

Service	Actual	Revised Budget	Projected Outturn	Variance	Notes
Community Directorate - Service Summary					
Direct Expenditure	1,900,096	15,997,740	16,155,267	157,527	
Income	(2,769,031)	(19,845,170)	(19,340,339)	504,831	
Total Directly Controllable (Income)/Expenditure	(868,935)	(3,847,430)	(3,185,072)	662,358	
Indirect Expenditure	514,211	3,057,440	2,831,445	(225,995)	
Net (Income)/Expenditure	(354,724)	(789,990)	(353,627)	436,363	
BUILDING MAINTENANCE					
Direct Expenditure	403,158	4,026,960	3,519,919	(507,041)	
Income	85,092	(4,058,890)	(3,309,498)	749,392	
Total Directly Controllable (Income)/Expenditure	488,250	(31,930)	210,421	242,351	
Indirect Expenditure	13,346	80,050	80,062	12	
Net (Income)/Expenditure	501,596	48,120	290,483	242,363	Due to Covid-19 only emergency repairs have been possible, resulting in lower income from Services and external works. It is anticipated income will gradually build towards more normal levels but the overall impact on 2020-21 is forecast at £749,000. Employee costs are in the main fixed, with staff seconded to Covid-19 work still charged to the department, hence savings amount to £19,000, less additional leasing costs of £6,000. Materials and contactor costs are forecast to be £495,000 lower than budget as a result of the reduced activity.
GYPSY AND TRAVELLER SITES					
Direct Expenditure	(1,001)	103,190	134,920	31,730	
Income	8,200	(210,090)	(215,301)	(5,211)	
Total Directly Controllable (Income)/Expenditure	7,199	(106,900)	(80,381)	26,519	
Indirect Expenditure	658	3,890	3,896	6	
Net (Income)/Expenditure	7,857	(103,010)	(76,485)	26,525	Surreywide Traveller site study funded from reserves £25,000 has not yet been added to the budget.
CITIZENS ADVICE BUREAU					
Direct Expenditure	69,504	283,420	283,422	2	
Total Directly Controllable (Income)/Expenditure	69,504	283,420	283,422	2	
Indirect Expenditure	216	1,290	1,292	2	
Net (Income)/Expenditure	69,720	284,710	284,714	4	

CIVIL EMERGENCIES

Direct Expenditure	5,642	58,380	58,782	402
Total Directly Controllable (Income)/Expenditure	5,642	58,380	58,782	402
Indirect Expenditure	518	3,090	3,096	6
Net (Income)/Expenditure	6,160	61,470	61,878	408

CORPORATE PROPERTY SERVICES

Direct Expenditure	159,601	2,356,660	2,330,796	(25,864)
Income	(158,944)	(1,176,060)	(887,221)	288,839
Total Directly Controllable (Income)/Expenditure	657	1,180,600	1,443,575	262,975
Indirect Expenditure	35,916	474,680	215,486	(259,194)
Net (Income)/Expenditure	36,573	1,655,280	1,659,061	3,781

Indirect expenditure and costs recharged to services are both overstated in the budget process by in the region of £260,000. Planned and reactive repairs and maintenance is budgeted and forecast centrally but will be spent in the services. It is currently forecast to be on budget and it likely to be fully spent +/- 5% .

DAY SERVICES

Direct Expenditure	80,817	539,500	671,294	131,794
Income	180	(160,610)	(109,795)	50,815
Total Directly Controllable (Income)/Expenditure	80,997	378,890	561,499	182,609
Indirect Expenditure	28,798	185,430	183,336	(2,094)
Net (Income)/Expenditure	109,795	564,320	744,835	180,515

The Day Centres have been impacted by Covid-19 resulting in estimated loss of income of £51,000. We estimate savings in food and activity costs of £23,000. However the £125,000 budgeted salary savings has not been reflected in the forecast as restructuring of the service planned by the previous Service Leader has been delayed and the outcome of Future Guildford is awaited. We have several vacant posts that will not be filled meaning the permanent establishment is a net £76,000 over the reduced budget but we have £80,000 of temporary staff enabling us to operate from the centre 7 days a week during the current crisis.

EMERGENCY COMMUNICATIONS SYSTEM

Direct Expenditure	38,819	259,310	251,436	(7,874)
Income	(62,984)	(451,430)	(434,196)	17,234
Total Directly Controllable (Income)/Expenditure	(24,165)	(192,120)	(182,760)	9,360
Indirect Expenditure	11,412	68,470	68,480	10
Net (Income)/Expenditure	(12,753)	(123,650)	(114,280)	9,370

EMI SERVICES

Direct Expenditure	38,873	193,690	251,746	58,056
Income	(600)	(129,340)	(111,340)	18,000
Total Directly Controllable (Income)/Expenditure	38,273	64,350	140,406	76,056
Indirect Expenditure	7,848	47,050	47,060	10
Net (Income)/Expenditure	46,121	111,400	187,466	76,066

£100,000 budgeted salary savings has not been reflected in the forecast as the restructuring of the service planned by the previous Service Leader has been delayed and the outcome of Future Guildford is awaited, although this is mitigated by £42,000 of vacancy savings. It is forecast that £18,000 of fees will be lost due to the covid-19 loss of services.

ENVIRONMENTAL CONTROL

Direct Expenditure	60,338	411,510	402,585	(8,925)
Income	(30,000)	(22,020)	(49,896)	(27,876)
Total Directly Controllable (Income)/Expenditure	30,338	389,490	352,689	(36,801)
Indirect Expenditure	10,958	65,670	65,698	28
Net (Income)/Expenditure	41,296	455,160	418,387	(36,773)

Receipt in advance for the Air Quality Grant

SURREY FAMILY SUPPORT PROGRAMME

Direct Expenditure	77,588	437,110	495,000	57,890
Income	(315)	(421,900)	(646,515)	(224,615)
Total Directly Controllable (Income)/Expenditure	77,273	15,210	(151,515)	(166,725)
Indirect Expenditure	15,210	91,260	91,264	4
Net (Income)/Expenditure	92,483	106,470	(60,251)	(166,721)

Family Support staff costs are £28,000 higher than budget due to staff tupted from Waverley, with the forecast based on the assumption that vacancies are not filled until after Future Guildford has been completed. These costs are partially offset by a £7,000 saving in transport costs. The grant we will receive from Surrey County Council will increase by £224,000 reflecting the wider service provision.

The £38,000 refugee programme expenditure is not included in the budget as it is funded from grant income held in reserve.

FOOD AND SAFETY SERVICES

Direct Expenditure	39,466	320,270	316,050	(4,220)
Income	(182)	(1,580)	(1,500)	80
Total Directly Controllable (Income)/Expenditure	39,284	318,690	314,550	(4,140)
Indirect Expenditure	9,640	57,820	57,824	4
Net (Income)/Expenditure	48,924	376,510	372,374	(4,136)

HEALTH AND SAFETY

Direct Expenditure	27,654	150,380	153,494	3,114
Income	(25,888)	(156,330)	(156,174)	156
Total Directly Controllable (Income)/Expenditure	1,766	(5,950)	(2,680)	3,270
Indirect Expenditure	3,020	18,090	18,096	6
Net (Income)/Expenditure	4,786	12,140	15,416	3,276

HOUSING SURVEYING SERVICES

Direct Expenditure	104,450	678,810	661,062	(17,748)
Income	(110,417)	(781,550)	(761,761)	19,789
Total Directly Controllable (Income)/Expenditure	(5,967)	(102,740)	(100,699)	2,041
Indirect Expenditure	17,126	102,740	102,754	14
Net (Income)/Expenditure	11,159	0	2,055	2,055

GRANTS TO VOLUNTARY ORGANISATIONS - HOUSING AND COMMUNITY

Direct Expenditure	76,123	475,850	466,495	(9,355)
Total Directly Controllable (Income)/Expenditure	76,123	475,850	466,495	(9,355)
Indirect Expenditure	854	7,700	7,278	(422)
Net (Income)/Expenditure	76,977	483,550	473,773	(9,777)

HOME FARM ESTATE, EFFINGHAM

Direct Expenditure	0	3,260	105,165	101,905
Income	(1,783)	(11,710)	(8,100)	3,610
Total Directly Controllable (Income)/Expenditure	(1,783)	(8,450)	97,065	105,515
Indirect Expenditure	2,204	23,450	22,792	(658)
Net (Income)/Expenditure	421	15,000	119,857	104,857

£102,415 allowed for carried forward request not yet added to budget. The funds will be used to regularise the Home Farm area, specifically where enforcement is required to maintain the boundary and prevent illegal tree felling.

