

## COMMUNITY SERVICES

	Revised Budget 2017-2018	Projected Outturn 2017-2018	Variance
<b>SERVICE SUMMARY</b>			
Direct Expenditure	10,539,386	11,329,749	790,363
Income	(6,378,300)	(7,582,633)	(1,204,333)
<b>Total Directly Controllable (Income)/Expenditure</b>	<b>4,161,086</b>	<b>3,747,116</b>	<b>(413,970)</b>
Indirect Expenditure	2,000,555	2,010,193	9,638
<b>Net (Income)/Expenditure</b>	<b>6,161,641</b>	<b>5,757,309</b>	<b>(404,332)</b>

## BUILDING MAINTENANCE

Direct Expenditure	2,948,590	3,543,356	594,766	Reflects a variation in the level of work undertaken, this additional cost will be recharged to the Housing Revenue Account.
Income	(3,028,850)	(3,623,688)	(594,838)	See above.
<b>Total Directly Controllable (Income)/Expenditure</b>	<b>(80,260)</b>	<b>(80,332)</b>	<b>(72)</b>	
Indirect Expenditure	86,380	86,452	72	
<b>Net (Income)/Expenditure</b>	<b>6,120</b>	<b>6,120</b>	<b>0</b>	

## GYPSY CARAVAN SITES

Direct Expenditure	117,810	117,797	(13)	
Income	(197,610)	(145,990)	51,620	Reflects the removal of Surrey County Council contribution towards the site operation costs.
<b>Total Directly Controllable (Income)/Expenditure</b>	<b>(79,800)</b>	<b>(28,193)</b>	<b>51,607</b>	
Indirect Expenditure	12,230	12,358	128	
<b>Net (Income)/Expenditure</b>	<b>(67,570)</b>	<b>(15,835)</b>	<b>51,735</b>	

## CITIZENS ADVICE BUREAU

Direct Expenditure	283,420	283,418	(2)
<b>Total Directly Controllable (Income)/Expenditure</b>	<b>283,420</b>	<b>283,418</b>	<b>(2)</b>
Indirect Expenditure	1,190	1,206	16
<b>Net (Income)/Expenditure</b>	<b>284,610</b>	<b>284,624</b>	<b>14</b>

## CIVIL EMERGENCIES

Direct Expenditure	62,360	62,097	(263)
<b>Total Directly Controllable (Income)/Expenditure</b>	<b>62,360</b>	<b>62,097</b>	<b>(263)</b>
Indirect Expenditure	3,350	3,374	24
<b>Net (Income)/Expenditure</b>	<b>65,710</b>	<b>65,471</b>	<b>(239)</b>

## COMMUNITY SERVICES

Direct Expenditure	0	62,316	62,316	Expenditure incurred in 2017-18 will be funded from the Prevention Partnership reserve.
<b>Total Directly Controllable (Income)/Expenditure</b>	<b>0</b>	<b>62,316</b>	<b>62,316</b>	
<b>Net (Income)/Expenditure</b>	<b>0</b>	<b>62,316</b>	<b>62,316</b>	

## DAY SERVICES

Direct Expenditure	621,980	660,074	38,094	The salary costs have increased due to job evaluation, salary allocations and unmet vacancy credit. Additional repairs and maintenance of £8,600 relating to Park Barn Community Centre.
Income	(200,140)	(215,921)	(15,781)	
<b>Total Directly Controllable (Income)/Expenditure</b>	<b>421,840</b>	<b>444,153</b>	<b>22,313</b>	
Indirect Expenditure	154,220	154,552	332	
<b>Net (Income)/Expenditure</b>	<b>576,060</b>	<b>598,705</b>	<b>22,645</b>	

## EMERGENCY COMMUNICATIONS SYSTEM

Direct Expenditure	253,270	262,720	9,450
Income	(368,870)	(388,075)	(19,205)
<b>Total Directly Controllable (Income)/Expenditure</b>	<b>(115,600)</b>	<b>(125,355)</b>	<b>(9,755)</b>
Indirect Expenditure	56,050	56,098	48
<b>Net (Income)/Expenditure</b>	<b>(59,550)</b>	<b>(69,257)</b>	<b>(9,707)</b>

## EMI SERVICES

Direct Expenditure	272,074	262,343	(9,731)	Grant from Surrey County Council reduced by £45,100, after the budget for 2017-18 was set.
Income	(183,870)	(143,862)	40,008	
<b>Total Directly Controllable (Income)/Expenditure</b>	<b>88,204</b>	<b>118,481</b>	<b>30,277</b>	
Indirect Expenditure	19,056	19,080	24	
<b>Net (Income)/Expenditure</b>	<b>107,260</b>	<b>137,561</b>	<b>30,301</b>	

## ENVIRONMENTAL CONTROL

Direct Expenditure	378,070	421,693	43,623	Vacancy credit will not be met of £6,960 and staff cost has increased by £8,400 due to changes in salary allocations. Tongham Air Quality costs £9,000 to be recovered from Planning services. £10,700 consultants costs for A331 planning appeal will be funded from reserves. Environmental protection consultants costs relating to the Crematorium £3,000 recovered in income. Computer Software invoice of £7,750 will be transferred to another account, once the details have been received.
Income	(24,180)	(36,222)	(12,042)	
<b>Total Directly Controllable (Income)/Expenditure</b>	<b>353,890</b>	<b>385,471</b>	<b>31,581</b>	
Indirect Expenditure	63,770	63,851	81	
<b>Net (Income)/Expenditure</b>	<b>417,660</b>	<b>449,322</b>	<b>31,662</b>	

## SURREY FAMILY SUPPORT PROGRAMME

Direct Expenditure	317,340	394,892	77,552	Additional expenditure will be funded from reserve. The profiling of grant support will be equalised by the use of the reserve
Income	(240,000)	(373,321)	(133,321)	
<b>Total Directly Controllable (Income)/Expenditure</b>	<b>77,340</b>	<b>21,571</b>	<b>(55,769)</b>	
Indirect Expenditure	55,900	55,908	8	
<b>Net (Income)/Expenditure</b>	<b>133,240</b>	<b>77,479</b>	<b>(55,761)</b>	

#### FOOD AND SAFETY SERVICES

Direct Expenditure	308,420	309,030	610
Income	0	(30)	(30)
<b>Total Directly Controllable (Income)/Expenditure</b>	<b>308,420</b>	<b>309,000</b>	<b>580</b>
Indirect Expenditure	82,450	82,450	0
<b>Net (Income)/Expenditure</b>	<b>390,870</b>	<b>391,450</b>	<b>580</b>

#### HEALTH AND SAFETY

Direct Expenditure	131,380	135,956	4,576
Income	(147,690)	(147,690)	0
<b>Total Directly Controllable (Income)/Expenditure</b>	<b>(16,310)</b>	<b>(11,734)</b>	<b>4,576</b>
Indirect Expenditure	16,520	16,528	8
<b>Net (Income)/Expenditure</b>	<b>210</b>	<b>4,794</b>	<b>4,584</b>

#### HOUSING SURVEYING SERVICES

Direct Expenditure	719,400	693,775	(25,625)
Income	(823,050)	(797,473)	25,577
<b>Total Directly Controllable (Income)/Expenditure</b>	<b>(103,650)</b>	<b>(103,698)</b>	<b>(48)</b>
Indirect Expenditure	97,950	97,998	48
<b>Net (Income)/Expenditure</b>	<b>(5,700)</b>	<b>(5,700)</b>	<b>0</b>

#### GRANTS TO VOLUNTARY ORGANISATIONS - HOUSING AND COMMUNITY

Direct Expenditure	505,960	506,793	833
Income	(62,000)	(62,000)	0
<b>Total Directly Controllable (Income)/Expenditure</b>	<b>443,960</b>	<b>444,793</b>	<b>833</b>
Indirect Expenditure	5,210	5,218	8
<b>Net (Income)/Expenditure</b>	<b>449,170</b>	<b>450,011</b>	<b>841</b>

#### HOME FARM ESTATE, EFFINGHAM

Direct Expenditure	40,420	25,199	(15,221)
Income	(12,040)	(10,444)	1,596
<b>Total Directly Controllable (Income)/Expenditure</b>	<b>28,380</b>	<b>14,755</b>	<b>(13,625)</b>
Indirect Expenditure	16,710	19,449	2,739
<b>Net (Income)/Expenditure</b>	<b>45,090</b>	<b>34,204</b>	<b>(10,886)</b>

#### HOMELESSNESS AND EMERGENCY ACCOMMODATION

Direct Expenditure	759,708	713,087	(46,621)
Income	(9,000)	(474,626)	(465,626)
<b>Total Directly Controllable (Income)/Expenditure</b>	<b>750,708</b>	<b>238,461</b>	<b>(512,247)</b>
Indirect Expenditure	92,812	92,684	(128)
<b>Net (Income)/Expenditure</b>	<b>843,520</b>	<b>331,145</b>	<b>(512,375)</b>

Savings resulting from unfilled vacancies.  
DCLG grant totalling £435,000 will be transferred to reserve at year-end.

