

Revenue Account - Service Detail 202106

Directorate	Service	Revenue Classification	Revised Budget	Projected Outturn	Variance
Resources Directorate					
	Audit Management				
		Total Audit Management	-27,280	-18,996	8,284
		Audit Contract cost £114k. Revised Budget is not correct and needs to be amended.			
	Business Improvement				
		Total Business Improvement	-232,640	3,851,462	4,084,102
		Future Guildford implementation and redundancy costs associated with phase B will be funded from reserves as per original business case approved by Council in Feb 2019. A budget adjustment will be undertaken in P7 to reflect this in the service budget.			
	Corporate Financial				
		Total Corporate Financial	232,740	304,934	72,194
		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				
		Total Corporate Services	1,384,183	1,658,514	274,331
		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. There are salary costs here that need to be moved to other services.			
	Feasibility Studies				
		Total Feasibility Studies	40,470	63,892	23,422
		No Comments			
	ICT Investment and Renewal Fund				
		Total ICT Investment and Renewal Fund	21,190	-265,710	-286,900
		No Comments			
	Insurance Revenue Account				
		Total Insurance Revenue Account	0	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				
		Total Lead Specialist - Finance	49,786	361,978	312,192
		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

Total Lead Specialist - HR	-188,580	-163,806	24,773
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Some support is being charged to HR, need to confirm whether more appropriate to charge those costs to a Future Guildford budget. HR Consultancy costs include Comensura costs which cover agency worker bookings across all services and will be reallocated.

Lead Specialist - ICT

Total Lead Specialist - ICT	580,953	609,034	28,082
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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. People budgets (salary, pensions etc.) are awaiting an update to re-align them based on the new Future Guildford organisation structure which centralised many roles into ICT. The permanent headcount in ICT is currently below that of the Future Guildford structure due to vacancies, though ICT people budgets are currently £146k below forecast spend for the year as they do not reflect all role changes yet. This should be resolved once people budgeting is completed for the organisation. In total direct controllable cost forecasts across ICT are £55k above budget. 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 £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.

Lead Specialist - Legal

Total Lead Specialist - Legal	-527,765	-469,039	58,726
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The overspend is due to redundancies made within the team following the Legal restructure as well as adverts for 6 vacancies. Vacancy cover has required locum solicitors which are expensive (but cheaper than outsourcing the work), however permanent staff have swiftly been recruited in a very difficult to recruit to market. The online JCT contracts costs need to be recharged to the relevant services. The adobe electronic signatures licence costs will be funded by a saving on printing and postage. 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.

Miscellaneous Expenses

Total Miscellaneous Expenses	2,347,906	-581,411	-2,929,317
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Variance relates to £1.45million grant claim to government for lost income under Sales, Fees and Charges compensation scheme, £1.142m income loss contingency budget and £177k vacancy credit underspend, all 3 of which offset income losses or additional expenditure across other services. In addition £200k additional Future Guildford Savings have been recognised.

Non Reportable Activity

Total Non Reportable Activity	0	0	0
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No Comments

Other Employee Costs

Total Other Employee Costs	48,451	27,898	-20,553
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No Comments

Parish Liaison

Total Parish Liaison	192,673	174,135	-18,538
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No Comments

Resources Caseworker

Total Resources Caseworker	68,362	35,278	-33,084
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Majority of adjustments have been made as a result of payroll costings being reallocated to correct codes and to align with figures provided by finance.

Unallocatable Central Overhead

Total Unallocatable Central Overhead	747,030	120,710	-626,320
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No Comments

Total Resources Directorate	4,737,478	5,794,108	1,056,630
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Service Delivery Directorate

Affordable Housing	Total Affordable Housing	39,181	112,247	73,066
	No anticipated rise in salary costs this year against established FTE. Any delay in confirmation of current post will be off set by MHCLG grant. Current projected outturn higher than forecast due to agency fees.			
Arts Development	Total Arts Development	42,000	42,338	338
	No Comments			
Building Control	Total Building Control	16,852	196,398	179,546
	Addition 0.8 FTE at team leader level in salary costs. Agency and consultancy costs. Under projection of fee income.			
Building Maintenance	Total Building Maintenance	165,632	-582,138	-747,770
	Helen Buck - Tech Services - materials & services - adjusted back to budget to allow for current service output. Income will exceed budget			
Business Rates	Total Business Rates	33,993	33,810	-183
	Period 6 Main variances and issues; Allocation of salaries across F6141, F6151 and C4511 needs some adjustment post Phase B Future Guildford. Software costs (essential licenses) are looking as if they will rise by more than the budget increase from last year. Income recovery currently looks to exceed budget, however this relates to court costs from taking debtors to court and reflects the difficulties being faced by the business community. In practice the costs may not be recoverable. The estimate only includes costs from 2022 Court			
Case Services	Total Case Services	1,367,992	1,373,668	5,676
	No Comments			
Cemeteries	Total Cemeteries	211,537	200,683	-10,854
	Salary allocation under review			
Civil Emergencies	Total Civil Emergencies	54,994	63,030	8,036
	No Comments			

