

COMMUNITY SERVICES

Revised Budget Projected Outturn Variance Notes

SERVICE SUMMARY			
Direct Expenditure	15,333,629	15,700,878	367,249
Income	(19,377,860)	(20,717,724)	(1,339,864)
Total Directly Controllable (Income)/Expenditure	(4,044,231)	(5,016,846)	(972,615)
Indirect Expenditure	3,963,060	3,798,844	(164,216)
Net (Income)/Expenditure	(81,171)	(1,218,002)	(1,136,831)

BUILDING MAINTENANCE

Direct Expenditure	3,311,410	3,932,686	621,276	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)	(4,030,856)	(621,326)	
Total Directly Controllable (Income)/Expenditure	(98,120)	(98,170)	(50)	
Indirect Expenditure	91,360	91,410	50	
Net (Income)/Expenditure	(6,760)	(6,760)	0	

GYPSY AND TRAVELLER SITES

Direct Expenditure	116,690	94,532	(22,158)	Vacant post.
Income	(169,720)	(191,180)	(21,460)	Unbudgeted management fee income .
Total Directly Controllable (Income)/Expenditure	(53,030)	(96,648)	(43,618)	
Indirect Expenditure	31,200	31,280	80	
Net (Income)/Expenditure	(21,830)	(65,368)	(43,538)	

CITIZENS ADVICE BUREAU

Direct Expenditure	283,420	283,410	(10)
Total Directly Controllable (Income)/Expenditure	283,420	283,410	(10)
Indirect Expenditure	1,770	1,780	10
Net (Income)/Expenditure	285,190	285,190	0

CIVIL EMERGENCIES

Direct Expenditure	58,310	53,307	(5,003)
Total Directly Controllable (Income)/Expenditure	58,310	53,307	(5,003)
Indirect Expenditure	3,810	3,820	10
Net (Income)/Expenditure	62,120	57,127	(4,993)

COMMUNITY SERVICES	Revised Budget	Projected Outturn	Variance	Notes
CORPORATE PROPERTY SERVICES				
Direct Expenditure	1,851,677	1,455,673	(396,004)	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 by the end of February.
Income	(1,087,510)	(886,096)	201,414	
Total Directly Controllable (Income)/Expenditure	764,167	569,577	(194,590)	
Indirect Expenditure	335,540	143,343	(192,197)	
Net (Income)/Expenditure	1,099,707	712,920	(386,787)	
DAY SERVICES				
Direct Expenditure	619,160	625,910	6,750	
Income	(205,050)	(201,666)	3,384	
Total Directly Controllable (Income)/Expenditure	414,110	424,244	10,134	
Indirect Expenditure	165,110	162,452	(2,658)	
Net (Income)/Expenditure	579,220	586,696	7,476	
EMERGENCY COMMUNICATIONS SYSTEM				
Direct Expenditure	263,720	260,371	(3,349)	
Income	(359,780)	(400,552)	(40,772)	Increased subscriptions to the service.
Total Directly Controllable (Income)/Expenditure	(96,060)	(140,181)	(44,121)	
Indirect Expenditure	59,220	59,250	30	
Net (Income)/Expenditure	(36,840)	(80,931)	(44,091)	
EMI SERVICES				
Direct Expenditure	276,500	264,600	(11,900)	Savings in employee costs due to substantive vacancies.
Income	(156,020)	(129,491)	26,529	Reduction in grant support from Surrey County Council.
Total Directly Controllable (Income)/Expenditure	120,480	135,109	14,629	
Indirect Expenditure	19,490	19,190	(300)	
Net (Income)/Expenditure	139,970	154,299	14,329	

COMMUNITY SERVICES	Revised Budget	Projected Outturn	Variance	Notes
ENVIRONMENTAL CONTROL				
Direct Expenditure	432,950	467,088	34,138	Costs associated with joint working with Surrey Heath BC are included in the 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)	(55,522)	(31,062)	See above.
Total Directly Controllable (Income)/Expenditure	408,490	411,566	3,076	
Indirect Expenditure	67,620	73,244	5,624	
Net (Income)/Expenditure	476,110	484,810	8,700	
SURREY FAMILY SUPPORT PROGRAMME				
Direct Expenditure	429,240	484,931	55,691	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)	(325,893)	(70,893)	See above.
Total Directly Controllable (Income)/Expenditure	174,240	159,038	(15,202)	
Indirect Expenditure	65,610	65,620	10	
Net (Income)/Expenditure	239,850	224,658	(15,192)	
FOOD AND SAFETY SERVICES				
Direct Expenditure	330,790	309,390	(21,400)	
Income	(1,800)	(1,270)	530	
Total Directly Controllable (Income)/Expenditure	328,990	308,120	(20,870)	
Indirect Expenditure	82,980	83,020	40	
Net (Income)/Expenditure	411,970	391,140	(20,830)	
HEALTH AND SAFETY				
Direct Expenditure	133,860	134,412	552	
Income	(154,610)	(154,690)	(80)	
Total Directly Controllable (Income)/Expenditure	(20,750)	(20,278)	472	
Indirect Expenditure	17,540	17,570	30	
Net (Income)/Expenditure	(3,210)	(2,708)	502	

COMMUNITY SERVICES	Revised Budget	Projected Outturn	Variance	Notes
HOUSING SURVEYING SERVICES				
Direct Expenditure	731,600	643,395	(88,205)	Vacant posts.
Income	(839,120)	(750,965)	88,155	Reduction in recharges resulting from vacancies.
Total Directly Controllable (Income)/Expenditure	(107,520)	(107,570)	(50)	
Indirect Expenditure	105,950	106,000	50	
Net (Income)/Expenditure	(1,570)	(1,570)	0	
GRANTS TO VOLUNTARY ORGANISATIONS - HOUSING AND COMMUNITY				
Direct Expenditure	533,129	506,725	(26,404)	The cash grant for Wey Valley Bowls Club has been replaced with alternative financial support. The 2019-20 estimates reflect this revised position.
Total Directly Controllable (Income)/Expenditure	533,129	506,725	(26,404)	
Indirect Expenditure	6,650	6,660	10	
Net (Income)/Expenditure	539,779	513,385	(26,394)	
HOME FARM ESTATE, EFFINGHAM				
Direct Expenditure	110,475	13,759	(96,716)	The works anticipated for 2018-19 will not now be completed. A carry forward request will be submitted to fund the work in 2019-20.
Income	(12,230)	(11,284)	946	
Total Directly Controllable (Income)/Expenditure	98,245	2,475	(95,770)	
Indirect Expenditure	17,120	14,770	(2,350)	
Net (Income)/Expenditure	115,365	17,245	(98,120)	
HOMELESSNESS AND EMERGENCY ACCOMMODATION				
Direct Expenditure	761,800	829,927	68,127	See below.
Income	(9,000)	(394,242)	(385,242)	Income received from MHCLG in respect of Flexible Homelessness Support Grant £186,000 and Prevention Partnership Fund £197,700 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.
Total Directly Controllable (Income)/Expenditure	752,800	435,685	(317,115)	
Indirect Expenditure	99,680	99,510	(170)	
Net (Income)/Expenditure	852,480	535,195	(317,285)	
HOUSING ADVICE				
Direct Expenditure	300,000	300,000	0	
Total Directly Controllable (Income)/Expenditure	300,000	300,000	0	
Net (Income)/Expenditure	300,000	300,000	0	