**HOUSING ADVICE**

Direct Expenditure	300,000	300,000	0
<b>Total Directly Controllable (Income)/Expenditure</b>	<b>300,000</b>	<b>300,000</b>	<b>0</b>
<b>Net (Income)/Expenditure</b>	<b>300,000</b>	<b>300,000</b>	<b>0</b>

**AFFORDABLE HOUSING DEVELOPMENT**

Direct Expenditure	169,890	151,969	(17,921)
<b>Total Directly Controllable (Income)/Expenditure</b>	<b>169,890</b>	<b>151,969</b>	<b>(17,921)</b>
Indirect Expenditure	287,570	287,610	40
<b>Net (Income)/Expenditure</b>	<b>457,460</b>	<b>439,579</b>	<b>(17,881)</b>

**LICENSING SERVICES**

Direct Expenditure	186,150	199,601	13,451	There are additional salary costs of £11,100 resulting from the use of agency staff and vacancy credit will not be met of £4,800.
Income	(164,210)	(154,772)	9,438	
<b>Total Directly Controllable (Income)/Expenditure</b>	<b>21,940</b>	<b>44,829</b>	<b>22,889</b>	
Indirect Expenditure	71,360	71,464	104	
<b>Net (Income)/Expenditure</b>	<b>93,300</b>	<b>116,293</b>	<b>22,993</b>	

**COMMUNITY MEALS AND TPT**

Direct Expenditure	771,960	776,076	4,116	Additional grant from Surrey County Council received of £35,800 for the Community Transport Scheme.
Income	(276,190)	(310,033)	(33,843)	
<b>Total Directly Controllable (Income)/Expenditure</b>	<b>495,770</b>	<b>466,043</b>	<b>(29,727)</b>	
Indirect Expenditure	68,730	68,786	56	
<b>Net (Income)/Expenditure</b>	<b>564,500</b>	<b>534,829</b>	<b>(29,671)</b>	

**HOUSING OUTSIDE THE HRA**

Direct Expenditure	3,130	6,521	3,391
Income	(24,790)	(22,900)	1,890
<b>Total Directly Controllable (Income)/Expenditure</b>	<b>(21,660)</b>	<b>(16,379)</b>	<b>5,281</b>
Indirect Expenditure	47,840	54,278	6,438
<b>Net (Income)/Expenditure</b>	<b>26,180</b>	<b>37,899</b>	<b>11,719</b>

**PEST CONTROL**

Direct Expenditure	71,800	55,783	(16,017)	Changes to salary allocations have resulted in £4,000 underspend on salaries. Reduction in payment to contractor charges of £12,000 due to new contract implemented.
Income	(61,500)	(59,508)	1,992	
<b>Total Directly Controllable (Income)/Expenditure</b>	<b>10,300</b>	<b>(3,725)</b>	<b>(14,025)</b>	
Indirect Expenditure	9,690	9,698	8	
<b>Net (Income)/Expenditure</b>	<b>19,990</b>	<b>5,973</b>	<b>(14,017)</b>	

**PRIVATE SECTOR HOUSING**

Direct Expenditure	626,190	637,753	11,563
Income	(290,130)	(337,285)	(47,155)
<b>Total Directly Controllable (Income)/Expenditure</b>	<b>336,060</b>	<b>300,468</b>	<b>(35,592)</b>
Indirect Expenditure	630,350	630,406	56
<b>Net (Income)/Expenditure</b>	<b>966,410</b>	<b>930,874</b>	<b>(35,536)</b>

It is now anticipated that full Grant from Surrey County Council will be received. The Fee Income is higher than budget by £40,400, due to increased demand.

**PROJECT ASPIRE**

Direct Expenditure	0	39,574	39,574
Income	0	(5,000)	(5,000)
<b>Total Directly Controllable (Income)/Expenditure</b>	<b>0</b>	<b>34,574</b>	<b>34,574</b>
<b>Net (Income)/Expenditure</b>	<b>0</b>	<b>34,574</b>	<b>34,574</b>

This expenditure will be funded from reserve.

**PUBLIC HEALTH**

Direct Expenditure	75,360	77,259	1,899
<b>Total Directly Controllable (Income)/Expenditure</b>	<b>75,360</b>	<b>77,259</b>	<b>1,899</b>
Indirect Expenditure	6,580	6,588	8
<b>Net (Income)/Expenditure</b>	<b>81,940</b>	<b>83,847</b>	<b>1,907</b>

**COMMUNITY SAFETY WARDENS**

Direct Expenditure	357,000	355,283	(1,717)
Income	0	(314)	(314)
<b>Total Directly Controllable (Income)/Expenditure</b>	<b>357,000</b>	<b>354,969</b>	<b>(2,031)</b>
Indirect Expenditure	40,210	40,242	32
<b>Net (Income)/Expenditure</b>	<b>397,210</b>	<b>395,211</b>	<b>(1,999)</b>

**TAXI LICENSING AND PRIVATE HIRE VEHICLES**

Direct Expenditure	187,224	191,759	4,535
Income	(175,320)	(171,434)	3,886
<b>Total Directly Controllable (Income)/Expenditure</b>	<b>11,904</b>	<b>20,325</b>	<b>8,421</b>
Indirect Expenditure	56,057	55,505	(552)
<b>Net (Income)/Expenditure</b>	<b>67,961</b>	<b>75,830</b>	<b>7,869</b>

**WOKING ROAD DEPOT STORES**

Direct Expenditure	70,480	83,625	13,145
Income	(88,860)	(102,045)	(13,185)
<b>Total Directly Controllable (Income)/Expenditure</b>	<b>(18,380)</b>	<b>(18,420)</b>	<b>(40)</b>
Indirect Expenditure	18,370	18,410	40
<b>Net (Income)/Expenditure</b>	<b>(10)</b>	<b>(10)</b>	<b>0</b>

## CORPORATE SERVICES

	Revised Budget	Projected Outturn	Variance
	2017-2018	2017-2018	

Appendix 2

<b>SERVICE SUMMARY</b>			
Direct Expenditure	5,235,595	5,275,577	39,982
Income	(2,697,305)	(2,712,934)	(15,629)
<b>Total Directly Controllable (Income)/Expenditure</b>	<b>2,538,290</b>	<b>2,562,643</b>	<b>24,353</b>
Indirect Expenditure	1,456,860	1,457,046	186
<b>Net (Income)/Expenditure</b>	<b>3,995,150</b>	<b>4,019,689</b>	<b>24,539</b>

## ACCESS GROUP FOR GUILDFORD

Direct Expenditure	1,900	2,315	415
<b>Total Directly Controllable (Income)/Expenditure</b>	<b>1,900</b>	<b>2,315</b>	<b>415</b>
Indirect Expenditure	2,340	2,340	0
<b>Net (Income)/Expenditure</b>	<b>4,240</b>	<b>4,655</b>	<b>415</b>

## CIVIC EXPENSES

Direct Expenditure	188,210	203,336	15,126
Income	0	(811)	(811)
<b>Total Directly Controllable (Income)/Expenditure</b>	<b>188,210</b>	<b>202,525</b>	<b>14,315</b>
Indirect Expenditure	22,600	22,616	16
<b>Net (Income)/Expenditure</b>	<b>210,810</b>	<b>225,141</b>	<b>14,331</b>

A higher than anticipated number of promotional events have been held in the Borough, which has resulted in a £18,000 increase in costs.

## COMMUNITY DEVELOPMENT

Direct Expenditure	291,160	281,413	(9,747)
Income	(15,000)	(20,669)	(5,669)
<b>Total Directly Controllable (Income)/Expenditure</b>	<b>276,160</b>	<b>260,744</b>	<b>(15,416)</b>
Indirect Expenditure	41,340	40,924	(416)
<b>Net (Income)/Expenditure</b>	<b>317,500</b>	<b>301,668</b>	<b>(15,832)</b>

## COUNCIL AND COMMITTEE SUPPORT

Direct Expenditure	260,460	206,769	(53,691)
Income	(36,550)	(36,692)	(142)
<b>Total Directly Controllable (Income)/Expenditure</b>	<b>223,910</b>	<b>170,077</b>	<b>(53,833)</b>
Indirect Expenditure	248,860	249,006	146
<b>Net (Income)/Expenditure</b>	<b>472,770</b>	<b>419,083</b>	<b>(53,687)</b>

The Cluster funding agreement has been withdrawn by County and Guildford Borough Council, resulting in an underspend of £35,000. Reduction in the Staff Committee Attendance Allowance of £8,000.

