

Revenue Account - Service Detail 202110

Appendix 2

Service	Revenue Classification	Revised Budget	YTD Actuals	Commitments	Projected Outturn	Variance
Resources Directorate						
Audit Management						
	Expenditure	120,640	99,999	0	131,285	10,645
	Income	-149,610	-124,675	0	-149,610	0
	Total Audit Management	-28,970	-24,676	0	-18,325	10,645
	Audit Contract cost £114k. Small overspend relating to staff costs incurred in year prior to redundancy					
Business Improvement						
	Expenditure	4,082,666	2,609,358	593,838	4,082,328	-338
	Income	-249,120	-207,600	0	-249,120	0
	Total Business Improvement	3,833,546	2,401,758	593,838	3,833,208	-338
	No Comments					
Corporate Financial						
	Expenditure	382,850	476,987	4,382	498,934	116,084
	Income	-150,000	0	0	-194,000	-44,000
	Total Corporate Financial	232,850	476,987	4,382	304,934	72,084
	Brokers fees are higher than budgeted due to more short term loans, but partially offset by interest below the service line. Higher recharge to HRA for treasury management costs than budgeted					
Corporate Services						
	Expenditure	1,636,430	1,523,460	83,161	1,757,649	121,219
	Income	-121,200	-6,649	0	-121,200	0
	Total Corporate Services	1,515,230	1,516,811	83,161	1,636,449	121,219
	The cost of the annual audit is higher than budgeted due to additional work required. Consultancy costs have been incurred relating to programme and project governance.					
Feasibility Studies						
	Expenditure	40,470	51,122	10,566	63,892	23,422
	Income	0	-8,813	0	0	0
	Total Feasibility Studies	40,470	42,309	10,566	63,892	23,422
	More has been spent on various feasibilities than budgeted for. The cost of the guildford - Waverley collaboration work is included in this service area.					

Service	Revenue Classification	Revised Budget	YTD Actuals	Commitments	Projected Outturn	Variance
ICT Investment and Renewal Fund						
	Expenditure	914,440	26,608	0	627,540	-286,900
	Income	-893,250	-744,375	0	-893,250	0
	Total ICT Investment and Renewal Fund	21,190	-717,767	0	-265,710	-286,900
	Expenditure expected to be lower than predicted.					
Insurance Revenue Account						
	Expenditure	832,710	905,771	250	909,183	76,473
	Income	-832,710	-390	0	-823,947	8,763
	Total Insurance Revenue Account	0	905,381	250	85,236	85,236
	Charges against this cost centre will be recharged across services where additional costs have been incurred which are greater than the anticipated general recharge.					
Lead Specialist - Finance						
	Expenditure	907,094	1,086,961	132,114	1,275,245	368,151
	Income	-1,056,230	-909,893	0	-1,064,046	-7,816
	Total Lead Specialist - Finance	-149,136	177,068	132,114	211,199	360,335
	Additional temporary staff has been employed to help with the closure of accounts and supporting the transfer of data as a result of the ICT refresh programme					
Lead Specialist - HR						
	Expenditure	495,297	570,814	335,332	538,403	43,106
	Income	-702,210	-585,175	0	-702,210	0
	Total Lead Specialist - HR	-206,913	-14,361	335,332	-163,807	43,106
	HR Consultancy costs include Comensura costs which cover agency worker bookings across all services, not HR services.					
Lead Specialist - ICT						
	Expenditure	2,163,135	1,516,054	165,476	2,244,911	81,775
	Income	-1,526,670	-1,271,050	0	-1,525,876	793
	Total Lead Specialist - ICT	636,466	245,004	165,476	719,034	82,569
	With the FY20/21 budget being used as the baseline for the FY21/22 budget, the forecast has been updated to reflect a modern bottom-up analysis of planned ICT spend. The main deviations ~£50k - Microsoft Extended Support for Windows 2008 - This provides security patching and support from Microsoft for our older servers whilst services are migrated to new ~£85k - Business World application support contract for the resolution of system Defects and implementation of new functionality on the HR/Payroll side of the system. Offset by underspend on salaries due to vacancies					