COMMUNITY SERVICES**AFFORDABLE HOUSING DEVELOPMENT**

	Revised Budget	Projected Outturn	Variance	Notes
Direct Expenditure	133,840	95,680	(38,160)	Savings in salaries due to vacancies, partially offset by the use of agency staff.
Total Directly Controllable (Income)/Expenditure	133,840	95,680	(38,160)	
Indirect Expenditure	175,960	176,000	40	
Net (Income)/Expenditure	309,800	271,680	(38,120)	

INDUSTRIAL ESTATES

Direct Expenditure	294,382	246,222	(48,160)	
Income	(3,428,020)	(3,570,519)	(142,499)	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.
Total Directly Controllable (Income)/Expenditure	(3,133,638)	(3,324,297)	(190,659)	
Indirect Expenditure	308,410	311,555	3,145	
Net (Income)/Expenditure	(2,825,228)	(3,012,742)	(187,514)	

INVESTMENT PROPERTY

Direct Expenditure	166,030	241,833	75,803	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 assumed as part of the budget preparation process.
Income	(5,702,420)	(5,528,118)	174,302	See above.
Total Directly Controllable (Income)/Expenditure	(5,536,390)	(5,286,285)	250,105	
Indirect Expenditure	351,000	332,552	(18,448)	
Net (Income)/Expenditure	(5,185,390)	(4,953,733)	231,657	

LICENSING SERVICES

Direct Expenditure	226,550	242,758	16,208	Use of additional administrative staff has resulted in higher than budgeted expenditure.
Income	(170,450)	(172,350)	(1,900)	
Total Directly Controllable (Income)/Expenditure	56,100	70,408	14,308	
Indirect Expenditure	73,430	73,540	110	
Net (Income)/Expenditure	129,530	143,948	14,418	

COMMUNITY SERVICES	Revised Budget	Projected Outturn	Variance	Notes
COMMUNITY MEALS AND TPT				
Direct Expenditure	863,510	834,718	(28,792)	Employee related savings resulting from vacancies.
Income	(275,090)	(283,625)	(8,535)	Community Transport Scheme grant has been received from Surrey County Council.
Total Directly Controllable (Income)/Expenditure	588,420	551,093	(37,327)	
Indirect Expenditure	75,640	75,710	70	
Net (Income)/Expenditure	664,060	626,803	(37,257)	
OFFICE SERVICES TEAM				
Direct Expenditure	1,695,690	1,711,068	15,378	Contribution towards installation of LED lighting at Millmead funded from Energy Management Reserve.
Income	(2,151,700)	(2,088,970)	62,730	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.
Total Directly Controllable (Income)/Expenditure	(456,010)	(377,902)	78,108	
Indirect Expenditure	573,570	595,637	22,067	Asset Development recharges reflecting Millmead works.
Net (Income)/Expenditure	117,560	217,735	100,175	
HOUSING OUTSIDE THE HRA				
Direct Expenditure	3,650	14,106	10,456	Additional charges at Old Manor House due to vacant properties.
Income	(24,940)	(30,388)	(5,448)	
Total Directly Controllable (Income)/Expenditure	(21,290)	(16,282)	5,008	
Indirect Expenditure	47,920	53,826	5,906	
Net (Income)/Expenditure	26,630	37,544	10,914	
OTHER PROPERTY				
Direct Expenditure	90,300	202,626	112,326	See below.
Income	(358,160)	(690,126)	(331,966)	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.
Total Directly Controllable (Income)/Expenditure	(267,860)	(487,500)	(219,640)	
Indirect Expenditure	327,310	341,489	14,179	
Net (Income)/Expenditure	59,450	(146,011)	(205,461)	

COMMUNITY SERVICES**PEST CONTROL**

	Revised Budget	Projected Outturn	Variance	Notes
Direct Expenditure	61,820	62,477	657	
Income	(62,000)	(60,805)	1,195	
Total Directly Controllable (Income)/Expenditure	(180)	1,672	1,852	
Indirect Expenditure	11,350	11,400	50	
Net (Income)/Expenditure	11,170	13,072	1,902	

PRIVATE SECTOR HOUSING

Direct Expenditure	567,700	741,939	174,239	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.
Income	(258,200)	(485,467)	(227,267)	See above.
Total Directly Controllable (Income)/Expenditure	309,500	256,472	(53,028)	
Indirect Expenditure	724,540	724,620	80	
Net (Income)/Expenditure	1,034,040	981,092	(52,948)	

PROJECT ASPIRE

Direct Expenditure	0	36,234	36,234	The cost of Project Aspire is funded from reserve.
Total Directly Controllable (Income)/Expenditure	0	36,234	36,234	
Net (Income)/Expenditure	0	36,234	36,234	

PUBLIC HEALTH

Direct Expenditure	83,680	85,922	2,242	
Total Directly Controllable (Income)/Expenditure	83,680	85,922	2,242	
Indirect Expenditure	7,470	7,500	30	
Net (Income)/Expenditure	91,150	93,422	2,272	

COMMUNITY WELLBEING

Direct Expenditure	361,790	273,346	(88,444)	Vacancies resulting in salary savings.
Total Directly Controllable (Income)/Expenditure	361,790	273,346	(88,444)	
Indirect Expenditure	39,240	39,280	40	
Net (Income)/Expenditure	401,030	312,626	(88,404)	

COMMUNITY SERVICES**Revised Budget Projected Outturn Variance Notes****TAXI LICENSING AND PRIVATE HIRE VEHICLES**

Direct Expenditure	164,046	171,114	7,068
Income	(169,500)	(175,270)	(5,770)
Total Directly Controllable (Income)/Expenditure	(5,454)	(4,156)	1,298
Indirect Expenditure	58,990	59,216	226
Net (Income)/Expenditure	53,536	55,060	1,524

WOKING ROAD DEPOT STORES

Direct Expenditure	75,910	80,719	4,809
Income	(93,550)	(98,379)	(4,829)
Total Directly Controllable (Income)/Expenditure	(17,640)	(17,660)	(20)
Indirect Expenditure	17,580	17,600	20
Net (Income)/Expenditure	(60)	(60)	0