**CORPORATE SERVICES**

Direct Expenditure	662,650	674,011	11,361
Income	(118,240)	(114,540)	3,700
<b>Total Directly Controllable (Income)/Expenditure</b>	<b>544,410</b>	<b>559,471</b>	<b>15,061</b>
Indirect Expenditure	370,550	370,630	80
<b>Net (Income)/Expenditure</b>	<b>914,960</b>	<b>930,101</b>	<b>15,141</b>

**COMMITTEE SERVICES**

Direct Expenditure	182,950	156,727	(26,223)	Vacant posts within the service will remain unfilled totalling £25,200, this relates to the programme of staff savings agreement as part of the 2017-18 budget.
Income	(225,820)	(225,876)	(56)	
<b>Total Directly Controllable (Income)/Expenditure</b>	<b>(42,870)</b>	<b>(69,149)</b>	<b>(26,279)</b>	
Indirect Expenditure	41,690	41,738	48	
<b>Net (Income)/Expenditure</b>	<b>(1,180)</b>	<b>(27,411)</b>	<b>(26,231)</b>	

**DEMOCRATIC REPRESENTATION AND MANAGEMENT**

Direct Expenditure	714,610	679,195	(35,415)	Vacant posts within the service will remain unfilled totalling £37,300, this relates to the programme of staff savings agreement as part of the 2017-18 budget. Increase in Councillors Allowances of £5,000 offset by a reduction in telecomms expenses.
Income	(108,470)	(108,430)	40	
<b>Total Directly Controllable (Income)/Expenditure</b>	<b>606,140</b>	<b>570,765</b>	<b>(35,375)</b>	
Indirect Expenditure	334,870	334,982	112	
<b>Net (Income)/Expenditure</b>	<b>941,010</b>	<b>905,747</b>	<b>(35,263)</b>	

**ELECTIONS**

Direct Expenditure	85,290	84,674	(616)
<b>Total Directly Controllable (Income)/Expenditure</b>	<b>85,290</b>	<b>84,674</b>	<b>(616)</b>
Indirect Expenditure	17,820	17,836	16
<b>Net (Income)/Expenditure</b>	<b>103,110</b>	<b>102,510</b>	<b>(600)</b>

**ELECTORAL REGISTRATION**

Direct Expenditure	318,730	252,568	(66,162)	Anticipated reduction in the costs surrounding Individual Electoral Registration (IER)
Income	(3,000)	(2,291)	709	
<b>Total Directly Controllable (Income)/Expenditure</b>	<b>315,730</b>	<b>250,277</b>	<b>(65,453)</b>	
Indirect Expenditure	41,840	41,848	8	
<b>Net (Income)/Expenditure</b>	<b>357,570</b>	<b>292,125</b>	<b>(65,445)</b>	

## LEGAL SERVICES

Direct Expenditure	1,086,915	1,258,769	171,854	Additional consultants advice of £12,800. Salary savings due to vacancies will fund temporary agency staff. Due to the ongoing service review, external legal advice has increased by £115,000, part of this will be recharged to other internal cost centres.
Income	(1,205,715)	(1,220,908)	(15,193)	
<b>Total Directly Controllable (Income)/Expenditure</b>	<b>(118,800)</b>	<b>37,861</b>	<b>156,661</b>	
Indirect Expenditure	139,080	139,144	64	
<b>Net (Income)/Expenditure</b>	<b>20,280</b>	<b>177,005</b>	<b>156,725</b>	

## HR SERVICES

Direct Expenditure	425,830	419,546	(6,284)
Income	(563,850)	(563,850)	0
<b>Total Directly Controllable (Income)/Expenditure</b>	<b>(138,020)</b>	<b>(144,304)</b>	<b>(6,284)</b>
Indirect Expenditure	89,790	89,806	16
<b>Net (Income)/Expenditure</b>	<b>(48,230)</b>	<b>(54,498)</b>	<b>(6,268)</b>

## INFORMATION RIGHTS OFFICER

Direct Expenditure	62,650	63,800	1,150
Income	(69,280)	(69,310)	(30)
<b>Total Directly Controllable (Income)/Expenditure</b>	<b>(6,630)</b>	<b>(5,510)</b>	<b>1,120</b>
Indirect Expenditure	4,810	4,810	0
<b>Net (Income)/Expenditure</b>	<b>(1,820)</b>	<b>(700)</b>	<b>1,120</b>

## OTHER EMPLOYEE COSTS

Direct Expenditure	365,680	375,219	9,539	The salary sacrifice and car parking savings are held centrally the actual savings will appear on the individual service accounts. Offset by salary savings due to service changes.
Income	(283,430)	(283,707)	(277)	
<b>Total Directly Controllable (Income)/Expenditure</b>	<b>82,250</b>	<b>91,512</b>	<b>9,262</b>	
Indirect Expenditure	11,830	11,862	32	
<b>Net (Income)/Expenditure</b>	<b>94,080</b>	<b>103,374</b>	<b>9,294</b>	

## PARISH AND LOCAL LIAISON

Direct Expenditure	205,820	204,777	(1,043)
<b>Total Directly Controllable (Income)/Expenditure</b>	<b>205,820</b>	<b>204,777</b>	<b>(1,043)</b>
Indirect Expenditure	7,250	7,250	0
<b>Net (Income)/Expenditure</b>	<b>213,070</b>	<b>212,027</b>	<b>(1,043)</b>

## PROCUREMENT

Direct Expenditure	89,200	65,016	(24,184)
Income	(61,450)	(61,350)	100
<b>Total Directly Controllable (Income)/Expenditure</b>	<b>27,750</b>	<b>3,666</b>	<b>(24,084)</b>
Indirect Expenditure	14,920	14,928	8
<b>Net (Income)/Expenditure</b>	<b>42,670</b>	<b>18,594</b>	<b>(24,076)</b>



**PUBLIC RELATIONS AND MARKETING**

Direct Expenditure	288,690	344,490	55,800	The previous assumption that two temporary posts could be removed is no longer considered the case. This has resulted in higher than budget expenditure of £57,700, including the vacancy credit.
Income	(6,500)	(4,500)	2,000	
<b>Total Directly Controllable (Income)/Expenditure</b>	<b>282,190</b>	<b>339,990</b>	<b>57,800</b>	
Indirect Expenditure	62,080	62,112	32	
<b>Net (Income)/Expenditure</b>	<b>344,270</b>	<b>402,102</b>	<b>57,832</b>	

**GUILDFORD YOUTH COUNCIL**

Direct Expenditure	4,850	2,952	(1,898)	
<b>Total Directly Controllable (Income)/Expenditure</b>	<b>4,850</b>	<b>2,952</b>	<b>(1,898)</b>	
Indirect Expenditure	5,190	5,214	24	
<b>Net (Income)/Expenditure</b>	<b>10,040</b>	<b>8,166</b>	<b>(1,874)</b>	

DEVELOPMENT	Revised Budget	Projected Outturn	Variance
	2017-2018	2017-2018	
<b>SERVICE SUMMARY</b>			
Direct Expenditure	8,465,059	8,333,755	(131,304)
Income	(13,679,390)	(12,524,197)	1,155,193
<b>Total Directly Controllable (Income)/Expenditure</b>	<b>(5,214,331)</b>	<b>(4,190,442)</b>	<b>1,023,889</b>
Indirect Expenditure	4,069,342	4,137,161	67,819
<b>Net (Income)/Expenditure</b>	<b>(1,144,989)</b>	<b>(53,281)</b>	<b>1,091,708</b>

**BUILDING CONTROL SUMMARY**

Direct Expenditure	774,260	685,435	(88,825)	There are salary savings due to vacancies which are being covered in part by temporary staff and consultants.
Income	(504,010)	(454,887)	49,123	Building Control fees will be under budget.
<b>Total Directly Controllable (Income)/Expenditure</b>	<b>270,250</b>	<b>230,548</b>	<b>(39,702)</b>	
Indirect Expenditure	138,780	138,868	88	
<b>Net (Income)/Expenditure</b>	<b>409,030</b>	<b>369,416</b>	<b>(39,614)</b>	

**BUSINESS FORUM**

Direct Expenditure	52,290	52,395	105
<b>Total Directly Controllable (Income)/Expenditure</b>	<b>52,290</b>	<b>52,395</b>	<b>105</b>
Indirect Expenditure	920	928	8
<b>Net (Income)/Expenditure</b>	<b>53,210</b>	<b>53,323</b>	<b>113</b>

**DEVELOPMENT CONTROL**

Direct Expenditure	1,832,890	2,315,199	482,309	There are additional salary costs of £57,000 due mainly to agency staff. Consultancy costs are expected to be under budget by £25,400. Planning appeal expenses are predicted to be £430,000 over budget broken down as follows: Howard of Effingham £89,000, Guildford Station £138,000 and Wisley Airfield £128,000 (reduced substantially from period 6 projection) . This expenditure will be funded from the budget pressures reserve. £75,000 has also been earmarked for other likely planning appeal expenses.
Income	(1,388,540)	(1,299,922)	88,618	Planning fees are estimated at present to be £100,000 under budget.
<b>Total Directly Controllable (Income)/Expenditure</b>	<b>444,350</b>	<b>1,015,277</b>	<b>570,927</b>	
Indirect Expenditure	586,520	589,178	2,658	
<b>Net (Income)/Expenditure</b>	<b>1,030,870</b>	<b>1,604,455</b>	<b>573,585</b>	