Service	Revenue Classification	Revised Budget	YTD Actuals	Commitments	Projected Outturn	Variance
Lead Specialist - Legal						
	Expenditure	1,015,858	1,002,797	3,723	929,776	-86,082
	Income	-1,404,720	-1,011,344	0	-1,398,815	5,905
	Total Lead Specialist - Legal	-388,862	-8,547	3,723	-469,039	-80,177
	Income streams from legal advice to North Downs Housing and Guildford Holdings are now developed and Ash Road Bridge capacity funding for internal legal resource has been granted, this will increase the income to the legal team this financial year. Work is being undertaken to increase income in other areas of the team including undertaking Litigation work for another Surrey Borough, recharging time to projects, the HRA and the Council's companies as appropriate.					
Miscellaneous Expenses						
	Expenditure	465,182	16,609,142	42,846	1,675,352	1,210,169
	Income	-15,240	-19,666,465	0	-1,457,157	-1,441,917
	Total Miscellaneous Expenses	449,942	-3,057,323	42,846	218,195	-231,747
	Forecast relates to £1.45m SFC grant which offsets income loss showing on other services offset by salaries restructure and inflation.					
Other Employee Costs						
	Expenditure	583,528	109,693	103,107	534,038	-49,489
	Income	-467,630	-478,687	0	-472,722	-5,092
	Total Other Employee Costs	115,898	-368,994	103,107	61,317	-54,581
	No Comments					
Parish Liasion						
	Expenditure	192,693	239,723	0	176,643	-16,050
	Income	0	-34,455	0	-2,508	-2,508
	Total Parish Liasion	192,693	205,268	0	174,135	-18,558
	No Comments					

Service	Revenue Classification	Revised Budget	YTD Actuals	Commitments	Projected Outturn	Variance
Resources Caseworker						
	Expenditure	1,259,352	885,824	8,038	1,117,811	-141,542
	Income	-1,159,860	-806,282	0	-1,061,667	98,192
	Total Resources Caseworker	99,493	79,542	8,038	56,143	-43,349
	Underspend on salaries is due to staff vacancies. Some of which is being covered by casual staff resulting in an overspend in this area but will be balanced out by salary underspend. Other area of overspend is in ICT hardware due to increased requirement to provide additional hardware to staff to support agile working (bags and headsets).					
Unallocatable Central Overhead						
	Expenditure	280,232	652,743	0	188,710	-91,522
	Total Unallocatable Central Overhead	280,232	652,743	0	188,710	-91,522
	No Comments					
	Total Resources Directorate	6,644,127	2,511,203	1,482,832	6,635,572	-8,556

Service	Revenue Classification	Revised Budget	YTD Actuals	Commitments	Projected Outturn	Variance
Service Delivery Directorate						
Affordable Housing						
	Expenditure	106,755	195,295	41,418	163,773	57,019
	Total Affordable Housing	106,755	195,295	41,418	163,773	57,019
	Current projected outturn higher than forecast due to agency fees.					
Building Control						
	Expenditure	666,876	619,657	17,039	715,058	48,182
	Income	-503,500	-335,876	0	-403,200	100,300
	Total Building Control	163,376	283,781	17,039	311,858	148,482
	Addition 0.8 FTE at team leader level in salary costs. Additional agency and consultancy costs. Under projection of fee income.					
Building Maintenance						
	Expenditure	4,224,952	3,760,133	122,743	4,288,302	63,350
	Income	-4,058,890	-2,411,489	0	-4,870,439	-811,550
	Total Building Maintenance	166,062	1,348,644	122,743	-582,138	-748,200
	Predicting to generate additional income against budget. It is expected to see an increase in materials & services over the coming months due to increase in workload					
Business Rates						
	Expenditure	194,085	3,687,660	6,595	200,786	6,701
	Income	-258,910	-12,361	0	-261,080	-2,170
	Total Business Rates	-64,825	3,675,299	6,595	-60,294	4,531
	No comments					
Case Services						
	Expenditure	1,703,106	1,164,412	59,412	1,476,170	-226,936
	Income	0	-2	0	0	0
	Total Case Services	1,703,106	1,164,410	59,412	1,476,170	-226,936
	Underspend in salary costs due to vacancies. Increase in agency costs due to the need for ongoing support in revs and bens and planning.					
Cemeteries						
	Expenditure	297,369	189,522	16,838	288,169	-9,200
	Income	-78,230	-85,997	0	-78,687	-457
	Total Cemeteries	219,139	103,524	16,838	209,482	-9,657
	No comments					
Civil Emergencies						
	Expenditure	55,123	49,813	0	63,030	7,907
	Total Civil Emergencies	55,123	49,813	0	63,030	7,907
	No Comments					

