

Service	Actual to date	Revised Budget	Projected Outturn	Contribution to (from) reserve	Variance	Notes
Community Services Directorate						
SERVICE SUMMARY						
Direct Expenditure	10,145,696	16,133,218	16,167,382	(105,864)	(71,700)	
Income	(12,966,146)	(19,856,320)	(21,064,041)		(1,207,721)	
Total Directly Controllable (Income)/Expenditure	(2,820,450)	(3,723,102)	(4,896,659)	(105,864)	(1,279,421)	
Indirect Expenditure	2,089,237	3,275,420	3,381,100		105,680	
Net (Income)/Expenditure	(729,444)	(447,682)	(1,515,559)	(105,864)	(1,173,741)	
BUILDING MAINTENANCE						
Direct Expenditure	2,613,218	3,434,750	3,886,738		451,988	
Income	(1,864,212)	(3,519,350)	(3,971,374)		(452,024)	
Total Directly Controllable (Income)/Expenditure	749,006	(84,600)	(84,636)		(36)	
Indirect Expenditure	53,384	80,050	80,086		36	
Net (Income)/Expenditure	802,390	(4,550)	(4,550)		0	Supplies and Services – due to similar level of workload these costs are anticipated to reach last year's figures.
						Community S/By allowance was not budgeted for the current year in error. This cost is expected to reach £54k and is necessary for the BHRT to carry out their work.
						Income relating to repairs requested by the North Downs Housing company will be transferred to the income account K8989 at the end of financial year, currently nearing £70k.
						Additional costs will be recharged to the Housing Revenue Account.
GYPSY AND TRAVELLER SITES						
Direct Expenditure	36,413	121,530	124,109		2,579	
Income	8,640	(202,390)	(202,390)		0	
Total Directly Controllable (Income)/Expenditure	45,053	(80,860)	(78,281)		2,579	
Indirect Expenditure	2,632	3,890	3,908		18	
Net (Income)/Expenditure	47,685	(76,970)	(74,373)		2,597	

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CITIZENS ADVICE BUREAU						
Direct Expenditure	176,490	283,420	283,420		0	
Total Directly Controllable (Income)/Expenditure	176,490	283,420	283,420		0	
Indirect Expenditure	864	1,290	1,296		6	
Net (Income)/Expenditure	177,354	284,710	284,716		6	
CIVIL EMERGENCIES						
Direct Expenditure	31,060	60,550	60,821		271	
Total Directly Controllable (Income)/Expenditure	31,060	60,550	60,821		271	
Indirect Expenditure	2,072	3,090	3,108		18	
Net (Income)/Expenditure	33,132	63,640	63,929		289	
COMMUNITY SERVICES						
CORPORATE PROPERTY SERVICES						
Direct Expenditure	674,754	2,522,067	1,576,516	(9,731)	(955,282)	
Income	(659,102)	(1,176,510)	(1,175,667)		843	
Total Directly Controllable (Income)/Expenditure	15,652	1,345,557	400,849	(9,731)	(954,439)	
Indirect Expenditure	143,731	474,680	474,728		48	
Net (Income)/Expenditure	159,383	1,820,237	875,577	(9,731)	(954,391)	

Planned Maintenance budgets are held centrally and expenditure is shown in the service areas. The expenditure to date forecasted in service areas (£833,000) therefore shows as a forecast underspend in Corporate Property. In addition it has been agreed to defer £108,000 of projects until 2020-21, which may be subject to a carry forward request should the financial position allow.

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DAY SERVICES						
Direct Expenditure	446,066	614,810	671,095		56,285	
Income	(92,608)	(152,610)	(156,019)		(3,409)	
Total Directly Controllable (Income)/Expenditure	353,458	462,200	515,076		52,876	
Indirect Expenditure	115,321	173,920	173,521		(399)	
Net (Income)/Expenditure	468,779	636,120	688,597		52,477	Expenditure increases are unbudgeted invest to save pay back costs of £20,000 from an energy project and £20,000 of general maintenance costs at the Day Centres. Employee costs are £15,000 over budget as more expensive temporary staff are covering vacant posts; these are required to maintain regulated staff ratios.
EMERGENCY COMMUNICATIONS SYSTEM						
Direct Expenditure	159,986	261,440	253,586		(7,854)	
Income	(286,794)	(399,520)	(402,209)		(2,689)	
Total Directly Controllable (Income)/Expenditure	(126,808)	(138,080)	(148,623)		(10,543)	
Indirect Expenditure	45,648	68,470	68,500		30	
Net (Income)/Expenditure	(81,160)	(69,610)	(80,123)		(10,513)	
EMI SERVICES						
Direct Expenditure	166,592	288,890	243,028		(45,862)	
Income	(98,740)	(105,680)	(129,367)		(23,687)	
Total Directly Controllable (Income)/Expenditure	67,852	183,210	113,661		(69,549)	
Indirect Expenditure	31,392	47,050	47,080		30	
Net (Income)/Expenditure	99,244	230,260	160,741		(69,519)	Expenditure savings are primarily due to vacant post savings totalling £47,000. It is not anticipated that recruitment will occur until a wider restructure is complete. Changes in the way SCC fund the EMI unit are forecast to produce an overall improvement against budgeted income for the year of £24,000.
ENVIRONMENTAL CONTROL						
Direct Expenditure	316,295	424,740	440,663		15,923	
Income	(12,626)	(26,180)	(28,148)		(1,968)	
Total Directly Controllable (Income)/Expenditure	303,669	398,560	412,515		13,955	
Indirect Expenditure	47,932	65,670	67,004		1,334	
Net (Income)/Expenditure	351,601	464,230	479,519		15,289	

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SURREY FAMILY SUPPORT PROGRAMME						
Direct Expenditure	254,473	430,020	402,345	77,317	(27,675)	
Income	(3,766)	(429,510)	(427,342)		2,168	
Total Directly Controllable (Income)/Expenditure	250,707	510	(24,997)	77,317	(25,507)	
Indirect Expenditure	60,840	91,260	91,272		12	
Net (Income)/Expenditure	311,547	91,770	66,275	77,317	(25,495)	Expenditure savings are due to vacant posts totalling £81,000. This is offset by forecast expenditure to support the Refugee Programme which is not included in the budget as it is funded from Home Office grant income held in reserves.
FOOD AND SAFETY SERVICES						
Direct Expenditure	175,414	316,000	286,806		(29,194)	
Income	(1,638)	(1,080)	(1,638)		(558)	
Total Directly Controllable (Income)/Expenditure	173,776	314,920	285,168		(29,752)	
Indirect Expenditure	38,560	57,820	57,832		12	
Net (Income)/Expenditure	212,336	372,740	343,000		(29,740)	Underspend on salaries due to vacant posts
HEALTH AND SAFETY						
Direct Expenditure	97,354	147,470	151,110		3,640	
Income	(103,552)	(156,330)	(156,330)		0	
Total Directly Controllable (Income)/Expenditure	(6,198)	(8,860)	(5,220)		3,640	
Indirect Expenditure	12,080	18,090	18,108		18	
Net (Income)/Expenditure	5,882	9,230	12,888		3,658	
HOUSING SURVEYING SERVICES						
Direct Expenditure	434,441	668,500	659,908		(8,592)	
Income	(488,219)	(755,970)	(747,420)		8,550	
Total Directly Controllable (Income)/Expenditure	(53,778)	(87,470)	(87,512)		(42)	
Indirect Expenditure	68,504	102,740	102,782		42	
Net (Income)/Expenditure	14,726	15,270	15,270		0	Supplies and Services – a saving of £10k has been identified in Consultants (Advice) budget D4520; potential cost of cladding assessment exercise will be funded by a grant of £2,847 Any additional costs will be recharged to the Housing Revenue Account.

