

Service	Actual	Revised Budget	Projected Outturn	Contribution to (from) reserve	Variance	Notes
Community Services Directorate						
SERVICE SUMMARY						
Direct Expenditure	11,378,919	16,140,368	15,919,666	(90,872)	(311,574)	
Income	(17,582,405)	(19,856,320)	(21,155,842)		(1,299,522)	
Total Directly Controllable (Income)/Expenditure	(6,203,486)	(3,715,952)	(5,236,176)	(90,872)	(1,611,096)	
Indirect Expenditure	2,601,298	3,275,420	3,444,655	0	169,235	
Net (Income)/Expenditure	(3,591,079)	(440,532)	(1,791,521)	(90,872)	(1,441,861)	
BUILDING MAINTENANCE						
Direct Expenditure	3,139,132	3,434,750	3,894,886		460,136	
Income	(2,613,273)	(3,519,350)	(3,979,522)		(460,172)	
Total Directly Controllable (Income)/Expenditure	525,859	(84,600)	(84,636)		(36)	
Indirect Expenditure	66,730	80,050	80,086		36	
Net (Income)/Expenditure	592,589	(4,550)	(4,550)		0	
GYPSY AND TRAVELLER SITES						
Direct Expenditure	47,690	121,530	100,001		(21,529)	
Income	535	(202,390)	(202,390)		0	
Total Directly Controllable (Income)/Expenditure	48,225	(80,860)	(102,389)		(21,529)	
Indirect Expenditure	3,290	3,890	3,908		18	
Net (Income)/Expenditure	51,515	(76,970)	(98,481)		(21,511)	The £25,000 budget virement for a Surrey wide study to identify traveller sites will not be paid this year and will be subject to a carry forward request.

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CITIZENS ADVICE BUREAU						
Direct Expenditure	283,476	283,420	283,476		56	
Total Directly Controllable (Income)/Expenditure	283,476	283,420	283,476		56	
Indirect Expenditure	1,080	1,290	1,300		10	
Net (Income)/Expenditure	284,556	284,710	284,776		66	
CIVIL EMERGENCIES						
Direct Expenditure	38,530	60,550	60,821		271	
Total Directly Controllable (Income)/Expenditure	38,530	60,550	60,821		271	
Indirect Expenditure	2,590	3,090	3,108		18	
Net (Income)/Expenditure	41,120	63,640	63,929		289	
CORPORATE PROPERTY SERVICES						
Direct Expenditure	720,081	2,522,067	1,396,004		(1,126,063)	
Income	(1,519,323)	(1,176,510)	(1,177,070)		(560)	
Total Directly Controllable (Income)/Expenditure	(799,242)	1,345,557	218,934		(1,126,623)	
Indirect Expenditure	179,647	474,680	474,728		48	
Net (Income)/Expenditure	(619,595)	1,820,237	693,662		(1,126,575)	Planned Maintenance budgets are held centrally and expenditure is shown in the service areas. The expenditure to date forecast in service areas (£1,046,000) 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	486,059	614,810	668,767		53,957	
Income	(122,210)	(152,610)	(153,729)		(1,119)	
Total Directly Controllable (Income)/Expenditure	363,849	462,200	515,038		52,838	
Indirect Expenditure	144,291	173,920	173,521		(399)	
Net (Income)/Expenditure	508,140	636,120	688,559		52,439	Energy savings assumed in the boiler replacement business case are not being achieved of £20,000 and a £20,000 increase in general maintenance costs at the Day Centres. Employee costs are £14,000 over budget due to temporary staff are covering vacant posts to maintain regulated staff ratios.
EMERGENCY COMMUNICATIONS SYSTEM						
Direct Expenditure	164,405	261,440	248,586		(12,854)	
Income	(347,027)	(399,520)	(402,209)		(2,689)	
Total Directly Controllable (Income)/Expenditure	(182,622)	(138,080)	(153,623)		(15,543)	
Indirect Expenditure	57,060	68,470	68,500		30	
Net (Income)/Expenditure	(125,562)	(69,610)	(85,123)		(15,513)	
EMI SERVICES						
Direct Expenditure	167,740	288,890	242,800		(46,090)	
Income	(99,950)	(105,680)	(122,762)		(17,082)	
Total Directly Controllable (Income)/Expenditure	67,790	183,210	120,038		(63,172)	
Indirect Expenditure	39,240	47,050	47,080		30	
Net (Income)/Expenditure	107,030	230,260	167,118		(63,142)	Expenditure savings are primarily due to vacant post savings totalling £47,000. There will be no permanent recruitment until the 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 £17,000.
ENVIRONMENTAL CONTROL						
Direct Expenditure	342,173	424,740	448,147		23,407	
Income	(42,727)	(26,180)	(28,148)		(1,968)	
Total Directly Controllable (Income)/Expenditure	299,446	398,560	419,999		21,439	
Indirect Expenditure	58,890	65,670	69,854		4,184	
Net (Income)/Expenditure	358,336	464,230	489,853		25,623	Increase in agency and consultancy costs

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SURREY FAMILY SUPPORT PROGRAMME						
Direct Expenditure	273,773	430,020	397,637	87,290	(32,383)	
Income	(71,778)	(429,510)	(432,607)		(3,097)	
Total Directly Controllable (Income)/Expenditure	201,995	510	(34,970)	87,290	(35,480)	
Indirect Expenditure	76,050	91,260	91,276		16	
Net (Income)/Expenditure	278,045	91,770	56,306		(35,464)	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	182,789	316,000	286,806		(29,194)	
Income	(2,002)	(1,080)	(2,020)		(940)	
Total Directly Controllable (Income)/Expenditure	180,787	314,920	284,786		(30,134)	
Indirect Expenditure	48,200	57,820	57,832		12	
Net (Income)/Expenditure	228,987	372,740	342,618		(30,122)	Underspend on salaries due to vacant posts.
HEALTH AND SAFETY						
Direct Expenditure	98,217	147,470	151,110		3,640	
Income	(129,440)	(156,330)	(156,330)		0	
Total Directly Controllable (Income)/Expenditure	(31,223)	(8,860)	(5,220)		3,640	
Indirect Expenditure	15,100	18,090	18,108		18	
Net (Income)/Expenditure	(16,123)	9,230	12,888		3,658	
HOUSING SURVEYING SERVICES						
Direct Expenditure	442,169	668,500	654,908		(13,592)	
Income	(607,301)	(755,970)	(742,420)		13,550	
Total Directly Controllable (Income)/Expenditure	(165,132)	(87,470)	(87,512)		(42)	
Indirect Expenditure	85,630	102,740	102,782		42	
Net (Income)/Expenditure	(79,502)	15,270	15,270		0	

Service	Actual	Revised Budget	Projected Outturn	Contribution to (from) reserve	Variance	Notes
GRANTS TO VOLUNTARY ORGANISATIONS - HOUSING AND COMMUNITY						
Direct Expenditure	322,315	499,740	477,521		(22,219)	
Total Directly Controllable (Income)/Expenditure	322,315	499,740	477,521		(22,219)	
Indirect Expenditure	4,270	5,120	5,132		12	
Net (Income)/Expenditure	326,585	504,860	482,653		(22,207)	The cash grant for Wey Valley Bowls Club has been replaced with an alternative financial arrangement.
HOME FARM ESTATE, EFFINGHAM						
Direct Expenditure	1,817	107,925	5,614		(102,311)	
Income	(4,347)	(11,000)	(11,000)		0	
Total Directly Controllable (Income)/Expenditure	(2,530)	96,925	(5,386)		(102,311)	
Indirect Expenditure	11,371	23,410	23,410		0	
Net (Income)/Expenditure	8,841	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	674,550	781,620	919,860		138,240	
Income	(469,388)	(9,000)	(358,388)		(349,388)	
Total Directly Controllable (Income)/Expenditure	205,162	772,620	561,472		(211,148)	
Indirect Expenditure	84,780	101,730	101,754		24	
Net (Income)/Expenditure	289,942	874,350	663,226		(211,124)	Income received from MHCLG 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	1,824	302,580	302,648		68	
Total Directly Controllable (Income)/Expenditure	1,824	302,580	302,648		68	
Net (Income)/Expenditure	1,824	302,580	302,648		68	

