

**COMMUNITY SERVICES**

**Revised Budget      Projected Outturn      Variance**

<b>SERVICE SUMMARY</b>			
Direct Expenditure	15,372,366	16,147,659	775,293
Income	(19,377,862)	(20,425,822)	(1,047,960)
<b>Total Directly Controllable (Income)/Expenditure</b>	<b>(4,005,496)</b>	<b>(4,278,163)</b>	<b>(272,667)</b>
Indirect Expenditure	3,963,060	3,699,949	(263,111)
<b>Net (Income)/Expenditure</b>	<b>(42,436)</b>	<b>(578,214)</b>	<b>(535,778)</b>

**BUILDING MAINTENANCE**

Direct Expenditure	3,311,410	3,863,806	552,396	A variation in the level of work undertaken, including an increase in resources to reduce the length of void periods for HRA properties. These additional costs will be recharged to the Housing Revenue Account.
Income	(3,409,530)	(3,961,966)	(552,436)	
<b>Total Directly Controllable (Income)/Expenditure</b>	<b>(98,120)</b>	<b>(98,160)</b>	<b>(40)</b>	
Indirect Expenditure	91,360	91,400	40	
<b>Net (Income)/Expenditure</b>	<b>(6,760)</b>	<b>(6,760)</b>	<b>0</b>	

**GYPSY AND TRAVELLER SITES**

Direct Expenditure	116,690	95,512	(21,178)	Vacant post.
Income	(169,720)	(189,660)	(19,940)	Unbudgeted Management Fee income.
<b>Total Directly Controllable (Income)/Expenditure</b>	<b>(53,030)</b>	<b>(94,148)</b>	<b>(41,118)</b>	
Indirect Expenditure	31,200	31,264	64	
<b>Net (Income)/Expenditure</b>	<b>(21,830)</b>	<b>(62,884)</b>	<b>(41,054)</b>	

**CITIZENS ADVICE BUREAU**

Direct Expenditure	283,420	283,412	(8)
<b>Total Directly Controllable (Income)/Expenditure</b>	<b>283,420</b>	<b>283,412</b>	<b>(8)</b>
Indirect Expenditure	1,770	1,778	8
<b>Net (Income)/Expenditure</b>	<b>285,190</b>	<b>285,190</b>	<b>0</b>

**CIVIL EMERGENCIES**

Direct Expenditure	58,311	58,721	410
<b>Total Directly Controllable (Income)/Expenditure</b>	<b>58,311</b>	<b>58,721</b>	<b>410</b>
Indirect Expenditure	3,810	3,818	8
<b>Net (Income)/Expenditure</b>	<b>62,121</b>	<b>62,539</b>	<b>418</b>

**COMMUNITY SERVICES**

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**CORPORATE PROPERTY SERVICES**

Direct Expenditure	1,960,417	1,760,811	(199,606)	Planned maintenance costs are forecast to be lower than budget due to delays in consents and the procurement process. Salaries are below budget due to vacancies in the team, partly covered by temporary staff and leading to a lower recovery rates of support recharges (see below). It is anticipated the Surveyor posts will be recruited during the course of January.
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Income	(1,087,510)	(793,587)	293,923
<b>Total Directly Controllable (Income)/Expenditure</b>	<b>872,907</b>	<b>967,224</b>	<b>94,317</b>
Indirect Expenditure	335,540	143,294	(192,246)
<b>Net (Income)/Expenditure</b>	<b>1,208,447</b>	<b>1,110,518</b>	<b>(97,929)</b>

**DAY SERVICES**

Direct Expenditure	618,509	617,795	(714)
Income	(205,050)	(210,208)	(5,158)
<b>Total Directly Controllable (Income)/Expenditure</b>	<b>413,459</b>	<b>407,587</b>	<b>(5,872)</b>
Indirect Expenditure	165,110	163,012	(2,098)
<b>Net (Income)/Expenditure</b>	<b>578,569</b>	<b>570,599</b>	<b>(7,970)</b>

**EMERGENCY COMMUNICATIONS SYSTEM**

Direct Expenditure	263,723	258,517	(5,206)	
Income	(359,780)	(374,737)	(14,957)	Increase in lease monitoring income increased subscriptions to the service.
<b>Total Directly Controllable (Income)/Expenditure</b>	<b>(96,057)</b>	<b>(116,220)</b>	<b>(20,163)</b>	
Indirect Expenditure	59,220	59,244	24	
<b>Net (Income)/Expenditure</b>	<b>(36,837)</b>	<b>(56,976)</b>	<b>(20,139)</b>	

**EMI SERVICES**

Direct Expenditure	276,500	264,511	(11,989)	Savings in employee costs due to substantive vacancies.
Income	(156,020)	(130,563)	25,457	There has been a reduction in grant income from Surrey County Council.
<b>Total Directly Controllable (Income)/Expenditure</b>	<b>120,480</b>	<b>133,948</b>	<b>13,468</b>	
Indirect Expenditure	19,490	19,250	(240)	
<b>Net (Income)/Expenditure</b>	<b>139,970</b>	<b>153,198</b>	<b>13,228</b>	

COMMUNITY SERVICES	Revised Budget	Projected Outturn	Variance
<b>ENVIRONMENTAL CONTROL</b>			
Direct Expenditure	432,964	477,026	44,062
			Costs associated with joint working with Surrey Heath BC are included in direct expenditure projection (grant receipt included in income) The £25,000 funding received in 2017-18, and held in reserve, will be committed to support Air Quality projects in future years.
Income	(24,460)	(41,778)	(17,318)
<b>Total Directly Controllable (Income)/Expenditure</b>	<b>408,504</b>	<b>435,248</b>	<b>26,744</b>
Indirect Expenditure	67,620	71,313	3,693
<b>Net (Income)/Expenditure</b>	<b>476,124</b>	<b>506,561</b>	<b>30,437</b>
<b>SURREY FAMILY SUPPORT PROGRAMME</b>			
Direct Expenditure	429,240	472,685	43,445
			There has been an increase in employee costs reflecting support for both the refugee and family support programmes (FSP). Refugee programme expenditure is met by the Home Office and FSP programme funding comes from Surrey County Council, on an agreed split of the central government grant. Expenditure in excess of the budget reflecting variations in grant support, will be transferred from reserves at the year-end.
Income	(255,000)	(292,738)	(37,738)
<b>Total Directly Controllable (Income)/Expenditure</b>	<b>174,240</b>	<b>179,947</b>	<b>5,707</b>
Indirect Expenditure	65,610	65,618	8
<b>Net (Income)/Expenditure</b>	<b>239,850</b>	<b>245,565</b>	<b>5,715</b>
<b>FOOD AND SAFETY SERVICES</b>			
Direct Expenditure	330,799	340,553	9,754
			Unmet vacancy credit
Income	(1,800)	(1,830)	(30)
<b>Total Directly Controllable (Income)/Expenditure</b>	<b>328,999</b>	<b>338,723</b>	<b>9,724</b>
Indirect Expenditure	82,980	83,012	32
<b>Net (Income)/Expenditure</b>	<b>411,979</b>	<b>421,735</b>	<b>9,756</b>
<b>HEALTH AND SAFETY</b>			
Direct Expenditure	133,863	135,688	1,825
Income	(154,610)	(154,610)	0
<b>Total Directly Controllable (Income)/Expenditure</b>	<b>(20,747)</b>	<b>(18,922)</b>	<b>1,825</b>
Indirect Expenditure	17,540	17,564	24
<b>Net (Income)/Expenditure</b>	<b>(3,207)</b>	<b>(1,358)</b>	<b>1,849</b>

**COMMUNITY SERVICES**

	Revised Budget	Projected Outturn	Variance
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**HOUSING SURVEYING SERVICES**

Direct Expenditure	731,600	691,845	(39,755) Savings in employee costs due to substantive vacancies.
Income	(839,120)	(799,405)	39,715 Recharge of staffing costs to services.
<b>Total Directly Controllable (Income)/Expenditure</b>	<b>(107,520)</b>	<b>(107,560)</b>	<b>(40)</b>
Indirect Expenditure	105,950	105,990	40
<b>Net (Income)/Expenditure</b>	<b>(1,570)</b>	<b>(1,570)</b>	<b>0</b>

**GRANTS TO VOLUNTARY ORGANISATIONS - HOUSING AND COMMUNITY**

Direct Expenditure	533,137	533,713	576
<b>Total Directly Controllable (Income)/Expenditure</b>	<b>533,137</b>	<b>533,713</b>	<b>576</b>
Indirect Expenditure	6,650	6,658	8
<b>Net (Income)/Expenditure</b>	<b>539,787</b>	<b>540,371</b>	<b>584</b>