Community Meals and Transport

Total Community Meals and Transport	467,207	249,417	-217,790
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Increase of salaries will be due to additional support and increase of service from covid, which has continued, some of this will need to be re-coded to the Covid code. There is also a pending restructure, so we have had to rely on overtime until we can recruit to the vacant posts. Increased catering will be the additional meals, ensuring that we had enough stock on site to allow for Brexit issues and enough for the additional increase of need for the service during lockdown – Expectations that at least 4 weeks worth of stock kept on site to fill Mr Frosty. Food spend increased so we could keep an additional 4 weeks worth of food on rotation. There was also raised charges for the food due to increases by the provider. The Community Meals external vehicle hire charges have remained static due to our 5 year lease agreement. All of these activities will be generating more income to off-set the overspends.

Corporate Health and Safety

Total Corporate Health and Safety	18,837	12,960	-5,878
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No Comments

Council Tax

Total Council Tax	109,788	344,477	234,690
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Allocation of salaries needs some adjustment post Phase B Future Guildford. Agency costs for processing are transferring to Customer Case and Parking from the start of October. Prior to implementation of Phase B these costs were offset by vacancies within the original service. Income Recovery is reduced as a result of less court time due to COVID. The projected outturn is based on being half way between last year's actual outturn and this year to date. 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.

Countryside and Parks Services

Total Countryside and Parks Services	1,769,534	2,149,411	379,877
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Additional income from SCC recharges and rent from Guilden Park. Additional employee related costs of £190k- budgets to be reorganised between Operations and LeisureAsset maintenance over budget by £108,450- Assets to move budget at year end. Additional supplies and services in part due to skate park improvements.

Crematorium

Total Crematorium	-1,031,672	-680,337	351,335
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Salary Allocation under review. 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, allocation issue.

Customer Services

Total Customer Services	326,766	334,846	8,080
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All staff cost are being correctly posted to this budget.;CS is a recharge service and any expenditure should be balanced through income (charge to services),Salaries adjusted to bring back to budget. No concerns that we will have any issues with overspend in this area.

Day Services

Total Day Services 541,822 767,276 225,454

Salaries - there will be overtime related to Covid and the additional support our service was giving during and after the initial lockdowns – This overtime will need to be transferred to the Covid code. There will be loss of income as Day Care services were not operating during lockdown/isolation and staff were used to support the Councils response to Covid with Food Parcels. During the height of lockdown, we were working 7 days a week to provide food parcels, which was only achieved by paying overtime to full time staff. Although the Shawfield Centre is not currently operating and the salary spend for increased Care Officers from this site has moved to The Hive – Increased staffing, increased customers and subsequently increased Centre spend to accommodate more older people/community services being run out of The Hive.

Development Control

Total Development Control 219,088 739,439 520,351

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. Planning Enforcement Agency staff included in DM however now sit outside DM. 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. Pre-app suspended since April resulting in reduced income, to be reviewed end of August. 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. Situation regarding work levels to be reviewed towards the end of December 2021. Majors support to be retained depending on PPA income. Adjustments made in respect of planning fee income. Salary budgets adjusted to reflect shift of admin to the caseworker unit. Agency costs remain high however some offset with PPA expected over the coming year. Fee income adjustments made due to two large applications submitted this week, one of which includes addition £50,000 PPA commitment

Digital Services

Total Digital Services 154,669 283,246 128,577

Salary adjustments (incorrect staff allocations) now with Finance, with the expectation that we will see no overspend in this area. YTD salaries require adjustment. Posts currently sitting within digital require re-allocation. Not expecting any salaries overspend for 2021/22.