ENVIRONMENT

Revised Budget Projected Outturn Variance Notes

SERVICE SUMMARY			
Direct Expenditure	30,098,637	30,652,180	553,543
Income	(28,225,110)	(29,986,724)	(1,761,614)
Total Directly Controllable (Income)/Expenditure	1,873,527	665,456	(1,208,071)
Indirect Expenditure	10,813,630	10,734,356	(79,274)
Net (Income)/Expenditure	12,687,157	11,399,812	(1,287,345)

ABANDONED VEHICLES

Direct Expenditure	35,730	34,222	(1,508)
Income	0	(237)	(237)
Total Directly Controllable (Income)/Expenditure	35,730	33,985	(1,745)
Indirect Expenditure	3,280	3,320	40
Net (Income)/Expenditure	39,010	37,305	(1,705)

BUSINESS FORUM

Direct Expenditure	26,270	67,305	41,035	The additional expenditure includes costs agreed to support the Business Forum.
Income	0	(30)	(30)	
Total Directly Controllable (Income)/Expenditure	26,270	67,275	41,005	
Indirect Expenditure	1,000	1,010	10	
Net (Income)/Expenditure	27,270	68,285	41,015	

CCTV SYSTEMS

Direct Expenditure	80,270	81,482	1,212
Total Directly Controllable (Income)/Expenditure	80,270	81,482	1,212
Indirect Expenditure	22,470	26,922	4,452
Net (Income)/Expenditure	102,740	108,404	5,664

CEMETERIES AND CLOSED CHURCHYARDS

Direct Expenditure	276,040	293,213	17,173
Income	(73,900)	(85,148)	(11,248)
Total Directly Controllable (Income)/Expenditure	202,140	208,065	5,925
Indirect Expenditure	62,570	46,838	(15,732)
Net (Income)/Expenditure	264,710	254,903	(9,807)

ENVIRONMENT	Revised Budget	Projected Outturn	Variance	Notes
CLINICAL WASTE				
Direct Expenditure	2,420	6,649	4,229	
Total Directly Controllable (Income)/Expenditure	2,420	6,649	4,229	
Indirect Expenditure	1,260	1,260	0	
Net (Income)/Expenditure	3,680	7,909	4,229	
CREMATORIUM				
Direct Expenditure	848,330	692,143	(156,187)	The irrecoverable VAT charge assumed in the budget will not be required as a consequence of a revised expenditure profile, and changes to HMRC guidelines which impact the accounting period the charge falls into (a carry forward will be requested). Staffing resources allocated as part of a growth bid have remained uncommitted for the majority of 2018-19 creating a saving. The saving is offset by Mercury Emission Abatement costs which have been charged to revenue pending legal action to recover costs incurred.
Income	(702,650)	(1,189,915)	(487,265)	Income disruption arising from the redevelopment has been less than envisaged.
Total Directly Controllable (Income)/Expenditure	145,680	(497,772)	(643,452)	
Indirect Expenditure	394,050	393,304	(746)	
Net (Income)/Expenditure	539,730	(104,468)	(644,198)	
ELECTRIC THEATRE				
Direct Expenditure	0	(67)	(67)	
Total Directly Controllable (Income)/Expenditure	0	(67)	(67)	
Net (Income)/Expenditure	0	(67)	(67)	
FLEET MANAGEMENT SERVICE				
Direct Expenditure	1,096,280	1,076,276	(20,004)	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)	(3,103,756)	(72,896)	An insurance receipt in respect of the write-off of a road sweeper which will be used to finance a replacement.
Total Directly Controllable (Income)/Expenditure	(1,934,580)	(2,027,480)	(92,900)	
Indirect Expenditure	1,936,960	1,937,480	520	
Net (Income)/Expenditure	2,380	(90,000)	(92,380)	

ENVIRONMENT	Revised Budget	Projected Outturn	Variance	Notes
LEGAL SERVICES				
Direct Expenditure	1,110,770	1,500,399	389,629	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)	(1,624,104)	(354,394)	
Total Directly Controllable (Income)/Expenditure	(158,940)	(123,705)	35,235	See above.
Indirect Expenditure	151,340	151,430	90	
Net (Income)/Expenditure	(7,600)	27,725	35,325	
ENGINEERING AND TRANSPORT SERVICES				
Direct Expenditure	361,390	303,028	(58,362)	
Income	(421,900)	(364,186)	57,714	
Total Directly Controllable (Income)/Expenditure	(60,510)	(61,158)	(648)	
Indirect Expenditure	61,260	61,290	30	
Net (Income)/Expenditure	750	132	(618)	
GUILDFORD HOUSE				
Direct Expenditure	389,697	385,496	(4,201)	
Income	(70,630)	(81,208)	(10,578)	
Total Directly Controllable (Income)/Expenditure	319,067	304,288	(14,779)	
Indirect Expenditure	106,550	92,484	(14,066)	
Net (Income)/Expenditure	425,617	396,772	(28,845)	
GUILDHALL				
Direct Expenditure	124,560	152,490	27,930	Unbudgeted agency caretaking staff.
Income	(34,800)	(34,787)	13	
Total Directly Controllable (Income)/Expenditure	89,760	117,703	27,943	
Indirect Expenditure	50,920	45,596	(5,324)	
Net (Income)/Expenditure	140,680	163,299	22,619	

ENVIRONMENT	Revised Budget	Projected Outturn	Variance	Notes
INFORMATION RIGHTS OFFICER				
Direct Expenditure	63,740	67,785	4,045	
Income	(69,160)	(69,180)	(20)	
Total Directly Controllable (Income)/Expenditure	(5,420)	(1,395)	4,025	
Indirect Expenditure	5,300	5,320	20	
Net (Income)/Expenditure	(120)	3,925	4,045	
LAND DRAINAGE				
Direct Expenditure	156,200	68,980	(87,220)	Land drainage costs are anticipated to be lower than budgeted.
Total Directly Controllable (Income)/Expenditure	156,200	68,980	(87,220)	
Indirect Expenditure	307,830	242,692	(65,138)	
Net (Income)/Expenditure	464,030	311,672	(152,358)	
LEISURE ART DEVELOPMENT				
Direct Expenditure	80,960	81,410	450	
Income	0	(765)	(765)	
Total Directly Controllable (Income)/Expenditure	80,960	80,645	(315)	
Indirect Expenditure	18,220	18,260	40	
Net (Income)/Expenditure	99,180	98,905	(275)	
LEISURE COMMUNITY CENTRES				
Direct Expenditure	70,470	78,459	7,989	
Income	(1,440)	(11,295)	(9,855)	
Total Directly Controllable (Income)/Expenditure	69,030	67,164	(1,866)	
Indirect Expenditure	89,870	85,572	(4,298)	
Net (Income)/Expenditure	158,900	152,736	(6,164)	
LEISURE G LIVE				
Direct Expenditure	396,510	401,926	5,416	
Income	(37,880)	(81,888)	(44,008)	Higher than budgeted management fee income for 2017-18 (paid in 2018-19). The 2019-20 estimate has been increased to reflect this.
Total Directly Controllable (Income)/Expenditure	358,630	320,038	(38,592)	
Indirect Expenditure	932,000	928,111	(3,889)	
Net (Income)/Expenditure	1,290,630	1,248,149	(42,481)	