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AFFORDABLE HOUSING DEVELOPMENT						
Direct Expenditure	92,486	92,690	105,461		12,771	
Total Directly Controllable (Income)/Expenditure	92,486	92,690	105,461		12,771	
Indirect Expenditure	22,020	23,810	25,982		2,172	
Net (Income)/Expenditure	114,506	116,500	131,443		14,943	
INDUSTRIAL ESTATES						
Direct Expenditure	334,592	233,532	536,366		302,834	
Income	(2,870,511)	(3,256,620)	(3,422,444)		(165,824)	
Total Directly Controllable (Income)/Expenditure	(2,535,919)	(3,023,088)	(2,886,078)		137,010	
Indirect Expenditure	145,270	160,260	172,636		12,376	
Net (Income)/Expenditure	(2,390,649)	(2,862,828)	(2,713,442)		149,386	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 £60,000. Valuers fees are forecast to exceed budget by £20,000 due to a higher turnover of tenants. Planned and reactive maintenance costs, where the cost are udgeted and controlled centrally by Corporate Property, amount to £17,000. The budget will be transferred at yearend. Overall rents and service charges are forecast to be £163,000 higher than budgeted with temporary lettings prior to construction being maximised and lease extensions on improved terms.
INVESTMENT PROPERTY						
Direct Expenditure	285,319	219,710	387,495	(114,380)	167,785	
Income	(4,641,619)	(5,247,990)	(5,252,002)		(4,012)	
Total Directly Controllable (Income)/Expenditure	(4,356,300)	(5,028,280)	(4,864,507)	(114,380)	163,773	
Indirect Expenditure	172,595	161,590	214,661		53,071	
Net (Income)/Expenditure	(4,183,705)	(4,866,690)	(4,649,846)	(114,380)	216,844	Provision has been made for void rates for Liongate, Ladymead amounting to £67,000, with £50,000 revenue contribution being shown against the income line. £78,000 of maintenance costs have been budgeted centrally with costs showing against investment properties;the budget will be reallocated at year end. An additional £20,000 of mechanical and electrical maintenance costs have been incurred. 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	207,432	271,240	289,452		18,212	
Income	(169,115)	(179,350)	(195,766)		(16,416)	
Total Directly Controllable (Income)/Expenditure	38,317	91,890	93,686		1,796	
Indirect Expenditure	76,360	91,510	91,666		156	
Net (Income)/Expenditure	114,677	183,400	185,352		1,952	
COMMUNITY MEALS AND TPT						
Direct Expenditure	605,926	884,290	798,123		(86,167)	
Income	(183,833)	(273,280)	(258,658)		14,622	
Total Directly Controllable (Income)/Expenditure	422,093	611,010	539,465		(71,545)	
Indirect Expenditure	86,830	104,160	104,204		44	
Net (Income)/Expenditure	508,923	715,170	643,669		(71,501)	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	1,178,829	1,501,140	1,449,531		(51,609)	
Income	(1,806,623)	(2,222,440)	(2,290,552)		(68,112)	
Total Directly Controllable (Income)/Expenditure	(627,794)	(721,300)	(841,021)		(119,721)	
Indirect Expenditure	557,475	683,970	681,965		(2,005)	
Net (Income)/Expenditure	(70,319)	(37,330)	(159,056)		(121,726)	Additional expenditure of £54,000 relating to the provision of office equipment for SCC has been recovered in income. There are anticipated savings in office moves and furniture requirements for the council of £32,400. Repairs and maintenance works are currently £40,700- the budget is held in Asset Management and will be allocated at year end. There are unbudgeted refurbishment costs of £31,600. Business Rates are £128,000 under budget as floor space is let to external organisations.

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HOUSING OUTSIDE THE HRA						
Direct Expenditure	15,349	3,720	75,238		71,518	
Income	91,860	(7,460)	(113,382)		(105,922)	
Total Directly Controllable (Income)/Expenditure	107,209	(3,740)	(38,144)		(34,404)	
Indirect Expenditure	41,913	49,890	57,249		7,359	
Net (Income)/Expenditure	149,122	46,150	19,105		(27,045)	We are forecasting a surplus of £40,000 income over the cost of running housing outside the HRA. Work has just commenced on remodelling the night shelter and the unused balance of the grant allocated for this purpose will be deferred at yearend.
OTHER PROPERTY						
Direct Expenditure	302,798	304,020	346,981		42,961	
Income	(1,099,962)	(1,077,750)	(1,117,821)		(40,071)	
Total Directly Controllable (Income)/Expenditure	(797,164)	(773,730)	(770,840)		2,890	
Indirect Expenditure	403,606	424,050	513,877		89,827	
Net (Income)/Expenditure	(393,558)	(349,680)	(256,963)		92,717	Planned and reactive maintenance costs for properties in the portfolio, where the cost are budgeted and controlled centrally by Corporate Property, amount to £137,000. The budget will be transferred at year end. A saving of £102,000 is due to planned maintenance on the Old Orleans building being deferred until a decision about its future use is confirmed. These costs variations are offset by a small increase in property rental income. Indirect costs recharged to Other Property have increased as a result of more Corporate Property staff time recharged to maintenance projects in the property portfolio and recharged costs associated with a capital project.
PEST CONTROL						
Direct Expenditure	36,889	49,880	49,827		(53)	
Income	(47,244)	(55,000)	(53,000)		2,000	
Total Directly Controllable (Income)/Expenditure	(10,355)	(5,120)	(3,173)		1,947	
Indirect Expenditure	5,030	6,000	6,018		18	
Net (Income)/Expenditure	(5,325)	880	2,845		1,965	

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PRIVATE SECTOR HOUSING						
Direct Expenditure	493,650	690,590	700,232		9,642	
Income	(611,711)	(330,620)	(437,967)		(107,347)	
Total Directly Controllable (Income)/Expenditure	(118,061)	359,970	262,265		(97,705)	
Indirect Expenditure	96,640	115,910	115,994		84	
Net (Income)/Expenditure	(21,421)	475,880	378,259		(97,621)	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	24,699	0	24,699	(24,699)	0	
Total Directly Controllable (Income)/Expenditure	24,699	0	24,699	(24,699)	0	
Net (Income)/Expenditure	24,699	0	24,699	(24,699)	24,699	Project Aspire is funded from reserve.
PUBLIC HEALTH						
Direct Expenditure	50,707	83,630	85,233		1,603	
Income	(576)	0	(576)		(576)	
Total Directly Controllable (Income)/Expenditure	50,131	83,630	84,657		1,027	
Indirect Expenditure	5,600	6,680	6,710		30	
Net (Income)/Expenditure	55,731	90,310	91,367		1,057	
COMMUNITY WELLBEING						
Direct Expenditure	184,669	281,420	274,571		(6,849)	
Total Directly Controllable (Income)/Expenditure	184,669	281,420	274,571		(6,849)	
Indirect Expenditure	41,620	49,930	49,948		18	
Net (Income)/Expenditure	226,289	331,350	324,519		(6,831)	