HOMELESSNESS AND EMERGENCY ACCOMMODATION

Direct Expenditure	157,389	797,450	794,814	(2,636)
Income	(488,197)	(35,000)	(512,363)	(477,363)
Total Directly Controllable (Income)/Expenditure	(330,808)	762,450	282,451	(479,999)
Indirect Expenditure	16,956	101,730	101,738	8
Net (Income)/Expenditure	(313,852)	864,180	384,189	(479,991)

Income received from DCLG in respect of Flexible Homelessness Support Grant £150,235 and Homelessness Prevention Grant £336,252 will be used to support additional expenditure. The balance of funding will be transferred to reserve at year-end to support homelessness prevention in subsequent years.

HOUSING ADVICE

Direct Expenditure	16	352,640	335,092	(17,548)
Total Directly Controllable (Income)/Expenditure	16	352,640	335,092	(17,548)

Net (Income)/Expenditure	16	352,640	335,092	(17,548)
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AFFORDABLE HOUSING DEVELOPMENT

Direct Expenditure	18,155	90,410	100,151	9,741
Total Directly Controllable (Income)/Expenditure	18,155	90,410	100,151	9,741

Indirect Expenditure	3,972	23,810	23,814	4
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Net (Income)/Expenditure	22,127	114,220	123,965	9,745
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INDUSTRIAL ESTATES

Direct Expenditure	46,204	400,510	663,248	262,738
Income	(376,258)	(3,148,420)	(3,103,931)	44,489
Total Directly Controllable (Income)/Expenditure	(330,054)	(2,747,910)	(2,440,683)	307,227

Indirect Expenditure	26,366	160,330	159,990	(340)
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Net (Income)/Expenditure	(303,688)	(2,587,580)	(2,280,693)	306,887
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Business rates for void units in Middleton Industrial Estate, Woodbridge Meadows and Thornberry Way in excess of those included in the estimates amount to £178,000. Traveller incursion costs were incurred £26,000 and a carry forward from 2019-20 for consultancy related to the Slyfied growth strategy, which has not been added to the budget is £35,000. Repairs and maintenance costs budgeted centrally and mobile phone costs allocated by IT Services account for the remaining expenditure variance. Overall rents and service charges are forecast to be £44,000 lower than budget.

INVESTMENT PROPERTY

Direct Expenditure	14,076	185,960	204,148	18,188
Income	(798,569)	(4,655,790)	(4,617,492)	38,298
Total Directly Controllable (Income)/Expenditure	(784,493)	(4,469,830)	(4,413,344)	56,486

Indirect Expenditure	36,315	161,590	171,488	9,898
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Net (Income)/Expenditure	(748,178)	(4,308,240)	(4,241,856)	66,384
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Expenditure is a net £18,000 over budget with void property business rates offset by savings in recharged salaries and insurance costs. Rental income is down £38,000 compared with budget and work undertaken by Asset Development and recharged to Investment Properties amounts to an additional £10,000.

LICENSING SERVICES

Direct Expenditure	45,173	267,440	265,279	(2,161)
Income	(11,165)	(193,990)	(142,058)	51,932
Total Directly Controllable (Income)/Expenditure	34,008	73,450	123,221	49,771
Indirect Expenditure	15,272	91,510	91,562	52
Net (Income)/Expenditure	49,280	164,960	214,783	49,823

COMMUNITY MEALS AND TPT

Direct Expenditure	115,550	639,770	806,799	167,029
Income	(38,725)	(241,900)	(247,580)	(5,680)
Total Directly Controllable (Income)/Expenditure	76,825	397,870	559,219	161,349
Indirect Expenditure	17,366	104,160	104,172	12
Net (Income)/Expenditure	94,191	502,030	663,391	161,361

£250,000 budgeted salary savings has not been reflected in the forecast as the restructuring of the service planned by the previous Service Leader has been delayed and the outcome of Future Guildford is awaited, although this is mitigated by £99,000 of vacancy savings. Transport costs are forecast to save £5,000 but food costs are anticipated to be £20,000 higher due to the increased number of meals supplied. Community Transport income is forecast to be down by £35,000 due to Covid-19 although this has increased the demand for Meals on Wheels which improve by £41,000.

OFFICE SERVICES TEAM

Direct Expenditure	107,634	1,437,510	1,239,002	(198,508)
Income	(308,646)	(2,229,600)	(2,222,334)	7,266
Total Directly Controllable (Income)/Expenditure	(201,012)	(792,090)	(983,332)	(191,242)
Indirect Expenditure	113,378	565,310	567,796	2,486
Net (Income)/Expenditure	(87,634)	(226,780)	(415,536)	(188,756)

Although there are salary savings of £98,250 showing under the old structure only the Facilities Specialist post remains vacant. There are savings of £23,500 due to non usage of the biomass boiler. Printing costs will be under budget by an estimated £30,000 and there other smaller savings anticipated in premises and supplies and services.

HOUSING OUTSIDE THE HRA

Direct Expenditure	256	2,120	174,972	172,852
Income	189,835	(7,100)	(203,898)	(196,798)
Total Directly Controllable (Income)/Expenditure	190,091	(4,980)	(28,926)	(23,946)
Indirect Expenditure	8,314	64,610	62,160	(2,450)
Net (Income)/Expenditure	198,405	59,630	33,234	(26,396)

A £99,000 grant was deferred from 2019-20 and shows as unbudgeted income and expenditure in 2020-21. In addition we are forecasting £60,000 of Housing Company premises related expenditure and £100,000 associated income. Unbudgeted council tax for Old Manor House East Horsley amounts to £12,000.

OTHER PROPERTY

Direct Expenditure	3,481	179,580	173,414	(6,166)
Income	(367,298)	(1,067,080)	(1,040,347)	26,733
Total Directly Controllable (Income)/Expenditure	(363,817)	(887,500)	(866,933)	20,567
Indirect Expenditure	75,518	295,850	322,353	26,503
Net (Income)/Expenditure	(288,299)	(591,650)	(544,580)	47,070

Other Commercial Property has held up well, with income projected to be just £27,000 below budget. Indirect costs are forecast to be £27,000 higher than plan due to a higher depreciation charge.