**HOME FARM ESTATE, EFFINGHAM**

Direct Expenditure	110,475	107,595	(2,880)
Income	(12,230)	(11,541)	689
<b>Total Directly Controllable (Income)/Expenditure</b>	<b>98,245</b>	<b>96,054</b>	<b>(2,191)</b>
Indirect Expenditure	17,120	17,573	453
<b>Net (Income)/Expenditure</b>	<b>115,365</b>	<b>113,627</b>	<b>(1,738)</b>

**HOMELESSNESS AND EMERGENCY ACCOMMODATION**

Direct Expenditure	761,801	842,291	80,490 See below.
Income	(9,000)	(399,067)	(390,067) Income received from MHCLG in respect of Flexible Homelessness Support Grant £186,035, plus Prevention Partnership Fund £197,782 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>752,801</b>	<b>443,224</b>	<b>(309,577)</b>
Indirect Expenditure	99,680	99,712	32
<b>Net (Income)/Expenditure</b>	<b>852,481</b>	<b>542,936</b>	<b>(309,545)</b>

**HOUSING ADVICE**

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>

**COMMUNITY SERVICES**

**AFFORDABLE HOUSING DEVELOPMENT**

	Revised Budget	Projected Outturn	Variance
Direct Expenditure	133,838	111,569	(22,269)
<b>Total Directly Controllable (Income)/Expenditure</b>	<b>133,838</b>	<b>111,569</b>	<b>(22,269)</b>
Indirect Expenditure	175,960	175,992	32
<b>Net (Income)/Expenditure</b>	<b>309,798</b>	<b>287,561</b>	<b>(22,237)</b>

Savings in salaries due to vacancies, partially offset by the use of agency staff.

**INDUSTRIAL ESTATES**

Direct Expenditure	289,882	312,525	22,643
Income	(3,428,020)	(3,461,913)	(33,893)
<b>Total Directly Controllable (Income)/Expenditure</b>	<b>(3,138,138)</b>	<b>(3,149,388)</b>	<b>(11,250)</b>
Indirect Expenditure	308,410	308,917	507
<b>Net (Income)/Expenditure</b>	<b>(2,829,728)</b>	<b>(2,840,471)</b>	<b>(10,743)</b>

Overall income is forecast to be ahead of budget with income generated from the acquisition of the head lease for 41 Moorfield Road offsetting the loss of Unit 11 Midleton Industrial Estate, which is subject to a planned redevelopment. Both changes were received after the 2018-19 estimates were prepared and the Midleton project results in a reduction in rental income due to void properties and free rent periods together with costs associated with void units.

**INVESTMENT PROPERTY**

Direct Expenditure	164,850	230,447	65,597
Income	(5,702,420)	(5,590,372)	112,048
<b>Total Directly Controllable (Income)/Expenditure</b>	<b>(5,537,570)</b>	<b>(5,359,925)</b>	<b>177,645</b>
Indirect Expenditure	351,000	284,574	(66,426)
<b>Net (Income)/Expenditure</b>	<b>(5,186,570)</b>	<b>(5,075,351)</b>	<b>111,219</b>

Void units at The Billings has resulted in additional utilities and Business Rates costs.  
Reduction in rental income due to void properties and rent free periods not anticipated as part of the budget preparation process.

COMMUNITY SERVICES	Revised Budget	Projected Outturn	Variance
<b>LICENSING SERVICES</b>			
Direct Expenditure	226,551	244,968	18,417 Use of agency administrative staff and the vacancy credit have resulted in an overspend of £12,500. Increase in veterinary fees due to the new licencing laws are estimated to be £6,000 above budget.
Income	(170,452)	(170,169)	283
<b>Total Directly Controllable (Income)/Expenditure</b>	<b>56,099</b>	<b>74,799</b>	<b>18,700</b>
Indirect Expenditure	73,430	73,518	88
<b>Net (Income)/Expenditure</b>	<b>129,529</b>	<b>148,317</b>	<b>18,788</b>
<b>COMMUNITY MEALS AND TPT</b>			
Direct Expenditure	863,514	825,250	(38,264) Employee related savings resulting from vacancies.
Income	(275,090)	(281,664)	(6,574) The Community Transport Scheme grant has been received from Surrey County Council although the budget for this was held centrally.
<b>Total Directly Controllable (Income)/Expenditure</b>	<b>588,424</b>	<b>543,586</b>	<b>(44,838)</b>
Indirect Expenditure	75,640	75,696	56
<b>Net (Income)/Expenditure</b>	<b>664,064</b>	<b>619,282</b>	<b>(44,782)</b>
<b>OFFICE SERVICES TEAM</b>			
Direct Expenditure	1,633,400	1,654,934	21,534 Contribution towards installation of LED lighting at Millmead funded from Energy Management Reserve.
Income	(2,151,700)	(2,089,333)	62,367 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>(518,300)</b>	<b>(434,399)</b>	<b>83,901</b>
Indirect Expenditure	573,570	574,901	1,331
<b>Net (Income)/Expenditure</b>	<b>55,270</b>	<b>140,502</b>	<b>85,232</b>
<b>HOUSING OUTSIDE THE HRA</b>			
Direct Expenditure	3,650	13,594	9,944 Additional charges due to vacant properties.
Income	(24,940)	(21,899)	3,041
<b>Total Directly Controllable (Income)/Expenditure</b>	<b>(21,290)</b>	<b>(8,305)</b>	<b>12,985</b>
Indirect Expenditure	47,920	51,668	3,748
<b>Net (Income)/Expenditure</b>	<b>26,630</b>	<b>43,363</b>	<b>16,733</b>

COMMUNITY SERVICES	Revised Budget	Projected Outturn	Variance
<b>OTHER PROPERTY</b>			
Direct Expenditure	88,850	218,100	129,250
Income	(358,160)	(689,747)	(331,587)
			A net improvement of £211,000 materially results from the acquisition of the Multiplex Bedford Road site. Rental income increases whilst one-off and ongoing maintenance costs are included together with business rates and security costs for the vacant Old Orleans building. Security costs for Tyting farm will continue throughout this financial year.
<b>Total Directly Controllable (Income)/Expenditure</b>	<b>(269,310)</b>	<b>(471,647)</b>	<b>(202,337)</b>
Indirect Expenditure	327,310	314,674	(12,636)
<b>Net (Income)/Expenditure</b>	<b>58,000</b>	<b>(156,973)</b>	<b>(214,973)</b>
<b>PEST CONTROL</b>			
Direct Expenditure	61,820	56,272	(5,548)
			Anticipated reduction in payment to contractors for the Pest Control service.
Income	(62,000)	(60,924)	1,076
<b>Total Directly Controllable (Income)/Expenditure</b>	<b>(180)</b>	<b>(4,652)</b>	<b>(4,472)</b>
Indirect Expenditure	11,350	11,390	40
<b>Net (Income)/Expenditure</b>	<b>11,170</b>	<b>6,738</b>	<b>(4,432)</b>
<b>PRIVATE SECTOR HOUSING</b>			
Direct Expenditure	567,711	717,376	149,665
			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)	(413,746)	(155,546)
			See above.
<b>Total Directly Controllable (Income)/Expenditure</b>	<b>309,511</b>	<b>303,630</b>	<b>(5,881)</b>
Indirect Expenditure	724,540	724,604	64
<b>Net (Income)/Expenditure</b>	<b>1,034,051</b>	<b>1,028,234</b>	<b>(5,817)</b>
<b>PROJECT ASPIRE</b>			
Direct Expenditure	0	17,901	17,901
			The cost of Project Aspire is funded from reserve.
<b>Total Directly Controllable (Income)/Expenditure</b>	<b>0</b>	<b>17,901</b>	<b>17,901</b>
<b>Net (Income)/Expenditure</b>	<b>0</b>	<b>17,901</b>	<b>17,901</b>
<b>PUBLIC HEALTH</b>			
Direct Expenditure	83,680	85,323	1,643
<b>Total Directly Controllable (Income)/Expenditure</b>	<b>83,680</b>	<b>85,323</b>	<b>1,643</b>
Indirect Expenditure	7,470	7,494	24
<b>Net (Income)/Expenditure</b>	<b>91,150</b>	<b>92,817</b>	<b>1,667</b>

**COMMUNITY SERVICES**

	Revised Budget	Projected Outturn	Variance
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**COMMUNITY WELLBEING**

Direct Expenditure	361,790	307,540	(54,250)
<b>Total Directly Controllable (Income)/Expenditure</b>	<b>361,790</b>	<b>307,540</b>	<b>(54,250)</b>
Indirect Expenditure	39,240	39,272	32
<b>Net (Income)/Expenditure</b>	<b>401,030</b>	<b>346,812</b>	<b>(54,218)</b>

Vacancies resulting in salary savings.