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TAXI LICENSING AND PRIVATE HIRE VEHICLES						
Direct Expenditure	113,590	177,084	167,934	(38,993)	(9,150)	
Income	(128,497)	(167,350)	(144,170)		23,180	
Total Directly Controllable (Income)/Expenditure	(14,907)	9,734	23,764	(38,993)	14,030	
Indirect Expenditure	58,130	67,420	69,388		1,968	
Net (Income)/Expenditure	43,223	77,154	93,152	(38,993)	15,998	
WOKING ROAD DEPOT STORES						
Direct Expenditure	65,244	81,370	88,931		7,561	
Income	(86,343)	(93,330)	(100,909)		(7,579)	
Total Directly Controllable (Income)/Expenditure	(21,099)	(11,960)	(11,978)		(18)	
Indirect Expenditure	9,990	11,960	11,978		18	
Environment Directorate						
SERVICE SUMMARY						
Direct Expenditure	22,116,656	30,065,752	30,386,912	(2,534,295)	(2,213,135)	
Income	(24,863,799)	(28,570,180)	(30,960,424)	4,746,132	2,355,888	
Total Directly Controllable (Income)/Expenditure	(2,747,143)	1,495,572	(573,512)	2,211,837	142,753	
Indirect Expenditure	8,092,251	10,098,830	10,038,850	(252,589)	(312,569)	
Net (Income)/Expenditure	5,345,108	11,594,402	9,465,338	1,959,248	(169,816)	
ABANDONED VEHICLES						
Direct Expenditure	24,459	37,380	36,729		(651)	
Total Directly Controllable (Income)/Expenditure	24,459	37,380	36,729		(651)	
Indirect Expenditure	3,550	4,240	4,258		18	
Net (Income)/Expenditure	28,009	41,620	40,987		(633)	
BUSINESS FORUM						
Direct Expenditure	68,496	71,510	90,738		19,228	
Total Directly Controllable (Income)/Expenditure	68,496	71,510	90,738		19,228	
Indirect Expenditure	1,330	1,570	1,582		12	
Net (Income)/Expenditure	69,826	73,080	92,320		19,240	

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CCTV SYSTEMS						
Direct Expenditure	60,064	80,860	66,332		(14,528)	
Total Directly Controllable (Income)/Expenditure	60,064	80,860	66,332		(14,528)	
Indirect Expenditure	23,849	20,330	26,051		5,721	
Net (Income)/Expenditure	83,913	101,190	92,383		(8,807)	
CEMETERIES AND CLOSED CHURCHYARDS						
Direct Expenditure	200,856	245,850	255,139		9,289	
Income	(64,682)	(60,430)	(78,956)		(18,526)	
Total Directly Controllable (Income)/Expenditure	136,174	185,420	176,183		(9,237)	
Indirect Expenditure	38,756	68,540	58,322		(10,218)	
Net (Income)/Expenditure	174,930	253,960	234,505		(19,455)	Repairs and maintenance are currently £49,740- the budget is held in Asset Management and will be allocated at year end. The original budget of £25,000 and the carry forward of £30,000 both for memorial safety inspections will not be spent in this financial year.
CLINICAL WASTE						
Direct Expenditure	2,770	2,460	3,118		658	
Total Directly Controllable (Income)/Expenditure	2,770	2,460	3,118		658	
Indirect Expenditure	260	290	296		6	
Net (Income)/Expenditure	3,030	2,750	3,414		664	

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CREMATORIUM						
Direct Expenditure	434,013	817,900	611,099		(206,801)	
Income	(924,473)	(1,014,360)	(1,214,612)		(200,252)	
Total Directly Controllable (Income)/Expenditure	(490,460)	(196,460)	(603,513)		(407,053)	
Indirect Expenditure	329,477	397,740	402,347		4,607	
Net (Income)/Expenditure	(160,983)	201,280	(201,166)		(402,446)	Salary savings total £51,000. It was anticipated that the redevelopment of the Crematorium would result in reduced revenue, with the Budget Pressures reserve being used to manage this short term scenario, fees are currently projected to exceed the budget by £200,000. 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.
ELECTRIC THEATRE						
Direct Expenditure	0	0	0		0	
Total Directly Controllable (Income)/Expenditure	0	0	0		0	
Indirect Expenditure	0	0	0		0	
Net (Income)/Expenditure	0	0	0		0	
FLEET MANAGEMENT SERVICE						
Direct Expenditure	860,065	1,075,260	983,700		(91,560)	
Income	(2,186,584)	(2,827,430)	(2,844,920)		(17,490)	
Total Directly Controllable (Income)/Expenditure	(1,326,519)	(1,752,170)	(1,861,220)		(109,050)	
Indirect Expenditure	1,239,910	1,713,460	1,713,730		270	
Net (Income)/Expenditure	(86,609)	(38,710)	(147,490)		(108,780)	There are savings associated with the insurance tender.

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LEGAL SERVICES						
Direct Expenditure	978,249	1,159,520	1,298,505		138,985	
Income	(1,291,353)	(1,354,450)	(1,560,447)		(205,997)	
Total Directly Controllable (Income)/Expenditure	(313,104)	(194,930)	(261,942)		(67,012)	
Indirect Expenditure	140,960	226,420	169,176		(57,244)	
Net (Income)/Expenditure	(172,144)	31,490	(92,766)		(124,256)	Employee costs are forecast to be £24,000 lower than budget, with vacancies and maternity leave covered by temporary staff pending recruitment following the restructure of the department. External legal fees are forecast to be £163,000 higher than budget with revenue outsourced legal work forecast at £212,000 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 £40k higher than budget.
ENGINEERING AND TRANSPORT SERVICES						
Direct Expenditure	204,784	356,110	300,539		(55,571)	
Income	(249,375)	(398,170)	(347,903)		50,267	
Total Directly Controllable (Income)/Expenditure	(44,591)	(42,060)	(47,364)		(5,304)	
Indirect Expenditure	37,580	45,060	45,090		30	
Net (Income)/Expenditure	(7,011)	3,000	(2,274)		(5,274)	There are salary savings due to vacancies and a consequent reduction in recharge income.
GUILDFORD HOUSE						
Direct Expenditure	231,325	367,960	331,420		(36,540)	
Income	(53,802)	(77,180)	(63,677)		13,503	
Total Directly Controllable (Income)/Expenditure	177,523	290,780	267,743		(23,037)	
Indirect Expenditure	94,172	125,850	118,240		(7,610)	
Net (Income)/Expenditure	271,695	416,630	385,983		(30,647)	There are salary savings due to vacant posts

Service	Actual	Revised Budget	Projected Outturn	Contribution to (from) reserve	Variance	Notes
GUILDHALL						
Direct Expenditure	79,793	120,580	109,650		(10,930)	
Income	(22,744)	(35,030)	(40,612)		(5,582)	
Total Directly Controllable (Income)/Expenditure	57,049	85,550	69,038		(16,512)	
Indirect Expenditure	35,055	63,900	52,525		(11,375)	
Net (Income)/Expenditure	92,104	149,450	121,563		(27,887)	There are salary savings due to various vacant posts. Letting fees will be over budget.
INFORMATION RIGHTS OFFICER						
Direct Expenditure	53,303	65,950	72,927		6,977	
Income	(60,510)	(72,640)	(72,628)		12	
Total Directly Controllable (Income)/Expenditure	(7,207)	(6,690)	299		6,989	
Indirect Expenditure	6,340	7,590	7,602		12	
Net (Income)/Expenditure	(867)	900	7,901		7,001	
LAND DRAINAGE						
Direct Expenditure	51,713	141,270	73,349		(67,921)	
Total Directly Controllable (Income)/Expenditure	51,713	141,270	73,349		(67,921)	
Indirect Expenditure	80,783	163,700	131,817		(31,883)	
Net (Income)/Expenditure	132,496	304,970	205,166		(99,804)	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.