PEST CONTROL

Direct Expenditure	7,024	50,000	48,664	(1,336)
Income	(7,734)	(55,000)	(55,002)	(2)
Total Directly Controllable (Income)/Expenditure	(710)	(5,000)	(6,338)	(1,338)
Indirect Expenditure	1,006	6,000	6,006	6
Net (Income)/Expenditure	296	1,000	(332)	(1,332)

PRIVATE SECTOR HOUSING

Direct Expenditure	100,379	703,930	698,767	(5,163)
Income	(242,811)	(411,130)	(381,219)	29,911
Total Directly Controllable (Income)/Expenditure	(142,432)	292,800	317,548	24,748
Indirect Expenditure	19,328	115,910	115,938	28
Net (Income)/Expenditure	(123,104)	408,710	433,486	24,776

PROJECT ASPIRE

Direct Expenditure	5,000	0	5,000	5,000
Income	(1,800)	0	(1,800)	(1,800)
Total Directly Controllable (Income)/Expenditure	3,200	0	3,200	3,200

Net (Income)/Expenditure	3,200	0	3,200	3,200
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PUBLIC HEALTH

Direct Expenditure	9,116	77,820	74,604	(3,216)
Total Directly Controllable (Income)/Expenditure	9,116	77,820	74,604	(3,216)

Indirect Expenditure	1,120	6,680	6,690	10
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Net (Income)/Expenditure	10,236	84,500	81,294	(3,206)
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COMMUNITY WELLBEING

Direct Expenditure	47,349	282,130	273,285	(8,845)
Total Directly Controllable (Income)/Expenditure	47,349	282,130	273,285	(8,845)

Indirect Expenditure	8,324	49,930	49,936	6
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Net (Income)/Expenditure	55,673	332,060	323,221	(8,839)
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TAXI LICENSING AND PRIVATE HIRE VEHICLES

Direct Expenditure	23,147	149,680	144,159	(5,521)
Income	(12,465)	(124,200)	(58,108)	66,092
Total Directly Controllable (Income)/Expenditure	10,682	25,480	86,051	60,571

Indirect Expenditure	11,254	67,420	67,456	36
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Net (Income)/Expenditure	21,936	92,900	153,507	60,607
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Income is expected to be down as a result of Covid-19 with reduced income expected from vehicle applications and renewals

WOKING ROAD DEPOT STORES

Direct Expenditure	19,115	82,490	51,703	(30,787)
Income	(7,557)	(94,450)	(62,910)	31,540
Total Directly Controllable (Income)/Expenditure	11,558	(11,960)	(11,207)	753

Indirect Expenditure	1,998	11,920	11,932	12
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Net (Income)/Expenditure	13,556	(40)	725	765
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Staff costs are lower due to vacancy savings; consequently the income from recharges to services are lower.

Planning and Regeneration - Service Summary	Actual	Revised Budget	Projected Outturn	Variance	Notes
Direct Expenditure	606,967	4,976,920	6,162,314	1,185,394	
Income	(240,171)	(2,774,200)	(2,363,490)	410,710	
Total Directly Controllable (Income)/Expenditure	366,796	2,202,720	3,798,824	1,596,104	
Indirect Expenditure	189,578	1,125,450	1,127,554	2,104	
Net (Income)/Expenditure	556,374	3,328,170	4,926,378	1,598,208	
BUILDING CONTROL SUMMARY					
Direct Expenditure	130,004	774,660	741,364	(33,296)	
Income	(34,991)	(503,500)	(402,918)	100,582	
Total Directly Controllable (Income)/Expenditure	95,013	271,160	338,446	67,286	
Indirect Expenditure	20,046	120,270	120,280	10	
Net (Income)/Expenditure	115,059	391,430	458,726	67,296	There are employment related savings of £59,800 due to vacancies and temporary staff are assumed to have left the organisation by the end of December. Consultants costs will be £25,000 over budget. At present Building Control fees are expected to be under budget by £100,000.
CLIMATE CHANGE					
Direct Expenditure	14,505	288,840	234,516	(54,324)	
Income	(918)	(190,500)	(182,558)	7,942	
Total Directly Controllable (Income)/Expenditure	13,587	98,340	51,958	(46,382)	
Indirect Expenditure	8,178	49,260	49,236	(24)	
Net (Income)/Expenditure	21,765	147,600	101,194	(46,406)	There are salary savings showing in this service although these relate to a post that is no longer on the establishment as per Future Guildford phase A.

DEVELOPMENT CONTROL

Direct Expenditure	299,189	1,978,840	2,030,517	51,677
Income	(191,870)	(1,753,380)	(1,564,404)	188,976
Total Directly Controllable (Income)/Expenditure	107,319	225,460	466,113	240,653

Indirect Expenditure	97,572	575,150	576,904	1,754
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Net (Income)/Expenditure	204,891	800,610	1,043,017	242,407
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Employee related expenditure is over budget by £15,350 but there is a carry forward of £35,200 which hasn't yet been loaded to cover some of the shortfall. It is assumed that all temporary staff will have left the organisation by the end of November when Future Guldorf Phase B is finalised. Planning appeal expenses are projected to be over budget by £40,000. At this very early stage in the year it is assumed that income will be under budget by £189,000 although included in that figure is additional Planning Performance Agreement income of £120,000.

LOCAL LAND CHARGES

Direct Expenditure	34,606	219,700	191,415	(28,285)
Income	(12,310)	(266,060)	(187,890)	78,170
Total Directly Controllable (Income)/Expenditure	22,296	(46,360)	3,525	49,885

Indirect Expenditure	5,258	32,730	32,538	(192)
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Net (Income)/Expenditure	27,554	(13,630)	36,063	49,693
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We are projecting at the moment a shortfall in income of around £50,000.

MAJOR PROJECTS

Direct Expenditure	35,861	465,170	2,000,555	1,535,385
Total Directly Controllable (Income)/Expenditure	35,861	465,170	2,000,555	1,535,385

Indirect Expenditure	24,240	145,360	145,386	26
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Net (Income)/Expenditure	60,101	610,530	2,145,941	1,535,411
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Employee related costs are expected to be £23,364 under the revenue budget which takes into account a capital allocation of £79,480. The allocation between revenue and capital will be revised at each monitoring period as the individual projects move from revenue to capital. There are unbudgeted agency costs of £119,452. Consultants costs of £1,436,696 will be funded from reserves.

POLICY

Direct Expenditure	90,431	1,196,930	917,604	(279,326)
Income	(82)	(60,760)	(25,720)	35,040
Total Directly Controllable (Income)/Expenditure	90,349	1,136,170	891,884	(244,286)
Indirect Expenditure	30,636	180,800	181,322	522
Net (Income)/Expenditure	120,985	1,316,970	1,073,206	(243,764)

There are employment related expenditure savings of £294,000. The Future Guildford phase A budget is not loaded into the system though and there are in fact two vacant posts in design and conservation that will be recruited to in the new calendar year resulting in an actual saving of £73,530. Agency staff to the end of November is estimated at £37,000. The CIL budget of £53,969 is a carry forward not yet loaded on to the system as is an Infrastructure Delivery Plan carry forward of £60,000. Local Plan consultancy is expected to be £50,000 in 2020-21 but there will be consultants costs for neighbourhood plans of £30,000. Although neighbourhood plan referendums are delayed we will received £25,000 for Burpham (re-designation) and Lovelace. Inspectors fees will not be needed (a saving of £50,000) and there are printing savings of £30,000 (part of the service challenge saving).