Service	Actual to date	Revised Budget	Projected Outturn	Contribution to (from) reserve	Variance	Notes
GRANTS TO VOLUNTARY ORGANISATIONS - HOUSING AND COMMUNITY						
Direct Expenditure	319,779	499,740	477,521		(22,219)	
Total Directly Controllable (Income)/Expenditure	319,779	499,740	477,521	0	(22,219)	
Indirect Expenditure	3,416	5,120	5,132		12	
Net (Income)/Expenditure	323,195	504,860	482,653	0	(22,207)	The cash grant for Wey Valley Bowls Club has been replaced with an alternative financial arrangement.
HOME FARM ESTATE, EFFINGHAM						
Direct Expenditure	1,811	107,925	5,614		(102,311)	
Income	(2,861)	(11,000)	(11,000)		0	
Total Directly Controllable (Income)/Expenditure	(1,050)	96,925	(5,386)		(102,311)	
Indirect Expenditure	9,046	23,410	23,410		0	
Net (Income)/Expenditure	7,996	120,335	18,024		(102,311)	The £102,000 site maintenance allowance funded from reserves will not be used in 2019-20. A carry forward request will be made to use the funding in 2020-21.
HOMELESSNESS AND EMERGENCY ACCOMMODATION						
Direct Expenditure	564,846	781,620	1,003,072		221,452	
Income	(429,355)	(9,000)	(438,355)		(429,355)	
Total Directly Controllable (Income)/Expenditure	135,491	772,620	564,717		(207,903)	
Indirect Expenditure	67,824	101,730	101,754		24	
Net (Income)/Expenditure	203,315	874,350	666,471		(207,879)	Income received from DCLG in respect of Flexible Homelessness Support Grant £246,026, Rough Sleeper Initiative £142,000 and Prevention Partnership Fund £34,461 will be used to support additional expenditure shown above.
HOUSING ADVICE						
Direct Expenditure	1,806	302,580	302,648		68	
Total Directly Controllable (Income)/Expenditure	1,806	302,580	302,648		68	
Net (Income)/Expenditure	1,806	302,580	302,648		68	

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AFFORDABLE HOUSING DEVELOPMENT						
Direct Expenditure	80,656	92,690	106,673		13,983	
Total Directly Controllable (Income)/Expenditure	80,656	92,690	106,673		13,983	
Indirect Expenditure	18,048	23,810	25,982		2,172	
Net (Income)/Expenditure	98,704	116,500	132,655		16,155	
INDUSTRIAL ESTATES						
Direct Expenditure	297,800	233,532	500,245		266,713	
Income	(2,149,792)	(3,256,620)	(3,392,637)		(136,017)	
Total Directly Controllable (Income)/Expenditure	(1,851,992)	(3,023,088)	(2,892,392)		130,696	
Indirect Expenditure	116,719	160,260	169,506		9,246	
Net (Income)/Expenditure	(1,735,273)	(2,862,828)	(2,722,886)		139,942	Business rates for void units in Midleton Industrial Estate and Thornberry Way amount to £124,000 and £90,000 respectively, with servicing costs for voids amounting to £30,000. Valuers fees are forecast to exceed budget by £10,000 due to a higher turnover of tenants. Planned and reactive maintenance costs, where the cost are budgeted and controlled centrally by Corporate Property, amount to £16,000. The budget will be transferred at yearend. Overall rents and service charges are forecast to be £136,000 higher than budgeted with temporary lettings prior to construction being maximised and lease extensions on improved terms. Voids at Midleton Industrial Estate and Thornberry Way, are covered by the new lease agreement for 23 Woodbridge Meadows.
INVESTMENT PROPERTY						
Direct Expenditure	240,277	219,710	394,686	(114,380)	60,596	
Income	(3,557,915)	(5,247,990)	(5,231,318)		16,672	
Total Directly Controllable (Income)/Expenditure	(3,317,638)	(5,028,280)	(4,836,632)	(114,380)	77,268	
Indirect Expenditure	139,974	161,590	211,189		49,599	
Net (Income)/Expenditure	(3,177,664)	(4,866,690)	(4,625,443)	(114,380)	126,867	Provision has been made for void rates for Liongate gate Ladymead amounting to £114,000. £52,000 of maintenance costs have been budgeted centrally with costs showing against investment properties; the budget will be reallocated at year end. Rental income overall is marginally down due to void properties. Increased indirect expenditure is Corporate Property Staff time charged to investment property projects and fees for advice in relation to lease agreements.

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LICENSING SERVICES						
Direct Expenditure	195,520	271,240	289,452		18,212	
Income	(158,834)	(179,350)	(194,950)		(15,600)	
Total Directly Controllable (Income)/Expenditure	36,686	91,890	94,502		2,612	
Indirect Expenditure	61,088	91,510	91,666		156	
Net (Income)/Expenditure	97,774	183,400	186,168		2,768	
COMMUNITY MEALS AND TPT						
Direct Expenditure	541,047	884,290	820,420		(63,870)	
Income	(148,756)	(273,280)	(268,448)		4,832	
Total Directly Controllable (Income)/Expenditure	392,291	611,010	551,972		(59,038)	
Indirect Expenditure	69,464	104,160	104,196		36	
Net (Income)/Expenditure	461,755	715,170	656,168		(59,002)	Savings resulting from vacancies in the Meals on Wheels and Community Transport Service, pending a wider restructuring of the service.
OFFICE SERVICES TEAM						
Direct Expenditure	1,102,204	1,501,140	1,498,350		(2,790)	
Income	(1,420,967)	(2,222,440)	(2,281,652)		(59,212)	
Total Directly Controllable (Income)/Expenditure	(318,763)	(721,300)	(783,302)		(62,002)	
Indirect Expenditure	446,752	683,970	681,965		(2,005)	
Net (Income)/Expenditure	127,989	(37,330)	(101,337)		(64,007)	Additional expenditure of £54,000 relating to the provision of office equipment for SCC has been recovered in income. Repairs and maintenance works are currently £39,000- the budget is held in Asset Management and will be allocated at year end. Mechanical and Electrical costs are estimated to be over budget by £29,600 and there are unbudgeted refurbishment costs of £31,600. Business Rates are £128,000 under budget as floor space is let to external organisations.
HOUSING OUTSIDE THE HRA						
Direct Expenditure	14,685	3,720	16,296		12,576	
Income	92,372	(7,460)	(5,304)		2,156	
Total Directly Controllable (Income)/Expenditure	107,057	(3,740)	10,992		14,732	
Indirect Expenditure	33,599	49,890	50,245		355	
Net (Income)/Expenditure	140,656	46,150	61,237		15,087	

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OTHER PROPERTY						
Direct Expenditure	290,153	304,020	343,263		39,243	
Income	(873,414)	(1,077,750)	(1,116,994)		(39,244)	
Total Directly Controllable (Income)/Expenditure	(583,261)	(773,730)	(773,731)		(1)	
Indirect Expenditure	327,027	424,050	467,454		43,404	
Net (Income)/Expenditure	(256,234)	(349,680)	(306,277)		43,403	Planned and reactive maintenance costs for properties in the portfolio, where the cost are budgeted and controlled centrally by Corporate Property, amount to £136,000. The budget will be transferred at year end. A saving of £100,000 is due to planned maintenance on the Old Orleans building being deferred until a decision about its future use is confirmed. The small variation in property rental income is offset by an increase in indirect costs, resulting from Corporate Property Staff time recharged to maintenance projects on the property portfolio.
PEST CONTROL						
Direct Expenditure	29,791	49,880	49,827		(53)	
Income	(35,993)	(55,000)	(53,000)		2,000	
Total Directly Controllable (Income)/Expenditure	(6,202)	(5,120)	(3,173)		1,947	
Indirect Expenditure	4,024	6,000	6,018		18	
Net (Income)/Expenditure	(2,178)	880	2,845		1,965	
PRIVATE SECTOR HOUSING						
Direct Expenditure	464,281	690,590	683,126		(7,464)	
Income	(498,576)	(330,620)	(427,907)		(97,287)	
Total Directly Controllable (Income)/Expenditure	(34,295)	359,970	255,219		(104,751)	
Indirect Expenditure	77,312	115,910	115,994		84	
Net (Income)/Expenditure	43,017	475,880	371,213		(104,667)	Additional income from 5 year HMO licences (£46k), Salary underspend due to vacancies (£30k) and additional income from the Handyperson scheme due to higher activity levels (£28k)
PROJECT ASPIRE						
Direct Expenditure	20,077	0	20,077	(20,077)	0	
Total Directly Controllable (Income)/Expenditure	20,077	0	20,077	(20,077)	0	
Net (Income)/Expenditure	20,077	0	20,077	(20,077)	0	Project Aspire is funded from reserve.