ENVIRONMENT	Revised Budget	Projected Outturn	Variance	Notes
LEISURE GRANTS				
Direct Expenditure	452,510	437,116	(15,394)	
Total Directly Controllable (Income)/Expenditure	452,510	437,116	(15,394)	
Indirect Expenditure	8,690	8,730	40	
Net (Income)/Expenditure	461,200	445,846	(15,354)	
LEISURE MANAGEMENT CONTRACT				
Direct Expenditure	1,092,890	1,239,316	146,426	Increased utility charges against estimate £199,500 partly offset by additional income £30,000 and anticipated reduction in general repairs to buildings £40,000.
Income	(1,945,490)	(2,288,513)	(343,023)	VAT refund relating to the treatment of sports fee income from previous years totalling £313,800.
Total Directly Controllable (Income)/Expenditure	(852,600)	(1,049,197)	(196,597)	
Indirect Expenditure	1,664,060	1,668,918	4,858	
Net (Income)/Expenditure	811,460	619,721	(191,739)	
LEISURE PLAY DEVELOPMENT				
Direct Expenditure	218,590	219,339	749	
Income	(29,360)	(53,721)	(24,361)	Higher than budgeted income from FISH as a 98% participation rate was achieved this year.
Total Directly Controllable (Income)/Expenditure	189,230	165,618	(23,612)	
Indirect Expenditure	22,240	22,280	40	
Net (Income)/Expenditure	211,470	187,898	(23,572)	
LEISURE RANGERS				
Direct Expenditure	223,000	210,405	(12,595)	
Total Directly Controllable (Income)/Expenditure	223,000	210,405	(12,595)	
Indirect Expenditure	9,930	9,940	10	
Net (Income)/Expenditure	232,930	220,345	(12,585)	
LEISURE SPORT DEVELOPMENT				
Direct Expenditure	71,980	84,358	12,378	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. The overspend is covered by the saving in Leisure Play.
Income	(4,000)	(2,251)	1,749	
Total Directly Controllable (Income)/Expenditure	67,980	82,107	14,127	
Indirect Expenditure	13,330	13,350	20	
Net (Income)/Expenditure	81,310	95,457	14,147	

ENVIRONMENT	Revised Budget	Projected Outturn	Variance	Notes
MARKETS				
Direct Expenditure	60,940	55,385	(5,555)	
Income	(175,630)	(161,056)	14,574	
Total Directly Controllable (Income)/Expenditure	(114,690)	(105,671)	9,019	
Indirect Expenditure	7,090	7,120	30	
Net (Income)/Expenditure	(107,600)	(98,551)	9,049	
MOT BAY				
Direct Expenditure	120,640	126,571	5,931	
Income	(169,580)	(147,028)	22,552	
Total Directly Controllable (Income)/Expenditure	(48,940)	(20,457)	28,483	
Indirect Expenditure	24,140	24,150	10	
Net (Income)/Expenditure	(24,800)	3,693	28,493	
GUILDFORD MUSEUM				
Direct Expenditure	467,810	529,195	61,385	Employee related expenditure resulting from the appointment of an Engagement Officer which was not a substantive post in the estimate. Salary costs reflecting changes to the management structure of heritage.
Income	(52,630)	(58,778)	(6,148)	
Total Directly Controllable (Income)/Expenditure	415,180	470,417	55,237	
Indirect Expenditure	132,060	145,743	13,683	
Net (Income)/Expenditure	547,240	616,160	68,920	
OFF STREET PARKING				
Direct Expenditure	4,854,920	4,037,490	(817,430)	There are some salary savings due to vacancies. The planned works programme funded from the Car Parks Maintenance Reserve (CPMR) is expected to be £734,400 below the original budget despite previous assumptions. 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. The consultants budget of £80,000 for decking at Millbrook will not be spent.
Income	(10,858,680)	(10,573,373)	285,307	Lower than budgeted levels of income are projected at Farnham Road MSCP, Leapale Road MSCP, Bright Hill, Tunsgate and Guildford Park.
Total Directly Controllable (Income)/Expenditure	(6,003,760)	(6,535,883)	(532,123)	
Indirect Expenditure	1,764,830	1,751,242	(13,588)	
Net (Income)/Expenditure	(4,238,930)	(4,784,641)	(545,711)	

ENVIRONMENT	Revised Budget	Projected Outturn	Variance	Notes
ON STREET PARKING				
Direct Expenditure	1,188,540	1,216,949	28,409	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 and the budget for signs will be underspent. £37,400 will no longer be spent on a parking study funded from CPMR due to procurement delays. 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)	(1,820,639)	127,961	Guildford on-street income is below budget due in part to parking bays no longer available at Tunsgate and Castle Street.
Total Directly Controllable (Income)/Expenditure	(760,060)	(603,690)	156,370	
Indirect Expenditure	85,730	85,750	20	
Net (Income)/Expenditure	(674,330)	(517,940)	156,390	
ORDNANCE SURVEY AND MAPPING SERVICES				
Direct Expenditure	3,540	4,414	874	
Total Directly Controllable (Income)/Expenditure	3,540	4,414	874	
Indirect Expenditure	10,830	5,025	(5,805)	
Net (Income)/Expenditure	14,370	9,439	(4,931)	
PARKS AND COUNTRYSIDE				
Direct Expenditure	3,957,760	4,103,849	146,089	Vacant posts are being used to fund the use of casual staff, contractors and the vacancy credit £41,000. Additional property services works total £72,000 which includes £24,000 for reactive repairs and vandalism (the budget for these costs is held centrally), £26,000 towards the paddling pool repairs and £10,000 towards Stoke Park boiler repairs. Woodbridge Road project has been delayed until 2019-20 £98,260, plus estimated traveller incursions costs £27,000.
Income	(1,292,570)	(1,312,967)	(20,397)	Increase in income from chargeable grounds maintenance works £101,000, offset by a reduction in rental income against the assumption included in the estimate in respect of the Burchatts Barn lease.
Total Directly Controllable (Income)/Expenditure	2,665,190	2,790,882	125,692	
Indirect Expenditure	1,262,720	1,282,920	20,200	Additional charges from external legal support recharges and asset development total £22,400.
Net (Income)/Expenditure	3,927,910	4,073,802	145,892	