**TAXI LICENSING AND PRIVATE HIRE VEHICLES**

Direct Expenditure	164,061	166,771	2,710
Income	(169,500)	(186,101)	(16,601)
<b>Total Directly Controllable (Income)/Expenditure</b>	<b>(5,439)</b>	<b>(19,330)</b>	<b>(13,891)</b>
Indirect Expenditure	58,990	59,153	163
<b>Net (Income)/Expenditure</b>	<b>53,551</b>	<b>39,823</b>	<b>(13,728)</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 costs recovered (expenditure incurred in 2017-18)

**WOKING ROAD DEPOT STORES**

Direct Expenditure	75,910	80,608	4,698
Income	(93,550)	(98,264)	(4,714)
<b>Total Directly Controllable (Income)/Expenditure</b>	<b>(17,640)</b>	<b>(17,656)</b>	<b>(16)</b>
Indirect Expenditure	17,580	17,596	16
<b>Net (Income)/Expenditure</b>	<b>(60)</b>	<b>(60)</b>	<b>0</b>



ENVIRONMENT	Revised Budget	Projected Outturn	Variance
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<b>SERVICE SUMMARY</b>			
Direct Expenditure	30,173,115	32,189,601	2,016,486
Income	(28,225,119)	(29,617,390)	(1,392,271)
<b>Total Directly Controllable (Income)/Expenditure</b>	<b>1,947,996</b>	<b>2,572,211</b>	<b>624,215</b>
Indirect Expenditure	10,813,630	10,791,091	(22,539)
<b>Net (Income)/Expenditure</b>	<b>12,761,626</b>	<b>13,363,302</b>	<b>601,676</b>

#### ABANDONED VEHICLES

Direct Expenditure	35,730	36,121	391
Income	0	(237)	(237)
<b>Total Directly Controllable (Income)/Expenditure</b>	<b>35,730</b>	<b>35,884</b>	<b>154</b>
Indirect Expenditure	3,280	3,312	32
<b>Net (Income)/Expenditure</b>	<b>39,010</b>	<b>39,196</b>	<b>186</b>

#### BUSINESS FORUM

Direct Expenditure	26,270	40,308	14,038
<b>Total Directly Controllable (Income)/Expenditure</b>	<b>26,270</b>	<b>40,308</b>	<b>14,038</b>
Indirect Expenditure	1,000	1,008	8
<b>Net (Income)/Expenditure</b>	<b>27,270</b>	<b>41,316</b>	<b>14,046</b>

#### CCTV SYSTEMS

Direct Expenditure	80,270	80,219	(51)
<b>Total Directly Controllable (Income)/Expenditure</b>	<b>80,270</b>	<b>80,219</b>	<b>(51)</b>
Indirect Expenditure	22,470	25,374	2,904
<b>Net (Income)/Expenditure</b>	<b>102,740</b>	<b>105,593</b>	<b>2,853</b>

#### CEMETERIES AND CLOSED CHURCHYARDS

Direct Expenditure	275,650	314,426	38,776	Increase in casual staff, vacancy credit which will not be met plus changes in salary allocations total £32,000. Property Services works for reactive repairs total £7,100, the budget is held centrally within Asset Development.
Income	(73,900)	(75,839)	(1,939)	
<b>Total Directly Controllable (Income)/Expenditure</b>	<b>201,750</b>	<b>238,587</b>	<b>36,837</b>	
Indirect Expenditure	62,570	65,624	3,054	
<b>Net (Income)/Expenditure</b>	<b>264,320</b>	<b>304,211</b>	<b>39,891</b>	

ENVIRONMENT	Revised Budget	Projected Outturn	Variance
<b>CLINICAL WASTE</b>			
Direct Expenditure	2,420	6,944	4,524
<b>Total Directly Controllable (Income)/Expenditure</b>	<b>2,420</b>	<b>6,944</b>	<b>4,524</b>
Indirect Expenditure	1,260	1,260	0
<b>Net (Income)/Expenditure</b>	<b>3,680</b>	<b>8,204</b>	<b>4,524</b>
<b>CREMATORIUM</b>			
Direct Expenditure	843,330	717,842	(125,488) Staffing resources previously allocated as a result of a growth bid remain uncommitted pending further consideration of the service staffing structure.
Income	(702,650)	(998,190)	(295,540) Cremation fees are higher than anticipated for the period as a result in changes to the capital scheme timeline.
<b>Total Directly Controllable (Income)/Expenditure</b>	<b>140,680</b>	<b>(280,348)</b>	<b>(421,028)</b>
Indirect Expenditure	394,050	393,267	(783)
<b>Net (Income)/Expenditure</b>	<b>534,730</b>	<b>112,919</b>	<b>(421,811)</b>
<b>ELECTRIC THEATRE</b>			
Direct Expenditure	0	1,111	1,111
<b>Total Directly Controllable (Income)/Expenditure</b>	<b>0</b>	<b>1,111</b>	<b>1,111</b>
<b>Net (Income)/Expenditure</b>	<b>0</b>	<b>1,111</b>	<b>1,111</b>
<b>FLEET MANAGEMENT SERVICE</b>			
Direct Expenditure	1,096,279	1,085,203	(11,076) Vehicle insurance is £35,600 less than budgeted as is vehicle hire but this is offset by increases in maintenance agreements and employee related expenditure due to overtime.
Income	(3,030,860)	(3,033,550)	(2,690)
<b>Total Directly Controllable (Income)/Expenditure</b>	<b>(1,934,581)</b>	<b>(1,948,347)</b>	<b>(13,766)</b>
Indirect Expenditure	1,936,960	1,937,376	416
<b>Net (Income)/Expenditure</b>	<b>2,379</b>	<b>(10,971)</b>	<b>(13,350)</b>

ENVIRONMENT	Revised Budget	Projected Outturn	Variance
<b>LEGAL SERVICES</b>			
Direct Expenditure	1,110,770	1,481,450	370,680
			Additional external legal expenses have been incurred as a result of work involved in the local plan and more resources required to support momentum in the major capital projects. Employment expenditure exceeds budget due to the higher cost of temporary staff employed to cover vacancies. The budget held for legal services own procurement of barristers will not be used in 2018-19.
Income	(1,269,710)	(1,618,969)	(349,259)
<b>Total Directly Controllable (Income)/Expenditure</b>	<b>(158,940)</b>	<b>(137,519)</b>	<b>21,421</b>
Indirect Expenditure	151,340	151,412	72
<b>Net (Income)/Expenditure</b>	<b>(7,600)</b>	<b>13,893</b>	<b>21,493</b>
<b>ENGINEERING AND TRANSPORT SERVICES</b>			
Direct Expenditure	361,390	302,674	(58,716)
Income	(421,900)	(375,811)	46,089
<b>Total Directly Controllable (Income)/Expenditure</b>	<b>(60,510)</b>	<b>(73,137)</b>	<b>(12,627)</b>
Indirect Expenditure	61,260	61,284	24
<b>Net (Income)/Expenditure</b>	<b>750</b>	<b>(11,853)</b>	<b>(12,603)</b>
<b>GUILDFORD HOUSE</b>			
Direct Expenditure	389,447	394,283	4,836
Income	(70,630)	(79,525)	(8,895)
<b>Total Directly Controllable (Income)/Expenditure</b>	<b>318,817</b>	<b>314,758</b>	<b>(4,059)</b>
Indirect Expenditure	106,550	91,922	(14,628)
<b>Net (Income)/Expenditure</b>	<b>425,367</b>	<b>406,680</b>	<b>(18,687)</b>
<b>GUILDHALL</b>			
Direct Expenditure	118,440	152,503	34,063
			Agency staff expenditure for Caretaker not budgeted for this year - estimated additional cost of £22,400.
Income	(34,800)	(34,644)	156
<b>Total Directly Controllable (Income)/Expenditure</b>	<b>83,640</b>	<b>117,859</b>	<b>34,219</b>
Indirect Expenditure	50,920	45,752	(5,168)
<b>Net (Income)/Expenditure</b>	<b>134,560</b>	<b>163,611</b>	<b>29,051</b>