## INDUSTRIAL ESTATES

Direct Expenditure	299,164	349,236	50,072	
Income	(3,211,870)	(3,325,743)	(113,873)	Rental income is greater than anticipated due to rent reviews at Slyfield and Midleton.
<b>Total Directly Controllable (Income)/Expenditure</b>	<b>(2,912,706)</b>	<b>(2,976,507)</b>	<b>(63,801)</b>	
Indirect Expenditure	310,656	315,529	4,873	
<b>Net (Income)/Expenditure</b>	<b>(2,602,050)</b>	<b>(2,660,978)</b>	<b>(58,928)</b>	

## INVESTMENT PROPERTY

Direct Expenditure	175,500	187,601	12,101	
Income	(5,681,260)	(5,716,174)	(34,914)	
<b>Total Directly Controllable (Income)/Expenditure</b>	<b>(5,505,760)</b>	<b>(5,528,573)</b>	<b>(22,813)</b>	
Indirect Expenditure	282,500	284,212	1,712	
<b>Net (Income)/Expenditure</b>	<b>(5,223,260)</b>	<b>(5,244,361)</b>	<b>(21,101)</b>	

## LOCAL LAND CHARGES

Direct Expenditure	234,700	206,700	(28,000)	
Income	(294,160)	(231,350)	62,810	Land Charges income is expected to be under budget.
<b>Total Directly Controllable (Income)/Expenditure</b>	<b>(59,460)</b>	<b>(24,650)</b>	<b>34,810</b>	
Indirect Expenditure	35,620	35,657	37	
<b>Net (Income)/Expenditure</b>	<b>(23,840)</b>	<b>11,007</b>	<b>34,847</b>	

## MAJOR PROJECTS

Direct Expenditure	1,625,380	1,253,791	(371,589)	Employee related costs are expected to be £53,130 over the revenue budget which takes into account a capital allocation of £260,700. This will be revised at each monitoring period as the individual projects move from revenue to capital. Town Centre Parking Strategy expenditure of £17,000 will be met from the Car Parks Maintenance Reserve and an additional £24,000 for the Street Scape Design project will also be met from the budget pressures reserve. Expenditure on consultants projected to date has been overstated and we anticipate an underspend of £472,000 for which a carry forward request will be made.
Income	(1,020,380)	0	1,020,380	The One Public Estate grant totalling £100,000 will not be received and rental income from Bedford Wharf of £920,000 (Odeon Cinema and Old Orleans) will also not now be received. The £920,000 income will be offset by not making a transfer to the New Homes Bonus reserve, and therefore will have no impact on the bottom line. However we are assuming that the feasibility budget around the redevelopment of Bedford Wharf will be committed up to £328,000.
<b>Total Directly Controllable (Income)/Expenditure</b>	<b>605,000</b>	<b>1,253,791</b>	<b>648,791</b>	
Indirect Expenditure	1,396,520	1,396,446	(74)	
<b>Net (Income)/Expenditure</b>	<b>2,001,520</b>	<b>2,650,237</b>	<b>648,717</b>	

**OTHER PROPERTY**

Direct Expenditure	94,670	160,457	65,787	Anticipated expenditure on Valuers Fees are currently £24,300. Security costs in respect of Tyting Farm estimated at £25,000.
Income	(212,070)	(163,922)	48,148	Rental income from New House is less than anticipated as the current tenants are expected to vacate shortly. The property is currently being marketed.

<b>Total Directly Controllable (Income)/Expenditure</b>	<b>(117,400)</b>	<b>(3,465)</b>	<b>113,935</b>
Indirect Expenditure	109,970	118,752	8,782
<b>Net (Income)/Expenditure</b>	<b>(7,430)</b>	<b>115,287</b>	<b>122,717</b>

**POLICY**

Direct Expenditure	1,184,925	1,064,128	(120,797)	There will be salary savings of £137,500 due to vacant posts. Transport consultancy will be over budget by £60,900 and is covered by the salary saving. £6,500 of the CIL budget of £58,930 which was carried forward will be spent in 2017-18. It is assumed that carry forward for the Self Build and Brownfield grant will not be spent in this financial year. Inspectors fees of £30,000 which were not budgeted for may be incurred towards the end of the financial year and neighbourhood plans consultancy is estimated to be £13,800.
Income	(4,050)	(42,099)	(38,049)	The Neighbourhood Plan grant of £20,000 for Effingham will be received in this financial year and at present we anticipate that the East Horsley grant, also for £20,000, will be received as well.

<b>Total Directly Controllable (Income)/Expenditure</b>	<b>1,180,875</b>	<b>1,022,029</b>	<b>(158,846)</b>
Indirect Expenditure	226,056	225,543	(513)
<b>Net (Income)/Expenditure</b>	<b>1,406,931</b>	<b>1,247,572</b>	<b>(159,359)</b>

**ASSET DEVELOPMENT**

Direct Expenditure	1,135,340	1,054,547	(80,793)	Salary savings due to vacant posts partly covered by agency staff. Off set by an increase in valuers fees as these are currently outsourced due to the vacant building surveyor post £19,000 and consultants advice due to an increase in asset movement £7,200. There are also savings in the responsive repair and maintenance budget, which the service retains with actual expenditure being allocated directly to property related cost centres. Asset Development also hold the associated building surveyor recharges which are allocated to property cost centres throughout the year.
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Income	(1,076,800)	(1,076,800)	0
<b>Total Directly Controllable (Income)/Expenditure</b>	<b>58,540</b>	<b>(22,253)</b>	<b>(80,793)</b>
Indirect Expenditure	325,460	376,938	51,478
<b>Net (Income)/Expenditure</b>	<b>384,000</b>	<b>354,685</b>	<b>(29,315)</b>

**SLYFIELD AREA REGENERATION PROJECT (SARP)**

Direct Expenditure	54,820	58,867	4,047
<b>Total Directly Controllable (Income)/Expenditure</b>	<b>54,820</b>	<b>58,867</b>	<b>4,047</b>
Indirect Expenditure	526,950	526,974	24
<b>Net (Income)/Expenditure</b>	<b>581,770</b>	<b>585,841</b>	<b>4,071</b>

**TOURIST INFORMATION CENTRE**

Direct Expenditure	230,920	254,357	23,437	Higher than budgeted salary costs.
Income	(53,200)	(52,952)	248	
<b>Total Directly Controllable (Income)/Expenditure</b>	<b>177,720</b>	<b>201,405</b>	<b>23,685</b>	
Indirect Expenditure	30,830	30,910	80	
<b>Net (Income)/Expenditure</b>	<b>208,550</b>	<b>232,315</b>	<b>23,765</b>	

**BUSINESS AND TOURISM**

Direct Expenditure	649,720	575,195	(74,525)	The service retains the apprenticeship budget of £128,200 with actual salary costs allocated directly to individual services and the budget will therefore remain as a saving against the service. We do not anticipate the carry forward of £68,200 being required in this financial year. A sponsorship consultant will be engaged whose estimated cost will be £12,000. The Science and Arts Festival will be over budget by £10,000 which will be met from the corporate inflation budget. Tourism marketing will be over budget by £39,600. The over spend on contributions of £10,000 will be met from the LAGBI reserve.
Income	(151,500)	(127,297)	24,203	Sponsorship income from the Science and Arts Festival will be £5,000. It is estimated that income generated from the website will not meet the budget of £30,000.
<b>Total Directly Controllable (Income)/Expenditure</b>	<b>498,220</b>	<b>447,898</b>	<b>(50,322)</b>	
Indirect Expenditure	78,930	77,580	(1,350)	
<b>Net (Income)/Expenditure</b>	<b>577,150</b>	<b>525,478</b>	<b>(51,672)</b>	

**TOWN CENTRE MANAGEMENT**

Direct Expenditure	120,480	115,846	(4,634)	
Income	(81,550)	(33,051)	48,499	Income from the profit share of town centre wifi will not be achieved due to delays in the procurement process.
<b>Total Directly Controllable (Income)/Expenditure</b>	<b>38,930</b>	<b>82,795</b>	<b>43,865</b>	
Indirect Expenditure	19,630	19,646	16	
<b>Net (Income)/Expenditure</b>	<b>58,560</b>	<b>102,441</b>	<b>43,881</b>	