Service	Actual	Revised Budget	Projected Outturn	Contribution to (from) reserve	Variance	Notes
LEISURE ART DEVELOPMENT						
Direct Expenditure	95,873	104,120	144,413		40,293	
Income	(40,663)	0	(40,638)		(40,638)	
Total Directly Controllable (Income)/Expenditure	55,210	104,120	103,775		(345)	
Indirect Expenditure	19,000	22,700	22,788		88	
Net (Income)/Expenditure	74,210	126,820	126,563		(257)	
LEISURE COMMUNITY CENTRES						
Direct Expenditure	119,063	34,410	114,219		79,809	
Income	(10,691)	(11,270)	(11,131)		139	
Total Directly Controllable (Income)/Expenditure	108,372	23,140	103,088		79,948	
Indirect Expenditure	63,254	90,990	84,879		(6,111)	
Net (Income)/Expenditure	171,626	114,130	187,967		73,837	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.
LEISURE G LIVE						
Direct Expenditure	299,513	415,490	412,817		(2,673)	
Income	(17,173)	(44,110)	(89,282)		(45,172)	
Total Directly Controllable (Income)/Expenditure	282,340	371,380	323,535		(47,845)	
Indirect Expenditure	963,468	1,167,430	1,163,788	10,000	(3,642)	
Net (Income)/Expenditure	1,245,808	1,538,810	1,487,323	10,000	(51,487)	The higher than budget management fee income (£45k) reflects the improved performance of the contract.
LEISURE GRANTS						
Direct Expenditure	316,005	393,380	393,648		268	
Total Directly Controllable (Income)/Expenditure	316,005	393,380	393,648		268	
Indirect Expenditure	2,430	2,900	2,912		12	
Net (Income)/Expenditure	318,435	396,280	396,560		280	

Service	Actual	Revised Budget	Projected Outturn	Contribution to (from) reserve	Variance	Notes
LEISURE MANAGEMENT CONTRACT						
Direct Expenditure	823,793	1,444,820	1,361,288		(83,532)	
Income	(1,353,384)	(2,118,190)	(1,998,969)		119,221	
Total Directly Controllable (Income)/Expenditure	(529,591)	(673,370)	(637,681)		35,689	
Indirect Expenditure	1,592,143	1,900,750	1,902,686		1,936	
Net (Income)/Expenditure	1,062,552	1,227,380	1,265,005		37,625	Utility costs forecasted to be higher than estimate
LEISURE PLAY DEVELOPMENT						
Direct Expenditure	169,672	222,850	215,666		(7,184)	
Income	(49,707)	(39,000)	(49,000)		(10,000)	
Total Directly Controllable (Income)/Expenditure	119,965	183,850	166,666		(17,184)	
Indirect Expenditure	24,790	29,680	29,746		66	
Net (Income)/Expenditure	144,755	213,530	196,412		(17,118)	
LEISURE RANGERS						
Direct Expenditure	159,935	231,010	233,452		2,442	
Total Directly Controllable (Income)/Expenditure	159,935	231,010	233,452		2,442	
Indirect Expenditure	9,120	10,930	10,948		18	
Net (Income)/Expenditure	169,055	241,940	244,400		2,460	
LEISURE SPORT DEVELOPMENT						
Direct Expenditure	51,741	88,020	81,927		(6,093)	
Income	(5,944)	(3,750)	(4,837)		(1,087)	
Total Directly Controllable (Income)/Expenditure	45,797	84,270	77,090		(7,180)	
Indirect Expenditure	11,630	13,940	13,946		6	
Net (Income)/Expenditure	57,427	98,210	91,036		(7,174)	
MARKETS						
Direct Expenditure	43,976	57,640	50,800		(6,840)	
Income	(123,677)	(160,410)	(149,676)		10,734	
Total Directly Controllable (Income)/Expenditure	(79,701)	(102,770)	(98,876)		3,894	
Indirect Expenditure	4,530	5,430	5,442		12	
Net (Income)/Expenditure	(75,171)	(97,340)	(93,434)		3,906	

Service	Actual	Revised Budget	Projected Outturn	Contribution to (from) reserve	Variance	Notes
MOT BAY						
Direct Expenditure	93,224	127,010	123,810		(3,200)	
Income	(105,561)	(164,070)	(128,834)		35,236	
Total Directly Controllable (Income)/Expenditure	(12,337)	(37,060)	(5,024)		32,036	
Indirect Expenditure	26,400	31,670	31,694		24	
Net (Income)/Expenditure	14,063	(5,390)	26,670		32,060	Income from the MOT bay is less than budgeted.
GUILDFORD MUSEUM						
Direct Expenditure	577,359	525,310	685,446		160,136	
Income	(34,004)	(59,460)	(44,238)		15,222	
Total Directly Controllable (Income)/Expenditure	543,355	465,850	641,208		175,358	
Indirect Expenditure	128,348	132,230	148,337		16,107	
Net (Income)/Expenditure	671,703	598,080	789,545		191,465	Repairs and maintenance is currently £250,600 and the budget will be transferred from Asset Development to the Museum at year end . There are significant salary savings as the Heritage Manager vacancy has not been filled due to difficulties in recruiting; responsibilities relating to this post have been transferred to the Parks and Landscape Manager. Additional funding from reserves will therefore not be required.

Service	Actual	Revised Budget	Projected Outturn	Contribution to (from) reserve	Variance	Notes
OFF STREET PARKING						
Direct Expenditure	3,392,696	4,026,540	4,192,510	(442,708)	(276,738)	
Income	(8,513,953)	(11,008,440)	(10,360,217)		648,223	
Total Directly Controllable (Income)/Expenditure	(5,121,257)	(6,981,900)	(6,167,707)	(442,708)	371,485	
Indirect Expenditure	1,212,338	1,473,750	1,477,047		3,297	
Net (Income)/Expenditure	(3,908,919)	(5,508,150)	(4,690,660)	(442,708)	374,782	It is projected that repair and maintenance expenditure funded from the Car Parks Maintenance Reserve will be £335,170. The reserve will also fund the Pay and Display installation and upgrade £82,540 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 £35,200, will be transferred from Asset Management at year end. The parking general maintenance budget will under spent by £48,400 despite urgent repairs to surface car parks being commissioned in the next few weeks. 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.
ON STREET PARKING						
Direct Expenditure	616,922	1,361,700	1,325,929	(1,325,929)	(35,771)	
Income	(1,476,265)	(1,942,930)	(1,815,465)	1,815,465	127,465	
Total Directly Controllable (Income)/Expenditure	(859,343)	(581,230)	(489,536)	489,536	91,694	
Indirect Expenditure	123,980	148,710	148,788	(148,788)	78	
Net (Income)/Expenditure	(735,363)	(432,520)	(340,748)	340,748	91,772	The signage budget will be under spent in this financial year by £24,600. Meter income is projected to be under budget by £134,720, penalty fees are projected to be over budget by £40,800 and suspension fees are under budget by £41,100. 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	4,975		1,435	
Total Directly Controllable (Income)/Expenditure	4,625	3,540	4,975		1,435	
Indirect Expenditure	4,532	4,530	4,848		318	
Net (Income)/Expenditure	9,157	8,070	9,823		1,753	