Service	Revenue Classification	Revised Budget	YTD Actuals	Commitments	Projected Outturn	Variance
Community Meals and Transport						
	Expenditure	977,080	782,160	6,998	993,196	16,116
	Income	-241,900	-173,508	0	-246,340	-4,440
	Total Community Meals and Transport	735,180	608,652	6,998	746,855	11,676
	No Comments					
Corporate Health and Safety						
	Expenditure	175,704	131,680	7,925	168,873	-6,831
	Income	-156,330	-129,442	0	-155,913	417
	Total Corporate Health and Safety	19,374	2,238	7,925	12,960	-6,415
	No Comments					
Council Tax						
	Expenditure	523,345	340,633	86,291	587,307	63,962
	Income	-290,000	0	0	-200,000	90,000
	Total Council Tax	233,345	340,633	86,291	387,307	153,962
	Period 10 Main variances and issues: The projected outturn for agency costs remains the same as at P8 Monitoring at £95,250. Income Recovery is reduced as a result of less court time due to COVID. In addition to the link to court availability the outturn is also linked to the number of Council Tax payers defaulting and being taken to Court. It is unlikely that Court Costs will increase substantially between now and March. A shortfall in anticipated income of £90,000 this is an improvement on P8. Local Council Tax Support C4520 the annual statutory consultation was carried out in house, whilst the response was disappointing there is a cost saving of £3000. The COVID impact on the Hardship Fund has not been as great as anticipated and based on cases so far the fund is unlikely to be fully spent.					
Countryside and Parks Services						
	Expenditure	2,751,766	2,554,478	147,423	3,415,957	664,191
	Income	-1,000,670	-889,096	0	-1,061,237	-60,567
	Total Countryside and Parks Services	1,751,096	1,665,381	147,423	2,354,719	603,623
	Sutherland Memorial capital project is over budget by £113,960 the overspend being transferred to revenue. Additional income from Surrey County Council recharges and rent from Guilden Park. Additional employee related costs of £199k- budgets to be reorganised between Operations and Leisure. Asset maintenance over budget by £87k- Assets to move budget at year end Additional supplies and services in part due to skate park improvements. Additional stock purchased due to economies of scale.					
Crematorium						
	Expenditure	696,092	597,630	82,544	1,115,781	419,689
	Income	-1,697,210	-1,242,758	0	-1,697,210	0
	Total Crematorium	-1,001,118	-645,128	82,544	-581,429	419,689
	Broadwater Cottages capital project is over budget by £66,200 at present which has been transferred to revenue. Depreciation over budget, with Finance to Review. Software costs planned to be over budget, awaiting virement from ICT renewals for new system. Income overall on track.					

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Customer Services						
	Expenditure	849,039	606,543	699	743,356	-105,683
	Income	-453,570	-377,977	0	-453,570	0
	Total Customer Services	395,469	228,566	699	289,786	-105,683
	Salary adjustments to reflect expected underspend taking account of new starters					
Day Services						
	Expenditure	739,287	514,519	20,873	721,482	-17,805
	Income	-160,610	-64,770	0	-129,411	31,198
	Total Day Services	578,677	449,750	20,873	592,071	13,394
	There are increased agency costs attached to this budget and due to covid 19 - a reduced income around services provided					
Development Control						
	Expenditure	1,789,089	2,027,874	395,166	2,580,719	791,630
	Income	-1,753,380	-1,347,259	0	-1,704,537	48,843
	Total Development Control	35,709	680,615	395,166	876,182	840,472
	Agency: Additional cost requirements since start of 2021 to assist service delivery with increased number of planning applications and COVID demands. Agency cost for majors team support brought online - cost to be recovered through Planning Performance Agreement income which is paid through installments. Consultants: Support on planning applications, significant amount will be funded through PPA income. Viability consultants are charged to applicants therefore cost will be met. Additional legal support on major applications required, some cost will be met through S.106 legal fees. Barrister support on major applications such as Garlicks Arch with attendance at planning committee. Income: Pre-app suspended since April resulting in reduced income, to be reviewed. Planning application numbers are higher, however, these are mainly at householder level where fees are set at a lower level. Planning Performance Agreement fees continue with phased payments expected on larger schemes. Majors support to be retained depending on PPA income. Adjustments made in respect of planning fee income. There are in addition £76,000 of redundancy costs allocated to this service.					
Digital Services						
	Expenditure	285,355	175,356	87,855	296,019	10,664
	Total Digital Services	285,355	175,356	87,855	296,019	10,664
	No comments					
Emergency Communications						
	Expenditure	359,104	206,542	4,102	281,962	-77,142
	Income	-451,430	-330,899	0	-401,413	50,017
	Total Emergency Communications	-92,326	-124,356	4,102	-119,451	-27,125
	Salary savings of £92k due to 2 vacant posts. This is being off-set by recharge income					