SLYFIELD AREA REGENERATION PROJECT (SARP)

Direct Expenditure	2,371	52,780	46,343	(6,437)
Total Directly Controllable (Income)/Expenditure	2,371	52,780	46,343	(6,437)
Indirect Expenditure	3,648	21,880	21,888	8
Net (Income)/Expenditure	6,019	74,660	68,231	(6,429)

Environment Directorate - Service Summary	Actual	Revised Budget	Projected Outturn	Variance	Notes
Direct Expenditure	2,427,446	29,081,610	28,004,422	(1,077,188)	
Income	(1,810,517)	(27,802,680)	(20,686,488)	7,116,192	
Total Directly Controllable (Income)/Expenditure	616,929	1,278,930	7,317,934	6,039,004	
Indirect Expenditure	1,598,526	10,408,990	10,266,502	(142,488)	
Net (Income)/Expenditure	2,215,455	11,687,920	17,584,436	5,896,516	
ABANDONED VEHICLES					
Direct Expenditure	5,498	37,920	37,051	(869)	
Income	0	(240)	(200)	40	
Total Directly Controllable (Income)/Expenditure	5,498	37,680	36,851	(829)	
Indirect Expenditure	710	4,240	4,246	6	
Net (Income)/Expenditure	6,208	41,920	41,097	(823)	
BUSINESS FORUM					
Direct Expenditure	5,521	25,280	64,949	39,669	
Income	0	(30)	0	30	
Total Directly Controllable (Income)/Expenditure	5,521	25,250	64,949	39,699	
Indirect Expenditure	266	1,570	1,574	4	
Net (Income)/Expenditure	5,787	26,820	66,523	39,703	A carry forward request relating to a grant and associated loan to a local business amounting to £40,000 has been included in the forecast but is currently not included in the budget.
CCTV SYSTEMS					
Direct Expenditure	42,833	80,370	73,733	(6,637)	
Total Directly Controllable (Income)/Expenditure	42,833	80,370	73,733	(6,637)	
Indirect Expenditure	2,658	20,330	19,602	(728)	
Net (Income)/Expenditure	45,491	100,700	93,335	(7,365)	

CEMETERIES AND CLOSED CHURCHYARDS

Direct Expenditure	25,299	219,710	237,918	18,208
Income	(5,123)	(78,230)	(72,527)	5,703
Total Directly Controllable (Income)/Expenditure	20,176	141,480	165,391	23,911

Indirect Expenditure	5,107	71,760	64,911	(6,849)
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Net (Income)/Expenditure	25,283	213,240	230,302	17,062
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There will additional expenditure on memorial safety of £30,000 which corresponds to a carryforward in the same amount not yet loaded on to the ledger.

CLINICAL WASTE

Direct Expenditure	364	2,480	2,430	(50)
Total Directly Controllable (Income)/Expenditure	364	2,480	2,430	(50)

Indirect Expenditure	52	290	292	2
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Net (Income)/Expenditure	416	2,770	2,722	(48)
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CREMATORIUM

Direct Expenditure	63,389	786,810	850,744	63,934
Income	(169,751)	(1,697,210)	(1,660,097)	37,113
Total Directly Controllable (Income)/Expenditure	(106,362)	(910,400)	(809,353)	101,047

Indirect Expenditure	65,632	81,340	79,646	(1,694)
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Net (Income)/Expenditure	(40,730)	(829,060)	(729,707)	99,353
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There will be three additional temporary staff employed at the Crematorium at a cost of £36,000. A carry forward of £14,000 for fixed plant machinery has yet to be loaded into the ledger. Abatement scheme income will not be generated in 2020-21.

FLEET MANAGEMENT SERVICE

Direct Expenditure	121,711	926,500	922,854	(3,646)
Income	(432,280)	(2,580,460)	(2,580,356)	104
Total Directly Controllable (Income)/Expenditure	(310,569)	(1,653,960)	(1,657,502)	(3,542)

Indirect Expenditure	247,982	1,669,090	1,672,186	3,096
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Net (Income)/Expenditure	(62,587)	15,130	14,684	(446)
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LEGAL SERVICES

Direct Expenditure	104,780	1,117,930	1,009,673	(108,257)
Income	(216,473)	(1,404,720)	(1,276,520)	128,200
Total Directly Controllable (Income)/Expenditure	(111,693)	(286,790)	(266,847)	19,943

Indirect Expenditure	28,192	226,420	169,152	(57,268)
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Net (Income)/Expenditure	(83,501)	(60,370)	(97,695)	(37,325)
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Expenditure reductions are salary savings as a result of Future Guildford restructuring and vacancies amounting to £119,000 although car leasing costs exceed budget by £11,000. Legal fees has been forecast at the budgeted level for the Service of £55,000.

The shortfall in income is due to the effect of a likely pause on developments resulting from Covid-19 on s106 income £40,000 and lower recharge of legal fees £86,000. Indirect expenditure is lower due to a budget error; legal costs are not recharged to Legal department.

ENGINEERING AND TRANSPORT SERVICES

Direct Expenditure	32,881	359,010	242,169	(116,841)
Income	(41,587)	(398,170)	(373,421)	24,749
Total Directly Controllable (Income)/Expenditure	(8,706)	(39,160)	(131,252)	(92,092)

Indirect Expenditure	7,516	45,060	45,070	10
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Net (Income)/Expenditure	(1,190)	5,900	(86,182)	(92,082)
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There are salary savings due to vacancies. Recharge income is as a consequence less than budgeted.

GUILDFORD HOUSE

Direct Expenditure	34,107	365,270	257,070	(108,200)
Income	(18)	(83,330)	(37,033)	46,297
Total Directly Controllable (Income)/Expenditure	34,089	281,940	220,037	(61,903)

Indirect Expenditure	19,914	118,100	118,340	240
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Net (Income)/Expenditure	54,003	400,040	338,377	(61,663)
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There are salary savings due to vacancies. Projection in both supplies and services and income assume that Guildford House will remain closed until early September.

GUILDHALL

Direct Expenditure	14,693	120,350	93,587	(26,763)
Income	(2,604)	(39,060)	(21,124)	17,936
Total Directly Controllable (Income)/Expenditure	12,089	81,290	72,463	(8,827)

Indirect Expenditure	5,554	65,270	59,946	(5,324)
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Net (Income)/Expenditure	17,643	146,560	132,409	(14,151)
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There are salary savings due to vacancies.

INFORMATION RIGHTS OFFICER

Direct Expenditure	10,864	69,390	75,452	6,062
Income	(12,102)	(72,610)	(72,616)	(6)
Total Directly Controllable (Income)/Expenditure	(1,238)	(3,220)	2,836	6,056

Indirect Expenditure	1,268	7,590	7,594	4
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Net (Income)/Expenditure	30	4,370	10,430	6,060
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LAND DRAINAGE

Direct Expenditure	4,211	131,270	126,088	(5,182)
Total Directly Controllable (Income)/Expenditure	4,211	131,270	126,088	(5,182)

Indirect Expenditure	5,999	163,700	142,427	(21,273)
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Net (Income)/Expenditure	10,210	294,970	268,515	(26,455)
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The engineers recharge is expected to be less than budgeted.

LEISURE ART DEVELOPMENT

Direct Expenditure	6,616	95,330	94,619	(711)
Total Directly Controllable (Income)/Expenditure	6,616	95,330	94,619	(711)

Indirect Expenditure	3,786	22,700	22,706	6
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Net (Income)/Expenditure	10,402	118,030	117,325	(705)
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LEISURE COMMUNITY CENTRES

Direct Expenditure	4,104	33,640	29,266	(4,374)
Income	(166)	(11,370)	(8,808)	2,562
Total Directly Controllable (Income)/Expenditure	3,938	22,270	20,458	(1,812)

Indirect Expenditure	11,058	94,200	89,566	(4,634)
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Net (Income)/Expenditure	14,996	116,470	110,024	(6,446)
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LEISURE G LIVE

Direct Expenditure	8,116	414,820	347,444	(67,376)
Income	0	(49,380)	0	49,380
Total Directly Controllable (Income)/Expenditure	8,116	365,440	347,444	(17,996)

Indirect Expenditure	191,530	1,357,130	1,322,568	(34,562)
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Net (Income)/Expenditure	199,646	1,722,570	1,670,012	(52,558)
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Income is expected to be lower across the leisure budgets as a result of Covid-19 offset by a reduction in management fee costs.