Service	Actual	Revised Budget	Projected Outturn	Contribution to (from) reserve	Variance	Notes
PARKS AND COUNTRYSIDE						
Direct Expenditure	2,985,575	4,067,470	4,155,014	(50,295)	37,249	
Income	(909,126)	(1,221,230)	(1,272,851)		(51,621)	
Total Directly Controllable (Income)/Expenditure	2,076,449	2,846,240	2,882,163	(50,295)	(14,372)	
Indirect Expenditure	738,833	864,630	888,536		23,906	
Net (Income)/Expenditure	2,815,282	3,710,870	3,770,699		59,829	There are salary savings of £124,700 due to vacancies, a figure which includes contract cleaners and the vacancy credit. Repairs and maintenance is currently £134,400- Asset Management hold the budget which will be allocated at year end. Miscellaneous expenses are under budget by £30,750 and grounds miscellaneous under budget by £28,800. Consultancy funded from the Stoke Park master plan will not now be spent in this financial year. We have received a grant from MHCLG for £23,200. An additional grant of £12,500 will be received in this financial year to support community schemes (Pocket Parks) and this will need to be carried forward too. It is anticipated that rental income from Burchatts Barn will not now be achieved.
PARK AND RIDE SERVICES						
Direct Expenditure	318,394	695,020	653,202	(653,202)	(695,020)	
Income	(4,849)	(37,500)	(56,098)	56,098	37,500	
Total Directly Controllable (Income)/Expenditure	313,545	657,520	597,104	(597,104)	(657,520)	
Indirect Expenditure	92,589	115,650	113,801	(113,801)	(115,650)	

Service	Actual	Revised Budget	Projected Outturn	Contribution to (from) reserve	Variance	Notes
Net (Income)/Expenditure	406,134	773,170	710,905	(710,905)	(773,170)	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 have been installed at Merrow; barriers at Artington and Onslow will now be installed in 2020-21.
PROCUREMENT						
Direct Expenditure	151,761	96,810	208,990		112,180	
Income	(102,090)	(122,510)	(122,534)		(24)	
Total Directly Controllable (Income)/Expenditure	49,671	(25,700)	86,456		112,156	
Indirect Expenditure	21,420	25,700	25,706		6	
Net (Income)/Expenditure	71,091	0	112,162		112,162	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 will be funded from reserve. It is assumed one post will revert to a fixed term post from March 2020.
PUBLIC CONVENIENCES						
Direct Expenditure	340,142	208,760	424,337		215,577	
Income	(10,040)	(12,050)	(35,383)		(23,333)	
Total Directly Controllable (Income)/Expenditure	330,102	196,710	388,954		192,244	
Indirect Expenditure	75,541	95,930	97,174		1,244	
Net (Income)/Expenditure	405,643	292,640	486,128		193,488	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.
REFUSE AND RECYCLING						
Direct Expenditure	4,748,116	6,540,950	6,618,766		77,816	
Income	(2,843,336)	(3,552,440)	(3,479,911)	(150,000)	(77,471)	
Total Directly Controllable (Income)/Expenditure	1,904,780	2,988,510	3,138,855	(150,000)	345	

Service	Actual	Revised Budget	Projected Outturn	Contribution to (from) reserve	Variance	Notes
Indirect Expenditure	418,110	501,600	501,792		192	
Net (Income)/Expenditure	2,322,890	3,490,110	3,640,647		150,537	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. A Surrey Waste Partnership variable payment for 2018-19 of £61,200 has been recently advised and will be received in this financial year. 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	20,269	32,300	22,842		(9,458)	
Total Directly Controllable (Income)/Expenditure	20,269	32,300	22,842		(9,458)	
Indirect Expenditure	20,291	4,910	21,101		16,191	
Net (Income)/Expenditure	40,560	37,210	43,943		6,733	Weir repairs are significantly more than previously anticipated although liability has yet to be established. The works will start immediately and provision will be made a year end.
ROADS AND FOOTPATHS MAINTENANCE						
Direct Expenditure	23,975	37,400	30,467		(6,933)	
Total Directly Controllable (Income)/Expenditure	23,975	37,400	30,467		(6,933)	
Indirect Expenditure	68,126	72,110	76,834		4,724	
Net (Income)/Expenditure	92,101	109,510	107,301		(2,209)	
SNOW AND ICE PLAN HOLDING ACCOUNT						
Direct Expenditure	40,391	52,340	47,888		(4,452)	
Income	0	(55,140)	(55,140)		0	
Total Directly Controllable (Income)/Expenditure	40,391	(2,800)	(7,252)		(4,452)	
Indirect Expenditure	1,013	1,230	738		(492)	
Net (Income)/Expenditure	41,404	(1,570)	(6,514)		(4,944)	

Service	Actual	Revised Budget	Projected Outturn	Contribution to (from) reserve	Variance	Notes
SPA SITES						
Direct Expenditure	42,930	105,000	46,828	(46,828)	(105,000)	
Income	(3,024,569)	(105,000)	(3,024,569)	3,024,569	105,000	
Total Directly Controllable (Income)/Expenditure	(2,981,639)	0	(2,977,741)	2,977,741	0	
Net (Income)/Expenditure	(2,981,639)	0	(2,977,741)		(2,977,741)	SPA income for the future development and maintenance of green spaces is currently projected to exceed budget by £2,919,570. 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	1,599,888	2,366,572	2,193,045		(173,527)	
Income	(131,196)	(154,690)	(164,090)		(9,400)	
Total Directly Controllable (Income)/Expenditure	1,468,692	2,211,882	2,028,955		(182,927)	
Indirect Expenditure	145,010	173,970	174,018		48	
Net (Income)/Expenditure	1,613,702	2,385,852	2,202,973		(182,879)	There are vacancies resulting in salary savings. Additional costs for leaf fall and spring clean will be £33,000.
STREET FURNITURE						
Direct Expenditure	62,048	83,310	70,791		(12,519)	
Total Directly Controllable (Income)/Expenditure	62,048	83,310	70,791		(12,519)	
Indirect Expenditure	15,352	24,780	21,761		(3,019)	
Net (Income)/Expenditure	77,400	108,090	92,552		(15,538)	

Service	Actual	Revised Budget	Projected Outturn	Contribution to (from) reserve	Variance	Notes
TOURIST INFORMATION CENTRE						
Direct Expenditure	206,110	245,290	283,623		38,333	
Income	(66,509)	(53,050)	(62,026)		(8,976)	
Total Directly Controllable (Income)/Expenditure	139,601	192,240	221,597		29,357	
Indirect Expenditure	42,250	50,690	50,708		18	
Net (Income)/Expenditure	181,851	242,930	272,305		29,375	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.
BUSINESS AND TOURISM						
Direct Expenditure	340,049	501,250	445,214	(15,333)	(71,369)	
Income	(94,552)	(162,660)	(116,871)		45,789	
Total Directly Controllable (Income)/Expenditure	245,497	338,590	328,343	(15,333)	(25,580)	
Indirect Expenditure	88,834	106,070	105,978		(92)	
Net (Income)/Expenditure	334,331	444,660	434,321		(10,339)	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	64,993	101,920	100,555		(1,365)	
Income	(63,730)	(272,380)	(72,000)		200,380	
Total Directly Controllable (Income)/Expenditure	1,263	(170,460)	28,555		199,015	
Indirect Expenditure	14,020	16,790	16,844		54	
Net (Income)/Expenditure	15,283	(153,670)	45,399		199,069	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 it's 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 £38,000 this financial year, £149,000 lower than the budgeted level.