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EMI Services						
	Expenditure	250,489	200,310	0	240,410	-10,079
	Income	-129,340	-93,342	0	-111,340	17,999
	Total EMI Services	121,149	106,968	0	129,070	7,921
	No Comments					
Engineering and Transportation Services						
	Expenditure	257,673	168,394	181	207,384	-50,289
	Income	-398,170	-116,386	0	-281,119	117,051
	Total Engineering and Transportation Services	-140,497	52,008	181	-73,735	66,762
	salaries recharge - Budget for recharges does not reflect salaries budget allowance, engineers timesheet allocation delayed. Lower staffing levels after FG leading to a lower recharge level than budgeted.					
Environmental Health						
	Expenditure	1,329,423	1,287,088	20,562	842,801	-486,622
	Income	-23,370	-258,275	0	-241,249	-217,879
	Total Environmental Health	1,306,053	1,028,814	20,562	601,552	-704,501
	Compliance and planning enforcement team being assimilated from other teams, costings will increase to be more in line with budget. Current income projections being investigated.					
Family and Refugee Support Programme						
	Expenditure	689,634	465,344	4,455	479,170	-210,464
	Income	-421,900	-322,887	0	-606,213	-184,313
	Total Family and Refugee Support Programme	267,734	142,457	4,455	-127,043	-394,777
	Surrey County Council commissioned income grant is £452,000 which exceeds the budget currently but is reflective of extra resources soon to be required.					
Fleet Management						
	Expenditure	2,587,796	408,237	5,910	2,078,514	-509,281
	Income	-2,528,710	-2,161,230	0	-2,081,090	447,620
	Total Fleet Management	59,086	-1,752,993	5,910	-2,576	-61,662
	This service is recharged across relevant cost centres.					
Food Safety						
	Expenditure	310,325	260,629	0	369,821	59,496
	Income	-1,580	-1,830	0	-1,227	353
	Total Food Safety	308,745	258,799	0	368,594	59,850
	Salary variances under investigation overspend expected to reduce.					

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G Live						
	Expenditure	1,775,692	450,548	61,080	1,735,127	-40,564
	Income	-49,380	-10,987	0	-16,872	32,508
	Total G Live	1,726,312	439,561	61,080	1,718,255	-8,057
	Income affected by closure and management fee reduced by revised contractual arrangement (which will also reduce the likelihood of a surplus),P8 as P6, income affected by covid closure.					
Guildford House						
	Expenditure	395,386	382,680	219,279	823,285	427,899
	Income	-83,330	-20,009	0	-42,469	40,861
	Total Guildford House	312,056	362,671	219,279	780,816	468,760
	Significant costs for both building work and specialist consultancy arising. Building closure has affected income. Significant costs for both building work and specialist consultancy (@£175k) coming from central pot. Building closure for Covid and maintenance has impacted income.,Building work costs have continued to increase however expectation is that this is funded from Asset Management. significant asset maintenance costs due to the mathematical tiling and kitchen refurbishment etc.					
Guildford Museum						
	Expenditure	573,457	457,877	20,292	696,464	123,007
	Income	-31,110	-31,436	0	-34,250	-3,140
	Total Guildford Museum	542,347	426,441	20,292	662,214	119,867
	Various Asset Management projects funded from central pot, particular 48 Quarry Street.					
Guildhall						
	Expenditure	122,442	108,078	133,387	293,213	170,771
	Income	-39,060	-18,684	0	-19,235	19,825
	Total Guildhall	83,382	89,394	133,387	273,978	190,596
	Guildford house gallery affected by unforeseen asset management costs. the income for the site has been affected by the closure due to the pandemic and works.					
Homelessness Support						
	Expenditure	782,635	1,105,267	390,114	1,116,293	333,659
	Income	-35,000	-892,616	0	-586,229	-551,229
	Total Homelessness Support	747,635	212,651	390,114	530,064	-217,570
	Received grant income not budgeted for. Any unspent income at the end of the year will need to be accrued.					
Housing Advice						
	Expenditure	350,100	75	0	350,095	-5
	Total Housing Advice	350,100	75	0	350,095	-5
	No Comments					

Service	Revenue Classification	Revised Budget	YTD Actuals	Commitments	Projected Outturn	Variance
Housing Benefits						
	Expenditure	28,384,687	11,522,409	22,195	28,555,483	170,796
	Income	-28,374,100	-17,043,133	0	-28,428,062	-53,962
	Total Housing Benefits	10,587	-5,520,723	22,195	127,421	116,834
	3The projected outturn for agency costs remains the same as at P6 Monitoring at £109,764. Grant income as set out in the budget looks unlikely. Around £20,000 short. There remains more work to understand Rent Allowances Income Recovery. The cost of paying Housing Benefit is broadly met by DWP Subsidy grant. Some work has been done since P8, however it has simply highlighted the amount of work needed to match data between Business World and OPENRevenues and reinstate previous processes. Outstanding debts from 2020 will not all be recovered during 2021. This is because there are limits on the amounts that can be deducted from all benefits to recover debts.					
Housing Surveying						
	Expenditure	664,142	631,523	0	692,451	28,309
	Income	-781,550	-519,298	0	-781,550	0
	Total Housing Surveying	-117,408	112,225	0	-89,099	28,309
	agency costs - 50% of this expenditure will be capitalised at year end - interim Surveying/Engineering Lead. Salary allocations under review at time of monitoring.					
Land Charges						
	Expenditure	234,585	189,722	146	226,017	-8,568
	Income	-266,060	-256,104	0	-294,536	-28,476
	Total Land Charges	-31,475	-66,382	146	-68,519	-37,044
	Increased income noted					
Land Drainage						
	Expenditure	294,970	93,796	8,080	212,492	-82,478
	Total Land Drainage	294,970	93,796	8,080	212,492	-82,478
	Budget is overstated for Engineers Recharges, therefore impacting the underspend to date.					
Leisure and Community						
	Expenditure	115,095	64,689	223	122,652	7,558
	Income	-9,580	-7,788	0	-9,540	40
	Total Leisure and Community	105,515	56,901	223	113,112	7,598
	No Comments					