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PUBLIC HEALTH						
Direct Expenditure	48,213	83,630	85,713		2,083	
Income	(576)	0	(576)		(576)	
Total Directly Controllable (Income)/Expenditure	47,637	83,630	85,137		1,507	
Indirect Expenditure	4,480	6,680	6,710		30	
Net (Income)/Expenditure	52,117	90,310	91,847		1,537	
COMMUNITY WELLBEING						
Direct Expenditure	182,632	281,420	274,562		(6,858)	
Total Directly Controllable (Income)/Expenditure	182,632	281,420	274,562		(6,858)	
Indirect Expenditure	33,296	49,930	49,948		18	
Net (Income)/Expenditure	215,928	331,350	324,510		(6,840)	
SUPPORTING PEOPLE						
TAXI LICENSING AND PRIVATE HIRE VEHICLES						
Direct Expenditure	106,033	177,084	167,844	(38,993)	(9,240)	
Income	(107,572)	(167,350)	(144,170)		23,180	
Total Directly Controllable (Income)/Expenditure	(1,539)	9,734	23,674	(38,993)	13,940	
Indirect Expenditure	46,216	67,420	68,728		1,308	
Net (Income)/Expenditure	44,677	77,154	92,402	(38,993)	15,248	
WOKING ROAD DEPOT STORES						
Direct Expenditure	61,529	81,370	87,848		6,478	
Income	(71,290)	(93,330)	(99,826)		(6,496)	
Total Directly Controllable (Income)/Expenditure	(9,761)	(11,960)	(11,978)		(18)	
Indirect Expenditure	7,992	11,960	11,978		18	

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Environment Directorate					
SERVICE SUMMARY					
Direct Expenditure	19,218,108	30,060,419	30,186,215	(2,525,431)	(2,399,635)
Income	(19,509,371)	(28,570,180)	(30,390,177)	4,207,291	2,387,294
Total Directly Controllable (Income)/Expenditure	(291,263)	1,490,239	(203,962)	1,681,860	(12,341)
Indirect Expenditure	6,480,343	10,098,830	10,000,866	(252,589)	(350,553)
Net (Income)/Expenditure	6,189,080	11,589,069	9,796,904	1,429,271	(362,894)
ABANDONED VEHICLES					
Direct Expenditure	23,631	37,380	36,729		(651)
Total Directly Controllable (Income)/Expenditure	23,631	37,380	36,729		(651)
Indirect Expenditure	2,840	4,240	4,258		18
Net (Income)/Expenditure	26,471	41,620	40,987		(633)
ARMED FORCES DAY					
BUSINESS FORUM					
Direct Expenditure	68,230	71,510	81,134		9,624
Total Directly Controllable (Income)/Expenditure	68,230	71,510	81,134		9,624
Indirect Expenditure	1,064	1,570	1,582		12
Net (Income)/Expenditure	69,294	73,080	82,716		9,636
CCTV SYSTEMS					
Direct Expenditure	57,834	80,860	80,332		(528)
Total Directly Controllable (Income)/Expenditure	57,834	80,860	80,332		(528)
Indirect Expenditure	20,195	20,330	26,051		5,721
Net (Income)/Expenditure	78,029	101,190	106,383		5,193

Notes

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CEMETERIES AND CLOSED CHURCHYARDS						
Direct Expenditure	191,236	245,850	283,025		37,175	
Income	(43,766)	(60,430)	(73,110)		(12,680)	
Total Directly Controllable (Income)/Expenditure	147,470	185,420	209,915		24,495	
Indirect Expenditure	32,826	68,540	54,767		(13,773)	
Net (Income)/Expenditure	180,296	253,960	264,682		10,722	Repairs and maintenance are currently £49,650- the budget is held in Asset Management and will be allocated at year end. The carry forward of £30,000 for memorial safety inspections will not be spent in this financial year.
CLINICAL WASTE						
Direct Expenditure	2,766	2,460	3,118		658	
Total Directly Controllable (Income)/Expenditure	2,766	2,460	3,118		658	
Indirect Expenditure	208	290	296		6	
Net (Income)/Expenditure	2,974	2,750	3,414		664	
CREMATORIUM						
Direct Expenditure	406,959	817,900	617,686		(200,214)	
Income	(747,933)	(1,014,360)	(1,294,953)		(280,593)	
Total Directly Controllable (Income)/Expenditure	(340,974)	(196,460)	(677,267)		(480,807)	
Indirect Expenditure	263,497	397,740	397,067		(673)	
Net (Income)/Expenditure	(77,477)	201,280	(280,200)		(481,480)	Salary savings total £38,000. It was anticipated that the redevelopment of the Crematorium would result in reduced revenue, with a Budget Pressures Reserve being utilised to manage this short term scenario. The level of disruption has been minimised and consequently it is not currently anticipated that the reserve will be required. The figures reflect this presentation. The budget of £159,600 for irrecoverable VAT will not now be required as we are below the 5% partial exemption threshold for 2018-19.

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FLEET MANAGEMENT SERVICE						
Direct Expenditure	707,384	1,075,260	983,638		(91,622)	
Income	(1,754,304)	(2,827,430)	(2,844,920)		(17,490)	
Total Directly Controllable (Income)/Expenditure	(1,046,920)	(1,752,170)	(1,861,282)		(109,112)	
Indirect Expenditure	991,928	1,713,460	1,713,730		270	
Net (Income)/Expenditure	(54,992)	(38,710)	(147,552)		(108,842)	There are savings associated with the insurance tender.
LEGAL SERVICES						
Direct Expenditure	918,362	1,159,520	1,293,347		133,827	
Income	(1,049,749)	(1,354,450)	(1,548,855)		(194,405)	
Total Directly Controllable (Income)/Expenditure	(131,387)	(194,930)	(255,508)		(60,578)	
Indirect Expenditure	112,768	226,420	169,176		(57,244)	
Net (Income)/Expenditure	(18,619)	31,490	(86,332)		(117,822)	Employee costs are forecast to be £11,000 lower than budget, with vacancies and maternity leave covered by temporary staff pending a restructure of the department. External legal fees are forecast to be £148,000 higher than budget with revenue outsourced legal work forecast at £195,000 compared with £377,000 in 2018-19. Consequently income recharged to departments will be higher than budgeted. S106 work is delivering significant income and is forecast to be £45k higher than budget.
ENGINEERING AND TRANSPORT SERVICES						
Direct Expenditure	189,178	356,110	298,537		(57,573)	
Income	(201,170)	(398,170)	(347,903)		50,267	
Total Directly Controllable (Income)/Expenditure	(11,992)	(42,060)	(49,366)		(7,306)	
Indirect Expenditure	30,064	45,060	45,090		30	
Net (Income)/Expenditure	18,072	3,000	(4,276)		(7,276)	There are salary savings due to vacancies and a consequent reduction in recharge income.

Service	Actual to date	Revised Budget	Projected Outturn	Contribution to (from) reserve	Variance	Notes
GUILDFORD HOUSE						
Direct Expenditure	219,165	367,960	351,998		(15,962)	
Income	(41,307)	(77,180)	(64,701)		12,479	
Total Directly Controllable (Income)/Expenditure	177,858	290,780	287,297		(3,483)	
Indirect Expenditure	75,291	125,850	118,240		(7,610)	
Net (Income)/Expenditure	253,149	416,630	405,537		(11,093)	Salary savings due to vacant posts, partially offset by casual staff salaries and a reduction in income as a result of the repairs programme.
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GUILDHALL						
Direct Expenditure	72,832	120,580	112,772		(7,808)	
Income	(15,859)	(35,030)	(35,612)		(582)	
Total Directly Controllable (Income)/Expenditure	56,973	85,550	77,160		(8,390)	
Indirect Expenditure	27,919	63,900	52,525		(11,375)	
Net (Income)/Expenditure	84,892	149,450	129,685		(19,765)	Significant salary savings due to various vacant posts, including Heritage Manager (merged with the Parks and Landscape Manager post), Finance and Admin Officer, and Collections Officer (filled in Oct). Forecasted additional saving of £11,770 on H2773 – Asset Development Recharge.

Service	Actual to date	Revised Budget	Projected Outturn	Contribution to (from) reserve	Variance	Notes
INFORMATION RIGHTS OFFICER						
Direct Expenditure	52,359	65,950	72,927		6,977	
Income	(48,408)	(72,640)	(72,628)		12	
Total Directly Controllable (Income)/Expenditure	3,951	(6,690)	299		6,989	
Indirect Expenditure	5,072	7,590	7,602		12	
Net (Income)/Expenditure	9,023	900	7,901		7,001	
LAND DRAINAGE						
Direct Expenditure	17,034	141,270	81,040		(60,230)	
Total Directly Controllable (Income)/Expenditure	17,034	141,270	81,040		(60,230)	
Indirect Expenditure	67,204	163,700	131,817		(31,883)	
Net (Income)/Expenditure	84,238	304,970	212,857		(92,113)	There are projected savings in payments to contractors due to this being a demand led budget. The recharge from engineers will also be under budget.
LEISURE ART DEVELOPMENT						
Direct Expenditure	94,830	104,120	144,408		40,288	
Income	(40,663)	0	(40,638)		(40,638)	
Total Directly Controllable (Income)/Expenditure	54,167	104,120	103,770		(350)	
Indirect Expenditure	15,214	22,700	22,788		88	
Net (Income)/Expenditure	69,381	126,820	126,558		(262)	
LEISURE COMMUNITY CENTRES						
Direct Expenditure	113,307	34,410	113,719		79,309	
Income	(8,150)	(11,270)	(11,131)		139	
Total Directly Controllable (Income)/Expenditure	105,157	23,140	102,588		79,448	
Indirect Expenditure	51,997	90,990	84,879		(6,111)	
Net (Income)/Expenditure	157,154	114,130	187,467		73,337	Property services works for Park Barn Youth club are currently £63,600 and for Beverley Hall Community Centre, £10,700, the budget is allocated within Asset Development and will be reallocated at year end to cover this expenditure.