Service	Actual	Revised Budget	Projected Outturn	Contribution to (from) reserve	Variance	Notes
TRANSPORTATION						
Direct Expenditure	166	12,740	12,772		32	
Total Directly Controllable (Income)/Expenditure	166	12,740	12,772		32	
Indirect Expenditure	4,081	7,910	6,472		(1,438)	
Net (Income)/Expenditure	4,247	20,650	19,244		(1,406)	
VEHICLE MAINTENANCE WORKSHOP						
Direct Expenditure	708,737	760,900	907,199		146,299	
Income	(511,776)	(807,560)	(953,402)		(145,842)	
Total Directly Controllable (Income)/Expenditure	196,961	(46,660)	(46,203)		457	
Indirect Expenditure	40,940	49,110	49,134		24	
Net (Income)/Expenditure	237,901	2,450	2,931		481	Increased repair costs will be recovered via the recharge.
THE VILLAGE						
Direct Expenditure	0	0	147		147	
Total Directly Controllable (Income)/Expenditure	0	0	147		147	
Net (Income)/Expenditure	0	0	147		147	Electricity costs to be investigated.
WORKS ANCILLARY SERVICES						
WOKING ROAD DEPOT						
Direct Expenditure	397,628	491,190	503,460		12,270	
Income	(444,251)	(534,770)	(541,609)		(6,839)	
Total Directly Controllable (Income)/Expenditure	(46,623)	(43,580)	(38,149)		5,431	
Indirect Expenditure	78,946	102,730	98,672		(4,058)	
Net (Income)/Expenditure	32,323	59,150	60,523		1,373	

Service	Actual	Revised Budget	Projected Outturn	Contribution to (from) reserve	Variance	Notes
RECYCLING, CLEANSING AND PARKING SERVICES OVERHEAD ACCOUNT						
Direct Expenditure	51,197	88,080	87,627		(453)	
Income	(73,230)	(87,880)	(87,898)		(18)	
Total Directly Controllable (Income)/Expenditure	(22,033)	200	(271)		(471)	
Indirect Expenditure	8,910	10,690	10,696		6	
Net (Income)/Expenditure	(13,123)	10,890	10,425		(465)	
Finance Directorate						
SERVICE SUMMARY						
Direct Expenditure	20,364,330	41,886,613	38,718,367	(289,696)	(3,168,246)	
Income	(25,604,868)	(37,635,390)	(34,214,206)		3,421,184	
Total Directly Controllable (Income)/Expenditure	(5,240,538)	4,251,223	4,504,161	(289,696)	252,938	
Indirect Expenditure	1,973,478	2,361,100	2,367,264	0	6,164	
Net (Income)/Expenditure	(3,267,060)	6,612,323	6,871,425	(289,696)	259,102	
ACCESS GROUP FOR GUILDFORD						
Direct Expenditure	1,746	2,440	2,704		264	
Total Directly Controllable (Income)/Expenditure	1,746	2,440	2,704		264	
Indirect Expenditure	2,040	2,430	2,430		0	
Net (Income)/Expenditure	3,786	4,870	5,134		264	
ACCOUNTANCY						
Direct Expenditure	479,386	754,560	736,450		(18,110)	
Income	(800,760)	(960,910)	(961,102)		(192)	
Total Directly Controllable (Income)/Expenditure	(321,374)	(206,350)	(224,652)		(18,302)	
Indirect Expenditure	89,630	107,520	107,574		54	
Net (Income)/Expenditure	(231,744)	(98,830)	(117,078)		(18,248)	
BUSINESS RATES						
Direct Expenditure	142,209	206,800	211,544		4,744	
Income	(18,677)	(261,850)	(264,677)		(2,827)	
Total Directly Controllable (Income)/Expenditure	123,532	(55,050)	(53,133)		1,917	
Indirect Expenditure	33,270	39,850	39,886		36	
Net (Income)/Expenditure	156,802	(15,200)	(13,247)		1,953	

Service	Actual	Revised Budget	Projected Outturn	Contribution to (from) reserve	Variance	Notes
CIVIC EXPENSES						
Direct Expenditure	134,826	213,993	235,138		21,145	
Income	(62)	0	(62)		(62)	
Total Directly Controllable (Income)/Expenditure	134,764	213,993	235,076		21,083	
Indirect Expenditure	25,310	30,330	30,360		30	
Net (Income)/Expenditure	160,074	244,323	265,436		21,113	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	149,300	212,150	214,611		2,461	
Income	0	(39,150)	(39,000)		150	
Total Directly Controllable (Income)/Expenditure	149,300	173,000	175,611		2,611	
Indirect Expenditure	212,870	255,270	255,438		168	
Net (Income)/Expenditure	362,170	428,270	431,049		2,779	
CORPORATE FINANCIAL						
Direct Expenditure	224,284	204,230	262,410		58,180	
Income	0	(150,000)	(150,000)		0	
Total Directly Controllable (Income)/Expenditure	224,284	54,230	112,410		58,180	
Indirect Expenditure	208,080	249,660	249,750		90	
Net (Income)/Expenditure	432,364	303,890	362,160		58,270	Brokers commission will be greater than budgeted due to the advisory fee on two high yielding investments (£44k)
CORPORATE SERVICES						
Direct Expenditure	568,155	720,870	781,140	(60,000)	270	
Income	(17,484)	(119,570)	(127,484)		(7,914)	
Total Directly Controllable (Income)/Expenditure	550,671	601,300	653,656	(60,000)	(7,644)	
Indirect Expenditure	349,258	412,860	418,136		5,276	
Net (Income)/Expenditure	899,929	1,014,160	1,071,792		57,632	Additional expenditure includes increased external audit costs £14,000, an estimated £25,000 of project and programme governance consultancy costs in 2019-20 and £30,000 charges due to the growth in use of debit and credit cards.

Service	Actual	Revised Budget	Projected Outturn	Contribution to (from) reserve	Variance	Notes
COMMITTEE SERVICES						
Direct Expenditure	106,368	185,730	153,154		(32,576)	
Income	(184,450)	(221,340)	(221,382)		(42)	
Total Directly Controllable (Income)/Expenditure	(78,082)	(35,610)	(68,228)		(32,618)	
Indirect Expenditure	31,430	37,690	37,720		30	
Net (Income)/Expenditure	(46,652)	2,080	(30,508)		(32,588)	Expenditure savings are due to vacancies which will not be recruited this financial year.
COUNCIL TAX						
Direct Expenditure	469,075	706,030	642,241		(63,789)	
Income	0	(290,000)	(280,000)		10,000	
Total Directly Controllable (Income)/Expenditure	469,075	416,030	362,241		(53,789)	
Indirect Expenditure	113,080	135,680	135,722		42	
Net (Income)/Expenditure	582,155	551,710	497,963		(53,747)	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 £30,000. Council Tax court fees are forecast to be £10,000 lower than budget.
DEMOCRATIC REPRESENTATION AND MANAGEMENT						
Direct Expenditure	467,322	686,580	684,984		(1,596)	
Income	0	(107,800)	(107,800)		0	
Total Directly Controllable (Income)/Expenditure	467,322	578,780	577,184		(1,596)	
Indirect Expenditure	175,380	210,370	210,448		78	
Net (Income)/Expenditure	642,702	789,150	787,632		(1,518)	
ELECTIONS						
Direct Expenditure	254,034	72,980	276,496	(186,575)	16,941	
Income	(11,568)	0	(11,568)		(11,568)	
Total Directly Controllable (Income)/Expenditure	242,466	72,980	264,928	(186,575)	5,373	
Indirect Expenditure	18,120	21,700	21,724		24	
Net (Income)/Expenditure	260,586	94,680	286,652		191,972	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	Revised Budget	Projected Outturn	Contribution to (from) reserve	Variance	Notes
ELECTORAL REGISTRATION						
Direct Expenditure	177,786	270,030	260,029		(10,001)	
Income	(54,336)	(22,630)	(25,646)		(3,016)	
Total Directly Controllable (Income)/Expenditure	123,450	247,400	234,383		(13,017)	
Indirect Expenditure	28,460	34,120	34,144		24	
Net (Income)/Expenditure	151,910	281,520	268,527		(12,993)	
FEASIBILITY STUDIES						
Direct Expenditure	34,511	40,000	40,000		0	
Total Directly Controllable (Income)/Expenditure	34,511	40,000	40,000		0	
Indirect Expenditure	390	470	470		0	
Net (Income)/Expenditure	34,901	40,470	40,470		0	
DEBTORS						
Direct Expenditure	111,010	165,800	165,904		104	
Income	(174,830)	(209,800)	(209,842)		(42)	
Total Directly Controllable (Income)/Expenditure	(63,820)	(44,000)	(43,938)		62	
Indirect Expenditure	37,200	44,620	44,644		24	
Net (Income)/Expenditure	(26,620)	620	706		86	
HOUSING BENEFITS						
Direct Expenditure	14,006,249	31,178,280	28,028,932		(3,149,348)	
Income	(20,912,481)	(30,985,330)	(27,860,626)		3,124,704	
Total Directly Controllable (Income)/Expenditure	(6,906,232)	192,950	168,306		(24,644)	
Indirect Expenditure	171,800	206,140	206,194		54	
Net (Income)/Expenditure	(6,734,432)	399,090	374,500		(24,590)	The overall fluctuation in claimant numbers results in variations in expenditure and a corresponding reduction in costs recovered from DWP.