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Leisure Management Contract						
	Expenditure	3,344,041	1,080,090	53,326	3,290,801	-53,240
	Income	-2,071,140	-369,054	0	-1,275,072	796,068
	Total Leisure Management Contract	1,272,901	711,036	53,326	2,015,729	742,828
	Sites hit by covid closures and management fee due for Apr to Oct period as a result. Revised reduced management fee for remaining five months of the year as a result of covid impact. Any further Covid closures will put further pressure on the position.					
Leisure Rangers						
	Expenditure	202,926	165,763	256	192,465	-10,461
	Total Leisure Rangers	202,926	165,763	256	192,465	-10,461
	Had to rely on casual staff to cover vacancies during FG period, Query over the revised salary budget.					
Licensing						
	Expenditure	279,907	231,454	8,502	358,318	78,410
	Income	-193,990	-193,494	0	-159,554	34,436
	Total Licensing	85,918	37,960	8,502	198,764	112,846
	Income under-achieving around taxi fees and licence fees.					
Millmead House						
	Expenditure	1,705,897	659,244	3,571	1,689,087	-16,810
	Income	-1,993,690	-1,563,643	0	-1,970,569	23,121
	Total Millmead House	-287,793	-904,399	3,571	-281,482	6,311
	No Comments					
MOT Bay						
	Expenditure	108,466	74,186	0	110,523	2,057
	Income	-154,070	-70,553	0	-82,100	71,970
	Total MOT Bay	-45,604	3,633	0	28,423	74,027
	Income reduced due to lower staffing levels and impacts from Covid					
North Downs Housing						
	Expenditure	20,191	21,505	10,140	2,682	-17,510
	Income	0	0	0	0	0
	Total North Downs Housing	20,191	21,505	10,140	2,682	-17,510
	No Comments					

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Off Street Parking						
	Expenditure	5,271,973	1,553,786	739,919	5,363,172	91,200
	Income	-10,395,049	-6,086,704	0	-7,562,738	2,832,311
	Total Off Street Parking	-5,123,077	-4,532,918	739,919	-2,199,566	2,923,511
	Business rates, insurance, utilities and depreciation brought back to budget. Asset maintenance over budget to be covered in part by Car Parks Maintenance Reserve and budgets held by Asset Management. Continuing uncertainty over revenue due to Covid but improving usage of car parks towards the end of the year, leading to a higher out turn projection of revenues.					
On Street Parking						
	Expenditure	1,193,919	842,507	144,087	1,201,690	7,771
	Income	-1,826,680	-1,226,184	0	-1,257,633	569,047
	Total On Street Parking	-632,761	-383,677	144,087	-55,943	576,818
	Agency agreement (SCC) adjusted to zero, reflecting the likelihood of a deficit rather than any profit. Fees (PCNs) and Revenue (parking) have both been adjusted to reflect the impact of Covid.					
Ordnance Survey and Mapping						
	Expenditure	8,070	1,053	0	5,171	-2,899
	Total Ordnance Survey and Mapping	8,070	1,053	0	5,171	-2,899
	No Comments					
Park and Ride Service						
	Expenditure	832,160	100,856	134,893	609,598	-222,562
	Income	-37,500	-10,858	0	13,050	50,550
	Total Park and Ride Service	794,660	89,998	134,893	622,648	-172,012
	Onslow P & R subsidy to be waived for whole financial year. Spectrum - weekend service suspended					
Parks Countryside Management						
	Expenditure	1,843,333	902,328	116,983	1,800,772	-42,561
	Income	-284,070	-88,947	0	-219,795	64,275
	Total Parks Countryside Management	1,559,263	813,381	116,983	1,580,977	21,714
	Covid has affected income.					
Pest Control						
	Expenditure	52,635	17,236	3,330	25,399	-27,236
	Income	-55,000	-48,845	0	-46,800	8,200
	Total Pest Control	-2,365	-31,609	3,330	-21,401	-19,036
	No Comments					