Emergency Communications	Total Emergency Communications	-163,188	-135,099	28,090
	Staff involved with this service were deployed to focus on the provision of the Councils Food Parcel Service and to support the increase in need of the Community Meals Service which will account for the overtime, which will need to be coded back to Covid code . Surrey County Council give us contact money each year to provide spaces at the social centre for customers that require more support due to a memory impairment, which accounts to the majority of the people accessing this service – The contracted spaces at The Hive may have also increased due to customers from the Shawfield Centre attending the centre. We are yet to receive/code some payments due for a few self-funding customers that we have registered.			
EMI Services	Total EMI Services	119,476	140,166	20,690
	No Comments			
Engineering and Transportation Services	Total Engineering and Transportation Services	-187,301	17,955	205,256
	Lower staffing levels after FG leading to a lower recharge level than budgeted.			
Environmental Health	Total Environmental Health	463,279	463,279	0
	No Comments			
Family and Refugee Support Programme	Total Family and Refugee Support Programme	-1,803	6,972	8,775
	No Comments			
Fleet Management	Total Fleet Management	63,240	-2,576	-65,816
	no comments			
Food Safety	Total Food Safety	246,870	235,182	-11,688
	No Comments			
G Live	Total G Live	1,665,057	1,718,255	53,198
	Income affected by closure and management fee reduced by revised contractual arrangement (which will also reduce the likelihood of a surplus),			
Guildford House	Total Guildford House	268,289	487,170	218,881
	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 funding. Building closure for Covid and maintenance has impacted income., significant asset maintenance costs due to the mathematical tiling and kitchen refurbishment etc.			

Guildford Museum	Total Guildford Museum	670,065	677,969	7,904
	Various Asset Management projects funded from central funding, particular 48 Quarry Street.			
Guildhall	Total Guildhall	82,868	267,256	184,388
	The income for the site has been affected by Covid. Guildhall affected by asset management costs funded from central funding (@£165k).			
Homelessness Support	Total Homelessness Support	745,705	438,064	-307,640
	Under spend on RSI year 4 grant due to delays in procurement. MHCLG grant of 140K to cover extra duties for rough sleepers and top up for support for the first quarter 2021/22.e.g Additional emergency accommodation costs. Homelessness Prevention Grant of 417K will in part cover additional costs relating to Domestic abuse and use of sanctuary scheme .			
Housing Advice	Total Housing Advice	350,100	350,110	10
	No Comments			
Housing Benefits	Total Housing Benefits	26,174	125,629	99,455
	Allocation of salaries needs some adjustment post Phase B Future Guildford. Agency costs for processing are transferring to Customer Case and Parking from the start of October. Prior to implementation of Phase B these costs were offset by vacancies within the original service. There remains more work to understand both Rent Allowances and Rent Rebates. The cost of paying Housing Benefit is broadly met by DWP Subsidy grant. Some work is needed to understand the interaction of overpayment recovery with the Subsidy, and the timing of payments.			
Housing Surveying	Total Housing Surveying	-120,835	-154,537	-33,701
	Salary allocations under review at time of monitoring.			
Land Charges	Total Land Charges	-32,074	-68,519	-36,445
	Increased income noted			
Land Drainage	Total Land Drainage	294,970	212,492	-82,478
	Lower than expected recharges for Engineers.			
Leisure and Community	Total Leisure and Community	105,438	101,828	-3,610
	No Comments			