ENVIRONMENT	Revised Budget	Projected Outturn	Variance
<b>INFORMATION RIGHTS OFFICER</b>			
Direct Expenditure	63,740	67,829	4,089
Income	(69,160)	(69,176)	(16)
<b>Total Directly Controllable (Income)/Expenditure</b>	<b>(5,420)</b>	<b>(1,347)</b>	<b>4,073</b>
Indirect Expenditure	5,300	5,316	16
<b>Net (Income)/Expenditure</b>	<b>(120)</b>	<b>3,969</b>	<b>4,089</b>
<b>LAND DRAINAGE</b>			
Direct Expenditure	156,200	111,316	(44,884) Land drainage is currently anticipated to be lower than budgeted.
<b>Total Directly Controllable (Income)/Expenditure</b>	<b>156,200</b>	<b>111,316</b>	<b>(44,884)</b>
Indirect Expenditure	307,830	293,353	(14,477)
<b>Net (Income)/Expenditure</b>	<b>464,030</b>	<b>404,669</b>	<b>(59,361)</b>
<b>LEISURE ART DEVELOPMENT</b>			
Direct Expenditure	80,960	84,364	3,404
Income	0	(765)	(765)
<b>Total Directly Controllable (Income)/Expenditure</b>	<b>80,960</b>	<b>83,599</b>	<b>2,639</b>
Indirect Expenditure	18,220	18,252	32
<b>Net (Income)/Expenditure</b>	<b>99,180</b>	<b>101,851</b>	<b>2,671</b>
<b>LEISURE COMMUNITY CENTRES</b>			
Direct Expenditure	70,220	77,728	7,508 The increased expenditure relates to property services works as the budget is currently held centrally.
Income	(1,440)	(6,451)	(5,011)
<b>Total Directly Controllable (Income)/Expenditure</b>	<b>68,780</b>	<b>71,277</b>	<b>2,497</b>
Indirect Expenditure	89,870	90,415	545
<b>Net (Income)/Expenditure</b>	<b>158,650</b>	<b>161,692</b>	<b>3,042</b>
<b>LEISURE G LIVE</b>			
Direct Expenditure	396,510	402,835	6,325
Income	(37,880)	(81,888)	(44,008) Increase in management fee income for 2017-18 (paid in 2018-19)
<b>Total Directly Controllable (Income)/Expenditure</b>	<b>358,630</b>	<b>320,947</b>	<b>(37,683)</b>
Indirect Expenditure	932,000	932,272	272
<b>Net (Income)/Expenditure</b>	<b>1,290,630</b>	<b>1,253,219</b>	<b>(37,411)</b>

ENVIRONMENT	Revised Budget	Projected Outturn	Variance
<b>LEISURE GRANTS</b>			
Direct Expenditure	452,510	453,046	536
<b>Total Directly Controllable (Income)/Expenditure</b>	<b>452,510</b>	<b>453,046</b>	<b>536</b>
Indirect Expenditure	8,690	8,722	32
<b>Net (Income)/Expenditure</b>	<b>461,200</b>	<b>461,768</b>	<b>568</b>
<b>LEISURE MANAGEMENT CONTRACT</b>			
Direct Expenditure	1,212,090	1,422,406	210,316
			Increased salary costs due to job evaluation and the vacancy credit saving £14,410. Increased utility charges against estimate £232,670 partly offset by additional income £30,000. This has resulted due to changes in the Carbon Reduction Commission (CRC) scheme. Consultant advice relating to Ash Manor Roof repairs are currently £12,820.
Income	(1,945,490)	(1,974,002)	(28,512)
<b>Total Directly Controllable (Income)/Expenditure</b>	<b>(733,400)</b>	<b>(551,596)</b>	<b>181,804</b>
Indirect Expenditure	1,664,060	1,668,718	4,658
<b>Net (Income)/Expenditure</b>	<b>930,660</b>	<b>1,117,122</b>	<b>186,462</b>
<b>LEISURE PLAY DEVELOPMENT</b>			
Direct Expenditure	218,590	226,249	7,659
Income	(29,360)	(53,410)	(24,050)
			Higher than budgeted income from FISH as a 98% participation rate was achieved this year.
<b>Total Directly Controllable (Income)/Expenditure</b>	<b>189,230</b>	<b>172,839</b>	<b>(16,391)</b>
Indirect Expenditure	22,240	22,272	32
<b>Net (Income)/Expenditure</b>	<b>211,470</b>	<b>195,111</b>	<b>(16,359)</b>
<b>LEISURE RANGERS</b>			
Direct Expenditure	223,000	219,237	(3,763)
<b>Total Directly Controllable (Income)/Expenditure</b>	<b>223,000</b>	<b>219,237</b>	<b>(3,763)</b>
Indirect Expenditure	9,930	9,938	8
<b>Net (Income)/Expenditure</b>	<b>232,930</b>	<b>229,175</b>	<b>(3,755)</b>

ENVIRONMENT	Revised Budget	Projected Outturn	Variance
<b>LEISURE SPORT DEVELOPMENT</b>			
Direct Expenditure	71,980	82,537	10,557 Increase in salary costs relating to the current intern who left in August and was not funded from the Corporate scheme. The replacement intern will be funded from the Corporate scheme.
Income	(4,000)	(1,560)	2,440
<b>Total Directly Controllable (Income)/Expenditure</b>	<b>67,980</b>	<b>80,977</b>	<b>12,997</b>
Indirect Expenditure	13,330	13,346	16
<b>Net (Income)/Expenditure</b>	<b>81,310</b>	<b>94,323</b>	<b>13,013</b>
<b>MARKETS</b>			
Direct Expenditure	60,940	56,242	(4,698)
Income	(175,630)	(164,394)	11,236
<b>Total Directly Controllable (Income)/Expenditure</b>	<b>(114,690)</b>	<b>(108,152)</b>	<b>6,538</b>
Indirect Expenditure	7,090	7,114	24
<b>Net (Income)/Expenditure</b>	<b>(107,600)</b>	<b>(101,038)</b>	<b>6,562</b>
<b>MOT BAY</b>			
Direct Expenditure	120,640	135,240	14,600
Income	(169,580)	(156,863)	12,717
<b>Total Directly Controllable (Income)/Expenditure</b>	<b>(48,940)</b>	<b>(21,623)</b>	<b>27,317</b>
Indirect Expenditure	24,140	24,148	8
<b>Net (Income)/Expenditure</b>	<b>(24,800)</b>	<b>2,525</b>	<b>27,325</b>
<b>GUILDFORD MUSEUM</b>			
Direct Expenditure	465,060	562,355	97,295 Employee related expenditure resulting from the appointment of an Engagement Officer which was not a substantive post in the 2018-19 estimate. Salary costs reflecting changes to the management structure of heritage.
Income	(52,630)	(53,964)	(1,334)
<b>Total Directly Controllable (Income)/Expenditure</b>	<b>412,430</b>	<b>508,391</b>	<b>95,961</b>
Indirect Expenditure	132,060	139,910	7,850
<b>Net (Income)/Expenditure</b>	<b>544,490</b>	<b>648,301</b>	<b>103,811</b>

ENVIRONMENT	Revised Budget	Projected Outturn	Variance
<b>OFF STREET PARKING</b>			
Direct Expenditure	4,838,730	5,031,104	192,374 There are some salary savings due to vacancies. The planned works programme funded from the Car Parks Maintenance Reserve (CPMR) is expected to be £156,500 higher than the original budgetary assumption. The upgrade to the Pay and Display machines totalling £51,500 will be met from the CPMR as will £55,000 for new Pay and Display at Bedford Road.
Income	(10,858,680)	(10,766,063)	92,617 Lower than budgeted levels of income are projected at Farnham Road and Leapale Road MSCP.
<b>Total Directly Controllable (Income)/Expenditure</b>	<b>(6,019,950)</b>	<b>(5,734,959)</b>	<b>284,991</b>
Indirect Expenditure	1,764,830	1,753,062	(11,768)
<b>Net (Income)/Expenditure</b>	<b>(4,255,120)</b>	<b>(3,981,897)</b>	<b>273,223</b>
<b>ON STREET PARKING</b>			
Direct Expenditure	1,188,540	1,309,385	120,845 The new on-street agency agreement requires a payment of 20% of Guildford on-street net income to SCC; this was signed off after the 2018-19 budget setting process. There are salary savings due to vacancies. £37,400 will be spent on a parking study funded from CPMR. Guildford on-street income is below budget due in part to parking bays no longer available at Tunsgate and Castle Street.
Income	(1,948,600)	(1,893,269)	55,331
<b>Total Directly Controllable (Income)/Expenditure</b>	<b>(760,060)</b>	<b>(583,884)</b>	<b>176,176</b>
Indirect Expenditure	85,730	85,746	16
<b>Net (Income)/Expenditure</b>	<b>(674,330)</b>	<b>(498,138)</b>	<b>176,192</b>
<b>ORDNANCE SURVEY AND MAPPING SERVICES</b>			
Direct Expenditure	3,540	6,184	2,644
<b>Total Directly Controllable (Income)/Expenditure</b>	<b>3,540</b>	<b>6,184</b>	<b>2,644</b>
Indirect Expenditure	10,830	6,413	(4,417)
<b>Net (Income)/Expenditure</b>	<b>14,370</b>	<b>12,597</b>	<b>(1,773)</b>