Service	Actual	Revised Budget	Projected Outturn	Contribution to (from) reserve	Variance	Notes
INSURANCE REVENUE ACCOUNT						
Direct Expenditure	800,674	831,190	812,190	6,879	(12,121)	
Income	(827,161)	(1,104,880)	(827,161)		277,719	
Total Directly Controllable (Income)/Expenditure	(26,487)	(273,690)	(14,971)	6,879	265,598	
Indirect Expenditure	5,190	6,220	6,220		0	
Net (Income)/Expenditure	(21,297)	(267,470)	(8,751)		258,719	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	(746,300)	(893,250)	(893,250)		0	
Total Directly Controllable (Income)/Expenditure	(746,300)	(893,250)	(893,250)		0	
Indirect Expenditure	188,230	225,880	225,922		42	
Net (Income)/Expenditure	(558,070)	(667,370)	(667,328)		42	
MANAGEMENT POLICY STRATEGY						
Direct Expenditure	302,286	277,360	334,197		56,837	
Income	(253,170)	(303,800)	(303,860)		(60)	
Total Directly Controllable (Income)/Expenditure	49,116	(26,440)	30,337		56,777	
Indirect Expenditure	19,770	23,690	23,714		24	
Net (Income)/Expenditure	68,886	(2,750)	54,051		56,801	Costs associated with the SOCITM consultancy package, covering the Lead Specialist ICT post and supporting service delivery partially offset by savings from the ICT Manager position.
MISCELLANEOUS ITEMS						
Direct Expenditure	511,298	873,940	694,581		(179,359)	
Income	(2,501)	(10,360)	(9,408)		952	
Total Directly Controllable (Income)/Expenditure	508,797	863,580	685,173		(178,407)	
Indirect Expenditure	380	450	450		0	
Net (Income)/Expenditure	509,177	864,030	685,623		(178,407)	Corporate Inflation budget forecasted to be £180,000 underspent

Service	Actual	Revised Budget	Projected Outturn	Contribution to (from) reserve	Variance	Notes
OPERATIONS TECHNICAL SERVICES						
Direct Expenditure	900,792	1,235,050	1,135,559	(50,000)	(149,491)	
Income	(1,058,470)	(1,267,110)	(1,271,162)		(4,052)	
Total Directly Controllable (Income)/Expenditure	(157,678)	(32,060)	(135,603)	(50,000)	(153,543)	
Indirect Expenditure	106,570	127,810	127,882		72	
Net (Income)/Expenditure	(51,108)	95,750	(7,721)		(103,471)	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	115,966	187,450	187,568		118	
Total Directly Controllable (Income)/Expenditure	115,966	187,450	187,568		118	
Indirect Expenditure	6,700	8,010	8,034		24	
Net (Income)/Expenditure	122,666	195,460	195,602		142	
PAYMENTS AND PURCHASING						
Direct Expenditure	168,088	264,460	280,447		15,987	
Income	(361,228)	(433,230)	(432,464)		766	
Total Directly Controllable (Income)/Expenditure	(193,140)	(168,770)	(152,017)		16,753	
Indirect Expenditure	83,220	99,850	99,892		42	
Net (Income)/Expenditure	(109,920)	(68,920)	(52,125)		16,795	
PORTFOLIO MANAGEMENT						
Direct Expenditure	187,229	266,660	251,810		(14,850)	
Income	(181,390)	(254,380)	(217,712)		36,668	
Total Directly Controllable (Income)/Expenditure	5,839	12,280	34,098		21,818	
Indirect Expenditure	23,180	27,800	27,812		12	
Net (Income)/Expenditure	29,019	40,080	61,910		21,830	No external income from street naming service is currently projected pending the finalisation of the scheme.

Service	Actual	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	21,260	25,510	25,516		6	
Net (Income)/Expenditure	(112,951)	2,100,300	2,100,308		8	
WEBSITE						
Direct Expenditure	185,947	255,240	251,486		(3,754)	
Total Directly Controllable (Income)/Expenditure	185,947	255,240	251,486		(3,754)	
Indirect Expenditure	22,660	27,170	27,182		12	
Net (Income)/Expenditure	208,607	282,410	278,668		(3,742)	
Management Directorate						
SERVICE SUMMARY						
Direct Expenditure	3,779,325	2,273,597	4,514,740	(2,334,899)	(93,756)	
Income	(1,498,936)	(1,792,240)	(1,795,775)		(3,535)	
Total Directly Controllable (Income)/Expenditure	2,280,389	481,357	2,718,965	(2,334,899)	(97,291)	
Indirect Expenditure	285,768	333,650	341,430	(5,834)	1,946	
Net (Income)/Expenditure	2,566,157	815,007	3,060,395	(2,340,733)	(95,345)	

Service	Actual	Revised Budget	Projected Outturn	Contribution to (from) reserve	Variance	Notes
COMMUNITY DEVELOPMENT						
Direct Expenditure	223,373	335,457	294,671	(40,000)	(80,786)	
Income	(19,483)	(15,000)	(19,780)		(4,780)	
Total Directly Controllable (Income)/Expenditure	203,890	320,457	274,891	(40,000)	(85,566)	
Indirect Expenditure	36,164	43,170	43,350		180	
Net (Income)/Expenditure	240,054	363,627	318,241		(45,386)	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	217,660	301,030	316,526		15,496	
Income	(377,980)	(453,570)	(453,666)		(96)	
Total Directly Controllable (Income)/Expenditure	(160,320)	(152,540)	(137,140)		15,400	
Indirect Expenditure	66,580	79,890	79,908		18	
Net (Income)/Expenditure	(93,740)	(72,650)	(57,232)		15,418	
INTERNAL AUDIT						
Direct Expenditure	31,389	117,090	116,533		(557)	
Income	(124,680)	(149,610)	(149,610)		0	
Total Directly Controllable (Income)/Expenditure	(93,291)	(32,520)	(33,077)		(557)	
Indirect Expenditure	5,960	7,150	7,168		18	
Net (Income)/Expenditure	(87,331)	(25,370)	(25,909)		(539)	