ENVIRONMENT	Revised Budget	Projected Outturn	Variance
	2017-2018	2017-2018	
<b>SERVICE SUMMARY</b>			
Direct Expenditure	27,665,677	26,962,323	(703,354)
Income	(25,795,473)	(26,427,371)	(631,898)
<b>Total Directly Controllable (Income)/Expenditure</b>	<b>1,870,204</b>	<b>534,952</b>	<b>(1,335,252)</b>
Indirect Expenditure	8,434,324	8,606,085	171,761
<b>Net (Income)/Expenditure</b>	<b>10,304,528</b>	<b>9,141,037</b>	<b>(1,163,491)</b>
<b>ABANDONED VEHICLES</b>			
Direct Expenditure	32,860	37,890	5,030
Income	0	(177)	(177)
<b>Total Directly Controllable (Income)/Expenditure</b>	<b>32,860</b>	<b>37,713</b>	<b>4,853</b>
Indirect Expenditure	5,300	5,308	8
<b>Net (Income)/Expenditure</b>	<b>38,160</b>	<b>43,021</b>	<b>4,861</b>
<b>ARMED FORCES DAY</b>			
Direct Expenditure	0	47	47
<b>Total Directly Controllable (Income)/Expenditure</b>	<b>0</b>	<b>47</b>	<b>47</b>
<b>Net (Income)/Expenditure</b>	<b>0</b>	<b>47</b>	<b>47</b>
<b>CCTV SYSTEMS</b>			
Direct Expenditure	80,430	76,076	(4,354)
<b>Total Directly Controllable (Income)/Expenditure</b>	<b>80,430</b>	<b>76,076</b>	<b>(4,354)</b>
Indirect Expenditure	22,510	24,330	1,820
<b>Net (Income)/Expenditure</b>	<b>102,940</b>	<b>100,406</b>	<b>(2,534)</b>
<b>CEMETERIES AND CLOSED CHURCHYARDS</b>			
Direct Expenditure	307,634	325,741	18,107
Income	(112,450)	(82,066)	30,384
<b>Total Directly Controllable (Income)/Expenditure</b>	<b>195,184</b>	<b>243,675</b>	<b>48,491</b>
Indirect Expenditure	53,910	44,714	(9,196)
<b>Net (Income)/Expenditure</b>	<b>249,094</b>	<b>288,389</b>	<b>39,295</b>
<b>CLINICAL WASTE</b>			
Direct Expenditure	10,790	8,298	(2,492)
<b>Total Directly Controllable (Income)/Expenditure</b>	<b>10,790</b>	<b>8,298</b>	<b>(2,492)</b>
Indirect Expenditure	1,900	1,900	0
<b>Net (Income)/Expenditure</b>	<b>12,690</b>	<b>10,198</b>	<b>(2,492)</b>

The budget had been reduced in 2017-18 by £10,000 for service changes, this has not been met due to an agreement to extend the use of casual staff £12,000. Additional reactive works required at Cemetery Lodge totalling £5,000.

Anticipated reduction in income due to the decrease in burials totalling £30,000.

**CREMATORIUM**

Direct Expenditure	755,967	698,465	(57,502)	Service review has resulted in an underspend of £114,700, this offsets an overspend on bought in services of £64,700 arising from continued use of Randalls Road crematorium, while a new cremator is being installed.
Income	(1,412,800)	(1,373,669)	39,131	The projection reflects the disruption to service resulting from cremator works.

<b>Total Directly Controllable (Income)/Expenditure</b>	<b>(656,833)</b>	<b>(675,204)</b>	<b>(18,371)</b>
Indirect Expenditure	331,560	330,346	(1,214)
<b>Net (Income)/Expenditure</b>	<b>(325,273)</b>	<b>(344,858)</b>	<b>(19,585)</b>

**DOG CONTROL AND ANIMAL WELFARE**

Direct Expenditure	39,648	61,696	22,048
Income	(6,000)	(4,081)	1,919
<b>Total Directly Controllable (Income)/Expenditure</b>	<b>33,648</b>	<b>57,615</b>	<b>23,967</b>
Indirect Expenditure	16,690	16,698	8
<b>Net (Income)/Expenditure</b>	<b>50,338</b>	<b>74,313</b>	<b>23,975</b>

**ELECTRIC THEATRE**

Direct Expenditure	347,710	158,257	(189,453)	Operational responsibility has transferred to ACM
Income	(335,180)	(40,790)	294,390	
<b>Total Directly Controllable (Income)/Expenditure</b>	<b>12,530</b>	<b>117,467</b>	<b>104,937</b>	
Indirect Expenditure	128,510	125,568	(2,942)	
<b>Net (Income)/Expenditure</b>	<b>141,040</b>	<b>243,035</b>	<b>101,995</b>	

**FLEET MANAGEMENT SERVICE**

Direct Expenditure	1,119,860	1,044,844	(75,016)	Vehicle insurance is £24,000 more than budgeted but vehicles repairs are projected to be £85,000 lower than budget.
Income	(2,128,350)	(2,135,576)	(7,226)	
<b>Total Directly Controllable (Income)/Expenditure</b>	<b>(1,008,490)</b>	<b>(1,090,732)</b>	<b>(82,242)</b>	
Indirect Expenditure	988,860	1,090,732	101,872	
<b>Net (Income)/Expenditure</b>	<b>(19,630)</b>	<b>0</b>	<b>19,630</b>	

**ENGINEERING AND TRANSPORT SERVICES**

Direct Expenditure	366,800	364,112	(2,688)
Income	(428,430)	(444,160)	(15,730)
<b>Total Directly Controllable (Income)/Expenditure</b>	<b>(61,630)</b>	<b>(80,048)</b>	<b>(18,418)</b>
Indirect Expenditure	64,660	65,960	1,300
<b>Net (Income)/Expenditure</b>	<b>3,030</b>	<b>(14,088)</b>	<b>(17,118)</b>

**GUILDFORD HOUSE**

Direct Expenditure	428,510	378,432	(50,078)
Income	(67,400)	(60,283)	7,117
<b>Total Directly Controllable (Income)/Expenditure</b>	<b>361,110</b>	<b>318,149</b>	<b>(42,961)</b>
Indirect Expenditure	96,560	93,212	(3,348)
<b>Net (Income)/Expenditure</b>	<b>457,670</b>	<b>411,361</b>	<b>(46,309)</b>

There are savings in the Guildford House repairs and maintenance budget of £17,000 as projects move to the capital expenditure phase. The feasibility growth bid of £15,000 will not be spent in this financial year due to time constraints.

**GUILDHALL**

Direct Expenditure	246,270	159,211	(87,060)
Income	(35,800)	(33,080)	2,720
<b>Total Directly Controllable (Income)/Expenditure</b>	<b>210,470</b>	<b>126,131</b>	<b>(84,340)</b>
Indirect Expenditure	52,010	51,422	(588)
<b>Net (Income)/Expenditure</b>	<b>262,480</b>	<b>177,553</b>	<b>(84,928)</b>

There are savings of £45,000 in the Guildhall repairs and maintenance budget as external decorations will not be carried out in this financial year but roof repairs will. The feasibility study of improvements growth bid of £5,000 won't be spent in this financial year nor will the carry forward for the conservation plan.

**LAND DRAINAGE**

Direct Expenditure	155,490	143,796	(11,694)
<b>Total Directly Controllable (Income)/Expenditure</b>	<b>155,490</b>	<b>143,796</b>	<b>(11,694)</b>
Indirect Expenditure	308,200	294,356	(13,844)
<b>Net (Income)/Expenditure</b>	<b>463,690</b>	<b>438,152</b>	<b>(25,538)</b>

**LEISURE ART DEVELOPMENT**

Direct Expenditure	81,150	82,935	1,785
Income	(550)	(747)	(197)
<b>Total Directly Controllable (Income)/Expenditure</b>	<b>80,600</b>	<b>82,188</b>	<b>1,588</b>
Indirect Expenditure	16,620	16,652	32
<b>Net (Income)/Expenditure</b>	<b>97,220</b>	<b>98,840</b>	<b>1,620</b>

**LEISURE COMMUNITY CENTRES**

Direct Expenditure	93,180	125,107	31,927
Income	(1,410)	(900)	510
<b>Total Directly Controllable (Income)/Expenditure</b>	<b>91,770</b>	<b>124,207</b>	<b>32,437</b>
Indirect Expenditure	82,050	87,410	5,360
<b>Net (Income)/Expenditure</b>	<b>173,820</b>	<b>211,617</b>	<b>37,797</b>

Additional property works.