ENVIRONMENT	Revised Budget	Projected Outturn	Variance	Notes
PARK AND RIDE SERVICES				
Direct Expenditure	657,090	704,838	47,748	
Income	(50,000)	(64,087)	(14,087)	
Total Directly Controllable (Income)/Expenditure	607,090	640,751	33,661	
Indirect Expenditure	98,790	88,669	(10,121)	
Net (Income)/Expenditure	705,880	729,420	23,540	
PROCUREMENT				
Direct Expenditure	91,670	89,093	(2,577)	
Income	(96,700)	(96,730)	(30)	
Total Directly Controllable (Income)/Expenditure	(5,030)	(7,637)	(2,607)	
Indirect Expenditure	15,880	15,910	30	
Net (Income)/Expenditure	10,850	8,273	(2,577)	
PUBLIC CONVENIENCES				
Direct Expenditure	231,060	228,300	(2,760)	
Income	(12,480)	(11,920)	560	
Total Directly Controllable (Income)/Expenditure	218,580	216,380	(2,200)	
Indirect Expenditure	78,350	74,047	(4,303)	
Net (Income)/Expenditure	296,930	290,427	(6,503)	
REFUSE AND RECYCLING				
Direct Expenditure	6,434,640	7,162,680	728,040	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 £25,500 more than budgeted with some costs having been moved to the IT Renewals reserve.
Income	(3,563,580)	(3,866,280)	(302,700)	Subscriptions to the green waste services are anticipated to exceed budget by £31,000 but trade refuse income is now expected to be under budget by £47,200.
Total Directly Controllable (Income)/Expenditure	2,871,060	3,296,400	425,340	
Indirect Expenditure	756,690	772,714	16,024	
Net (Income)/Expenditure	3,627,750	4,069,114	441,364	

ENVIRONMENT	Revised Budget	Projected Outturn	Variance	Notes
RIVER CONTROL				
Direct Expenditure	31,360	21,895	(9,465)	
Total Directly Controllable (Income)/Expenditure	31,360	21,895	(9,465)	
Indirect Expenditure	10,730	8,975	(1,755)	
Net (Income)/Expenditure	42,090	30,870	(11,220)	
ROADS AND FOOTPATHS MAINTENANCE				
Direct Expenditure	37,990	23,029	(14,961)	
Total Directly Controllable (Income)/Expenditure	37,990	23,029	(14,961)	
Indirect Expenditure	60,090	67,919	7,829	
Net (Income)/Expenditure	98,080	90,948	(7,132)	
SNOW AND ICE PLAN HOLDING ACCOUNT				
Direct Expenditure	53,420	45,598	(7,822)	
Income	(45,080)	(45,080)	0	
Total Directly Controllable (Income)/Expenditure	8,340	518	(7,822)	
Indirect Expenditure	1,140	581	(559)	
Net (Income)/Expenditure	9,480	1,099	(8,381)	
SPA SITES				
Direct Expenditure	105,000	99,312	(5,688)	
Income	(105,000)	(795,896)	(690,896)	SPA income for the future development and maintenance of green spaces is projected to exceed budget by £696,600. 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.
Total Directly Controllable (Income)/Expenditure	0	(696,584)	(696,584)	
Net (Income)/Expenditure	0	(696,584)	(696,584)	
STREET CLEANSING				
Direct Expenditure	2,393,470	2,226,012	(167,458)	There are salary savings due to vacancies and a restructuring of the service.
Income	(145,360)	(153,472)	(8,112)	
Total Directly Controllable (Income)/Expenditure	2,248,110	2,072,540	(175,570)	
Indirect Expenditure	176,850	176,940	90	
Net (Income)/Expenditure	2,424,960	2,249,480	(175,480)	

ENVIRONMENT	Revised Budget	Projected Outturn	Variance	Notes
STREET FURNITURE				
Direct Expenditure	81,910	66,459	(15,451)	
Total Directly Controllable (Income)/Expenditure	81,910	66,459	(15,451)	
Indirect Expenditure	8,280	12,827	4,547	
Net (Income)/Expenditure	90,190	79,286	(10,904)	
TOURIST INFORMATION CENTRE				
Direct Expenditure	255,330	286,910	31,580	The cost of computer maintenance agreements previously shared with Electric Theatre are now being absorbed into the TIC budget.
Income	(51,290)	(61,477)	(10,187)	
Total Directly Controllable (Income)/Expenditure	204,040	225,433	21,393	
Indirect Expenditure	32,900	32,920	20	
Net (Income)/Expenditure	236,940	258,353	21,413	
BUSINESS AND TOURISM				
Direct Expenditure	557,740	588,075	30,335	Agreed SNAP sponsorship consultancy cost. Higher than budgeted tourism marketing costs not included in the budget.
Income	(152,950)	(140,728)	12,222	
Total Directly Controllable (Income)/Expenditure	404,790	447,347	42,557	
Indirect Expenditure	83,660	81,985	(1,675)	
Net (Income)/Expenditure	488,450	529,332	40,882	
TOWN CENTRE MANAGEMENT				
Direct Expenditure	95,260	98,861	3,601	
Income	(269,950)	(60,511)	209,439	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.
Total Directly Controllable (Income)/Expenditure	(174,690)	38,350	213,040	
Indirect Expenditure	19,420	19,480	60	
Net (Income)/Expenditure	(155,270)	57,830	213,100	

ENVIRONMENT

	Revised Budget	Projected Outturn	Variance	Notes
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TRANSPORTATION

Direct Expenditure	9,010	10,731	1,721	
Total Directly Controllable (Income)/Expenditure	9,010	10,731	1,721	
Indirect Expenditure	6,020	5,683	(337)	
Net (Income)/Expenditure	15,030	16,414	1,384	

VEHICLE MAINTENANCE WORKSHOP

Direct Expenditure	706,280	835,553	129,273	Increased expenditure on salaries and parts will be recovered through the recharge to other services.
Income	(781,650)	(873,380)	(91,730)	See above.
Total Directly Controllable (Income)/Expenditure	(75,370)	(37,827)	37,543	
Indirect Expenditure	53,950	53,990	40	
Net (Income)/Expenditure	(21,420)	16,163	37,583	

THE VILLAGE

Direct Expenditure	0	14,950	14,950	
Income	0	(400)	(400)	
Total Directly Controllable (Income)/Expenditure	0	14,550	14,550	
Indirect Expenditure	0	150	150	
Net (Income)/Expenditure	0	14,700	14,700	

WORKS ANCILLARY SERVICES**WOKING ROAD DEPOT**

Direct Expenditure	438,560	496,169	57,609	Use of agency staff and repair and maintenance costs are over budget.
Income	(573,380)	(563,658)	9,722	Vending machine sales lower than estimated.
Total Directly Controllable (Income)/Expenditure	(134,820)	(67,489)	67,331	
Indirect Expenditure	201,130	196,219	(4,911)	
Net (Income)/Expenditure	66,310	128,730	62,420	