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Private Sector Housing						
	Expenditure	197,025	317,409	10,944	321,854	124,829
	Income	-115,650	-253,375	0	-51,349	64,301
	Total Private Sector Housing	81,375	64,034	10,944	270,504	189,129
	Salaries to be confirmed, showing a pressure of £97k includes agency and casual staff and loss of income £64k					
Private Sector Housing Maintenance						
	Expenditure	352,925	382,193	27,594	435,387	82,462
	Income	-295,480	-264,578	0	-363,845	-68,365
	Total Private Sector Housing Maintenance	57,445	117,615	27,594	71,542	14,097
	Waiting to find out final income to offset against overspend in service.					
Project Aspire						
	Expenditure	0	4,500	0	2,776	2,776
	Income	0	-829	0	-759	-759
	Total Project Aspire	0	3,671	0	2,016	2,016
	No Comments					
Public Conveniences						
	Expenditure	301,837	227,033	3,869	360,447	58,610
	Income	-12,050	-10,042	0	-12,050	0
	Total Public Conveniences	289,787	216,991	3,869	348,397	58,610
	£15k project management costs associated with review. £55k overspent in premises repairs including significant vandalism and repairs to Stoke Park toilets					
Public Health						
	Expenditure	87,069	61,072	220	87,415	346
	Total Public Health	87,069	61,072	220	87,415	346
	No Comments					
Refuse and Recycling						
	Expenditure	4,752,366	3,989,288	61,016	4,878,259	125,893
	Income	-765,140	-469,764	0	-777,987	-12,848
	Total Refuse and Recycling	3,987,226	3,519,524	61,016	4,100,272	113,046
	Additional costs related to Covid in staffing and agency lines.					
River Control						
	Expenditure	26,870	19,564	0	29,088	2,218
	Total River Control	26,870	19,564	0	29,088	2,218
	No Comments					

Service	Revenue Classification	Revised Budget	YTD Actuals	Commitments	Projected Outturn	Variance
Roads and Footpaths						
	Expenditure	109,690	40,258	1,500	88,558	-21,132
	Income	0	0	0	0	0
	Total Roads and Footpaths	109,690	40,258	1,500	88,558	-21,132
	No Comments					
Snow and Ice						
	Expenditure	31,980	33,026	0	35,741	3,761
	Income	-55,140	0	0	-55,140	0
	Total Snow and Ice	-23,160	33,026	0	-19,399	3,761
	No Comments					
SPA Sites						
	Expenditure	76,050	50,121	22,075	60,222	-15,828
	Income	-51,500	-1,387,442	0	-1,387,442	-1,335,942
	Total SPA Sites	24,550	-1,337,321	22,075	-1,327,219	-1,351,769
	Difficult to forecast spend on SPA sites as expenditure and income may cover a number of years. Income received will need to be transferred to reserve at year end and held in perpetuity.					
Street Cleansing						
	Expenditure	2,170,560	1,704,219	51,680	2,142,488	-28,071
	Income	-181,560	-131,277	0	-170,266	11,294
	Total Street Cleansing	1,989,000	1,572,942	51,680	1,972,222	-16,777
	No comments					
Street Furniture						
	Expenditure	107,840	53,940	0	90,127	-17,713
	Total Street Furniture	107,840	53,940	0	90,127	-17,713
	No Comments					
Taxi Licensing						
	Expenditure	147,339	119,565	260	196,266	48,927
	Income	-124,200	-146,527	0	-139,967	-15,767
	Total Taxi Licensing	23,139	-26,961	260	56,298	33,160
	No Comments					
Tourist Information Centre						
	Expenditure	265,153	228,438	2,294	269,453	4,300
	Income	-58,630	-23,549	0	-43,715	14,914
	Total Tourist Information Centre	206,523	204,889	2,294	225,738	19,215
	No comments					

Service	Revenue Classification	Revised Budget	YTD Actuals	Commitments	Projected Outturn	Variance
Town Centre CCTV						
	Expenditure	100,700	50,714	10,217	91,230	-9,470
	Total Town Centre CCTV	100,700	50,714	10,217	91,230	-9,470
	No Comments					
Traveller Caravan Sites						
	Expenditure	110,639	58,798	2,900	106,451	-4,188
	Income	-210,090	20,154	0	-215,978	-5,888
	Total Traveller Caravan Sites	-99,451	78,952	2,900	-109,527	-10,076
	No Comments					
Vehicle Maintenance						
	Expenditure	766,887	771,598	131,633	848,906	82,019
	Income	-774,430	-170,480	0	-848,281	-73,851
	Total Vehicle Maintenance	-7,543	601,118	131,633	624	8,168
	No Comments					
Waste and Fleet Business Development						
	Expenditure	1,834,075	1,161,225	4,912	1,859,154	25,079
	Income	-2,406,650	-2,501,760	0	-2,571,235	-164,585
	Total Waste and Fleet Business Development	-572,575	-1,340,535	4,912	-712,081	-139,506
	Increased levels of garden waste sales, but Covid has affected trade waste services,					
Woking Road Depot						
	Expenditure	722,524	362,873	13,303	632,001	-90,523
	Income	-623,240	-496,455	0	-609,254	13,986
	Total Woking Road Depot	99,284	-133,582	13,303	22,747	-76,537
	Salary actuals expected to meet budget.					
Woking Road Depot Stores						
	Expenditure	60,798	40,599	0	55,662	-5,135
	Income	-94,450	-63,747	0	-89,342	5,108
	Total Woking Road Depot Stores	-33,652	-23,148	0	-33,680	-28
	No Comments					
	Total Service Delivery Directorate	15,542,230	6,013,627	3,549,250	19,286,930	3,744,700

