SERVICE SUMMARY**

Direct Expenditure	1,063,090	1,604,371	541,281
Income	(1,529,630)	(1,529,235)	395
<b>Total Directly Controllable (Income)/Expenditure</b>	<b>(466,540)</b>	<b>75,136</b>	<b>541,676</b>
Indirect Expenditure	248,630	248,690	60
<b>Net (Income)/Expenditure</b>	<b>(217,910)</b>	<b>323,826</b>	<b>541,736</b>

**INTERNAL AUDIT**

Direct Expenditure	330,600	197,022	(133,578)	The vacant posts within the service will not be recruited to as the service has now transferred to an external audit company. This saving will be transferred against the business improvement target for the next reporting period.
Income	(358,490)	(358,490)	0	
<b>Total Directly Controllable (Income)/Expenditure</b>	<b>(27,890)</b>	<b>(161,468)</b>	<b>(133,578)</b>	
Indirect Expenditure	47,370	47,379	9	
<b>Net (Income)/Expenditure</b>	<b>19,480</b>	<b>(114,089)</b>	<b>(133,569)</b>	

**BUSINESS IMPROVEMENT**

Direct Expenditure	(461,900)	232,256	694,156	As a mechanism to introduce salary and other savings into the budget arising from the Council wide service transformation programme they are initially shown in the Business Improvement account. As savings are realised they appear in the service where the saving accrued. However, the budget relating to those savings is vired against this account. The balance on this account at year end will therefore represent unachieved savings.
Income	(293,090)	(293,090)	0	
<b>Total Directly Controllable (Income)/Expenditure</b>	<b>(754,990)</b>	<b>(60,834)</b>	<b>694,156</b>	
Indirect Expenditure	31,960	31,966	6	
<b>Net (Income)/Expenditure</b>	<b>(723,030)</b>	<b>(28,868)</b>	<b>694,162</b>	

**HR SERVICES**

Direct Expenditure	553,240	497,742	(55,498)	Vacancies resulting in salary savings.
Income	(643,830)	(643,830)	0	
<b>Total Directly Controllable (Income)/Expenditure</b>	<b>(90,590)</b>	<b>(146,088)</b>	<b>(55,498)</b>	
Indirect Expenditure	92,850	92,862	12	
<b>Net (Income)/Expenditure</b>	<b>2,260</b>	<b>(53,226)</b>	<b>(55,486)</b>	

MANAGEMENT	Revised Budget	Projected Outturn	Variance
<b>OTHER EMPLOYEE COSTS</b>			
Direct Expenditure	299,110	321,038	21,928
Income	(227,520)	(227,520)	0
<b>Total Directly Controllable (Income)/Expenditure</b>	<b>71,590</b>	<b>93,518</b>	<b>21,928</b>
Indirect Expenditure	13,120	13,138	18
<b>Net (Income)/Expenditure</b>	<b>84,710</b>	<b>106,656</b>	<b>21,946</b>
<b>PUBLIC RELATIONS AND MARKETING</b>			
Direct Expenditure	342,040	356,313	14,273
Income	(6,700)	(6,305)	395
<b>Total Directly Controllable (Income)/Expenditure</b>	<b>335,340</b>	<b>350,008</b>	<b>14,668</b>
Indirect Expenditure	63,330	63,345	15
<b>Net (Income)/Expenditure</b>	<b>398,670</b>	<b>413,353</b>	<b>14,683</b>

Salary sacrifice and car parking savings are held centrally, the actual savings will appear on the individual service accounts.

## PLANNING AND REGENERATION

Revised

Projected  
Outturn

Variance

Appendix 2

**SERVICE SUMMARY**

Direct Expenditure	7,260,544	7,802,955	542,411
Income	(2,588,880)	(2,687,307)	(98,427)
<b>Total Directly Controllable (Income)/Expenditure</b>	<b>4,671,664</b>	<b>5,115,648</b>	<b>443,984</b>
Indirect Expenditure	2,767,710	2,758,632	(9,078)
<b>Net (Income)/Expenditure</b>	<b>7,439,374</b>	<b>7,874,280</b>	<b>434,906</b>

**BUILDING CONTROL SUMMARY**

Direct Expenditure	782,010	783,514	1,504
Income	(503,400)	(504,763)	(1,363)
<b>Total Directly Controllable (Income)/Expenditure</b>	<b>278,610</b>	<b>278,751</b>	<b>141</b>
Indirect Expenditure	147,110	147,143	33
<b>Net (Income)/Expenditure</b>	<b>425,720</b>	<b>425,894</b>	<b>174</b>

There are savings in employee related expenditure with agency costs being offset by vacancies. Consultants cost are expected to be over budget by £38,900. Only £20,000 of the microfiche scanning carry forward of £30,000 is expected to be spent in 2018-19.