RECYCLING, CLEANSING AND PARKING SERVICES OVERHEAD ACCOUNT

Direct Expenditure	86,090	98,132	12,042	
Income	(188,220)	(188,280)	(60)	
Total Directly Controllable (Income)/Expenditure	(102,130)	(90,148)	11,982	
Indirect Expenditure	59,220	59,290	70	
Net (Income)/Expenditure	(42,910)	(30,858)	12,052	

FINANCE

Revised Budget Projected Outturn Variance Notes

SERVICE SUMMARY			
Direct Expenditure	44,476,300	42,317,700	(2,158,600)
Income	(39,793,170)	(38,402,190)	1,390,980
Total Directly Controllable (Income)/Expenditure	4,683,130	3,915,510	(767,620)
Indirect Expenditure	3,173,470	3,188,056	14,586
Net (Income)/Expenditure	7,856,600	7,103,566	(753,034)

ACCESS GROUP FOR GUILDFORD

Direct Expenditure	1,860	2,893	1,033
Total Directly Controllable (Income)/Expenditure	1,860	2,893	1,033
Indirect Expenditure	2,310	2,310	0
Net (Income)/Expenditure	4,170	5,203	1,033

ACCOUNTANCY

Direct Expenditure	814,290	683,671	(130,619)	Vacancies resulting in salary savings and former Head of Service salary allocation.
Income	(936,660)	(936,790)	(130)	
Total Directly Controllable (Income)/Expenditure	(122,370)	(253,119)	(130,749)	
Indirect Expenditure	145,400	145,480	80	
Net (Income)/Expenditure	23,030	(107,639)	(130,669)	

BUSINESS RATES

Direct Expenditure	198,150	200,825	2,675
Income	(270,240)	(269,873)	367
Total Directly Controllable (Income)/Expenditure	(72,090)	(69,048)	3,042
Indirect Expenditure	49,850	49,870	20
Net (Income)/Expenditure	(22,240)	(19,178)	3,062

CIVIC EXPENSES

Direct Expenditure	203,140	222,279	19,139	The continuing requirement to support borough events has led to promotional expenses exceeding budgeted levels but the costs are projected to be in line with previous years.
Income	0	(43)	(43)	
Total Directly Controllable (Income)/Expenditure	203,140	222,236	19,096	
Indirect Expenditure	25,050	25,080	30	
Net (Income)/Expenditure	228,190	247,316	19,126	

FINANCE

	Revised Budget	Projected Outturn	Variance	Notes
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COUNCIL AND COMMITTEE SUPPORT

Direct Expenditure	195,650	178,975	(16,675)	Reduction in the printing required to support the council and council committees.
Income	(37,620)	(37,620)	0	
Total Directly Controllable (Income)/Expenditure	158,030	141,355	(16,675)	
Indirect Expenditure	246,370	246,370	0	
Net (Income)/Expenditure	404,400	387,725	(16,675)	

CORPORATE FINANCIAL

Direct Expenditure	191,490	177,992	(13,498)	Lower than anticipated Broker Fees and Consultants expenditure.
Income	(160,590)	(160,590)	0	
Total Directly Controllable (Income)/Expenditure	30,900	17,402	(13,498)	
Indirect Expenditure	263,850	263,990	140	
Net (Income)/Expenditure	294,750	281,392	(13,358)	

CORPORATE SERVICES

Direct Expenditure	607,170	657,030	49,860	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)	(107,055)	(85)	
Total Directly Controllable (Income)/Expenditure	500,200	549,975	49,775	
Indirect Expenditure	501,540	506,342	4,802	
Net (Income)/Expenditure	1,001,740	1,056,317	54,577	

COMMITTEE SERVICES

Direct Expenditure	177,620	151,107	(26,513)	Vacant post
Income	(221,730)	(221,810)	(80)	
Total Directly Controllable (Income)/Expenditure	(44,110)	(70,703)	(26,593)	
Indirect Expenditure	43,700	43,720	20	
Net (Income)/Expenditure	(410)	(26,983)	(26,573)	

COUNCIL TAX

Direct Expenditure	686,410	599,903	(86,507)	There have been a significant number of vacancies throughout 2018-19 and agency staff have only been engaged since August.
Income	(300,000)	(280,000)	20,000	
Total Directly Controllable (Income)/Expenditure	386,410	319,903	(66,507)	
Indirect Expenditure	179,740	179,800	60	
Net (Income)/Expenditure	566,150	499,703	(66,447)	

FINANCE	Revised Budget	Projected Outturn	Variance	Notes
ICT CUSTOMER TECHNICAL SUPPORT				
Direct Expenditure	0	3	3	
Total Directly Controllable (Income)/Expenditure	0	3	3	
Net (Income)/Expenditure	0	3	3	
DEMOCRATIC REPRESENTATION AND MANAGEMENT				
Direct Expenditure	686,970	678,608	(8,362)	
Income	(107,890)	(107,890)	0	
Total Directly Controllable (Income)/Expenditure	579,080	570,718	(8,362)	
Indirect Expenditure	329,890	330,070	180	
Net (Income)/Expenditure	908,970	900,788	(8,182)	
ELECTIONS				
Direct Expenditure	80,780	74,616	(6,164)	
Total Directly Controllable (Income)/Expenditure	80,780	74,616	(6,164)	
Indirect Expenditure	18,510	18,580	70	
Net (Income)/Expenditure	99,290	93,196	(6,094)	
ELECTORAL REGISTRATION				
Direct Expenditure	346,190	253,304	(92,886)	Only £2,000 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)	(29,063)	(25,973)	An unbudgeted electoral registration grant has been received.
Total Directly Controllable (Income)/Expenditure	343,100	224,241	(118,859)	
Indirect Expenditure	41,320	43,265	1,945	
Net (Income)/Expenditure	384,420	267,506	(116,914)	
FEASIBILITY STUDIES				
Direct Expenditure	340,000	70,000	(270,000)	It is not anticipated that the feasibility budget will be fully committed in 2018-19.
Total Directly Controllable (Income)/Expenditure	340,000	70,000	(270,000)	
Indirect Expenditure	220	8,841	8,621	
Net (Income)/Expenditure	340,220	78,841	(261,379)	

FINANCE

	Revised Budget	Projected Outturn	Variance	Notes
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DEBTORS

Direct Expenditure	162,880	170,712	7,832	
Income	(210,200)	(212,215)	(2,015)	
Total Directly Controllable (Income)/Expenditure	(47,320)	(41,503)	5,817	
Indirect Expenditure	49,930	49,960	30	
Net (Income)/Expenditure	2,610	8,457	5,847	