LEISURE GRANTS

Direct Expenditure	100,466	393,060	393,131	71
Total Directly Controllable (Income)/Expenditure	100,466	393,060	393,131	71

Indirect Expenditure	486	0	486	486
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Net (Income)/Expenditure	100,952	393,060	393,617	557
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LEISURE MANAGEMENT CONTRACT

Direct Expenditure	25,264	1,394,250	1,122,557	(271,693)
Income	251,218	(2,071,140)	(649,634)	1,421,506
Total Directly Controllable (Income)/Expenditure	276,482	(676,890)	472,923	1,149,813

Indirect Expenditure	318,288	1,976,100	1,965,176	(10,924)
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Net (Income)/Expenditure	594,770	1,299,210	2,438,099	1,138,889
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Income budgets have been seriously affected by the Covid-19 pandemic with less income expected in almost all income budgets.

LEISURE PLAY DEVELOPMENT

Direct Expenditure	19,789	224,730	140,982	(83,748)
Income	(3,260)	(38,500)	(3,260)	35,240
Total Directly Controllable (Income)/Expenditure	16,529	186,230	137,722	(48,508)

Indirect Expenditure	4,958	29,680	29,702	22
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Net (Income)/Expenditure	21,487	215,910	167,424	(48,486)
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As a result of Covid-19 casual staffing levels are expected to be lower along with costs relating to the hire of premises.

LEISURE RANGERS

Direct Expenditure	28,035	220,330	210,752	(9,578)
Total Directly Controllable (Income)/Expenditure	28,035	220,330	210,752	(9,578)
Indirect Expenditure	1,824	10,930	10,936	6
Net (Income)/Expenditure	29,859	231,260	221,688	(9,572)

LEISURE SPORT DEVELOPMENT

Direct Expenditure	12,100	89,280	84,358	(4,922)
Income	(4,650)	(1,500)	(4,650)	(3,150)
Total Directly Controllable (Income)/Expenditure	7,450	87,780	79,708	(8,072)
Indirect Expenditure	2,326	13,940	13,942	2
Net (Income)/Expenditure	9,776	101,720	93,650	(8,070)

MARKETS

Direct Expenditure	1,626	46,980	42,204	(4,776)
Income	(8,092)	(160,410)	(112,418)	47,992
Total Directly Controllable (Income)/Expenditure	(6,466)	(113,430)	(70,214)	43,216
Indirect Expenditure	906	5,430	5,434	4
Net (Income)/Expenditure	(5,560)	(108,000)	(64,780)	43,220

Markets were free of charge for the first three months of the financial year hence the shortfall in income.

MOT BAY

Direct Expenditure	23,632	124,620	123,168	(1,452)
Income	(3,828)	(154,070)	(128,200)	25,870
Total Directly Controllable (Income)/Expenditure	19,804	(29,450)	(5,032)	24,418
Indirect Expenditure	5,280	31,670	31,678	8
Net (Income)/Expenditure	25,084	2,220	26,646	24,426

Income is projected under budget.

GUILDFORD MUSEUM

Direct Expenditure	61,715	430,220	488,517	58,297
Income	0	(64,490)	(27,946)	36,544
Total Directly Controllable (Income)/Expenditure	61,715	365,730	460,571	94,841

Indirect Expenditure	24,058	149,960	151,988	2,028
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Net (Income)/Expenditure	85,773	515,690	612,559	96,869
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Although there are salary savings due to vacancies and a lower casual staffing requirement there is a carry forward for £70,000 not yet loaded on to the ledger for additional support. Another carryforward for £13,000 is included in the projections for accreditation and again this has not yet been loaded into the budget. Income at the castle, Victorian schoolroom and museum is expected to be under budget as facilities remain closed for at least another 2 months.

OFF STREET PARKING

Direct Expenditure	98,517	4,063,720	4,004,900	(58,820)
Income	252,620	(10,379,740)	(6,336,970)	4,042,770
Total Directly Controllable (Income)/Expenditure	351,137	(6,316,020)	(2,332,070)	3,983,950

Indirect Expenditure	242,391	1,633,940	1,627,031	(6,909)
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Net (Income)/Expenditure	593,528	(4,682,080)	(705,039)	3,977,041
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There are salary savings due to vacancies. General maintenance will be below budget this year. Works funded from the Car Parks Maintenance Reserve will be £300,700 (the budget as loaded was £190,000). There will be savings in Pay and Display maintenance, cash collection and ticket purchases. The projected income shortfall is significant with no restrictions in offstreet parking for the first three months of the financial year. Occupancy going forward is expected to be at much lower levels ranging from 50% to 95% by the very end of the year.

ON STREET PARKING

Direct Expenditure	(49,914)	1,342,520	1,136,335	(206,185)
Income	(8,746)	(1,826,680)	(1,295,943)	530,737
Total Directly Controllable (Income)/Expenditure	(58,660)	(484,160)	(159,608)	324,552

Indirect Expenditure	24,796	148,710	148,736	26
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Net (Income)/Expenditure	(33,864)	(335,450)	(10,872)	324,578
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There are salary savings due to vacancies. The payments to SCC under the agency agreement are greatly reduced as income falls away due to pandemic lockdown regulations. There is a contribution of £23,810 for the design and installation of electric charging points which will be funded from reserve; this hasn't been included in the SCC agency calculation.

ORDNANCE SURVEY AND MAPPING SERVICES

Direct Expenditure	0	3,540	5,490	1,950
Total Directly Controllable (Income)/Expenditure	0	3,540	5,490	1,950

Indirect Expenditure	12	4,530	3,786	(744)
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Net (Income)/Expenditure	12	8,070	9,276	1,206
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PARKS AND COUNTRYSIDE

Direct Expenditure	507,059	4,149,120	4,203,861	54,741
Income	(93,596)	(1,242,570)	(1,073,601)	168,969
Total Directly Controllable (Income)/Expenditure	413,463	2,906,550	3,130,260	223,710

Indirect Expenditure	141,998	898,320	896,170	(2,150)
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Net (Income)/Expenditure	555,461	3,804,870	4,026,430	221,560
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There are salary savings due to vacancies. Utilities are more than budgeted and a carry forward for £45,000 for grounds works has been requested which has yet to be loaded to the ledger. There two further carry forwards in supplies and services totalling £89,600 which have also not been loaded (machinery/ plant purchas and playground equipment). There will be no contributions to festivals this financial year resulting in a saving of £20,000. It is anticipated that £80,000 will be spent on the Stoke Park masterplan, funnded from reserve. Income projections are £169,000 less than budgeted notably in rents, fee income, roundabout advertising and hire of parks for events.

PARK AND RIDE SERVICES

Direct Expenditure	(250,295)	616,940	617,579	639
Income	32,393	(37,500)	(27,327)	10,173
Total Directly Controllable (Income)/Expenditure	(217,902)	579,440	590,252	10,812

Indirect Expenditure	18,214	264,180	261,154	(3,026)
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Net (Income)/Expenditure	(199,688)	843,620	851,406	7,786
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PROCUREMENT

Direct Expenditure	27,001	248,640	166,928	(81,712)
Income	(20,418)	(122,510)	(122,518)	(8)
Total Directly Controllable (Income)/Expenditure	6,583	126,130	44,410	(81,720)
Indirect Expenditure	4,284	25,700	25,702	2
Net (Income)/Expenditure	10,867	151,830	70,112	(81,718)

Agency staff costs of £97,000 are being saved due to an interim staff member being replaced by a fixed term appointment. The vacant post held in the old structure means this does not show as a variance on pay costs although the Senior Specialist Procurement was increased to 1 FTE.