ENVIRONMENT	Revised Budget	Projected Outturn	Variance
<b>PARKS AND COUNTRYSIDE</b>			
Direct Expenditure	3,954,875	4,153,414	198,539 Vacant posts are being used to fund the use of casual staff and contractors. Additional property services works total £64,000 plus an additional £22,000 for reactive repairs and vandalism, the budget for these costs is held centrally. Estimated traveller incursions costs £27,000.
Income	(1,292,575)	(1,383,787)	(91,212) Increase in income from chargeable grounds maintenance works £139,000, offset by a reduction in rental income against the assumption included in the estimate in respect of the Burchatts Barn lease.
<b>Total Directly Controllable (Income)/Expenditure</b>	<b>2,662,300</b>	<b>2,769,627</b>	<b>107,327</b>
Indirect Expenditure	1,262,720	1,269,891	7,171
<b>Net (Income)/Expenditure</b>	<b>3,925,020</b>	<b>4,039,518</b>	<b>114,498</b>
<b>PARK AND RIDE SERVICES</b>			
Direct Expenditure	656,960	721,042	64,082 Site maintenance and security costs are greater than budgeted.
Income	(50,000)	(51,845)	(1,845)
<b>Total Directly Controllable (Income)/Expenditure</b>	<b>606,960</b>	<b>669,197</b>	<b>62,237</b>
Indirect Expenditure	98,790	90,746	(8,044)
<b>Net (Income)/Expenditure</b>	<b>705,750</b>	<b>759,943</b>	<b>54,193</b>
<b>PROCUREMENT</b>			
Direct Expenditure	91,670	97,154	5,484
Income	(96,700)	(96,724)	(24)
<b>Total Directly Controllable (Income)/Expenditure</b>	<b>(5,030)</b>	<b>430</b>	<b>5,460</b>
Indirect Expenditure	15,880	15,904	24
<b>Net (Income)/Expenditure</b>	<b>10,850</b>	<b>16,334</b>	<b>5,484</b>
<b>PUBLIC CONVENIENCES</b>			
Direct Expenditure	228,900	219,246	(9,654)
Income	(12,480)	(12,032)	448
<b>Total Directly Controllable (Income)/Expenditure</b>	<b>216,420</b>	<b>207,214</b>	<b>(9,206)</b>
Indirect Expenditure	78,350	72,575	(5,775)
<b>Net (Income)/Expenditure</b>	<b>294,770</b>	<b>279,789</b>	<b>(14,981)</b>



ENVIRONMENT	Revised Budget	Projected Outturn	Variance
<b>REFUSE AND RECYCLING</b>			
Direct Expenditure	6,434,645	7,237,040	802,395 Additional gate fee costs relating to the disposal of co-mingled recyclate totalling £300,000 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 cases resulting in the need for greater agency backfill. Fuel costs are higher than expected and computer software costs are £46,790 more than budgeted although it is anticipated that £20,000, which relates to the configuration and implementation of Goss Bartec, will be met from the IT Renewals reserve.
Income	(3,563,580)	(3,875,625)	(312,045) Subscriptions to the green waste services are anticipated to exceed budget by £31,000.
<b>Total Directly Controllable (Income)/Expenditure</b>	<b>2,871,065</b>	<b>3,361,415</b>	<b>490,350</b>
Indirect Expenditure	756,690	766,433	9,743
<b>Net (Income)/Expenditure</b>	<b>3,627,755</b>	<b>4,127,848</b>	<b>500,093</b>
<b>RIVER CONTROL</b>			
Direct Expenditure	31,360	30,264	(1,096)
<b>Total Directly Controllable (Income)/Expenditure</b>	<b>31,360</b>	<b>30,264</b>	<b>(1,096)</b>
Indirect Expenditure	10,730	8,684	(2,046)
<b>Net (Income)/Expenditure</b>	<b>42,090</b>	<b>38,948</b>	<b>(3,142)</b>
<b>ROADS AND FOOTPATHS MAINTENANCE</b>			
Direct Expenditure	37,990	35,575	(2,415)
<b>Total Directly Controllable (Income)/Expenditure</b>	<b>37,990</b>	<b>35,575</b>	<b>(2,415)</b>
Indirect Expenditure	60,090	67,340	7,250
<b>Net (Income)/Expenditure</b>	<b>98,080</b>	<b>102,915</b>	<b>4,835</b>
<b>SNOW AND ICE PLAN HOLDING ACCOUNT</b>			
Direct Expenditure	53,420	43,408	(10,012)
Income	(45,080)	(45,080)	0
<b>Total Directly Controllable (Income)/Expenditure</b>	<b>8,340</b>	<b>(1,672)</b>	<b>(10,012)</b>
Indirect Expenditure	1,140	667	(473)
<b>Net (Income)/Expenditure</b>	<b>9,480</b>	<b>(1,005)</b>	<b>(10,485)</b>

ENVIRONMENT	Revised Budget	Projected Outturn	Variance	
<b>SPA SITES</b>				
Direct Expenditure	105,006	55,322	(49,684)	
Income	(105,006)	(668,867)	(563,861)	SPA income for the future development and maintenance of green spaces is projected to exceed budget by £613,545. 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>0</b>	<b>(613,545)</b>	<b>(613,545)</b>	
<b>Net (Income)/Expenditure</b>	<b>0</b>	<b>(613,545)</b>	<b>(613,545)</b>	
<b>STREET CLEANSING</b>				
Direct Expenditure	2,393,478	2,251,673	(141,805)	There are salary savings due to vacancies and a restructuring of the service.
Income	(145,358)	(151,661)	(6,303)	
<b>Total Directly Controllable (Income)/Expenditure</b>	<b>2,248,120</b>	<b>2,100,012</b>	<b>(148,108)</b>	
Indirect Expenditure	176,850	176,922	72	
<b>Net (Income)/Expenditure</b>	<b>2,424,970</b>	<b>2,276,934</b>	<b>(148,036)</b>	
<b>STREET FURNITURE</b>				
Direct Expenditure	81,910	75,214	(6,696)	
<b>Total Directly Controllable (Income)/Expenditure</b>	<b>81,910</b>	<b>75,214</b>	<b>(6,696)</b>	
Indirect Expenditure	8,280	13,620	5,340	
<b>Net (Income)/Expenditure</b>	<b>90,190</b>	<b>88,834</b>	<b>(1,356)</b>	
<b>TOURIST INFORMATION CENTRE</b>				
Direct Expenditure	255,330	285,524	30,194	
Income	(51,290)	(59,910)	(8,620)	
<b>Total Directly Controllable (Income)/Expenditure</b>	<b>204,040</b>	<b>225,614</b>	<b>21,574</b>	
Indirect Expenditure	32,900	32,916	16	
<b>Net (Income)/Expenditure</b>	<b>236,940</b>	<b>258,530</b>	<b>21,590</b>	
<b>BUSINESS AND TOURISM</b>				
Direct Expenditure	550,735	588,409	37,674	
Income	(152,950)	(128,134)	24,816	
<b>Total Directly Controllable (Income)/Expenditure</b>	<b>397,785</b>	<b>460,275</b>	<b>62,490</b>	
Indirect Expenditure	83,660	82,504	(1,156)	
<b>Net (Income)/Expenditure</b>	<b>481,445</b>	<b>542,779</b>	<b>61,334</b>	

ENVIRONMENT	Revised Budget	Projected Outturn	Variance
<b>TOWN CENTRE MANAGEMENT</b>			
Direct Expenditure	95,264	97,680	2,416
Income	(269,950)	(66,274)	203,676
			Miscellaneous income will not be received this year as the public Wi-Fi concession has been delayed and delivery is now expected in Spring 2019. This is due to the time taken for permission to be granted coupled with the subsequent procurement process and due diligence checks.
			Sponsorship income is lower than budget and it will take time to build to the levels forecast in the 2018-19 budget. Four sponsors have been attracted so far and further partners and initiatives are planned over time to build to a sustainable level.
<b>Total Directly Controllable (Income)/Expenditure</b>	<b>(174,686)</b>	<b>31,406</b>	<b>206,092</b>
Indirect Expenditure	19,420	19,468	48
<b>Net (Income)/Expenditure</b>	<b>(155,266)</b>	<b>50,874</b>	<b>206,140</b>
<b>TRANSPORTATION</b>			
Direct Expenditure	9,010	15,975	6,965
<b>Total Directly Controllable (Income)/Expenditure</b>	<b>9,010</b>	<b>15,975</b>	<b>6,965</b>
Indirect Expenditure	6,020	6,186	166
<b>Net (Income)/Expenditure</b>	<b>15,030</b>	<b>22,161</b>	<b>7,131</b>
<b>VEHICLE MAINTENANCE WORKSHOP</b>			
Direct Expenditure	706,280	811,250	104,970
Income	(781,650)	(886,852)	(105,202)
<b>Total Directly Controllable (Income)/Expenditure</b>	<b>(75,370)</b>	<b>(75,602)</b>	<b>(232)</b>
Indirect Expenditure	53,950	53,982	32
<b>Net (Income)/Expenditure</b>	<b>(21,420)</b>	<b>(21,620)</b>	<b>(200)</b>
<b>THE VILLAGE</b>			
Direct Expenditure	0	18,034	18,034
Income	0	(400)	(400)
<b>Total Directly Controllable (Income)/Expenditure</b>	<b>0</b>	<b>17,634</b>	<b>17,634</b>
Indirect Expenditure	0	150	150
<b>Net (Income)/Expenditure</b>	<b>0</b>	<b>17,784</b>	<b>17,784</b>