Leisure Management Contract	Total Leisure Management Contract	1,230,079	2,015,729	785,650
	Sites hit by covid closures affecting receipt of management fee and utility consumption and recharges. Awaiting details of revised utility rates to end of year. Covid impact has reduced management fee over the two year contract extension.			
Leisure Play	Total Leisure Play	104,670	78,148	-26,522
	FISH activity not delivered in Q1 & Q2 due to COVID. Activities planned to resume in Q3/Q4			
Leisure Rangers	Total Leisure Rangers	167,663	165,485	-2,178
	No Comments			
Leisure Sports	Total Leisure Sports	32,600	24,078	-8,523
	No Comments			
Licensing	Total Licensing	109,701	128,587	18,886
	No Comments			
Millmead House	Total Millmead House	-274,629	-499,552	-224,923
	Salary allocations under review by Finance. Business rates actuals not in at point of review. Recharges over budget.			
MOT Bay	Total MOT Bay	-45,724	28,423	74,147
	Income reduced due to lower staffing levels and impacts from covid			
North Downs Housing	Total North Downs Housing	0	2,682	2,682
	No Comments			
Off Street Parking	Total Off Street Parking	-5,142,982	-2,252,512	2,890,470
	Parking income adjusted to a projection if 70% of expected revenue for financial year (reduced to £7.2m from £10.2m in line with latest estimates). Business rates, insurance, utilities and depreciation to bring them back to budget. Continuing uncertainty over revenue due to Covid.			
On Street Parking	Total On Street Parking	-681,143	118,347	799,490
	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	Total Ordnance Survey and Mapping	8,070	5,171	-2,899
	No Comments			
Park and Ride Service	Total Park and Ride Service	794,610	674,648	-119,962
	Onslow - projected outturn is £52k based on the assumption SCC are waiving subsidy until 2022.			
	Spectrum - weekend service is currently suspended;£59k expenditure to be added to business rates;£164k savings expected based on current Onslow & Spectrum position.			
Parks Countryside Management	Total Parks Countryside Management	1,565,076	1,646,364	81,288
	Actuals need to match revised budget amendments on salary budget lines.			
Pest Control	Total Pest Control	-2,414	-11,352	-8,938
	No Comments			
Private Sector Housing	Total Private Sector Housing	110,822	124,779	13,957
	No Comments			
Private Sector Housing Maintenance	Total Private Sector Housing Maintenance	38,406	94,582	56,175
	Reflective of depot charges in care and repair. ICT software – corporate costing			
Project Aspire	Total Project Aspire	0	2,016	2,016
	No Comments			
Public Conveniences	Total Public Conveniences	289,184	348,397	59,213
	£50k project management costs associated with review. £18k overspent in premises repairs including some vandalism			
Public Health	Total Public Health	284,649	306,922	22,273
	No Comments			
Refuse and Recycling	Total Refuse and Recycling	3,841,138	3,991,512	150,374
	Salary allocations under review Transport pool hire over budget, under review, likely to be allocation issue. Services over budget (bartec in cab software annual service charge), likely to be miscode, under investigation. Additional costs related to covid in staffing and agency lines.			
River Control	Total River Control	26,860	28,744	1,884
	No Comments			

Roads and Footpaths	Total Roads and Footpaths	109,690	89,009	-20,681
	No Comments			
Snow and Ice	Total Snow and Ice	-23,160	-20,406	2,754
	No Comments			
SPA Sites	Total SPA Sites	24,550	-1,293,240	-1,317,790
	Difficult to forecast spend on SPA sites as expenditure and income may cover a number of years.			
Street Cleansing	Total Street Cleansing	1,990,150	1,979,512	-10,638
	No Comments			
Street Furniture	Total Street Furniture	107,800	92,274	-15,526
	No Comments			
Taxi Licensing	Total Taxi Licensing	44,590	56,298	11,709
	No Comments			
Tourist Information Centre	Total Tourist Information Centre	213,634	232,988	19,354
	No Comments			
Town Centre CCTV	Total Town Centre CCTV	100,700	76,763	-23,937
	No Comments			
Traveller Caravan Sites	Total Traveller Caravan Sites	-99,461	-87,403	12,058
	No Comments			
Vehicle Maintenance	Total Vehicle Maintenance	-7,633	624	8,258
	No Comments			
Waste and Fleet Business Development	Total Waste and Fleet Business Development	-572,144	-671,081	-98,937
	Higher levels of garden waste subscription than anticipated Increased levels of garden waste sales, but covid has affected trade waste services .			
Woking Road Depot	Total Woking Road Depot	45,210	22,747	-22,463
	No Comments			

Strategy Directorate	Woking Road Depot Stores	Total Woking Road Depot Stores	-33,998	-38,937	-4,939
		Minor adjustments to out turns have been made.			
		Total Service Delivery Directorate	13,461,110	17,982,711	4,521,600
	About Guildford	Total About Guildford	8,780	13,208	4,428
		No Comments			
	Business Forum	Total Business Forum	25,240	27,845	2,605
		No Comments			
	Citizens Advice Bureau	Total Citizens Advice Bureau	284,710	301,303	16,593
		No Comments			
	Civic Expenses	Total Civic Expenses	213,320	183,670	-29,650
	It was agreed in January 2021 that we would not require the Mayor's Theme budget 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	Total Climate Change	75,164	-50,921	-126,085	
	Revised to be in line with budget. Savings within Consultancy.				
Community Development	Total Community Development	132,789	136,072	3,283	
	No Comments				
Community Lottery	Total Community Lottery	-100	-991	-891	
	No Comments				
Community Safety	Total Community Safety	64,430	47,538	-16,892	
	No Comments				
Community Wellbeing	Total Community Wellbeing	290,583	277,000	-13,583	
	No Comments				