PUBLIC CONVENIENCES

Direct Expenditure	23,867	266,770	258,808	(7,962)
Income	(2,008)	(12,050)	(12,050)	0
Total Directly Controllable (Income)/Expenditure	21,859	254,720	246,758	(7,962)
Indirect Expenditure	12,823	96,510	93,257	(3,253)
Net (Income)/Expenditure	34,682	351,230	340,015	(11,215)

REFUSE AND RECYCLING

Direct Expenditure	649,137	6,013,970	6,154,055	140,085
Income	(1,082,376)	(3,171,790)	(2,858,400)	313,390
Total Directly Controllable (Income)/Expenditure	(433,239)	2,842,180	3,295,655	453,475
Indirect Expenditure	83,622	503,060	502,878	(182)
Net (Income)/Expenditure	(349,617)	3,345,240	3,798,533	453,293

There are additional costs associated with agency staff. Vehicle hire costs are will be over budget by £22,500 as the existing fleet has yet to be replaced. Trade refuse disposal charges and refuse sack sales are less than budget but so is the corresponding income. Educational promotion and publicity budgets will not be spent. Garden waste income will exceed budget by £100,000 and unbudgeted special collections are £20,000. Cardboard recycling income will not achieve budget.

RIVER CONTROL

Direct Expenditure	8,661	22,300	22,640	340
Total Directly Controllable (Income)/Expenditure	8,661	22,300	22,640	340
Indirect Expenditure	15,708	4,940	19,824	14,884
Net (Income)/Expenditure	24,369	27,240	42,464	15,224

ROADS AND FOOTPATHS MAINTENANCE

Direct Expenditure	444	37,580	37,094	(486)
Total Directly Controllable (Income)/Expenditure	444	37,580	37,094	(486)
Indirect Expenditure	12,063	72,110	72,159	49
Net (Income)/Expenditure	12,507	109,690	109,253	(437)

SNOW AND ICE PLAN HOLDING ACCOUNT

Direct Expenditure	6,536	32,790	34,176	1,386
Income	0	(55,140)	(55,140)	0
Total Directly Controllable (Income)/Expenditure	6,536	(22,350)	(20,964)	1,386
Indirect Expenditure	40	1,230	1,066	(164)
Net (Income)/Expenditure	6,576	(21,120)	(19,898)	1,222

SPA SITES

Direct Expenditure	990	50,000	100,024	50,024
Income	(34,621)	(50,000)	(76,291)	(26,291)
Total Directly Controllable (Income)/Expenditure	(33,631)	0	23,733	23,733
Net (Income)/Expenditure	(33,631)	0	23,733	23,733

There will be additional expenditure at Parsonage and Riverside (boardwalk repairs)

STREET CLEANSING

Direct Expenditure	336,934	2,283,460	2,015,668	(267,792)
Income	(25,548)	(182,670)	(177,786)	4,884
Total Directly Controllable (Income)/Expenditure	311,386	2,100,790	1,837,882	(262,908)
Indirect Expenditure	29,002	174,000	174,010	10
Net (Income)/Expenditure	340,388	2,274,790	2,011,892	(262,898)

There are salary savings due to vacancies and other smaller savings in supplies and services.

STREET FURNITURE

Direct Expenditure	10,979	83,310	78,347	(4,963)
Total Directly Controllable (Income)/Expenditure	10,979	83,310	78,347	(4,963)
Indirect Expenditure	3,097	30,280	28,333	(1,947)
Net (Income)/Expenditure	14,076	113,590	106,680	(6,910)

TOURIST INFORMATION CENTRE

Direct Expenditure	43,047	264,110	256,045	(8,065)
Income	10,377	(58,630)	(23,483)	35,147
Total Directly Controllable (Income)/Expenditure	53,424	205,480	232,562	27,082

Indirect Expenditure	8,450	50,690	50,696	6
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Net (Income)/Expenditure	61,874	256,170	283,258	27,088
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There are projected income shortfalls as the TIC remains closed.

BUSINESS AND TOURISM

Direct Expenditure	42,936	478,680	365,999	(112,681)
Income	0	(135,680)	(58,484)	77,196
Total Directly Controllable (Income)/Expenditure	42,936	343,000	307,515	(35,485)

Indirect Expenditure	17,723	106,070	106,133	63
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Net (Income)/Expenditure	60,659	449,070	413,648	(35,422)
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Salary savings from Future Guildford amount to £49,000 excluding those directly charged to individual events. The cancellation of Guildford Summer Festival saves £10,000 expenditure but loses £10,000 of income. It has been assumed that Innovate Guildford will not be held, which will save £21,000 expenditure but would normally deliver £21,000 income and Tourism will lose £43,000 of income due to event and publication cancellations but aims to save £30,000 of expenditure.

TOWN CENTRE MANAGEMENT

Direct Expenditure	15,130	95,920	95,248	(672)
Income	(400)	(225,130)	(51,500)	173,630
Total Directly Controllable (Income)/Expenditure	14,730	(129,210)	43,748	172,958

Indirect Expenditure	2,804	16,790	16,808	18
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Net (Income)/Expenditure	17,534	(112,420)	60,556	172,976
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Sponsorship and advertising income targets will face a severe challenge this year, due to the economic conditions and the removal of dedicated resource to identify and coordinate initiatives with leaders in other services. We are therefore projecting an adverse variance of £158k in this income. Farmers Market income is forecast to be £15k lower due to Covid-19 closures, with associated expenditure savings being offset by unbudgeted vehicle lease charges.

TRANSPORTATION

Direct Expenditure	30	12,740	12,730	(10)
Total Directly Controllable (Income)/Expenditure	30	12,740	12,730	(10)
Indirect Expenditure	523	7,960	7,159	(801)
Net (Income)/Expenditure	553	20,700	19,889	(811)

VEHICLE MAINTENANCE WORKSHOP

Direct Expenditure	160,980	730,700	839,678	108,978
Income	(94,584)	(774,430)	(858,681)	(84,251)
Total Directly Controllable (Income)/Expenditure	66,396	(43,730)	(19,003)	24,727
Indirect Expenditure	8,188	49,120	49,126	6
Net (Income)/Expenditure	74,584	5,390	30,123	24,733

Additional staffing costs, parts and external repairs will be recovered through the recharge to relevant services. There is a redundancy cost in this service which represent the outstanding balance.

WOKING ROAD DEPOT

Direct Expenditure	22,894	486,590	439,776	(46,814)
Income	(80,248)	(535,360)	(541,618)	(6,258)
Total Directly Controllable (Income)/Expenditure	(57,354)	(48,770)	(101,842)	(53,072)
Indirect Expenditure	15,656	143,660	142,614	(1,046)
Net (Income)/Expenditure	(41,698)	94,890	40,772	(54,118)

There are salary savings due to vacancies.

RECYCLING, CLEANSING AND PARKING SERVICES OVERHEAD ACCOUNT

Direct Expenditure	14,899	88,660	88,325	(335)
Income	(14,646)	(87,880)	(87,886)	(6)
Total Directly Controllable (Income)/Expenditure	253	780	439	(341)
Indirect Expenditure	1,782	10,690	10,692	2
Net (Income)/Expenditure	2,035	11,470	11,131	(339)

Management Directorate - Service Summary	Actual	Revised Budget	Projected Outturn	Variance	Notes
Direct Expenditure	1,061,887	900,240	1,698,306	798,066	
Income	(295,983)	(1,795,240)	(1,790,881)	4,359	
Total Directly Controllable (Income)/Expenditure	765,904	(895,000)	(92,575)	802,425	
Indirect Expenditure	56,218	328,980	330,412	1,432	
Net (Income)/Expenditure	822,122	(566,020)	237,837	803,857	
COMMUNITY DEVELOPMENT					
Direct Expenditure	39,862	293,930	261,308	(32,622)	
Income	(523)	(18,000)	(18,023)	(23)	
Total Directly Controllable (Income)/Expenditure	39,339	275,930	243,285	(32,645)	
Indirect Expenditure	7,204	38,500	39,290	790	
Net (Income)/Expenditure	46,543	314,430	282,575	(31,855)	Overall the Community Development service is achieving expenditure savings of £32,000 compared with budget. This is vacancies and redundant posts as a result of Future Guildford £48,000, less car leasing costs £4,000 and forecast spend on the Safer Guildford Partnership carried forward from 2019-20, not yet reflected in the budget. Of the £37,727 carry forward we anticipate spending £13,430 in 2020-21.
CUSTOMER SERVICE CENTRE					
Direct Expenditure	52,428	306,160	306,619	459	
Income	(75,596)	(453,570)	(453,602)	(32)	
Total Directly Controllable (Income)/Expenditure	(23,168)	(147,410)	(146,983)	427	
Indirect Expenditure	13,316	79,890	79,896	6	
Net (Income)/Expenditure	(9,852)	(67,520)	(67,087)	433	
INTERNAL AUDIT					
Direct Expenditure	3,017	117,380	117,537	157	
Income	(24,936)	(149,610)	(149,620)	(10)	
Total Directly Controllable (Income)/Expenditure	(21,919)	(32,230)	(32,083)	147	
Indirect Expenditure	1,192	7,150	7,156	6	
Net (Income)/Expenditure	(20,727)	(25,080)	(24,927)	153	