Service	Actual to date	Revised Budget	Projected Outturn	Contribution to (from) reserve	Variance	Notes
LEISURE G LIVE						
Direct Expenditure	271,835	415,490	415,299		(191)	
Income	(6,331)	(44,110)	(88,850)		(44,740)	
Total Directly Controllable (Income)/Expenditure	265,504	371,380	326,449		(44,931)	
Indirect Expenditure	770,578	1,167,430	1,162,750	10,000	(4,680)	
Net (Income)/Expenditure	1,036,082	1,538,810	1,489,199	10,000	(49,611)	The higher than budget management fee income (£45k) reflects the improved performance of the contract.
LEISURE GRANTS						
Direct Expenditure	285,942	393,380	393,567		187	
Total Directly Controllable (Income)/Expenditure	285,942	393,380	393,567		187	
Indirect Expenditure	1,944	2,900	2,912		12	
Net (Income)/Expenditure	287,886	396,280	396,479		199	
LEISURE MANAGEMENT CONTRACT						
Direct Expenditure	645,473	1,444,820	1,361,113		(83,707)	
Income	(1,174,055)	(2,118,190)	(1,998,969)		119,221	
Total Directly Controllable (Income)/Expenditure	(528,582)	(673,370)	(637,856)		35,514	
Indirect Expenditure	1,274,493	1,900,750	1,902,686		1,936	
Net (Income)/Expenditure	745,911	1,227,380	1,264,830		37,450	Utility costs forecasted to be higher than estimate
LEISURE PLAY DEVELOPMENT						
Direct Expenditure	161,589	222,850	215,666		(7,184)	
Income	(48,447)	(39,000)	(49,000)		(10,000)	
Total Directly Controllable (Income)/Expenditure	113,142	183,850	166,666		(17,184)	
Indirect Expenditure	19,832	29,680	29,746		66	
Net (Income)/Expenditure	132,974	213,530	196,412		(17,118)	
LEISURE RANGERS						
Direct Expenditure	149,696	231,010	233,452		2,442	
Total Directly Controllable (Income)/Expenditure	149,696	231,010	233,452		2,442	
Indirect Expenditure	7,296	10,930	10,948		18	
Net (Income)/Expenditure	156,992	241,940	244,400		2,460	

Service	Actual to date	Revised Budget	Projected Outturn	Contribution to (from) reserve	Variance	Notes
LEISURE SPORT DEVELOPMENT						
Direct Expenditure	50,536	88,020	81,927		(6,093)	
Income	(5,267)	(3,750)	(4,837)		(1,087)	
Total Directly Controllable (Income)/Expenditure	45,269	84,270	77,090		(7,180)	
Indirect Expenditure	9,304	13,940	13,946		6	
Net (Income)/Expenditure	54,573	98,210	91,036		(7,174)	
MARKETS						
Direct Expenditure	43,675	57,640	50,800		(6,840)	
Income	(97,560)	(160,410)	(149,676)		10,734	
Total Directly Controllable (Income)/Expenditure	(53,885)	(102,770)	(98,876)		3,894	
Indirect Expenditure	3,624	5,430	5,442		12	
Net (Income)/Expenditure	(50,261)	(97,340)	(93,434)		3,906	
MOT BAY						
Direct Expenditure	82,753	127,010	123,810		(3,200)	
Income	(90,631)	(164,070)	(147,079)		16,991	
Total Directly Controllable (Income)/Expenditure	(7,878)	(37,060)	(23,269)		13,791	
Indirect Expenditure	21,120	31,670	31,694		24	
Net (Income)/Expenditure	13,242	(5,390)	8,425		13,815	

Service	Actual to date	Revised Budget	Projected Outturn	Contribution to (from) reserve	Variance	Notes
GUILDFORD MUSEUM						
Direct Expenditure	387,438	525,310	518,168		(7,142)	
Income	(33,626)	(59,460)	(45,934)		13,526	
Total Directly Controllable (Income)/Expenditure	353,812	465,850	472,234		6,384	
Indirect Expenditure	100,433	132,230	141,459		9,229	
Net (Income)/Expenditure	454,245	598,080	613,693		15,613	
OFF STREET PARKING						
Direct Expenditure	3,178,162	4,026,540	4,189,644	(407,243)	(244,139)	
Income	(6,643,668)	(11,008,440)	(10,413,963)		594,477	
Total Directly Controllable (Income)/Expenditure	(3,465,506)	(6,981,900)	(6,224,319)	(407,243)	350,338	
Indirect Expenditure	970,539	1,473,750	1,477,047		3,297	
Net (Income)/Expenditure	(2,494,967)	(5,508,150)	(4,747,272)	(407,243)	353,635	It is projected that repair and maintenance expenditure funded from the Car Parks Maintenance Reserve will be £289,000. The reserve will also fund the Pay and Display installation and upgrade £76,215 and a half share of the cost of the parking study being £25,000, the other half being met from a Major Project budget. The budget for repairs and maintenance, currently standing at £42,700, will be transferred from Asset Management at year end. It is currently projected that meter income will be below budget for most car parks but in particular Bedford Rd, Castle and York Rd MSCPs. Season ticket income is also projected to be under budget.

Service	Actual to date	Revised Budget	Projected Outturn	Contribution to (from) reserve	Variance	Notes
ON STREET PARKING						
Direct Expenditure	470,968	1,361,700	1,302,939	(1,302,939)	(58,761)	
Income	(1,177,113)	(1,942,930)	(1,811,369)	1,811,369	131,561	
Total Directly Controllable (Income)/Expenditure	(706,145)	(581,230)	(508,430)	508,430	72,800	
Indirect Expenditure	99,184	148,710	148,788	(148,788)	78	
Net (Income)/Expenditure	(606,961)	(432,520)	(359,642)	359,642	72,878	The signage budget will be under spent in this financial year by £24,600. The shortfall in income is projected to be under budget by £117,300. The corresponding payment to SCC under the terms of our agency agreement is therefore reduced.
ORDNANCE SURVEY AND MAPPING SERVICES						
Direct Expenditure	4,625	3,540	4,575		1,035	
Total Directly Controllable (Income)/Expenditure	4,625	3,540	4,575		1,035	
Indirect Expenditure	4,072	4,530	4,848		318	
Net (Income)/Expenditure	8,697	8,070	9,423		1,353	
PARKS AND COUNTRYSIDE						
Direct Expenditure	2,668,731	4,067,470	4,061,939	(65,210)	(70,741)	
Income	(740,099)	(1,221,230)	(1,213,090)		8,140	
Total Directly Controllable (Income)/Expenditure	1,928,632	2,846,240	2,848,849	(65,210)	(62,601)	
Indirect Expenditure	595,191	864,630	883,686		19,056	
Net (Income)/Expenditure	2,523,823	3,710,870	3,732,535	(65,210)	(43,545)	There are salary savings of £143,000 due to vacancies, a figure which includes contract cleaners and the vacancy credit. Repairs and Maintenance is currently £99,500- Asset Management hold the budget which will be allocated at year end. Miscellaneous expenses are under budget by £37,250 and games and sports equipment are over budget by £23,000. Consultants are over budget by £30,000, £20,000 being funded from reserve for the Stoke Park master plan. We have received a grant from MHCLG for £23,200. It is anticipated that rental income from Burchatts Barn will not now be achieved.