**ENVIRONMENT****Revised  
Budget****Projected  
Outturn****Variance****WOKING ROAD DEPOT**

Direct Expenditure	436,946	490,592	53,646	Use of agency staff and repair and maintenance costs.
Income	(573,380)	(563,361)	10,019	Vending machine sales.
<b>Total Directly Controllable (Income)/Expenditure</b>	<b>(136,434)</b>	<b>(72,769)</b>	<b>63,665</b>	
Indirect Expenditure	201,130	197,239	(3,891)	
<b>Net (Income)/Expenditure</b>	<b>64,696</b>	<b>124,470</b>	<b>59,774</b>	

**RECYCLING, CLEANSING AND PARKING SERVICES OVERHEAD ACCOUNT**

Direct Expenditure	86,090	101,644	15,554	
Income	(188,220)	(188,268)	(48)	
<b>Total Directly Controllable (Income)/Expenditure</b>	<b>(102,130)</b>	<b>(86,624)</b>	<b>15,506</b>	
Indirect Expenditure	59,220	59,276	56	
<b>Net (Income)/Expenditure</b>	<b>(42,910)</b>	<b>(27,348)</b>	<b>15,562</b>	

## FINANCE

Revised  
BudgetProjected  
Outturn

Variance

**SERVICE SUMMARY**

Direct Expenditure	45,009,521	43,525,566	(1,483,955)
Income	(40,466,260)	(39,793,609)	672,651
<b>Total Directly Controllable (Income)/Expenditure</b>	<b>4,543,261</b>	<b>3,731,957</b>	<b>(811,304)</b>
Indirect Expenditure	3,285,110	3,298,063	12,953
<b>Net (Income)/Expenditure</b>	<b>7,828,371</b>	<b>7,030,020</b>	<b>(798,351)</b>

**ACCESS GROUP FOR GUILDFORD**

Direct Expenditure	1,860	2,824	964
<b>Total Directly Controllable (Income)/Expenditure</b>	<b>1,860</b>	<b>2,824</b>	<b>964</b>
Indirect Expenditure	2,310	2,310	0
<b>Net (Income)/Expenditure</b>	<b>4,170</b>	<b>5,134</b>	<b>964</b>

**ACCOUNTANCY**

Direct Expenditure	814,290	677,693	(136,597)	Vacancies resulting in salary savings and former Head of Service salary allocation.
Income	(936,660)	(936,764)	(104)	
<b>Total Directly Controllable (Income)/Expenditure</b>	<b>(122,370)</b>	<b>(259,071)</b>	<b>(136,701)</b>	
Indirect Expenditure	145,400	145,464	64	
<b>Net (Income)/Expenditure</b>	<b>23,030</b>	<b>(113,607)</b>	<b>(136,637)</b>	

**BUSINESS RATES**

Direct Expenditure	198,152	205,912	7,760
Income	(270,240)	(269,873)	367
<b>Total Directly Controllable (Income)/Expenditure</b>	<b>(72,088)</b>	<b>(63,961)</b>	<b>8,127</b>
Indirect Expenditure	49,850	49,866	16
<b>Net (Income)/Expenditure</b>	<b>(22,238)</b>	<b>(14,095)</b>	<b>8,143</b>

**ICT BUSINESS SERVICES TEAM**

Direct Expenditure	413,650	373,179	(40,471)
Income	(502,280)	(502,416)	(136)
<b>Total Directly Controllable (Income)/Expenditure</b>	<b>(88,630)</b>	<b>(129,237)</b>	<b>(40,607)</b>
Indirect Expenditure	68,880	68,920	40
<b>Net (Income)/Expenditure</b>	<b>(19,750)</b>	<b>(60,317)</b>	<b>(40,567)</b>

FINANCE	Revised Budget	Projected Outturn	Variance
<b>CIVIC EXPENSES</b>			
Direct Expenditure	203,140	211,571	8,431
Income	0	(43)	(43)
<b>Total Directly Controllable (Income)/Expenditure</b>	<b>203,140</b>	<b>211,528</b>	<b>8,388</b>
Indirect Expenditure	25,050	25,074	24
<b>Net (Income)/Expenditure</b>	<b>228,190</b>	<b>236,602</b>	<b>8,412</b>
<b>COUNCIL AND COMMITTEE SUPPORT</b>			
Direct Expenditure	195,649	188,133	(7,516)
Income	(37,620)	(37,620)	0
<b>Total Directly Controllable (Income)/Expenditure</b>	<b>158,029</b>	<b>150,513</b>	<b>(7,516)</b>
Indirect Expenditure	246,370	246,370	0
<b>Net (Income)/Expenditure</b>	<b>404,399</b>	<b>396,883</b>	<b>(7,516)</b>
<b>CORPORATE FINANCIAL</b>			
Direct Expenditure	191,499	170,410	(21,089) Lower than anticipated Broker Fees and Consultants expenditure.
Income	(160,590)	(160,590)	0
<b>Total Directly Controllable (Income)/Expenditure</b>	<b>30,909</b>	<b>9,820</b>	<b>(21,089)</b>
Indirect Expenditure	263,850	263,962	112
<b>Net (Income)/Expenditure</b>	<b>294,759</b>	<b>273,782</b>	<b>(20,977)</b>
<b>CORPORATE SERVICES</b>			
Direct Expenditure	607,168	647,667	40,499 Increasing usage of debit and credit card payment facilities have led to a 21% increase in charges compared with last year and this is forecast to continue for the rest of the year.
Income	(106,970)	(107,213)	(243)
<b>Total Directly Controllable (Income)/Expenditure</b>	<b>500,198</b>	<b>540,454</b>	<b>40,256</b>
Indirect Expenditure	501,540	504,479	2,939
<b>Net (Income)/Expenditure</b>	<b>1,001,738</b>	<b>1,044,933</b>	<b>43,195</b>
<b>COMMITTEE SERVICES</b>			
Direct Expenditure	177,620	163,432	(14,188)
Income	(221,730)	(221,794)	(64)
<b>Total Directly Controllable (Income)/Expenditure</b>	<b>(44,110)</b>	<b>(58,362)</b>	<b>(14,252)</b>
Indirect Expenditure	43,700	43,716	16
<b>Net (Income)/Expenditure</b>	<b>(410)</b>	<b>(14,646)</b>	<b>(14,236)</b>

FINANCE	Revised Budget	Projected Outturn	Variance
<b>COUNCIL TAX</b>			
Direct Expenditure	686,411	623,316	(63,095) There have been a significant number of vacancies throughout 2018-19 and agency staff have only been engaged since August. Four temporary staff will be used to cover 5.5 FTE vacancies.
Income	(300,000)	(280,000)	20,000
<b>Total Directly Controllable (Income)/Expenditure</b>	<b>386,411</b>	<b>343,316</b>	<b>(43,095)</b>
Indirect Expenditure	179,740	179,788	48
<b>Net (Income)/Expenditure</b>	<b>566,151</b>	<b>523,104</b>	<b>(43,047)</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>
<b>DEMOCRATIC REPRESENTATION AND MANAGEMENT</b>			
Direct Expenditure	686,970	680,187	(6,783)
Income	(107,890)	(107,890)	0
<b>Total Directly Controllable (Income)/Expenditure</b>	<b>579,080</b>	<b>572,297</b>	<b>(6,783)</b>
Indirect Expenditure	329,890	330,034	144
<b>Net (Income)/Expenditure</b>	<b>908,970</b>	<b>902,331</b>	<b>(6,639)</b>
<b>ELECTIONS</b>			
Direct Expenditure	80,780	74,743	(6,037)
<b>Total Directly Controllable (Income)/Expenditure</b>	<b>80,780</b>	<b>74,743</b>	<b>(6,037)</b>
Indirect Expenditure	18,510	18,566	56
<b>Net (Income)/Expenditure</b>	<b>99,290</b>	<b>93,309</b>	<b>(5,981)</b>
<b>ELECTORAL REGISTRATION</b>			
Direct Expenditure	346,190	268,593	(77,597) It is currently assumed that only £20,000 of the £80,000 carry forward for Electoral Registration fees will be used although there may be a further requirement in 2019-20.
Income	(3,090)	(26,622)	(23,532) An unbudgeted electoral registration grant has been received.
<b>Total Directly Controllable (Income)/Expenditure</b>	<b>343,100</b>	<b>241,971</b>	<b>(101,129)</b>
Indirect Expenditure	41,320	43,261	1,941
<b>Net (Income)/Expenditure</b>	<b>384,420</b>	<b>285,232</b>	<b>(99,188)</b>

**FINANCE**

	Revised Budget	Projected Outturn	Variance
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**FEASIBILITY STUDIES**

Direct Expenditure	340,000	107,680	(232,320)	It is not currently anticipated that the feasibility budget will be fully committed in 2018-19.
<b>Total Directly Controllable (Income)/Expenditure</b>	<b>340,000</b>	<b>107,680</b>	<b>(232,320)</b>	
Indirect Expenditure	220	8,841	8,621	
<b>Net (Income)/Expenditure</b>	<b>340,220</b>	<b>116,521</b>	<b>(223,699)</b>	