BUSINESS IMPROVEMENT

Direct Expenditure	40,639	247,990	247,463	(527)
Income	(41,520)	(249,120)	(249,136)	(16)
Total Directly Controllable (Income)/Expenditure	(881)	(1,130)	(1,673)	(543)
Indirect Expenditure	5,156	30,910	30,922	12
Net (Income)/Expenditure	4,275	29,780	29,249	(531)

FUTURE GUILDFORD

Direct Expenditure	696,857	(1,349,430)	(427,757)	921,673
Total Directly Controllable (Income)/Expenditure	696,857	(1,349,430)	(427,757)	921,673
Indirect Expenditure	570	0	570	570
Net (Income)/Expenditure	697,427	(1,349,430)	(427,187)	922,243

Additional costs funded from reserve, and savings yet to be reallocated.

HR SERVICES

Direct Expenditure	133,307	464,310	518,535	54,225
Income	(94,124)	(564,740)	(564,778)	(38)
Total Directly Controllable (Income)/Expenditure	39,183	(100,430)	(46,243)	54,187
Indirect Expenditure	12,724	76,340	76,348	8
Net (Income)/Expenditure	51,907	(24,090)	30,105	54,195

Increases, due in the main to salary costs and medical fees.

OTHER EMPLOYEE COSTS

Direct Expenditure	38,141	301,720	289,467	(12,253)
Income	(36,372)	(218,230)	(218,244)	(14)
Total Directly Controllable (Income)/Expenditure	1,769	83,490	71,223	(12,267)
Indirect Expenditure	2,748	16,460	16,466	6
Net (Income)/Expenditure	4,517	99,950	87,689	(12,261)

PAYROLL AND INSURANCE

Direct Expenditure	18,698	117,220	114,172	(3,048)
Income	(22,912)	(137,470)	(137,478)	(8)
Total Directly Controllable (Income)/Expenditure	(4,214)	(20,250)	(23,306)	(3,056)
Indirect Expenditure	3,650	21,830	21,846	16
Net (Income)/Expenditure	(564)	1,580	(1,460)	(3,040)

PUBLIC RELATIONS AND MARKETING

Direct Expenditure	38,938	400,960	270,962	(129,998)
Income	0	(4,500)	0	4,500
Total Directly Controllable (Income)/Expenditure	38,938	396,460	270,962	(125,498)

Indirect Expenditure	9,658	57,900	57,918	18
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Net (Income)/Expenditure	48,596	454,360	328,880	(125,480)
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£81,000 of salary savings are forecast through vacancies and the implementation of the Future Guildford structure. £44,000 of savings will be achieved through the electronic About Guildford newsletter and ceasing special promotional expenditure. There will however be a small loss of associated advertising income.

Finance Directorate - Service Summary

	Actual	Revised Budget	Projected Outturn	Variance	Notes
Direct Expenditure	5,139,757	43,494,950	44,691,360	1,196,410	
Income	(1,913,978)	(34,723,730)	(35,481,685)	(757,955)	
Total Directly Controllable (Income)/Expenditure	3,225,779	8,771,220	9,209,675	438,455	
Indirect Expenditure	393,662	3,049,660	3,035,238	(14,422)	
Net (Income)/Expenditure	3,619,441	11,820,880	12,244,913	424,033	

ACCESS GROUP FOR GUILDFORD

Direct Expenditure	253	2,880	2,227	(653)
Total Directly Controllable (Income)/Expenditure	253	2,880	2,227	(653)

Indirect Expenditure	408	2,430	2,430	0
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Net (Income)/Expenditure	661	5,310	4,657	(653)
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ACCOUNTANCY

Direct Expenditure	91,773	747,120	733,764	(13,356)
Income	(160,152)	(960,910)	(960,974)	(64)
Total Directly Controllable (Income)/Expenditure	(68,379)	(213,790)	(227,210)	(13,420)

Indirect Expenditure	17,926	107,520	107,538	18
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Net (Income)/Expenditure	(50,453)	(106,270)	(119,672)	(13,402)
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BUSINESS RATES

Direct Expenditure	40,685	205,810	206,375	565
Income	0	(258,910)	(241,049)	17,861
Total Directly Controllable (Income)/Expenditure	40,685	(53,100)	(34,674)	18,426
Indirect Expenditure	6,654	39,850	39,862	12
Net (Income)/Expenditure	47,339	(13,250)	5,188	18,438

CIVIC EXPENSES

Direct Expenditure	18,304	226,030	190,791	(35,239)
Total Directly Controllable (Income)/Expenditure	18,304	226,030	190,791	(35,239)
Indirect Expenditure	5,062	30,330	30,340	10
Net (Income)/Expenditure	23,366	256,360	221,131	(35,229)

£11,000 of salary savings and £20,000 of borough promotional cost savings due to event cancellations as a consequence of Covid-19.

COUNCIL AND COMMITTEE SUPPORT

Direct Expenditure	19,088	215,630	149,129	(66,501)
Income	0	(39,000)	(29,900)	9,100
Total Directly Controllable (Income)/Expenditure	19,088	176,630	119,229	(57,401)
Indirect Expenditure	42,574	255,270	255,326	56
Net (Income)/Expenditure	61,662	431,900	374,555	(57,345)

The decision to hold paperless meetings, together with remotely held meetings are estimated to deliver combined savings of £55,000. Salary savings amount to £11,000. The forecast recharge to the HRA is reduced by £9,000 as a result of these savings.

CORPORATE FINANCIAL

Direct Expenditure	54,635	177,730	174,477	(3,253)
Income	0	(150,000)	(150,000)	0
Total Directly Controllable (Income)/Expenditure	54,635	27,730	24,477	(3,253)
Indirect Expenditure	41,616	249,660	249,690	30
Net (Income)/Expenditure	96,251	277,390	274,167	(3,223)

CORPORATE SERVICES

Direct Expenditure	58,545	731,090	659,277	(71,813)
Income	0	(115,000)	(115,000)	0
Total Directly Controllable (Income)/Expenditure	58,545	616,090	544,277	(71,813)

Indirect Expenditure	68,818	412,860	412,896	36
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Net (Income)/Expenditure	127,363	1,028,950	957,173	(71,777)
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Employee costs benefit from a reduction in the estimates for Interns £82,000 and Apprentices £41,000 less a provision for recruitment costs of £23,000. Consultancy costs relating to project and programme governance amount to £36,000, whilst bank charges are forecast to be £8,000 lower than the estimate.