HOUSING BENEFITS

Direct Expenditure	33,565,820	32,289,801	(1,276,019)	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)	(32,131,059)	1,343,261	See above.
Total Directly Controllable (Income)/Expenditure	91,500	158,742	67,242	
Indirect Expenditure	217,130	216,280	(850)	
Net (Income)/Expenditure	308,630	375,022	66,392	

INSURANCE REVENUE ACCOUNT

Direct Expenditure	1,068,540	1,038,841	(29,699)	
Income	(1,069,440)	(1,055,830)	13,610	
Total Directly Controllable (Income)/Expenditure	(900)	(16,989)	(16,089)	
Indirect Expenditure	6,530	6,530	0	
Net (Income)/Expenditure	5,630	(10,459)	(16,089)	

IT RENEWALS REVENUE ACCOUNT

Income	(602,150)	(598,430)	3,720	
Total Directly Controllable (Income)/Expenditure	(602,150)	(598,430)	3,720	
Indirect Expenditure	487,950	488,030	80	
Net (Income)/Expenditure	(114,200)	(110,400)	3,800	

MANAGEMENT POLICY STRATEGY

Direct Expenditure	273,430	284,800	11,370	
Income	(284,890)	(284,990)	(100)	
Total Directly Controllable (Income)/Expenditure	(11,460)	(190)	11,270	
Indirect Expenditure	20,760	20,728	(32)	
Net (Income)/Expenditure	9,300	20,538	11,238	

FINANCE	Revised Budget	Projected Outturn	Variance	Notes
MISCELLANEOUS ITEMS				
Direct Expenditure	365,280	149,186	(216,094)	Removal of inflation allowance.
Income	(8,550)	(5,003)	3,547	
Total Directly Controllable (Income)/Expenditure	356,730	144,183	(212,547)	
Indirect Expenditure	360	360	0	
Net (Income)/Expenditure	357,090	144,543	(212,547)	
OPERATIONS TECHNICAL SERVICES				
Direct Expenditure	1,238,440	1,397,469	159,029	Redundancy costs have been incurred in the process of restructuring the service; provision has been made for these costs in the invest to save reserve. A consultant has been retained to patch infrastructure to enhance cyber security in line with internal audit recommendations.
Income	(1,271,050)	(1,238,135)	32,915	Street Naming income will not be received this year due to the requirement to conclude a consultation process prior to implementation of charging.
Total Directly Controllable (Income)/Expenditure	(32,610)	159,334	191,944	
Indirect Expenditure	145,350	144,750	(600)	
Net (Income)/Expenditure	112,740	304,084	191,344	
PARISH AND LOCAL LIAISON				
Direct Expenditure	201,900	202,569	669	
Total Directly Controllable (Income)/Expenditure	201,900	202,569	669	
Indirect Expenditure	205,920	205,930	10	
Net (Income)/Expenditure	407,820	408,499	679	
PAYROLL AND PURCHASING				
Direct Expenditure	318,360	272,409	(45,951)	Savings relating to the processing of cheques and software for reporting spend information.
Income	(522,430)	(520,474)	1,956	
Total Directly Controllable (Income)/Expenditure	(204,070)	(248,065)	(43,995)	
Indirect Expenditure	124,080	124,150	70	
Net (Income)/Expenditure	(79,990)	(123,915)	(43,925)	

FINANCE	Revised Budget	Projected Outturn	Variance	Notes
PORTFOLIO MANAGEMENT				
Direct Expenditure	208,470	228,115	19,645	Increased costs required to provide a round the clock service provision and computer software licence costs for the service.
Income	(205,350)	(205,320)	30	
Total Directly Controllable (Income)/Expenditure	3,120	22,795	19,675	
Indirect Expenditure	31,150	31,020	(130)	
Net (Income)/Expenditure	34,270	53,815	19,545	
NON DISTRIBUTED COSTS				
Direct Expenditure	2,294,390	2,088,032	(206,358)	Saving arising from variation in the estimate of superannuation back funding.
Total Directly Controllable (Income)/Expenditure	2,294,390	2,088,032	(206,358)	
Indirect Expenditure	360	360	0	
Net (Income)/Expenditure	2,294,750	2,088,392	(206,358)	
WEBSITE				
Direct Expenditure	251,180	249,502	(1,678)	
Total Directly Controllable (Income)/Expenditure	251,180	249,502	(1,678)	
Indirect Expenditure	31,050	31,080	30	
Net (Income)/Expenditure	282,230	280,582	(1,648)	
GUILDFORD YOUTH COUNCIL				
Direct Expenditure	4,890	2,058	(2,832)	
Total Directly Controllable (Income)/Expenditure	4,890	2,058	(2,832)	
Indirect Expenditure	5,150	5,160	10	
Net (Income)/Expenditure	10,040	7,218	(2,822)	

MANAGEMENT

	Revised Budget	Projected Outturn	Variance	Notes
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SERVICE SUMMARY

Direct Expenditure	2,194,935	2,314,895	119,960	
Income	(2,217,720)	(2,231,437)	(13,717)	
Total Directly Controllable (Income)/Expenditure	(22,785)	83,458	106,243	
Indirect Expenditure	410,910	411,810	900	
Net (Income)/Expenditure	388,125	495,268	107,143	

COMMUNITY DEVELOPMENT

Direct Expenditure	307,185	286,759	(20,426)	Savings due to the timing of expenditure on the Safer Guildford Partnership carried forward from 2017-18. An application will be made to carry forward remaining funds to 2019-20.
Income	(15,000)	(29,687)	(14,687)	
Total Directly Controllable (Income)/Expenditure	292,185	257,072	(35,113)	
Indirect Expenditure	50,640	50,286	(354)	
Net (Income)/Expenditure	342,825	307,358	(35,467)	

CUSTOMER SERVICE CENTRE

Direct Expenditure	413,650	363,646	(50,004)	
Income	(502,280)	(502,450)	(170)	
Total Directly Controllable (Income)/Expenditure	(88,630)	(138,804)	(50,174)	
Indirect Expenditure	68,880	68,930	50	
Net (Income)/Expenditure	(19,750)	(69,874)	(50,124)	Savings due to vacant posts partially offset by temporary staff.