Corporate Property Management

Total Corporate Property Management	1,802,207	1,140,511	-661,695
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Asset Maintenance: Expenditures are incurred in other cost centres. £705k of this budget needs to be re-allocated to the cost centres where the costs have been incurred. This exercise usually occurs at year end. Looking to review the process to occur every quarter to better reflect actual expenditure within GBC GF.

Council and Committee Support

Total Council and Committee Support	487,646	428,127	-59,519
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The overall variance of nearly £60k 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

Total Democratic Representation	744,381	699,855	-44,526
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Variance of £42k seem to relate to payroll, which requires investigation.

Elections

Total Elections	88,969	108,369	19,400
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Overspend is showing due to costs incurred in respect of the PCC and SCC elections, which will be recovered from central government and SCC, as appropriate, following completion of the accounts for each of those elections.

Electoral Registration

Total Electoral Registration	257,619	259,367	1,749
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We are trying to reduce the cost of the annual canvass each year and the more residents use email and online services the less it will cost GBC, but we have no control over how the public will respond each year so have based all projections on the cost of the previous canvass.

Events

Total Events	7,711	6,405	-1,306
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No Comments

Grants to Voluntary Organisations

Total Grants to Voluntary Organisations	478,010	423,853	-54,157
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Estimated saving of £42,000. This is due to stopping the voluntary grants scheme as recommended. Part of the saving comes from a previous review of grants that doesn't seem to be have been reflected in this year's budget.

Housing Outside the HRA

Total Housing Outside the HRA	59,630	47,264	-12,366
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MHCLG funding for 2 years to cover the cost of the hub prior to refurbishment. Year 2 remaining £46.670

Industrial Estates

Total Industrial Estates	-2,596,941	-2,655,630	-58,690
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Budgets not reflective of changes to rental income. A review of all properties and rental income is underway to enable the correct budgets are reflected next year

Investment Properties

Total Investment Properties	-4,705,260	-4,884,386	-179,125
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Budgets not reflective of changes to rental income. A review of all properties and rental income is underway to enable the correct budgets are reflected next year

Lead Specialist - Information Governance	Total Lead Specialist - Information Governance	10,145	15,707	5,563
	Part of the overspend (£2,500) due to increased costs of Freedom of Information software licence.			
Leisure Grants to Voluntary Organisations	Total Leisure Grants to Voluntary Organisation	393,060	415,603	22,543
	No Comments			
Major Projects	Total Major Projects	995,819	1,832,030	836,211
	Revised budget need to be updated for consultant costs as £743,494 will be funded from reserves for consultant costs for GERP (£466,798) and Spectrum (£276,696). Unbudgeted agency costs £302,847 are partially mitigated by salary saving of (£106.050) and underspend on consultancy costs of (£113,483).			
Markets	Total Markets	-7,214	-8,023	-809
	No Comments			
Other Property	Total Other Property	-597,270	-441,873	155,397
	Depreciation under budgeted in relation to New property. Current budget is £23k, projected outturn to be approx. £190k based on current charges.			
Planning Policy	Total Planning Policy	1,149,056	937,296	-211,760
	Printing savings. Inspector costs savings as process delayed. Neighbourhood Plan adoption results in increased income. Salaries reduction in Conservation and Design to reflect establishment posts. Neighbourhood Plan+ income estimated to be 80k in year. Conservation and design posts filled from October 2021.			
Public Relations	Total Public Relations	633,282	416,380	-216,903
	Overspend showing due to incorrect salary allocations to this cost centre.			
Tourism & Development	Total Tourism & Development	215,995	147,584	-68,412
	Savings principally due to salaries underspend.			
Town Centre Management	Total Town Centre Management	-115,467	50,907	166,374
	Reduced sponsorship income reported to CMT.			

Youth Council

Total Youth Council

No Comments

Total Strategy Directorate

Total General Fund

10	0	-10
396,301	-125,930	-522,231
18,594,889	23,650,888	5,055,999