**LEISURE G LIVE**

Direct Expenditure	408,080	409,170	1,090
Income	(36,770)	(67,496)	(30,726)
<b>Total Directly Controllable (Income)/Expenditure</b>	<b>371,310</b>	<b>341,674</b>	<b>(29,636)</b>
Indirect Expenditure	893,360	893,672	312
<b>Net (Income)/Expenditure</b>	<b>1,264,670</b>	<b>1,235,346</b>	<b>(29,324)</b>

**LEISURE GRANTS**

Direct Expenditure	436,160	419,673	(16,487)
<b>Total Directly Controllable (Income)/Expenditure</b>	<b>436,160</b>	<b>419,673</b>	<b>(16,487)</b>
Indirect Expenditure	8,230	8,262	32
<b>Net (Income)/Expenditure</b>	<b>444,390</b>	<b>427,935</b>	<b>(16,455)</b>

**LEISURE MANAGEMENT CONTRACT**

Direct Expenditure	1,350,460	1,251,294	(99,166)	R&M - General repair works have been linked to the profile of actual works and a carry forward request will be submitted at year-end.
Income	(1,531,260)	(1,485,846)	45,414	
<b>Total Directly Controllable (Income)/Expenditure</b>	<b>(180,800)</b>	<b>(234,552)</b>	<b>(53,752)</b>	
Indirect Expenditure	1,629,900	1,629,396	(504)	
<b>Net (Income)/Expenditure</b>	<b>1,449,100</b>	<b>1,394,844</b>	<b>(54,256)</b>	

**LEISURE PLAY DEVELOPMENT**

Direct Expenditure	219,283	233,570	14,287	Additional casuals and overtime agreement £4,000. (Income to offset) Vacancy credit will not be met £2,700 plus salary changes due to the job evaluation process has increased costs by £3,500.
Income	(53,433)	(69,837)	(16,404)	Fee income for holiday schemes is £16,000 above budget.
<b>Total Directly Controllable (Income)/Expenditure</b>	<b>165,850</b>	<b>163,733</b>	<b>(2,117)</b>	
Indirect Expenditure	20,280	20,296	16	
<b>Net (Income)/Expenditure</b>	<b>186,130</b>	<b>184,029</b>	<b>(2,101)</b>	

**LEISURE RANGERS**

Direct Expenditure	208,020	215,364	7,344	Employee costs are higher than budgeted as this reflects the changes in terms and conditions introduced late in last financial year.
Income	0	(5,900)	(5,900)	Insurance recovered after an incident to the Play Ranger van.
<b>Total Directly Controllable (Income)/Expenditure</b>	<b>208,020</b>	<b>209,464</b>	<b>1,444</b>	
Indirect Expenditure	10,220	10,228	8	
<b>Net (Income)/Expenditure</b>	<b>218,240</b>	<b>219,692</b>	<b>1,452</b>	

**LEISURE SPORT DEVELOPMENT**

Direct Expenditure	80,210	82,294	2,084
Income	(5,000)	(5,723)	(723)
<b>Total Directly Controllable (Income)/Expenditure</b>	<b>75,210</b>	<b>76,571</b>	<b>1,361</b>
Indirect Expenditure	12,280	12,320	40
<b>Net (Income)/Expenditure</b>	<b>87,490</b>	<b>88,891</b>	<b>1,401</b>

**MARKETS**

Direct Expenditure	62,550	59,383	(3,167)
Income	(175,630)	(165,051)	10,579
<b>Total Directly Controllable (Income)/Expenditure</b>	<b>(113,080)</b>	<b>(105,668)</b>	<b>7,412</b>
Indirect Expenditure	7,720	7,728	8
<b>Net (Income)/Expenditure</b>	<b>(105,360)</b>	<b>(97,940)</b>	<b>7,420</b>

**MOT BAY**

Direct Expenditure	128,300	141,867	13,567
Income	(166,500)	(167,067)	(567)
<b>Total Directly Controllable (Income)/Expenditure</b>	<b>(38,200)</b>	<b>(25,200)</b>	<b>13,000</b>
Indirect Expenditure	23,690	23,706	16
<b>Net (Income)/Expenditure</b>	<b>(14,510)</b>	<b>(1,494)</b>	<b>13,016</b>

**GUILDFORD MUSEUM**

Direct Expenditure	484,960	510,091	25,131
Income	(106,680)	(103,345)	3,335
<b>Total Directly Controllable (Income)/Expenditure</b>	<b>378,280</b>	<b>406,746</b>	<b>28,466</b>
Indirect Expenditure	225,120	230,906	5,786
<b>Net (Income)/Expenditure</b>	<b>603,400</b>	<b>637,652</b>	<b>34,252</b>

Repair and maintenance works have increased in particular at Salters, Castle Street.

**OFF STREET PARKING**

Direct Expenditure	3,795,180	3,650,423	(144,757)
Income	(10,095,910)	(10,362,733)	(266,823)
<b>Total Directly Controllable (Income)/Expenditure</b>	<b>(6,300,730)</b>	<b>(6,712,310)</b>	<b>(411,580)</b>
Indirect Expenditure	1,197,880	1,212,048	14,168
<b>Net (Income)/Expenditure</b>	<b>(5,102,850)</b>	<b>(5,500,262)</b>	<b>(397,412)</b>

Redecoration provision of £135,000 has been removed from the projected outturn due to a lack of resources to manage the project at Leapale Road MSCP. There have been unbudgeted fire risk assessment works at the multi-storey car parks, redecorations at Bedford Rd MSCP and guttering repairs at York Rd MSCP.

Meter and contract/season ticket charges income is £267,000 higher than budget. The projection also includes the ongoing effects of parking suspension income from the redevelopment of the Tunsgate centre until the end of January 2018.

**ON STREET PARKING**

Direct Expenditure	1,185,620	1,136,934	(48,686)
Income	(1,939,400)	(1,958,755)	(19,355)
<b>Total Directly Controllable (Income)/Expenditure</b>	<b>(753,780)</b>	<b>(821,821)</b>	<b>(68,041)</b>
Indirect Expenditure	81,850	81,858	8
<b>Net (Income)/Expenditure</b>	<b>(671,930)</b>	<b>(739,963)</b>	<b>(68,033)</b>

There are salary savings of £35,000 due to vacancies.

**ORDNANCE SURVEY AND MAPPING SERVICES**

Direct Expenditure	3,430	4,650	1,220
<b>Total Directly Controllable (Income)/Expenditure</b>	<b>3,430</b>	<b>4,650</b>	<b>1,220</b>
Indirect Expenditure	10,980	7,278	(3,702)
<b>Net (Income)/Expenditure</b>	<b>14,410</b>	<b>11,928</b>	<b>(2,482)</b>

**PARKS AND COUNTRYSIDE**

Direct Expenditure	4,165,279	4,278,672	113,393	The projected underspend of £76,000 on employees is due to current vacancies. Overall planned maintenance costs are likely to be lower than expected by £23,260. This is offset by additional site costs arising from unauthorised encampments of £25,000. A budgeted saving of £100,000 arising from the transfer of Woodbridge Road to a trust has been deferred until 2018-19.
Income	(1,409,480)	(2,140,287)	(730,807)	SPA income for the future development and maintenance of green spaces is projected to exceed budget by £707,842. An element of this income will be used in the current year to fund revenue spending, the remainder will be transferred to reserve at year-end.
<b>Total Directly Controllable (Income)/Expenditure</b>	<b>2,755,799</b>	<b>2,138,385</b>	<b>(617,414)</b>	
Indirect Expenditure	673,104	714,008	40,904	
<b>Net (Income)/Expenditure</b>	<b>3,428,903</b>	<b>2,852,393</b>	<b>(576,510)</b>	

**PARK AND RIDE SERVICES**

Direct Expenditure	789,210	650,490	(138,720)	The service is now operated as a commercial venture, operating without subsidy. The only exception is Onslow for which there is a payment of £192,000
Income	(25,000)	(65,133)	(40,133)	
<b>Total Directly Controllable (Income)/Expenditure</b>	<b>764,210</b>	<b>585,357</b>	<b>(178,853)</b>	
Indirect Expenditure	97,750	93,423	(4,327)	
<b>Net (Income)/Expenditure</b>	<b>861,960</b>	<b>678,780</b>	<b>(183,180)</b>	

**PUBLIC CONVENIENCES**

Direct Expenditure	346,208	332,249	(13,959)
Income	(11,800)	(11,800)	(8)
<b>Total Directly Controllable (Income)/Expenditure</b>	<b>334,408</b>	<b>320,441</b>	<b>(13,967)</b>
Indirect Expenditure	78,450	93,776	15,326
<b>Net (Income)/Expenditure</b>	<b>412,858</b>	<b>414,217</b>	<b>1,359</b>

**REFUSE AND RECYCLING**

Direct Expenditure	6,276,054	6,273,204	(2,850)
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There is a predicted overspend of £79,800 on employee related expenditure due to the effects of the job evaluation for operational staff offset by vacancies and higher than anticipated usage of agency staff. The effects of the job evaluation will be met from reserves at year end. There is also a forecast underspend of £105,000 on recycling - gate fees, although this may change due to the volatility of the charges. Bought in services will be £26,000 over budget.