**CLIMATE CHANGE**

Direct Expenditure	297,090	258,665	(38,425)
Income	(318,840)	(318,334)	506
<b>Total Directly Controllable (Income)/Expenditure</b>	<b>(21,750)</b>	<b>(59,669)</b>	<b>(37,919)</b>
Indirect Expenditure	61,490	61,505	15
<b>Net (Income)/Expenditure</b>	<b>39,740</b>	<b>1,836</b>	<b>(37,904)</b>

There are salary savings arising from vacancies.

**DEVELOPMENT CONTROL**

Direct Expenditure	2,031,380	2,279,248	247,868
Income	(1,508,540)	(1,519,327)	(10,787)
<b>Total Directly Controllable (Income)/Expenditure</b>	<b>522,840</b>	<b>759,921</b>	<b>237,081</b>
Indirect Expenditure	635,680	627,261	(8,419)
<b>Net (Income)/Expenditure</b>	<b>1,158,520</b>	<b>1,387,182</b>	<b>228,662</b>

At present employee related expenditure is projected to be over budget by £129,500 due to temporary staff and maternity cover for two posts. Only £112,200 of the microfiche scanning carry forward of £170,000 will be spent in this financial year. Planning appeal expenses are expected to be £175,000 over budget due to development at Longacre (£50,000) and costs awarded against us at Manor Farm (£125,000).

Planning application fees are expected to achieve the original budget of £1,300,000. However, the fee increase of 20% introduced in January 2018 should in theory see an increase to £1,560,000 which at present looks unattainable.

PLANNING AND REGENERATION	Revised	Projected Outturn	Variance
<b>LOCAL LAND CHARGES</b>			
Direct Expenditure	215,030	215,798	768
Income	(256,500)	(258,426)	(1,926)
<b>Total Directly Controllable (Income)/Expenditure</b>	<b>(41,470)</b>	<b>(42,628)</b>	<b>(1,158)</b>
Indirect Expenditure	38,460	38,282	(178)
<b>Net (Income)/Expenditure</b>	<b>(3,010)</b>	<b>(4,346)</b>	<b>(1,336)</b>
<b>MAJOR PROJECTS</b>			
Direct Expenditure	2,184,630	2,276,165	91,535
Income	0	(65,000)	(65,000)
<b>Total Directly Controllable (Income)/Expenditure</b>	<b>2,184,630</b>	<b>2,211,165</b>	<b>26,535</b>
Indirect Expenditure	489,010	489,040	30
<b>Net (Income)/Expenditure</b>	<b>2,673,640</b>	<b>2,700,205</b>	<b>26,565</b>
<b>POLICY</b>			
Direct Expenditure	1,689,514	1,928,240	238,726
Income	(1,600)	(21,457)	(19,857)
<b>Total Directly Controllable (Income)/Expenditure</b>	<b>1,687,914</b>	<b>1,906,783</b>	<b>218,869</b>
Indirect Expenditure	936,350	935,782	(568)
<b>Net (Income)/Expenditure</b>	<b>2,624,264</b>	<b>2,842,565</b>	<b>218,301</b>
<b>SLYFIELD AREA REGENERATION PROJECT (SARP)</b>			
Direct Expenditure	60,890	61,325	435
<b>Total Directly Controllable (Income)/Expenditure</b>	<b>60,890</b>	<b>61,325</b>	<b>435</b>
Indirect Expenditure	459,610	459,619	9
<b>Net (Income)/Expenditure</b>	<b>520,500</b>	<b>520,944</b>	<b>444</b>

Employee related costs are expected to be £100,600 over the revenue budget which takes into account a capital allocation of £252,000. There are agency workers in the service for whom there are no budgets. The allocation between revenue and capital will be revised at each monitoring period as the individual projects move from revenue to capital.

A LEP revenue loan of £65,000 in this financial year has been approved and set against Sustainable Movement Corridor expenditure.

There are salary savings due to vacancies. Consultants costs in Policy will be over budget by £48,000 attributable mainly to transport planning. Only £164,000 of the growth bid for the Strategic Design Overview SPD will be spent in 2018-19. Consultants and legal costs relating to the Local Plan will in effect be overspent by £45,000. A reserve for judicial review costs of £300,000 is expected to be spent in this financial year.

A government grant of £20,000 is due in relation to West Horsley s neighbourhood plan.