Service	Actual to date	Revised Budget	Projected Outturn	Contribution to (from) reserve	Variance	Notes
PARK AND RIDE SERVICES						
Direct Expenditure	333,241	695,020	676,891	(676,891)	(18,129)	
Income	(1,479)	(37,500)	(52,819)	52,819	(15,319)	
Total Directly Controllable (Income)/Expenditure	331,762	657,520	624,072	(624,072)	(33,448)	
Indirect Expenditure	74,251	115,650	113,801	(113,801)	(1,849)	
Net (Income)/Expenditure	406,013	773,170	737,873	(737,873)	(35,297)	The external security contract came to an end at the beginning of September and GBC staff are now responsible for locking and unlocking the premises. This has produced a saving in 2019-20 of £49,500. Security gates are being installed at Artington, Merrow and Onslow at a cost of £10,000 each.
PROCUREMENT						
Direct Expenditure	109,184	96,810	201,890		105,080	
Income	(81,672)	(122,510)	(122,534)		(24)	
Total Directly Controllable (Income)/Expenditure	27,512	(25,700)	79,356		105,056	
Indirect Expenditure	17,136	25,700	25,706		6	
Net (Income)/Expenditure	44,648	0	105,062		105,062	The additional costs relate to two temporary staff members - one is covering the vacant Procurement Assistant Post and the second has been agreed to undertake a number of short term procurement projects which could potentially be funded from reserve. It is assumed one post will revert to a fixed term post from March 2020.
PUBLIC CONVENIENCES						
Direct Expenditure	328,040	208,760	393,046		184,286	
Income	(8,032)	(12,050)	(12,050)		0	
Total Directly Controllable (Income)/Expenditure	320,008	196,710	380,996		184,286	
Indirect Expenditure	62,480	95,930	97,174		1,244	
Net (Income)/Expenditure	382,488	292,640	478,170		185,530	There are planned works at Stoke Park Tennis Courts and Woodbridge Road. The budget for these works will be transferred from the corporate repair and maintenance budget prior to the end of the financial year.

Service	Actual to date	Revised Budget	Projected Outturn	Contribution to (from) reserve	Variance	Notes
REFUSE AND RECYCLING						
Direct Expenditure	3,768,115	6,540,950	6,657,300		116,350	
Income	(1,853,747)	(3,552,440)	(3,407,914)	(150,000)	(5,474)	
Total Directly Controllable (Income)/Expenditure	1,914,368	2,988,510	3,249,386	(150,000)	110,876	
Indirect Expenditure	334,488	501,600	501,792		192	
Net (Income)/Expenditure	2,248,856	3,490,110	3,751,178	(150,000)	111,068	Staffing costs will be over budget in 2019-20. Additional gate fee costs relating to the disposal of co-mingled recyclate totalling £150,000 will be met from the recycling equalisation reserve (linked to presentation of income). October will see the end of gate fees and a transitional payment will be received to compensate on a per household basis. It is not currently assumed that the publicity and promotional budgets will be spent this year. Trade refuse disposal charges will be less than budgeted and trade refuse income is also reduced. Garden waste green bin sales are now expected to be under budget and less than in 2018-19.
RIVER CONTROL						
Direct Expenditure	16,580	32,300	42,842		10,542	
Total Directly Controllable (Income)/Expenditure	16,580	32,300	42,842		10,542	
Indirect Expenditure	9,651	4,910	4,718		(192)	
Net (Income)/Expenditure	26,231	37,210	47,560		10,350	Weir repairs are anticipated at present to be in the region of £15,000 although liability for the repair has not yet been established. This is therefore subject to change as the project moves forward.
ROADS AND FOOTPATHS MAINTENANCE						
Direct Expenditure	22,121	37,400	31,835		(5,565)	
Total Directly Controllable (Income)/Expenditure	22,121	37,400	31,835		(5,565)	
Indirect Expenditure	54,809	72,110	76,834		4,724	
Net (Income)/Expenditure	76,930	109,510	108,669		(841)	
SNOW AND ICE PLAN HOLDING ACCOUNT						
Direct Expenditure	31,887	52,340	48,028		(4,312)	
Income	0	(55,140)	(55,140)		0	
Total Directly Controllable (Income)/Expenditure	31,887	(2,800)	(7,112)		(4,312)	
Indirect Expenditure	287	1,230	738		(492)	
Net (Income)/Expenditure	32,174	(1,570)	(6,374)		(4,804)	

Service	Actual to date	Revised Budget	Projected Outturn	Contribution to (from) reserve	Variance	Notes
SPA SITES						
Direct Expenditure	38,691	105,000	57,815	(57,815)	(105,000)	
Income	(2,493,103)	(105,000)	(2,493,103)	2,493,103	105,000	
Total Directly Controllable (Income)/Expenditure	(2,454,412)	0	(2,435,288)	2,435,288	0	
Net (Income)/Expenditure	(2,454,412)	0	(2,435,288)	2,435,288	0	SPA income for the future development and maintenance of green spaces is currently projected to exceed budget by £2,388,100. An element of this income will be used in the current year to fund revenue spending, the remainder will be transferred to the reserve at year-end.
STREET CLEANSING						
Direct Expenditure	1,412,081	2,366,572	2,207,895		(158,677)	
Income	(101,795)	(154,690)	(162,095)		(7,405)	
Total Directly Controllable (Income)/Expenditure	1,310,286	2,211,882	2,045,800		(166,082)	
Indirect Expenditure	116,008	173,970	174,018		48	
Net (Income)/Expenditure	1,426,294	2,385,852	2,219,818		(166,034)	There are vacancies resulting in salary savings. Additional costs for leaf fall and spring clean will be £33,000.
STREET FURNITURE						
Direct Expenditure	53,510	83,310	73,904		(9,406)	
Total Directly Controllable (Income)/Expenditure	53,510	83,310	73,904		(9,406)	
Indirect Expenditure	12,366	24,780	21,761		(3,019)	
Net (Income)/Expenditure	65,876	108,090	95,665		(12,425)	

Service	Actual to date	Revised Budget	Projected Outturn	Contribution to (from) reserve	Variance	Notes
TOURIST INFORMATION CENTRE						
Direct Expenditure	193,327	245,290	276,743		31,453	
Income	(94,254)	(53,050)	(62,026)		(8,976)	
Total Directly Controllable (Income)/Expenditure	99,073	192,240	214,717		22,477	
Indirect Expenditure	33,800	50,690	50,708		18	
Net (Income)/Expenditure	132,873	242,930	265,425		22,495	TIC Salaries overspend due to salary increases resulting from covering Tourism Manager's responsibilities (Tourism Manager vacancy bringing savings in Tourism cost centre rather than TIC) and missing overtime budget in 2019/20. D5431 Computer Maintenance Agreement code - overspend due to ticketing software contract binding for most of current financial year. The software and its cost were intended to be shared between TIC and Electric Theatre which was operated by the GBC at that time. Currently the TIC must bear the cost fully. Awaiting two more invoices this year.
BUSINESS AND TOURISM						
Direct Expenditure	286,040	501,250	449,901	(15,333)	(66,682)	
Income	(73,376)	(162,660)	(131,561)		31,099	
Total Directly Controllable (Income)/Expenditure	212,664	338,590	318,340	(15,333)	(35,583)	
Indirect Expenditure	71,358	106,070	105,978		(92)	
Net (Income)/Expenditure	284,022	444,660	424,318	(15,333)	(35,675)	Overall the Service Unit shows a net salary saving. Income and Expenditure are both forecast to be below plan, due to the Guildford Science and Arts Festival not taking place in this year.
TOWN CENTRE MANAGEMENT						
Direct Expenditure	63,257	101,920	100,999		(921)	
Income	(60,778)	(272,380)	(82,000)		190,380	
Total Directly Controllable (Income)/Expenditure	2,479	(170,460)	18,999		189,459	
Indirect Expenditure	11,216	16,790	16,844		54	
Net (Income)/Expenditure	13,695	(153,670)	35,843		189,513	Income from Public Realm Enhancements has been delayed resulting in an adverse variance of £51,000. The decision has been made to move away from a WIFI concession and in its place to run a mini competition for a larger scale WIFI joint venture. Planned sponsorship income has taken longer to establish than initially anticipated and as a result will achieve £50,000 this financial year, £138,000 lower than the budgeted level.