**DEBTORS**

Direct Expenditure	162,880	167,114	4,234
Income	(210,200)	(211,790)	(1,590)
<b>Total Directly Controllable (Income)/Expenditure</b>	<b>(47,320)</b>	<b>(44,676)</b>	<b>2,644</b>
Indirect Expenditure	49,930	49,954	24
<b>Net (Income)/Expenditure</b>	<b>2,610</b>	<b>5,278</b>	<b>2,668</b>

**HOUSING BENEFITS**

Direct Expenditure	33,565,827	32,991,181	(574,646)	Variation in the claimant numbers and expenditure. This is reflected in the corresponding variation in costs recovered from Department for Work and Pensions.
Income	(33,474,320)	(32,841,469)	632,851	
<b>Total Directly Controllable (Income)/Expenditure</b>	<b>91,507</b>	<b>149,712</b>	<b>58,205</b>	
Indirect Expenditure	217,130	216,450	(680)	
<b>Net (Income)/Expenditure</b>	<b>308,637</b>	<b>366,162</b>	<b>57,525</b>	

**INSURANCE REVENUE ACCOUNT**

Direct Expenditure	1,068,540	1,051,202	(17,338)
Income	(1,069,440)	(1,059,330)	10,110
<b>Total Directly Controllable (Income)/Expenditure</b>	<b>(900)</b>	<b>(8,128)</b>	<b>(7,228)</b>
Indirect Expenditure	6,530	6,530	0
<b>Net (Income)/Expenditure</b>	<b>5,630</b>	<b>(1,598)</b>	<b>(7,228)</b>

**IT RENEWALS REVENUE ACCOUNT**

Income	(602,150)	(598,430)	3,720
<b>Total Directly Controllable (Income)/Expenditure</b>	<b>(602,150)</b>	<b>(598,430)</b>	<b>3,720</b>
Indirect Expenditure	487,950	488,014	64
<b>Net (Income)/Expenditure</b>	<b>(114,200)</b>	<b>(110,416)</b>	<b>3,784</b>



FINANCE	Revised Budget	Projected Outturn	Variance
<b>MANAGEMENT POLICY STRATEGY</b>			
Direct Expenditure	273,430	280,552	7,122
Income	(284,890)	(284,970)	(80)
<b>Total Directly Controllable (Income)/Expenditure</b>	<b>(11,460)</b>	<b>(4,418)</b>	<b>7,042</b>
Indirect Expenditure	20,760	20,740	(20)
<b>Net (Income)/Expenditure</b>	<b>9,300</b>	<b>16,322</b>	<b>7,022</b>
<b>MISCELLANEOUS ITEMS</b>			
Direct Expenditure	365,283	149,025	(216,258) Removal of inflation allowance.
Income	(8,550)	(11,628)	(3,078)
<b>Total Directly Controllable (Income)/Expenditure</b>	<b>356,733</b>	<b>137,397</b>	<b>(219,336)</b>
Indirect Expenditure	360	360	0
<b>Net (Income)/Expenditure</b>	<b>357,093</b>	<b>137,757</b>	<b>(219,336)</b>
<b>OPERATIONS TECHNICAL SERVICES</b>			
Direct Expenditure	1,238,440	1,287,121	48,681 Redundancy and consultancy costs have been incurred in the process of restructuring the service; provision has been made for these costs in the invest to save reserve.
Income	(1,271,050)	(1,237,853)	33,197 Street Naming income will not be received this year due to the requirement to conclude a consultation process prior to implementation of charging.
<b>Total Directly Controllable (Income)/Expenditure</b>	<b>(32,610)</b>	<b>49,268</b>	<b>81,878</b>
Indirect Expenditure	145,350	144,870	(480)
<b>Net (Income)/Expenditure</b>	<b>112,740</b>	<b>194,138</b>	<b>81,398</b>
<b>PARISH AND LOCAL LIAISON</b>			
Direct Expenditure	201,900	203,744	1,844
<b>Total Directly Controllable (Income)/Expenditure</b>	<b>201,900</b>	<b>203,744</b>	<b>1,844</b>
Indirect Expenditure	205,920	205,928	8
<b>Net (Income)/Expenditure</b>	<b>407,820</b>	<b>409,672</b>	<b>1,852</b>
<b>EPAYMENTS AND PAYROLL</b>			
Direct Expenditure	430,917	413,517	(17,400)
Income	(693,240)	(691,828)	1,412
<b>Total Directly Controllable (Income)/Expenditure</b>	<b>(262,323)</b>	<b>(278,311)</b>	<b>(15,988)</b>
Indirect Expenditure	166,840	166,928	88
<b>Net (Income)/Expenditure</b>	<b>(95,483)</b>	<b>(111,383)</b>	<b>(15,900)</b>

FINANCE	Revised Budget	Projected Outturn	Variance
<b>PORTFOLIO MANAGEMENT</b>			
Direct Expenditure	208,470	232,960	24,490
			Increased costs required to provide a round the clock service provision and training costs for the service.
Income	(205,350)	(205,486)	(136)
<b>Total Directly Controllable (Income)/Expenditure</b>	<b>3,120</b>	<b>27,474</b>	<b>24,354</b>
Indirect Expenditure	31,150	31,046	(104)
<b>Net (Income)/Expenditure</b>	<b>34,270</b>	<b>58,520</b>	<b>24,250</b>
<b>NON DISTRIBUTED COSTS</b>			
Direct Expenditure	2,294,390	2,088,032	(206,358)
			Saving arising from variation in the estimate of superannuation back funding.
<b>Total Directly Controllable (Income)/Expenditure</b>	<b>2,294,390</b>	<b>2,088,032</b>	<b>(206,358)</b>
Indirect Expenditure	360	360	0
<b>Net (Income)/Expenditure</b>	<b>2,294,750</b>	<b>2,088,392</b>	<b>(206,358)</b>
<b>WEBSITE</b>			
Direct Expenditure	251,175	263,652	12,477
<b>Total Directly Controllable (Income)/Expenditure</b>	<b>251,175</b>	<b>263,652</b>	<b>12,477</b>
Indirect Expenditure	31,050	31,074	24
<b>Net (Income)/Expenditure</b>	<b>282,225</b>	<b>294,726</b>	<b>12,501</b>
<b>GUILDFORD YOUTH COUNCIL</b>			
Direct Expenditure	4,890	2,123	(2,767)
<b>Total Directly Controllable (Income)/Expenditure</b>	<b>4,890</b>	<b>2,123</b>	<b>(2,767)</b>
Indirect Expenditure	5,150	5,158	8
<b>Net (Income)/Expenditure</b>	<b>10,040</b>	<b>7,281</b>	<b>(2,759)</b>

**MANAGEMENT**

**Revised Budget      Projected Outturn      Variance**

<b>SERVICE SUMMARY</b>			
Direct Expenditure	1,668,720	1,854,520	185,800
Income	(1,544,630)	(1,541,930)	2,700
<b>Total Directly Controllable (Income)/Expenditure</b>	<b>124,090</b>	<b>312,590</b>	<b>188,500</b>
Indirect Expenditure	299,270	300,134	864
<b>Net (Income)/Expenditure</b>	<b>423,360</b>	<b>612,724</b>	<b>189,364</b>

**COMMUNITY DEVELOPMENT**

Direct Expenditure	307,185	266,191	(40,994)	Savings due to delays in spending the Safer Guildford Partnership grant carried forward from 2017-18.
Income	(15,000)	(15,000)	0	
<b>Total Directly Controllable (Income)/Expenditure</b>	<b>292,185</b>	<b>251,191</b>	<b>(40,994)</b>	
Indirect Expenditure	50,640	50,380	(260)	
<b>Net (Income)/Expenditure</b>	<b>342,825</b>	<b>301,571</b>	<b>(41,254)</b>	

**INTERNAL AUDIT**

Direct Expenditure	170,803	179,560	8,757
Income	(358,490)	(358,490)	0
<b>Total Directly Controllable (Income)/Expenditure</b>	<b>(187,687)</b>	<b>(178,930)</b>	<b>8,757</b>
Indirect Expenditure	47,370	47,394	24
<b>Net (Income)/Expenditure</b>	<b>(140,317)</b>	<b>(131,536)</b>	<b>8,781</b>

**BUSINESS IMPROVEMENT**

Direct Expenditure	(3,658)	216,861	220,519	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>(296,748)</b>	<b>(76,229)</b>	<b>220,519</b>	
Indirect Expenditure	31,960	31,976	16	
<b>Net (Income)/Expenditure</b>	<b>(264,788)</b>	<b>(44,253)</b>	<b>220,535</b>	

**MANAGEMENT**

Revised Budget	Projected Outturn	Variance
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**FUTURE GUILDFORD**