Income	(3,864,400)	(3,786,073)	78,327
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Income forecast for recycling credits and garden waste receipts is £23,500 above budget. This is offset by a one off return of credits to SCC of £135,000 to assist with budget reductions. If the final position on income is not sufficient to cover the £135,000 rebate to SCC, the shortfall will be met from reserves. Green bin sales are £25,450 over budget

<b>Total Directly Controllable (Income)/Expenditure</b>	<b>2,411,654</b>	<b>2,487,131</b>	<b>75,477</b>
Indirect Expenditure	776,710	776,958	248
<b>Net (Income)/Expenditure</b>	<b>3,188,364</b>	<b>3,264,089</b>	<b>75,725</b>

**RIVER CONTROL**

Direct Expenditure	31,180	27,414	(3,766)
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<b>Total Directly Controllable (Income)/Expenditure</b>	<b>31,180</b>	<b>27,414</b>	<b>(3,766)</b>
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Indirect Expenditure	9,910	7,111	(2,799)
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<b>Net (Income)/Expenditure</b>	<b>41,090</b>	<b>34,525</b>	<b>(6,565)</b>
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**ROADS AND FOOTPATHS MAINTENANCE**

Direct Expenditure	41,210	38,835	(2,375)
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<b>Total Directly Controllable (Income)/Expenditure</b>	<b>41,210</b>	<b>38,835</b>	<b>(2,375)</b>
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Indirect Expenditure	60,840	73,682	12,842
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<b>Net (Income)/Expenditure</b>	<b>102,050</b>	<b>112,517</b>	<b>10,467</b>
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**SNOW AND ICE PLAN HOLDING ACCOUNT**

Direct Expenditure	42,910	39,832	(3,078)
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Income	(44,920)	(44,920)	0
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<b>Total Directly Controllable (Income)/Expenditure</b>	<b>(2,010)</b>	<b>(5,088)</b>	<b>(3,078)</b>
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Indirect Expenditure	1,160	645	(515)
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<b>Net (Income)/Expenditure</b>	<b>(850)</b>	<b>(4,443)</b>	<b>(3,593)</b>
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**STREET CLEANSING**

Direct Expenditure	2,069,554	2,028,889	(40,665)
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There are salary savings due to vacancies. There is a i360 Customer Contact Solutions invoice of £20,300 which will be met from reserves at year end.

Income	(163,860)	(166,584)	(2,724)
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<b>Total Directly Controllable (Income)/Expenditure</b>	<b>1,905,694</b>	<b>1,862,305</b>	<b>(43,389)</b>
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Indirect Expenditure	141,120	141,184	64
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<b>Net (Income)/Expenditure</b>	<b>2,046,814</b>	<b>2,003,489</b>	<b>(43,325)</b>
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**STREET FURNITURE**

Direct Expenditure	57,600	71,607	14,007
Income	0	(3,506)	(3,506)
<b>Total Directly Controllable (Income)/Expenditure</b>	<b>57,600</b>	<b>68,101</b>	<b>10,501</b>
Indirect Expenditure	8,340	17,833	9,493
<b>Net (Income)/Expenditure</b>	<b>65,940</b>	<b>85,934</b>	<b>19,994</b>

**TRANSPORTATION**

Direct Expenditure	13,520	8,367	(5,153)
<b>Total Directly Controllable (Income)/Expenditure</b>	<b>13,520</b>	<b>8,367</b>	<b>(5,153)</b>
Indirect Expenditure	6,020	8,155	2,135
<b>Net (Income)/Expenditure</b>	<b>19,540</b>	<b>16,522</b>	<b>(3,018)</b>

**VEHICLE MAINTENANCE WORKSHOP**

Direct Expenditure	807,030	817,124	10,094
Income	(864,670)	(866,784)	(2,114)
<b>Total Directly Controllable (Income)/Expenditure</b>	<b>(57,640)</b>	<b>(49,660)</b>	<b>7,980</b>
Indirect Expenditure	49,620	49,660	40
<b>Net (Income)/Expenditure</b>	<b>(8,020)</b>	<b>0</b>	<b>8,020</b>

**WORKS ANCILLARY SERVICES**

Direct Expenditure	0	26	26
<b>Total Directly Controllable (Income)/Expenditure</b>	<b>0</b>	<b>26</b>	<b>26</b>
<b>Net (Income)/Expenditure</b>	<b>0</b>	<b>26</b>	<b>26</b>

**WOKING ROAD DEPOT**

Direct Expenditure	426,310	452,348	26,038
Income	(540,820)	(543,368)	(2,548)
<b>Total Directly Controllable (Income)/Expenditure</b>	<b>(114,510)</b>	<b>(91,020)</b>	<b>23,490</b>
Indirect Expenditure	182,600	185,470	2,870
<b>Net (Income)/Expenditure</b>	<b>68,090</b>	<b>94,450</b>	<b>26,360</b>

**RECYCLING, CLEANSING AND PARKING SERVICES OVERHEAD ACCOUNT**

Direct Expenditure	171,060	163,647	(7,413)
Income	(231,570)	(231,626)	(56)
<b>Total Directly Controllable (Income)/Expenditure</b>	<b>(60,510)</b>	<b>(67,979)</b>	<b>(7,469)</b>
Indirect Expenditure	57,850	57,874	24
<b>Net (Income)/Expenditure</b>	<b>(2,660)</b>	<b>(10,105)</b>	<b>(7,445)</b>

**MANAGING DIRECTOR**

Revised Budget	Projected Outturn	Variance
2017-2018	2017-2018	

**Appendix 2**

<b>SERVICE SUMMARY</b>			
Direct Expenditure	274,000	498,668	224,668
Income	(674,860)	(674,860)	0
<b>Total Directly Controllable (Income)/Expenditure</b>	<b>(400,860)</b>	<b>(176,192)</b>	<b>224,668</b>
Indirect Expenditure	75,250	75,314	64
<b>Net (Income)/Expenditure</b>	<b>(325,610)</b>	<b>(100,878)</b>	<b>224,732</b>

**INTERNAL AUDIT**

Direct Expenditure	397,839	288,778	(109,061)	Salary savings resulting from the delayed implementation of a service review. It is assumed that the carry forward for internal audit consultancy will be committed during 2017-18.
Income	(406,100)	(406,100)	0	
<b>Total Directly Controllable (Income)/Expenditure</b>	<b>(8,261)</b>	<b>(117,322)</b>	<b>(109,061)</b>	
Indirect Expenditure	46,040	46,064	24	
<b>Net (Income)/Expenditure</b>	<b>37,779</b>	<b>(71,258)</b>	<b>(109,037)</b>	

**BUSINESS IMPROVEMENT**

Direct Expenditure	(123,839)	209,890	333,729	Salary staffings build into the budget arising from the Council wide service transformation and review programme are included in the Business Improvement account. The savings generated from the Council wide transformation programme are shown against the individual services where transformation savings have accrued. This account is therefore used solely as a mechanism to introduce a transformation target into the budget.
Income	(268,760)	(268,760)	0	
<b>Total Directly Controllable (Income)/Expenditure</b>	<b>(392,599)</b>	<b>(58,870)</b>	<b>333,729</b>	
Indirect Expenditure	29,210	29,250	40	
<b>Net (Income)/Expenditure</b>	<b>(363,389)</b>	<b>(29,620)</b>	<b>333,769</b>	

**RESOURCES DIRECTORATE**

	Revised Budget	Projected Outturn	Variance
	2017-2018	2017-2018	

**Appendix 2**

<b>SERVICE SUMMARY</b>			
Direct Expenditure	45,396,942	45,507,469	110,527
Income	(43,121,030)	(43,239,356)	(118,326)
<b>Total Directly Controllable (Income)/Expenditure</b>	<b>2,275,912</b>	<b>2,268,113</b>	<b>(7,799)</b>
Indirect Expenditure	2,206,176	2,211,915	5,739
<b>Net (Income)/Expenditure</b>	<b>4,482,088</b>	<b>4,480,028</b>	<b>(2,060)</b>

**ACCOUNTANCY**

Direct Expenditure	789,280	849,729	60,449	Redundancy costs totalling £59,000 arising from a service restructure will be funded from the invest to save reserve. One-off agency costs totalling £27,000 have been incurred to provide short term cover, facilitating the restructure.
Income	(904,280)	(904,520)	(240)	
<b>Total Directly Controllable (Income)/Expenditure</b>	<b>(115,000)</b>	<b>(54,791)</b>	<b>60,209</b>	
Indirect Expenditure	141,020	141,068	48	
<b>Net (Income)/Expenditure</b>	<b>26,020</b>	<b>86,277</b>	<b>60,257</b>	

**BUSINESS RATES**

Direct Expenditure	201,640	212,510	10,870
Income	(269,210)	(269,233)	(23)
<b>Total Directly Controllable (Income)/Expenditure</b>	<b>(67,570)</b>	<b>(56,723)</b>	<b>10,847</b>
Indirect Expenditure	48,150	48,230	80
<b>Net (Income)/Expenditure</b>	<b>(19,420)</b>	<b>(8,493)</b>	<b>10,927</b>