Service	Actual to date	Revised Budget	Projected Outturn	Contribution to (from) reserve	Variance	Notes
TRANSPORTATION						
Direct Expenditure	163	12,740	12,772		32	
Total Directly Controllable (Income)/Expenditure	163	12,740	12,772		32	
Indirect Expenditure	3,662	7,910	6,472		(1,438)	
Net (Income)/Expenditure	3,825	20,650	19,244		(1,406)	
VEHICLE MAINTENANCE WORKSHOP						
Direct Expenditure	635,657	760,900	875,470		114,570	
Income	(364,355)	(807,560)	(922,210)		(114,650)	
Total Directly Controllable (Income)/Expenditure	271,302	(46,660)	(46,740)		(80)	
Indirect Expenditure	32,752	49,110	49,134		24	
Net (Income)/Expenditure	304,054	2,450	2,394		(56)	Increased repair costs will be recovered via the recharge.
THE VILLAGE						
Direct Expenditure	194	0	147		147	Electricity costs, to be investigated
Total Directly Controllable (Income)/Expenditure	194	0	147		147	
Net (Income)/Expenditure	194	0	147		147	
WOKING ROAD DEPOT						
Direct Expenditure	344,321	491,190	483,714		(7,476)	
Income	(350,090)	(534,770)	(541,609)		(6,839)	
Total Directly Controllable (Income)/Expenditure	(5,769)	(43,580)	(57,895)		(14,315)	
Indirect Expenditure	63,254	102,730	98,672		(4,058)	
Net (Income)/Expenditure	57,485	59,150	40,777		(18,373)	
RECYCLING, CLEANSING AND PARKING SERVICES OVERHEAD ACCOUNT						
Direct Expenditure	45,169	88,080	87,714		(366)	
Income	(58,584)	(87,880)	(87,898)		(18)	
Total Directly Controllable (Income)/Expenditure	(13,415)	200	(184)		(384)	
Indirect Expenditure	7,128	10,690	10,696		6	
Net (Income)/Expenditure	(6,287)	10,890	10,512		(378)	

Service	Actual to date	Revised Budget	Projected Outturn	Contribution to (from) reserve	Variance	Notes
Finance Directorate						
SERVICE SUMMARY						
Direct Expenditure	17,052,535	41,886,613	39,039,432	(289,696)	(3,136,877)	
Income	(19,940,857)	(37,635,390)	(34,585,733)		3,049,657	
Total Directly Controllable (Income)/Expenditure	(2,888,322)	4,251,223	4,453,699	(289,696)	(87,220)	
Indirect Expenditure	1,579,816	2,361,100	2,367,264		6,164	
Net (Income)/Expenditure	(1,308,506)	6,612,323	6,820,963	(289,696)	(81,056)	
ACCESS GROUP FOR GUILDFORD						
Direct Expenditure	1,473	2,440	2,704		264	
Total Directly Controllable (Income)/Expenditure	1,473	2,440	2,704		264	
Indirect Expenditure	1,632	2,430	2,430		0	
Net (Income)/Expenditure	3,105	4,870	5,134		264	
ACCOUNTANCY						
Direct Expenditure	461,828	754,560	710,383		(44,177)	
Income	(640,608)	(960,910)	(961,102)		(192)	
Total Directly Controllable (Income)/Expenditure	(178,780)	(206,350)	(250,719)		(44,369)	
Indirect Expenditure	71,704	107,520	107,574		54	
Net (Income)/Expenditure	(107,076)	(98,830)	(143,145)		(44,315)	Underspend due to vacant posts and Future Guildford savings (£44k)
BUSINESS RATES						
Direct Expenditure	138,676	206,800	212,064		5,264	
Income	(18,677)	(261,850)	(264,677)		(2,827)	
Total Directly Controllable (Income)/Expenditure	119,999	(55,050)	(52,613)		2,437	
Indirect Expenditure	26,616	39,850	39,886		36	
Net (Income)/Expenditure	146,615	(15,200)	(12,727)		2,473	

Service	Actual to date	Revised Budget	Projected Outturn	Contribution to (from) reserve	Variance	Notes
CIVIC EXPENSES						
Direct Expenditure	124,395	213,993	235,273		21,280	
Income	(62)	0	(62)		(62)	
Total Directly Controllable (Income)/Expenditure	124,333	213,993	235,211		21,218	
Indirect Expenditure	20,248	30,330	30,360		30	
Net (Income)/Expenditure	144,581	244,323	265,571		21,248	The additional expenditure relates to support for borough promotional events which are projected to exceed budget by £19,000, although the Mayor will not use all of his theme budget this year saving £5,000. Salary costs are estimated to be £7,000 higher than the budget estimate.
COUNCIL AND COMMITTEE SUPPORT						
Direct Expenditure	131,257	212,150	214,411		2,261	
Income	0	(39,150)	(39,000)		150	
Total Directly Controllable (Income)/Expenditure	131,257	173,000	175,411		2,411	
Indirect Expenditure	170,296	255,270	255,438		168	
Net (Income)/Expenditure	301,553	428,270	430,849		2,579	
CORPORATE FINANCIAL						
Direct Expenditure	180,273	204,230	255,182		50,952	
Income	0	(150,000)	(150,000)		0	
Total Directly Controllable (Income)/Expenditure	180,273	54,230	105,182		50,952	
Indirect Expenditure	166,464	249,660	249,750		90	
Net (Income)/Expenditure	346,737	303,890	354,932		51,042	Brokers commission will be greater than budgeted due to the advisory fee on two high yielding investments (£44k)
CORPORATE SERVICES						
Direct Expenditure	473,874	720,870	725,502	(60,000)	4,632	
Income	(17,484)	(119,570)	(127,484)		(7,914)	
Total Directly Controllable (Income)/Expenditure	456,390	601,300	598,018	(60,000)	(3,282)	
Indirect Expenditure	280,440	412,860	418,136	0	5,276	
Net (Income)/Expenditure	736,830	1,014,160	1,016,154	(60,000)	1,994	

Service	Actual to date	Revised Budget	Projected Outturn	Contribution to (from) reserve	Variance	Notes
COMMITTEE SERVICES						
Direct Expenditure	104,721	185,730	153,154		(32,576)	
Income	(147,560)	(221,340)	(221,382)		(42)	
Total Directly Controllable (Income)/Expenditure	(42,839)	(35,610)	(68,228)		(32,618)	
Indirect Expenditure	25,144	37,690	37,720		30	
Net (Income)/Expenditure	(17,695)	2,080	(30,508)		(32,588)	Expenditure savings are due to vacancies which will not be recruited this financial year.
COUNCIL TAX						
Direct Expenditure	407,059	706,030	661,811		(44,219)	
Income	0	(290,000)	(280,000)		10,000	
Total Directly Controllable (Income)/Expenditure	407,059	416,030	381,811		(34,219)	
Indirect Expenditure	90,464	135,680	135,722		42	
Net (Income)/Expenditure	497,523	551,710	517,533		(34,177)	There are a large number of vacancies in the Council Tax collection team which are in part being covered by temporary staff. The overall effect on staffing costs is a saving of £25,000. Council Tax court fees are forecast to be £10,000 lower than budget.
DEMOCRATIC REPRESENTATION AND MANAGEMENT						
Direct Expenditure	461,352	686,580	686,792		212	
Income	0	(107,800)	(107,800)		0	
Total Directly Controllable (Income)/Expenditure	461,352	578,780	578,992		212	
Indirect Expenditure	140,304	210,370	210,448		78	
Net (Income)/Expenditure	601,656	789,150	789,440		290	
ELECTIONS						
Direct Expenditure	254,124	72,980	279,164	(186,575)	19,609	
Income	(11,568)	0	(11,568)		(11,568)	
Total Directly Controllable (Income)/Expenditure	242,556	72,980	267,596	(186,575)	8,041	
Indirect Expenditure	14,496	21,700	21,724		24	
Net (Income)/Expenditure	257,052	94,680	289,320	(186,575)	8,065	The cost of the May 2019 Guildford Borough Election will be funded from reserves. [An annual contribution is made to reserves to fund the cost of elections.]

Service	Actual to date	Revised Budget	Projected Outturn	Contribution to (from) reserve	Variance	Notes
ELECTORAL REGISTRATION						
Direct Expenditure	156,780	270,030	260,029		(10,001)	
Income	(21,922)	(22,630)	(25,646)		(3,016)	
Total Directly Controllable (Income)/Expenditure	134,858	247,400	234,383		(13,017)	
Indirect Expenditure	22,768	34,120	34,144		24	
Net (Income)/Expenditure	157,626	281,520	268,527		(12,993)	
FEASIBILITY STUDIES						
Direct Expenditure	23,861	40,000	40,000		0	
Total Directly Controllable (Income)/Expenditure	23,861	40,000	40,000		0	
Indirect Expenditure	312	470	470		0	
Net (Income)/Expenditure	24,173	40,470	40,470		0	
DEBTORS						
Direct Expenditure	109,046	165,800	169,429		3,629	
Income	(139,864)	(209,800)	(209,842)		(42)	
Total Directly Controllable (Income)/Expenditure	(30,818)	(44,000)	(40,413)		3,587	
Indirect Expenditure	29,760	44,620	44,644		24	
Net (Income)/Expenditure	(1,058)	620	4,231		3,611	
HOUSING BENEFITS						
Direct Expenditure	11,280,868	31,178,280	28,421,399		(2,756,881)	
Income	(16,035,188)	(30,985,330)	(28,232,969)		2,752,361	
Total Directly Controllable (Income)/Expenditure	(4,754,320)	192,950	188,430		(4,520)	
Indirect Expenditure	137,440	206,140	206,194		54	
Net (Income)/Expenditure	(4,616,880)	399,090	394,624		(4,466)	The overall fluctuation in claimant numbers results in variations in expenditure and a corresponding reduction in costs recovered from DWP.