Service	Revenue Classification	Revised Budget	YTD Actuals	Commitments	Projected Outturn	Variance
Strategy Directorate						
About Guildford						
	Expenditure	13,410	2,675	0	13,208	-202
	Income	-4,500	0	0	0	4,500
	Total About Guildford	8,910	2,675	0	13,208	4,298
	No Comments					
Business Forum						
	Expenditure	25,310	20,715	850	30,520	5,210
	Income	-30	0	0	-15	15
	Total Business Forum	25,280	20,715	850	30,505	5,225
	No Comments					
Citizens Advice Bureau						
	Expenditure	284,710	301,083	0	301,300	16,589
	Total Citizens Advice Bureau	284,710	301,083	0	301,300	16,589
	No Comments					
Civic Expenses						
	Expenditure	226,238	136,569	766	193,415	-32,823
	Total Civic Expenses	226,238	136,569	766	193,415	-32,823
	It was agreed in January 2021 that we would not require the Mayor's Theme budget £20k moving forward and no monies would be spent against the budget in 2021-22, and this is the cause of the major variance.					
Climate Change						
	Expenditure	280,700	120,995	6,950	159,600	-121,100
	Income	-184,300	-112,170	0	-174,263	10,037
	Total Climate Change	96,400	8,825	6,950	-14,663	-111,063
	Salary savings reflect vacancies; as part of in -year Savings Strategy, Consultancy budget was allocated towards saving in central pot, revised to be in line with budget					
Community Development						
	Expenditure	132,991	111,880	128,700	134,589	1,598
	Income	0	-10,822	0	-1,589	-1,589
	Total Community Development	132,991	101,057	128,700	133,000	9
	No Comments					

Service	Revenue Classification	Revised Budget	YTD Actuals	Commitments	Projected Outturn	Variance
Community Lottery						
	Expenditure	2,900	692	0	1,850	-1,050
	Income	-3,000	-2,557	0	-3,000	0
	Total Community Lottery	-100	-1,865	0	-1,150	-1,050
	No Comments					
Community Safety						
	Expenditure	80,310	50,927	1,401	76,847	-3,462
	Income	-15,000	-51,930	0	-51,930	-36,930
	Total Community Safety	65,310	-1,003	1,401	24,917	-40,392
	Saving due to an external government grant relating to the Domestic Abuse Bill.					
Community Wellbeing						
	Expenditure	601,993	448,808	885	743,724	141,732
	Income	-40,000	-179,068	0	-199,068	-159,067
	Total Community Wellbeing	561,993	269,740	885	544,657	-17,336
	No Comments					
Corporate Property Management						
	Expenditure	3,028,148	1,085,823	32,188	1,929,492	-1,098,656
	Income	-1,176,060	-784,529	0	-1,178,042	-1,982
	Total Corporate Property Management	1,852,088	301,294	32,188	751,450	-1,100,638
	Now correctly showing the outturn for Asset Maintenance which is a holding budget from which Services are charged out for works;					
Council and Committee Support						
	Expenditure	619,018	461,358	717	553,135	-65,883
	Income	-260,340	-184,450	0	-241,973	18,367
	Total Council and Committee Support	358,678	276,908	717	311,161	-47,516
	The overall variance of nearly £50k is due to potential savings in printing costs for agendas, following the move to paper-light process for meetings agreed in early 2020.					
Democratic Representation						
	Expenditure	850,707	683,695	78	815,247	-35,460
	Income	-107,800	0	0	-69,566	38,234
	Total Democratic Representation	742,907	683,695	78	745,681	2,774
	No Comments					

Service	Revenue Classification	Revised Budget	YTD Actuals	Commitments	Projected Outturn	Variance
Elections						
	Expenditure	123,652	93,036	18,093	108,870	-14,782
	Income	0	-14,144	0	0	0
	Total Elections	123,652	78,892	18,093	108,870	-14,782
	No Comments					
Electoral Registration						
	Expenditure	284,832	175,614	66,748	282,998	-1,833
	Income	-26,610	-12,902	0	-23,503	3,107
	Total Electoral Registration	258,222	162,712	66,748	259,495	1,274
	No Comments					
Events						
	Expenditure	111,870	34,357	5,155	20,358	-91,512
	Income	-9,000	-49,965	0	-13,090	-4,090
	Total Events	102,870	-15,608	5,155	7,267	-95,602
	Salary actuals expected to meet budget.					
Grants to Voluntary Organisations						
	Expenditure	478,080	195,328	63,888	432,559	-45,521
	Income	0	-5,976	0	-5,976	-5,976
	Total Grants to Voluntary Organisations	478,080	189,352	63,888	426,583	-51,497
	Estimated saving of £42,000.,Aiming to achieve a saving of approximately £50-£60,000.					
Housing Outside the HRA						
	Expenditure	66,730	60,997	0	98,210	31,480
	Income	-7,100	-46,069	0	-50,710	-43,610
	Total Housing Outside the HRA	59,630	14,929	0	47,499	-12,131
	No Comments					
Industrial Estates						
	Expenditure	551,539	245,737	46,530	608,621	57,082
	Income	-3,148,420	-3,065,692	0	-3,726,131	-577,711
	Total Industrial Estates	-2,596,881	-2,819,955	46,530	-3,117,510	-520,630
	Rental income has been adjusted but still needs work to reflect correct predicted outturn					
Investment Properties						
	Expenditure	300,780	205,675	116,685	332,594	31,814
	Income	-5,005,940	-4,008,775	0	-4,944,096	61,844
	Total Investment Properties	-4,705,160	-3,803,100	116,685	-4,611,503	93,658
	Rental income has been adjusted but still needs work to reflect correct predicted outturn					