Service	Actual	Revised Budget	Projected Outturn	Contribution to (from) reserve	Variance	Notes
BUSINESS IMPROVEMENT						
Direct Expenditure	159,076	243,580	249,493		5,913	
Income	(207,600)	(249,120)	(249,120)		0	
Total Directly Controllable (Income)/Expenditure	(48,524)	(5,540)	373		5,913	
Indirect Expenditure	27,330	30,910	32,496		1,586	
Net (Income)/Expenditure	(21,194)	25,370	32,869		7,499	
FUTURE GUILDFORD						
Direct Expenditure	2,294,899	0	2,294,899	(2,294,899)	0	
Total Directly Controllable (Income)/Expenditure	2,294,899	0	2,294,899	(2,294,899)	0	
Indirect Expenditure	5,834	0	5,834	(5,834)	0	
Net (Income)/Expenditure	2,300,733	0	2,300,733	(2,300,733)	0	Costs connected with the Future Guildford project are being funded from the invest to save reserve.
HR SERVICES						
Direct Expenditure	342,473	487,400	472,214		(15,186)	
Income	(470,620)	(564,740)	(564,740)		0	
Total Directly Controllable (Income)/Expenditure	(128,147)	(77,340)	(92,526)		(15,186)	
Indirect Expenditure	63,620	76,340	76,364		24	
Net (Income)/Expenditure	(64,527)	(1,000)	(16,162)		(15,162)	
OTHER EMPLOYEE COSTS						
Direct Expenditure	163,110	305,940	295,411		(10,529)	
Income	(182,013)	(218,230)	(218,383)		(153)	
Total Directly Controllable (Income)/Expenditure	(18,903)	87,710	77,028		(10,682)	
Indirect Expenditure	13,740	16,460	16,478		18	
Net (Income)/Expenditure	(5,163)	104,170	93,506		(10,664)	

Service	Actual	Revised Budget	Projected Outturn	Contribution to (from) reserve	Variance	Notes
PAYROLL AND INSURANCE						
Direct Expenditure	91,492	116,140	126,351		10,211	
Income	(114,560)	(137,470)	(137,476)		(6)	
Total Directly Controllable (Income)/Expenditure	(23,068)	(21,330)	(11,125)		10,205	
Indirect Expenditure	18,250	21,830	21,878		48	
Net (Income)/Expenditure	(4,818)	500	10,753		10,253	
PUBLIC RELATIONS AND MARKETING						
Direct Expenditure	255,853	366,960	348,642		(18,318)	
Income	(2,000)	(4,500)	(3,000)		1,500	
Total Directly Controllable (Income)/Expenditure	253,853	362,460	345,642		(16,818)	
Indirect Expenditure	48,290	57,900	57,954		54	
Net (Income)/Expenditure	302,143	420,360	403,596		(16,764)	Expenditure savings are primarily due to the decision not to renew the agreement with Eagle Radio and lower than budgeted costs for 'About Guildford'.
Planning and Regeneration Directorate						
SERVICE SUMMARY						
Direct Expenditure	3,762,588	6,309,480	5,428,345	(171,729)	(881,135)	
Income	(2,057,625)	(2,593,020)	(2,540,266)		52,754	
Total Directly Controllable (Income)/Expenditure	1,704,963	3,716,460	2,888,079	(171,729)	(828,381)	
Indirect Expenditure	997,836	1,125,200	1,184,237	0	59,037	
Net (Income)/Expenditure	2,702,799	4,841,660	4,072,316	(171,729)	(769,344)	
BUILDING CONTROL SUMMARY						
Direct Expenditure	742,472	795,634	970,251		174,617	
Income	(393,437)	(503,510)	(475,088)		28,422	
Total Directly Controllable (Income)/Expenditure	349,035	292,124	495,163		203,039	
Indirect Expenditure	100,230	120,270	120,300		30	
Net (Income)/Expenditure	449,265	412,394	615,463		203,069	Vacant post savings are being used to part-fund three agency surveyors although there is an overall shortfall in funding from this arrangement of £74,600. 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.

Service	Actual	Revised Budget	Projected Outturn	Contribution to (from) reserve	Variance	Notes
CLIMATE CHANGE						
Direct Expenditure	98,711	120,010	119,696		(314)	
Income	(187,961)	(201,630)	(233,484)		(31,854)	
Total Directly Controllable (Income)/Expenditure	(89,250)	(81,620)	(113,788)		(32,168)	
Indirect Expenditure	40,890	49,010	49,058		48	
Net (Income)/Expenditure	(48,360)	(32,610)	(64,730)		(32,120)	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.
DEVELOPMENT CONTROL						
Direct Expenditure	1,642,329	2,201,006	2,330,513		129,507	
Income	(1,274,376)	(1,606,000)	(1,534,814)		71,186	
Total Directly Controllable (Income)/Expenditure	367,953	595,006	795,699		200,693	
Indirect Expenditure	538,234	575,150	634,634		59,484	
Net (Income)/Expenditure	906,187	1,170,156	1,430,333		260,177	Salary, casual and agency budgets will be over budget by £59,000, £18,000 of which is being funded by a government grant of £50,000 to assist with unauthorised developments. A request to carry forward the balance of £32,000 will be submitted during the closing process. Planning fees are projected under budget at this stage by £246,600 as income levels continue to fall with no major applications in the pipeline. Planning Performance Applications are due to generate £105,200 in this financial year. S106 monitoring fees will be over budget but planning application fees are not generating as much income as expected. Planning appeal expenses are projected to be £110,600 over budget; we were expecting to recover up to £100,000 of those costs but this is being disputed. A supplementary budget of £125,000 will cover the shortfall if required. The scanning budget will be underspent by £86,100.
LOCAL LAND CHARGES						
Direct Expenditure	157,781	214,850	213,463		(1,387)	
Income	(196,028)	(266,880)	(255,757)		11,123	
Total Directly Controllable (Income)/Expenditure	(38,247)	(52,030)	(42,294)		9,736	
Indirect Expenditure	27,312	32,730	32,883		153	
Net (Income)/Expenditure	(10,935)	(19,300)	(9,411)		9,889	

Service	Actual	Revised Budget	Projected Outturn	Contribution to (from) reserve	Variance	Notes
MAJOR PROJECTS						
Direct Expenditure	320,183	1,563,926	672,233	(149,969)	(891,693)	
Total Directly Controllable (Income)/Expenditure	320,183	1,563,926	672,233	(149,969)	(891,693)	
Indirect Expenditure	122,200	145,360	145,372		12	
Net (Income)/Expenditure	442,383	1,709,286	817,605		(891,681)	Employee related costs are expected to be £107,428 over the revenue budget which takes into account a capital allocation of £150,255. 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 (£20,000), Spectrum 2.0 (£276,696), Millbrook Decking (£80,000), Public Realm (£44,000) Guildford Station Platform Study (£60,000). Consultant budgets for Bedford Wharf (£80,000), SMC (£160,000) and Major Projects (£160,000) are to be vired to Guildford West and carried forward to 20-21 along with unspent budget of £85,000. Savings partially offset by unbudgeted Museum consultants fees of £29,000 and LEP fees of £6,000 for Bike Share Scheme.
POLICY						
Direct Expenditure	789,417	1,361,024	1,068,453	(21,760)	(292,571)	
Income	(5,823)	(15,000)	(41,123)		(26,123)	
Total Directly Controllable (Income)/Expenditure	783,594	1,346,024	1,027,330	(21,760)	(318,694)	
Indirect Expenditure	150,730	180,800	180,086		(714)	
Net (Income)/Expenditure	934,324	1,526,824	1,207,416	(21,760)	(319,408)	There are salary savings due to vacancies although agency and consultants have been retained in lieu of some posts. Referendum and consultants costs for neighbourhood plans will not be needed in 2019-20. Costs for the judicial review process are £116,135 and costs recovered will be £25,000. Work on the the Infrastructure Delivery Plan will not now take place in this financial year and consultant costs on the Local Plan will be under budget by £22,000. CIL consultants costs will not be spent in this financial year nor will the Local Plan reserve. 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	Revised Budget	Projected Outturn	Contribution to (from) reserve	Variance	Notes
SLYFIELD AREA REGENERATION PROJECT (SARP)						
Direct Expenditure	11,695	53,030	53,736		706	
Total Directly Controllable (Income)/Expenditure	11,695	53,030	53,736		706	
Indirect Expenditure	18,240	21,880	21,904		24	
Net (Income)/Expenditure	29,935	74,910	75,640		730	