Direct Expenditure	0	77,000	77,000	Future Guildford costs are being funded from the invest to save reserve.
<b>Total Directly Controllable (Income)/Expenditure</b>	<b>0</b>	<b>77,000</b>	<b>77,000</b>	
<b>Net (Income)/Expenditure</b>	<b>0</b>	<b>77,000</b>	<b>77,000</b>	

**HR SERVICES**

Direct Expenditure	553,240	482,432	(70,808)	A vacant post within the service which has been disestablished for 2019-20.
Income	(643,830)	(643,830)	0	
<b>Total Directly Controllable (Income)/Expenditure</b>	<b>(90,590)</b>	<b>(161,398)</b>	<b>(70,808)</b>	
Indirect Expenditure	92,850	93,846	996	
<b>Net (Income)/Expenditure</b>	<b>2,260</b>	<b>(67,552)</b>	<b>(69,812)</b>	

**OTHER EMPLOYEE COSTS**

Direct Expenditure	299,110	261,351	(37,759)	It is currently anticipated that expenditure on the corporate training budget will be lower than anticipated. A carry forward may be requested at year-end to support training and developments needs arising from Future Guildford.
Income	(227,520)	(227,520)	0	
<b>Total Directly Controllable (Income)/Expenditure</b>	<b>71,590</b>	<b>33,831</b>	<b>(37,759)</b>	
Indirect Expenditure	13,120	13,168	48	
<b>Net (Income)/Expenditure</b>	<b>84,710</b>	<b>46,999</b>	<b>(37,711)</b>	

**PUBLIC RELATIONS AND MARKETING**

Direct Expenditure	342,040	371,125	29,085	The additional salary costs are the result of vacancies being covered by comparatively expensive agency staff.
Income	(6,700)	(4,000)	2,700	
<b>Total Directly Controllable (Income)/Expenditure</b>	<b>335,340</b>	<b>367,125</b>	<b>31,785</b>	
Indirect Expenditure	63,330	63,370	40	
<b>Net (Income)/Expenditure</b>	<b>398,670</b>	<b>430,495</b>	<b>31,825</b>	

**PLANNING AND REGENERATION**

**Revised Budget      Projected Outturn      Variance**

<b>SERVICE SUMMARY</b>			
Direct Expenditure	7,260,544	6,497,444	(763,100)
Income	(2,588,880)	(2,618,249)	(29,369)
<b>Total Directly Controllable (Income)/Expenditure</b>	<b>4,671,664</b>	<b>3,879,195</b>	<b>(792,469)</b>
Indirect Expenditure	2,767,710	2,964,629	196,919
<b>Net (Income)/Expenditure</b>	<b>7,439,374</b>	<b>6,843,824</b>	<b>(595,550)</b>

**BUILDING CONTROL SUMMARY**

Direct Expenditure	782,010	870,091	88,081	Savings from vacancies will no longer cover the cost of Building Control agency workers who are now engaged until the end of the financial year; there are also agency costs to cover long term sickness. Consultants cost are expected to be over budget by £34,600. Only £7,500 of the microfiche scanning carry forward of £30,000 is expected to be spent in 2018-19.
Income	(503,400)	(468,699)	34,701	Building Control fee income is currently anticipated to be £35,000 lower under budget.
<b>Total Directly Controllable (Income)/Expenditure</b>	<b>278,610</b>	<b>401,392</b>	<b>122,782</b>	
Indirect Expenditure	147,110	147,198	88	
<b>Net (Income)/Expenditure</b>	<b>425,720</b>	<b>548,590</b>	<b>122,870</b>	

**CLIMATE CHANGE**

Direct Expenditure	297,090	155,049	(142,041)	Vacant posts have resulted in an underspend, offset by the vacancy credit of £47,000. Reduction in Carbon Allowances charges as the scheme has now finished £86,500. The additional income is due to the charge from Millmead LED lighting, which has a payback figure of 5 years, £41,000 relates to 2 years. Additional income via the Salix Revenue account as this relates to revenue and not Capital £46,000. Both offset by the reversal of the Climate Change recharge as the scheme has now stopped £95,500.
Income	(318,840)	(298,170)	20,670	
<b>Total Directly Controllable (Income)/Expenditure</b>	<b>(21,750)</b>	<b>(143,121)</b>	<b>(121,371)</b>	
Indirect Expenditure	61,490	61,522	32	
<b>Net (Income)/Expenditure</b>	<b>39,740</b>	<b>(81,599)</b>	<b>(121,339)</b>	

PLANNING AND REGENERATION	Revised Budget	Projected Outturn	Variance
<b>DEVELOPMENT CONTROL</b>			
Direct Expenditure	2,031,380	2,357,113	325,733 Employee related expenditure is projected to be over budget by £149,100 due to temporary staff, maternity cover for two posts and the new compliance and monitoring officer post. Only £42,500 of the microfiche scanning carry forward of £170,000 will be spent in this financial year. Planning appeal expenses are expected to be higher than budgeted. Planning application fees are expected to fall short of the original budget by £41,500.
Income	(1,508,540)	(1,502,118)	6,422 The fee increase of 20% introduced in January 2018 should in theory have seen an increase to £1,560,000 but planning fees are currently lower than anticipated.
<b>Total Directly Controllable (Income)/Expenditure</b>	<b>522,840</b>	<b>854,995</b>	<b>332,155</b>
Indirect Expenditure	635,680	638,926	3,246
<b>Net (Income)/Expenditure</b>	<b>1,158,520</b>	<b>1,493,921</b>	<b>335,401</b>
<b>LOCAL LAND CHARGES</b>			
Direct Expenditure	215,030	219,345	4,315
Income	(256,500)	(263,857)	(7,357)
<b>Total Directly Controllable (Income)/Expenditure</b>	<b>(41,470)</b>	<b>(44,512)</b>	<b>(3,042)</b>
Indirect Expenditure	38,460	38,354	(106)
<b>Net (Income)/Expenditure</b>	<b>(3,010)</b>	<b>(6,158)</b>	<b>(3,148)</b>
<b>MAJOR PROJECTS</b>			
Direct Expenditure	2,184,630	1,473,427	(711,203) Employee related costs are expected to be £109,776 over the revenue budget which takes into account a capital allocation of £285,069. The allocation between revenue and capital will be revised at each monitoring period as the individual projects move from revenue to capital. There is a projected underspend on consultants fees on a number of projects including Guildford West (£146,630), Sustainable Movement Corridor (£100,000), Stoke Park Development (£165,000) and Major Projects (£174,070) which has been partially offset by unbudgeted LEP fees of £26,650.
Income	0	(65,000)	(65,000) LEP funding of £65,000 in this financial year has been received and is set against Sustainable Movement Corridor expenditure.
<b>Total Directly Controllable (Income)/Expenditure</b>	<b>2,184,630</b>	<b>1,408,427</b>	<b>(776,203)</b>
Indirect Expenditure	489,010	489,090	80
<b>Net (Income)/Expenditure</b>	<b>2,673,640</b>	<b>1,897,517</b>	<b>(776,123)</b>

**PLANNING AND REGENERATION**

**Revised Budget                      Projected Outturn                      Variance**

**POLICY**

Direct Expenditure	1,689,514	1,400,031	<b>(289,483)</b>	Consultants and agency costs (excluding Local Plan) will be over budget by £78,300 and are attributable to transport planning, design and conservation. Employee related savings due to vacancies are £179,500. Only £15,100 of the carry forwards will be spent in this financial year due mostly to delays in the Local Plan. The growth bid for the Strategic Design Overview SPD will be spent in 2018-19 but the Infrastructure Delivery Plan will be delayed (£60,000 growth bid). Inspectors fees are projected to be under spent by £25,000 although legal costs relating to the Local Plan are significantly more than anticipated. The reserve for judicial review costs of £300,000 will not be spent in this financial year as a further consultation will most likely take place. A government grant of £20,000 is due in relation to the West Horsley neighbourhood plan.
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Income	(1,600)	(20,405)	<b>(18,805)</b>	Government grant of £20,000 in relation to the West Horsley neighbourhood plan.
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<b>Total Directly Controllable (Income)/Expenditure</b>	<b>1,687,914</b>	<b>1,379,626</b>	<b>(308,288)</b>	
Indirect Expenditure	936,350	1,129,905	<b>193,555</b>	
<b>Net (Income)/Expenditure</b>	<b>2,624,264</b>	<b>2,509,531</b>	<b>(114,733)</b>	

**SLYFIELD AREA REGENERATION PROJECT (SARP)**

Direct Expenditure	60,890	22,388	<b>(38,502)</b>	It is not currently anticipated that the consultants budget will be committed in 2018-19.
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<b>Total Directly Controllable (Income)/Expenditure</b>	<b>60,890</b>	<b>22,388</b>	<b>(38,502)</b>	
Indirect Expenditure	459,610	459,634	24	
<b>Net (Income)/Expenditure</b>	<b>520,500</b>	<b>482,022</b>	<b>(38,478)</b>	