INTERNAL AUDIT

Direct Expenditure	170,800	138,359	(32,441)	Savings associated with the commissioning and programming of audits.
Income	(358,490)	(358,490)	0	
Total Directly Controllable (Income)/Expenditure	(187,690)	(220,131)	(32,441)	
Indirect Expenditure	47,370	47,400	30	
Net (Income)/Expenditure	(140,320)	(172,731)	(32,411)	

MANAGEMENT	Revised Budget	Projected Outturn	Variance	Notes
BUSINESS IMPROVEMENT				
Direct Expenditure	(3,660)	210,805	214,465	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.
Income	(293,090)	(293,090)	0	
Total Directly Controllable (Income)/Expenditure	(296,750)	(82,285)	214,465	
Indirect Expenditure	31,960	31,980	20	
Net (Income)/Expenditure	(264,790)	(50,305)	214,485	
FUTURE GUILDFORD				
Direct Expenditure	0	90,494	90,494	Future Guildford costs are being funded from the invest to save reserve.
Total Directly Controllable (Income)/Expenditure	0	90,494	90,494	
Net (Income)/Expenditure	0	90,494	90,494	
HR SERVICES				
Direct Expenditure	553,240	488,304	(64,936)	A vacant post within the service which has been disestablished for 2019-20.
Income	(643,830)	(643,830)	0	
Total Directly Controllable (Income)/Expenditure	(90,590)	(155,526)	(64,936)	
Indirect Expenditure	92,850	93,854	1,004	
Net (Income)/Expenditure	2,260	(61,672)	(63,932)	
OTHER EMPLOYEE COSTS				
Direct Expenditure	299,110	248,554	(50,556)	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	
Total Directly Controllable (Income)/Expenditure	71,590	21,034	(50,556)	
Indirect Expenditure	13,120	13,180	60	
Net (Income)/Expenditure	84,710	34,214	(50,496)	

MANAGEMENT	Revised Budget	Projected Outturn	Variance	Notes
PAYROLL AND INSURANCE				
Direct Expenditure	112,570	138,013	25,443	
Income	(170,810)	(170,810)	0	
Total Directly Controllable (Income)/Expenditure	(58,240)	(32,797)	25,443	
Indirect Expenditure	42,760	42,800	40	
Net (Income)/Expenditure	(15,480)	10,003	25,483	
PUBLIC RELATIONS AND MARKETING				
Direct Expenditure	342,040	349,961	7,921	
Income	(6,700)	(5,560)	1,140	
Total Directly Controllable (Income)/Expenditure	335,340	344,401	9,061	
Indirect Expenditure	63,330	63,380	50	
Net (Income)/Expenditure	398,670	407,781	9,111	

PLANNING AND REGENERATION

Revised Budget Projected Outturn Variance Notes

SERVICE SUMMARY			
Direct Expenditure	7,380,674	6,404,565	(976,109)
Income	(2,588,880)	(2,871,246)	(282,366)
Total Directly Controllable (Income)/Expenditure	4,791,794	3,533,319	(1,258,475)
Indirect Expenditure	2,767,710	2,964,009	196,299
Net (Income)/Expenditure	7,559,504	6,497,328	(1,062,176)

BUILDING CONTROL SUMMARY

Direct Expenditure	782,010	872,370	90,360	Savings from vacancies will no longer cover the agency staff engaged until the end of the financial year; there are also an agency requirement to cover long term sickness. Consultant costs are expected to be over budget by £34,300. Only £7,500 of the microfiche scanning carry forward of £30,000 is expected to be spent in 2018-19.
Income	(503,400)	(460,054)	43,346	Building Control fee income is currently anticipated to be £43,300 under budget.
Total Directly Controllable (Income)/Expenditure	278,610	412,316	133,706	
Indirect Expenditure	147,110	147,220	110	
Net (Income)/Expenditure	425,720	559,536	133,816	

CLIMATE CHANGE

Direct Expenditure	297,220	170,600	(126,620)	Vacant posts have resulted in an underspend. The Carbon allowance scheme has now finished resulting in a saving of £84,600.
Income	(318,840)	(388,956)	(70,116)	The additional income results from the recovery of costs relating to the Millmead LED lighting scheme.
Total Directly Controllable (Income)/Expenditure	(21,620)	(218,356)	(196,736)	
Indirect Expenditure	61,490	61,540	50	
Net (Income)/Expenditure	39,870	(156,816)	(196,686)	

PLANNING AND REGENERATION	Revised Budget	Projected Outturn	Variance	Notes
DEVELOPMENT CONTROL				
Direct Expenditure	2,031,380	2,376,530	345,150	Employee related expenditure is projected to be over budget by £161,500 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.
Income	(1,508,540)	(1,555,357)	(46,817)	
Total Directly Controllable (Income)/Expenditure	522,840	821,173	298,333	
Indirect Expenditure	635,680	623,388	(12,292)	
Net (Income)/Expenditure	1,158,520	1,444,561	286,041	
LOCAL LAND CHARGES				
Direct Expenditure	215,030	211,873	(3,157)	
Income	(256,500)	(253,492)	3,008	
Total Directly Controllable (Income)/Expenditure	(41,470)	(41,619)	(149)	
Indirect Expenditure	38,460	38,279	(181)	
Net (Income)/Expenditure	(3,010)	(3,340)	(330)	
MAJOR PROJECTS				
Direct Expenditure	2,304,630	1,272,858	(1,031,772)	Employee related costs are expected to be £94,617 over the revenue budget which takes into account a capital allocation of £258,800. 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 (£164,030), Sustainable Movement Corridor (£197,000), Stoke Park Development (£165,000), Spectrum 2.0 (£200,000) and Major Projects (£274,070) which has been partially offset by unbudgeted Museum consultants fees of £89,970 and LEP fees of £26,650.
Income	0	(162,652)	(162,652)	LEP funding of £162,650 in this financial year has been received and is set against Sustainable Movement Corridor expenditure.
Total Directly Controllable (Income)/Expenditure	2,304,630	1,110,206	(1,194,424)	
Indirect Expenditure	489,010	489,030	20	
Net (Income)/Expenditure	2,793,640	1,599,236	(1,194,404)	

PLANNING AND REGENERATION	Revised Budget	Projected Outturn	Variance	Notes
POLICY				
Direct Expenditure	1,689,514	1,477,005	(212,509)	Consultants and agency costs (excluding Local Plan) will be over budget by £76,000 and are attributable to transport planning, design and conservation and neighbourhood plans. Employee related savings due to vacancies are £156,400. Only £5,000 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 along with an additional £70,500 which will be vired from salaries. 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.
Income	(1,600)	(50,735)	(49,135)	A government grant of £20,000 is due in relation to the West Horsley neighbourhood plan and a new burdens payment of £30,000 for self and custom build will be due from MHCLG.
Total Directly Controllable (Income)/Expenditure	1,687,914	1,426,270	(261,644)	
Indirect Expenditure	936,350	1,144,912	208,562	
Net (Income)/Expenditure	2,624,264	2,571,182	(53,082)	
SLYFIELD AREA REGENERATION PROJECT (SARP)				
Direct Expenditure	60,890	23,329	(37,561)	It is not currently anticipated that the consultants budget will be committed in 2018-19.
Total Directly Controllable (Income)/Expenditure	60,890	23,329	(37,561)	
Indirect Expenditure	459,610	459,640	30	
Net (Income)/Expenditure	520,500	482,969	(37,531)	