**ICT BUSINESS SERVICES TEAM**

Direct Expenditure	689,420	579,068	(110,352)	There are salary savings due to vacancies. The growth bid for the CRM system of £50,000 will not be spent in this financial year. Customer Service Centre salaries and agency costs are over budget by £67,000 (including vacancies credit) and the anticipated saving will not be achieved.
Income	(793,790)	(793,998)	(208)	
<b>Total Directly Controllable (Income)/Expenditure</b>	<b>(104,370)</b>	<b>(214,930)</b>	<b>(110,560)</b>	
Indirect Expenditure	117,760	117,848	88	
<b>Net (Income)/Expenditure</b>	<b>13,390</b>	<b>(97,082)</b>	<b>(110,472)</b>	

**CLIMATE CHANGE**

Direct Expenditure	362,280	265,117	(97,163)	Salary savings resulting from a number of vacant posts.
Income	(360,180)	(348,436)	11,744	
<b>Total Directly Controllable (Income)/Expenditure</b>	<b>2,100</b>	<b>(83,319)</b>	<b>(85,419)</b>	
Indirect Expenditure	55,620	55,676	56	
<b>Net (Income)/Expenditure</b>	<b>57,720</b>	<b>(27,643)</b>	<b>(85,363)</b>	

**CORPORATE FINANCIAL**

Direct Expenditure	162,250	192,353	30,103	The cost of Place Analytics and CFO Insight software totalling £14,500 will be funded from the invest to save reserve.
Income	(160,590)	(160,590)	0	
<b>Total Directly Controllable (Income)/Expenditure</b>	<b>1,660</b>	<b>31,763</b>	<b>30,103</b>	
Indirect Expenditure	256,830	256,950	120	
<b>Net (Income)/Expenditure</b>	<b>258,490</b>	<b>288,713</b>	<b>30,223</b>	

**COUNCIL TAX**

Direct Expenditure	710,230	612,323	(97,907)	Salary savings resulting from vacancies, pending the outcome of a service restructure.
Income	(300,000)	(235,000)	65,000	Lower than budgeted court cost income
<b>Total Directly Controllable (Income)/Expenditure</b>	<b>410,230</b>	<b>377,323</b>	<b>(32,907)</b>	
Indirect Expenditure	172,360	172,432	72	
<b>Net (Income)/Expenditure</b>	<b>582,590</b>	<b>549,755</b>	<b>(32,835)</b>	

**ICT CUSTOMER TECHNICAL SUPPORT**

Direct Expenditure	968,080	1,182,082	214,002	Salary savings due to vacancies will fund temporary agency staff. Redundancy costs totalling £170,000 arising from the recent restructure will be funded from the invest to save reserve. Computer maintenance and licence cost are projected to be £23,500 higher than budget. IT security costs will be £20,600 higher than budget.
Income	(1,057,360)	(1,058,132)	(772)	
<b>Total Directly Controllable (Income)/Expenditure</b>	<b>(89,280)</b>	<b>123,950</b>	<b>213,230</b>	
Indirect Expenditure	86,110	86,150	40	
<b>Net (Income)/Expenditure</b>	<b>(3,170)</b>	<b>210,100</b>	<b>213,270</b>	

**FEASIBILITY STUDIES**

Direct Expenditure	42,000	43,061	1,061
<b>Total Directly Controllable (Income)/Expenditure</b>	<b>42,000</b>	<b>43,061</b>	<b>1,061</b>
Indirect Expenditure	200	200	0
<b>Net (Income)/Expenditure</b>	<b>42,200</b>	<b>43,261</b>	<b>1,061</b>

**DEBTORS**

Direct Expenditure	155,850	166,530	10,680
Income	(203,250)	(210,298)	(7,048)
<b>Total Directly Controllable (Income)/Expenditure</b>	<b>(47,400)</b>	<b>(43,768)</b>	<b>3,632</b>
Indirect Expenditure	49,160	49,168	8
<b>Net (Income)/Expenditure</b>	<b>1,760</b>	<b>5,400</b>	<b>3,640</b>



## HOUSING BENEFITS

Direct Expenditure	34,995,090	34,799,850	(195,240)	Variation in the claimant assumption. This is reflected in a corresponding adjustment in the costs recovered from DWP (see income)
Income	(34,854,980)	(34,706,367)	148,613	
<b>Total Directly Controllable (Income)/Expenditure</b>	<b>140,110</b>	<b>93,483</b>	<b>(46,627)</b>	
Indirect Expenditure	208,080	207,336	(744)	
<b>Net (Income)/Expenditure</b>	<b>348,190</b>	<b>300,819</b>	<b>(47,371)</b>	

## INFORMATION SYSTEMS TEAM

Direct Expenditure	345,810	334,311	(11,499)	
Income	(324,790)	(323,145)	1,645	
<b>Total Directly Controllable (Income)/Expenditure</b>	<b>21,020</b>	<b>11,166</b>	<b>(9,854)</b>	
Indirect Expenditure	49,190	48,781	(409)	
<b>Net (Income)/Expenditure</b>	<b>70,210</b>	<b>59,947</b>	<b>(10,263)</b>	

## INSURANCE REVENUE ACCOUNT

Direct Expenditure	1,001,860	1,000,715	(1,145)	
Income	(1,005,860)	(1,009,842)	(3,982)	
<b>Total Directly Controllable (Income)/Expenditure</b>	<b>(4,000)</b>	<b>(9,127)</b>	<b>(5,127)</b>	
Indirect Expenditure	4,770	4,778	8	
<b>Net (Income)/Expenditure</b>	<b>770</b>	<b>(4,349)</b>	<b>(5,119)</b>	

## IT RENEWALS REVENUE ACCOUNT

Income	(602,150)	(602,150)	0	
<b>Total Directly Controllable (Income)/Expenditure</b>	<b>(602,150)</b>	<b>(602,150)</b>	<b>0</b>	
Indirect Expenditure	343,070	343,070	0	
<b>Net (Income)/Expenditure</b>	<b>(259,080)</b>	<b>(259,080)</b>	<b>0</b>	

## MISCELLANEOUS ITEMS

Direct Expenditure	7,660	238,626	230,966	
Income	428,390	(9,902)	(438,292)	
<b>Total Directly Controllable (Income)/Expenditure</b>	<b>436,050</b>	<b>228,724</b>	<b>(207,326)</b>	
Indirect Expenditure	350	350	0	
<b>Net (Income)/Expenditure</b>	<b>436,400</b>	<b>229,074</b>	<b>(207,326)</b>	

For budget purposes assumptions regarding slippage in revenue growth bids are held here. In addition, a corporate inflation budget to support service pressures and the implications of other corporate proposals are also shown here.

Movement in the assumed position regarding external grant support.

## OFFICE SERVICES TEAM

Direct Expenditure	1,588,840	1,624,652	35,812	Additional fire assessment works of £20,000 to be completed in 2017-18. The vacancy credit of £11,300 will not be achieved.
Income	(2,006,800)	(1,898,943)	107,857	Rental income from Millmead House will achieve £5,000 of the £94,500 budget. Surrey County Council have declined further office space and although other tenants are being sought significant occupancy will not be achieved in this financial year.
<b>Total Directly Controllable (Income)/Expenditure</b>	<b>(417,960)</b>	<b>(274,291)</b>	<b>143,669</b>	
Indirect Expenditure	473,836	480,056	6,220	
<b>Net (Income)/Expenditure</b>	<b>55,876</b>	<b>205,765</b>	<b>149,889</b>	

**ePAYMENTS AND PAYROLL**

Direct Expenditure	500,510	529,430	28,920	Redundancy costs arising from a restructure will be funded from invest to save £52,260, offset by savings from vacant posts.
Income	(673,730)	(672,700)	1,030	
<b>Total Directly Controllable (Income)/Expenditure</b>	<b>(173,220)</b>	<b>(143,270)</b>	<b>29,950</b>	
Indirect Expenditure	169,330	169,458	128	
<b>Net (Income)/Expenditure</b>	<b>(3,890)</b>	<b>26,188</b>	<b>30,078</b>	

**NON DISTRIBUTED COSTS**

Direct Expenditure	2,294,390	2,294,390	0	
<b>Total Directly Controllable (Income)/Expenditure</b>	<b>2,294,390</b>	<b>2,294,390</b>	<b>0</b>	
Indirect Expenditure	350	350	0	
<b>Net (Income)/Expenditure</b>	<b>2,294,740</b>	<b>2,294,740</b>	<b>0</b>	

**THE VILLAGE**

Direct Expenditure	359,762	353,899	(5,863)	
Income	(32,450)	(36,100)	(3,650)	
<b>Total Directly Controllable (Income)/Expenditure</b>	<b>327,312</b>	<b>317,799</b>	<b>(9,513)</b>	
<b>Net (Income)/Expenditure</b>	<b>327,312</b>	<b>317,799</b>	<b>(9,513)</b>	

**WEBSITE**

Direct Expenditure	221,990	228,823	6,833	
<b>Total Directly Controllable (Income)/Expenditure</b>	<b>221,990</b>	<b>228,823</b>	<b>6,833</b>	
Indirect Expenditure	29,990	30,014	24	
<b>Net (Income)/Expenditure</b>	<b>251,980</b>	<b>258,837</b>	<b>6,857</b>	