COMMITTEE SERVICES

Direct Expenditure	36,749	189,880	185,904	(3,976)
Income	(36,890)	(221,340)	(221,354)	(14)
Total Directly Controllable (Income)/Expenditure	(141)	(31,460)	(35,450)	(3,990)

Indirect Expenditure	6,286	37,690	37,700	10
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Net (Income)/Expenditure	6,145	6,230	2,250	(3,980)
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COUNCIL TAX

Direct Expenditure	134,056	714,040	653,460	(60,580)
Income	0	(290,000)	(145,000)	145,000
Total Directly Controllable (Income)/Expenditure	134,056	424,040	508,460	84,420

Indirect Expenditure	22,616	135,680	135,694	14
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Net (Income)/Expenditure	156,672	559,720	644,154	84,434
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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 £56,000. Due to Covid-19 recovery action is being deferred; it is expected that income from recovery of costs will reduce by £145,000.

DEMOCRATIC REPRESENTATION AND MANAGEMENT

Direct Expenditure	126,454	720,490	706,630	(13,860)
Income	0	(107,800)	(107,800)	0
Total Directly Controllable (Income)/Expenditure	126,454	612,690	598,830	(13,860)

Indirect Expenditure	35,076	210,370	210,396	26
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Net (Income)/Expenditure	161,530	823,060	809,226	(13,834)
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ELECTIONS

Direct Expenditure	13,177	73,930	70,567	(3,363)
Income	(9,413)	0	(9,413)	(9,413)
Total Directly Controllable (Income)/Expenditure	3,764	73,930	61,154	(12,776)
Indirect Expenditure	3,624	21,700	21,708	8
Net (Income)/Expenditure	7,388	95,630	82,862	(12,768)

ELECTORAL REGISTRATION

Direct Expenditure	29,393	268,920	205,973	(62,947)
Income	(130)	(26,610)	(22,900)	3,710
Total Directly Controllable (Income)/Expenditure	29,263	242,310	183,073	(59,237)
Indirect Expenditure	5,692	34,120	34,128	8
Net (Income)/Expenditure	34,955	276,430	217,201	(59,229)

Forecast savings in individual electoral registration fees.

FEASIBILITY STUDIES

Direct Expenditure	(2,650)	40,000	40,000	0
Total Directly Controllable (Income)/Expenditure	(2,650)	40,000	40,000	0
Indirect Expenditure	78	470	470	0
Net (Income)/Expenditure	(2,572)	40,470	40,470	0

DEBTORS

Direct Expenditure	27,480	166,330	155,256	(11,074)
Income	(34,966)	(212,310)	(209,814)	2,496
Total Directly Controllable (Income)/Expenditure	(7,486)	(45,980)	(54,558)	(8,578)
Indirect Expenditure	7,440	44,620	44,628	8
Net (Income)/Expenditure	(46)	(1,360)	(9,930)	(8,570)

HOUSING BENEFITS

Direct Expenditure	2,430,232	28,614,900	27,438,899	(1,176,001)
Income	802,550	(28,374,100)	(27,301,205)	1,072,895
Total Directly Controllable (Income)/Expenditure	3,232,782	240,800	137,694	(103,106)

Indirect Expenditure	34,360	206,140	206,158	18
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Net (Income)/Expenditure	3,267,142	446,940	343,852	(103,088)
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The £100,000 improvement against budget is comprised of an additional £80,000 of grant funding received from central government in excess of estimates and savings on consultancy and printing costs £20,000.

INSURANCE REVENUE ACCOUNT

Direct Expenditure	832,499	826,490	862,501	36,011
Income	(50)	(832,710)	(829,760)	2,950
Total Directly Controllable (Income)/Expenditure	832,449	(6,220)	847,451	38,961

Indirect Expenditure	1,038	6,220	6,220	0
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Net (Income)/Expenditure	833,487	0	853,671	38,961
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Increase in insurance premiums paid.

IT RENEWALS REVENUE ACCOUNT

Income	(148,876)	(893,250)	(945,654)	(52,404)
Total Directly Controllable (Income)/Expenditure	(148,876)	(893,250)	(945,654)	(52,404)

Indirect Expenditure	37,646	914,440	899,700	(14,740)
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Net (Income)/Expenditure	(111,230)	21,190	(45,954)	(67,144)
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Depreciation is currently forecast to outturn £15,000 lower than budgeted and the transfer to services £52,000 higher.

MANAGEMENT POLICY STRATEGY

Direct Expenditure	141,881	280,620	284,409	3,789
Income	(50,634)	(303,800)	(303,820)	(20)
Total Directly Controllable (Income)/Expenditure	91,247	(23,180)	(19,411)	3,769

Indirect Expenditure	3,954	23,690	23,698	8
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Net (Income)/Expenditure	95,201	510	4,287	3,777
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MISCELLANEOUS ITEMS

Direct Expenditure	617,975	912,680	3,772,583	2,859,903
Income	(1,955,872)	(15,240)	(1,967,240)	(1,952,000)

Includes government support for Covid-19 which will be distributed across affected services and forecasted additional expenditure.

Total Directly Controllable (Income)/Expenditure	(1,337,897)	897,440	1,805,343	907,903
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Indirect Expenditure	76	450	450	0
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Net (Income)/Expenditure	(1,337,821)	897,890	1,805,793	907,903
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Includes the Government Grant support for Covid-19 and will be balanced by services impacted.

OPERATIONS TECHNICAL SERVICES

Direct Expenditure	196,616	1,238,240	1,089,442	(148,798)
Income	(211,597)	(1,271,610)	(1,270,194)	1,416

Total Directly Controllable (Income)/Expenditure	(14,981)	(33,370)	(180,752)	(147,382)
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Indirect Expenditure	21,314	127,810	127,834	24
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Net (Income)/Expenditure	6,333	94,440	(52,918)	(147,358)
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Salary Savings from Future Guildford and vacancies amount to £221,000 although there has been some requirement for agency staff totalling £45,000.

PARISH AND LOCAL LIAISON

Direct Expenditure	(3,211)	187,530	187,469	(61)
Total Directly Controllable (Income)/Expenditure	(3,211)	187,530	187,469	(61)

Indirect Expenditure	1,340	8,010	8,018	8
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Net (Income)/Expenditure	(1,871)	195,540	195,487	(53)
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PAYMENTS AND PURCHASING

Direct Expenditure	52,178	267,910	242,532	(25,378)
Income	(71,670)	(433,470)	(432,924)	546

Total Directly Controllable (Income)/Expenditure	(19,492)	(165,560)	(190,392)	(24,832)
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Indirect Expenditure	16,644	99,850	99,864	14
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Net (Income)/Expenditure	(2,848)	(65,710)	(90,528)	(24,818)
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PORTFOLIO MANAGEMENT

Direct Expenditure	35,230	262,860	212,765	(50,095)
Income	(36,278)	(217,670)	(217,684)	(14)
Total Directly Controllable (Income)/Expenditure	(1,048)	45,190	(4,919)	(50,109)
Indirect Expenditure	4,636	27,800	27,804	4
Net (Income)/Expenditure	3,588	72,990	22,885	(50,105)

Salary savings resulting from Future Guildford amount to £49,000.

NON DISTRIBUTED COSTS

Direct Expenditure	110,121	6,212,150	6,212,150	0
Total Directly Controllable (Income)/Expenditure	110,121	6,212,150	6,212,150	0
Indirect Expenditure	4,252	25,510	25,512	2
Net (Income)/Expenditure	114,373	6,237,660	6,237,662	2

WEBSITE

Direct Expenditure	78,294	211,680	254,780	43,100
Total Directly Controllable (Income)/Expenditure	78,294	211,680	254,780	43,100
Indirect Expenditure	4,532	27,170	27,174	4
Net (Income)/Expenditure	82,826	238,850	281,954	43,104

A salary budget has been excluded in error.

GUILDFORD YOUTH COUNCIL

Direct Expenditure	0	10	0	(10)
Total Directly Controllable (Income)/Expenditure	0	10	0	(10)
Net (Income)/Expenditure	0	10	0	(10)