Service	Revenue Classification	Revised Budget	YTD Actuals	Commitments	Projected Outturn	Variance
Lead Specialist - Information Governance						
	Expenditure	149,101	88,280	3,125	150,251	1,151
	Income	-72,610	-60,508	0	-72,610	0
	Total Lead Specialist - Information Governance	76,491	27,772	3,125	77,641	1,150
	Part of the overspend due to increased costs of Freedom of Information software licence.					
Leisure Grants to Voluntary Organisations						
	Expenditure	393,060	342,637	128	367,820	-25,240
	Total Leisure Grants to Voluntary Organisations	393,060	342,637	128	367,820	-25,240
	Savings due to reduced grants.					
Major Projects						
	Expenditure	1,634,689	986,574	1,055,767	1,632,623	-2,067
	Income	-280,000	-93,527	0	-175,941	104,059
	Total Major Projects	1,354,689	893,047	1,055,767	1,456,682	101,992
	Revised budget need to be updated for consultant costs as £137,450 will be funded from reserves for Spectrum consultant costs. Unbudgeted agency costs £321,960 are mitigated by salary saving of (£327,009) due to number of vacant posts and underspend on consultancy costs of (£133,973). The Capital recharge is lower than anticipated by £104,059 due to salary not being capitalised on vacant posts.					
Markets						
	Expenditure	20,810	13,199	355	24,962	4,152
	Income	-32,000	-24,286	0	-32,000	0
	Total Markets	-11,190	-11,087	355	-7,038	4,152
	No Comments					
Other Property						
	Expenditure	480,400	233,449	92,469	657,832	177,433
	Income	-1,077,670	-1,034,674	0	-1,104,980	-27,310
	Total Other Property	-597,270	-801,224	92,469	-447,148	150,122
	Rental income has been adjusted but still needs work to reflect correct predicted outturn. There is currently an overspend of c£150K showing on this cost centre due to a misalignment of the depreciation fixed cost for New House. It is believed this maybe due to the purchase price needing to be written off over the next few years as it is identified for demolition for the GER project.					
Planning Policy						
	Expenditure	1,174,167	831,609	901	977,525	-196,642
	Income	-760	-366	0	-20,607	-19,847
	Total Planning Policy	1,173,407	831,243	901	956,918	-216,488
	Conservation and design posts filled from October 2021. Delay to delivery of 3 Neighbourhood plans results in delay to income expectation. Consultants spend is also delayed in part as result of delay to LP consultation timetable. Additional cost of £7500 re consultants fees for Mary Cook re review/update to the Local Plan. Printing savings. Inspector costs savings as process delayed.					

Service	Revenue Classification	Revised Budget	YTD Actuals	Commitments	Projected Outturn	Variance
Public Relations						
	Expenditure	868,823	622,497	1,793	628,073	-240,750
	Total Public Relations	868,823	622,497	1,793	628,073	-240,750
	Salary actuals expected to meet budget.					
Tourism & Development						
	Expenditure	420,221	198,438	6,292	299,664	-120,557
	Income	-135,680	-3,995	0	-72,611	63,070
	Total Tourism & Development	284,541	194,443	6,292	227,053	-57,488
	Savings principally due to salaries underspend.					
Town Centre Management						
	Expenditure	58,075	58,537	0	74,367	16,292
	Income	-193,130	0	0	-23,130	170,000
	Total Town Centre Management	-135,055	58,537	0	51,237	186,292
	Reduced sponsorship income reported to CMT.					
Youth Council						
	Expenditure	10	0	0	0	-10
	Total Youth Council	10	0	0	0	-10
	No comments.					
	Total Strategy Directorate	1,483,321	-1,935,220	1,650,465	-534,580	-2,017,901
	Total General Fund	23,669,679	6,589,611	6,682,548	25,387,922	1,718,243