Service	Actual to date	Revised Budget	Projected Outturn	Contribution to (from) reserve	Variance	Notes
INSURANCE REVENUE ACCOUNT						
Direct Expenditure	801,080	831,190	812,190	6,879	(12,121)	
Income	(827,155)	(1,104,880)	(827,155)		277,725	
Total Directly Controllable (Income)/Expenditure	(26,075)	(273,690)	(14,965)	6,879	265,604	
Indirect Expenditure	4,152	6,220	6,220		0	
Net (Income)/Expenditure	(21,923)	(267,470)	(8,745)	6,879	265,604	Our insurance cover was re-tendered in the last quarter of 2018-19. The exercise generated savings of approximately £250,000 which were removed as a single line entry [late in the budget process] from the expenditure budget of the Insurance Revenue Account. The reduced recharged income reflects this change, with corresponding savings against the insurance budget in the service accounts.
IT RENEWALS REVENUE ACCOUNT						
Income	(597,040)	(893,250)	(893,250)		0	
Total Directly Controllable (Income)/Expenditure	(597,040)	(893,250)	(893,250)		0	
Indirect Expenditure	150,584	225,880	225,922		42	
Net (Income)/Expenditure	(446,456)	(667,370)	(667,328)		42	
MANAGEMENT POLICY STRATEGY						
Direct Expenditure	219,937	277,360	335,197		57,837	
Income	(202,536)	(303,800)	(303,860)		(60)	
Total Directly Controllable (Income)/Expenditure	17,401	(26,440)	31,337		57,777	
Indirect Expenditure	15,816	23,690	23,714		24	
Net (Income)/Expenditure	33,217	(2,750)	55,051		57,801	Costs associated with the SOCITM consultancy package, covering the Lead Specialist ICT post and supporting service delivery offset by savings from the ICT Manager position.
MISCELLANEOUS ITEMS						
Direct Expenditure	409,170	873,940	694,581		(179,359)	
Income	(1,669)	(10,360)	(8,598)		1,762	
Total Directly Controllable (Income)/Expenditure	407,501	863,580	685,983		(177,597)	
Indirect Expenditure	304	450	450		0	
Net (Income)/Expenditure	407,805	864,030	686,433		(177,597)	Corporate Inflation budget forecasted to be £180,000 underspent

Service	Actual to date	Revised Budget	Projected Outturn	Contribution to (from) reserve	Variance	Notes
OPERATIONS TECHNICAL SERVICES						
Direct Expenditure	818,148	1,235,050	1,122,397	(50,000)	(162,653)	
Income	(846,986)	(1,267,110)	(1,271,162)		(4,052)	
Total Directly Controllable (Income)/Expenditure	(28,838)	(32,060)	(148,765)	(50,000)	(166,705)	
Indirect Expenditure	85,256	127,810	127,882		72	
Net (Income)/Expenditure	56,418	95,750	(20,883)	(50,000)	(166,633)	We are currently forecasting to use £50,000 of the £100,000 reserve funding to migrate ICT into the cloud. The balance of expenditure savings are due to vacancies which will not be filled as a result of Future Guildford.
PARISH AND LOCAL LIAISON						
Direct Expenditure	106,648	187,450	187,568		118	
Total Directly Controllable (Income)/Expenditure	106,648	187,450	187,568		118	
Indirect Expenditure	5,360	8,010	8,034		24	
Net (Income)/Expenditure	112,008	195,460	195,602		142	
PAYMENTS AND PURCHASING						
Direct Expenditure	155,644	264,460	280,447		15,987	
Income	(287,426)	(433,230)	(432,464)		766	
Total Directly Controllable (Income)/Expenditure	(131,782)	(168,770)	(152,017)		16,753	
Indirect Expenditure	66,576	99,850	99,892		42	
Net (Income)/Expenditure	(65,206)	(68,920)	(52,125)		16,795	
PORTFOLIO MANAGEMENT						
Direct Expenditure	181,184	266,660	253,126		(13,534)	
Income	(145,112)	(254,380)	(217,712)		36,668	
Total Directly Controllable (Income)/Expenditure	36,072	12,280	35,414		23,134	
Indirect Expenditure	18,544	27,800	27,812		12	
Net (Income)/Expenditure	54,616	40,080	63,226		23,146	No external income from street naming service is currently projected pending the finalisation of the scheme.

Service	Actual to date	Revised Budget	Projected Outturn	Contribution to (from) reserve	Variance	Notes
NON DISTRIBUTED COSTS						
Direct Expenditure	(134,211)	2,074,790	2,074,792		2	
Total Directly Controllable (Income)/Expenditure	(134,211)	2,074,790	2,074,792		2	
Indirect Expenditure	17,008	25,510	25,516		6	
Net (Income)/Expenditure	(117,203)	2,100,300	2,100,308		8	
WEBSITE						
Direct Expenditure	185,348	255,240	251,837		(3,403)	
Total Directly Controllable (Income)/Expenditure	185,348	255,240	251,837		(3,403)	
Indirect Expenditure	18,128	27,170	27,182		12	
Net (Income)/Expenditure	203,476	282,410	279,019		(3,391)	

Service	Actual to date	Revised Budget	Projected Outturn	Contribution to (from) reserve	Variance
Management Directorate					
SERVICE SUMMARY					
Direct Expenditure	2,763,952	2,270,597	3,322,960	(1,119,896)	(67,533)
Income	(1,201,928)	(1,792,240)	(1,795,775)		(3,535)
Total Directly Controllable (Income)/Expenditure	1,562,024	478,357	1,527,185	(1,119,896)	(71,068)
Indirect Expenditure	228,127	333,650	337,524	(1,928)	1,946
Net (Income)/Expenditure	1,790,151	812,007	1,864,709	(1,121,824)	(69,122)

Notes

COMMUNITY DEVELOPMENT

Direct Expenditure	206,140	335,457	292,826	(40,000)	(42,631)
Income	(18,935)	(15,000)	(19,780)		(4,780)
Total Directly Controllable (Income)/Expenditure	187,205	320,457	273,046	(40,000)	(47,411)
Indirect Expenditure	28,960	43,170	43,350		180
Net (Income)/Expenditure	216,165	363,627	316,396	(40,000)	(47,231)

Vacant posts are projected to generate salary savings of £60,000, however this is offset by a net increase in grants paid of £15,000. A £40,000 grant has been awarded to Watts gallery as a contribution towards the Physical Energy sculpture, funded from the New Homes Bonus reserve. This is partially compensated by a £25,000 underspend relating to a carry forward from 2018-19. The Safer Guildford Partnership is planning to carry forward this balance to enable continued funding of the Partnership taking account of the expanded role in 2020 in respect of knife crime, health and wellbeing and youth crime, with the upfront investment this will require.

CUSTOMER SERVICE CENTRE

Direct Expenditure	225,404	301,030	316,732		15,702
Income	(302,384)	(453,570)	(453,666)		(96)
Total Directly Controllable (Income)/Expenditure	(76,980)	(152,540)	(136,934)		15,606
Indirect Expenditure	53,264	79,890	79,908		18
Net (Income)/Expenditure	(23,716)	(72,650)	(57,026)		15,624

Service	Actual to date	Revised Budget	Projected Outturn	Contribution to (from) reserve	Variance	Notes
INTERNAL AUDIT						
Direct Expenditure	14,922	117,090	116,533		(557)	
Income	(99,744)	(149,610)	(149,610)		0	
Total Directly Controllable (Income)/Expenditure	(84,822)	(32,520)	(33,077)		(557)	
Indirect Expenditure	4,768	7,150	7,168		18	
Net (Income)/Expenditure	(80,054)	(25,370)	(25,909)		(539)	
BUSINESS IMPROVEMENT						
Direct Expenditure	157,108	243,580	249,493		5,913	
Income	(166,080)	(249,120)	(249,120)		0	
Total Directly Controllable (Income)/Expenditure	(8,972)	(5,540)	373		5,913	
Indirect Expenditure	22,174	30,910	32,496		1,586	
Net (Income)/Expenditure	13,202	25,370	32,869		7,499	
FUTURE GUILDFORD						
Direct Expenditure	1,355,412	0	1,079,896	(1,079,896)	0	
Total Directly Controllable (Income)/Expenditure	1,355,412	0	1,079,896	(1,079,896)	0	
Indirect Expenditure	3,841	0	1,928	(1,928)	0	
Net (Income)/Expenditure	1,359,253	0	1,081,824	(1,081,824)	0	Costs connected with the Future Guildford project are being funded from the invest to save reserve.
HR SERVICES						
Direct Expenditure	332,608	487,400	497,457		10,057	
Income	(376,496)	(564,740)	(564,740)		0	
Total Directly Controllable (Income)/Expenditure	(43,888)	(77,340)	(67,283)		10,057	
Indirect Expenditure	50,896	76,340	76,364		24	
Net (Income)/Expenditure	7,008	(1,000)	9,081		10,081	
OTHER EMPLOYEE COSTS						
Direct Expenditure	145,629	305,940	310,477		4,537	
Income	(145,641)	(218,230)	(218,383)		(153)	
Total Directly Controllable (Income)/Expenditure	(12)	87,710	92,094		4,384	
Indirect Expenditure	10,992	16,460	16,478		18	
Net (Income)/Expenditure	10,980	104,170	108,572		4,402	

Service	Actual to date	Revised Budget	Projected Outturn	Contribution to (from) reserve	Variance	Notes
PAYROLL AND INSURANCE						
Direct Expenditure	87,526	116,140	124,404		8,264	
Income	(91,648)	(137,470)	(137,476)		(6)	
Total Directly Controllable (Income)/Expenditure	(4,122)	(21,330)	(13,072)		8,258	
Indirect Expenditure	14,600	21,830	21,878		48	
Net (Income)/Expenditure	10,478	500	8,806		8,306	
PUBLIC RELATIONS AND MARKETING						
Direct Expenditure	239,203	366,960	335,142		(31,818)	
Income	(1,000)	(4,500)	(3,000)		1,500	
Total Directly Controllable (Income)/Expenditure	238,203	362,460	332,142		(30,318)	
Indirect Expenditure	38,632	57,900	57,954		54	
Net (Income)/Expenditure	276,835	420,360	390,096		(30,264)	Expenditure savings are primarily due to the decision not to renew the agreement with Eagle Radio and lower than budgeted costs for 'About Guildford'.

Service	Actual to date	Revised Budget	Projected Outturn	Contribution to (from) reserve	Variance	Notes
Planning and Regeneration Directorate						
SERVICE SUMMARY						
Direct Expenditure	3,445,500	6,309,480	5,864,513	(171,729)	(616,696)	
Income	(1,595,055)	(2,593,020)	(2,703,443)		(110,423)	
Total Directly Controllable (Income)/Expenditure	1,850,445	3,716,460	3,161,070	(171,729)	(727,119)	
Indirect Expenditure	806,036	1,125,200	1,174,332		49,132	
Net (Income)/Expenditure	2,656,481	4,841,660	4,335,402	(171,729)	(677,987)	
 BUILDING CONTROL SUMMARY						
Direct Expenditure	658,275	795,634	950,701		155,067	
Income	(317,666)	(503,510)	(473,887)		29,623	
Total Directly Controllable (Income)/Expenditure	340,609	292,124	476,814		184,690	
Indirect Expenditure	80,184	120,270	120,300		30	
Net (Income)/Expenditure	420,793	412,394	597,114		184,720	Vacant post savings are being used to part-fund three agency surveyors although there is an overall shortfall in funding from this arrangement of £47,750. Consultants costs will be higher than budgeted. Building control fees will not now achieve budget; approved inspectors have now been able to obtain insurance and the additional work anticipated will not materialise. There are redundancy costs coded to this service.
 CLIMATE CHANGE						
Direct Expenditure	73,688	120,010	135,029		15,019	
Income	(172,627)	(201,630)	(238,984)		(37,354)	
Total Directly Controllable (Income)/Expenditure	(98,939)	(81,620)	(103,955)		(22,335)	
Indirect Expenditure	32,712	49,010	49,058		48	
Net (Income)/Expenditure	(66,227)	(32,610)	(54,897)		(22,287)	The vacant post of Climate Change Officer is currently being covered by the use of casual staff. The Salix and Energy Invest to Save recharges are more than budgeted.

Service	Actual to date	Revised Budget	Projected Outturn	Contribution to (from) reserve	Variance	Notes
DEVELOPMENT CONTROL						
Direct Expenditure	1,575,335	2,201,006	2,391,734		190,728	
Income	(933,370)	(1,606,000)	(1,708,327)		(102,327)	
Total Directly Controllable (Income)/Expenditure	641,965	595,006	683,407		88,401	
Indirect Expenditure	438,742	575,150	624,729		49,579	
Net (Income)/Expenditure	1,080,707	1,170,156	1,308,136		137,980	Salary, casual and agency budgets will be over budget by £35,300. Planning fees are projected under budget at this stage by £73,100 as income levels continue to fall with no major applications in the pipeline. Planning Performance Application are due to generate £90,500 in this financial year. S106 monitoring fees and pre-application fees will be over budget in line with the recent increase in fees. Planning appeal expenses are projected to be £132,600 over budget and we will be looking to recover some of those costs (up to £100,000). The scanning budget will be underspent by £86,100. We have received a government grant of £50,000 to help deal with unauthorised development in the green belt and this will be spent in this financial year.
LOCAL LAND CHARGES						
Direct Expenditure	152,333	214,850	214,377		(473)	
Income	(170,697)	(266,880)	(266,871)		9	
Total Directly Controllable (Income)/Expenditure	(18,364)	(52,030)	(52,494)		(464)	
Indirect Expenditure	21,992	32,730	32,883		153	
Net (Income)/Expenditure	3,628	(19,300)	(19,611)		(311)	

Service	Actual to date	Revised Budget	Projected Outturn	Contribution to (from) reserve	Variance	Notes
MAJOR PROJECTS						
Direct Expenditure	277,109	1,563,926	985,750	(149,969)	(728,145)	
Total Directly Controllable (Income)/Expenditure	277,109	1,563,926	985,750	(149,969)	(728,145)	
Indirect Expenditure	96,960	145,360	145,372		12	
Net (Income)/Expenditure	374,069	1,709,286	1,131,122	(149,969)	(728,133)	Employee related costs are expected to be £106,493 over the revenue budget which takes into account a capital allocation of £152,209. 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 Gyrotory (£50,000), Blackwell Farm (£33,000), Spectrum 2.0 (£226,000), Millbrook Decking (£80,000), Guildford StationPlatform Study (£60,000), Bedford Wharf (£80,000), SMC (£160,000) and Major Projects (£30,000) which has been partially offset by unbudgeted Museum consultants fees of £26,000 and LEP fees of £6,000 for Bike Share Scheme.
POLICY						
Direct Expenditure	697,223	1,361,024	1,133,186	(21,760)	(249,598)	
Income	(695)	(15,000)	(15,374)		(374)	
Total Directly Controllable (Income)/Expenditure	696,528	1,346,024	1,117,812	(21,760)	(249,972)	
Indirect Expenditure	120,854	180,800	180,086		(714)	
Net (Income)/Expenditure	817,382	1,526,824	1,297,898	(21,760)	(250,686)	There are salary savings due to vacancies although agency and consultants have been retained in lieu of some posts. Referendum and consultants costs for Lovelace, Puttenham and Send neighbourhood plans will be £32,000 with government grants of £60,000 not due until 2020-21. Costs for the judicial review process are estimated at £113,500 at present. Work on the the Infrastructure Delivery Plan will not now take place in this financial year. CIL consultants costs will not be spent in this financial year. Planning policy software costs of £21,760 will be funded from the Policy reserve and we do not anticipate any further expenditure there. The Local Plan inspector's budget of £50,000 will not be required this year.

Service	Actual to date	Revised Budget	Projected Outturn	Contribution to (from) reserve	Variance	Notes
SLYFIELD AREA REGENERATION PROJECT (SARP)						
Direct Expenditure	11,537	53,030	53,736		706	
Total Directly Controllable (Income)/Expenditure	11,537	53,030	53,736		706	
Indirect Expenditure	14,592	21,880	21,904		24	
Net (Income)/Expenditure	26,129	74,910	75,640		730	